

A bronze statue of General William O. Darby is the central focus of the image. He is depicted sitting on a vintage motorcycle, wearing a military uniform and a garrison cap. His right arm is extended forward in a gesture. The statue is mounted on a multi-tiered stone base. In the background, there is a stone building with several windows and two flagpoles with flags. The scene is set outdoors under a clear blue sky.

**ADOPTED
BUDGET**

City of Fort Smith,
Arkansas

2026



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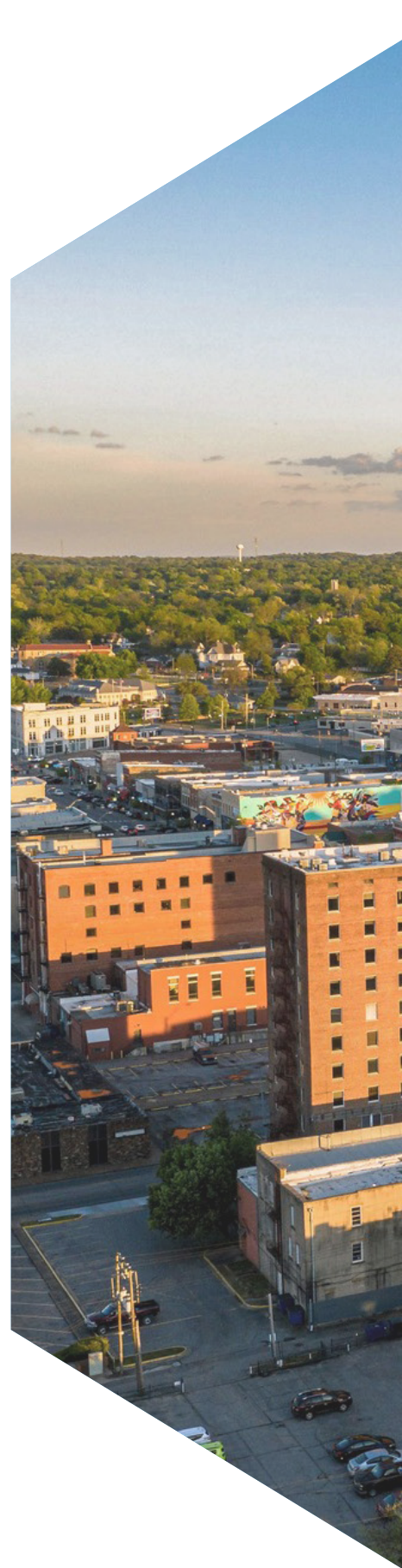




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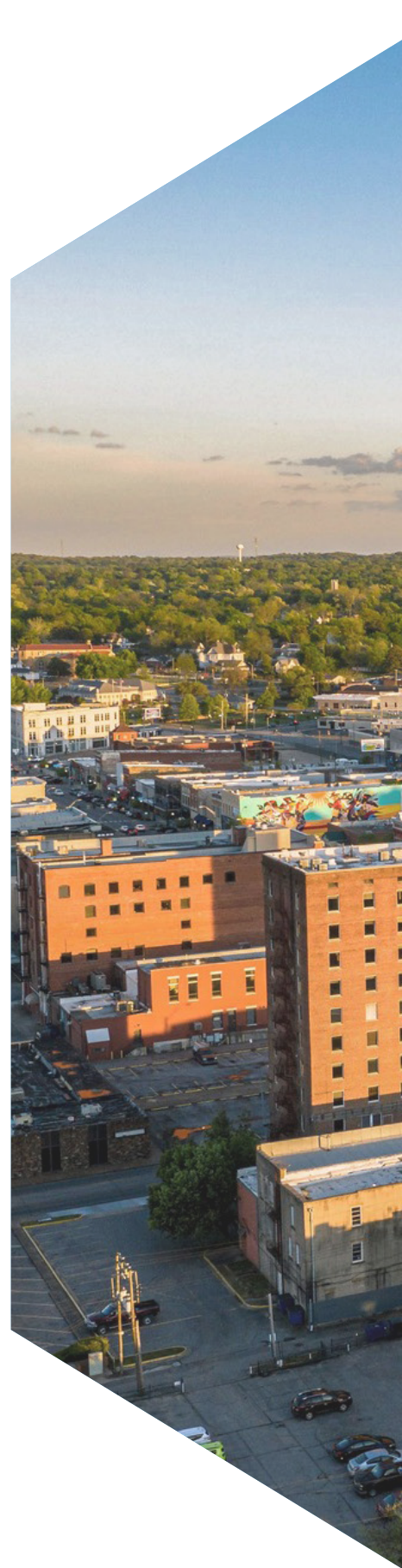




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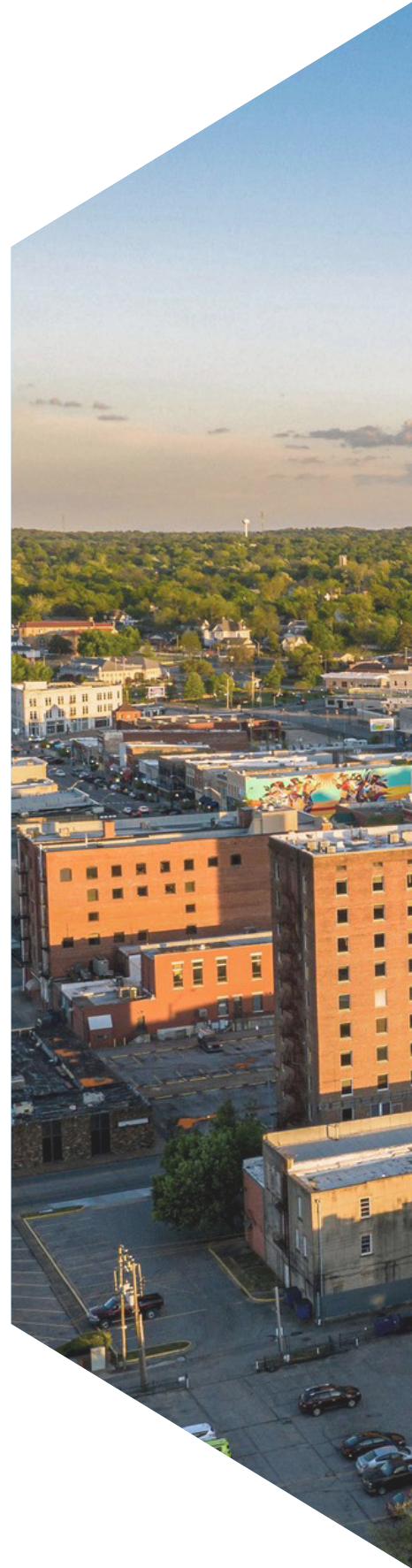




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Introduction

Budget Organizational Structure

Annual budgets are legally adopted for the operating funds which consist of the General Fund, Street Maintenance Fund, Water and Sewer Fund and Solid Waste Fund. Budget comparison summaries for each fund are the adopted budgets and can be found in the Summary section of this book.

The City's major functions are classified as divisions. Within each division, operating units identified as programs represent a specific type of activity within the division aimed at providing a service for which the City is responsible. Each program's budget detail is presented on pages 48-257 under its respective division section of this document. Presentations of the capital improvement plans for Streets, Bridges, and Drainage; Parks and Recreation; Solid Waste; Water and Sewer; Fire; Police Services; and Streets and Traffic Control can be found in the CIP Presentation section.

FISCAL PERFORMANCE POLICIES

Fort Smith Code Section 2-166: The Fiscal Performance Policies represent an effort to establish written policies to guide the City's financial management and decision-making practices. They are designed to help contain the costs of city government, as well as to strengthen the financial capacity of the City to provide and maintain effective services and programs.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the Board of Directors to manage emergency or unusual service delivery needs above or beyond the limitation established by the Fiscal Performance Policies.

REVENUE POLICIES

1. The City will strive to maintain a diversified and stable revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
2. The City will estimate revenues on an objective and reasonable basis. Revenues will be projected on a two year basis with an annual update. This projection will be used for operating budget preparation.
3. The City will use one-time or special purpose revenues for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, or operation and maintenance costs.
4. The City will establish and periodically review all user charges, licenses and fees at a level related to the cost of providing the services. Such charges, licenses and fees will be reviewed and established where possible so that those who directly benefit from a service principally pay for it.
5. The City will set and maintain water, sewer and solid waste rates at levels that support the total direct and indirect costs of the enterprise, including debt service and capital maintenance.
6. The City will annually review, and revise where necessary, its indirect cost allocation formula on an objective and reasonable basis.
7. The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.
8. The City will give priority to those revenue alternatives which involve the least collection and administrative cost, per dollar raised, to the City government.
9. The City will seek a balanced revenue base through active support of area economic development, diversification, and retention efforts.

OPERATING EXPENDITURE/EXPENSE POLICIES

10. The City Administrator will propose, and the Board of Directors will adopt, a balanced operating budget in which budgeted expenditure/expenses don't exceed reasonably estimated revenues for the fiscal year. Basic and essential services provided by the City will receive first priority for funding. The City will utilize unallocated fund balance to balance the annual budget only in times of emergency or fiscal and economic hardship. The monies from the fund balance can only be allocated by Board of Directors approval. Additional funding will be assigned according to City-wide goals established by the Board of Directors and Comprehensive Plan policies.
11. The City will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a two year basis with an annual update.
12. The City will establish service measurements for all program areas, when feasible. The service measures will reflect the demand, workload capability and projected outcomes for the program to accomplish its goals and objectives.

13. Annual budgets shall be legally adopted for the four operating funds - General Fund, Street Maintenance Fund, Water and Sewer Operating Fund and the Solid Waste Operating Fund. Project budgets shall be approved for major capital projects.
14. The City will provide access to appropriate retirement plans and Other Post-Employment Benefits (OPEB) for its employees. The City will make contributions for eligible employees at the level defined for the respective retirement plans. The City will make contributions to the OPEB trust plan when funds are available.
15. The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency, effectiveness and service can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.
16. The City will maintain a budgetary control system to help it adhere to the adopted budget, and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
17. All budgets shall be adopted on a basis consistent with generally accepted accounting principles (GAAP) except for depreciation expense in the applicable funds.
18. All appropriations lapse at year end. Any encumbrance at year end may be re-appropriated by the Board of Directors in the subsequent year.
19. The legal level of budgetary control is the departmental program level. Operational budgetary control is maintained at the program level. All departments will be given the opportunity to participate in the budget process.

CAPITAL IMPROVEMENT POLICIES

20. The City will prepare annually and update a five year capital improvements program (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital assets.
21. The CIP will identify long-range capital projects and capital improvements of all types which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
22. The CIP will reflect for each project the likely source of funding, the priority ranking of each project and attempt to quantify the project's impact to future operating expenditures/expenses.
23. The City will determine and follow the most cost-effective financing method for all capital projects. The City will pursue federal, state and other funding to assist in financing capital projects and improvements.
24. All equipment, projects and improvements, other than infrastructure, with a value equal to or greater than \$20,000 per unit and an estimated life greater than or equal to 3 years will be capitalized for financial reporting purposes. Infrastructure assets are those that are provided by the Street Sales Tax Fund and include streets, bridges and drainage projects. All land and rights-of-way are capitalized for infrastructure projects. The project cost is capitalized for projects greater than or equal to \$250,000 and are grouped by project year. Individual infrastructure projects are capitalized separately if the project totals greater than or equal to \$5.9 million.
25. Capital projects and improvements will be constructed to:
 - a) Protect or improve the City's quality of life.
 - b) Protect or enhance the community's economic vitality.
 - c) Support and service new development.

DEBT POLICIES

26. The City will issue debt to finance or refinance capital improvements and long-term fixed assets or other costs directly associated with financing a project which have been determined to be beneficial

to a significant proportion of citizens in Fort Smith and for which repayment sources have been identified. Debt issuance shall be used only after considering alternative funding sources such as project revenues, federal and state grants and special assessments.

27. The scheduled maturity of bond issues should not exceed the expected useful life of the capital projects or improvements financed.
28. The City will consider refunding outstanding bonds if one or more of the following conditions exist:
 - a) Present value savings are at least 3% with certain exceptions, of the par amount of the refunding bonds.
 - b) The bonds to be refunded have restrictive or outdated covenants.
 - c) Restructuring debt is deemed to be desirable.
29. The City will seek credit enhancements, such as bond insurance or letters of credit, when necessary for cost-effectiveness.
30. The City will monitor compliance with bond covenants, adhere to Federal arbitrage regulations, and abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c 2-12 concerning primary and secondary market disclosure. The City will also monitor bond issues by adhering to its Post-Issuance Compliance Manual required by the IRS. This manual includes the requirements for monitoring bond offering transactions by the underwriter.
31. The City will encourage and maintain communications with financial bond rating agencies and continue to strive for improvements in the City's bond rating.
32. The City will require that the total annual payments for debt service not exceed 25% of total operating revenues of the applicable fund.
33. The City will evaluate the benefits of conducting financings on a competitive or negotiated basis. Negotiated financings may be used where market volatility or the use of an unusual or complex financing or security structure is a concern with regard to marketability.
34. The City will coordinate its debt issuances with other local government agencies in an effort to review overlapping debt in the community.

RESERVE POLICIES

35. The City will maintain an operating contingency reserve to:
 - a) Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature.
 - b) Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.
 - c) Serve as local match for public or private grants.
 - d) Meet unexpected small increases in service delivery costs.
 - e) Maintain an adequate cash flow.
36. The contingency reserve will be maintained at not less than twenty percent (20%) of estimated operating expenditures/expenses. Prior approval of the Board of Directors shall be required before spending contingency funds.
37. If the contingency reserve balance falls below the twenty percent (20%) level for a current year budget, then the following steps will be taken by the appropriate departments:
 - a) If the contingency reserve is between 15% and 19.99%, then capital reductions will be required.
 - b) If the contingency reserve is between 10% and 14.99%, then operating and capital reductions will be required.
 - c) If the contingency reserve is between 5% and 9.99%, then personnel reductions, including services will be implemented.

- d) If the contingency reserve is less than 5%, then personnel, operating and capital reductions will take place. Service levels may be significantly reduced if this scenario occurs.
- 38. If the contingency reserve balance exceeds 25%, the City may consider utilizing the funds above this amount for one-time capital projects or other non-recurring expenditures that support City goals or Comprehensive Plan policies.
- 39. The City will develop an equipment reserve fund, and will appropriate funds to it annually to provide for the timely replacement of equipment. The reserve will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon the adopted equipment replacement schedule. The schedule will be updated annually.

INVESTMENT AND CASH MANAGEMENT POLICIES

- 40. The City's cash management system will be designed to accurately monitor and forecast revenues and expenditures/expenses in order to invest funds to the fullest extent possible. All cash and investments, other than accounts required by bond covenants, will be maintained in a single cash and investment pool. Interest revenue will be allocated to each investing fund consistent with fund ownership.
- 41. The City's investment and cash management program will be governed by the following investment objectives in order of priority:
 - a) Preservation and safety of the principal;
 - b) Liquidity; and
 - c) Yield.
- 42. The City will limit its investments to the safest type of securities permitted by Arkansas statutes. These shall include the following:
 - a) Direct obligations of the United States Government;
 - b) Obligations of agencies and instrumentalities created by act of Congress and authorized thereby to issue securities or evidences of indebtedness, regardless of guarantee of repayment by the United States Government;
 - c) Obligations the principal and interest of which are fully guaranteed by the United States Government or an agency or an instrumentality created by an act of Congress and authorized thereby to issue such a guarantee;
 - d) Obligations the principal and interest of which are fully secured, insured, or covered by commitments or agreements to purchase by the United States Government or an agency or instrumentality created by an act of Congress and authorized thereby to issue such commitments or agreements;
 - e) General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories, or insular possessions thereof;
 - f) Obligations issued by the State Board of Education under authority of the Arkansas Constitution or applicable statutes;
 - g) Warrants of political subdivisions of the State of Arkansas and municipalities thereof having maturities not exceeding one (1) year;
 - h) Pre-refunded municipal bonds, the principal and interest of which are fully secured by the principal and interest of a direct obligation of the United States Government;
 - i) The sale of federal funds with a maturity of not more than one business day;
 - j) Demand, savings, or time deposits or accounts of any depository institution chartered by the United States, any state of the United States, or the District of Columbia, provided funds invested in such demand, savings, or time deposits or accounts are fully insured by a federal deposit insurance agency;

- k) Repurchase agreements that are fully collateralized by direct obligations of the United States Government, and general obligations of any state of the United States or any political subdivision thereof, provided that the repurchase agreement shall provide the taking of delivery of the collateral, either directly or through an authorized custodian; and
- l) Securities of, or other interest in, any open-end type investment company or investment trust registered under the Investment Company Act of 1940, and which is defined as a “money market fund; under 17 C.F.R. §270.2a-7, provided that the portfolio of the investment company or investment trust is limited principally to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations, and provided further that the investment company or investment trust shall take delivery of the collateral either directly or through an authorized custodian.
- m) The City may invest no more than twenty percent (20%) of its portfolio in any single investment of the following types:

Corporate debt obligations, including commercial paper;

Revenue bond issues of any state of the United States or any municipality or any political subdivision thereof;

Securities of, or other interests in, an open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio of such an investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations, and provided further that any such investment company or investment trust shall take the delivery of the collateral either directly or through an authorized custodian; and

Securities or other interests issued, assumed, or guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the European Bank for Reconstruction and Development, the Asian Development Bank, or the African Development Bank.

1. Clear title to the principal of and collateral backing for any investment will be maintained by the city or by a third-party safekeeping agent under agreement to the city.
2. The City may specify monthly interest payment in order to enhance cash flow and investment return.
3. The City Administrator, or his designated representative, will provide the Mayor and Board of Directors with quarterly information concerning cash position and investment performance. The information shall include, as a minimum, type of investment, maturity date, face value, rate of interest, amount of interest received during the accounting period, and institution where the funds are invested.
4. A request for banking services will be issued when it is deemed necessary to provide services as required by the City, but not less frequently than every five years. The request will be made to all qualified banks located within the City limits that are capable of providing the level of services required. Banking services may continue with a selected bank if the services provided are maintained at an acceptable level and reasonable cost.
5. The standard of prudence to be applied by the investment officials shall be the “prudent person rule” and shall be applied in the context of managing an overall portfolio. Under the prudent person rule, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

FINANCIAL REPORTING POLICIES

6. The City will adhere to a policy of full and open public disclosure of all financial activity. The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen input prior to final decisions on the budget.
7. The City's accounting system will maintain records on a basis consistent with the accepted accounting standards of the Governmental Accounting Standards Board (GASB), Government Accounting Office (GAO), Financial Accounting Standards Board (FASB), and the State of Arkansas.
8. The City Administrator or his designee will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
9. The City will employ an independent public accounting firm to perform an annual audit, and will make the annual audit available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the City within 180 days of the close of the fiscal year.
10. The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties and opportunities will be provided for citizen input prior to final adoption of the budget.
11. The City will provide all financial documents to the internal and external auditors and City representatives will not improperly influence the conduct of audits.

ORDINANCE NO. 92-25**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2026 OPERATING BUDGET
AND TO PROVIDE OTHER MATTERS RELATING THERETO**

**BE IT ORDAINED AND ENACTED BY THE BOARD OF DIRECTORS OF
THE CITY OF FORT SMITH, ARKANSAS THAT:**

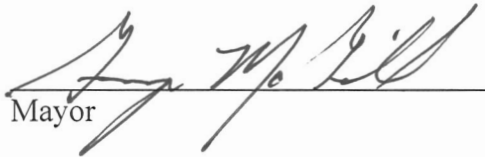
Section 1: The City of Fort Smith fiscal year 2026 Operating Budget is approved and authorized as on file in the City Clerk's office.

Section 2: The City Administrator is hereby authorized to transfer appropriated monies among and within authorized programs.

Section 3: All ordinances and resolutions in conflict with the budget hereby approved are amended to conform with said budget.

PASSED AND APPROVED THIS 16th DAY OF December 2025.

APPROVED:



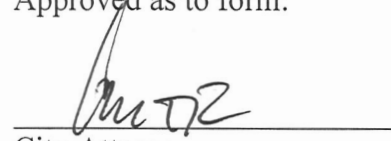
Mayor

ATTEST:



City Clerk

Approved as to form:



City Attorney
Publication Required – Yes



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Summary

Budget Comparison Summary - General Fund

	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)
Revenues					
Intergovernmental	\$ 6,522,067	\$ 8,975,678	\$ 9,106,676	\$ 5,751,642	\$ (3,355,034)
Taxes and Assessments	43,750,000	43,750,000	42,379,186	43,407,890	1,028,704
Court Fines and Forfeitures	1,923,700	1,923,700	2,070,783	2,076,450	5,667
Licenses and Permits	1,587,560	1,587,560	1,500,670	1,639,980	139,310
Service Charges and Fees	518,020	563,359	550,430	581,470	31,040
Contributions	25,000	32,200	83,449	11,000	(72,449)
Miscellaneous	1,658,800	1,912,839	1,821,882	888,020	(933,862)
Transfers	100,000	144,000	144,000	1,144,000	1,000,000
Total	56,085,147	58,889,336	57,657,076	55,500,452	(2,156,624)
Expenditures					
Policy and Administration					
Services	3,920,027	3,591,022	3,185,382	3,509,358	323,976
Management Services	4,763,296	6,815,176	6,282,308	4,811,369	(1,470,939)
Development Services	2,151,545	2,073,667	1,928,796	2,254,345	325,549
Police Services	21,704,346	22,996,527	21,496,364	17,517,130	(3,979,234)
Fire Services	14,981,927	16,142,887	14,946,952	15,763,927	816,975
Operational Services Division	8,678,564	12,988,218	12,450,000	8,643,556	(3,806,445)
Non-Departmental	5,629,540	13,744,066	12,303,438	4,254,613	(8,048,825)
Total	61,829,245	78,351,563	72,593,240	56,754,298	(15,838,942)
Excess (Deficiency) Revenues Over Expenditures	(5,744,098)	(19,462,227)	(14,936,164)	(1,253,846)	
Fund Balance, Beginning of Year	29,995,346	35,472,068	35,472,068	20,535,904	
Fund Balance, End of Year	\$ 24,251,248	\$ 16,009,841	\$ 20,535,904	\$ 19,282,058	
Contingency Reserve Percent	39.3%	20.5%	28.3%	34.0%	

Budget Comparison Summary - Street Maintenance Fund

	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)
Revenues					
Intergovernmental	\$ 8,060,000	\$ 8,060,000	\$ 7,508,207	\$ 7,566,500	\$ 58,293
Taxes and Assessments	2,600,000	2,600,000	2,489,400	2,813,800	324,400
Licenses and Permits	360,000	360,000	321,024	322,000	976
Miscellaneous	200,000	200,000	438,045	264,200	(173,845)
Total	11,220,000	11,220,000	10,756,676	10,966,500	209,824
Expenditures					
Policy and Administration Services	308,701	276,733	261,301	257,257	(4,044)
Management Services	1,560,828	1,471,555	1,338,396	1,409,960	71,564
Development Services	93,669	89,859	72,332	109,097	36,765
Operational Services Division	9,467,882	10,219,421	10,122,077	10,109,663	(12,415)
Total	11,431,080	12,057,568	11,794,106	11,885,977	91,871
Excess (Deficiency) Revenues Over Expenditures	(211,080)	(837,568)	(1,037,430)	(919,477)	
Fund Balance, Beginning of Year	6,404,621	9,082,409	9,082,409	8,044,979	
Fund Balance, End of Year	\$ 6,193,541	\$ 8,244,841	\$ 8,044,979	\$ 7,125,502	
Contingency Reserve Percent	54.2%	68.4%	68.3%	60.0%	

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

	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget
Beginning Reserve Fund Balance	\$ 2,692,596	\$ 2,692,596	\$ 2,692,596	\$ 1,930,760
Contributions	910,000	910,000	910,000	1,204,800
Replacement	910,000	910,000	1,671,836	1,150,000
*Ending Reserve Fund Balance	\$ 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.

Budget Comparison Summary - Water and Sewer Operating Fund

	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)
Revenues					
Water Volume Sales	\$ 33,455,961	\$ 33,455,961	\$ 34,682,816	\$ 35,376,473	\$ 693,657
Water Base Sales	6,088,568	6,088,568	3,572,626	3,572,626	-
Sewer Volume Sales	29,601,656	29,601,656	28,417,705	30,000,570	1,582,865
Sewer Base Sales	1,858,195	1,858,195	1,774,547	1,774,548	1
Service Charges and Fees	1,589,295	1,589,295	1,143,454	739,753	(403,701)
Miscellaneous	615,000	644,026	1,510,576	771,362	(739,214)
Transfers	-	-	-	-	-
Total	73,208,675	73,237,701	71,101,724	72,235,332	1,133,608
Expenses					
Policy and Administration					
Services	1,269,263	1,075,056	976,431	1,119,818	143,388
Management Services	7,503,823	6,913,827	6,288,310	6,961,773	673,463
Development Services	367,269	347,819	312,267	745,926	433,659
Operational Services Division	67,660,182	68,626,318	59,992,670	62,518,992	2,526,322
Non-Departmental	100,000	100,000	100,000	100,000	-
Total	76,900,537	77,063,019	67,669,678	71,446,509	3,776,832
Excess (Deficiency) Revenues					
Over Expenditures	(3,691,862)	(3,825,318)	3,432,046	788,823	
Working Capital, Beginning of Year	17,284,242	22,549,922	22,549,922	25,981,968	
Working Capital, End of Year	\$ 13,592,380	\$ 18,724,604	\$ 25,981,968	\$ 26,770,791	
Contingency Reserve Percent	17.7%	24.3%	38.4%	37.5%	

Budget Comparison Summary - Solid Waste Operating Fund

	FY25 Original	FY25 Amended	FY25 Projected	FY26 Budget	Increase (Decrease)
Revenues					
Intergovernmental	\$ -	\$ -	\$ 5,184	\$ -	\$ (5,184)
Service Charges and Fees	22,344,102	22,344,102	21,639,522	25,888,099	4,248,577
Miscellaneous	216,200	217,189	479,052	289,000	(190,052)
Total	22,560,302	22,561,291	22,123,758	26,177,099	4,053,341
Expenses					
Policy and Administration Services	647,917	564,488	519,393	503,297	(16,096)
Management Services	2,755,733	2,511,239	2,298,606	2,439,803	141,197
Operational Services Division	16,239,312	16,142,510	15,446,325	16,083,166	636,841
Non-Departmental	6,301,087	6,301,087	6,301,087	7,059,433	758,346
Total	25,944,049	25,519,325	24,565,411	26,085,699	1,520,288
Excess (Deficiency) Revenues Over Expenditures	(3,383,747)	(2,958,034)	(2,441,653)	91,400	
Working Capital, Beginning of Year	9,068,257	11,970,041	11,970,041	9,528,388	
Working Capital, End of Year	\$ 5,684,510	\$ 9,012,007	\$ 9,528,388	\$ 9,619,788	
Contingency Reserve Percent	22.0%	35.4%	38.8%	36.9%	

General Fund Statement of Revenue Comparisons

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
Intergovernmental				
Airport Security Reimbursement	\$ 5,032,184	\$ 87,600	\$ -	\$ 280,000
Federal Grant	246,468	41,347	569,661	-
Gasoline Tax Refund - Transit	8,063	5,000	6,500	5,000
Reimbursement from Enhanced 9-1-1 Fund	1,110,813	1,110,813	555,407	-
Sebastian County Participation	596,923	490,000	682,149	678,000
State Grant Revenue	254,842	200,000	313,270	238,274
State Turnback - General	1,236,777	1,335,100	1,224,323	1,225,000
Transit Reimbursement	1,417,111	5,705,818	5,755,366	3,325,368
	9,903,181	8,975,678	9,106,676	5,751,642
Taxes and Assessments				
Ad Valorem	8,596,092	8,500,000	8,616,321	9,639,300
Alcohol	888,942	900,000	850,000	850,000
County Sales Tax	24,492,641	25,100,000	24,500,000	24,506,390
Franchise	8,063,854	9,250,000	8,412,865	8,412,200
	42,041,529	43,750,000	42,379,186	43,407,890
Court Fines and Forfeitures				
Court Fines and Forfeitures	2,166,965	1,923,700	2,070,783	2,076,450
	2,166,965	1,923,700	2,070,783	2,076,450
Licenses and Permits				
Alcohol	52,520	52,500	70,523	71,950
Business Licenses	309,455	300,000	378,773	537,900
Construction	1,015,756	1,186,700	1,000,001	1,000,000
Other - Licenses & Permits	48,071	48,360	51,373	30,130
	1,425,802	1,587,560	1,500,670	1,639,980
Service Charges and Fees				
Community Center	10,539	14,500	10,700	11,500
False Alarm Fees	2,599	30,000	20,914	21,000
Fire Protection Contracts	84,449	93,000	81,946	91,950
Miss Laura's	-	45,339	46,900	56,000
Mobile Data Support Fees	3,120	3,120	3,120	3,120
Oak Cemetery	155,100	85,000	100,000	100,000
Parks & Aquatics	88,123	90,400	86,950	93,300
Transit System	200,006	202,000	199,900	204,600
	543,936	563,359	550,430	581,470
Contributions				
Contributions	73,070	32,200	83,449	11,000
	73,070	32,200	83,449	11,000
Miscellaneous				
Interest Earned	1,654,668	1,500,000	967,018	700,020
Other	3,290,690	412,839	854,864	188,000
	4,945,358	1,912,839	1,821,882	888,020
Transfers				
Transfers	100,000	144,000	144,000	1,144,000
	100,000	144,000	144,000	1,144,000
Grand Total	\$ 61,199,841	\$ 58,889,336	\$ 57,657,076	\$ 55,500,452

Street Maintenance Fund Statement of Revenue Comparisons

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
Intergovernmental				
Federal Grant	\$ 192,991	\$ -	\$ -	\$ -
State Turnback - Electric Vehicle	8,617	-	35,573	36,000
State Turnback - General	6,597,948	7,232,200	6,746,367	6,800,000
State Turnback - Highway Sales Tax	175,632	237,800	155,863	160,000
State Turnback - Wholesale Fuel Tax	582,237	590,000	570,404	570,500
	7,557,425	8,060,000	7,508,207	7,566,500
Taxes and Assessments				
Ad Valorem	2,552,202	2,600,000	2,489,400	2,813,800
	2,552,202	2,600,000	2,489,400	2,813,800
Licenses and Permits				
Sidewalk Permit Assessments	287,485	360,000	321,024	322,000
	287,485	360,000	321,024	322,000
Miscellaneous				
Interest Earned	439,890	200,000	329,000	230,000
Other	204,401	-	109,045	34,200
	644,291	200,000	438,045	264,200
Grand Total	\$ 11,041,403	\$ 11,220,000	\$ 10,756,676	\$ 10,966,500

Water and Sewer Operating Fund Statement of Revenue Comparisons

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
Water Volume Sales				
Commercial	\$ 6,178,326	\$ 6,322,697	\$ 6,530,498	\$ 6,661,108
Contract	10,081,188	11,674,060	13,004,985	13,265,085
Industrial	5,354,970	6,486,485	6,507,346	6,637,493
Residential	9,801,461	8,972,719	8,639,987	8,812,787
	31,415,945	33,455,961	34,682,816	35,376,473
Water Base Sales				
Commercial	-	1,633,772	1,015,958	1,015,958
Contract	-	109,542	73,237	73,237
Industrial	-	140,850	86,205	86,205
Residential	-	4,204,404	2,397,226	2,397,226
	-	6,088,568	3,572,626	3,572,626
Sewer Volume Sales				
Commercial	10,579,639	10,985,738	10,534,756	11,121,542
Contract	-	436,508	532,780	562,455
Industrial	3,630,386	4,222,560	4,305,420	4,545,232
Residential	14,683,637	13,956,850	13,044,749	13,771,341
	28,893,662	29,601,656	28,417,705	30,000,570
Sewer Base Sales				
Commercial	-	205,825	201,382	201,382
Contract	-	166	164	165
Industrial	-	2,534	2,571	2,571
Residential	-	1,649,670	1,570,430	1,570,430
	-	1,858,195	1,774,547	1,774,548
Service Charges and Fees				
Fire Protection	117,606	70,000	93,917	93,917
Industrial Waste Monitoring Fees	671,589	175,000	273,443	265,877
Installations - Water Services	523,912	250,000	704,603	301,397
Monthly Customer Charges	6,862	-	(8,861)	-
Sewer Connection Charges	76,411	70,000	77,327	78,562
Wholesale	534,696	1,024,295	3,025	-
	1,931,076	1,589,295	1,143,454	739,753
Miscellaneous				
Interest Earned	816,449	585,000	656,844	750,000
Other	1,401,630	59,026	853,732	21,362
	2,218,079	644,026	1,510,576	771,362
Transfers				
Transfers	13,544	-	-	-
	13,544	-	-	-
Grand Total	\$ 64,472,306	\$ 73,237,701	\$ 71,101,724	\$ 72,235,332

Solid Waste Operating Fund Statement of Revenue Comparisons

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
Intergovernmental				
State Grant Revenue	\$ 8,000	\$ -	\$ 5,184	\$ -
	8,000	-	5,184	-
Service Charges and Fees				
Commercial Collections	3,357,408	3,250,000	3,400,000	3,500,000
Recycling Operations	853,292	-	-	-
Residential Collections	6,415,713	6,721,602	6,439,522	6,413,099
Roll-Off Collections	1,933,049	2,095,500	1,900,000	2,000,000
Sale of Methane Gas	986,637	1,400,000	1,220,000	1,400,000
Solid Waste Landfill Operations	8,303,165	8,877,000	8,680,000	12,575,000
	21,849,264	22,344,102	21,639,522	25,888,099
Miscellaneous				
Interest Earned	490,789	180,000	413,000	221,000
Other	190,916	37,189	66,052	68,000
	681,705	217,189	479,052	289,000
Grand Total	\$ 22,538,969	\$ 22,561,291	\$ 22,123,758	\$ 26,177,099

Distribution of Appropriations to the Operating Funds FY26 Budget

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administration Services					
4100 Mayor	\$ 150,587	\$ 60,235	\$ 7,529	\$ 51,200	\$ 13,553
4100 Mayor	190,750	190,750	-	-	-
4101 Board of Directors (Salary Increase Only)	51,241	51,241	-	-	-
4101 Board of Directors	161,720	45,282	12,938	59,836	29,110
4102 City Administrator	1,335,638	240,415	106,851	627,750	267,128
4102 Contract and Bond Services	190,329	-	-	190,329	-
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	1,979,658	1,979,658	-	-	-
4202 City Prosecutor	371,758	371,758	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	435,000	217,500	108,750	-	108,750
4205 District Court - RISE Court	37,700	37,700	-	-	-
4206 District Court - State Division	64,863	64,863	-	-	-
4207 District Court - DWI Court	72,700	72,700	-	-	-
4208 Central Business Improvement District	649,583	-	-	-	-
4405 Internal Auditor	423,785	84,757	21,189	190,703	84,757
Total Policy & Administration Services Division*	6,207,812	3,509,358	257,257	1,119,818	503,297
Management Services					
4104 Human Resources	1,095,451	383,408	109,545	383,408	164,318
4105 City Clerk/Citizen Action Center	457,352	128,059	36,588	169,220	82,323
4301 Finance	2,344,508	422,011	234,451	984,693	351,676
4306 Purchasing	196,151	58,845	23,538	72,576	29,423
4401 Information & Technology Services	7,880,653	2,915,842	788,065	2,364,196	1,182,098
4407 Communications	595,043	107,108	47,603	279,670	119,009
4501 City Services	493,422	493,422	-	-	-
4502 Program Services	265,081	-	-	265,081	-
4503 Facilities Maintenance	1,070,365	252,991	45,961	579,799	88,647
4504 Citizen Services	2,484,173	49,683	124,209	1,863,130	422,309
6921 Parking/Deck Operations & Maintenance	367,012	-	-	-	-
Total Management Services Division*	17,249,211	4,811,369	1,409,960	6,961,773	2,439,803
Development Services					
4103 Engineering Administration	224,902	2,249	5,623	121,447	-
4103 Street Engineering	2,069,489	41,390	103,474	165,559	-
4106 Planning & Zoning	1,167,228	758,698	-	233,446	-
4107 Community Development	425,090	-	-	-	-
4108 Building Safety	1,452,008	1,452,008	-	-	-
4108 Specialized Inspections	225,474	-	-	225,474	-
6900 Neighborhood Services	1,389,448	-	-	-	-
Total Development Services Division*	6,953,639	2,254,345	109,097	745,926	-

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

Distribution of Appropriations to the Operating Funds FY26 Budget

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Police Services					
1112 River Valley Communications Center	3,525,583	-	-	-	-
4701 Administration	2,297,111	2,297,111	-	-	-
4702 Support Services	2,207,611	2,207,611	-	-	-
4703 Criminal Investigations Division	3,042,144	3,042,144	-	-	-
4704 Field Operations	5,909,124	5,909,124	-	-	-
4705 Special Operations	1,662,445	1,662,445	-	-	-
4706 Airport Security	225,829	225,829	-	-	-
4707 Animal Services	1,352,866	1,352,866	-	-	-
4709 1/8% Sales and Use Tax	5,729,600	-	-	-	-
4710 Sebastian County Detention Center	820,000	820,000	-	-	-
Total Police Services Division*	26,772,313	17,517,130	-	-	-
Fire Services					
4801 Administration	1,593,587	1,593,587	-	-	-
4802 Suppression and Rescue	13,721,818	13,721,818	-	-	-
4803 1/8% Sales and Use Tax	3,074,240	-	-	-	-
4804 Training	448,522	448,522	-	-	-
Total Fire Services Division*	18,838,167	15,763,927	-	-	-
Operation Services - Public Works					
5100 Public Works Administration	424,196	-	212,098	212,098	-
5101 Streets Administration	603,312	-	603,312	-	-
5302 Heavy Construction	828,165	-	828,165	-	-
5303 Street Drainage	1,834,221	-	1,834,221	-	-
5304 Street Maintenance	1,496,565	-	1,496,565	-	-
5305 Sidewalk Construction	1,689,419	-	1,689,419	-	-
5401 Traffic Control Operations	1,711,303	-	1,711,303	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
5521 Business Operations and Logistics	1,078,536	-	-	1,078,536	-
5610 Water Line Maintenance & Support	7,963,758	-	-	7,963,758	-
5611 Sewer Line Maintenance	5,682,432	-	-	5,682,432	-
Total Public Works Division	24,711,907	-	9,775,083	14,936,824	-
Operation Services - Water Resources					
5501 Utility Administration	1,891,622	-	-	1,891,622	-
5523 Engineering	2,220,870	-	-	2,220,870	-
5524 Technology	387,860	-	-	387,860	-
5556 Water Treatment	8,833,819	-	-	8,833,819	-
5590 Non Capital Projects	362,500	-	-	362,500	-
5618 Debt Service	19,672,950	-	-	19,672,950	-
5625 Environmental Quality	2,393,601	-	-	2,393,601	-
5626 Easement, Building, and Station Maintenance	4,904,275	-	-	4,904,275	-
5656 Sewer Treatment	6,914,671	-	-	6,914,671	-
Total Water Resources	47,582,168	-	-	47,582,168	-

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

Distribution of Appropriations to the Operating Funds FY26 Budget

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Solid Waste					
6301 Administration	1,032,963	-	-	-	1,032,963
6302 Residential Collections	3,554,564	-	-	-	3,554,564
6303 Commercial Collections	1,694,775	-	-	-	1,694,775
6304 Fleet and Grounds Maintenance	1,615,412	-	-	-	1,615,412
6305 Solid Waste Landfill	6,175,975	-	-	-	6,175,975
6307 Industrial Collection	1,417,660	-	-	-	1,417,660
6308 Waste Reduction	591,817	-	-	-	591,817
Total Solid Waste	16,083,166	-	-	-	16,083,166
Operation Services - Parks & Recreation					
6201 Parks Maintenance (Operating)	2,230,530	1,895,951	334,580	-	-
6201 Parks Maintenance (Capital)	182,000	182,000	-	-	-
6202 Oak Cemetery	266,746	266,746	-	-	-
6204 Community Centers	187,626	187,626	-	-	-
6205 Aquatics	200,316	200,316	-	-	-
6206 Riverfront/Downtown Maintenance	559,382	559,382	-	-	-
6208 1/8% Sales and Use Tax	7,365,000	-	-	-	-
6201 Parks Maintenance ⁽⁵⁶⁰⁰⁰⁰⁾	40,000	40,000	-	-	-
Total Parks & Recreation	11,031,600	3,332,021	334,580	-	-
Operation Services - Transit					
0101 Transit	4,825,060	4,825,060	-	-	-
Total Transit	4,825,060	4,825,060	-	-	-
Operation Services - Miss Laura's Museum					
11140101 Miss Laura's Museum	233,742	233,742	-	-	-
Total Miss Laura's Museum	233,742	233,742	-	-	-
Health & Community Services					
6101 Health Services	252,733	252,733	-	-	-
Total Health & Community Services	252,733	252,733	-	-	-
Non-Departmental					
0101 General Fund	4,254,613	4,254,613	-	-	-
2101 Water and Sewer Operating Fund	100,000	-	-	100,000	-
2104 Solid Waste Operating Fund	7,059,433	-	-	-	7,059,433
11130180 Convention and Visitors Bureau	1,336,138	-	-	-	-
Total Non-Departmental*	12,750,184	4,254,613	-	100,000	7,059,433
Total*	\$ 193,491,702	\$ 56,754,298	\$ 11,885,977	\$ 71,446,509	\$ 26,085,699

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

Distribution of Appropriations to the Operating Funds FY25 Projected

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administration Services					
4100 Mayor	\$ 159,497	\$ 63,799	\$ 7,975	\$ 54,229	\$ 14,355
4100 Mayor	190,750	190,750	-	-	-
4101 Board of Directors (Salary Increase Only)	51,241	51,241	-	-	-
4101 Board of Directors	251,541	70,431	20,123	93,070	45,277
4102 City Administrator	1,358,692	244,565	108,695	638,585	271,738
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	1,796,272	1,796,272	-	-	-
4202 City Prosecutor	257,728	257,728	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	413,342	206,671	103,336	-	103,336
4205 District Court - RISE Court	18,600	18,600	-	-	-
4206 District Court - State Division	60,038	60,038	-	-	-
4207 District Court - DWI Court	48,100	48,100	-	-	-
4208 Central Business Improvement District	286,062	-	-	-	-
4405 Internal Auditor	423,436	84,687	21,172	190,546	84,687
Total Policy & Administration Services Division*	5,407,799	3,185,382	261,301	976,431	519,393
Management Services					
4104 Human Resources	786,319	275,212	78,632	275,212	117,948
4105 City Clerk/Citizen Action Center	382,068	106,979	30,565	141,365	68,772
4301 Finance	1,695,566	305,202	169,557	712,138	254,335
4306 Purchasing	234,653	70,396	28,158	86,822	35,198
4401 Information & Technology Services	8,312,255	3,075,534	831,226	2,493,677	1,246,838
4407 Communications	414,138	74,545	33,131	194,645	82,828
4408 Community Mobility	184,433	184,433	-	-	-
4501 City Services	1,601,044	1,601,044	-	-	-
4503 Facilities Maintenance	1,195,854	282,652	51,349	647,775	99,040
5520 Citizen Services	2,315,571	46,311	115,779	1,736,678	393,647
5520 Citizen Services - CC Fees	260,000	260,000	-	-	-
6921 Parking/Deck Operations & Maintenance	147,880	-	-	-	-
Total Management Services Division*	17,529,781	6,282,308	1,338,396	6,288,310	2,298,606
Development Services					
4103 Street Engineering	1,446,639	28,933	72,332	115,731	-
4106 Planning & Zoning	982,678	638,741	-	196,536	-
4107 Community Development	460,393	-	-	-	-
4108 Building Safety	1,261,123	1,261,123	-	-	-
6900 Neighborhood Services	1,180,199	-	-	-	-
Total Development Services Division*	5,331,032	1,928,796	72,332	312,267	-

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

Distribution of Appropriations to the Operating Funds FY25 Projected

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Police Services					
1112 River Valley Communications Center	705,248	-	-	-	-
4701 Administration	2,701,683	2,701,683	-	-	-
4702 Support Services	3,776,890	3,776,890	-	-	-
4703 Criminal Investigations Division	2,880,748	2,880,748	-	-	-
4704 Field Operations	6,957,846	6,957,846	-	-	-
4705 Special Operations	1,622,472	1,622,472	-	-	-
4706 Airport Security	189,775	189,775	-	-	-
4707 Animal Services	1,727,777	1,727,777	-	-	-
4708 Communications	1,639,173	1,639,173	-	-	-
4709 1/8% Sales and Use Tax	3,302,208	-	-	-	-
Total Police Services Division*	25,503,820	21,496,364	-	-	-
Fire Services					
4801 Administration	1,382,871	1,382,871	-	-	-
4802 Suppression and Rescue	13,232,148	13,232,148	-	-	-
4803 1/8% Sales and Use Tax	2,905,066	-	-	-	-
4804 Training	331,933	331,933	-	-	-
Total Fire Services Division	17,852,018	14,946,952	-	-	-
Operation Services - Public Works					
5101 Streets Administration	804,669	-	804,669	-	-
5302 Heavy Construction	1,428,637	-	1,428,637	-	-
5303 Street Drainage	1,818,426	-	1,818,426	-	-
5304 Street Maintenance	1,639,345	-	1,639,345	-	-
5305 Sidewalk Construction	1,107,315	-	1,107,315	-	-
5401 Traffic Control Operations	1,511,126	-	1,511,126	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
5521 Business Operations and Logistics	1,381,109	-	-	1,381,109	-
5610 Water Line Maintenance & Support	8,774,358	-	-	8,774,358	-
5611 Sewer Line Maintenance	4,258,490	-	-	4,258,490	-
Total Public Works Division	24,123,475	-	9,709,518	14,413,957	-
Operation Services - Water Resources					
5501 Utility Administration	1,920,517	-	-	1,920,517	-
5522 Communications & Training	612,124	-	-	612,124	-
5523 Engineering	2,163,276	-	-	2,163,276	-
5524 Technology	530,177	-	-	530,177	-
5556 Water Treatment	7,785,843	-	-	7,785,843	-
5590 Non Capital Projects	432,000	-	-	432,000	-
5618 Debt Service	19,640,384	-	-	19,640,384	-
5625 Environmental Quality	2,049,902	-	-	2,049,902	-
5626 Easement, Building, and Station Maintenance	4,136,941	-	-	4,136,941	-
5656 Sewer Treatment	6,307,549	-	-	6,307,549	-
Total Water Resources	45,578,713	-	-	45,578,713	-

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

Distribution of Appropriations to the Operating Funds FY25 Projected

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Solid Waste					
6301 Administration	1,384,427	-	-	-	1,384,427
6302 Residential Collections	3,283,091	-	-	-	3,283,091
6303 Commercial Collections	1,509,553	-	-	-	1,509,553
6304 Fleet and Grounds Maintenance	1,590,275	-	-	-	1,590,275
6305 Solid Waste Landfill	5,975,835	-	-	-	5,975,835
6307 Industrial Collection	1,284,157	-	-	-	1,284,157
6308 Waste Reduction	418,987	-	-	-	418,987
Total Solid Waste	15,446,325	-	-	-	15,446,325
Operation Services - Parks & Recreation					
6201 Parks Maintenance (Operating)	2,750,395	2,337,836	412,559	-	-
6202 Oak Cemetery	295,680	295,680	-	-	-
6204 Community Centers	182,485	182,485	-	-	-
6205 Aquatics	181,648	181,648	-	-	-
6206 Riverfront/Downtown Maintenance	696,549	696,549	-	-	-
6208 1/8% Sales and Use Tax	10,984,957	-	-	-	-
6201 Parks Maintenance ⁽⁵⁶⁰⁰⁰⁰⁾	40,000	40,000	-	-	-
Total Parks & Recreation	15,131,714	3,734,198	412,559	-	-
Operation Services - Transit					
0101 Transit	7,778,583	7,778,583	-	-	-
Total Transit	7,778,583	7,778,583	-	-	-
Operation Services - Miss Laura's Museum					
11140101 Miss Laura's Museum	692,250	692,250	-	-	-
Total Miss Laura's Museum	692,250	692,250	-	-	-
Health & Community Services					
6101 Health Services	244,969	244,969	-	-	-
Total Health & Community Services	244,969	244,969	-	-	-
Non-Departmental					
0101 General Fund	12,303,438	12,303,438	-	-	-
2101 Water and Sewer Operating Fund	100,000	-	-	100,000	-
2104 Solid Waste Operating Fund	6,301,087	-	-	-	6,301,087
11130180 Convention and Visitors Bureau	1,593,064	-	-	-	-
Total Non-Departmental*	20,297,589	12,303,438	-	100,000	6,301,087
Total*	\$ 200,918,068	\$ 72,593,240	\$ 11,794,106	\$ 67,669,678	\$ 24,565,411

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

Distribution of Appropriations to the Operating Funds FY25 Amended

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administration Services					
4100 Mayor	\$ 161,865	\$ 64,746	\$ 8,093	\$ 55,034	\$ 14,568
4100 Mayor	214,400	214,400			
4101 Board of Directors (Salary Increase Only)	51,241	51,241			
4101 Board of Directors	285,890	80,049	22,871	105,779	51,460
4102 City Administrator	1,419,692	255,545	113,575	667,255	283,938
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	2,106,049	2,106,049	-	-	-
4202 City Prosecutor	268,929	268,929	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	419,000	209,500	104,750	-	104,750
4205 District Court - RISE Court	20,200	20,200	-	-	-
4206 District Court - State Division	62,391	62,391	-	-	-
4207 District Court - DWI Court	55,700	55,700	-	-	-
4208 Central Business Improvement District	427,392	-	-	-	-
4405 Internal Auditor	548,860	109,772	27,443	246,987	109,772
Total Policy & Administration Services Division*	6,134,109	3,591,022	276,733	1,075,056	564,488
Management Services					
4104 Human Resources	860,906	301,317	86,091	301,317	129,136
4105 City Clerk/Citizen Action Center	415,211	116,259	33,217	153,628	74,738
4301 Finance	1,751,168	315,210	175,117	735,491	262,675
4306 Purchasing	341,345	102,404	40,961	126,298	51,202
4401 Information & Technology Services	9,149,418	3,385,285	914,942	2,744,825	1,372,413
4407 Communications	413,573	74,443	33,086	194,379	82,715
4408 Community Mobility	196,886	196,886	-	-	-
4501 City Services	1,668,577	1,668,577	-	-	-
4503 Facilities Maintenance	1,603,850	379,085	68,868	868,779	132,830
5520 Citizen Services	2,385,479	47,710	119,274	1,789,109	405,531
5520 Citizen Services (CC Fees)	228,000	228,000	-	-	-
6921 Parking/Deck Operations & Maintenance	201,644	-	-	-	-
Total Management Services Division*	19,216,057	6,815,176	1,471,555	6,913,827	2,511,239
Development Services					
4103 Street Engineering	1,797,172	35,943	89,859	143,774	-
4106 Planning & Zoning	1,020,226	663,147	-	204,045	-
4107 Community Development	488,833	-	-	-	-
4108 Building Safety	1,374,577	1,374,577	-	-	-
6900 Neighborhood Services	1,206,408	-	-	-	-
Total Development Services Division*	5,887,216	2,073,667	89,859	347,819	-

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

Distribution of Appropriations to the Operating Funds FY25 Amended

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Police Services					
1112 River Valley Communications Center	622,630	-	-	-	-
4701 Administration	3,414,647	3,414,647	-	-	-
4702 Support Services	3,387,683	3,387,683	-	-	-
4703 Criminal Investigations Division	3,230,265	3,230,265	-	-	-
4704 Field Operations	7,122,962	7,122,962	-	-	-
4705 Special Operations	1,835,739	1,835,739	-	-	-
4706 Airport Security	266,782	266,782	-	-	-
4707 Animal Services	1,653,764	1,653,764	-	-	-
4708 Communications	2,084,685	2,084,685	-	-	-
4709 1/8% Sales and Use Tax	2,782,670	-	-	-	-
Total Police Services Division*	26,401,827	22,996,527	-	-	-
Fire Services					
4801 Administration	1,496,773	1,496,773	-	-	-
4802 Suppression and Rescue	14,245,955	14,245,955	-	-	-
4803 1/8% Sales and Use Tax	2,993,181	-	-	-	-
4804 Training	400,159	400,159	-	-	-
Total Fire Services Division	19,136,068	16,142,887	-	-	-
Operation Services - Public Works					
5101 Streets Administration	802,489	-	802,489	-	-
5302 Heavy Construction	1,370,616	-	1,370,616	-	-
5303 Street Drainage	1,889,930	-	1,889,930	-	-
5304 Street Maintenance	1,683,817	-	1,683,817	-	-
5305 Sidewalk Construction	1,102,052	-	1,102,052	-	-
5401 Traffic Control Operations	1,549,086	-	1,549,086	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
5521 Business Operations and Logistics	1,486,185	-	-	1,486,185	-
5610 Water Line Maintenance & Support	9,452,972	-	-	9,452,972	-
5611 Sewer Line Maintenance	4,455,032	-	-	4,455,032	-
Total Public Works Division	25,192,179	-	9,797,990	15,394,189	-
Operation Services - Water Resources					
5501 Utility Administration	2,202,507	-	-	2,202,507	-
5522 Communications & Training	603,400	-	-	603,400	-
5523 Engineering	2,669,035	-	-	2,669,035	-
5524 Technology	659,563	-	-	659,563	-
5556 Water Treatment	10,220,847	-	-	10,220,847	-
5590 Non Capital Projects	1,541,563	-	-	1,541,563	-
5618 Debt Service	19,640,384	-	-	19,640,384	-
5625 Environmental Quality	2,366,658	-	-	2,366,658	-
5626 Easement, Building, and Station Maintenance	5,551,427	-	-	5,551,427	-
5656 Sewer Treatment	7,776,745	-	-	7,776,745	-
Total Water Resources	53,232,129	-	-	53,232,129	-

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

Distribution of Appropriations to the Operating Funds FY25 Amended

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Solid Waste					
6301 Administration	1,276,411	-	-	-	1,276,411
6302 Residential Collections	3,516,908	-	-	-	3,516,908
6303 Commercial Collections	1,613,790	-	-	-	1,613,790
6304 Fleet and Grounds Maintenance	1,623,327	-	-	-	1,623,327
6305 Solid Waste Landfill	6,134,399	-	-	-	6,134,399
6307 Industrial Collection	1,386,713	-	-	-	1,386,713
6308 Waste Reduction	590,962	-	-	-	590,962
Total Solid Waste	16,142,510	-	-	-	16,142,510
Operation Services - Parks & Recreation					
6201 Parks Maintenance (Capital Outlay)	40,000	40,000	-	-	-
6201 Parks Maintenance (Operating)	2,809,540	2,388,109	421,431	-	-
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		-	-
6208 1/8% Sales and Use Tax	10,989,152	-		-	-
Total Parks & Recreation	15,520,526	4,109,943	421,431	-	-
Operation Services - Transit					
0101 Transit	7,958,651	7,958,651	-	-	-
Total Transit	7,958,651	7,958,651	-	-	-
Operation Services - Miss Laura's Museum					
11140101 Miss Laura's Museum	674,655	674,655	-	-	-
Total Miss Laura's Museum	674,655	674,655	-	-	-
Health & Community Services					
6101 Health Services	244,969	244,969	-	-	-
Total Health & Community Services	244,969	244,969	-	-	-
Non-Departmental					
0101 General Fund	13,744,066	13,744,066	-	-	-
2101 Water and Sewer Operating Fund	100,000	-	-	100,000	-
2104 Solid Waste Operating Fund	6,301,087	-	-	-	6,301,087
11130180 Convention and Visitors Bureau	1,711,909	-	-	-	-
Total Non-Departmental*	21,857,062	13,744,066	-	100,000	6,301,087
Total*	\$ 217,597,958	\$ 78,351,563	\$ 12,057,568	\$ 77,063,019	\$ 25,519,325

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

Distribution of Appropriations to the Operating Funds FY25 Original

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administration Services					
4100 Mayor	\$ 184,130	\$ 73,652	\$ 9,207	\$ 62,604	\$ 16,572
4100 Mayor (Non Allocations Account)	431,500	431,500	-	-	-
4101 Board of Directors (Salary Increase Only)	51,241	51,241	-	-	-
4101 Board of Directors	441,340	123,575	35,307	163,296	79,441
4102 City Administrator	1,638,298	294,894	131,064	770,000	327,660
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	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 District Court - RISE Court	35,700	35,700	-	-	-
4206 District Court - State Division	61,128	61,128	-	-	-
4207 District Court - DWI Court	72,700	72,700	-	-	-
4208 Central Business Improvement District	382,322	-	-	-	-
4405 Internal Auditor	607,474	121,495	30,374	273,363	121,495
Total Policy & Administration Services Division*	6,765,475	3,920,027	308,701	1,269,263	647,917
Management Services					
4104 Human Resources	878,708	307,548	87,871	307,548	131,806
4105 City Clerk/Citizen Action Center	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 Services	9,233,993	3,416,577	923,399	2,770,198	1,385,099
4407 Communications	430,611	77,510	34,449	202,387	86,122
4408 Community Mobility	189,916	189,916	-	-	-
4501 City Services	253,863	5,077	12,693	190,397	43,157
5520 Citizen Services	3,731,150	74,623	186,558	2,798,363	634,296
6921 Parking/Deck Operations & Maintenance	221,710	-	-	-	-
Total Management Services Division*	18,024,355	4,763,296	1,560,828	7,503,823	2,755,733
Development Services					
4103 Street Engineering	1,873,387	37,468	93,669	149,871	-
4106 Planning & Zoning	1,086,990	706,544	-	217,398	-
4107 Community Development	480,489	-	-	-	-
4108 Building Safety	1,407,534	1,407,534	-	-	-
6900 Neighborhood Services	1,234,798	-	-	-	-
Total Development Services Division*	6,083,198	2,151,545	93,669	367,269	-

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

Distribution of Appropriations to the Operating Funds FY25 Original

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Police Services					
4701 Administration	3,347,231	3,347,231	-	-	-
4702 Support Services	2,769,913	2,769,913	-	-	-
4703 Criminal Investigations Division	3,193,478	3,193,478	-	-	-
4704 Field Operations	6,654,915	6,654,915	-	-	-
4705 Special Operations	1,774,898	1,774,898	-	-	-
4706 Airport Security	266,782	266,782	-	-	-
4707 Animal Services	1,645,803	1,645,803	-	-	-
4708 Communications	2,051,326	2,051,326	-	-	-
4709 1/8% Sales and Use Tax	2,487,574	-	-	-	-
Total Police Services Division*	24,191,920	21,704,346	-	-	-
Fire Services					
4801 Administration	1,447,906	1,447,906	-	-	-
4802 Suppression and Rescue	13,140,997	13,140,997	-	-	-
4803 1/8% Sales and Use Tax	2,941,954	-	-	-	-
4804 Training	393,024	393,024	-	-	-
Total Fire Services Division	17,923,881	14,981,927	-	-	-
Operation Services - Public Works					
5101 Streets Administration	968,736	-	968,736	-	-
5302 Heavy 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 Operations	1,589,216	-	1,589,216	-	-
5403 Street Lighting	1,400,000	-	1,400,000	-	-
5521 Business Operations and Logistics	1,550,638	-	-	1,550,638	-
5610 Water Line Maintenance & Support	8,638,482	-	-	8,638,482	-
5611 Sewer Line Maintenance	4,390,299	-	-	4,390,299	-
Total Public Works Division	23,631,615	-	9,052,196	14,579,419	-
Operation Services - Water Resources					
5501 Utility Administration	2,203,655	-	-	2,203,655	-
5522 Communications & Training	656,322	-	-	656,322	-
5523 Engineering	2,759,598	-	-	2,759,598	-
5524 Technology	661,280	-	-	661,280	-
5556 Water Treatment	10,033,746	-	-	10,033,746	-
5590 Non Capital Projects	1,597,500	-	-	1,597,500	-
5618 Debt Service	19,640,384	-	-	19,640,384	-
5625 Environmental Quality	2,408,433	-	-	2,408,433	-
5626 Easement, Building, and Station Maintenance	5,783,331	-	-	5,783,331	-
5656 Sewer Treatment	7,336,514	-	-	7,336,514	-
Total Water Resources	53,080,763	-	-	53,080,763	-

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

Distribution of Appropriations to the Operating Funds FY25 Original

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Solid Waste					
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 and Grounds Maintenance	1,642,201	-	-	-	1,642,201
6305 Solid Waste Landfill	6,107,191	-	-	-	6,107,191
6307 Industrial Collection	1,386,673	-	-	-	1,386,673
6308 Waste Reduction	649,507	-	-	-	649,507
Total Solid Waste	16,239,312	-	-	-	16,239,312
6201 Parks Maintenance ⁽⁵⁶⁰⁰⁰⁰⁾	40,000	40,000	-	-	-
6201 Parks Maintenance (Operating)	2,771,240	2,355,554	415,686	-	-
6202 Oak Cemetery	227,531	227,531	-	-	-
6204 Community Centers	249,172	249,172	-	-	-
6205 Aquatics	221,873	221,873	-	-	-
6206 Riverfront/Downtown Maintenance	621,167	621,167	-	-	-
6208 1/8% Sales and Use Tax	7,504,750	-	-	-	-
Total Parks & Recreation	11,635,733	3,715,297	415,686	-	-
Operation Services - Transit					
0101 Transit	4,718,427	4,718,427	-	-	-
Total Transit	4,718,427	4,718,427	-	-	-
Health & Community Services					
6101 Health Services	244,840	244,840	-	-	-
Total Health & Community Services	244,840	244,840	-	-	-
Non-Departmental					
0101 General Fund	5,629,540	5,629,540	-	-	-
2101 Water and Sewer Operating Fund	100,000	-	-	100,000	-
2104 Solid Waste Operating Fund	6,301,087	-	-	-	6,301,087
11130180 Convention and Visitors Bureau	1,536,939	-	-	-	-
Total Non-Departmental*	13,567,566	5,629,540	-	100,000	6,301,087
Total*	\$ 196,107,085	\$ 61,829,245	\$ 11,431,080	\$ 76,900,537	\$ 25,944,049

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

Distribution of Appropriations to the Operating Funds FY24 Actual

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Policy & Administration Services					
4100 Mayor	\$ 142,445	\$ 56,978	\$ 7,122	\$ 48,431	\$ 12,820
4100 Mayor (Non Allocations Account)	349,325	349,325	-	-	-
4101 Board of Directors (Salary Increase Only)	50,192	50,192	-	-	-
4101 Board of Directors	329,907	92,374	26,393	122,066	59,383
4102 City Administrator	2,012,310	362,216	160,985	945,786	402,462
4102 City Administrator (Post True Up Entry)	(10,375)	(10,375)	-	-	-
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	1,667,071	1,667,071	-	-	-
4202 City Prosecutor	252,853	252,853	-	-	-
4203 Public Defender	92,500	92,500	-	-	-
4204 City Attorney	424,699	212,350	106,175	-	106,175
4205 District Court - RISE Court	10,042	10,042	-	-	-
4206 District Court - State Division	50,751	50,751	-	-	-
4207 District Court - DWI Court	43,222	43,222	-	-	-
4208 Central Business Improvement District	173,338	-	-	-	-
4405 Internal Auditor	335,771	67,154	16,789	151,097	67,154
Total Policy & Administration Services Division*	5,924,051	3,296,652	317,463	1,267,380	647,994
Management Services					
4104 Human Resources	752,463	263,362	75,246	263,362	112,869
4105 City Clerk/Citizen Action Center	318,612	89,211	25,489	117,886	57,350
4105 City Clerk (Post True Up Entry)	60,000	60,000	-	-	-
4301 Finance	1,664,894	299,681	166,489	699,255	249,734
4306 Purchasing	787,942	236,383	94,553	291,539	118,191
4401 Information & Technology Services	7,151,664	2,646,116	715,166	2,145,499	1,072,750
4401 Information & Technology Services (Ins)	119,084	119,084	-	-	-
4407 Communications	234,996	42,299	18,800	110,448	46,999
4408 Community Mobility	281,998	281,998	-	-	-
4501 City Services	46,662	46,662	-	-	-
5520 Citizen Services	2,039,225	40,785	101,961	1,529,419	346,668
5520 Citizen Services (CC Fees)	867,661	867,661	-	-	-
6921 Parking/Deck Operations & Maintenance	79,330	-	-	-	-
Total Management Services Division*	14,404,531	4,993,241	1,197,705	5,157,409	2,004,562

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

Distribution of Appropriations to the Operating Funds FY24 Actual

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Development Services					
4103 Street Engineering	1,476,711	29,534	73,836	118,137	-
4103 Street Engineering (Ins)	119,084	119,084	-	-	-
4106 Planning & Zoning	1,025,765	666,747	-	205,153	-
4107 Community Development	365,150	-	-	-	-
4108 Building Safety	1,241,104	1,241,104	-	-	-
6900 Neighborhood Services	1,051,302	-	-	-	-
Total Development Services Division*	5,279,116	2,056,469	73,836	323,290	-
Police Services					
4701 Administration	3,594,674	3,594,674	-	-	-
4702 Support Services	2,689,962	2,689,962	-	-	-
4703 Criminal Investigations Division	2,740,197	2,740,197	-	-	-
4704 Field Operations	6,239,890	6,239,890	-	-	-
4705 Special Operations	1,246,108	1,246,108	-	-	-
4706 Airport Security	197,462	197,462	-	-	-
4707 Animal Services	1,598,536	1,598,536	-	-	-
4708 Communications	1,571,262	1,571,262	-	-	-
4709 1/8% Sales and Use Tax	3,918,182	-	-	-	-
6920 Parking Enforcement	88,137	-	-	-	-
Total Police Services Division*	23,884,410	19,878,091	-	-	-
Fire Services					
4801 Administration	1,338,172	1,338,172	-	-	-
4802 Suppression and Rescue	12,559,237	12,559,237	-	-	-
4803 1/8% Sales and Use Tax	2,913,058	-	-	-	-
4804 Training	272,408	272,408	-	-	-
Total Fire Services Division	17,082,875	14,169,817	-	-	-
Operation Services - Public Works					
5101 Streets Administration	1,427,755	-	1,427,755	-	-
5302 Heavy Construction	1,307,468	-	1,307,468	-	-
5303 Street Drainage	1,614,594	-	1,614,594	-	-
5304 Street Maintenance	1,590,595	-	1,590,595	-	-
5305 Sidewalk Construction	1,100,090	-	1,100,090	-	-
5401 Traffic Control Operations	1,381,821	-	1,381,821	-	-
5403 Street Lighting	1,340,194	-	1,340,194	-	-
5521 Business Operations and Logistics	1,530,496	-	-	1,530,496	-
5610 Water Line Maintenance & Support	6,845,081	-	-	6,845,081	-
5611 Sewer Line Maintenance	4,070,857	-	-	4,070,857	-
Total Public Works Division	22,208,951	-	9,762,517	12,446,434	-

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

Distribution of Appropriations to the Operating Funds FY24 Actual

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Operation Services - Water Resources					
5501 Utility Administration	2,005,094	-	-	2,005,094	-
5522 Communications & Training	720,214	-	-	720,214	-
5523 Engineering	2,415,829	-	-	2,415,829	-
5524 Technology	166,199	-	-	166,199	-
5556 Water Treatment	7,224,295	-	-	7,224,295	-
5590 Non Capital Projects	899,852	-	-	899,852	-
5618 Debt Service	19,669,449	-	-	19,669,449	-
5625 Environmental Quality	1,916,085	-	-	1,916,085	-
5626 Easement, Building, and Station Maintenance	4,195,863	-	-	4,195,863	-
5656 Sewer Treatment	6,664,811	-	-	6,664,811	-
2101a	37,203	-	-	37,203	-
Total Water Resources	45,914,894	-	-	45,914,894	-
Operation Services - Solid Waste					
6301 Administration	899,494	-	-	-	899,494
6302 Residential Collections	3,121,374	-	-	-	3,121,374
6303 Commercial Collections	1,343,302	-	-	-	1,343,302
6304 Fleet and Grounds Maintenance	1,379,878	-	-	-	1,379,878
6305 Solid Waste Landfill	4,942,131	-	-	-	4,942,131
6307 Industrial Collection	1,023,917	-	-	-	1,023,917
6308 Waste Reduction	347,291	-	-	-	347,291
2104a	129,184	-	-	-	129,184
Total Solid Waste	13,186,571	-	-	-	13,186,571
Operation Services - Parks & Recreation					
6201 Parks Maintenance (Capital Outlay)	100,751	100,751	-	-	-
6201 Parks Maintenance ⁽⁵⁶⁰⁰⁰⁰⁾	20,599	20,599	-	-	-
6201 Parks Maintenance (Operating)	2,093,853	1,779,775	314,078	-	-
6201 Parks Maintenance (Ins)	116,172	116,172	-	-	-
6202 Oak Cemetery	167,109	167,109	-	-	-
6204 Community Centers	149,024	149,024	-	-	-
6205 Aquatics	3,738,386	3,738,386	-	-	-
6206 Riverfront/Downtown Maintenance	895,560	895,560	-	-	-
6208 1/8% Sales and Use Tax	5,530,128	-	-	-	-
Total Parks & Recreation	12,811,582	6,967,376	314,078	-	-
Operation Services - Transit					
0101 Transit	3,160,900	3,160,900	-	-	-
Total Transit	3,160,900	3,160,900	-	-	-
Health & Community Services					
6101 Health Services	234,995	234,995	-	-	-
Total Health & Community Services	234,995	234,995	-	-	-

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

Distribution of Appropriations to the Operating Funds FY24 Actual

	Total Funds	General Fund	Street Maintenance Fund	Water & Sewer Operating Fund	Solid Waste Operating Fund
Non-Departmental					
0101 General Fund	12,913,146	12,913,146	-	-	-
2101 Water and Sewer Operating Fund	100,000	-	-	100,000	-
2104 Solid Waste Operating Fund	6,301,087	-	-	-	6,301,087
11130180 Convention and Visitors Bureau	1,369,180	-	-	-	-
Total Non-Departmental*	20,683,413	12,913,146	-	100,000	6,301,087
Total*	\$ 184,776,289	\$ 67,670,688	\$ 11,665,598	\$ 65,209,406	\$ 22,140,214

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



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Policy & Administration Services



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Policy & Administration Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
41000101 Mayor	\$ 491,770	\$ 376,265	\$ 350,247	\$ 341,337	\$ (274,293)
Personnel	111,331	113,669	117,829	120,426	8,426
Operating	380,439	262,596	232,418	220,911	(282,719)
41010101 Board of Directors	380,099	337,131	302,782	212,961	(279,620)
Personnel	111,983	102,671	112,070	113,036	-
Operating	268,116	234,460	190,712	99,925	(254,620)
Capital Outlay	-	-	-	-	(25,000)
41020101 City Administrator	2,001,935	1,419,692	1,358,692	1,335,638	(302,660)
Personnel	1,039,938	740,367	715,895	932,738	49,840
Operating	830,934	629,325	630,797	402,900	(282,500)
Capital Outlay	131,063	50,000	12,000	-	(70,000)
41022101 Contract and Bond Services	-	-	-	190,329	190,329
Personnel	-	-	-	190,329	190,329
42010000 District Court of Sebastian County, Arkansas, Fort Smith Division	1,667,071	2,106,049	1,796,272	1,979,658	(109,279)
Personnel	1,374,673	1,584,299	1,458,922	1,395,607	(159,580)
Operating	292,398	521,750	337,350	584,051	50,301
42020000 City Prosecutor	252,853	268,929	257,728	371,758	104,553
Personnel	246,106	246,204	235,003	344,533	103,553
Operating	6,747	22,725	22,725	27,225	1,000
42030000 Public Defender	92,500	92,500	92,500	92,500	-
Operating	92,500	92,500	92,500	92,500	-
42040101 City Attorney	424,699	419,000	413,342	435,000	24,000
Operating	424,699	419,000	413,342	435,000	24,000
42050101 District Court - RISE Court	10,042	20,200	18,600	37,700	2,000
Operating	10,042	20,200	18,600	37,700	2,000
42060101 District Court - State Division	50,751	62,391	60,038	64,863	3,735
Personnel	50,751	62,391	60,038	64,863	3,735
42070101 District Court - DWI Court	43,222	55,700	48,100	72,700	-
Operating	43,222	55,700	48,100	72,700	-
42081104 Central Business Improvement District	173,338	427,392	286,062	649,583	267,261
Personnel	71,474	152,167	92,933	128,533	(22,564)
Operating	101,863	275,225	193,129	521,050	289,825
44050101 Internal Auditor	335,771	548,860	423,436	423,785	(183,689)
Personnel	270,996	335,777	302,079	341,688	(124,266)
Operating	62,224	213,083	121,357	82,097	(59,423)
Capital Outlay	2,551	-	-	-	-
Grand Total	\$ 5,924,051	\$ 6,134,109	\$ 5,407,799	\$ 6,207,811	\$ (557,664)

POLICY & ADMINISTRATION SERVICES

MAYOR - 41000101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 80,037	\$ 86,691	\$ 82,300	\$ 88,616	26.0%
500005	Salaries - Misc Sick Pay	637	-	-	-	-%
500015	Salaries - Misc Vacation	956	-	1,600	-	-%
500020	Salaries - Misc Other Timeoff	212	-	-	-	-%
500025	Salaries - Misc Retire Payout	7,500	7,501	7,500	7,501	2.2%
502000	Premium Pay - Misc	573	-	3,820	4,003	1.2%
505000	Holiday Pay - Misc	2,686	-	2,800	-	-%
506000	Retirement - Misc	3,575	3,969	4,200	4,384	1.3%
510100	Social Security	5,751	5,837	6,020	6,201	1.8%
510200	SS - Medicare	1,345	1,366	1,420	1,451	0.4%
511300	Vision Insurance	46	49	48	49	0.0%
512100	LT Disability	239	253	270	216	0.1%
512500	Life Insurance	68	73	71	73	0.0%
513000	Other Pay - Car Allowance	7,200	7,200	7,200	7,200	2.1%
515000	Workers Compensation	505	480	480	482	0.1%
516000	Employee Screenings	-	250	100	250	0.1%
Personnel Total		111,330	113,669	117,829	120,426	35.3%
Operating						
521100	Consulting Services	-	-	-	-	-%
521300	Outside Services	90,684	45,000	63,000	25,000	7.3%
527300	Rental / Op Lease - Buildings	-	-	-	-	-%
527350	Rental / Op Lease - Equipment	1,715	2,000	2,000	2,000	0.6%
527400	Property Insurance	159	-	422	461	0.1%
527500	Small Equipment	21	250	250	250	0.1%
527525	PC Purchase	-	-	-	-	-%
527700	Office Supplies	2,857	3,000	2,500	2,500	0.7%
527750	Custodial Equip and Supplies	-	1,000	750	750	0.2%
527900	Advertising & Printing	28,340	28,500	25,000	17,000	5.0%
528000	Postage & freight	67	250	250	250	0.1%
540100	Air Travel	4,303	9,000	11,000	10,000	2.9%
540200	Lodging	4,530	15,100	11,000	10,000	2.9%
540300	Other Travel	807	6,500	4,000	4,000	1.2%
541100	Conferences & Seminars	3,081	1,716	1,716	4,250	1.2%
541200	Training Materials	-	250	250	250	0.1%
541300	Dues & Subscriptions	11,906	6,580	6,580	5,500	1.6%
541500	Education Reimbursement	-	-	-	-	-%
542100	Communications	1,669	1,750	1,700	1,700	0.5%
543200	Software Licensing Fees	-	-	-	500	0.1%
543400	Computer Equipment & Software	-	300	-	-	-%
545000	Other current expenses	-	1,500	-	1,500	0.4%
560509	Special Events	162,661	48,500	30,000	50,000	14.6%
560999	Mayor's 4th of July	67,640	91,400	72,000	85,000	24.9%
Operating Total		380,440	262,596	232,418	220,911	64.7%
		\$ 491,770	\$ 376,265	\$ 350,247	\$ 341,337	100.0%

POLICY & ADMINISTRATION SERVICES

MAYOR - 41000101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Mayor	Note ⁽¹⁾	1	1	1	1
Assistant to Mayor	40	1	1	1	1
EMPLOYEE POSITIONS		2	2	2	2

Note 1: The Mayor's position is elected and is paid an annual salary of \$30,000 per Ordinance No. 123-22.

Note 2: The retirement account includes \$7,500 pension costs for two former Mayors.

Note 3: Accounts 521100, 521300, 527750, 527900, 560509, and 560999 are allocated 100% to the General Fund for FY25 Amended, FY25 Projected, and FY26 Budget.

Funding Allocation:

- 40% General Fund
- 12% Street Sales Tax Fund
- 5% Street Maintenance Fund
- 34% Water & Sewer Operating Fund
- 9% Solid Waste Operating Fund



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POLICY & ADMINISTRATION SERVICES BOARD OF DIRECTORS - 41010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 53,625	\$ 44,235	\$ 53,700	\$ 54,600	25.6%
510100	Social Security	6,450	6,510	6,460	6,510	3.1%
510200	SS - Medicare	1,508	1,526	1,510	1,526	0.7%
513000	Other Pay - Car Allowance	50,400	50,400	50,400	50,400	23.7%
Personnel Total		111,983	102,671	112,070	113,036	53.1%
Operating						
521300	Outside Services	49,621	50,000	50,000	-	-%
527100	Maintenance - Buildings	18,719	-	-	2,000	0.9%
527300	Rental / Op Lease - Buildings	64,896	-	-	-	-%
527400	Property Insurance	7,981	-	-	-	-%
527500	Small Equipment	32,739	62,500	57,800	1,950	0.9%
527525	PC Purchase	-	-	-	-	-%
527700	Office Supplies	337	-	50	-	-%
527750	Custodial Equipment & Supplies	836	1,500	642	-	-%
527800	Uniform / Clothing	196	-	-	-	-%
527900	Advertising & Printing	147	5,000	-	2,000	0.9%
530100	Utilities	11,014	-	-	-	-%
540100	Air Travel	8,727	15,300	6,000	8,000	3.8%
540200	Lodging	7,201	18,000	10,000	15,000	7.0%
540300	Other Travel	12,344	11,000	6,000	9,000	4.2%
541100	Conferences & Seminars	3,605	3,500	2,400	3,400	1.6%
541300	Dues & Subscriptions	43,720	61,415	51,575	51,575	24.2%
542100	Communications	2,400	5,880	5,880	6,000	2.8%
543400	Computer Equipment & Software	1,133	-	-	-	-%
544000	Claims Judgements	2,500	-	-	-	-%
545000	Other current expenses	-	365	365	1,000	0.5%
Operating Total		268,116	234,460	190,712	99,925	46.9%
Capital Outlay						
520100	Arch / Engineering Services	-	-	-	-	-%
Capital Outlay Total		-	-	-	-	-%
		\$ 380,099	\$ 337,131	\$ 302,782	\$ 212,961	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Directors	Note ⁽¹⁾	7	7	7	7
EMPLOYEE POSITIONS		7	7	7	7

Note 1: The directors are elected positions and are paid an annual salary of \$7,800 based on regular meeting attendance per Ordinance No. 124-22.

Note 2: Ordinance No. 124-22 approves a salary increase of \$47,600 and states that the additional cost will be allocated solely to the General Fund and not the current or future budget cost allocation.

Funding Allocation:

- 28% General Fund
- 9% Street Sales Tax Fund
- 8% Street Maintenance Fund
- 37% Water & Sewer Operating Fund
- 18% Solid Waste Operating Fund

POLICY & ADMINISTRATION SERVICES

CITY ADMINISTRATOR - 41020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 722,553	\$ 515,843	\$ 465,000	\$ 692,459	51.8%
500005	Salaries - Misc Sick Pay	6,723	-	7,300	-	-%
500015	Salaries - Misc Vacation	61,968	-	19,000	-	-%
500020	Salaries - Misc Other Timeoff	2,190	-	2,200	-	-%
500030	Salaries-Misc Vacation Payout	-	-	6,400	-	-%
502000	Premium Pay - Misc	27,897	37,552	25,600	26,152	2.0%
503000	Longevity Pay - Misc	527	662	550	660	0.0%
505000	Holiday Pay - Misc	25,191	-	22,700	-	-%
506000	Retirement - Misc	46,419	50,089	39,200	55,968	4.2%
510100	Social Security	47,451	41,360	38,200	42,406	3.2%
510200	SS - Medicare	12,409	10,382	9,000	10,610	0.8%
511100	Health Insurance	52,969	47,155	44,200	67,409	5.0%
511200	Dental Insurance	3,598	3,301	3,100	3,576	0.3%
511300	Vision Insurance	609	560	520	605	0.0%
512100	LT Disability	2,345	2,663	2,200	1,753	0.1%
512500	Life Insurance	321	365	290	365	0.0%
513000	Other Pay - Car Allowance	24,541	28,800	28,800	28,800	2.2%
515000	Workers Compensation	1,272	1,235	1,235	1,475	0.1%
516000	Employee Screenings	957	400	400	500	0.0%
Personnel Total		1,039,940	740,367	715,895	932,738	69.8%
Operating						
521300	Outside Services	701,630	498,675	548,000	310,000	23.2%
527100	Maintenance - Buildings	526	9,000	5,000	7,500	0.6%
527200	Maintenance - Equipment	-	-	-	500	0.0%
527350	Rental / Op Lease - Equipment	3,295	2,400	2,400	2,400	0.2%
527500	Small Equipment	661	2,000	800	2,500	0.2%
527525	PC Purchase	1,309	-	-	-	-%
527700	Office Supplies	2,134	2,600	1,500	2,500	0.2%
527750	Custodial Equipment and Suppli	482	1,000	900	1,000	0.1%
527800	Uniform / Clothing	123	600	-	-	-%
527900	Advertising & Printing	2,831	10,000	2,500	2,500	0.2%
528000	Postage or Freight	56	250	25	150	0.0%
540100	Air Travel	8,897	9,500	6,000	11,900	0.9%
540200	Lodging	9,029	12,000	10,000	10,500	0.8%
540300	Other Travel	7,395	7,500	8,000	4,650	0.3%
541100	Conferences & Seminars	5,848	4,000	3,000	3,650	0.3%
541300	Dues & Subscriptions	7,092	8,900	6,000	10,850	0.8%
542100	Communications	5,788	11,000	4,500	4,800	0.4%
543200	Software Licensing Fees	-	1,000	-	1,000	0.1%
543300	Peripheral Replacements	-	-	-	-	-%
543400	Computer Equipment & Software	41	1,000	-	-	-%
544000	Claims Judgements	-	2,172	2,172	-	-%
545000	Other current expenses	70,998	45,728	30,000	26,500	2.0%
560000	Program Expense	2,800	-	-	-	-%
Operating Total		830,935	629,325	630,797	402,900	30.2%

POLICY & ADMINISTRATION SERVICES

CITY ADMINISTRATOR - 41020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Capital Outlay						
520100	Arch / Engineering Services	2,218	50,000	12,000	-	-%
520105	Design Other	126,294	-	-	-	-%
531000	Cap Outlay - Land	2,551	-	-	-	-%
Capital Outlay Total		131,063	50,000	12,000	-	-%
		\$ 2,001,938	\$ 1,419,692	\$ 1,358,692	\$ 1,335,638	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
City Administrator	Note ⁽¹⁾	1	1	1	1
Deputy City Administrator	53	2	2	2	2
Grants & Government Relations Manager	46	1	1	1	1
Executive Assistant	40	1	1	1	1
Part Time Receptionist (Note 2)	30	0.4	0.4	0.4	-
EMPLOYEE POSITIONS		5.4	5.4	5.4	5

Note 1: The City Administrator's salary is established by the Board of Directors and is currently \$205,001

Note 2: (0.4) Part-time Receptionist position eliminated in FY26.

Funding Allocation:

- 18% General Fund
- 7% Street Sales Tax Fund
- 8% Street Maintenance Fund
- 47% Water & Sewer Operating Fund
- 20% Solid Waste Operating Fund



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POLICY & ADMINISTRATION SERVICES

CONTRACT AND BOND SERVICES - 41022101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries-Misc Regular	\$ -	\$ -	\$ -	146,650	77.1%
503000	Longevity Pay - Misc	-	-	-	601	0.3%
506000	Retirement - Misc	-	-	-	10,308	5.4%
510100	Social Security	-	-	-	8,822	4.6%
510200	SS - Medicare	-	-	-	2,064	1.1%
511100	Health Insurance	-	-	-	20,215	10.6%
511200	Dental Insurance	-	-	-	826	0.4%
511300	Vision Insurance	-	-	-	143	0.1%
512100	LT Disability	-	-	-	554	0.3%
512500	Life Insurance	-	-	-	146	0.1%
Personnel Total		-	-	-	190,329	100.0%
		\$ -	\$ -	\$ -	\$ 190,329	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Contracts & Bond Specialist	41	-	-	1	1
Financial Specialist	41	-	-	1	1
EMPLOYEE POSITIONS		-	-	2	2

Note 1: (1) Contracts & Bond Specialist and (1) Financial Specialist, both grade 41, were moved from 55012101 in FY25 to the newly created program 41022101 Contract and Bond Services.

Funding Allocation:

100% Water & Sewer Operating Fund

POLICY & ADMINISTRATION SERVICES DISTRICT COURT OF SEBASTIAN COUNTY, ARKANSAS, FORT SMITH DIVISION - 42010000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 770,073	\$ 1,028,916	\$ 860,000	\$ 1,022,808	51.7%
500005	Salaries - Misc Sick Pay	28,783	-	46,000	-	-%
500015	Salaries - Misc Vacation	60,104	-	66,000	-	-%
500020	Salaries - Misc Other Timeoff	2,914	-	3,300	-	-%
501000	Overtime Pay - Misc	7,803	10,000	10,000	12,000	0.6%
502000	Premium Pay - Misc	8,739	7,142	14,300	14,851	0.8%
503000	Longevity Pay - Misc	2,583	2,886	2,780	3,128	0.2%
504000	Allowances - Misc	175,950	183,500	90,000	-	-%
505000	Holiday Pay - Misc	40,715	-	52,000	-	-%
506000	Retirement - Misc	71,416	83,538	82,000	83,998	4.2%
510100	Social Security	55,110	61,567	61,200	61,754	3.1%
510200	SS - Medicare	12,889	14,407	14,300	14,451	0.7%
511100	Health Insurance	115,349	168,653	135,200	162,681	8.2%
511200	Dental Insurance	7,499	9,908	8,200	7,434	0.4%
511300	Vision Insurance	1,283	1,696	1,420	1,283	0.1%
512100	LT Disability	3,981	4,585	4,800	3,770	0.2%
512500	Life Insurance	1,231	1,460	1,380	1,387	0.1%
515000	Workers Compensation	7,521	4,841	4,842	4,862	0.2%
516000	Employee Screenings	731	1,200	1,200	1,200	0.1%
Personnel Total		1,374,674	1,584,299	1,458,922	1,395,607	70.5%
Operating						
521300	Outside Services	5,455	8,700	6,900	8,700	0.4%
527200	Maintenance - Equipment	231	4,200	2,200	4,200	0.2%
527300	Rental / Op Lease - Buildings	163,269	167,100	167,100	175,600	8.9%
527350	Rental / Op Lease - Equipment	28,897	37,300	37,300	37,400	1.9%
527400	Property Insurance	1,464	1,500	1,000	2,011	0.1%
527500	Small Equipment	3,891	4,000	3,000	4,000	0.2%
527525	PC Purchase	5,858	6,000	4,000	8,400	0.4%
527700	Office Supplies	21,908	23,000	23,000	25,000	1.3%
527750	Custodial Equipment and Suppli	2,355	4,500	3,800	6,000	0.3%
527800	Uniform/Clothing	4,113	6,200	4,200	6,200	0.3%
527900	Advertising & Printing	9,616	10,000	10,000	10,000	0.5%
528000	Postage and freight	7,000	14,000	14,000	14,000	0.7%
540100	Air Travel	-	-	-	3,500	0.2%
540200	Lodging	1,608	5,500	5,500	5,500	0.3%
540300	Other Travel	1,222	6,000	6,000	6,000	0.3%
541100	Conferences & Seminars	3,557	5,000	1,000	6,000	0.3%
541200	Training Materials	220	-	-	1,000	0.1%
541300	Dues & Subscriptions	5,440	6,150	6,150	5,950	0.3%
541500	Education Reimbursement	-	-	-	4,000	0.2%
542100	Communications	1,803	2,200	1,800	3,200	0.2%
543200	Software Licensing Fees	4,295	3,900	3,900	23,800	1.2%
543400	Computer Equipment & Software	83	185,500	15,500	201,590	10.2%
543410	Computer Equip/Software Maint	20,113	21,000	21,000	22,000	1.1%
Operating Total		292,398	521,750	337,350	584,051	29.5%
		\$ 1,667,072	\$ 2,106,049	\$ 1,796,272	\$ 1,979,658	100.0%

POLICY & ADMINISTRATION SERVICES DISTRICT COURT OF SEBASTIAN COUNTY, ARKANSAS, FORT SMITH DIVISION - 42010000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
District Court Clerk	50	1	1	1	1
Senior Deputy Court Clerk	41	1	1	1	1
Financial Administrator	38	1	1	1	1
Deputy Court Clerk II	37	7	7	7	7
Court Bailiff	36	2	2	2	2
Probation Officer	36	1	1	1	1
Deputy Court Clerk I (Note 1)	35	5	5	5	4
File Clerk	32	1	1	1	1
Records Clerk	32	1	1	1	1
EMPLOYEE POSITIONS		20	20	20	19

Note: Pursuant to Act 371 of 2025, the cities and counties will no longer be responsible for any portion of the district judge's salary. The last payment required was in August 2025 at a pro-rated amount. No further payments required. This was included in account 504000.

Note 1: (1) Deputy Court Clerk I position eliminated in FY26.

Funding Allocation:

100% General Fund

POLICY & ADMINISTRATION SERVICES

CITY PROSECUTOR - 42020000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 174,692	\$ 177,058	\$ 163,000	\$ 259,228	69.7%
500005	Salaries - Misc Sick Pay	199	-	2,900	-	-%
500015	Salaries - Misc Vacation	14,318	-	9,500	-	-%
500020	Salaries - Misc Other Timeoff	177	-	300	-	-%
501000	Overtime Pay - Misc	68	1,500	1,500	1,500	0.4%
502000	Premium Pay - Misc	2,677	2,765	2,800	2,862	0.8%
504000	Allowances - Misc	-	10,000	-	-	-%
505000	Holiday Pay - Misc	7,261	-	8,100	-	-%
506000	Retirement - Misc	10,754	13,169	13,400	18,807	5.1%
510100	Social Security	12,460	11,183	11,700	16,154	4.3%
510200	SS - Medicare	2,914	2,617	2,700	3,778	1.0%
511100	Health Insurance	11,880	17,544	9,300	31,234	8.4%
511200	Dental Insurance	772	1,101	555	1,377	0.4%
511300	Vision Insurance	132	188	100	237	0.1%
512100	LT Disability	530	703	765	906	0.2%
512500	Life Insurance	120	146	153	219	0.1%
513000	Other Pay - Car Allowance	6,247	7,200	7,200	7,200	1.9%
515000	Workers Compensation	791	730	730	731	0.2%
516000	Employee Screenings	114	300	300	300	0.1%
Personnel Total		246,106	246,204	235,003	344,533	92.7%
Operating						
527350	Rental / Op Lease - Equipment	2,166	4,800	4,800	6,800	1.8%
527500	Small Equipment	409	2,300	2,300	2,300	0.6%
527525	PC Purchase	-	2,100	2,100	2,100	0.6%
527700	Office Supplies	1,349	3,000	3,000	4,000	1.1%
527750	Custodial Equip and Supplies	97	250	250	250	0.1%
527900	Advertising printing	(12)	500	500	500	0.1%
528000	Postage and freight	157	500	500	500	0.1%
540100	Air Travel	-	1,000	1,000	1,000	0.3%
540200	Lodging	-	1,500	1,500	1,500	0.4%
540300	Other Travel	-	1,500	1,500	1,500	0.4%
541100	Conferences & Seminars	177	1,500	1,500	1,500	0.4%
541300	Dues & Subscriptions	1,371	1,650	1,650	2,150	0.6%
542100	Communications	724	800	800	1,300	0.3%
543200	Software Licensing Fees	-	-	-	1,000	0.3%
545500	Taxes Licenses Permits	206	500	500	-	-%
545600	Filing Fees	104	825	825	825	0.2%
Operating Total		6,748	22,725	22,725	27,225	7.3%
		\$ 252,854	\$ 268,929	\$ 257,728	\$ 371,758	100.0%

POLICY & ADMINISTRATION SERVICES

CITY PROSECUTOR - 42020000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
City Prosecutor	46	1	1	1	1
Deputy City Prosecutor (Note 1)	44	-	-	-	1
Legal Secretary	37	1	1	1	1
Part-Time Receptionist	30	0.5	0.5	0.5	0.5
EMPLOYEE POSITIONS		2.5	2.5	2.5	3.5

Note 1: (1) Deputy City Prosecutor requested for FY26.

Funding Allocation:

100% General Fund

POLICY & ADMINISTRATION SERVICES
PUBLIC DEFENDER - 42030000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
525000	Legal Services	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	100%
Operating Total		92,500	92,500	92,500	92,500	100%
		\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	100.0%

Funding Allocation:
100% General Fund

POLICY & ADMINISTRATION SERVICES

CITY ATTORNEY - 42040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
525000	Legal Services	\$ 298,830	\$ 290,000	\$ 290,000	\$ 300,000	68.97%
541300	Dues and Subscriptions	120,342	120,342	120,342	125,000	28.74%
545000	Other current expenses	5,528	8,658	3,000	10,000	2.30%
Operating Total		424,700	419,000	413,342	435,000	100.00%
		\$ 424,700	\$ 419,000	\$ 413,342	\$ 435,000	100.00%

Note: Program 4204-525000 hourly rate for 2025 is \$200.

The general legal services for the Water and Sewer Operating Fund are accounted for in Program 5501 Utilities Administration.

Funding Allocation:

- 50% General Fund
- 25% Street Maintenance Fund
- 25% Solid Waste Operating Fund

POLICY & ADMINISTRATION SERVICES DISTRICT COURT - RISE COURT - 42050101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
521300	Outside Services	\$ 3,372	\$ 7,000	\$ 6,400	\$ 11,000	29.18%
527700	Office Supplies	1,000	1,000	1,000	1,000	2.65%
527750	Custodial Equip and Supplies	3,761	5,000	5,000	6,000	15.92%
527900	Advertising printing	-	500	500	500	1.33%
540100	Air Travel	-	-	-	2,500	6.63%
540200	Lodging	-	-	-	4,500	11.94%
540300	Other Travel	-	-	-	4,500	11.94%
541100	Conferences and Seminars	-	3,500	3,500	3,500	9.28%
541300	Dues and Subscriptions	60	700	200	700	1.86%
543200	Software Licensing Fees	1,250	1,500	1,300	1,500	3.98%
560505	Gifts/Donations	598	1,000	700	2,000	5.31%
Operating Total		10,041	20,200	18,600	37,700	100.00%
		\$ 10,041	\$ 20,200	\$ 18,600	\$ 37,700	100.00%

Funding Allocation:

100% General Fund

POLICY & ADMINISTRATION SERVICES

DISTRICT COURT - STATE DIVISION - 42060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 33,837	\$ 42,927	\$ 36,000	\$ 44,387	68.4%
500005	Salaries - Misc Sick Pay	1,491	-	2,000	-	-%
500015	Salaries - Misc Vacation	910	-	1,900	-	-%
500020	Salaries - Misc Other Timeoff	-	-	300	-	-%
501000	Overtime Pay - Misc	198	2,300	2,300	2,300	3.5%
505000	Holiday Pay - Misc	1,717	-	1,900	-	-%
506000	Retirement - Misc	2,517	3,006	2,900	3,108	4.8%
510100	Social Security	2,229	2,533	2,400	2,472	3.8%
510200	SS - Medicare	521	593	560	578	0.9%
511100	Health Insurance	6,147	9,585	8,300	10,574	16.3%
511200	Dental Insurance	611	825	825	825	1.3%
511300	Vision Insurance	103	139	139	139	0.2%
512100	LT Disability	142	169	200	164	0.3%
512500	Life Insurance	60	73	72	73	0.1%
515000	Workers Compensation	268	241	242	243	0.4%
Personnel Total		50,751	62,391	60,038	64,863	100.0%
		\$ 50,751	\$ 62,391	\$ 60,038	\$ 64,863	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Court Clerk I	35	1	1	1	1
EMPLOYEE POSITIONS		1	1	1	1

Note: This position is 100% funded by Sebastian County to collect state fines for the Sheriff's office. In previous years, this program was not reflected in the City's budget, however, the position is under the supervision of the District Court. An offsetting revenue is included in the General Fund revenue.

Funding Allocation:

100% General Fund

POLICY & ADMINISTRATION SERVICES DISTRICT COURT - DWI COURT - 42070101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
521300	Outside Services	\$ 22,747	\$ 29,000	\$ 28,000	\$ 30,000	41.27%
527700	Office Supplies	858	1,000	1,000	1,000	1.38%
527750	Custodial Equip and Supplies	3,155	8,000	8,000	9,500	13.07%
527900	Advertising printing	1,040	2,000	2,000	2,000	2.75%
540100	Air Travel	667	-	-	5,000	6.88%
540200	Lodging	1,991	-	-	5,000	6.88%
540300	Other Travel	2,641	500	500	5,000	6.88%
541100	Conferences and Seminars	4,690	8,000	4,000	8,000	11.00%
541300	Dues and Subscriptions	300	700	300	700	0.96%
543200	Software Licensing Fees	1,250	1,500	1,300	1,500	2.06%
560505	Gifts/Donations	3,883	5,000	3,000	5,000	6.88%
Operating Total		43,222	55,700	48,100	72,700	100.00%
		\$ 43,222	\$ 55,700	\$ 48,100	\$ 72,700	100.00%

Note: Program 4207-DWI Court was implemented in 2020 per Ordinance No. 82-20 and \$15,000 is grant-funded for educational training of the DWI Court Team Members. An offsetting revenue is included in the General Fund revenue from grant funds and offender paid program fees.

Funding Allocation:

100% General Fund

POLICY & ADMINISTRATION SERVICES CENTRAL BUSINESS IMPROVEMENT DISTRICT - 42081104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries-Misc Regular	\$ 50,983	\$ 36,374	\$ 32,000	\$ 37,628	5.79%
500005	Salaries- isc Sick Pay	2,696	-	2,000	-	-%
500015	Salaries-Misc Vacation	3,056	-	1,500	-	-%
500020	Salaries-Misc Other Timeoff	273	-	200	-	-%
500500	Salaries - Uniform Regular	-	62,462	30,000	60,944	9.38%
500505	Salaries - Uniform Sick Pay	-	-	200	-	-%
500515	Salaries - Uniform Vacation	-	-	5,400	-	-%
501000	Overtime Pay - Misc	1,315	-	1,000	-	-%
501050	Overtime Pay - Uniform	-	-	500	-	-%
502500	Premium Pay - Uniform	-	-	720	1,240	0.19%
503500	Longevity Pay - Uniform	-	-	100	180	0.03%
505000	Holiday Pay - Misc	2,373	-	2,320	-	-%
506000	Retirement - Misc	3,946	1,837	2,560	2,635	0.41%
506500	Retirement - Uniform	-	13,923	-	-	-%
510100	Social Security	3,782	2,255	2,285	2,342	0.36%
510200	SS - Medicare	884	1,433	1,000	1,311	0.20%
511100	Health Insurance	-	29,556	8,400	18,849	2.90%
511200	Dental Insurance	-	1,650	500	809	0.12%
511300	Vision Insurance	-	275	-	-	-%
512100	LT Disability	248	480	350	372	0.06%
512500	Life Insurance	129	144	120	144	0.02%
515000	Workers Compensation	1,789	1,778	1,778	2,079	0.32%
Personnel Total		71,474	152,167	92,933	128,533	19.79%
Operating						
521300	Outside Services	38,997	77,000	77,000	125,000	19.24%
527500	Small Equipment	-	15,000	-	10,000	1.54%
527600	Materials	-	19,600	-	80,000	12.32%
541300	Dues and Subscriptions	336	400	-	-	-%
543180	Interest Expense	6,796	4,329	4,329	4,330	0.67%
543190	Principal Paid	55,734	57,720	57,800	57,720	8.89%
545000	Other current expenses	-	57,176	10,000	200,000	30.79%
580101	Transfer to General Fund	-	44,000	44,000	44,000	6.77%
Operating Total		101,863	275,225	193,129	521,050	80.21%
		\$ 173,337	\$ 427,392	\$ 286,062	\$ 649,583	100.00%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Downtown Ambassador (Note 1)	32	2	1	1	1
Officer/Corporal (Note 1)	P1	-	1	1	1
EMPLOYEE POSITIONS		2	2	2	2

Note 1: (1) Downtown Ambassador was removed and (1) Officer/Corporal was added in FY25.

Funding Allocation:

100% CBID

POLICY & ADMINISTRATION SERVICES

INTERNAL AUDITOR - 44050101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 154,862	\$ 212,332	\$ 178,600	\$ 250,244	59.0%
500005	Salaries - Misc Sick Pay	18,441	-	8,000	-	-%
500015	Salaries - Misc Vacation	21,736	-	16,000	-	-%
500020	Salaries - Misc Other Timeoff	1,231	-	800	-	-%
500030	Salaries-Misc Vacation Payout	-	5,000	5,000	-	-%
501000	Overtime Pay - Misc	29	-	100	-	-%
502000	Premium Pay - Misc	2,741	1,300	1,300	1,300	0.3%
503000	Longevity Pay - Misc	296	361	360	422	0.1%
505000	Holiday Pay - Misc	9,268	-	9,000	-	-%
506000	Retirement - Misc	13,339	29,007	18,170	19,342	4.6%
510100	Social Security	11,978	18,074	14,770	14,946	3.5%
510200	SS - Medicare	2,801	4,228	3,485	3,497	0.8%
511100	Health Insurance	28,368	51,714	38,800	40,414	9.5%
511200	Dental Insurance	1,870	2,958	2,235	1,925	0.5%
511300	Vision Insurance	317	501	400	327	0.1%
512100	LT Disability	897	1,414	1,180	493	0.1%
512500	Life Insurance	232	334	275	219	0.1%
513000	Other Pay - Car Allowance	1,336	7,200	2,250	7,200	1.7%
515000	Workers Compensation	1,254	1,204	1,204	1,209	0.3%
516000	Employee Screenings	-	150	150	150	0.0%
Personnel Total		270,996	335,777	302,079	341,688	80.6%
Operating						
521300	Outside Services	14,338	127,063	72,937	10,000	2.4%
527200	Maintenance - Equipment	170	2,000	2,000	2,000	0.5%
527350	Rental / Op Lease - Equipment	4,175	4,500	4,500	4,500	1.1%
527400	Property Insurance	232	220	220	197	0.0%
527500	Small Equipment	-	3,000	3,000	2,000	0.5%
527525	PC Purchase	-	3,100	3,100	-	-%
527700	Office Supplies	1,901	3,000	3,000	4,000	0.9%
527750	Custodial Equipment and Suppli	61	1,200	1,200	1,500	0.4%
527900	Advertising & Printing	7,938	-	-	-	-%
528500	Fuel And Lubricant	74	2,000	500	1,500	0.4%
540100	Air Travel	559	3,000	-	3,500	0.8%
540200	Lodging	2,639	5,000	800	7,900	1.9%
540300	Other Travel	3,380	2,000	600	2,500	0.6%
541100	Conferences & Seminars	7,574	15,000	6,000	16,500	3.9%
541200	Training Materials	1,841	5,000	5,000	4,000	0.9%
541300	Dues & Subscriptions	3,348	5,000	4,000	4,500	1.1%
541500	Education Reimbursement	(1,181)	-	-	-	-%
542100	Communications	2,615	4,000	2,500	2,500	0.6%
543200	Software Licensing Fees	12,436	25,000	12,000	15,000	3.5%
543400	Computer Equipment & Software	-	3,000	-	-	-%
545000	Other current expenses	126	-	-	-	-%
Operating Total		62,226	213,083	121,357	82,097	19.4%
Capital Outlay						
531000	Cap Outlay - Land	2,551	-	-	-	-%
Capital Outlay Total		2,551	-	-	-	-%
		\$ 335,773	\$ 548,860	\$ 423,436	\$ 423,785	100.0%

POLICY & ADMINISTRATION SERVICES

INTERNAL AUDITOR - 44050101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Internal Audit	Note ⁽¹⁾	1	1	1	1
ITS Auditor (Note 2)	43	1	1	1	-
Staff Auditor	42	1	1	1	1
Utilities Auditor	42	1	1	1	1
Administrative Coordinator (Note 2)	38	1	1	1	-
EMPLOYEE POSITIONS		5	5	5	3

Note 1: Director of Internal Audit's salary is established by the Board of Directors.

Note 2: (1) Administrative Coordinator moved to 4301, and (1) ITS Auditor position was eliminated in FY26.

Funding Allocation:

- 20% General Fund
- 10% Street Sales Tax Fund
- 5% Street Maintenance Fund
- 45% Water & Sewer Operating Fund
- 20% Solid Waste Operating Fund



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Management Services

Management Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
41040101					
Human Resources	\$ 752,463	\$ 860,906	\$ 786,319	\$ 1,095,451	\$ 216,743
Personnel	685,174	718,731	691,294	908,749	206,316
Operating	64,737	142,175	95,025	145,682	(30,593)
Capital Outlay	2,552	-	-	41,020	41,020
41050101					
City Clerk/Citizen Action Center	378,612	415,211	382,068	457,352	37,599
Personnel	273,266	280,011	264,623	300,902	27,349
Operating	105,346	135,200	117,445	156,450	10,250
43010101					
Finance	1,664,894	1,751,168	1,695,566	2,344,508	470,495
Personnel	1,218,673	1,297,108	1,273,820	1,924,161	544,693
Operating	446,221	454,060	421,746	420,347	(74,198)
43060101					
Purchasing	787,942	341,345	234,653	196,151	(594,487)
Personnel	248,811	236,368	129,699	149,594	(105,265)
Operating	539,130	104,977	104,954	46,557	(489,222)
44010101					
Information & Technology Services	7,270,748	9,149,418	8,312,255	7,880,653	(1,353,340)
Personnel	1,726,379	1,977,140	1,879,810	1,813,576	(121,303)
Operating	5,204,666	6,712,232	5,972,398	6,007,077	(1,292,037)
Capital Outlay	339,704	460,047	460,047	60,000	60,000
44070101					
Communications	234,996	413,573	414,138	595,043	164,432
Personnel	110,126	251,803	251,856	345,265	98,812
Operating	124,870	161,770	162,282	249,778	65,620
44080101					
Community Mobility	281,998	196,886	184,433	-	(189,916)
Personnel	98,236	103,313	101,433	-	(101,291)
Operating	138,021	93,573	83,000	-	(48,625)
Capital Outlay	45,741	-	-	-	(40,000)
45010101					
City Services	46,662	1,668,577	1,601,044	493,422	239,559
Personnel	46,260	144,670	143,060	229,272	88,009
Operating	402	71,850	5,927	264,150	151,550
Capital Outlay	-	1,452,057	1,452,057	-	-
45022101					
Program Services	-	-	-	265,081	265,081
Personnel	-	-	-	240,731	240,731
Operating	-	-	-	24,350	24,350
45030101					
Facilities Maintenance	-	1,603,850	1,195,854	1,070,365	1,070,365
Personnel	-	190,747	203,394	335,245	335,245
Operating	-	1,243,103	992,460	735,120	735,120
Capital Outlay	-	170,000	-	-	-
45040101					
Citizen Services	-	-	-	2,484,173	2,484,173
Personnel	-	-	-	1,579,954	1,579,954
Operating	-	-	-	820,219	820,219
Capital Outlay	-	-	-	84,000	84,000
55200101					
Citizen Services	2,906,886	2,613,479	2,575,571	-	(3,731,150)

Management Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
Personnel	1,346,386	1,614,033	1,482,001	-	(1,579,750)
Operating	1,560,500	999,446	1,093,570	-	(2,151,400)
69210000					
Parking/Deck Operations & Maintenance	79,330	201,644	147,880	367,012	145,302
Operating	79,429	201,644	147,880	202,012	(19,698)
Capital Outlay	(99)	-	-	165,000	165,000
Grand Total	\$ 14,404,531	\$ 19,216,057	\$ 17,529,780	\$ 17,249,210	-\$775,145

MANAGEMENT SERVICES

HUMAN RESOURCES - 41040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 465,783	\$ 553,793	\$ 468,800	\$ 676,457	61.8%
500005	Salaries - Misc Sick Pay	8,331	-	5,300	-	-%
500015	Salaries - Misc Vacation	35,909	-	19,100	-	-%
500020	Salaries - Misc Other Timeoff	1,637	-	3,000	-	-%
500025	Salaries - Misc Retire Payout	-	5,000	13,900	-	-%
500030	Salaries-Misc Vacation Payout	-	-	7,000	7,000	0.6%
501000	Overtime Pay - Misc	56	1,000	250	500	0.0%
502000	Premium Pay - Misc	6,509	6,547	6,700	6,731	0.6%
503000	Longevity Pay - Misc	846	904	860	904	0.1%
505000	Holiday Pay - Misc	24,986	-	24,800	-	-%
506000	Retirement - Misc	37,079	40,993	37,400	49,594	4.5%
510100	Social Security	32,745	33,655	32,300	40,472	3.7%
510200	SS - Medicare	7,658	7,873	7,500	9,470	0.9%
511100	Health Insurance	44,379	47,892	47,200	88,289	8.1%
511200	Dental Insurance	3,314	3,304	3,100	4,404	0.4%
511300	Vision Insurance	472	474	474	756	0.1%
512100	LT Disability	2,484	2,475	2,400	2,513	0.2%
512500	Life Insurance	507	511	500	730	0.1%
513000	Other Pay - Car Allowance	7,200	7,200	3,600	7,200	0.7%
515000	Workers Compensation	5,050	6,616	6,616	12,449	1.1%
516000	Employee Screenings	228	494	494	1,280	0.1%
Personnel Total		685,173	718,731	691,294	908,749	83.0%
Operating						
521300	Outside Services	3,450	14,500	14,500	5,000	0.5%
527100	Maintenance - Buildings	-	1,150	750	1,150	0.1%
527200	Maintenance - Equipment	4,262	6,900	4,900	13,500	1.2%
527300	Rental / Op Lease - Buildings	-	-	-	-	-%
527350	Rental / Op Lease - Equipment	5,220	6,500	6,000	6,500	0.6%
527400	Property Insurance	234	230	230	1,232	0.1%
527500	Small Equipment	1,184	4,000	3,000	13,000	1.2%
527525	PC Purchase	-	6,600	3,000	4,000	0.4%
527600	Materials	-	500	250	750	0.1%
527700	Office Supplies	2,365	3,865	2,500	4,900	0.4%
527750	Custodial Equipment and Suppli	801	900	700	4,650	0.4%
527800	Uniform / Clothing	306	735	600	1,950	0.2%
527900	Advertising & Printing	49	4,700	4,200	6,700	0.6%
528000	Postage and freight	827	2,000	2,000	2,200	0.2%
528500	Fuel And Lubricant	407	850	400	2,350	0.2%
540100	Air Travel	2,387	3,000	-	2,800	0.3%
540200	Lodging	2,657	5,500	2,000	7,000	0.6%
540300	Other Travel	1,451	5,000	3,000	4,750	0.4%
541100	Conferences & Seminars	3,087	8,000	2,000	7,000	0.6%
541200	Training Materials	142	12,000	650	10,800	1.0%
541300	Dues & Subscriptions	3,297	4,900	4,300	5,250	0.5%
541400	Examinations - Civil Service	5,233	10,200	9,500	10,500	1.0%
541500	Education Reimbursement	4,000	4,000	4,000	2,500	0.2%
542100	Communications	2,302	3,100	3,100	8,350	0.8%
543200	Software Licensing Fees	74	345	345	350	0.0%
543400	Computer Equipment & Software	6,185	21,200	15,000	13,000	1.2%

MANAGEMENT SERVICES HUMAN RESOURCES - 41040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
545000	Other current expenses	-	1,500	1,000	1,500	0.1%
560509	Special Events	14,817	10,000	7,100	4,000	0.4%
Operating Total		64,737	142,175	95,025	145,682	13.3%
Capital Outlay						
531000	Cap Outlay - Land	2,552	-	-	-	-%
531100	Cap Outlay - Vehicles	-	-	-	41,020	3.7%
Capital Outlay Total		2,552	-	-	41,020	3.7%
		\$ 752,462	\$ 860,906	\$ 786,319	\$ 1,095,451	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Human Resources	51	1	1	1	1
Deputy Director of Human Resources (Note 1)	48	1	1	1	-
Risk & Training Manager (Note 2)	43	-	-	1	1
HR Generalist (Note 2)	42	2	2	-	-
Benefits Admin	41	1	1	1	1
Recruiter	41	1	1	1	1
Risk and Safety Administrator (Note 2)	41	-	-	1	1
Training & Safety Supervisor (Note 3)	41	-	-	1	1
CDL Coordinator (Note 3)	40	-	-	1	1
Administrative Coordinator	38	1	1	1	1
Training/Safety Technician (Note 3)	36	-	-	2	2
EMPLOYEE POSITIONS		7	7	11	10

Note 1: (1) Deputy Director of Human Resources position eliminated in FY26.

Note 2: (1) HR Generalist, grade 42, retitled and regraded to Risk & Safety Administrator, grade 41, and (1) HR Generalist, retitled and regraded to Risk & Training Manager, grade 43 in FY25.

Note 3: (1) Training & Safety Supervisor, (1) CDL Coordinator, and (2) Training/Safety Technicians moved from 55222101 in FY25.

Funding Allocation:

- 35% General Fund
- 5% Street Sales Tax Fund
- 10% Street Maintenance Fund
- 35% Water & Sewer Operating Fund
- 15% Solid Waste Operating Fund

MANAGEMENT SERVICES

CITY CLERK/CITIZEN ACTION CENTER - 41050101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 180,702	\$ 219,454	\$ 188,400	\$ 221,855	48.5%
500005	Salaries - Misc Sick Pay	6,907	-	1,800	-	-%
500015	Salaries - Misc Vacation	12,899	-	7,700	-	-%
500020	Salaries - Misc Other Timeoff	411	-	800	-	-%
501000	Overtime Pay - Misc	9	-	20	-	-%
502000	Premium Pay - Misc	4,365	4,430	3,400	1,524	0.3%
503000	Longevity Pay - Misc	662	722	670	601	0.1%
505000	Holiday Pay - Misc	9,771	-	10,200	-	-%
506000	Retirement - Misc	15,717	17,427	15,800	17,384	3.8%
510100	Social Security	13,704	14,367	12,900	13,948	3.0%
510200	SS - Medicare	3,205	3,360	3,050	3,263	0.7%
511100	Health Insurance	14,626	10,468	10,100	31,735	6.9%
511200	Dental Insurance	893	552	580	1,377	0.3%
511300	Vision Insurance	154	98	104	237	0.1%
512100	LT Disability	982	980	970	829	0.2%
512500	Life Insurance	216	219	195	219	0.0%
513000	Other Pay - Car Allowance	7,252	7,200	7,200	7,200	1.6%
515000	Workers Compensation	791	734	734	730	0.2%
Personnel Total		273,266	280,011	264,623	300,902	65.8%
Operating						
527100	Maintenance - Buildings	-	100	-	-	-%
527200	Maintenance - Equipment	304	735	678	500	0.1%
527350	Rental / Op Lease - Equipment	3,569	4,000	3,600	4,000	0.9%
527500	Small Equipment	4,152	1,000	800	1,000	0.2%
527700	Office Supplies	927	1,200	900	1,200	0.3%
527750	Custodial Equipment and Suppli	988	1,100	900	1,100	0.2%
527900	Advertising & Printing	17,367	30,000	18,000	25,000	5.5%
528000	Postage and freight	1,780	3,300	3,200	3,200	0.7%
540100	Air Travel	1,039	2,000	658	2,000	0.4%
540200	Lodging	1,418	2,200	2,000	3,000	0.7%
540300	Other Travel	668	1,000	500	1,000	0.2%
541100	Conferences & Seminars	1,364	1,500	1,000	2,500	0.5%
541300	Dues & Subscriptions	615	700	660	800	0.2%
541500	Education Reimbursement	-	-	-	-	-%
542100	Communications	2,521	3,900	3,000	3,450	0.8%
543200	Software Licensing Fees	2,183	3,000	2,183	3,000	0.7%
543410	Computer Equip/Software Maint	3,965	3,965	3,965	4,200	0.9%
544000	Claims and Judgements	365	500	400	500	0.1%
545000	Other current expenses	62,120	75,000	75,000	100,000	21.9%
Operating Total		105,345	135,200	117,444	156,450	34.2%
		\$ 378,611	\$ 415,211	\$ 382,067	\$ 457,352	100.0%

MANAGEMENT SERVICES

CITY CLERK/CITIZEN ACTION CENTER - 41050101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
City Clerk	50	1	1	1	1
Assistant City Clerk (Note 1)	40	1	1	-	-
Deputy City Clerk (Note 1)	40	-	-	1	1
Production Assistant	36	1	1	1	1
EMPLOYEE POSITIONS		3	3	3	3

Note 1: Assistant City Clerk retitled to Deputy City Clerk in FY25.

Funding Allocation:

28% General Fund
 9% Street Sales Tax Fund
 8% Street Maintenance Fund
 37% Water & Sewer Operating Fund
 18% Solid Waste Operating Fund

MANAGEMENT SERVICES FINANCE - 43010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 815,327	\$ 997,189	\$ 970,981	\$ 1,436,078	61.3%
500005	Salaries - Misc Sick Pay	30,354	-	-	-	-%
500015	Salaries - Misc Vacation	49,929	-	-	-	-%
500020	Salaries - Misc Other Timeoff	3,573	-	-	-	-%
501000	Overtime Pay - Misc	777	3,200	500	3,200	0.1%
502000	Premium Pay - Misc	13,740	13,902	13,902	24,103	1.0%
503000	Longevity Pay - Misc	1,070	1,327	1,327	2,534	0.1%
505000	Holiday Pay - Misc	43,663	-	-	-	-%
506000	Retirement - Misc	64,270	72,580	72,580	104,103	4.4%
510100	Social Security	58,244	59,909	65,676	87,153	3.7%
510200	SS - Medicare	13,622	15,507	15,360	20,391	0.9%
511100	Health Insurance	99,414	109,200	109,200	216,548	9.2%
511200	Dental Insurance	6,521	6,606	6,606	10,459	0.4%
511300	Vision Insurance	1,152	1,173	1,173	1,782	0.1%
512100	LT Disability	4,367	4,460	4,460	5,304	0.2%
512500	Life Insurance	985	1,022	1,022	1,533	0.1%
513000	Other Pay - Car Allowance	7,253	7,200	7,200	7,200	0.3%
515000	Workers Compensation	4,413	3,757	3,757	3,673	0.2%
516000	Employee Screenings	-	76	76	100	0.0%
Personnel Total		1,218,674	1,297,108	1,273,820	1,924,161	82.1%
Operating						
521100	Consulting Services	66,962	30,000	30,000	33,000	1.4%
521200	Auditing & Accounting Fees	210,972	250,000	225,000	225,000	9.6%
521300	Outside Services	3,490	3,000	3,500	4,300	0.2%
525000	Legal Services	-	5,000	-	-	-%
527200	Maintenance - Equipment	32	1,850	1,850	1,850	0.1%
527350	Rental / Op Lease - Equipment	14,539	13,740	13,740	15,240	0.7%
527500	Small Equipment	247	2,950	2,950	2,900	0.1%
527525	PC Purchase	1,541	1,500	1,500	1,500	0.1%
527700	Office Supplies	9,145	8,986	8,557	10,200	0.4%
527750	Custodial Equipment and Suppli	1,357	2,500	2,500	2,500	0.1%
527900	Advertising & Printing	4,637	8,528	10,024	2,800	0.1%
528000	Postage and freight	10,037	9,600	9,600	9,600	0.4%
540100	Air Travel	5,284	-	-	5,170	0.2%
540200	Lodging	3,437	680	550	5,600	0.2%
540300	Other Travel	3,098	816	400	1,945	0.1%
541100	Conferences & Seminars	3,907	6,750	3,500	10,940	0.5%
541200	Training Materials	50	500	500	500	0.0%
541300	Dues & Subscriptions	4,885	5,775	5,775	5,150	0.2%
541500	Education Reimbursement	3,894	4,000	4,000	4,000	0.2%
542100	Communications	1,632	2,880	2,800	3,902	0.2%
543200	Software Licensing Fees	95,540	93,000	93,000	71,950	3.1%
543400	Computer Equipment & Software	294	705	700	1,000	0.0%
545000	Other current expenses	1,185	1,225	1,225	1,225	0.1%
545500	Taxes Licenses Permits	58	75	75	75	0.0%
Operating Total		446,223	454,060	421,746	420,347	17.9%
		\$ 1,664,897	\$ 1,751,168	\$ 1,695,566	\$ 2,344,508	100.0%

MANAGEMENT SERVICES FINANCE - 43010101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Chief Financial Officer	52	1	1	1	1
Deputy Director of Finance	49	1	1	1	1
Accounting Manager (Note 1)	47	1	1	1	-
Finance Manager (Note 1)	47	1	1	1	-
ERP Project Manager (Note 2)	46	-	-	1	1
Senior Budget Analyst	46	1	1	1	1
Staff Accountant (Note 3)	43	3	3	3	4
Senior Business Analyst (Note 4)	42	-	-	1	1
Financial Reporting Analyst (Note 3)	41	1	1	1	-
Business Analyst (Note 4)	40	-	-	4	4
ERP Analyst (Note 2)	40	-	-	1	1
Payroll Administrator	39	1	1	1	1
Treasury Specialist	39	1	1	1	1
Administrator Coordinator (Note 4)	38	-	-	1	1
Accounts Payable Specialist	35	1	1	1	1
Accounts Receivable Specialist	35	2	2	2	2
Payroll Specialist	35	1	1	1	1
EMPLOYEE POSITIONS		15	15	23	21

Note 1: (1) Account Manager and (1) Finance Manager eliminated in FY26.

Note 2: (1) ERP Project Manager and (1) ERP Analyst moved from 44010101 in FY25.

Note 3: (1) Financial Analyst grade 41, reclassified/regraded to (1) Staff Accountant, grade 43 in FY26.

Note 4: (1) Senior Business Analyst and (4) Business Analyst moved from 55212101; (1) Administrator Coordinator moved from 4405 in FY25.

Funding Allocation:

- 18% General Fund
- 15% Street Sales Tax Fund
- 10% Street Maintenance Fund
- 42% Water & Sewer Operating Fund
- 15% Solid Waste Operating Fund

MANAGEMENT SERVICES PURCHASING - 43060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 164,300	\$ 191,398	\$ 91,000	\$ 119,876	61.1%
500005	Salaries - Misc Sick Pay	5,907	-	4,705	-	-%
500015	Salaries - Misc Vacation	6,845	-	1,900	-	-%
500020	Salaries - Misc Other Timeoff	549	-	500	-	-%
500025	Salaries - Misc Retire Payout	16,248	-	-	-	-%
501000	Overtime Pay - Misc	410	-	170	-	-%
502000	Premium Pay - Misc	3,230	3,275	3,370	3,729	1.9%
503000	Longevity Pay - Misc	239	482	121	121	0.1%
505000	Holiday Pay - Misc	8,447	-	5,735	-	-%
506000	Retirement - Misc	13,483	13,663	7,500	8,662	4.4%
510100	Social Security	12,588	11,881	6,500	7,420	3.8%
510200	SS - Medicare	2,944	2,779	1,505	1,736	0.9%
511100	Health Insurance	10,478	10,334	4,900	6,452	3.3%
511200	Dental Insurance	612	552	275	276	0.1%
511300	Vision Insurance	106	98	50	49	0.0%
512100	LT Disability	809	865	500	402	0.2%
512500	Life Insurance	205	219	145	146	0.1%
515000	Workers Compensation	1,334	822	823	725	0.4%
516000	Employee Screenings	76	-	-	-	-%
Personnel Total		248,810	236,368	129,699	149,594	76.3%
Operating						
521300	Outside Services	25,252	-	-	-	-%
527100	Maintenance - Buildings	50,470	57,384	57,384	95	0.0%
527200	Maintenance - Equipment	-	-	-	500	0.3%
527300	Rental / Op Lease - Buildings	404,873	-	-	-	-%
527350	Rental / Op Lease - Equipment	4,864	5,040	5,500	5,532	2.8%
527400	Property Insurance	3,893	-	-	-	-%
527500	Small Equipment	-	-	-	-	-%
527525	PC Purchase	1,751	-	-	2,500	1.3%
527550	PC Replacements	-	-	-	2,500	1.3%
527600	Materials	1,643	-	-	-	-%
527700	Office Supplies	4,574	479	950	950	0.5%
527750	Custodial Equipment and Suppli	11,267	8,600	8,300	1,660	0.8%
527900	Advertising & Printing	2,797	3,800	3,800	3,800	1.9%
528000	Postage and freight	264	400	300	400	0.2%
540100	Air Travel	-	-	-	-	-%
540200	Lodging	355	-	-	-	-%
540300	Other Travel	201	-	-	-	-%
541100	Conferences & Seminars	375	-	-	1,570	0.8%
541300	Dues & Subscriptions	996	1,004	450	400	0.2%
542100	Communications	25,529	28,020	28,020	26,400	13.5%
543200	Software Licensing Fees	-	250	250	250	0.1%
543400	Computer Equipment & Software	26	-	-	-	-%
Operating Total		539,130	104,977	104,954	46,557	23.7%
		\$ 787,940	\$ 341,345	\$ 234,653	\$ 196,151	100.0%

MANAGEMENT SERVICES PURCHASING - 43060101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Purchasing Manager (Note 1)	46	1	1	1	-
Contracts Specialist	40	1	1	1	1
Purchasing Tech	35	1	1	1	1
EMPLOYEE POSITIONS		3	3	3	2

Note 1: (1) Purchasing Manager position eliminated in FY26.

Funding Allocation:

- 30% General Fund
- 6% Street Sales Tax Fund
- 12% Street Maintenance Fund
- 37% Water & Sewer Operating Fund
- 15% Solid Waste Operating Fund

MANAGEMENT SERVICES INFORMATION & TECHNOLOGY SERVICES - 44010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,181,029	\$ 1,391,812	\$ 1,270,000	\$ 1,360,073	17.3%
500005	Salaries - Misc Sick Pay	43,503	33,672	44,200	-	-%
500015	Salaries - Misc Vacation	65,152	38,870	54,950	-	-%
500020	Salaries - Misc Other Timeoff	4,836	3,486	5,500	-	-%
500030	Salaries-Misc Vacation Payout	4,068	30,000	30,000	30,000	0.4%
501000	Overtime Pay - Misc	-	13	225	2,000	0.0%
502000	Premium Pay - Misc	8,051	7,279	7,150	6,408	0.1%
503000	Longevity Pay - Misc	1,838	1,990	1,930	1,748	0.0%
505000	Holiday Pay - Misc	63,387	44,681	77,400	-	-%
506000	Retirement - Misc	91,218	108,238	102,700	97,487	1.2%
510100	Social Security	83,127	91,806	87,500	82,097	1.0%
510200	SS - Medicare	19,441	21,479	20,500	19,205	0.2%
511100	Health Insurance	127,964	167,708	145,400	180,963	2.3%
511200	Dental Insurance	10,447	12,105	10,400	9,629	0.1%
511300	Vision Insurance	1,675	1,966	1,700	1,549	0.0%
512100	LT Disability	6,135	6,635	6,800	4,995	0.1%
512500	Life Insurance	1,222	1,387	1,300	1,168	0.0%
513000	Other Pay - Car Allowance	7,200	7,200	7,200	7,200	0.1%
515000	Workers Compensation	5,379	4,654	4,655	4,684	0.1%
516000	Employee Screenings	706	2,160	300	4,370	0.1%
Personnel Total		1,726,378	1,977,141	1,879,810	1,813,576	23.0%
Operating						
521100	Consulting Services	-	-	-	-	-%
521300	Outside Services	124,733	196,230	200,010	145,500	1.8%
527100	Maintenance - Buildings	241,090	66,988	40,000	73,450	0.9%
527200	Maintenance - Equipment	13,498	32,569	60,651	57,090	0.7%
527350	Rental / Op Lease - Equipment	9,239	20,953	16,580	25,551	0.3%
527400	Property Insurance	108,220	159,134	173,536	184,075	2.3%
527500	Small Equipment	1,138,872	824,935	700,000	527,670	6.7%
527525	PC Purchase	1,650	10,000	-	12,000	0.2%
527550	PC Replacements	197,570	720,984	500,000	366,130	4.6%
527600	Materials	355	-	-	-	-%
527700	Office Supplies	3,335	4,000	3,290	4,000	0.1%
527750	Custodial Equipment and Suppli	2,555	1,600	1,346	2,025	0.0%
527800	Uniform/Clothing	3,198	3,860	2,000	2,500	0.0%
527900	Advertising & Printing	402	900	250	1,000	0.0%
528000	Postage and freight	173	250	125	150	0.0%
528500	Fuel And Lubricant	1,065	1,000	1,815	2,000	0.0%
530100	Utilities	68,715	28,381	28,318	31,188	0.4%
540100	Air Travel	9,266	28,240	2,700	7,680	0.1%
540200	Lodging	9,743	22,780	7,000	4,400	0.1%
540300	Other Travel	5,751	10,468	3,100	2,180	0.0%
541100	Conferences & Seminars	13,021	95,330	26,000	21,910	0.3%
541200	Training Materials	1,463	1,500	100	1,000	0.0%
541300	Dues & Subscriptions	625	625	660	1,000	0.0%
541500	Education Reimbursement	3,690	12,000	16,000	20,000	0.3%
542100	Communications	1,035,910	1,350,735	1,322,933	1,450,528	18.4%
543200	Software Licensing Fees	2,205,483	3,097,023	2,862,499	3,044,050	38.6%

MANAGEMENT SERVICES INFORMATION & TECHNOLOGY SERVICES - 44010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543300	Peripheral Replacements	5,032	21,708	3,486	20,000	0.3%
545500	Taxes Licenses Permits	11	39	-	-	-%
Operating Total		5,204,665	6,712,232	5,972,399	6,007,077	76.2%
Capital Outlay						
531000	Cap Outlay - Land	2,552	-	-	-	-%
531100	Cap Outlay - Vehicles	44,852	-	-	-	-%
531300	Cap Outlay - Software	258,769	350,047	350,047	-	-%
531700	Cap Outlay - Buildings	33,530	-	-	-	-%
531750	Cap Outlay - Improvements Other	-	110,000	110,000	60,000	0.8%
Capital Outlay Total		339,703	460,047	460,047	60,000	0.8%
		\$ 7,270,746	\$ 9,149,420	\$ 8,312,256	\$ 7,880,653	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Chief Information Officer	52	1	1	1	1
Information Technology Director	49	1	1	1	1
Cyber Security Administrator	47	1	1	1	1
Database Administrator (Note 2)	46	1	1	1	-
IT Project Manager (Note 1)	46	1	1	-	-
Senior Network Administrator	46	2	2	2	2
Senior Systems Administrator	46	2	2	2	2
User Services Manager	46	1	1	1	1
Communications Administrator	44	1	1	1	1
Cyber Security Analyst	44	2	2	2	2
Network Administrator	44	1	1	1	1
Senior GIS Analyst	42	1	1	1	1
Business System Analyst (Note 1)	40	1	1	-	-
Administrative Coordinator	38	1	1	1	1
IT Specialist	38	2	2	2	2
EMPLOYEE POSITIONS		19	19	17	16

Note 1: (1) IT Project Manager, retitled to ERP Project Manager, and (1) Business System Analyst moved to 43010101 in FY25.

Note 2: (1) Database Administrator position eliminated in FY26.

Funding Allocation:

- 37% General Fund
- 8% Street Sales Tax Fund
- 10% Street Maintenance Fund
- 30% Water & Sewer Operating Fund
- 15% Solid Waste Operating Fund

MANAGEMENT SERVICES COMMUNICATIONS - 44070101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 70,277	\$ 181,794	\$ 164,000	\$ 238,269	40.0%
500005	Salaries - Misc Sick Pay	294	-	4,300	-	-%
500015	Salaries - Misc Vacation	1,793	-	5,500	-	-%
500020	Salaries - Misc Other Timeoff	294	-	400	-	-%
501000	Overtime Pay - Misc	-	-	1,700	-	-%
502000	Premium Pay - Misc	-	2,765	2,800	2,862	0.5%
503000	Longevity Pay - Misc	-	121	120	121	0.0%
505000	Holiday Pay - Misc	3,606	-	10,100	-	-%
506000	Retirement - Misc	5,434	13,434	12,400	17,393	2.9%
510100	Social Security	4,702	11,186	11,100	14,252	2.4%
510200	SS - Medicare	1,100	2,616	2,600	3,336	0.6%
511100	Health Insurance	13,695	29,478	26,600	57,022	9.6%
511200	Dental Insurance	834	1,651	1,550	2,476	0.4%
511300	Vision Insurance	140	282	260	421	0.1%
512100	LT Disability	356	801	770	880	0.1%
512500	Life Insurance	73	219	200	292	0.0%
513000	Other Pay - Car Allowance	7,251	7,200	7,200	7,200	1.2%
515000	Workers Compensation	277	256	256	741	0.1%
Personnel Total		110,126	251,803	251,856	345,265	58.0%
Operating						
521300	Outside Services	62,380	75,500	75,500	75,000	12.6%
527500	Small Equipment	5,929	4,500	4,500	6,740	1.1%
527525	PC Purchase	-	-	-	5,600	0.9%
527700	Office Supplies	105	1,000	1,000	3,000	0.5%
527900	Advertising printing	34,803	39,000	39,000	78,820	13.2%
528000	Postage or Freight	-	-	-	26,000	4.4%
540100	Air Travel	366	1,000	1,200	2,000	0.3%
540200	Lodging	3,284	1,500	1,500	2,000	0.3%
540300	Other Travel	1,038	1,000	1,000	1,000	0.2%
541100	Conferences and Seminars	650	1,000	1,000	3,000	0.5%
541200	Training Materials	538	350	350	4,000	0.7%
541300	Dues and Subscriptions	2,877	3,560	3,560	1,300	0.2%
541500	Education Reimbursement	-	-	-	4,000	0.7%
542100	Communications	1,051	1,588	1,900	2,640	0.4%
543200	Software Licensing Fees	9,048	30,772	30,772	33,978	5.7%
543400	Computer Equipment & Software	2,801	1,000	1,000	700	0.1%
Operating Total		124,870	161,770	162,282	249,778	42.0%
		\$ 234,996	\$ 413,573	\$ 414,138	\$ 595,043	100.0%

MANAGEMENT SERVICES COMMUNICATIONS - 44070101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Public Relations Manager	44	1	1	1	1
Communications Coordinator (Note 1)	40	-	1	1	1
Digital Media Specialist (Note 2)	38	-	-	-	1
Communications Specialist (Note 1)	37	-	1	1	1
EMPLOYEE POSITIONS		1	3	3	4

Note 1: (1) Communications Coordinator and (1) Communications Specialist moved from 55222101 Communications & Training in FY25.

Note 2: (1) Digital Media Specialist added in FY26.

Funding Allocation:

- 18% General Fund
- 7% Street Sales Tax Fund
- 8% Street Maintenance Fund
- 47% Water & Sewer Operating Fund
- 20% Solid Waste Operating Fund

MANAGEMENT SERVICES
COMMUNITY MOBILITY - 44080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 59,559	\$ 68,735	\$ 56,850	\$ -	%
500005	Salaries - Misc Sick Pay	1,770	-	1,270	-	%
500010	Salaries - Misc Disability	-	-	-	-	%
500015	Salaries - Misc Vacation	1,225	-	5,170	-	%
500020	Salaries - Misc Other Timeoff	133	-	450	-	%
500025	Salaries - Misc Retire Payout	-	-	-	-	%
500030	Salaries-Misc Vacation Payout	-	-	-	-	%
501000	Overtime Pay - Misc	-	-	-	-	%
502000	Premium Pay - Misc	-	-	-	-	%
503000	Longevity Pay - Misc	-	-	-	-	%
504000	Allowances - Misc	-	-	-	-	%
505000	Holiday Pay - Misc	2,962	-	3,640	-	%
506000	Retirement - Misc	4,746	5,316	5,200	-	%
510100	Social Security	4,327	4,515	4,400	-	%
510200	SS - Medicare	1,012	1,056	1,050	-	%
511100	Health Insurance	13,727	14,903	14,600	-	%
511200	Dental Insurance	822	825	825	-	%
511300	Vision Insurance	138	139	139	-	%
512100	LT Disability	306	307	321	-	%
512500	Life Insurance	72	73	73	-	%
513000	Other Pay - Car Allowance	7,176	7,200	7,200	-	%
515000	Workers Compensation	263	244	245	-	%
Personnel Total		98,238	103,313	101,433	-	%
Operating						
521300	Outside Services	114,006	70,348	59,000	-	%
523000	P Card Suspense	-	-	-	-	%
525000	Legal Services	-	-	-	-	%
527100	Maintenance - Buildings	-	-	-	-	%
527300	Rental / Op Lease - Buildings	3,050	3,000	3,000	-	%
527350	Rental / Op Lease - Equipment	-	-	-	-	%
527400	Property Insurance	-	-	-	-	%
527500	Small Equipment	-	-	-	-	%
527525	PC Purchase	-	-	-	-	%
527550	PC Replacements	-	-	-	-	%
527700	Office Supplies	-	100	100	-	%
527750	Custodial Equip and Supplies	-	-	-	-	%
527900	Advertising printing	1,053	1,000	500	-	%
528000	Postage or Freight	439	-	500	-	%
540100	Air Travel	838	-	-	-	%
540200	Lodging	1,243	600	600	-	%
540300	Other Travel	326	500	500	-	%
541100	Conferences and Seminars	3,440	1,200	1,200	-	%
541200	Training Materials	42	-	-	-	%
541300	Dues and Subscriptions	260	725	500	-	%
541500	Education Reimbursement	-	-	-	-	%
542100	Communications	887	1,100	1,100	-	%
560000	Program Expense	12,439	15,000	16,000	-	%
Operating Total		138,023	93,573	83,000	-	%
Capital Outlay						

MANAGEMENT SERVICES COMMUNITY MOBILITY - 44080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
520100	Arch / Engineering Services	45,741	-	-	-	%
531300	Cap Outlay - Software	-	-	-	-	%
Capital Outlay Total		45,741	-	-	-	%
		\$ 282,002	\$ 196,886	\$ 184,433	\$ -	%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Mobility Coordinator (Note 1)	41	1	1	-	-
EMPLOYEE POSITIONS		1	1	-	-

Note 1: (1) Mobility Coordinator moved to 41060101 in FY25.

Funding Allocation:

100% General Fund

MANAGEMENT SERVICES CITY SERVICES - 45010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries-Misc Regular	\$ 31,957	\$ 112,961	\$ 95,600	\$ 167,878	34.0%
500005	Salaries- isc Sick Pay	434	-	4,600	-	-%
500015	Salaries-Misc Vacation	1,628	-	4,500	-	-%
500020	Salaries-Misc Other Timeoff	-	-	434	-	-%
503000	Longevity Pay - Misc	39	121	121	180	0.0%
505000	Holiday Pay - Misc	2,214	-	6,100	-	-%
506000	Retirement - Misc	3,088	9,620	9,575	13,469	2.7%
510100	Social Security	2,392	7,443	7,400	10,558	2.1%
510200	SS - Medicare	559	1,741	1,750	2,470	0.5%
511100	Health Insurance	1,355	4,479	4,500	24,987	5.1%
511200	Dental Insurance	89	276	276	1,101	0.2%
511300	Vision Insurance	16	49	49	188	0.0%
512100	LT Disability	149	458	552	595	0.1%
512500	Life Insurance	23	73	73	146	0.0%
513000	Other Pay - Car Allowance	2,319	7,200	7,200	7,200	1.5%
515000	Workers Compensation	-	249	250	250	0.1%
516000	Employee Screenings	-	-	80	250	0.1%
Personnel Total		46,262	144,670	143,060	229,272	46.5%
Operating						
521300	Outside Services	-	40,400	1,000	250,000	50.7%
525000	Legal Services	-	5,000	-	-	-%
527500	Small Equipment	217	3,500	-	-	-%
527525	PC Purchase	-	3,500	-	-	-%
527700	Office Supplies	-	500	100	250	0.1%
527750	Custodial Equip and Supplies	-	2,000	-	-	-%
527800	Uniform / Clothing	-	1,150	-	500	0.1%
527900	Advertising printing	-	4,500	1,800	2,000	0.4%
528000	Postage or Freight	-	1,500	-	500	0.1%
528500	Fuel And Lubricant	-	-	27	-	-%
540100	Air Travel	-	-	-	1,200	0.2%
540200	Lodging	-	2,000	300	2,000	0.4%
540300	Other Travel	-	700	200	800	0.2%
541100	Conferences and Seminars	-	1,900	100	2,500	0.5%
541200	Training Materials	-	2,000	-	2,000	0.4%
541300	Dues and Subscriptions	-	1,200	1,200	1,200	0.2%
542100	Communications	186	2,000	1,200	1,200	0.2%
543200	Software Licensing Fees	-	-	-	-	-%
Operating Total		403	71,850	5,927	264,150	53.5%
Capital Outlay						
531950	Cap Outlay - Other	-	1,452,057	1,452,057	-	-%
Capital Outlay Total		-	1,452,057	1,452,057	-	-%
		\$ 46,665	\$ 1,668,577	\$ 1,601,044	\$ 493,422	100.0%

MANAGEMENT SERVICES CITY SERVICES - 45010101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Citizen Services	51	1	1	1	1
Administrative Coordinator (Note 1)	38	-	-	-	1
EMPLOYEE POSITIONS		1	1	1	2

Note: This program also includes a temporary five-year Energy & Environment Project Coordinator position that is 100% paid for by the Climate Pollution Reduction Grant Program.

Note 1: (1) Customer Service Representative reclassified/regraded to Administrative Coordinator, grade 38, and moved from 4504, in FY26.

Funding Allocation:

100% General Fund

MANAGEMENT SERVICES PROGRAM SERVICES - 45022101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries-Misc Regular	\$ -	\$ -	\$ -	168,259	63.5%
503000	Longevity Pay - Misc	-	-	-	301	0.1%
506000	Retirement - Misc	-	-	-	11,801	4.5%
510100	Social Security	-	-	-	9,567	3.6%
510200	SS - Medicare	-	-	-	2,238	0.8%
511100	Health Insurance	-	-	-	37,305	14.1%
511200	Dental Insurance	-	-	-	1,651	0.6%
511300	Vision Insurance	-	-	-	282	0.1%
512100	LT Disability	-	-	-	623	0.2%
512500	Life Insurance	-	-	-	219	0.1%
515000	Workers Compensation	-	-	-	8,055	3.0%
516000	Employee Screenings	-	-	-	430	0.2%
Personnel Total		-	-	-	240,731	90.8%
Operating						
521300	Outside Services	-	-	-	1,500	0.6%
525000	Legal Services	-	-	-	1,500	0.6%
527200	Maintenance - Equipment	-	-	-	200	0.1%
527500	Small Equipment	-	-	-	500	0.2%
527700	Office Supplies	-	-	-	600	0.2%
527750	Custodial Equip and Supplies	-	-	-	250	0.1%
527800	Uniform / Clothing	-	-	-	150	0.1%
527900	Advertising printing	-	-	-	11,500	4.3%
528000	Postage or Freight	-	-	-	7,400	2.8%
542100	Communications	-	-	-	750	0.3%
Operating Total		-	-	-	24,350	9.2%
		\$ -	\$ -	\$ -	\$ 265,081	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Program Services Manager (Note 1)	45	-	-	1	1
Accounting Technician (Note 1)	35	-	-	1	1
Senior Clerk II (Note 1)	34	-	-	1	1
EMPLOYEE POSITIONS		-	-	3	3

Note 1: (1) Communications & Training Program Manager, (1) Accounting Technician, and (1) Senior Clerk II moved from 55222101 to the newly created program 45022101 in FY25.

Funding Allocation:

100% Water & Sewer Operating Fund



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MANAGEMENT SERVICES FACILITIES MAINTENANCE - 45030101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ -	\$ 150,306	\$ 139,200	\$ 238,683	22.3%
500005	Salaries - Misc Sick Pay	-	-	1,100	-	-%
500015	Salaries - Misc Vacation	-	-	3,000	-	-%
500020	Salaries - Misc Other Timeoff	-	-	300	-	-%
501000	Overtime Pay - Misc	-	-	500	5,000	0.5%
503000	Longevity Pay - Misc	-	802	495	1,024	0.1%
505000	Holiday Pay - Misc	-	-	8,350	-	-%
506000	Retirement - Misc	-	10,711	10,800	16,782	1.6%
510100	Social Security	-	8,542	8,600	12,983	1.2%
510200	SS - Medicare	-	2,000	2,050	3,037	0.3%
511100	Health Insurance	-	15,852	25,700	51,288	4.8%
511200	Dental Insurance	-	1,396	1,850	2,752	0.3%
511300	Vision Insurance	-	242	309	470	0.0%
512100	LT Disability	-	613	700	848	0.1%
512500	Life Insurance	-	244	240	365	0.0%
515000	Workers Compensation	-	-	-	1,513	0.1%
516000	Employee Screenings	-	38	200	500	0.0%
Personnel Total		-	190,746	203,394	335,245	31.3%
Operating						
521300	Outside Services	-	18,120	40,000	156,300	14.6%
527100	Maintenance - Buildings	-	853,003	600,000	125,000	11.7%
527200	Maintenance - Equipment	-	150	1,500	3,500	0.3%
527300	Rental / Op Lease - Buildings	-	171,280	69,780	70,000	6.5%
527350	Rental / Op Lease - Equipment	-	-	1,500	4,000	0.4%
527400	Property Insurance	-	51,126	82,130	130,695	12.2%
527500	Small Equipment	-	-	6,000	10,000	0.9%
527525	PC Purchase	-	3,000	2,500	4,500	0.4%
527600	Materials	-	2,558	1,500	1,500	0.1%
527700	Office Supplies	-	-	150	250	0.0%
527750	Custodial Equip and Supplies	-	8,400	10,000	15,000	1.4%
527800	Uniform / Clothing	-	-	3,000	6,000	0.6%
528500	Fuel And Lubricant	-	1,000	250	2,000	0.2%
530100	Utilities	-	134,351	172,750	200,000	18.7%
541200	Training Materials	-	-	500	-	-%
542100	Communications	-	-	500	4,800	0.4%
545500	Taxes Licenses Permits	-	115	400	1,575	0.1%
Operating Total		-	1,243,103	992,460	735,120	68.7%
Capital Outlay						
531700	Cap Outlay - Buildings	-	170,000	-	-	-%
Capital Outlay Total		-	170,000	-	-	-%
		\$ -	\$ 1,603,849	\$ 1,195,854	\$ 1,070,365	100.0%

MANAGEMENT SERVICES FACILITIES MAINTENANCE - 45030101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Facilities Maintenance Manager (Note 1)	43	-	-	1	1
Building Engineer (Note 1)	35	-	-	2	2
Maintenance Person (Note 1)	32	-	-	2	2
EMPLOYEE POSITIONS		-	-	5	5

Note 1: (1) Facilities Maintenance Manager, (2) Building Engineers and (2) Maintenance Persons moved from 1115 in FY25.

Funding Allocation:

- 24% General Fund
- 10% Street Sales Tax Fund
- 4% Street Maintenance Fund
- 54% Water & Sewer Operating Fund
- 8% Solid Waste Operating Fund

MANAGEMENT SERVICES

CITIZEN SERVICES - 45040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ -	\$ -	\$ -	\$ 1,117,008	45.0%
500530	Salaries - Standby/Callout	-	-	-	32,000	1.3%
501000	Overtime Pay - Misc	-	-	-	20,000	0.8%
502000	Premium Pay - Misc	-	-	-	18,382	0.7%
503000	Longevity Pay - Misc	-	-	-	1,689	0.1%
506000	Retirement - Misc	-	-	-	79,610	3.2%
510100	Social Security	-	-	-	66,732	2.7%
510200	SS - Medicare	-	-	-	15,617	0.6%
511100	Health Insurance	-	-	-	202,617	8.2%
511200	Dental Insurance	-	-	-	10,739	0.4%
511300	Vision Insurance	-	-	-	1,941	0.1%
512100	LT Disability	-	-	-	4,069	0.2%
512500	Life Insurance	-	-	-	1,752	0.1%
515000	Workers Compensation	-	-	-	6,298	0.3%
516000	Employee Screenings	-	-	-	1,500	0.1%
Personnel Total		-	-	-	1,579,954	63.6%
Operating						
521300	Outside Services	-	-	-	20,000	0.8%
527200	Maintenance - Equipment	-	-	-	25,000	1.0%
527350	Rental / Op Lease - Equipment	-	-	-	4,400	0.2%
527400	Property Insurance	-	-	-	2,519	0.1%
527500	Small Equipment	-	-	-	3,000	0.1%
527600	Materials	-	-	-	4,000	0.2%
527700	Office Supplies	-	-	-	3,200	0.1%
527750	Custodial Equipment and Suppli	-	-	-	4,000	0.2%
527800	Uniform/Clothing	-	-	-	7,750	0.3%
527900	Advertising & Printing	-	-	-	137,350	5.5%
528000	Postage and freight	-	-	-	325,000	13.1%
528500	Fuel And Lubricant	-	-	-	20,000	0.8%
540100	Air Travel	-	-	-	4,000	0.2%
540200	Lodging	-	-	-	4,000	0.2%
540300	Other Travel	-	-	-	1,200	0.0%
541100	Conferences & Seminars	-	-	-	4,000	0.2%
541200	Training Materials	-	-	-	5,400	0.2%
541300	Dues & Subscriptions	-	-	-	400	0.0%
542100	Communications	-	-	-	10,000	0.4%
543151	Credit Card Fees	-	-	-	10,000	0.4%
543152	ACH Fees	-	-	-	220,000	8.9%
543400	Computer Equipment & Software	-	-	-	5,000	0.2%
Operating Total		-	-	-	820,219	33.0%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	84,000	3.4%
Capital Outlay Total		-	-	-	84,000	3.4%
		\$ -	\$ -	\$ -	\$ 2,484,173	100.0%

MANAGEMENT SERVICES CITIZEN SERVICES - 45040101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Citizens Service Program Manager	45	-	-	-	1
Customer Service Supervisor	41	-	-	-	1
Utility Billing Analyst	40	-	-	-	2
Accounting Technician	35	-	-	-	1
Customer Service Rep (Note 1)	34	-	-	-	13
Customer Service Technician	34	-	-	-	6
EMPLOYEE POSITIONS		-	-	-	24

Note: Program 55200101 will be 45040101 beginning FY26, to better align with existing program numbers within the department. This is an administrative update only; no changes to funding or allocations.

Note 1: (1) Customer Service Rep position eliminated in FY26.

Funding Allocation:

- 2% General Fund
- 1% Street Sales Tax Fund
- 5% Street Maintenance Fund
- 75% Water & Sewer Operating Fund
- 17% Solid Waste Operating Fund

MANAGEMENT SERVICES

CITIZEN SERVICES - 55200101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 915,864	\$ 1,164,904	\$ 932,750	\$ -	-%
500005	Salaries - Misc Sick Pay	27,769	-	41,200	-	-%
500015	Salaries - Misc Vacation	38,322	-	44,200	-	-%
500020	Salaries - Misc Other Timeoff	2,454	-	3,780	-	-%
500530	Salaries - Standby/Callout	-	32,000	36,000	-	-%
501000	Overtime Pay - Misc	10,844	29,000	22,000	-	-%
502000	Premium Pay - Misc	14,056	16,929	18,000	-	-%
503000	Longevity Pay - Misc	750	1,267	940	-	-%
504000	Allowances - Misc	-	5,000	-	-	-%
505000	Holiday Pay - Misc	36,046	-	53,250	-	-%
506000	Retirement - Misc	68,891	82,827	78,400	-	-%
510100	Social Security	62,056	69,883	66,700	-	-%
510200	SS - Medicare	14,513	16,356	15,600	-	-%
511100	Health Insurance	126,185	164,214	140,500	-	-%
511200	Dental Insurance	10,485	12,114	10,600	-	-%
511300	Vision Insurance	1,812	2,084	1,900	-	-%
512100	LT Disability	4,359	4,876	5,200	-	-%
512500	Life Insurance	1,654	1,898	1,800	-	-%
515000	Workers Compensation	9,472	8,581	8,581	-	-%
516000	Employee Screenings	856	2,100	600	-	-%
Personnel Total		1,346,388	1,614,033	1,482,001	-	-%
Operating						
521300	Outside Services	16,162	19,000	18,000	-	-%
525000	Legal Services	156	-	-	-	-%
527100	Maintenance - Buildings	1,410	1,000	-	-	-%
527200	Maintenance - Equipment	6,022	26,819	22,000	-	-%
527300	Rental / Op Lease - Buildings	6,390	2,300	-	-	-%
527350	Rental / Op Lease - Equipment	4,212	5,040	5,000	-	-%
527400	Property Insurance	113	2,800	2,800	-	-%
527500	Small Equipment	14,022	5,420	1,600	-	-%
527525	PC Purchase	-	2,500	-	-	-%
527600	Materials	-	2,719	3,500	-	-%
527700	Office Supplies	5,085	4,500	3,200	-	-%
527750	Custodial Equipment and Suppli	2,598	2,500	4,000	-	-%
527800	Uniform/Clothing	1,615	8,250	8,250	-	-%
527900	Advertising & Printing	113,851	122,226	150,000	-	-%
528000	Postage and freight	285,889	298,432	360,000	-	-%
528500	Fuel And Lubricant	254	20,000	20,000	-	-%
530100	Utilities	495	-	-	-	-%
540100	Air Travel	1,789	3,400	3,390	-	-%
540200	Lodging	2,838	3,000	3,260	-	-%
540300	Other Travel	1,691	900	1,030	-	-%
541100	Conferences & Seminars	1,943	2,540	2,470	-	-%
541200	Training Materials	5,905	5,450	5,400	-	-%
541300	Dues & Subscriptions	400	400	400	-	-%
542100	Communications	12,829	21,000	10,000	-	-%
543151	Credit Card Fees	867,661	228,000	260,000	-	-%
543152	ACH Fees	201,738	205,000	205,000	-	-%

MANAGEMENT SERVICES CITIZEN SERVICES - 55200101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543400	Computer Equipment & Software	5,430	6,250	4,270	-	-%
545500	Taxes Licenses Permits	1	-	-	-	-%
Operating Total		1,560,499	999,446	1,093,570	-	-%
		\$ 2,906,887	\$ 2,613,479	\$ 2,575,571	\$ -	-%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Citizens Service Program Manager	45	1	1	1	-
Customer Service Supervisor	41	1	1	1	-
Utility Billing Analyst	40	2	2	2	-
Accounting Technician	35	1	1	1	-
Customer Service Rep (Note 1)	34	15	15	15	-
Customer Service Technician (Note 2)	34	-	6	6	-
EMPLOYEE POSITIONS		20	26	26	-

Note: Program 55200101 will be 45040101 beginning FY26, to better align with existing program numbers within the department. This is an administrative update only; no changes to funding or allocations.

Note1: (1) Customer Service Representative reclassified/regraded to Administrative Coordinator, grade 38, and moved to 4501, in FY26.

Note 2: (6) Customer Service Technicians moved from 5610 Water & Sewer Water Line Maintenance & Support, in FY25.

Funding Allocation:

- 2% General Fund
- 1% Street Sales Tax Fund
- 5% Street Maintenance Fund
- 75% Water & Sewer Operating Fund
- 17% Solid Waste Operating Fund

MANAGEMENT SERVICES PARKING/DECK OPERATIONS & MAINTENANCE - 69210000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
521300	Outside Services	\$ 21,247	\$ 49,000	\$ 47,000	\$ 49,000	13.4%
525000	Legal Services	-	1,000	-	-	-%
527100	Maintenance - Buildings	33,195	112,400	65,000	87,400	23.8%
527400	Property Insurance	23,820	24,410	24,410	32,712	8.9%
527500	Small Equipment	(8,480)	500	-	20,500	5.6%
527750	Custodial Equipment and Suppli	-	300	-	-	-%
527900	Advertising & Printing	-	500	100	200	0.1%
530100	Utilities	8,190	10,934	10,000	10,000	2.7%
542100	Communications	1,457	2,600	1,370	2,200	0.6%
Operating Total		79,429	201,644	147,880	202,012	55.0%
Capital Outlay						
531600	Cap Outlay - Other Equipment	(99)	-	-	-	-%
531700	Cap Outlay - Buildings	-	-	-	165,000	45.0%
Capital Outlay Total		(99)	-	-	165,000	45.0%
		\$ 79,330	\$ 201,644	\$ 147,880	\$ 367,012	100.0%

Funding Allocation:

100% Parking Fund



Development Services



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Development Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
41030101					
Street Engineering	\$ 1,595,795	\$ 1,797,172	\$ 1,446,639	\$ 2,069,489	\$ 196,102
Personnel	1,242,229	1,703,146	1,369,694	1,992,138	199,476
Operating	169,993	94,026	76,945	77,351	(3,374)
Capital Outlay	183,573	-	-	-	-
41031105					
Engineering Administration	-	-	-	224,902	224,902
Personnel	-	-	-	224,902	224,902
41060101					
Planning & Zoning	1,025,765	1,020,226	982,678	1,167,228	80,238
Personnel	910,261	896,443	866,195	1,033,422	89,172
Operating	105,300	123,783	116,483	133,806	(8,934)
Capital Outlay	10,204	-	-	-	-
41071106					
Community Development	365,150	488,833	460,393	425,090	(55,399)
Personnel	345,663	387,233	363,393	326,537	(52,352)
Operating	19,487	101,600	97,000	98,553	(3,047)
41080101					
Building Safety	1,241,104	1,374,577	1,261,123	1,452,008	44,474
Personnel	1,106,706	1,284,029	1,187,465	1,274,406	16,822
Operating	79,476	90,548	73,658	137,602	(12,348)
Capital Outlay	54,922	-	-	40,000	40,000
41082101					
Specialized Inspections	-	-	-	225,474	225,474
Personnel	-	-	-	225,474	225,474
69000000					
Neighborhood Services	1,051,302	1,206,408	1,180,199	1,389,448	154,650
Personnel	726,626	806,766	784,057	922,214	132,526
Operating	276,333	399,642	396,142	429,234	(15,876)
Capital Outlay	48,342	-	-	38,000	38,000
Grand Total	\$ 5,279,116	\$ 5,887,216	\$ 5,331,032	\$ 6,953,639	\$ 870,441

DEVELOPMENT SERVICES STREET ENGINEERING - 41030101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 804,427	\$ 1,215,141	\$ 813,000	\$ 1,437,052	69.4%
500005	Salaries - Misc Sick Pay	29,009	-	35,000	-	-%
500015	Salaries - Misc Vacation	85,572	-	86,700	-	-%
500020	Salaries - Misc Other Timeoff	3,602	-	5,500	-	-%
500025	Salaries - Misc Retire Payout	-	74,455	64,300	76,227	3.7%
500030	Salaries-Misc Vacation Payout	-	18,447	8,600	-	-%
501000	Overtime Pay - Misc	2,239	28,385	6,500	20,000	1.0%
502000	Premium Pay - Misc	12,235	12,382	11,200	12,770	0.6%
503000	Longevity Pay - Misc	4,638	4,873	4,800	4,633	0.2%
505000	Holiday Pay - Misc	47,422	-	54,000	-	-%
506000	Retirement - Misc	65,965	89,119	75,000	101,819	4.9%
510100	Social Security	60,541	75,480	64,000	86,616	4.2%
510200	SS - Medicare	14,159	17,660	15,000	20,262	1.0%
511100	Health Insurance	86,859	136,830	99,000	208,936	10.1%
511200	Dental Insurance	6,430	8,805	6,600	9,631	0.5%
511300	Vision Insurance	1,045	1,456	890	1,598	0.1%
512100	LT Disability	4,466	5,194	4,900	4,929	0.2%
512500	Life Insurance	1,088	1,315	1,100	1,387	0.1%
513000	Other Pay - Car Allowance	7,226	7,200	7,200	-	-%
515000	Workers Compensation	4,905	4,604	4,604	4,608	0.2%
516000	Employee Screenings	401	1,800	1,800	1,670	0.1%
Personnel Total		1,242,229	1,703,146	1,369,694	1,992,138	96.3%
Operating						
520220	Surety Bonds	-	835	835	835	0.0%
527100	Maintenance - Buildings	121,650	2,800	13,500	3,000	0.1%
527200	Maintenance - Equipment	4,691	6,900	5,000	7,000	0.3%
527350	Rental / Op Lease - Equipment	6,983	7,500	8,200	7,500	0.4%
527400	Property Insurance	14,103	13,190	13,190	3,516	0.2%
527500	Small Equipment	568	3,000	3,000	3,000	0.1%
527525	PC Purchase	-	-	2,500	2,500	0.1%
527700	Office Supplies	2,270	4,500	3,000	4,500	0.2%
527750	Custodial Equipment and Suppli	1,143	2,000	2,000	2,000	0.1%
527800	Uniform/Clothing	3,064	4,921	3,500	7,720	0.4%
527900	Advertising & Printing	-	18,100	1,000	2,000	0.1%
528000	Postage and freight	105	1,000	250	1,000	0.0%
528500	Fuel And Lubricant	8,147	12,000	9,000	12,000	0.6%
540200	Lodging	-	500	-	1,500	0.1%
540300	Other Travel	-	1,000	-	1,000	0.0%
541100	Conferences & Seminars	150	2,500	170	4,500	0.2%
541300	Dues and Subscriptions	791	1,000	300	500	0.0%
542100	Communications	5,511	8,280	6,500	8,280	0.4%
543200	Software Licensing Fees	122	1,500	1,500	-	-%
543400	Computer Equipment & Software	109	-	2,500	2,500	0.1%
545000	Other current expenses	533	2,500	1,000	2,500	0.1%
545500	Taxes Licenses Permits	53	-	-	-	-%
Operating Total		169,993	94,026	76,945	77,351	3.7%

DEVELOPMENT SERVICES STREET ENGINEERING - 41030101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Capital Outlay						
531000	Cap Outlay - Land	33,161	-	-	-	-%
531100	Cap Outlay - Vehicles	150,412	-	-	-	-%
Capital Outlay Total		183,573	-	-	-	-%
		\$ 1,595,795	\$ 1,797,172	\$ 1,446,639	\$ 2,069,489	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Engineering (Note 1 & 2)	E6	-	1	-	-
Deputy Director of Engineering (Note 3)	E5	-	-	-	1
Project Engineer (Note 1)	E1-E4	-	4	4	4
Director of Engineering (Note 1)	51	1	-	-	-
Inspections Manager	43	1	1	1	1
Project Engineer (Note 1)	41-47	4	-	-	-
Project Manager	41	1	1	1	1
Senior Construction Inspector	40	6	6	6	6
Engineering Tech IV	39	2	2	2	2
Administrative Coordinator	38	1	1	1	1
Engineering Tech II	37	2	2	2	2
Accounting Tech	35	1	1	1	1
EMPLOYEE POSITIONS		19	19	18	19

Note 1: (1) Director of Engineering and (4) Project Engineers, regraded to use Engineering Employee Pay Scale in FY25.

Note 2: (1) Director of Engineering moved to 41031105 in FY25.

Note 3: (1) Deputy Director of Engineering position added in FY26.

Funding Allocation:

2% General Fund

85% Street Sales Tax Fund

5% Street Maintenance Fund

8% Water & Sewer Operating Fund



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DEVELOPMENT SERVICES ENGINEERING ADMINISTRATION - 41031105

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ -	\$ -	\$ -	\$ 170,001	75.6%
506000	Retirement - Misc	-	-	-	13,605	6.0%
510100	Social Security	-	-	-	10,826	4.8%
510200	SS - Medicare	-	-	-	2,532	1.1%
511100	Health Insurance	-	-	-	19,212	8.5%
511200	Dental Insurance	-	-	-	825	0.4%
511300	Vision Insurance	-	-	-	139	0.1%
512100	LT Disability	-	-	-	489	0.2%
512500	Life Insurance	-	-	-	73	0.0%
513000	Other Pay - Car Allowance	-	-	-	7,200	3.2%
Personnel Total		-	-	-	224,902	100.0%
		\$ -	\$ -	\$ -	\$ 224,902	100.0%
SCHEDULE OF PERSONNEL						
	PAY GRADE	FY24	FY25	FY25	FY26	
Director of Engineering (Note 1)	E6	-	-	1	1	
EMPLOYEE POSITIONS		-	-	1	1	

Note 1: (1) Director of Engineering moved from 41030101 in FY25.

Funding Allocation:

- 1% General Fund
- 43% Street Sales Tax Fund
- 2% Street Maintenance Fund
- 54% Water & Sewer Operating Fund

DEVELOPMENT SERVICES PLANNING & ZONING - 41060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 584,632	\$ 647,180	\$ 564,200	\$ 747,083	64.0%
500005	Salaries - Misc Sick Pay	25,197	-	16,000	-	-%
500015	Salaries - Misc Vacation	32,203	-	30,000	-	-%
500020	Salaries - Misc Other Timeoff	2,599	-	2,700	-	-%
501000	Overtime Pay - Misc	4,478	3,000	2,000	1,500	0.1%
502000	Premium Pay - Misc	23,055	20,855	17,700	18,085	1.5%
503000	Longevity Pay - Misc	696	662	660	783	0.1%
505000	Holiday Pay - Misc	31,587	-	34,300	-	-%
506000	Retirement - Misc	47,059	52,087	47,000	54,831	4.7%
510100	Social Security	42,871	44,288	41,000	46,126	4.0%
510200	SS - Medicare	10,026	10,362	9,300	10,792	0.9%
511100	Health Insurance	81,115	96,971	81,200	125,944	10.8%
511200	Dental Insurance	5,448	5,798	5,200	6,072	0.5%
511300	Vision Insurance	927	991	840	991	0.1%
512100	LT Disability	2,989	3,168	3,100	2,771	0.2%
512500	Life Insurance	769	807	720	807	0.1%
513000	Other Pay - Car Allowance	11,309	7,200	7,200	14,400	1.2%
515000	Workers Compensation	3,111	2,674	2,675	2,937	0.3%
516000	Employee Screenings	190	400	400	300	0.0%
Personnel Total		910,261	896,443	866,195	1,033,422	88.5%
Operating						
521100	Consulting Services	35,500	-	-	-	-%
521300	Outside Services	-	3,100	2,000	5,000	0.4%
525000	Legal Services	7,700	15,000	15,000	12,000	1.0%
527200	Maintenance - Equipment	2,892	2,000	2,000	2,000	0.2%
527350	Rental / Op Lease - Equipment	7,721	8,000	8,000	8,000	0.7%
527400	Property Insurance	1,634	1,590	1,590	1,396	0.1%
527500	Small Equipment	340	3,500	3,000	5,000	0.4%
527525	PC Purchase	94	-	-	1,500	0.1%
527550	PC Replacements	-	3,000	2,000	3,000	0.3%
527700	Office Supplies	5,850	6,000	5,500	6,000	0.5%
527750	Custodial Equipment and Suppli	841	1,200	1,000	1,200	0.1%
527900	Advertising & Printing	7,919	10,000	10,000	10,000	0.9%
528000	Postage and freight	12,027	12,500	12,500	12,500	1.1%
528500	Fuel And Lubricant	1,544	1,750	1,750	1,750	0.1%
540100	Air Travel	1,248	4,500	4,000	6,500	0.6%
540200	Lodging	5,422	6,500	6,000	7,500	0.6%
540300	Other Travel	1,940	3,500	3,000	4,500	0.4%
541100	Conferences & Seminars	1,827	6,500	4,000	8,000	0.7%
541200	Training Materials	150	250	250	250	0.0%
541300	Dues & Subscriptions	3,401	3,000	3,000	4,500	0.4%
541500	Education Reimbursement	1,584	4,000	4,000	8,000	0.7%
542100	Communications	1,246	1,600	1,600	1,600	0.1%
543200	Software Licensing Fees	436	2,500	2,500	2,500	0.2%
543400	Computer Equipment & Software	85	750	750	750	0.1%
545000	Other current expenses	3,899	23,043	23,043	20,360	1.7%
Operating Total		105,300	123,783	116,483	133,806	11.5%
Capital Outlay						
531000	Cap Outlay - Land	10,204	-	-	-	-%

DEVELOPMENT SERVICES PLANNING & ZONING - 41060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Capital Outlay Total		10,204	-	-	-	-%
		\$ 1,025,765	\$ 1,020,226	\$ 982,678	\$ 1,167,228	100.0%
SCHEDULE OF PERSONNEL		PAY GRADE	FY24	FY25	FY25	FY26
Deputy Director of Planning & Zoning		47	1	1	1	1
Senior Planner		44	3	3	3	3
Mobility Coordinator (Note 1)		41	-	-	1	1
Planner I (Note 2)		40	3	3	3	2
Business License Specialist		39	2	2	2	2
Administrative Coordinator		38	1	1	1	1
Planner II		38	1	1	1	1
EMPLOYEE POSITIONS			11	11	12	11

Note 1: (1) Mobility Coordinator moved from 44080101 in FY25.

Note 2: (1) Planner I position eliminated in FY26.

Funding Allocation:

65% General Fund

15% Street Sales Tax Fund

20% Water & Sewer Operating Fund

DEVELOPMENT SERVICES COMMUNITY DEVELOPMENT - 41071106

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 226,557	\$ 283,537	\$ 225,000	\$ 252,795	59.5%
500005	Salaries - Misc Sick Pay	13,891	-	10,800	-	-%
500015	Salaries - Misc Vacation	20,184	-	16,500	-	-%
500020	Salaries - Misc Other Timeoff	852	-	1,800	-	-%
500025	Salaries - Misc Retire Payout	-	24,245	22,875	-	-%
502000	Premium Pay - Misc	310	1,300	1,300	1,300	0.3%
503000	Longevity Pay - Misc	839	902	590	602	0.1%
505000	Holiday Pay - Misc	11,080	-	13,300	-	-%
506000	Retirement - Misc	18,953	21,124	19,400	17,266	4.1%
510100	Social Security	16,573	17,251	17,500	15,362	3.6%
510200	SS - Medicare	3,876	4,037	4,100	3,594	0.8%
511100	Health Insurance	27,703	30,059	26,000	32,007	7.5%
511200	Dental Insurance	1,904	1,909	1,600	1,359	0.3%
511300	Vision Insurance	371	374	310	280	0.1%
512100	LT Disability	1,229	1,230	1,100	779	0.2%
512500	Life Insurance	283	288	240	215	0.1%
515000	Workers Compensation	1,058	978	978	978	0.2%
Personnel Total		345,663	387,234	363,393	326,537	76.8%
Operating						
521100	Consulting Services	-	40,000	40,000	40,000	9.4%
521200	Auditing & Accounting Fees	-	18,000	18,000	18,000	4.2%
527200	Maintenance - Equipment	148	2,500	2,500	2,500	0.6%
527400	Property Insurance	703	2,650	2,650	603	0.1%
527500	Small Equipment	853	5,000	5,000	5,500	1.3%
527525	PC Purchase	-	3,000	3,000	3,000	0.7%
527700	Office Supplies	692	2,500	2,500	2,500	0.6%
527750	Custodial Equip and Supplies	31	1,000	1,000	1,000	0.2%
527900	Advertising & Printing	-	3,100	-	3,100	0.7%
528000	Postage and freight	167	500	500	500	0.1%
528500	Fuel And Lubricant	239	1,500	750	750	0.2%
540100	Air Travel	2,435	2,000	2,000	2,000	0.5%
540200	Lodging	3,261	3,000	3,000	3,000	0.7%
540300	Other Travel	163	-	-	-	-%
541100	Conferences and Seminars	2,189	2,000	2,000	2,000	0.5%
541300	Dues and Subscriptions	241	4,850	4,850	4,850	1.1%
542100	Communications	3,768	5,000	5,000	5,000	1.2%
545000	Other current expenses	4,583	3,500	3,500	3,500	0.8%
545500	Taxes Licenses Permits	13	1,500	750	750	0.2%
Operating Total		19,486	101,600	97,000	98,553	23.2%
		\$ 365,149	\$ 488,834	\$ 460,393	\$ 425,090	100.0%

DEVELOPMENT SERVICES COMMUNITY DEVELOPMENT - 41071106

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Community Development	50	1	1	1	1
Community Development Coordinator	40	1	1	1	1
Housing Assistance Coordinator	40	1	1	1	1
Administrative Coordinator (Note 1)	38	1	1	-	-
Part-Time Administrative Coordinator (Note 1)	38	-	-	0.5	0.5
EMPLOYEE POSITIONS		4	4	3.5	3.5

Note 1: (1) Administrative Coordinator position reduced to .5 FTE in FY25.

Funding Allocation:

100% Community Development Block Grant

DEVELOPMENT SERVICES BUILDING SAFETY - 41080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 722,065	\$ 898,584	\$ 730,000	\$ 867,950	59.8%
500005	Salaries - Misc Sick Pay	35,369	-	40,000	-	-%
500015	Salaries - Misc Vacation	52,598	20,000	51,000	50,000	3.4%
500020	Salaries - Misc Other Timeoff	2,933	-	5,200	-	-%
500025	Salaries - Misc Retire Payout	10,680	90,000	63,000	60,000	4.1%
501000	Overtime Pay - Misc	415	10,000	500	5,000	0.3%
502000	Premium Pay - Misc	10,800	11,397	9,000	7,745	0.5%
503000	Longevity Pay - Misc	1,843	1,745	1,300	904	0.1%
505000	Holiday Pay - Misc	38,116	-	45,200	-	-%
506000	Retirement - Misc	58,907	65,531	67,100	63,071	4.3%
510100	Social Security	53,251	55,182	57,900	52,388	3.6%
510200	SS - Medicare	12,454	12,911	13,400	12,257	0.8%
511100	Health Insurance	84,400	95,660	83,000	132,979	9.2%
511200	Dental Insurance	5,786	5,505	4,300	5,504	0.4%
511300	Vision Insurance	965	944	745	940	0.1%
512100	LT Disability	3,840	3,938	3,700	2,894	0.2%
512500	Life Insurance	969	1,022	910	949	0.1%
513000	Other Pay - Car Allowance	7,174	7,200	7,200	7,200	0.5%
515000	Workers Compensation	3,665	3,410	3,410	3,625	0.2%
516000	Employee Screenings	475	1,000	600	1,000	0.1%
Personnel Total		1,106,705	1,284,029	1,187,465	1,274,406	87.8%
Operating						
521300	Outside Services	13,047	-	-	20,000	1.4%
527200	Maintenance - Equipment	6,629	12,000	14,000	14,000	1.0%
527350	Rental / Op Lease - Equipment	4,753	6,000	6,000	6,000	0.4%
527400	Property Insurance	2,660	2,650	2,650	2,302	0.2%
527500	Small Equipment	175	2,000	1,800	4,000	0.3%
527525	PC Purchase	1,355	3,000	3,000	-	-%
527550	PC Replacements	-	3,000	-	6,000	0.4%
527700	Office Supplies	5,206	5,098	5,000	6,000	0.4%
527750	Custodial Equipment and Suppli	446	800	800	800	0.1%
527800	Uniform/Clothing	2,030	2,000	1,800	3,500	0.2%
527900	Advertising & Printing	3,086	4,000	333	4,000	0.3%
528000	Postage and freight	590	2,500	425	2,500	0.2%
528500	Fuel And Lubricant	13,320	16,000	14,000	18,000	1.2%
540100	Air Travel	-	-	-	2,000	0.1%
540200	Lodging	2,588	-	-	5,000	0.3%
540300	Other Travel	2,522	1,000	1,000	5,000	0.3%
541100	Conferences & Seminars	3,605	2,000	2,000	8,500	0.6%
541200	Training Materials	2,144	1,500	3,000	4,000	0.3%
541300	Dues & Subscriptions	2,280	1,500	1,500	2,500	0.2%
541500	Education Reimbursement	-	-	-	2,000	0.1%
542100	Communications	12,763	20,000	14,000	18,000	1.2%
543200	Software Licensing Fees	218	500	350	1,000	0.1%
543400	Computer Equipment & Software	42	5,000	2,000	2,000	0.1%
543410	Computer Equip/Software Maint	-	-	-	500	0.0%
545500	Taxes Licenses Permits	17	-	-	-	-%
Operating Total		79,476	90,548	73,658	137,602	9.5%

DEVELOPMENT SERVICES BUILDING SAFETY - 41080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Capital Outlay						
531000	Cap Outlay - Land	20,407	-	-	-	-%
531100	Cap Outlay - Vehicles	34,515	-	-	40,000	2.8%
Capital Outlay Total		54,922	-	-	40,000	2.8%
		\$ 1,241,103	\$ 1,374,577	\$ 1,261,123	\$ 1,452,008	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Building Services	51	1	1	1	1
Building Inspections & Plans Manager	43	1	1	1	1
Building Inspector	40	2	2	2	2
Electrical Inspector	40	2	2	2	2
HVAC & Plumbing Inspector	40	1	1	1	1
HVAC-Mechanic Inspector	40	2	2	2	2
Plans Examiner	40	1	1	1	1
Plumbing Inspector	40	1	1	1	1
Administrative Coordinator	38	1	1	1	1
Permit Officer	37	2	2	2	2
EMPLOYEE POSITIONS		14	14	14	14

Funding Allocation:

100% General Fund



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DEVELOPMENT SERVICES SPECIALIZED INSPECTIONS - 41082101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries-Misc Regular	\$ -	\$ -	\$ -	\$ 174,579	77.4%
502000	Premium Pay - Misc	-	-	-	2,993	1.3%
503000	Longevity Pay - Misc	-	-	-	603	0.3%
506000	Retirement - Misc	-	-	-	12,473	5.5%
510100	Social Security	-	-	-	10,502	4.7%
510200	SS - Medicare	-	-	-	2,456	1.1%
511100	Health Insurance	-	-	-	19,378	8.6%
511200	Dental Insurance	-	-	-	1,376	0.6%
511300	Vision Insurance	-	-	-	237	0.1%
512100	LT Disability	-	-	-	658	0.3%
512500	Life Insurance	-	-	-	219	0.1%
Personnel Total		-	-	-	225,474	100.0%
		\$ -	\$ -	\$ -	\$ 225,474	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Cross Connection Coordinator (Note 1)	40	-	-	1	1
Cross Connection Technician (Note 1)	38	-	-	2	2
EMPLOYEE POSITIONS		-	-	3	3

Note 1: (1) Cross Connection Coordinator and (2) Cross Connection Technicians moved from 5523 in FY25.

Funding Allocation:

100% Water & Sewer Operating Fund

DEVELOPMENT SERVICES CLEANUP/DEMOLITION PROGRAM FUND NEIGHBORHOOD SERVICES - 69000000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 451,644	\$ 580,273	\$ 492,200	\$ 648,487	46.7%
500005	Salaries - Misc Sick Pay	24,002	-	20,100	-	-%
500015	Salaries - Misc Vacation	35,868	-	37,000	-	-%
500020	Salaries - Misc Other Timeoff	1,728	-	2,000	-	-%
500030	Salaries-Misc Vacation Payout	-	15,000	-	12,000	0.9%
501000	Overtime Pay - Misc	1,144	4,000	2,000	4,000	0.3%
502000	Premium Pay - Misc	3,201	3,300	3,300	3,300	0.2%
503000	Longevity Pay - Misc	2,173	2,285	2,200	2,526	0.2%
505000	Holiday Pay - Misc	25,378	-	29,000	-	-%
506000	Retirement - Misc	36,381	42,720	42,000	47,511	3.4%
510100	Social Security	32,506	35,143	35,000	38,615	2.8%
510200	SS - Medicare	7,602	8,224	8,200	9,034	0.7%
511100	Health Insurance	87,493	94,285	90,000	134,773	9.7%
511200	Dental Insurance	6,248	6,329	6,100	6,879	0.5%
511300	Vision Insurance	1,058	1,079	1,050	1,173	0.1%
512100	LT Disability	2,420	2,457	2,740	2,382	0.2%
512500	Life Insurance	783	803	800	876	0.1%
513000	Other Pay - Car Allowance	3,173	7,200	7,200	7,200	0.5%
515000	Workers Compensation	3,456	2,667	2,667	2,678	0.2%
516000	Employee Screenings	369	1,000	500	780	0.1%
Personnel Total		726,627	806,765	784,057	922,214	66.4%
Operating						
521300	Outside Services	182,108	262,000	262,000	275,000	19.8%
527200	Maintenance - Equipment	2,948	9,032	9,032	9,000	0.6%
527350	Rental / Op Lease - Equipment	4,958	6,500	6,500	7,000	0.5%
527400	Property Insurance	2,763	2,510	2,510	2,344	0.2%
527500	Small Equipment	1,942	3,600	3,600	3,600	0.3%
527525	PC Purchase	259	3,000	2,000	3,500	0.3%
527550	PC Replacements	-	2,000	-	4,500	0.3%
527700	Office Supplies	2,671	5,000	5,500	5,500	0.4%
527750	Custodial Equipment and Suppli	758	1,000	1,000	1,000	0.1%
527800	Uniform/Clothing	1,561	3,500	3,500	4,500	0.3%
527900	Advertising & Printing	6,807	8,500	8,500	9,500	0.7%
528000	Postage or Freight	44,306	45,000	45,000	47,500	3.4%
528500	Fuel And Lubricant	13,071	18,000	20,000	20,000	1.4%
540100	Air Travel	-	1,000	-	2,000	0.1%
540200	Lodging	1,155	4,000	3,500	4,000	0.3%
540300	Other Travel	744	1,500	2,000	2,000	0.1%
541100	Conferences & Seminars	1,355	4,000	4,000	4,750	0.3%
541200	Training Materials	421	1,000	1,000	1,275	0.1%
541300	Dues & Subscriptions	655	1,000	1,000	1,000	0.1%
542100	Communications	7,784	15,000	15,000	17,765	1.3%
543400	Computer Equipment & Software	51	2,000	-	3,000	0.2%
543410	Computer Equip/Software Maint	-	500	500	500	0.0%
545500	Taxes Licenses Permits	17	-	-	-	-%
Operating Total		276,334	399,642	396,142	429,234	30.9%

DEVELOPMENT SERVICES CLEANUP/DEMOLITION PROGRAM FUND NEIGHBORHOOD SERVICES - 69000000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Capital Outlay						
531000	Cap Outlay - Land	20,407	-	-	-	-%
531100	Cap Outlay - Vehicles	27,935	-	-	38,000	2.7%
Capital Outlay Total		48,342	-	-	38,000	2.7%
		\$ 1,051,303	\$ 1,206,407	\$ 1,180,199	\$ 1,389,448	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Neighborhood Services	50	1	1	1	1
Administrative Coordinator (Note 2)	38	-	-	1	1
Property Maintenance Inspector (Note 1)	36	7	7	7	8
Senior Clerk II (Note 2)	34	3	3	2	2
EMPLOYEE POSITIONS		11	11	11	12

Note: This program is not included in the operating funds appropriations as funds are allocated from the Cleanup/Demolition Program Fund. Annual funding is provided by transfers from the Solid Waste Operating Fund (\$825k) and General Fund (\$125k).

Note 1: (1) Property Maintenance Inspector proposed in FY26.

Note 2: (1) Senior Clerk II, grade 34, was regraded/reclassified to Administrative Coordinator grade 38 in FY25.

Funding Allocation:

100% Cleanup/Demolition Fund



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Police Services

Police Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
47010101 Administration	\$ 3,594,674	\$ 3,414,647	\$ 2,701,683	\$ 2,297,111	\$ (1,050,120)
Grants	42,586	-	-	-	-
Personnel	1,277,474	1,469,514	1,376,432	1,430,953	(24,223)
Operating	682,526	1,945,133	1,325,251	866,158	(1,025,897)
Capital Outlay	1,592,088	-	-	-	-
47020101 Support Services	2,689,962	3,387,683	3,776,890	2,207,611	(562,302)
Personnel	1,331,282	1,494,090	1,459,456	1,504,591	22,209
Operating	1,116,466	1,296,433	1,645,274	703,020	(584,511)
Capital Outlay	242,214	597,160	672,160	-	-
47030101 Criminal Investigations Division	2,740,197	3,230,265	2,880,748	3,042,144	(151,334)
Personnel	2,473,971	2,890,763	2,591,510	2,760,481	(125,557)
Operating	266,226	339,502	289,238	281,663	(25,777)
47040101 Field Operations	6,239,890	7,122,962	6,957,846	5,909,124	(745,791)
Personnel	5,457,226	5,726,448	5,713,028	4,983,711	(742,737)
Operating	782,664	996,514	844,818	925,413	(3,054)
Capital Outlay	-	400,000	400,000	-	-
47050101 Special Operations	1,246,108	1,835,739	1,622,472	1,662,445	(112,453)
Personnel	1,175,416	1,563,098	1,423,172	1,467,202	(95,896)
Operating	70,691	212,641	139,300	195,243	(16,557)
Capital Outlay	-	60,000	60,000	-	-
47060101 Airport Security	197,462	266,782	189,775	225,829	(40,953)
Personnel	197,462	266,782	189,775	225,829	(40,953)
47070101 Animal Services	1,598,536	1,653,764	1,727,777	1,352,866	(292,937)
Personnel	295,351	420,753	336,220	291,992	(121,041)
Operating	1,303,185	1,233,011	1,391,557	1,060,874	(171,896)
47080101 Communications	1,571,262	2,084,685	1,639,173	-	(2,051,326)
Personnel	1,548,601	2,045,700	1,614,188	-	(2,012,341)
Operating	22,661	38,985	24,985	-	(38,985)
47091120 1/8% Sales and Use Tax	3,918,182	2,782,670	3,302,208	5,729,600	3,242,026
Personnel	2,513,483	1,764,992	2,577,803	2,930,900	1,165,908
Operating	694,842	730,794	724,405	-	(722,582)
Capital Outlay	709,857	286,884	-	2,798,700	2,798,700
47100101 Sebastian County Detention Center	-	-	-	820,000	820,000
Operating	-	-	-	820,000	820,000
69200000 Parking Enforcement	88,137	-	-	-	-
Personnel	85,255	-	-	-	-
Operating	2,882	-	-	-	-
1112 River Valley Communications Center	-	622,630	705,248	3,525,583	3,525,583
Personnel	-	79,564	79,564	1,969,192	1,969,192
Operating	-	40,938	115,971	1,556,391	1,556,391

Police Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
Capital Outlay	-	502,128	509,713	-	-
Grand Total	\$ 23,884,411	\$ 26,401,826	\$ 25,503,821	\$ 26,772,312	\$ 2,580,392

POLICE SERVICES ADMINISTRATION - 47010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 364,059	\$ 524,750	\$ 454,200	\$ 543,570	23.7%
500001	SUT Funded Salary Increase	-	-	-	(117,835)	(5.1%)
500005	Salaries - Misc Sick Pay	12,948	-	17,600	-	-%
500015	Salaries - Misc Vacation	13,135	-	19,200	-	-%
500020	Salaries - Misc Other Timeoff	1,311	-	2,100	-	-%
500500	Salaries - Uniform Regular	329,167	409,110	290,400	421,507	18.3%
500505	Salaries - Uniform Sick Pay	18,187	-	20,000	-	-%
500515	Salaries - Uniform Vacation	29,923	-	24,000	-	-%
500520	Salaries - Misc Other Timeoff	2,486	-	3,000	-	-%
500525	Salaries - Unif Retire Payout	23,784	-	-	-	-%
501000	Overtime Pay - Misc	500	2,000	2,000	2,000	0.1%
501050	Overtime Pay - Uniform	37,439	26,000	26,000	20,000	0.9%
502000	Premium Pay - Misc	8,586	11,892	10,800	11,274	0.5%
502500	Premium Pay - Uniform	14,913	8,875	13,250	14,840	0.6%
502550	Premium Pay - SWAT Allowance	33,812	33,628	32,600	36,030	1.6%
502551	Accident Reconstruction	8,916	14,412	7,400	14,412	0.6%
502552	Drug Recognition Expert	9,925	13,211	11,000	15,613	0.7%
502553	Polygraph Examiner	3,213	3,603	3,600	3,603	0.2%
502554	Honor Guard	12,552	13,211	13,000	18,015	0.8%
502555	Comm. Training Op	4,690	6,005	5,700	-	-%
502556	Clothing	49,497	46,839	49,100	51,643	2.2%
502557	Field Training Officer	14,929	16,814	16,500	19,216	0.8%
503000	Longevity Pay - Misc	362	484	480	484	0.0%
503500	Longevity Pay - Uniform	1,251	783	1,010	1,144	0.0%
504000	Allowances - Misc	-	-	700	-	-%
505000	Holiday Pay - Misc	19,032	-	25,600	-	-%
505500	Holiday Pay - Uniform	7,043	-	6,900	-	-%
506000	Retirement - Misc	29,406	39,722	38,500	41,005	1.8%
506500	Retirement - Uniform	-	2,400	2,400	-	-%
510100	Social Security	25,118	32,035	30,800	32,296	1.4%
510200	SS - Medicare	10,611	14,357	14,000	14,764	0.6%
511100	Health Insurance	109,343	154,311	139,900	191,541	8.3%
511200	Dental Insurance	7,960	9,672	9,300	9,718	0.4%
511300	Vision Insurance	1,321	1,600	1,600	1,606	0.1%
512100	LT Disability	3,717	4,681	4,700	4,057	0.2%
512500	Life Insurance	1,010	1,127	1,100	1,126	0.0%
513000	Other Pay - Car Allowance	14,530	14,400	14,400	14,400	0.6%
515000	Workers Compensation	12,512	13,592	13,592	14,924	0.6%
516000	Employee Screenings	40,285	50,000	50,000	50,000	2.2%
Personnel Total		1,277,473	1,469,514	1,376,432	1,430,953	62.3%
Operating						
521100	Consulting Services	31,217	84,000	86,000	86,000	3.7%
527100	Maintenance - Buildings	203,815	509,982	558,006	-	-%
527200	Maintenance - Equipment	34,091	24,758	23,800	10,000	0.4%
527300	Rental / Op Lease - Buildings	-	1,000	-	-	-%
527350	Rental / Op Lease - Equipment	4,386	110,000	110,000	110,250	4.8%
527400	Property Insurance	58,322	56,480	56,480	78,818	3.4%
527500	Small Equipment	14,661	588,000	23,500	39,500	1.7%
527525	PC Purchase	-	3,000	-	-	-%

POLICE SERVICES ADMINISTRATION - 47010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
527750	Custodial Equipment and Suppli	1,431	9,000	4,000	4,000	0.2%
527800	Uniform/Clothing	3,826	10,309	6,000	7,500	0.3%
527900	Advertising & Printing	3,032	13,860	10,000	7,700	0.3%
528500	Fuel And Lubricant	7,710	9,000	8,000	8,000	0.3%
530100	Utilities	119,586	200,000	185,000	185,000	8.1%
540100	Air Travel	4,000	10,000	3,000	10,000	0.4%
540200	Lodging	7,435	19,000	7,000	19,000	0.8%
540300	Other Travel	1,973	8,200	2,500	8,200	0.4%
541100	Conferences & Seminars	7,315	12,500	3,500	12,500	0.5%
541200	Training Materials	951	3,000	1,000	1,000	0.0%
541300	Dues & Subscriptions	1,791	37,315	37,315	48,540	2.1%
541400	Examinations - Civil Service	25,141	50,000	40,000	50,000	2.2%
541500	Education Reimbursement	-	8,000	4,000	8,000	0.3%
542100	Communications	148,571	150,000	150,000	165,000	7.2%
543200	Software Licensing Fees	3	3,000	1,000	2,000	0.1%
544000	Claims and Judgements	-	500	-	-	-%
545000	Other current expenses	3,252	24,079	5,000	5,000	0.2%
545500	Taxes Licenses Permits	17	150	150	150	0.0%
570000	Federal Grant Programs	42,586	-	-	-	-%
Operating Total		725,112	1,945,133	1,325,251	866,158	37.7%
Capital Outlay						
531000	Cap Outlay - Land	1,534,088	-	-	-	-%
531100	Cap Outlay - Vehicles	40,000	-	-	-	-%
531950	Cap Outlay - Other	18,000	-	-	-	-%
Capital Outlay Total		1,592,088	-	-	-	-%
		\$ 3,594,673	\$ 3,414,647	\$ 2,701,683	\$ 2,297,111	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Police Chief	P53	1	1	1	1
Lieutenant	P3	1	1	1	1
Officer/Corporal (Note 1)	P1	4	4	3	3
Deputy Director of Admin	47	1	1	1	1
Public Information Officer	45	1	1	1	1
Crime Analyst	42	1	1	1	1
Administrative Coordinator	38	1	1	1	1
Administrative Assistant	37	1	1	1	1
Accounting Technician	35	1	1	1	1
Senior Clerk II	34	1	1	1	1
Senior Clerk I	33	1	1	1	1
Downtown Ambassador/Meter Tech (Note 2)	32	-	1	1	1
EMPLOYEE POSITIONS		14	15	14	14

Note 1: (1) Officer/Corporal moved to 4704 in FY25.

Note 2: (1) Downtown Ambassador/Meter Tech, grade 32, and all related program costs were moved from 6920 Parking Enforcement in FY25.

Funding Allocation:

100% General Fund

POLICE SERVICES

SUPPORT SERVICES - 47020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 314,640	\$ 450,710	\$ 311,000	\$ 411,127	18.6%
500001	SUT Funded Salary Increase	-	-	-	(259,556)	(11.8%)
500005	Salaries - Misc Sick Pay	9,269	-	9,300	-	-%
500015	Salaries - Misc Vacation	12,244	-	14,800	-	-%
500020	Salaries - Misc Other Timeoff	843	-	1,300	-	-%
500500	Salaries - Uniform Regular	571,575	685,163	642,500	928,457	42.1%
500505	Salaries - Uniform Sick Pay	48,276	-	25,300	-	-%
500515	Salaries - Uniform Vacation	54,768	-	56,000	-	-%
500520	Salaries - Misc Other Timeoff	3,180	-	3,900	-	-%
500525	Salaries - Unif Retire Payout	-	-	31,785	-	-%
500530	Salaries - Standby/Callout	89	-	-	-	-%
501000	Overtime Pay - Misc	3,068	6,000	6,000	6,000	0.3%
501050	Overtime Pay - Uniform	21,228	36,000	36,000	36,000	1.6%
502000	Premium Pay - Misc	5,494	3,831	3,200	2,598	0.1%
502500	Premium Pay - Uniform	35,169	44,703	37,000	39,498	1.8%
503000	Longevity Pay - Misc	331	602	550	602	0.0%
503500	Longevity Pay - Uniform	2,217	2,285	2,360	2,345	0.1%
505000	Holiday Pay - Misc	14,201	-	15,900	-	-%
505500	Holiday Pay - Uniform	7,576	-	8,000	-	-%
506000	Retirement - Misc	20,616	26,478	21,500	23,698	1.1%
510100	Social Security	21,598	27,510	21,000	24,512	1.1%
510200	SS - Medicare	13,301	15,259	15,400	17,785	0.8%
511100	Health Insurance	134,453	157,881	158,500	226,695	10.3%
511200	Dental Insurance	8,484	9,557	9,580	10,637	0.5%
511300	Vision Insurance	1,429	1,631	1,720	1,912	0.1%
512100	LT Disability	4,511	4,964	5,450	4,981	0.2%
512500	Life Insurance	1,354	1,456	1,350	1,454	0.1%
515000	Workers Compensation	21,367	20,060	20,061	23,846	1.1%
516000	Employee Screenings	-	-	-	2,000	0.1%
Personnel Total		1,331,281	1,494,090	1,459,456	1,504,591	68.2%
Operating						
527100	Maintenance - Buildings	114,850	161,183	161,183	180,900	8.2%
527200	Maintenance - Equipment	23,740	20,515	15,500	15,500	0.7%
527350	Rental / Op Lease - Equipment	83,486	88,200	88,200	88,200	4.0%
527400	Property Insurance	16,183	15,310	15,310	17,149	0.8%
527500	Small Equipment	134,519	164,800	127,500	162,540	7.4%
527525	PC Purchase	-	4,000	3,000	-	-%
527600	Materials	-	700	500	500	0.0%
527700	Office Supplies	31,169	49,000	25,000	49,000	2.2%
527750	Custodial Equipment and Suppli	16,792	22,500	22,500	24,050	1.1%
527800	Uniform/Clothing	5,643	12,044	6,000	8,000	0.4%
527900	Advertising & Printing	12,774	24,700	18,000	22,500	1.0%
528000	Postage and freight	1,483	4,000	2,000	2,000	0.1%
528500	Fuel And Lubricant	12,233	20,000	15,000	20,000	0.9%
540100	Air Travel	553	2,000	2,000	2,000	0.1%
540200	Lodging	2,733	7,200	6,000	7,200	0.3%
540300	Other Travel	2,109	4,000	2,000	4,000	0.2%
541100	Conferences & Seminars	5,024	57,800	16,000	69,800	3.2%
541200	Training Materials	425	500	500	500	0.0%

POLICE SERVICES SUPPORT SERVICES - 47020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
541300	Dues & Subscriptions	18,386	18,581	18,581	18,781	0.9%
541500	Education Reimbursement	-	12,000	-	4,000	0.2%
543410	Computer Equip/Software Maint	1,554	-	-	-	-%
543440	EOC Communications	-	1,000	-	-	-%
544000	Claims and Judgements	0	500	500	500	0.0%
545000	Other current expenses	632,811	605,000	1,100,000	5,000	0.2%
545500	Taxes Licenses Permits	-	900	-	900	0.0%
Operating Total		1,116,467	1,296,433	1,645,274	703,020	31.8%
Capital Outlay						
531600	Cap Outlay - Other Equipment	242,214	597,160	597,160	-	-%
531700	Cap Outlay - Buildings	-	-	75,000	-	-%
Capital Outlay Total		242,214	597,160	672,160	-	-%
		\$ 2,689,962	\$ 3,387,683	\$ 3,776,890	\$ 2,207,611	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Chief	P5	1	1	1	1
Captain	P4	1	1	1	1
Lieutenant	P3	1	1	1	1
Sergeant	P2	2	2	2	2
Officer/Corporal (Note 1)	P1	7	7	8	5
Lead Building Engineer (Note 2)	38	2	2	2	1
Fleet Coordinator	36	1	1	1	1
Quartermaster	36	1	1	1	1
CALEA	35	1	1	1	1
Records Technician	35	2	2	2	2
Senior Clerk II	34	1	1	1	1
Part Time Customer Services	31	1.5	1.5	1.5	1.5
Part Time File Clerk	31	0.75	0.75	0.75	0.75
EMPLOYEE POSITIONS		22.25	22.25	23.25	19.25

Note: 531600 Capital Outlay - Other Equipment reflects an AXON payment which was previously paid from Police SUT Program 47091120.

Note: Other Current Expensesn 47020101-545000 will now be tracked in the newly created org 47100101.

Note 1: (1) Officer/Corporal moved from 4705 in FY25 and (3) Officer/Corporal positions eliminated in FY26.

Note 2: (1) Lead Building Engineer position eliminated in FY26.

Funding Allocation:

100% General Fund

POLICE SERVICES CRIMINAL INVESTIGATIONS DIVISION - 47030101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 128,242	\$ 160,544	\$ 135,400	\$ 164,841	5.4%
500001	SUT Funded Salary Increase	-	-	-	(685,433)	(22.5%)
500005	Salaries - Misc Sick Pay	6,490	-	8,900	-	-%
500015	Salaries - Misc Vacation	12,288	-	15,100	-	-%
500020	Salaries - Misc Other Timeoff	634	-	500	-	-%
500025	Salaries - Misc Retire Payout	-	-	19,035	-	-%
500500	Salaries - Uniform Regular	1,450,674	1,978,638	1,415,000	2,351,854	77.3%
500505	Salaries - Uniform Sick Pay	69,641	-	52,000	-	-%
500515	Salaries - Uniform Vacation	120,150	-	129,000	-	-%
500520	Salaries - Misc Other Timeoff	7,021	-	8,500	-	-%
500525	Salaries - Unif Retire Payout	26,416	15,630	33,355	-	-%
501000	Overtime Pay - Misc	-	1,000	1,000	1,000	0.0%
501050	Overtime Pay - Uniform	167,806	200,000	280,000	280,000	9.2%
502000	Premium Pay - Misc	1,532	1,543	1,550	1,597	0.1%
502500	Premium Pay - Uniform	69,464	88,779	66,200	73,731	2.4%
503000	Longevity Pay - Misc	918	962	900	722	0.0%
503500	Longevity Pay - Uniform	5,420	5,953	5,300	5,654	0.2%
505000	Holiday Pay - Misc	7,329	-	8,300	-	-%
505500	Holiday Pay - Uniform	3,691	-	2,000	-	-%
506000	Retirement - Misc	10,259	11,414	13,600	11,702	0.4%
510100	Social Security	9,279	9,485	11,700	9,871	0.3%
510200	SS - Medicare	26,006	27,658	27,100	32,293	1.1%
511100	Health Insurance	278,696	314,992	288,000	430,318	14.1%
511200	Dental Insurance	20,825	22,934	20,400	22,916	0.8%
511300	Vision Insurance	3,464	3,704	3,300	3,700	0.1%
512100	LT Disability	8,687	10,101	8,300	9,232	0.3%
512500	Life Insurance	2,549	2,956	2,600	2,811	0.1%
515000	Workers Compensation	36,259	31,470	31,470	40,672	1.3%
516000	Employee Screenings	232	3,000	3,000	3,000	0.1%
Personnel Total		2,473,972	2,890,763	2,591,510	2,760,481	90.7%
Operating						
527200	Maintenance - Equipment	102,995	74,883	75,648	33,840	1.1%
527350	Rental / Op Lease - Equipment	4,339	6,700	6,700	6,700	0.2%
527400	Property Insurance	13,968	13,370	13,926	11,083	0.4%
527500	Small Equipment	16,319	20,106	18,000	20,965	0.7%
527600	Materials	4,408	9,320	7,000	8,000	0.3%
527750	Custodial Equipment and Suppli	2,436	7,500	7,500	7,500	0.2%
527800	Uniform/Clothing	9,869	20,270	15,000	20,270	0.7%
527900	Advertising & Printing	367	2,300	500	1,500	0.0%
528500	Fuel And Lubricant	48,034	66,100	55,000	65,000	2.1%
540100	Air Travel	-	2,000	750	1,000	0.0%
540200	Lodging	13,296	15,000	15,000	18,000	0.6%
540300	Other Travel	9,301	8,000	8,000	11,000	0.4%
541100	Conferences & Seminars	7,826	36,200	21,000	30,200	1.0%
541200	Training Materials	-	500	-	-	-%
541300	Dues & Subscriptions	3,000	8,014	8,014	6,405	0.2%
541500	Education Reimbursement	-	12,000	-	4,000	0.1%
543400	Computer Equipment & Software	-	1,039	1,100	-	-%

POLICE SERVICES CRIMINAL INVESTIGATIONS DIVISION - 47030101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
544000	Claims and Judgements	-	1,000	1,000	1,000	0.0%
545000	Other current expenses	30,000	35,000	35,000	35,000	1.2%
545500	Taxes Licenses Permits	69	200	100	200	0.0%
Operating Total		266,227	339,502	289,238	281,663	9.3%
		\$ 2,740,199	\$ 3,230,265	\$ 2,880,748	\$ 3,042,144	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Captain	P4	1	1	1	1
Lieutenant	P3	1	1	1	1
Sergeant	P2	4	4	4	4
Officer/Corporal (Note 1)	P1	32	32	32	31
Evidence Custodian	36	1	1	1	1
DEA Secretary	34	1	1	1	1
Senior Clerk II	34	1	1	1	1
EMPLOYEE POSITIONS		41	41	41	40

Note 1: (1) Officer/Corporal position eliminated in FY26.

Funding Allocation:

100% General Fund

POLICE SERVICES FIELD OPERATIONS - 47040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 2,082	\$ -	\$ -	\$ -	-%
500001	SUT Funded Salary Increase	-	-	-	(1,417,224)	(24.0%)
500005	Salaries - Misc Sick Pay	380	-	-	-	-%
500015	Salaries - Misc Vacation	129	-	-	-	-%
500500	Salaries - Uniform Regular	3,701,317	4,217,253	3,702,000	4,767,030	80.7%
500505	Salaries - Uniform Sick Pay	195,509	-	200,000	-	-%
500515	Salaries - Uniform Vacation	276,114	-	284,000	-	-%
500520	Salaries - Misc Other Timeoff	17,259	-	22,400	-	-%
500525	Salaries - Unif Retire Payout	-	33,500	33,500	-	-%
501000	Overtime Pay - Misc	91	-	-	-	-%
501050	Overtime Pay - Uniform	309,499	490,000	490,000	490,000	8.3%
502500	Premium Pay - Uniform	90,199	99,191	102,700	101,516	1.7%
503500	Longevity Pay - Uniform	5,626	7,582	5,600	6,683	0.1%
505000	Holiday Pay - Misc	563	-	-	-	-%
505500	Holiday Pay - Uniform	9,014	-	8,600	-	-%
506000	Retirement - Misc	58	-	-	-	-%
510100	Social Security	199	-	-	-	-%
510200	SS - Medicare	56,525	52,020	62,000	59,711	1.0%
511100	Health Insurance	634,977	686,082	664,000	820,857	13.9%
511200	Dental Insurance	44,894	43,081	41,500	40,144	0.7%
511300	Vision Insurance	7,661	7,546	7,300	7,115	0.1%
512100	LT Disability	20,059	20,296	19,800	17,939	0.3%
512500	Life Insurance	6,546	6,169	5,900	5,817	0.1%
515000	Workers Compensation	78,522	63,728	63,728	84,123	1.4%
Personnel Total		5,457,223	5,726,448	5,713,028	4,983,711	84.3%
Operating						
527200	Maintenance - Equipment	337,951	291,940	312,034	230,000	3.9%
527350	Rental / Op Lease - Equipment	2,629	4,000	4,000	4,000	0.1%
527400	Property Insurance	40,807	44,017	44,017	50,613	0.9%
527500	Small Equipment	31,057	61,500	61,500	96,900	1.6%
527501	SWAT Equipment	36,880	50,000	50,000	50,450	0.9%
527600	Materials	572	1,000	500	500	0.0%
527750	Custodial Equipment and Suppli	1,362	2,750	1,500	2,750	0.0%
527800	Uniform/Clothing	43,598	81,607	81,617	75,500	1.3%
527900	Advertising & Printing	436	500	150	500	0.0%
528500	Fuel And Lubricant	267,933	380,000	270,000	330,000	5.6%
540100	Air Travel	-	3,000	-	3,000	0.1%
540200	Lodging	4,859	10,000	5,000	10,000	0.2%
540300	Other Travel	3,269	9,000	3,000	9,000	0.2%
541100	Conferences & Seminars	9,825	15,000	10,000	20,000	0.3%
541200	Training Materials	398	500	-	500	0.0%
541300	Dues & Subscriptions	455	700	500	700	0.0%
541500	Education Reimbursement	-	40,000	-	40,000	0.7%
544000	Claims and Judgements	525	1,000	1,000	1,000	0.0%
545500	Taxes Licenses Permits	109	-	-	-	-%
Operating Total		782,665	996,514	844,818	925,413	15.7%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	400,000	400,000	-	-%

POLICE SERVICES FIELD OPERATIONS - 47040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Capital Outlay Total		-	400,000	400,000	-	-%
		\$ 6,239,888	\$ 7,122,962	\$ 6,957,846	\$ 5,909,124	100.0%
SCHEDULE OF PERSONNEL		PAY GRADE	FY24	FY25	FY25	FY26
Deputy Chief		P5	1	1	1	1
Captain		P4	1	1	1	1
Lieutenant		P3	3	3	3	3
Sergeant		P2	8	8	8	8
Officer/Corporal (Note 1)		P1	72	72	73	73
EMPLOYEE POSITIONS			85	85	86	86

Note 1: (1) Officer/Corporal moved from 4701 Administration in FY25.

Funding Allocation:

100% General Fund

POLICE SERVICES SPECIAL OPERATIONS - 47050101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 10,553	\$ -	\$ -	\$ -	-%
500001	SUT Funded Salary Increase	-	-	-	(398,368)	(24.0%)
500020	Salaries - Misc Other Timeoff	364	-	-	-	-%
500500	Salaries - Uniform Regular	817,039	1,201,153	916,000	1,425,003	85.7%
500505	Salaries - Uniform Sick Pay	31,360	-	65,000	-	-%
500515	Salaries - Uniform Vacation	43,971	-	70,000	-	-%
500520	Salaries - Misc Other Timeoff	2,605	-	4,400	-	-%
501000	Overtime Pay - Misc	-	1,000	-	-	-%
501050	Overtime Pay - Uniform	58,190	90,000	100,000	100,000	6.0%
502500	Premium Pay - Uniform	19,176	31,383	30,000	32,104	1.9%
503500	Longevity Pay - Uniform	1,782	2,769	2,900	3,253	0.2%
505500	Holiday Pay - Uniform	2,697	-	3,700	-	-%
510100	Social Security	654	-	-	-	-%
510200	SS - Medicare	13,285	15,078	14,400	18,134	1.1%
511100	Health Insurance	142,122	181,352	177,200	242,365	14.6%
511200	Dental Insurance	10,829	13,044	13,250	13,783	0.8%
511300	Vision Insurance	1,723	2,125	2,100	2,160	0.1%
512100	LT Disability	4,657	5,815	5,010	5,347	0.3%
512500	Life Insurance	1,290	1,667	1,500	1,586	0.1%
515000	Workers Compensation	13,119	17,712	17,712	21,835	1.3%
Personnel Total		1,175,416	1,563,098	1,423,172	1,467,202	88.3%
Operating						
527200	Maintenance - Equipment	23,326	50,819	35,000	50,000	3.0%
527400	Property Insurance	5,825	8,500	8,500	8,343	0.5%
527500	Small Equipment	591	27,000	25,000	27,000	1.6%
527600	Materials	-	1,000	500	1,000	0.1%
527750	Custodial Equipment and Suppli	-	-	-	1,500	0.1%
527800	Uniform/Clothing	9,830	33,022	25,000	33,000	2.0%
527900	Advertising & Printing	-	750	200	750	0.0%
528500	Fuel And Lubricant	21,960	34,000	24,000	24,000	1.4%
540100	Air Travel	-	5,000	1,500	5,000	0.3%
540200	Lodging	2,044	13,000	1,000	13,000	0.8%
540300	Other Travel	1,482	11,000	2,500	11,000	0.7%
541100	Conferences & Seminars	4,090	15,000	15,000	15,000	0.9%
541300	Dues & Subscriptions	969	550	100	550	0.0%
541500	Education Reimbursement	564	12,000	-	4,000	0.2%
544000	Claims Judgements	-	1,000	1,000	1,000	0.1%
545500	Taxes Licenses Permits	11	-	-	100	0.0%
Operating Total		70,692	212,641	139,300	195,243	11.7%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	60,000	60,000	-	-%
Capital Outlay Total		-	60,000	60,000	-	-%
		\$ 1,246,108	\$ 1,835,739	\$ 1,622,472	\$ 1,662,445	100.0%

POLICE SERVICES SPECIAL OPERATIONS - 47050101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Captain	P4	1	1	1	1
Lieutenant	P3	2	2	2	2
Sergeant	P2	2	2	2	2
Officer/Corporal (Note 1)	P1	18	18	17	13
EMPLOYEE POSITIONS		23	23	22	18

Note 1: (1) Officer/Corporal moved to 4702 in FY25 and (4) Officer/Corporal positions removed in FY26.

Funding Allocation:

100% General Fund

POLICE SERVICES AIRPORT SECURITY - 47060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500001	SUT Funded Salary Increase	\$ -	\$ -	\$ -	\$ (52,484)	(23.2%)
500500	Salaries - Uniform Regular	109,122	165,071	113,000	187,743	83.1%
500505	Salaries - Uniform Sick Pay	1,038	-	3,200	-	-%
500515	Salaries - Uniform Vacation	9,956	-	7,800	-	-%
500520	Salaries - Misc Other Timeoff	410	-	600	-	-%
500525	Salaries - Unif Retire Payout	21,991	21,991	-	-	-%
501050	Overtime Pay - Uniform	13,675	30,000	20,000	25,000	11.1%
502500	Premium Pay - Uniform	1,710	2,200	1,250	1,240	0.5%
503500	Longevity Pay - Uniform	368	601	360	361	0.2%
510200	SS - Medicare	1,872	2,019	1,700	2,256	1.0%
511100	Health Insurance	31,596	38,835	36,000	54,865	24.3%
511200	Dental Insurance	1,915	2,200	2,100	2,475	1.1%
511300	Vision Insurance	321	372	360	417	0.2%
512100	LT Disability	574	819	750	723	0.3%
512500	Life Insurance	179	219	200	219	0.1%
515000	Workers Compensation	2,734	2,455	2,455	3,014	1.3%
Personnel Total		197,461	266,782	189,775	225,829	100.0%
		\$ 197,461	\$ 266,782	\$ 189,775	\$ 225,829	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Officer/Corporal	P1	3	3	3	3
EMPLOYEE POSITIONS		3	3	3	3

Funding Allocation:

100% General Fund

POLICE SERVICES ANIMAL SERVICES - 47070101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 193,849	\$ 302,033	\$ 220,000	\$ 223,914	16.6%
500005	Salaries - Misc Sick Pay	11,057	-	7,000	-	-%
500015	Salaries - Misc Vacation	10,003	-	12,000	-	-%
500020	Salaries - Misc Other Timeoff	592	-	1,700	-	-%
500530	Salaries - Standby/Callout	3,304	-	3,600	-	-%
501000	Overtime Pay - Misc	8,972	20,000	10,000	10,000	0.7%
502000	Premium Pay - Misc	3,450	2,490	4,550	3,617	0.3%
503000	Longevity Pay - Misc	199	240	240	240	0.0%
505000	Holiday Pay - Misc	10,745	-	13,150	-	-%
506000	Retirement - Misc	15,885	21,336	18,100	15,948	1.2%
510100	Social Security	14,637	18,117	15,400	13,379	1.0%
510200	SS - Medicare	3,423	4,241	3,650	3,131	0.2%
511100	Health Insurance	11,468	41,766	18,000	13,778	1.0%
511200	Dental Insurance	851	2,478	1,200	826	0.1%
511300	Vision Insurance	149	425	190	143	0.0%
512100	LT Disability	947	1,267	1,200	674	0.0%
512500	Life Insurance	387	511	390	292	0.0%
515000	Workers Compensation	5,432	5,849	5,850	6,050	0.4%
Personnel Total		295,350	420,753	336,220	291,992	21.6%
Operating						
527200	Maintenance - Equipment	15,447	14,741	12,787	16,200	1.2%
527400	Property Insurance	2,088	1,770	1,770	1,874	0.1%
527500	Small Equipment	5,209	21,500	5,000	7,500	0.6%
527750	Custodial Equipment and Suppli	914	6,500	1,000	3,000	0.2%
527800	Uniform/Clothing	1,969	7,200	2,500	4,000	0.3%
528500	Fuel And Lubricant	14,558	18,000	18,000	18,000	1.3%
540200	Lodging	350	-	-	-	-%
540300	Other Travel	354	-	-	-	-%
541100	Conferences & Seminars	2,845	6,000	200	4,000	0.3%
541300	Dues & Subscriptions	125	7,000	-	6,000	0.4%
544000	Claims and Judgements	-	300	300	300	0.0%
545000	Other current expenses	1,024,331	1,000,000	1,200,000	1,000,000	73.9%
560000	Program Expense	234,995	150,000	150,000	-	-%
Operating Total		1,303,185	1,233,011	1,391,557	1,060,874	78.4%
		\$ 1,598,535	\$ 1,653,764	\$ 1,727,777	\$ 1,352,866	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Animal Services Supervisor	40	1	1	1	1
Animal Service Officer (Note 1)	34	5	5	5	4
EMPLOYEE POSITIONS		6	6	6	5

Note 1: (1) Animal Service Officer position eliminated in FY26.

Funding Allocation:

100% General Fund

POLICE SERVICES COMMUNICATIONS - 47080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 865,894	\$ 1,308,538	\$ 885,000	\$ -	-%
500005	Salaries - Misc Sick Pay	44,659	-	40,000	-	-%
500010	Salaries - Misc Disability	-	-	-	-	-%
500015	Salaries - Misc Vacation	52,172	-	50,000	-	-%
500020	Salaries - Misc Other Timeoff	3,844	-	5,200	-	-%
500025	Salaries - Misc Retire Payout	-	-	-	-	-%
500030	Salaries-Misc Vacation Payout	-	-	-	-	-%
500500	Salaries - Uniform Regular	-	-	-	-	-%
500505	Salaries - Uniform Sick Pay	-	-	-	-	-%
500510	Salaries - Uniform Disability	-	-	-	-	-%
500515	Salaries - Uniform Vacation	-	-	-	-	-%
500520	Salaries - Misc Other Timeoff	-	-	-	-	-%
500525	Salaries - Unif Retire Payout	-	-	-	-	-%
500530	Salaries - Standby/Callout	-	-	-	-	-%
501000	Overtime Pay - Misc	137,226	200,000	180,000	-	-%
501050	Overtime Pay - Uniform	-	-	-	-	-%
502000	Premium Pay - Misc	21,768	24,079	16,000	-	-%
502500	Premium Pay - Uniform	-	-	-	-	-%
503000	Longevity Pay - Misc	887	1,142	1,100	-	-%
503500	Longevity Pay - Uniform	-	-	-	-	-%
504000	Allowances - Misc	-	-	-	-	-%
504500	Allowances - Uniform	-	-	-	-	-%
505000	Holiday Pay - Misc	66,410	-	82,000	-	-%
505500	Holiday Pay - Uniform	-	-	-	-	-%
506000	Retirement - Misc	77,880	93,380	83,500	-	-%
506500	Retirement - Uniform	-	-	-	-	-%
510100	Social Security	70,832	77,998	71,000	-	-%
510200	SS - Medicare	16,566	18,253	17,000	-	-%
511100	Health Insurance	146,066	267,607	138,000	-	-%
511200	Dental Insurance	10,708	16,445	9,700	-	-%
511300	Vision Insurance	1,717	2,701	1,500	-	-%
512100	LT Disability	4,256	5,560	4,600	-	-%
512500	Life Insurance	1,612	2,110	1,700	-	-%
513000	Other Pay - Car Allowance	-	-	-	-	-%
515000	Workers Compensation	26,106	27,887	27,888	-	-%
516000	Employee Screenings	-	-	-	-	-%
Personnel Total		1,548,603	2,045,700	1,614,188	-	-%
Operating						
527500	Small Equipment	-	2,200	2,200	-	-%
540100	Air Travel	-	-	-	-	-%
540200	Lodging	3,379	4,000	4,000	-	-%
540300	Other Travel	1,348	4,000	2,500	-	-%
541100	Conferences & Seminars	2,257	9,500	5,000	-	-%
541200	Training Materials	-	-	-	-	-%
541300	Dues & Subscriptions	15,677	11,285	11,285	-	-%
541400	Examinations - Civil Service	-	-	-	-	-%

POLICE SERVICES COMMUNICATIONS - 47080101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
541500	Education Reimbursement	-	8,000	-	-	-%
Operating Total		22,661	38,985	24,985	-	-%
Capital Outlay Total		-	-	-	-	-%
		\$ 1,571,264	\$ 2,084,685	\$ 1,639,173	\$ -	-%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Dispatch Supervisor	40	5	5	5	-
Telecommunicator	34-35	24	24	24	-
EMPLOYEE POSITIONS		29	29	29	-

Note: All employees and budget will move to Org 1112 - River Valley Communications Center in FY26.

Funding Allocation:

100% General Fund

POLICE SERVICES

1/8% SALES AND USE TAX - 47091120

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500500	Salaries - Uniform Regular	\$ 1,669,280	\$ 1,699,611	\$ 2,577,803	\$ 2,930,900	51.2%
500505	Salaries - Uniform Sick Pay	179,870	-	-	-	-%
500515	Salaries - Uniform Vacation	290,756	-	-	-	-%
500520	Salaries - Uniform Other Time	59,578	-	-	-	-%
501050	Overtime Pay - Uniform	152,505	-	-	-	-%
502500	Premium Pay - Uniform	55,963	-	-	-	-%
505500	Holiday Pay - Uniform	3,955	-	-	-	-%
510200	SS - Medicare	36,411	24,644	-	-	-%
512100	LT Disability	10,351	7,648	-	-	-%
515000	Workers Compensation	54,814	33,089	-	-	-%
Personnel Total		2,513,483	1,764,992	2,577,803	2,930,900	51.2%
Operating						
527500	Small Equipment	686,575	724,544	716,765	-	-%
527600	Materials	2,018	-	7,641	-	-%
545500	Taxes Licenses Permits	6,249	6,249	-	-	-%
Operating Total		694,842	730,793	724,406	-	-%
Capital Outlay						
531100	Cap Outlay - Vehicles	382,941	-	-	1,750,000	30.5%
531300	Cap Outlay - Other Equipment	-	-	-	887,300	15.5%
531300	Cap Outlay - Software	-	-	-	143,000	2.5%
531700	Cap Outlay - Buildings	326,916	-	-	-	-%
531750	Cap Outlay - Improvements Other	-	286,884	-	18,400	0.3%
Capital Outlay Total		709,857	286,884	-	2,798,700	48.8%
		\$ 3,918,182	\$ 2,782,669	\$ 3,302,209	\$ 5,729,600	100.0%

The 23.87% Sworn Personnel raise from 2023 is paid from the Police's portion of the Sales and Use Tax.

Funding Allocation:

100% Police SUT

POLICE SERVICES SEBASTIAN COUNTY DETENTION CENTER - 47100101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Operating						
545000	Other current expenses	\$ -	\$ -	\$ -	\$ 820,000	100.0%
Operating Total		-	-	-	820,000	100.0%
		\$ -	\$ -	\$ -	\$ 820,000	100.0%

Note: This was previously budget in 47020101-545000 Other Current Expenses. Will now be tracked in the newly created org 47100101.

Funding Allocation:

100% General Fund

POLICE SERVICES PARKING ENFORCEMENT - 69200000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 49,500	\$ -	\$ -	\$ -	-%
500005	Salaries - Misc Sick Pay	2,616	-	-	-	-%
500015	Salaries - Misc Vacation	3,616	-	-	-	-%
500020	Salaries - Misc Other Timeoff	149	-	-	-	-%
501000	Overtime Pay - Misc	8	-	-	-	-%
503000	Longevity Pay - Misc	193	-	-	-	-%
505000	Holiday Pay - Misc	2,653	-	-	-	-%
506000	Retirement - Misc	3,751	-	-	-	-%
510100	Social Security	3,356	-	-	-	-%
510200	SS - Medicare	785	-	-	-	-%
511100	Health Insurance	15,398	-	-	-	-%
511200	Dental Insurance	878	-	-	-	-%
511300	Vision Insurance	150	-	-	-	-%
512100	LT Disability	270	-	-	-	-%
512500	Life Insurance	115	-	-	-	-%
515000	Workers Compensation	1,817	-	-	-	-%
Personnel Total		85,255	-	-	-	-%
Operating						
527200	Maintenance - Equipment	842	-	-	-	-%
527400	Property Insurance	178	-	-	-	-%
527500	Small Equipment	495	-	-	-	-%
527800	Uniform/Clothing	586	-	-	-	-%
528500	Fuel And Lubricant	778	-	-	-	-%
545500	Taxes Licenses Permits	3	-	-	-	-%
Operating Total		2,882	-	-	-	-%
		\$ 88,137	\$ -	\$ -	\$ -	-%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Downtown Ambassador/Meter Tech (Note 1)	32	1	-	-	-
EMPLOYEE POSITIONS		1	-	-	-

Note: The employees of this program are under the direction of the Police Services Division. Funds for this Program are maintained in the Parking Fund and, therefore, this program is not included in the operating funds appropriations. This program reflects the total operating costs of the enforcement for the downtown parking system.

Note 2: (1) Downtown Ambassador/Meter Tech, grade 32, and all related program cost were moved to 4701 Police Administration in FY25.

Funding Allocation:

100% Parking Fund



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POLICE SERVICES

RIVER VALLEY COMMUNICATIONS CENTER - 1112

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries-Misc Regular	\$ -	\$ 75,964	\$ 75,964	\$ 1,285,988	36.5%
501000	Overtime Pay - Misc	-	-	-	200,000	5.7%
502000	Premium Pay - Misc	-	-	-	26,374	0.7%
503000	Longevity Pay - Misc	-	-	-	1,866	0.1%
506000	Retirement - Misc	-	-	-	93,704	2.7%
510100	Social Security	-	-	-	77,455	2.2%
510200	SS - Medicare	-	-	-	18,121	0.5%
511100	Health Insurance	-	-	-	209,063	5.9%
511200	Dental Insurance	-	-	-	11,214	0.3%
511300	Vision Insurance	-	-	-	1,771	0.1%
512100	LT Disability	-	-	-	4,069	0.1%
512500	Life Insurance	-	-	-	1,596	0.0%
513000	Other Pay - Car Allowance	-	3,600	3,600	7,200	0.2%
515000	Workers Compensation	-	-	-	7,546	0.2%
516000	Employee Screenings	-	-	-	23,225	0.7%
Personnel Total		-	79,564	79,564	1,969,192	55.9%
Operating						
521300	Outside Services	-	35,520	27,073	105,317	3.0%
527200	Maintenance - Equipment	-	-	-	10,000	0.3%
527400	Property Insurance	-	2,082	2,082	55	0.0%
527500	Small Equipment	-	50	500	4,000	0.1%
527525	PC Purchase	-	2,156	2,600	-	-%
527700	Office Supplies	-	-	800	2,500	0.1%
527750	Custodial Equip and Supplies	-	-	1,356	-	-%
527900	Advertising printing	-	-	-	1,000	0.0%
528000	Postage or Freight	-	-	-	500	0.0%
530100	Utilities	-	-	-	4,500	0.1%
540100	Air Travel	-	-	1,267	3,000	0.1%
540200	Lodging	-	-	1,154	6,000	0.2%
540300	Other Travel	-	-	910	6,000	0.2%
541100	Conferences and Seminars	-	-	150	13,150	0.4%
541300	Dues and Subscriptions	-	-	287	11,600	0.3%
542100	Communications	-	-	-	6,000	0.2%
543200	Software Licensing Fees	-	-	16,130	323,697	9.2%
543400	Computer Equipment & Software	-	1,130	-	-	-%
543410	Computer Equip/Software Maint	-	-	-	380,553	10.8%
545000	Other current expenses	-	-	61,662	678,519	19.2%
Operating Total		-	40,938	115,971	1,556,391	44.1%
Capital Outlay						
520100	Arch / Engineering Services	-	502,128	128,713	-	-%
531300	Cap Outlay - Software	-	-	381,000	-	-%
Capital Outlay Total		-	502,128	509,713	-	-%
		\$ -	\$ 622,630	\$ 705,248	\$ 3,525,583	100.0%

POLICE SERVICES

RIVER VALLEY COMMUNICATIONS CENTER - 1112

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Executive Director of Public Safety (Note 1)	51	-	-	1	1
Dispatch Supervisor (Note 2)	40	-	-	-	5
Telecommunicator (Note 3)	34-36	-	-	-	17
EMPLOYEE POSITIONS		-	-	1	23

Note: This program was previously paid out of 47080101

Note 1: Executive Director was approved by Resolution No. R-96-25.

Note 2: (5) Dispatch Supervisors moved from 47080101 in FY26.

Note 3: (24) Telecommunicators moved from 47080101, and (7) Telecommunicator positions were eliminated in FY26.

Funding Allocation:

100% River Valley Communications Fund



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Fire Services



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Fire Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
48010101 Administration	\$ 1,338,172	\$ 1,496,773	\$ 1,382,871	\$ 1,593,587	\$ 145,681
Personnel	947,846	1,069,347	1,067,116	1,126,846	79,279
Operating	272,275	427,422	315,755	466,741	66,406
Capital Outlay	118,051	4	-	-	(4)
48020101 Suppression and Rescue	12,559,237	14,245,955	13,232,148	13,721,818	580,821
Personnel	10,446,140	10,605,339	10,507,573	10,755,936	461,530
Operating	1,964,910	3,538,612	2,679,575	2,360,883	(485,704)
Capital Outlay	148,187	102,004	45,000	605,000	604,996
48031121 1/8% Sales and Use Tax	2,913,058	2,993,181	2,905,066	3,074,240	132,286
Personnel	2,231,581	2,268,186	2,221,326	2,346,878	122,564
Operating	139,476	182,995	141,740	145,362	(30,278)
Capital Outlay	542,000	542,000	542,000	582,000	40,000
48040101 Training	272,408	400,159	331,933	448,522	55,498
Personnel	223,553	276,537	251,483	280,896	11,494
Operating	48,855	123,622	80,450	167,626	44,004
Grand Total	\$ 17,082,874	\$ 19,136,067	\$ 17,852,018	\$ 18,838,168	\$ 914,287

FIRE SERVICES ADMINISTRATION - 48010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 187,955	\$ 225,992	\$ 193,000	\$ 243,445	15.3%
500005	Salaries - Misc Sick Pay	4,156	-	5,700	-	-%
500015	Salaries - Misc Vacation	15,391	-	23,000	-	-%
500020	Salaries - Misc Other Timeoff	833	-	1,200	-	-%
500025	Salaries - Misc Retire Payout	-	10,500	-	10,500	0.7%
500500	Salaries - Uniform Regular	455,713	531,648	500,000	548,164	34.4%
500505	Salaries - Uniform Sick Pay	1,757	-	500	-	-%
500515	Salaries - Uniform Vacation	46,076	-	26,000	-	-%
500520	Salaries - Misc Other Timeoff	-	-	700	-	-%
500525	Salaries - Unif Retire Payout	-	64,000	64,000	47,000	2.9%
501000	Overtime Pay - Misc	8,460	12,000	12,000	15,000	0.9%
502500	Premium Pay - Uniform	44,756	45,168	45,600	56,597	3.6%
503000	Longevity Pay - Misc	783	904	800	963	0.1%
503500	Longevity Pay - Uniform	1,561	1,684	1,650	1,805	0.1%
504500	Allowances - Uniform	3,015	3,005	3,000	3,005	0.2%
505000	Holiday Pay - Misc	10,113	-	11,250	-	-%
505500	Holiday Pay - Uniform	6,625	-	6,000	-	-%
506000	Retirement - Misc	15,976	17,086	18,000	18,311	1.1%
510100	Social Security	13,424	13,358	14,150	14,196	0.9%
510200	SS - Medicare	9,073	9,338	9,400	9,708	0.6%
511100	Health Insurance	92,338	99,149	97,500	127,435	8.0%
511200	Dental Insurance	6,066	6,051	6,000	6,051	0.4%
511300	Vision Insurance	1,023	1,026	1,010	1,026	0.1%
512100	LT Disability	3,459	3,445	3,560	2,924	0.2%
512500	Life Insurance	650	657	640	657	0.0%
513000	Other Pay - Car Allowance	7,274	7,200	7,200	7,200	0.5%
515000	Workers Compensation	11,288	14,256	14,256	7,159	0.4%
516000	Employee Screenings	79	2,880	1,000	5,700	0.4%
Personnel Total		947,844	1,069,347	1,067,116	1,126,846	70.7%
Operating						
523000	P Card Suspense	866	-	-	-	-%
527100	Maintenance - Buildings	4,348	2,600	2,000	3,000	0.2%
527200	Maintenance - Equipment	5,214	46,947	19,000	25,000	1.6%
527300	Rental / Op Lease - Buildings	-	2,000	265	-	-%
527350	Rental / Op Lease - Equipment	4,817	5,940	5,940	5,940	0.4%
527400	Property Insurance	10,828	9,690	9,690	10,051	0.6%
527500	Small Equipment	87,869	65,200	60,000	111,700	7.0%
527525	PC Purchase	2,576	8,000	4,000	10,000	0.6%
527700	Office Supplies	7,510	8,400	7,000	8,500	0.5%
527800	Uniform/Clothing	6,459	24,000	12,000	15,000	0.9%
527900	Advertising & Printing	7,281	14,800	7,400	12,000	0.8%
528000	Postage and freight	459	1,500	1,500	1,500	0.1%
528500	Fuel And Lubricant	14,734	14,300	14,300	13,500	0.8%
540100	Air Travel	2,914	18,000	8,000	18,000	1.1%
540200	Lodging	6,088	11,300	6,500	10,000	0.6%
540300	Other Travel	3,273	8,100	4,100	6,000	0.4%
541100	Conferences & Seminars	6,971	27,225	5,000	25,000	1.6%
541300	Dues & Subscriptions	3,676	8,460	6,000	8,490	0.5%
541400	Examinations - Civil Service	2,897	25,900	18,000	5,000	0.3%

FIRE SERVICES ADMINISTRATION - 48010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
542100	Communications	5,265	13,600	13,600	22,600	1.4%
543200	Software Licensing Fees	52,550	75,800	75,800	119,800	7.5%
545000	Other current expenses	35,657	35,660	35,660	35,660	2.2%
545500	Taxes Licenses Permits	24	-	-	-	-%
Operating Total		272,276	427,422	315,755	466,741	29.3%
Capital Outlay						
531000	Cap Outlay - Land	73,976	-	-	-	-%
531100	Cap Outlay - Vehicles	44,075	4	-	-	-%
Capital Outlay Total		118,051	4	-	-	-%
		\$ 1,338,171	\$ 1,496,773	\$ 1,382,871	\$ 1,593,587	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Fire Chief	F53	1	1	1	1
Assistant Chief (Note 1)	F7	1	1	1	2
Division Chief - Prevention	F6	1	1	1	1
Fire Marshal (Note 1)	F5	2	2	2	1
Fire Fleet Maintenance Supervisor (Note 2)	41	-	-	1	1
Emergency Technician (Note 2)	38	2	2	1	1
Administrative Assistant	37	1	1	1	1
Accounting Technician	35	1	1	1	1
EMPLOYEE POSITIONS		9	9	9	9

Note 1: (1) Fire Marshal regraded/reclassified to Assistant Chief in FY26.

Note 2: (1) Emergency Technician was replaced with (1) Fire Fleet Maintenance Supervisor in FY25.

Funding Allocation:

100% General Fund

FIRE SERVICES

SUPPRESSION AND RESCUE - 48020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500500	Salaries - Uniform Regular	\$ 7,048,659	\$ 7,688,512	\$ 7,729,600	\$ 7,673,131	55.9%
500505	Salaries - Uniform Sick Pay	278,793	-	-	-	-%
500515	Salaries - Uniform Vacation	427,908	-	-	-	-%
500525	Salaries - Unif Retire Payout	127,556	116,000	116,000	75,000	0.5%
501050	Overtime Pay - Uniform	786,116	643,956	683,956	725,000	5.3%
502500	Premium Pay - Uniform	264,567	226,824	280,000	358,402	2.6%
503500	Longevity Pay - Uniform	18,056	20,100	17,900	19,673	0.1%
504500	Allowances - Uniform	66,982	79,937	72,000	70,918	0.5%
510200	SS - Medicare	113,012	136,701	115,000	96,196	0.7%
511100	Health Insurance	1,026,174	1,263,182	1,150,000	1,478,036	10.8%
511200	Dental Insurance	68,876	77,754	71,000	70,970	0.5%
511300	Vision Insurance	11,101	12,588	11,500	11,681	0.1%
512100	LT Disability	32,554	34,670	33,650	26,922	0.2%
512500	Life Insurance	7,987	8,968	8,400	8,613	0.1%
515000	Workers Compensation	152,463	198,567	198,567	98,864	0.7%
516000	Employee Screenings	15,336	97,580	20,000	42,530	0.3%
Personnel Total		10,446,140	10,605,339	10,507,573	10,755,936	78.4%
Operating						
521400	Medical Services	33,923	103,730	50,000	70,000	0.5%
527100	Maintenance - Buildings	251,223	789,479	650,000	319,400	2.3%
527200	Maintenance - Equipment	381,243	515,019	469,916	502,000	3.7%
527300	Rental / Op Lease - Buildings	246	1,000	-	-	-%
527350	Rental / Op Lease - Equipment	1,113	1,020	1,020	1,020	0.0%
527351	Lease Principal	180,497	402,483	170,675	175,848	1.3%
527352	Lease Interest	-	77,091	9,823	4,649	0.0%
527400	Property Insurance	204,840	189,190	190,890	225,718	1.6%
527500	Small Equipment	197,715	356,600	300,000	200,000	1.5%
527525	PC Purchase	978	11,000	10,000	-	-%
527550	PC Replacements	-	43,000	40,191	5,000	0.0%
527600	Materials	34,280	46,990	46,990	45,000	0.3%
527750	Custodial Equipment and Suppli	71,039	71,000	71,000	60,000	0.4%
527800	Uniform/Clothing	284,658	345,720	345,720	335,095	2.4%
527900	Advertising & Printing	-	500	500	500	0.0%
528000	Postage and freight	-	250	250	250	0.0%
528500	Fuel And Lubricant	106,820	165,960	115,000	153,900	1.1%
530100	Utilities	97,743	124,000	124,000	124,000	0.9%
540100	Air Travel	(22)	4,800	2,400	4,000	0.0%
540200	Lodging	7,954	25,420	13,000	20,000	0.1%
540300	Other Travel	15,768	68,465	10,000	80,008	0.6%
541100	Conferences & Seminars	7,209	54,900	10,000	-	-%
541200	Training Materials	975	7,500	3,000	7,500	0.1%
541300	Dues & Subscriptions	4,952	10,995	5,000	10,995	0.1%
541400	Examinations - Civil Service	-	3,000	-	-	-%
541500	Education Reimbursement	6,927	16,000	16,000	16,000	0.1%
542100	Communications	10,649	12,500	12,500	-	-%
543400	Computer Equipment & Software	54,476	81,000	11,600	-	-%
545500	Taxes Licenses Permits	9,705	10,000	100	-	-%
Operating Total		1,964,911	3,538,612	2,679,575	2,360,883	17.2%

FIRE SERVICES SUPPRESSION AND RESCUE - 48020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Capital Outlay						
531100	Cap Outlay - Vehicles	-	57,000	-	240,000	1.7%
531600	Cap Outlay - Other Equipment	-	45,004	45,000	215,000	1.6%
531750	Cap Outlay - Improvements Other	148,187	-	-	150,000	1.1%
Capital Outlay Total		148,187	102,004	45,000	605,000	4.4%
		\$ 12,559,238	\$ 14,245,955	\$ 13,232,148	\$ 13,721,819	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Battalion Chief	F51	6	6	6	6
Captain	F3	36	36	36	36
Driver (Note 1)	F2	42	42	42	39
Firefighter (Note 2)	F1	39	39	39	36
EMPLOYEE POSITIONS		123	123	123	117

Note 1: (3) Driver positions eliminated in FY26.

Note 2: (3) Firefighter positions eliminated in FY26.

Funding Allocation:

100% General Fund

FIRE SERVICES

1/8% SALES AND USE TAX - 4803

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500500	Salaries - Uniform Regular	\$ 1,099,691	\$ 1,286,841	\$ 1,146,351	\$ 1,270,189	41.3%
500505	Salaries - Uniform Sick Pay	58,212	-	-	-	-%
500515	Salaries - Uniform Vacation	81,754	-	-	-	-%
501050	Overtime Pay - Uniform	80,485	117,511	117,511	115,000	3.7%
502500	Premium Pay - Uniform	86,488	89,461	94,000	77,972	2.5%
503500	Longevity Pay - Uniform	2,852	3,793	3,100	3,129	0.1%
504500	Allowances - Uniform	11,755	12,621	11,600	11,419	0.4%
506500	Retirement - Uniform	585,717	485,000	585,000	590,000	19.2%
510200	SS - Medicare	18,995	17,445	17,800	16,314	0.5%
511100	Health Insurance	161,182	201,165	193,000	228,578	7.4%
511200	Dental Insurance	10,893	12,198	11,700	11,007	0.4%
511300	Vision Insurance	1,832	2,213	1,885	1,738	0.1%
512100	LT Disability	5,510	5,669	5,600	4,385	0.1%
512500	Life Insurance	1,389	1,471	1,400	1,388	0.0%
515000	Workers Compensation	24,789	32,078	32,079	15,759	0.5%
516000	Employee Screenings	38	720	300	-	-%
Personnel Total		2,231,582	2,268,186	2,221,326	2,346,878	76.3%
Operating						
527100	Maintenance - Buildings	39,491	19,000	19,000	19,000	0.6%
527200	Maintenance - Equipment	11,821	38,355	30,000	35,000	1.1%
527400	Property Insurance	48,110	48,060	48,060	30,742	1.0%
527500	Small Equipment	90	2,500	500	2,500	0.1%
527600	Materials	287	600	600	600	0.0%
527750	Custodial Equip and Supplies	484	4,500	500	500	0.0%
527800	Uniform / Clothing	6,497	25,000	7,000	15,000	0.5%
528500	Fuel And Lubricant	14,246	16,280	16,280	16,320	0.5%
530100	Utilities	16,335	18,000	18,000	18,000	0.6%
540200	Lodging	-	500	-	500	0.0%
540300	Other Travel	376	2,400	-	2,400	0.1%
541100	Conferences and Seminars	-	800	-	800	0.0%
541500	Education Reimbursement	-	4,000	-	4,000	0.1%
542100	Communications	1,740	3,000	1,800	-	-%
Operating Total		139,477	182,995	141,740	145,362	4.7%
Capital Outlay						
531200	Cap Outlay - Heavy Equipment	542,000	542,000	542,000	582,000	18.9%
Capital Outlay Total		542,000	542,000	542,000	582,000	18.9%
		\$ 2,913,059	\$ 2,993,181	\$ 2,905,066	\$ 3,074,240	100.0%

FIRE SERVICES

1/8% SALES AND USE TAX - 4803

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Division Chief - Operations (Note 1)	F6	1	1	1	-
Fire Marshal	F5	1	1	1	1
Captain	F3	6	6	6	6
Driver	F2	6	6	6	6
Firefighter	F1	6	6	6	6
EMPLOYEE POSITIONS		20	20	20	19

Note 1: (1) Division Chief position eliminated in FY26.

Funding Allocation:

100% Fire SUT

FIRE SERVICES TRAINING - 48040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500500	Salaries - Uniform Regular	\$ 157,603	\$ 184,257	\$ 165,000	\$ 190,775	42.5%
500505	Salaries - Uniform Sick Pay	3,441	-	-	-	-%
500515	Salaries - Uniform Vacation	16,956	-	-	-	-%
500525	Salaries - Unif Retire Payout	-	45,000	45,000	47,000	10.5%
502500	Premium Pay - Uniform	21,840	21,656	22,150	22,892	5.1%
503500	Longevity Pay - Uniform	547	541	540	601	0.1%
504500	Allowances - Uniform	1,213	1,202	1,200	1,202	0.3%
510200	SS - Medicare	2,611	2,695	2,700	2,762	0.6%
511100	Health Insurance	13,908	14,903	9,000	11,641	2.6%
511200	Dental Insurance	1,662	1,650	1,360	1,375	0.3%
511300	Vision Insurance	278	278	230	233	0.1%
512100	LT Disability	860	852	800	693	0.2%
512500	Life Insurance	146	146	146	146	0.0%
515000	Workers Compensation	2,489	3,357	3,357	1,576	0.4%
Personnel Total		223,554	276,537	251,483	280,896	62.6%
Operating						
527100	Maintenance - Buildings	2,771	5,000	5,000	5,000	1.1%
527200	Maintenance - Equipment	1,641	3,000	3,000	3,000	0.7%
527300	Rental / Op Lease - Buildings	1,208	1,200	1,200	1,200	0.3%
527350	Rental / Op Lease - Equipment	-	-	3,000	-	-%
527400	Property Insurance	4,546	4,500	4,500	5,146	1.1%
527500	Small Equipment	6,727	20,300	20,300	40,000	8.9%
527600	Materials	3,086	4,100	4,100	5,100	1.1%
527800	Uniform/Clothing	2,259	6,700	3,000	5,000	1.1%
528500	Fuel And Lubricant	98	2,872	500	2,530	0.6%
530100	Utilities	708	1,000	1,000	1,000	0.2%
540200	Lodging	861	4,000	-	4,000	0.9%
540300	Other Travel	1,310	2,000	-	-	-%
541100	Conferences & Seminars	13,945	48,000	18,000	80,000	17.8%
541200	Training Materials	8,212	17,500	15,000	15,000	3.3%
541300	Dues & Subscriptions	345	650	650	650	0.1%
541400	Examinations - Civil Service	-	1,600	-	-	-%
542100	Communications	1,139	1,200	1,200	-	-%
Operating Total		48,856	123,622	80,450	167,626	37.4%
		\$ 272,410	\$ 400,159	\$ 331,933	\$ 448,522	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Division Chief of Training (Note 1)	F6	1	1	1	-
Fire Training Officer (Note 1)	F5	1	1	1	2
EMPLOYEE POSITIONS		2	2	2	2

Note 1: (1) Division Chief retitled/regraded to Fire Training Officer, grade F5 in FY26.

Funding Allocation:

100% General Fund



Public Works



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Public Works Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
51001101 Public Works Administration	\$ -	\$ -	\$ -	\$ 424,196	\$ 424,196
Personnel	-	-	-	424,196	424,196
51011101 Streets Administration	1,427,755	802,489	804,669	603,312	(365,424)
Personnel	573,852	608,039	607,928	319,318	(276,558)
Operating	422,318	191,403	193,693	274,094	(48,766)
Capital Outlay	431,585	3,048	3,048	9,900	(40,100)
53021101 Heavy Construction	1,307,468	1,370,616	1,428,637	828,165	(88,622)
Personnel	559,293	588,315	566,757	645,661	37,904
Operating	308,545	237,030	231,880	182,504	(126,526)
Capital Outlay	439,630	545,271	630,000	-	-
53031101 Street Drainage	1,614,594	1,889,930	1,818,426	1,834,221	145,119
Personnel	987,635	1,188,509	1,102,383	1,116,791	(153,351)
Operating	389,135	422,651	440,043	452,430	33,470
Capital Outlay	237,824	278,769	276,000	265,000	265,000
53041101 Street Maintenance	1,590,595	1,683,817	1,639,345	1,496,565	169,192
Personnel	888,748	921,255	860,203	980,447	15,334
Operating	349,761	261,639	275,804	321,118	(41,142)
Capital Outlay	352,087	500,923	503,338	195,000	195,000
53051101 Sidewalk Construction	1,100,090	1,102,052	1,107,315	1,689,419	528,437
Personnel	610,254	665,895	676,015	692,189	39,807
Operating	489,836	436,157	431,300	492,230	(16,370)
Capital Outlay	-	-	-	505,000	505,000
54011101 Traffic Control Operations	1,381,821	1,549,086	1,511,126	1,711,303	122,087
Personnel	862,323	923,009	905,004	1,040,650	26,584
Operating	455,423	484,987	464,450	485,653	(89,497)
Capital Outlay	64,074	141,090	141,672	185,000	185,000
54031101 Street Lighting	1,340,194	1,400,000	1,400,000	1,400,000	-
Operating	1,340,194	1,400,000	1,400,000	1,400,000	-
55212101 Business Operations and Logistics	1,530,496	1,486,185	1,381,109	1,078,536	(472,102)
Personnel	1,173,586	1,154,956	1,142,962	855,613	(274,610)
Operating	356,910	331,229	238,147	222,923	(197,492)
56100000 Water Line Maintenance & Support	6,845,081	9,452,972	8,774,358	7,963,758	(674,724)
Personnel	4,078,926	4,700,259	4,213,103	4,540,346	(72,073)
Operating	2,720,915	4,018,535	3,827,076	3,028,968	(997,095)
Capital Outlay	45,239	734,179	734,179	394,444	394,444
56110000 Sewer Line Maintenance	4,070,857	4,455,032	4,258,490	5,682,432	1,292,133
Personnel	2,575,415	2,770,208	2,798,939	2,867,707	157,603
Operating	1,495,442	1,684,824	1,459,551	1,501,635	(178,560)
Capital Outlay	-	-	-	1,313,091	1,313,091
Grand Total	\$ 22,208,951	\$ 25,192,179	\$ 24,123,475	\$ 24,711,908	\$ 1,080,294



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OPERATION SERVICES

PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION - 51001101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% of Budget
Personnel						
500000	Salaries-Misc Regular	\$ -	\$ -	\$ -	\$ 319,463	75.3%
502000	Premium Pay - Misc	-	-	-	6,041	1.4%
503000	Longevity Pay - Misc	-	-	-	1,143	0.3%
506000	Retirement - Misc	-	-	-	24,570	5.8%
510100	Social Security	-	-	-	20,041	4.7%
510200	SS - Medicare	-	-	-	4,689	1.1%
511100	Health Insurance	-	-	-	37,510	8.8%
511200	Dental Insurance	-	-	-	1,927	0.5%
511300	Vision Insurance	-	-	-	286	0.1%
512100	LT Disability	-	-	-	1,034	0.2%
512500	Life Insurance	-	-	-	292	0.1%
513000	Other Pay - Car Allowance	-	-	-	7,200	1.7%
Personnel Total		-	-	-	424,196	100.0%
		\$ -	\$ -	\$ -	\$ 424,196	100.0%
SCHEDULE OF PERSONNEL						
	PAY GRADE	FY24	FY25	FY25	FY26	
Director of Public Works	E06	-	-	1	1	
Administrative Coordinator	38	-	-	1	1	
Accounting Tech	35	-	-	2	2	
EMPLOYEE POSITIONS		-	-	4	4	

Note 1: (1) Director of Public Works, (1) Administrative Coordinator, and (2) Accounting Tech, moved from 51011101 FY25.

Funding Allocation:

- 50% Street Maintenance Fund
- 50% Water & Sewer Operating Fund

OPERATION SERVICES

PUBLIC WORKS

STREETS ADMINISTRATION - 51011101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 345,193	\$ 439,285	\$ 366,700	\$ 224,171	37.2%
500005	Salaries - Misc Sick Pay	21,061	-	23,000	-	-%
500015	Salaries - Misc Vacation	35,926	-	26,200	-	-%
500020	Salaries - Misc Other Timeoff	1,507	-	2,200	-	-%
500025	Salaries - Misc Retire Payout	-	17,510	17,510	-	-%
501000	Overtime Pay - Misc	3,978	3,000	3,000	3,000	0.5%
502000	Premium Pay - Misc	7,203	7,215	7,200	1,300	0.2%
503000	Longevity Pay - Misc	1,545	1,566	1,500	422	0.1%
505000	Holiday Pay - Misc	20,244	-	21,200	-	-%
506000	Retirement - Misc	30,107	33,057	34,250	15,814	2.6%
510100	Social Security	26,376	26,900	28,530	13,243	2.2%
510200	SS - Medicare	6,169	6,292	6,600	3,099	0.5%
511100	Health Insurance	49,996	53,468	50,400	48,998	8.1%
511200	Dental Insurance	3,325	3,302	3,200	2,200	0.4%
511300	Vision Insurance	427	429	400	233	0.0%
512100	LT Disability	1,974	1,959	2,000	761	0.1%
512500	Life Insurance	435	438	420	219	0.0%
513000	Other Pay - Car Allowance	7,252	7,200	7,200	-	-%
515000	Workers Compensation	10,982	6,168	6,168	5,378	0.9%
516000	Employee Screenings	152	250	250	480	0.1%
Personnel Total		573,852	608,039	607,928	319,318	52.9%
Operating						
520300	Inspection and Testing	-	3,800	3,800	3,800	0.6%
521100	Consulting Services	11,640	-	-	15,000	2.5%
521300	Outside Services	183,263	35,385	40,000	40,000	6.6%
527100	Maintenance - Buildings	124,300	28,900	25,000	60,000	9.9%
527200	Maintenance - Equipment	2,320	500	500	3,000	0.5%
527350	Rental / Op Lease - Equipment	3,866	4,000	4,000	5,000	0.8%
527400	Property Insurance	16,931	14,660	14,660	21,494	3.6%
527500	Small Equipment	1,812	2,398	2,000	5,000	0.8%
527525	PC Purchase	150	83	-	-	-%
527550	PC Replacements	-	-	100	-	-%
527600	Materials	325	-	-	-	-%
527700	Office Supplies	2,818	2,500	2,000	2,500	0.4%
527750	Custodial Equipment and Suppli	21,807	21,000	21,000	21,000	3.5%
527800	Uniform/Clothing	1,487	1,100	1,000	2,600	0.4%
527900	Advertising & Printing	369	1,502	1,100	1,300	0.2%
528000	Postage and freight	505	500	600	500	0.1%
528500	Fuel And Lubricant	3,188	3,000	3,000	3,000	0.5%
530100	Utilities	34,310	45,000	45,000	45,000	7.5%
540200	Lodging	7,482	12,973	13,000	15,000	2.5%
540300	Other Travel	-	500	-	500	0.1%
541100	Conferences & Seminars	490	450	-	500	0.1%
541200	Training Materials	-	82	57	500	0.1%
541300	Dues & Subscriptions	413	943	1,000	1,000	0.2%
541500	Education Reimbursement	-	-	4,000	4,000	0.7%
542100	Communications	3,972	3,800	3,800	4,200	0.7%
543200	Software Licensing Fees	37	3,700	3,700	3,700	0.6%

OPERATION SERVICES PUBLIC WORKS STREETS ADMINISTRATION - 51011101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543400	Computer Equipment & Software	-	126	126	-	-%
544000	Claims and Judgements	606	4,000	4,000	15,000	2.5%
545500	Taxes Licenses Permits	227	500	250	500	0.1%
Operating Total		422,318	191,402	193,693	274,094	45.4%
Capital Outlay						
520100	Arch / Engineering Services	298,939	3,048	3,048	9,900	1.6%
531000	Cap Outlay - Land	132,646	-	-	-	-%
Capital Outlay Total		431,585	3,048	3,048	9,900	1.6%
		\$ 1,427,755	\$ 802,489	\$ 804,669	\$ 603,312	100.0%

SINKING FUND CONTRIBUTION \$ 13,500

PLANNED PURCHASES 2026:

No replacements -

TOTAL PLANNED PURCHASES: \$ -

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Director of Streets & Traffic Control (Note 1)	E05	-	-	1	1
Director of Streets & Traffic Control (Note 1)	51	1	1	-	-
Deputy Director of Streets & Traffic Control (Note 1)	47	1	1	-	-
Sidewalk & Traffic Coordinator	39	1	1	1	1
Administrative Coordinator (Note 2 & 3)	38	1	1	1	1
Accounting Tech (Note 2)	35	2	2	-	-
EMPLOYEE POSITIONS		6	6	3	3

Note 1: (1) Director of Streets and Traffic Control and (1) Deputy Director of Streets and Traffic Control, regraded to use the Engineering Employee Pay Scale in FY25.

Note 2: (1) Director of Streets and Traffic Control retitled to Director of Public Works, (1) Administrative Coordinator, and (2) Accounting Tech, moved to the newly created 51001101 FY25.

Note 3: (1) Administrative Coordinator moved from 55012101 in FY25.

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES PUBLIC WORKS HEAVY CONSTRUCTION - 53021101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 354,456	\$ 428,621	\$ 366,000	\$ 467,726	56.5%
500005	Salaries - Misc Sick Pay	14,543	-	16,200	-	-%
500015	Salaries - Misc Vacation	18,986	-	19,500	-	-%
500020	Salaries - Misc Other Timeoff	1,884	-	1,900	-	-%
500025	Salaries - Misc Retire Payout	2,253	-	-	-	-%
500530	Salaries - Standby/Callout	8,080	10,000	10,000	10,000	1.2%
501000	Overtime Pay - Misc	23,475	17,000	17,000	17,000	2.1%
502000	Premium Pay - Misc	1,285	1,000	1,250	1,000	0.1%
503000	Longevity Pay - Misc	1,098	1,084	1,100	1,084	0.1%
505000	Holiday Pay - Misc	17,852	-	21,100	-	-%
506000	Retirement - Misc	27,238	30,404	30,800	31,140	3.8%
510100	Social Security	26,668	27,340	27,000	27,673	3.3%
510200	SS - Medicare	6,237	6,395	6,350	6,476	0.8%
511100	Health Insurance	34,566	50,369	34,200	68,884	8.3%
511200	Dental Insurance	2,768	3,714	2,350	3,441	0.4%
511300	Vision Insurance	523	682	475	637	0.1%
512100	LT Disability	1,697	1,920	1,800	1,755	0.2%
512500	Life Insurance	565	655	600	655	0.1%
515000	Workers Compensation	14,579	8,131	8,132	7,140	0.9%
516000	Employee Screenings	541	1,000	1,000	1,050	0.1%
Personnel Total		559,294	588,315	566,757	645,661	78.0%
Operating						
527200	Maintenance - Equipment	85,904	60,000	60,000	63,926	7.7%
527350	Rental / Op Lease - Equipment	1,596	3,600	3,600	5,000	0.6%
527400	Property Insurance	19,971	19,980	20,580	18,678	2.3%
527500	Small Equipment	19,619	16,200	10,000	52,400	6.3%
527600	Materials	147,951	97,000	97,000	-	-%
527750	Custodial Equipment and Suppli	593	500	-	500	0.1%
527800	Uniform/Clothing	7,798	8,500	7,000	7,000	0.8%
528500	Fuel And Lubricant	24,276	25,500	29,500	30,000	3.6%
540300	Other Travel	-	250	-	-	-%
541100	Conferences & Seminars	-	-	-	-	-%
541200	Training Materials	110	-	-	-	-%
542100	Communications	687	2,000	700	1,000	0.1%
543200	Software Licensing Fees	-	3,500	3,500	4,000	0.5%
545500	Taxes Licenses Permits	40	-	-	-	-%
Operating Total		308,545	237,030	231,880	182,504	22.0%
Capital Outlay						
531200	Cap Outlay - Heavy Equipment	439,630	545,271	630,000	-	-%
Capital Outlay Total		439,630	545,271	630,000	-	-%
		\$ 1,307,469	\$ 1,370,616	\$ 1,428,637	\$ 828,165	100.0%

OPERATION SERVICES PUBLIC WORKS HEAVY CONSTRUCTION - 53021101

SINKING FUND CONTRIBUTION \$ 214,500

PLANNED PURCHASES 2026:

No replacements -

TOTAL PLANNED PURCHASES: \$ -

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Construction Supervisor	40	1	1	1	1
Foreperson	37	1	1	1	1
Heavy Equipment Mechanic (Note 1)	35	3	3	3	3
Carpenter	34	1	1	1	1
Concrete Finisher	34	1	1	1	1
Equipment Operator	32-35	2	2	2	2
Seasonal Equipment Operator	31	0.75	0.75	0.75	0.75
EMPLOYEE POSITIONS		9.75	9.75	9.75	9.75

Note 1: (4) Heavy Equipment Mechanics are shared 50% with Utilities.

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES

PUBLIC WORKS

STREET DRAINAGE - 53031101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 635,918	\$ 839,395	\$ 720,500	\$ 806,134	43.9%
500005	Salaries - Misc Sick Pay	31,910	-	25,400	-	-%
500015	Salaries - Misc Vacation	34,304	-	31,300	-	-%
500020	Salaries - Misc Other Timeoff	2,493	-	2,590	-	-%
500025	Salaries - Misc Retire Payout	8,968	-	-	-	-%
500530	Salaries - Standby/Callout	6,377	10,000	22,000	15,000	0.8%
501000	Overtime Pay - Misc	20,967	30,000	30,000	30,000	1.6%
503000	Longevity Pay - Misc	964	844	800	1,205	0.1%
505000	Holiday Pay - Misc	28,258	-	33,600	-	-%
506000	Retirement - Misc	42,302	55,670	46,700	46,295	2.5%
510100	Social Security	46,112	55,494	52,000	47,325	2.6%
510200	SS - Medicare	10,784	12,990	12,200	11,080	0.6%
511100	Health Insurance	75,081	149,486	95,000	128,217	7.0%
511200	Dental Insurance	5,898	9,354	6,500	6,329	0.3%
511300	Vision Insurance	1,028	1,684	1,100	1,079	0.1%
512100	LT Disability	2,692	3,372	2,900	2,399	0.1%
512500	Life Insurance	951	1,241	1,000	1,022	0.1%
515000	Workers Compensation	30,805	17,292	17,293	17,826	1.0%
516000	Employee Screenings	1,822	1,687	1,500	2,880	0.2%
Personnel Total		987,634	1,188,509	1,102,383	1,116,791	60.9%
Operating						
527100	Maintenance - Buildings	343	3,121	3,121	-	-%
527200	Maintenance - Equipment	167,244	197,500	209,290	200,000	10.9%
527350	Rental / Op Lease - Equipment	9,387	6,770	5,000	10,000	0.5%
527400	Property Insurance	39,152	27,010	39,510	32,680	1.8%
527500	Small Equipment	10,866	33,500	33,500	51,000	2.8%
527525	PC Purchase	-	2,230	2,230	-	-%
527600	Materials	73,256	67,500	67,500	61,000	3.3%
527750	Custodial Equip and Supplies	1,201	2,000	2,000	2,000	0.1%
527800	Uniform/Clothing	13,327	14,000	13,000	15,000	0.8%
528500	Fuel And Lubricant	70,723	60,000	60,000	70,000	3.8%
540300	Other Travel	180	250	250	250	0.0%
541100	Conferences & Seminars	-	-	-	-	-%
542100	Communications	3,332	3,200	3,200	3,500	0.2%
543200	Software Licensing Fees	-	4,850	721	5,500	0.3%
545500	Taxes Licenses Permits	124	721	721	1,500	0.1%
Operating Total		389,135	422,652	440,043	452,430	24.7%
Capital Outlay						
531100	Cap Outlay - Vehicles	39,780	-	-	150,000	8.2%
531200	Cap Outlay - Heavy Equipment	164,989	278,769	276,000	115,000	6.3%
531600	Cap Outlay - Other Equipment	33,054	-	-	-	-%
Capital Outlay Total		237,823	278,769	276,000	265,000	14.4%
		\$ 1,614,592	\$ 1,889,930	\$ 1,818,426	\$ 1,834,221	100.0%

OPERATION SERVICES PUBLIC WORKS STREET DRAINAGE - 53031101

SINKING FUND CONTRIBUTION \$ 439,800

PLANNED PURCHASES 2026:

Replacing Asset #826, 2013 Ford F350 SD Dump Truck w/122,000 miles 115,000
 Replacing Asset #824, 2014 Ford F250 SD 4wd PU w/ 76,400 miles 75,000
 Replacing Asset #825, 2014 Ford F250 SD 4wd w/Utility Bed w/ 93,300 miles 75,000

TOTAL PLANNED PURCHASES: \$ 265,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Drainage Supervisor	40	1	1	1	1
Foreperson	37	2	2	2	2
Equipment Operator (Note 1)	32-35	15	15	15	11
Seasonal Equipment Operator	31	3	3	3	3
Seasonal Laborer	30	1.44	1.44	1.44	1.44
EMPLOYEE POSITIONS		22.44	22.44	22.44	18.44

Note 1: (4) Equipment Operator positions eliminated in FY26.

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES

PUBLIC WORKS

STREET MAINTENANCE - 53041101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 566,068	\$ 676,079	\$ 536,000	\$ 709,535	47.4%
500005	Salaries - Misc Sick Pay	18,499	-	26,300	-	-%
500015	Salaries - Misc Vacation	35,582	-	27,200	-	-%
500020	Salaries - Misc Other Timeoff	2,285	-	2,800	-	-%
500530	Salaries - Standby/Callout	10,063	10,000	10,000	10,000	0.7%
501000	Overtime Pay - Misc	24,567	30,000	30,000	30,000	2.0%
503000	Longevity Pay - Misc	1,288	1,624	1,100	1,386	0.1%
505000	Holiday Pay - Misc	28,943	-	32,900	-	-%
506000	Retirement - Misc	42,848	47,082	42,300	45,141	3.0%
510100	Social Security	41,182	44,068	37,600	41,950	2.8%
510200	SS - Medicare	9,631	10,314	8,800	9,819	0.7%
511100	Health Insurance	66,499	73,530	78,200	106,898	7.1%
511200	Dental Insurance	5,325	5,508	4,450	4,958	0.3%
511300	Vision Insurance	682	715	650	715	0.0%
512100	LT Disability	2,786	2,947	2,700	2,366	0.2%
512500	Life Insurance	1,036	1,095	910	1,022	0.1%
515000	Workers Compensation	30,794	17,293	17,293	15,097	1.0%
516000	Employee Screenings	670	1,000	1,000	1,560	0.1%
Personnel Total		888,748	921,255	860,203	980,447	65.5%
Operating						
527200	Maintenance - Equipment	109,671	65,000	96,844	65,000	4.3%
527350	Rental / Op Lease - Equipment	-	1,000	-	1,000	0.1%
527400	Property Insurance	36,127	34,410	34,410	33,218	2.2%
527500	Small Equipment	19,592	7,200	7,200	30,700	2.1%
527525	PC Purchase	-	2,230	2,300	-	-%
527600	Materials	93,484	61,500	45,000	99,250	6.6%
527750	Custodial Equip and Supplies	790	2,000	2,000	2,000	0.1%
527800	Uniform/Clothing	11,335	12,600	12,600	11,500	0.8%
528500	Fuel And Lubricant	67,297	66,000	66,000	65,000	4.3%
540300	Other Travel	150	250	250	250	0.0%
541100	Conferences & Seminars	-	-	-	-	-%
542100	Communications	1,977	1,900	1,900	2,000	0.1%
543200	Software Licensing Fees	-	6,850	6,600	8,500	0.6%
543400	Computer Equipment & Software	7,672	-	-	-	-%
545500	Taxes Licenses Permits	1,666	700	700	2,700	0.2%
Operating Total		349,761	261,640	275,804	321,118	21.5%
Capital Outlay						
531100	Cap Outlay - Vehicles	64,508	-	-	55,000	3.7%
531200	Cap Outlay - Heavy Equipment	287,579	500,923	503,338	140,000	9.4%
Capital Outlay Total		352,087	500,923	503,338	195,000	13.0%
		\$ 1,590,596	\$ 1,683,818	\$ 1,639,345	\$ 1,496,565	100.0%

OPERATION SERVICES PUBLIC WORKS STREET MAINTENANCE - 53041101

SINKING FUND CONTRIBUTION \$ 257,000

PLANNED PURCHASES 2026:

Replacing Asset #201, 2014 Ford F150 1/2T PU 4x4 w/113,000 miles 55,000

Replacing Asset #828, 2014 International 2T Dump Truck w/52,600 miles 140,000

TOTAL PLANNED PURCHASES: \$ 195,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Maintenance Supervisor	40	1	1	1	1
Foreperson	37	2	2	2	2
Concrete Finisher	33	1	1	1	1
Equipment Operator (Note 1)	32-35	11	11	11	10
Seasonal Equipment Operator	31	1.5	1.5	1.5	1.5
Seasonal Laborer	30	0.5	0.5	0.5	0.5
EMPLOYEE POSITIONS		17	17	17	16

Note: Account code 501000 Overtime; Street Maintenance program is responsible for supervision of the "A" Team Crew.

Note 1: (1) Equipment Operator position eliminated in FY26.

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES

PUBLIC WORKS

SIDEWALK CONSTRUCTION - 53051101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 393,834	\$ 500,066	\$ 424,000	\$ 514,241	30.4%
500005	Salaries - Misc Sick Pay	14,920	-	18,700	-	-%
500015	Salaries - Misc Vacation	21,669	-	18,900	-	-%
500020	Salaries - Misc Other Timeoff	1,363	-	1,050	-	-%
500530	Salaries - Standby/Callout	9,335	10,000	16,400	13,000	0.8%
501000	Overtime Pay - Misc	25,900	22,230	32,000	23,000	1.4%
502000	Premium Pay - Misc	1,971	1,000	1,450	1,000	0.1%
503000	Longevity Pay - Misc	384	422	300	482	0.0%
505000	Holiday Pay - Misc	21,184	-	29,100	-	-%
506000	Retirement - Misc	31,894	35,108	37,300	36,107	2.1%
510100	Social Security	30,049	30,479	31,500	30,755	1.8%
510200	SS - Medicare	7,028	7,133	7,500	7,198	0.4%
511100	Health Insurance	23,391	40,335	38,200	48,429	2.9%
511200	Dental Insurance	1,787	2,479	2,950	3,031	0.2%
511300	Vision Insurance	310	429	430	429	0.0%
512100	LT Disability	1,962	2,143	2,220	1,883	0.1%
512500	Life Insurance	804	876	820	876	0.1%
515000	Workers Compensation	21,868	12,195	12,195	10,708	0.6%
516000	Employee Screenings	604	1,000	1,000	1,050	0.1%
Personnel Total		610,257	665,895	676,015	692,189	41.0%
Operating						
527200	Maintenance - Equipment	62,050	55,000	55,000	65,000	3.8%
527350	Rental / Op Lease - Equipment	605	2,000	2,000	2,000	0.1%
527400	Property Insurance	10,022	10,350	10,350	8,530	0.5%
527500	Small Equipment	16,611	17,200	13,000	24,100	1.4%
527600	Materials	356,245	306,000	306,000	333,250	19.7%
527750	Custodial Equip and Supplies	814	1,500	1,500	1,500	0.1%
527800	Uniform/Clothing	13,356	11,759	11,800	16,500	1.0%
528500	Fuel And Lubricant	28,609	27,000	27,000	35,000	2.1%
540300	Other Travel	40	48	250	250	0.0%
541100	Conferences & Seminars	-	-	-	-	-%
542100	Communications	1,204	1,300	1,300	1,500	0.1%
543200	Software Licensing Fees	-	3,500	3,000	4,100	0.2%
545500	Taxes Licenses Permits	281	500	100	500	0.0%
Operating Total		489,837	436,157	431,300	492,230	29.1%
Capital Outlay						
531200	Cap Outlay - Heavy Equipment	-	-	-	505,000	29.9%
Capital Outlay Total		-	-	-	505,000	29.9%
		\$ 1,100,094	\$ 1,102,052	\$ 1,107,315	\$ 1,689,419	100.0%

OPERATION SERVICES PUBLIC WORKS SIDEWALK CONSTRUCTION - 53051101

SINKING FUND CONTRIBUTION \$ 117,000

PLANNED PURCHASES 2026:

Replacing Asset #332, 2014 Ford F350 Flatbed Dump Truck w/66,500 miles 115,000
 Replacing Asset #333, 2014 Ford F350 Flatbed Dump Truck w/55,000 miles 115,000
 Replacing Asset #6031, 2014 International Dump w/Snow Plow w/70,600 miles 275,000

TOTAL PLANNED PURCHASES: \$ 505,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Foreperson	37	2	2	2	2
Carpenter	34	2	2	2	2
Concrete Finisher	33	4	4	4	4
Equipment Operator	32-35	4	4	4	4
EMPLOYEE POSITIONS		12	12	12	12

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES

PUBLIC WORKS

TRAFFIC CONTROL OPERATIONS - 54011101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 505,319	\$ 606,297	\$ 526,200	\$ 708,320	41.4%
500005	Salaries - Misc Sick Pay	20,238	-	18,600	-	-%
500015	Salaries - Misc Vacation	28,907	-	30,000	-	-%
500020	Salaries - Misc Other Timeoff	1,828	-	2,000	-	-%
500530	Salaries - Standby/Callout	25,429	25,000	29,300	25,000	1.5%
501000	Overtime Pay - Misc	38,018	30,000	49,500	35,000	2.0%
502000	Premium Pay - Misc	-	-	-	1,000	0.1%
503000	Longevity Pay - Misc	1,213	1,325	1,300	1,685	0.1%
505000	Holiday Pay - Misc	26,064	-	29,500	-	-%
506000	Retirement - Misc	41,148	48,351	45,300	48,099	2.8%
510100	Social Security	38,587	42,187	40,000	41,405	2.4%
510200	SS - Medicare	9,024	9,871	6,500	9,690	0.6%
511100	Health Insurance	87,616	131,344	99,900	142,996	8.4%
511200	Dental Insurance	5,050	6,880	5,700	6,881	0.4%
511300	Vision Insurance	837	1,173	950	1,132	0.1%
512100	LT Disability	2,363	2,932	2,800	2,532	0.1%
512500	Life Insurance	864	1,095	900	1,022	0.1%
515000	Workers Compensation	29,047	16,254	16,254	14,268	0.8%
516000	Employee Screenings	769	300	300	1,620	0.1%
Personnel Total		862,321	923,009	905,004	1,040,650	60.8%
Operating						
527200	Maintenance - Equipment	41,163	36,700	45,000	45,000	2.6%
527350	Rental / Op Lease - Equipment	2,532	2,120	2,120	3,000	0.2%
527400	Property Insurance	20,681	19,800	19,800	17,573	1.0%
527500	Small Equipment	51,716	33,350	15,000	69,800	4.1%
527525	PC Purchase	1,370	2,312	2,550	-	-%
527600	Materials	137,548	142,907	143,000	92,930	5.4%
527700	Office Supplies	652	650	650	1,000	0.1%
527750	Custodial Equipment and Suppli	1,054	2,500	2,500	3,500	0.2%
527800	Uniform/Clothing	12,835	10,000	10,000	10,500	0.6%
527900	Advertising & Printing	-	440	240	-	-%
528500	Fuel And Lubricant	38,444	30,000	35,000	40,000	2.3%
530100	Utilities	122,597	160,000	160,000	160,000	9.3%
540200	Lodging	-	-	-	-	-%
540300	Other Travel	-	-	-	-	-%
541100	Conferences & Seminars	270	-	-	-	-%
541200	Training Materials	-	-	-	3,000	0.2%
541300	Dues & Subscriptions	1,120	1,040	1,040	1,100	0.1%
542100	Communications	7,744	7,300	7,300	8,000	0.5%
543200	Software Licensing Fees	12,105	35,618	20,000	30,000	1.8%
543400	Computer Equipment & Software	81	-	-	-	-%
545500	Taxes Licenses Permits	3,511	250	250	250	0.0%
Operating Total		455,423	484,987	464,450	485,653	28.4%
Capital Outlay						
531100	Cap Outlay - Vehicles	64,985	141,090	141,672	185,000	10.8%
531600	Cap Outlay - Other Equipment	(911)	-	-	-	-%
Capital Outlay Total		64,074	141,090	141,672	185,000	10.8%

OPERATION SERVICES

PUBLIC WORKS

TRAFFIC CONTROL OPERATIONS - 54011101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
		\$ 1,381,818	\$ 1,549,086	\$ 1,511,126	\$ 1,711,303	100.0%
	SINKING FUND CONTRIBUTION				\$ 163,000	
	PLANNED PURCHASES 2026:					
	Replacing Asset #217, 2012 Chev 1/2T PU w/78,500 miles				55,000	
	Replacing Asset #229, 2014 Ford F150 1/2T PU w/65,000 miles				55,000	
	Replacing Asset #915, 2014 Ford F250 3/4T PU w/Utility Bed w/152,000				75,000	
	TOTAL PLANNED PURCHASES:				\$ 185,000	

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Traffic Control Manager	43	1	1	1	1
Traffic Control Supervisor	40	1	1	1	1
Traffic Signal Technician	38	2	2	2	2
Foreperson	37	1	1	1	1
Leadperson (Note 1)	35	1	1	1	3
Traffic Signal Specialist (Note 2)	34	4	4	4	2
Equipment Operator	32-35	2	2	2	2
Maintenance Person (Note 3)	32	3	3	3	2
Seasonal Laborer	31	0.72	0.72	0.72	0.72
EMPLOYEE POSITIONS		15.72	15.72	15.72	14.72

Note 1: (1) Leadperson moved from 5610 and (1) Leadperson moved from 5611 in FY26.

Note 2: (2) Traffic Signal Specialist positions eliminated in FY26.

note 3: (1) Maintenance Person position eliminated in FY26.

Funding Allocation:

100% Street Maintenance Fund



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OPERATION SERVICES

PUBLIC WORKS

STREET LIGHTING - 54031101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
530100	Utilities	\$ 1,340,194	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	100.0%
Operating Total		1,340,194	1,400,000	1,400,000	1,400,000	100.0%
		\$ 1,340,194	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	100.0%

Funding Allocation:

100% Street Maintenance Fund

OPERATION SERVICES **PUBLIC WORKS** **BUSINESS OPERATIONS AND LOGISTICS - 55212101**

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 716,112	\$ 798,010	\$ 680,000	\$ 537,534	49.8%
500005	Salaries - Misc Sick Pay	40,318	-	30,000	-	-%
500015	Salaries - Misc Vacation	45,583	-	44,000	-	-%
500020	Salaries - Misc Other Timeoff	3,466	-	3,500	-	-%
500530	Salaries - Standby/Callout	6,753	15,000	15,000	8,000	0.7%
501000	Overtime Pay - Misc	32,425	47,000	47,000	47,000	4.4%
502000	Premium Pay - Misc	16,668	16,908	17,000	2,598	0.2%
503000	Longevity Pay - Misc	1,264	1,147	1,200	1,328	0.1%
505000	Holiday Pay - Misc	39,528	-	41,000	-	-%
506000	Retirement - Misc	58,246	57,133	58,800	37,911	3.5%
510100	Social Security	53,265	47,880	48,800	30,837	2.9%
510200	SS - Medicare	12,457	11,207	11,300	7,217	0.7%
511100	Health Insurance	122,328	137,424	123,800	124,646	11.6%
511200	Dental Insurance	9,738	9,493	8,770	7,015	0.7%
511300	Vision Insurance	1,601	1,566	1,450	1,190	0.1%
512100	LT Disability	3,933	3,519	3,710	1,953	0.2%
512500	Life Insurance	1,184	1,097	1,060	732	0.1%
515000	Workers Compensation	8,410	5,572	5,572	45,632	4.2%
516000	Employee Screenings	307	2,000	1,000	2,020	0.2%
Personnel Total		1,173,586	1,154,956	1,142,962	855,613	79.3%
Operating						
521300	Outside Services	-	8,500	-	6,500	0.6%
527100	Maintenance - Buildings	62,505	56,536	56,536	43,300	4.0%
527200	Maintenance - Equipment	14,802	91,493	20,000	31,979	3.0%
527350	Rental / Op Lease - Equipment	7,253	9,625	7,300	7,300	0.7%
527400	Property Insurance	4,618	2,540	2,540	2,214	0.2%
527500	Small Equipment	91,526	64,882	64,882	44,710	4.1%
527525	PC Purchase	-	6,000	200	-	-%
527600	Materials	534	2,970	2,970	2,920	0.3%
527700	Office Supplies	1,675	3,000	3,000	1,500	0.1%
527750	Custodial Equipment and Suppli	20,573	19,200	19,200	12,000	1.1%
527800	Uniform/Clothing	5,342	8,625	5,500	5,500	0.5%
527900	Advertising & Printing	2,184	1,980	1,980	1,900	0.2%
528000	Postage and freight	726	800	800	800	0.1%
528500	Fuel And Lubricant	14,841	18,500	18,500	15,000	1.4%
540100	Air Travel	2,983	1,018	-	-	-%
540200	Lodging	4,410	790	1,500	1,500	0.1%
540300	Other Travel	2,409	222	1,000	-	-%
541100	Conferences & Seminars	3,217	1,377	1,378	-	-%
541200	Training Materials	9,003	7,250	7,000	6,000	0.6%
541300	Dues & Subscriptions	1,293	2,160	1,200	2,500	0.2%
542100	Communications	6,250	6,500	6,500	9,800	0.9%
543200	Software Licensing Fees	93,195	-	-	-	-%
543300	Peripheral Replacements	-	1,100	100	200	0.0%
543400	Computer Equipment & Software	2,527	9,000	9,000	8,500	0.8%
543420	Computer System & Network Fees	-	100	-	10,000	0.9%
545500	Taxes Licenses Permits	5,045	7,060	7,060	8,800	0.8%

OPERATION SERVICES PUBLIC WORKS BUSINESS OPERATIONS AND LOGISTICS - 55212101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating Total		356,911	331,228	238,146	222,923	20.7%
		\$ 1,530,497	\$ 1,486,184	\$ 1,381,108	\$ 1,078,536	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Business Op & Logistics Prog Manager (Note 1)	45	1	1	1	-
Public Works Logistics & Fleet Prog Manager (Note 1)	45	-	-	-	1
Senior Utility Analyst (Note 3)	42	1	1	-	-
Fleet Supervisor	41	1	1	1	1
Logistics Supervisor	41	1	1	1	1
Utility Analyst (Note 3)	40	4	4	-	-
Chief Mechanic	37	1	1	1	1
Logistics Foreperson	37	1	1	1	1
Accounting Technician	35	2	2	2	2
Heavy Equipment Mechanic (Note 2)	35	2	2	2	2
Logistics Technician	34	1	1	1	1
EMPLOYEE POSITIONS		15	15	10	10

Note: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 1: (1) Business Op & Logistics Prog Manager retitled to Public Works Logistics & Fleet Program Manager in FY26.

Note 2: (4) Heavy Equipment Mechanics are shared 50% with Streets and Traffic.

Note 3: (1) Senior Utility Analyst and (4) Utility Analyst moved to 43010101 in FY25.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

PUBLIC WORKS

WATER LINE MAINTENANCE & SUPPORT - 56100000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 2,402,071	\$ 3,348,416	\$ 2,480,000	\$ 2,903,582	36.5%
500005	Salaries - Misc Sick Pay	106,646	-	117,800	-	-%
500015	Salaries - Misc Vacation	151,463	-	138,000	-	-%
500020	Salaries - Misc Other Timeoff	8,921	-	14,600	-	-%
500025	Salaries - Misc Retire Payout	487	-	-	-	-%
500030	Salaries-Misc Vacation Payout	-	-	4,100	-	-%
500530	Salaries - Standby/Callout	131,502	-	97,200	100,000	1.3%
501000	Overtime Pay - Misc	272,215	281,900	280,000	280,000	3.5%
502000	Premium Pay - Misc	13,019	11,429	16,800	5,932	0.1%
503000	Longevity Pay - Misc	4,767	5,482	4,700	3,797	0.0%
504000	Allowances - Misc	1	-	-	-	-%
505000	Holiday Pay - Misc	138,540	-	167,700	-	-%
506000	Retirement - Misc	210,616	235,600	228,440	203,958	2.6%
510100	Social Security	192,812	198,936	194,800	168,392	2.1%
510200	SS - Medicare	45,093	46,551	45,550	39,405	0.5%
511100	Health Insurance	310,040	466,701	342,500	573,666	7.2%
511200	Dental Insurance	22,656	29,457	24,000	30,545	0.4%
511300	Vision Insurance	3,754	4,965	4,000	4,843	0.1%
512100	LT Disability	12,164	14,207	13,100	10,454	0.1%
512500	Life Insurance	4,537	5,402	4,400	4,453	0.1%
515000	Workers Compensation	40,043	24,813	24,813	203,769	2.6%
516000	Employee Screenings	7,580	26,400	10,600	7,550	0.1%
Personnel Total		4,078,927	4,700,259	4,213,103	4,540,346	57.0%
Operating						
521300	Outside Services	307,174	460,600	360,600	420,000	5.3%
527200	Maintenance - Equipment	512,570	463,006	457,436	500,000	6.3%
527350	Rental / Op Lease - Equipment	41,948	75,400	60,000	27,400	0.3%
527400	Property Insurance	33,862	31,870	31,870	27,525	0.3%
527500	Small Equipment	63,665	1,010,990	1,110,990	264,186	3.3%
527525	PC Purchase	180	4,500	-	4,500	0.1%
527600	Materials	1,308,382	1,383,586	1,388,320	1,390,320	17.5%
527700	Office Supplies	8,455	12,000	4,000	4,000	0.1%
527750	Custodial Equipment and Suppli	21,357	20,000	20,000	19,900	0.2%
527800	Uniform/Clothing	79,610	113,660	93,660	84,660	1.1%
527900	Advertising & Printing	985	2,500	1,200	1,200	0.0%
528000	Postage and freight	391	4,500	1,000	1,000	0.0%
528500	Fuel And Lubricant	165,643	252,300	180,000	150,379	1.9%
540100	Air Travel	518	-	-	-	-%
540200	Lodging	10,603	20,325	13,000	13,000	0.2%
540300	Other Travel	5,718	18,000	6,000	6,000	0.1%
541100	Conferences & Seminars	7,322	9,325	5,000	5,000	0.1%
541200	Training Materials	4,061	14,000	5,000	5,000	0.1%
541300	Dues & Subscriptions	6,083	3,000	3,000	1,642	0.0%
541500	Education Reimbursement	-	4,000	4,000	4,000	0.1%
542100	Communications	73,084	92,973	75,000	75,000	0.9%
543200	Software Licensing Fees	6,043	-	-	-	-%

OPERATION SERVICES

PUBLIC WORKS

WATER LINE MAINTENANCE & SUPPORT - 56100000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543400	Computer Equipment & Software	61,994	-	-	-	-%
544000	Claims and Judgements	254	20,000	5,000	20,000	0.3%
545500	Taxes Licenses Permits	1,016	2,000	2,000	4,256	0.1%
Operating Total		2,720,918	4,018,535	3,827,076	3,028,968	38.0%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	164,814	2.1%
531200	Cap Outlay - Heavy Equipment	-	732,567	732,567	229,630	2.9%
531300	Cap Outlay - Software	37,166	-	-	-	-%
531600	Cap Outlay - Other Equipment	8,074	1,612	1,612	-	-%
Capital Outlay Total		45,240	734,179	734,179	394,444	5.0%
		\$ 6,845,085	\$ 9,452,973	\$ 8,774,358	\$ 7,963,758	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Director of Systems (Note 2)	48	-	-	1	1
Water System Program Manager	45	1	1	1	1
Supervisor (Note 4)	40	7	7	7	5
Water Projects Specialist (Note 3)	40	-	-	1	1
Administrative Coordinator	38	1	1	1	1
Foreperson	37	8	8	8	8
Meter Testing Tech	37	1	1	1	1
Locator Leadperson	35	1	1	1	1
Meter Maintenance Leadperson	35	3	3	3	3
Service Leadperson (Note 5)	35	7	7	7	3
Traffic Leadperson (Note 6)	35	1	1	1	-
System Control Operator (Note 7)	34-37	7	7	7	-
Customer Service Tech (Note 1)	34	6	-	-	-
Meter Reader Tech	34	1	1	1	1
Senior Clerk II (Note 7)	34	2	2	2	1
Senior Maintenance Person	34	1	1	1	1
Site Restoration Specialist (Note 8)	33	-	-	-	1
Equipment Operator (Note 8)	32-35	24	24	24	23
Maintenance Person	32	3	3	3	3
Meter Reader	32	8	8	8	8
EMPLOYEE POSITIONS		82	76	78	63

Note: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 1: (6) Customer Service Techs moved to 55202101 in FY25.

Note 2: (1) Deputy Director of Systems moved from 55012101 in FY25.

Note 3: (1) Water Projects Specialist moved from 55012101 in FY25.

Note 4: (1) Supervisor position moved to 5501; (1) Supervisor position eliminated in FY26.

Note 5: (4) Service Leadperson positions eliminated in FY26.

Note 6: (1) Traffic Leadperson moved to 5401 in FY26.

Note 7: (7) System Control Operator moved to 5501 in FY26; (1) Senior Clerk II moved to 5501 in FY26.

Note 8: (1) Equipment Operator, retitled/regraded to Site Restoration Specialist, grade 33, in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

PUBLIC WORKS

SEWER LINE MAINTENANCE - 56110000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,620,908	\$ 2,012,379	\$ 1,753,679	\$ 2,074,126	36.5%
500005	Salaries - Misc Sick Pay	67,226	-	70,000	-	-%
500015	Salaries - Misc Vacation	71,169	-	80,000	-	-%
500020	Salaries - Misc Other Timeoff	6,140	-	7,400	-	-%
500530	Salaries - Standby/Callout	64,501	-	68,700	-	-%
501000	Overtime Pay - Misc	102,505	126,270	110,200	-	-%
502000	Premium Pay - Misc	7,548	8,979	7,400	6,626	0.1%
503000	Longevity Pay - Misc	2,083	2,413	2,500	3,253	0.1%
504000	Allowances - Misc	-	4,000	-	-	-%
505000	Holiday Pay - Misc	91,391	-	101,300	-	-%
506000	Retirement - Misc	132,685	141,681	151,800	145,906	2.6%
510100	Social Security	120,656	119,010	129,100	121,668	2.1%
510200	SS - Medicare	28,218	27,850	30,200	28,472	0.5%
511100	Health Insurance	202,023	266,698	232,300	325,794	5.7%
511200	Dental Insurance	15,446	18,173	16,100	16,798	0.3%
511300	Vision Insurance	2,555	2,934	2,700	2,893	0.1%
512100	LT Disability	8,133	8,627	9,450	7,582	0.1%
512500	Life Insurance	3,019	3,285	3,300	3,285	0.1%
515000	Workers Compensation	22,514	15,109	15,110	123,454	2.2%
516000	Employee Screenings	6,695	12,800	7,700	7,850	0.1%
Personnel Total		2,575,415	2,770,208	2,798,939	2,867,707	50.5%
Operating						
521300	Outside Services	103,823	108,000	109,200	97,700	1.7%
527200	Maintenance - Equipment	411,754	549,629	450,000	470,000	8.3%
527350	Rental / Op Lease - Equipment	10,635	34,000	30,000	30,000	0.5%
527400	Property Insurance	49,236	48,670	48,670	38,849	0.7%
527500	Small Equipment	80,075	121,345	100,000	90,000	1.6%
527525	PC Purchase	-	-	-	-	-%
527600	Materials	504,950	434,000	434,000	506,812	8.9%
527700	Office Supplies	3,524	3,500	2,000	2,500	0.0%
527750	Custodial Equipment and Suppli	9,898	15,000	10,000	10,200	0.2%
527800	Uniform/Clothing	51,616	64,000	55,000	55,000	1.0%
527900	Advertising & Printing	336	1,800	260	250	0.0%
528000	Postage and freight	3,591	4,400	4,400	4,600	0.1%
528500	Fuel And Lubricant	119,094	175,000	125,000	120,000	2.1%
540200	Lodging	3,700	4,200	4,200	3,000	0.1%
540300	Other Travel	2,450	4,400	1,000	904	0.0%
541100	Conferences & Seminars	5,829	3,010	500	500	0.0%
541200	Training Materials	1,671	1,500	1,500	-	-%
541300	Dues & Subscriptions	313	700	21	-	-%
542100	Communications	51,882	68,000	52,000	40,920	0.7%
543200	Software Licensing Fees	68,568	-	-	-	-%
544000	Claims and Judgements	10,517	40,000	30,000	30,000	0.5%
545500	Taxes Licenses Permits	1,978	3,670	1,800	400	0.0%
Operating Total		1,495,440	1,684,824	1,459,551	1,501,635	26.4%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	1,057,572	18.6%

OPERATION SERVICES

PUBLIC WORKS

SEWER LINE MAINTENANCE - 56110000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
531200	Cap Outlay - Heavy Equipment	-	-	-	136,050	2.4%
531600	Cap Outlay - Other Equipment	-	-	-	119,468	2.1%
Capital Outlay Total		-	-	-	1,313,090	23.1%
		\$ 4,070,855	\$ 4,455,032	\$ 4,258,490	\$ 5,682,432	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Sewer Systems Program Manager	45	1	1	1	1
Supervisor	40	4	4	4	4
Technician	36	2	2	2	2
Leadperson	35	6	6	6	6
Locator Leadperson (Note 1)	35	1	1	1	-
Site Restoration Specialist (Note 2)	33	-	-	-	1
Equipment Operator (Note 2)	32-35	32	32	32	31
EMPLOYEE POSITIONS		46	46	46	45

Note: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 1: (1) Locator Leadperson moved to 5401 in FY26.

Note 2: (1) Equipment Operator, retitled/regraded to Site Restoration Specialist, grade 33, in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund



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Water Resources



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Water Resources Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
55012101 Utility Administration	\$ 2,005,094	\$ 2,202,507	\$ 1,920,517	\$ 1,891,622	\$ (312,033)
Personnel	1,167,809	1,291,657	1,065,841	1,066,815	(201,259)
Operating	454,652	910,850	854,676	824,807	(110,774)
Capital Outlay	382,633	-	-	-	-
55222101 Communications & Training	720,214	603,400	612,124	-	(656,322)
Personnel	579,311	473,445	494,453	-	(462,492)
Operating	140,903	129,955	117,671	-	(193,830)
55232101 Engineering	2,415,829	2,669,035	2,163,276	2,220,870	(538,728)
Personnel	1,927,049	2,048,720	1,880,334	1,992,920	(14,855)
Operating	488,780	620,315	282,942	183,100	(568,723)
Capital Outlay	-	-	-	44,850	44,850
55242101 Technology	166,199	659,563	530,177	387,860	(273,420)
Personnel	166,199	572,123	505,124	367,550	(194,704)
Operating	-	87,440	25,053	20,310	(78,716)
55560400 Water Treatment	7,224,295	10,220,847	7,785,843	8,833,819	(1,199,927)
Personnel	1,454,319	1,583,592	1,523,561	1,698,473	144,602
Operating	5,769,975	8,637,255	6,262,282	7,046,346	(1,433,529)
Capital Outlay	-	-	-	89,000	89,000
55902101 Non Capital Projects	899,852	1,541,563	432,000	362,500	(1,235,000)
Operating	899,852	1,541,563	432,000	362,500	(1,235,000)
5618 Debt Service	19,669,449	19,640,384	19,640,384	19,672,950	32,566
Operating	19,669,449	19,640,384	19,640,384	19,672,950	32,566
56252101 Environmental Quality	1,916,085	2,366,658	2,049,902	2,393,601	(14,832)
Personnel	1,360,242	1,482,223	1,477,302	1,653,328	188,555
Operating	555,843	884,435	572,600	740,273	(203,387)
56260000 Easement, Building, and Station Maintenance	4,195,863	5,551,427	4,136,941	4,904,275	(879,056)
Personnel	1,763,134	2,316,861	1,864,219	2,267,989	(10,657)
Operating	2,432,728	3,234,566	2,272,722	2,506,286	(998,399)
Capital Outlay	-	-	-	130,000	130,000
56560300 Sewer Treatment	6,664,811	7,776,745	6,307,549	6,914,671	(421,843)
Personnel	2,038,869	2,080,265	1,927,557	2,224,937	126,868
Operating	4,625,943	5,696,480	4,379,992	4,644,734	(593,711)
Capital Outlay	-	-	-	45,000	45,000
Grand Total	\$ 45,877,693	\$ 53,232,128	\$ 45,578,713	\$ 47,582,167	\$ (5,498,595)

OPERATION SERVICES

WATER RESOURCES

UTILITY ADMINISTRATION - 55012101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 773,827	\$ 997,703	\$ 700,000	\$ 789,097	41.7%
500005	Salaries - Misc Sick Pay	34,931	-	25,100	-	-%
500015	Salaries - Misc Vacation	58,419	-	54,000	-	-%
500020	Salaries - Misc Other Timeoff	3,467	-	3,800	-	-%
500030	Salaries-Misc Vacation Payout	-	-	5,000	-	-%
501000	Overtime Pay - Misc	654	2,500	2,500	2,500	0.1%
502000	Premium Pay - Misc	20,770	23,628	19,750	22,112	1.2%
503000	Longevity Pay - Misc	2,113	2,346	1,900	2,106	0.1%
505000	Holiday Pay - Misc	42,267	-	41,000	-	-%
506000	Retirement - Misc	62,638	73,367	59,400	58,641	3.1%
510100	Social Security	57,407	62,477	50,400	49,022	2.6%
510200	SS - Medicare	13,426	14,617	11,800	11,468	0.6%
511100	Health Insurance	72,257	89,834	70,000	83,744	4.4%
511200	Dental Insurance	5,350	6,328	4,400	3,584	0.2%
511300	Vision Insurance	911	1,079	780	719	0.0%
512100	LT Disability	4,223	4,435	3,800	2,786	0.1%
512500	Life Insurance	814	876	700	876	0.0%
513000	Other Pay - Car Allowance	8,084	7,200	7,200	7,200	0.4%
513500	Relocation Assistance	-	-	-	-	-%
515000	Workers Compensation	5,957	4,030	4,031	32,240	1.7%
516000	Employee Screenings	296	1,237	280	720	0.0%
Personnel Total		1,167,811	1,291,657	1,065,841	1,066,815	56.4%
Operating						
520220	Surety Bonds	5,125	8,000	6,000	6,000	0.3%
521300	Outside Services	1,618	2,100	2,100	2,420	0.1%
525000	Legal Services	13,512	15,000	12,360	7,500	0.4%
527100	Maintenance - Buildings	240,539	44,617	44,617	-	-%
527200	Maintenance - Equipment	2,184	7,750	4,000	4,050	0.2%
527350	Rental / Op Lease - Equipment	18,176	22,710	22,710	27,460	1.5%
527400	Property Insurance	22,716	20,320	12,764	28,211	1.5%
527500	Small Equipment	272	3,200	200	1,700	0.1%
527525	PC Purchase	4,131	2,000	-	-	-%
527550	PC Replacements	-	-	-	2,000	0.1%
527600	Materials	213	250	250	250	0.0%
527700	Office Supplies	1,526	5,360	2,000	4,000	0.2%
527750	Custodial Equipment and Suppli	825	1,825	1,000	2,200	0.1%
527800	Uniform/Clothing	691	1,850	1,300	1,480	0.1%
527900	Advertising & Printing	1,474	6,920	1,350	1,350	0.1%
528000	Postage and freight	(580)	4,660	4,000	4,260	0.2%
528500	Fuel And Lubricant	2,691	5,950	2,900	3,100	0.2%
540100	Air Travel	891	5,540	2,650	-	-%
540200	Lodging	3,961	9,495	4,000	5,510	0.3%
540300	Other Travel	364	4,183	2,000	1,224	0.1%
541100	Conferences & Seminars	10,734	16,645	6,550	3,210	0.2%
541200	Training Materials	135	200	50	-	-%
541300	Dues & Subscriptions	10,547	14,259	14,259	15,422	0.8%
541500	Education Reimbursement	1,692	4,000	3,600	-	-%
542100	Communications	13,586	9,636	9,636	8,532	0.5%

OPERATION SERVICES

WATER RESOURCES

UTILITY ADMINISTRATION - 55012101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543200	Software Licensing Fees	97,549	678,251	678,251	694,408	36.7%
543400	Computer Equipment & Software	-	15,000	15,000	-	-%
545500	Taxes Licenses Permits	80	1,129	1,129	520	0.0%
Operating Total		454,652	910,850	854,676	824,807	43.6%
Capital Outlay						
531000	Cap Outlay - Land	382,633	-	-	-	-%
Capital Outlay Total		382,633	-	-	-	-%
		\$ 2,005,096	\$ 2,202,507	\$ 1,920,517	\$ 1,891,622	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Director of Utility Engineering (Note 2 & 4)	E5	-	1	-	-
Director of Utilities (Note 7)	52	1	1	-	-
Director of Water Resources (Note 7)	52	-	-	1	1
Deputy Director of Business Administration (Note 9)	48	1	1	1	-
Deputy Director of Operations	48	1	1	1	1
Deputy Director of Systems (Note 6)	48	1	1	-	-
Deputy Director of Utility Engineering (Note 2)	48	1	-	-	-
Contract & Bond Specialist (Note 3)	41	1	1	-	-
Financial Specialist (Note 3)	41	1	1	-	-
Supervisor (Note 8)	40	-	-	-	1
Water Projects Specialist (Note 6)	40	1	1	-	-
Administrative Coordinator (Note 5)	38	4	4	2	1
System Control Operator (Note 8)	34-37	-	-	-	7
Senior Clerk II (Note 8)	34	-	-	-	1
EMPLOYEE POSITIONS		12	12	5	12

Note 1: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 2: (1) Deputy Director of Utility Engineering regraded using the Engineering Employee Pay Scale in FY25.

Note 3: (1) Contracts & Bond Specialist and (1) Financial Specialist, both grade 41, were moved to 41022101 in FY25, a newly created program.

Note 4: (1) Deputy Director of Utility Engineering moved to 55232101 in FY25.

Note 5: (1) Administrative Coordinator moved to 55232101, (1) moved to 51011101 in FY25, and (1) eliminated for FY26.

Note 6: (1) Deputy Director of Systems and (1) Water Projects Specialist moved to 56100000 in FY25.

Note 7: (1) Director of Utilities retitled to Director of Water Resources in FY25.

Note 8: (7) System Control Operators, grade 34-37, (1) Senior Clerk II, grade 34, and (1) Supervisor, grade 40 moved from 5610 in FY26.

Note 9: (1) Deputy Director of Business Administration position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES WATER RESOURCES COMMUNICATIONS & TRAINING - 55222101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 389,310	\$ 372,201	\$ 325,000	\$ -	-%
500005	Salaries - Misc Sick Pay	18,533	-	16,500	-	-%
500015	Salaries - Misc Vacation	21,629	-	14,700	-	-%
500020	Salaries - Misc Other Timeoff	2,024	-	2,300	-	-%
501000	Overtime Pay - Misc	3,459	4,500	4,500	-	-%
502000	Premium Pay - Misc	2,707	-	-	-	-%
503000	Longevity Pay - Misc	345	363	350	-	-%
505000	Holiday Pay - Misc	20,838	-	20,500	-	-%
506000	Retirement - Misc	29,905	26,082	26,500	-	-%
510100	Social Security	27,516	22,272	21,400	-	-%
510200	SS - Medicare	6,435	5,213	5,000	-	-%
511100	Health Insurance	45,762	34,357	48,100	-	-%
511200	Dental Insurance	2,773	1,925	3,250	-	-%
511300	Vision Insurance	566	421	550	-	-%
512100	LT Disability	2,077	1,627	1,810	-	-%
512500	Life Insurance	649	511	520	-	-%
515000	Workers Compensation	4,440	2,973	2,973	-	-%
516000	Employee Screenings	343	1,000	500	-	-%
Personnel Total		579,311	473,445	494,453	-	-%
Operating						
521300	Outside Services	1,650	1,500	1,500	-	-%
525000	Legal Services	-	1,500	150	-	-%
527100	Maintenance - Buildings	30,276	-	-	-	-%
527200	Maintenance - Equipment	3,449	20,880	20,880	-	-%
527400	Property Insurance	2,938	489	2,890	-	-%
527500	Small Equipment	5,254	4,500	500	-	-%
527525	PC Purchase	-	3,000	-	-	-%
527600	Materials	1,048	2,000	500	-	-%
527700	Office Supplies	1,445	3,500	1,500	-	-%
527750	Custodial Equipment and Suppli	3,476	6,300	3,000	-	-%
527800	Uniform/Clothing	1,300	2,090	1,500	-	-%
527900	Advertising & Printing	41,295	31,100	41,700	-	-%
528000	Postage and freight	12,733	4,851	4,851	-	-%
528500	Fuel And Lubricant	1,492	2,450	1,500	-	-%
540100	Air Travel	313	-	-	-	-%
540200	Lodging	1,903	3,000	3,000	-	-%
540300	Other Travel	434	650	650	-	-%
541100	Conferences & Seminars	2,152	3,000	2,000	-	-%
541200	Training Materials	12,314	23,400	21,000	-	-%
541300	Dues & Subscriptions	2,490	2,645	2,000	-	-%
541500	Education Reimbursement	-	4,000	4,000	-	-%
542100	Communications	7,273	6,600	4,500	-	-%
543200	Software Licensing Fees	6,336	-	-	-	-%
543400	Computer Equipment & Software	1,333	2,500	50	-	-%
545500	Taxes Licenses Permits	-	-	-	-	-%
560000	Program Expense	-	-	-	-	-%
Operating Total		140,904	129,955	117,671	-	-%

OPERATION SERVICES WATER RESOURCES COMMUNICATIONS & TRAINING - 55222101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
		\$ 720,215	\$ 603,400	\$ 612,124	\$ -	-%
SCHEDULE OF PERSONNEL		PAY GRADE	FY24	FY25	FY25	FY26
	Communications & Training Prog Mngr (Note 3)	45	1	1	-	-
	Training & Safety Supervisor (Note 4)	41	1	1	-	-
	CDL Coordinator (Note 4)	40	1	1	-	-
	Communications Coordinator (Note 2)	40	1	-	-	-
	Communications Specialist (Note 2)	37	1	-	-	-
	Training/Safety Technician (Note 4)	36	2	2	-	-
	Accounting Technician (Note 3)	35	1	1	-	-
	Senior Clerk II (Note 3)	34	1	1	-	-
EMPLOYEE POSITIONS			9	7	-	-

Note 1: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 2: (1) Communications Coordinator and (1) Communications Specialist move to 4407 Communications in FY25.

Note 3: (1) Communications & Training Program Manager, retitled to Program Services Manager, (1) Accounting Technician, and (1) Senior Clerk II moved to the newly created program 45022101, Program Services in FY25.

Note 4: (1) Training & Safety Supervisor, (1) CDL Coordinator, and (2) Training/Safety Technicians moved to 41040101 in FY25.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES WATER RESOURCES ENGINEERING - 55232101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,236,163	\$ 1,536,478	\$ 1,200,000	\$ 1,398,595	63.0%
500005	Salaries - Misc Sick Pay	65,804	-	61,600	-	-%
500015	Salaries - Misc Vacation	82,311	-	75,500	-	-%
500020	Salaries - Misc Other Timeoff	5,308	-	7,800	-	-%
500030	Salaries-Misc Vacation Payout	-	6,945	6,945	-	-%
501000	Overtime Pay - Misc	46,495	63,780	50,000	64,881	2.9%
502000	Premium Pay - Misc	24,575	24,266	23,500	31,479	1.4%
503000	Longevity Pay - Misc	2,800	2,891	2,750	3,069	0.1%
504000	Allowances - Misc	-	2,000	-	-	-%
505000	Holiday Pay - Misc	67,773	-	67,500	-	-%
506000	Retirement - Misc	99,586	109,464	102,000	100,329	4.5%
510100	Social Security	91,555	93,361	87,700	84,898	3.8%
510200	SS - Medicare	21,412	21,844	20,450	19,862	0.9%
511100	Health Insurance	147,664	157,931	148,200	209,062	9.4%
511200	Dental Insurance	9,992	9,633	8,400	8,531	0.4%
511300	Vision Insurance	1,724	1,647	1,450	1,455	0.1%
512100	LT Disability	6,674	6,373	6,390	4,823	0.2%
512500	Life Insurance	1,714	1,679	1,520	1,387	0.1%
515000	Workers Compensation	14,855	7,628	7,629	61,819	2.8%
516000	Employee Screenings	643	2,800	1,000	2,730	0.1%
Personnel Total		1,927,048	2,048,720	1,880,334	1,992,920	89.7%
Operating						
520300	Inspection and Testing	-	1,000	-	-	-%
521100	Consulting Services	10,234	10,000	-	-	-%
521300	Outside Services	28,895	90,000	45,000	500	0.0%
525000	Legal Services	3,333	16,500	5,000	7,500	0.3%
527100	Maintenance - Buildings	126,877	181,751	76,502	45,000	2.0%
527200	Maintenance - Equipment	47,246	39,442	7,500	10,000	0.5%
527350	Rental / Op Lease - Equipment	-	-	2,100	-	-%
527400	Property Insurance	6,973	4,020	7,200	2,761	0.1%
527500	Small Equipment	9,597	38,295	32,000	4,425	0.2%
527525	PC Purchase	-	5,600	1,600	4,000	0.2%
527550	PC Replacements	-	-	-	-	-%
527600	Materials	2,928	1,400	-	-	-%
527700	Office Supplies	5,156	8,500	4,000	4,000	0.2%
527750	Custodial Equipment and Suppli	1,761	2,050	1,500	1,500	0.1%
527800	Uniform/Clothing	8,505	16,587	10,000	8,790	0.4%
527900	Advertising & Printing	734	15,281	7,500	13,043	0.6%
528000	Postage and freight	5,480	22,749	15,000	15,000	0.7%
528500	Fuel And Lubricant	14,040	20,000	13,000	13,000	0.6%
540100	Air Travel	3,922	5,095	-	661	0.0%
540200	Lodging	8,943	8,264	3,100	3,160	0.1%
540300	Other Travel	4,751	12,376	2,000	2,500	0.1%
541100	Conferences & Seminars	21,283	24,197	6,000	5,000	0.2%
541200	Training Materials	1,813	8,700	5,000	7,500	0.3%
541300	Dues & Subscriptions	4,145	12,597	4,200	4,200	0.2%
541500	Education Reimbursement	-	6,000	-	-	-%
542100	Communications	20,799	21,390	18,000	18,000	0.8%

OPERATION SERVICES WATER RESOURCES ENGINEERING - 55232101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543200	Software Licensing Fees	131,546	16,186	-	-	-%
543400	Computer Equipment & Software	2,723	240	240	560	0.0%
545500	Taxes Licenses Permits	17,099	32,095	16,500	12,000	0.5%
Operating Total		488,783	620,315	282,942	183,100	8.2%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	44,850	2.0%
Capital Outlay Total		-	-	-	44,850	2.0%
		\$ 2,415,831	\$ 2,669,035	\$ 2,163,276	\$ 2,220,870	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Deputy Director of Utility Engineering (Note 2 & 4)	E5	-	-	1	1
Engineering Program Mgr. (Note 2 & 6)	E4	-	1	1	-
Project Engineer (Note 2 & 6)	E1-E4	-	5	5	4
Engineering Program Mgr. (Note 2)	47	1	-	-	-
Property Manager	44	1	1	1	1
Inspections Manager (Note 6)	43	1	1	1	-
Project Engineer (Note 2)	41-47	5	-	-	-
Cross Connection Coordinator (Note 3)	40	1	1	-	-
Utility Coordinator	40	1	1	1	1
Senior Construction Inspector/Construction Inspector	38-40	6	6	6	6
Administrative Coordinator (Note 5)	38	-	-	-	1
Cross Connection Technician (Note 3)	38	2	2	-	-
Property Acquisition Agent	38	2	2	2	2
Records Technician	36	1	1	1	1
Accounting Technician	35	1	1	1	1
Right of Way Document Specialist	35	1	1	1	1
EMPLOYEE POSITIONS		23	23	21	19

Note 1: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 2: (1) Engineering Program Manager and (5) Project Engineers were regraded to use the Engineering Employee Pay Scale in FY25.

Note 3: (1) Cross Connection Coordinator and (2) Cross Connection Technicians moved to 41082101 in FY25.

Note 4: (1) Deputy Director of Utility Engineering moved from 55012101 in FY25.

Note 5: (1) Administrative Coordinator moved from 55012101 in FY25.

Note 6: (1) Inspections Manager position, (1) Engineering Program Manager position, and (1) Project Engineer position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES WATER RESOURCES TECHNOLOGY - 55242101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 106,589	\$ 450,877	\$ 335,500	\$ 283,860	73.2%
500005	Salaries - Misc Sick Pay	9,028	-	19,000	-	-%
500015	Salaries - Misc Vacation	8,270	-	21,000	-	-%
500020	Salaries - Misc Other Timeoff	143	-	2,100	-	-%
502000	Premium Pay - Misc	1,916	4,891	4,970	5,063	1.3%
503000	Longevity Pay - Misc	204	965	600	543	0.1%
505000	Holiday Pay - Misc	6,474	-	20,700	-	-%
506000	Retirement - Misc	9,284	31,973	27,400	20,277	5.2%
510100	Social Security	7,813	26,758	23,400	17,324	4.5%
510200	SS - Medicare	1,827	6,261	5,800	4,053	1.0%
511100	Health Insurance	12,604	40,510	36,010	15,613	4.0%
511200	Dental Insurance	1,100	3,852	3,200	1,653	0.4%
511300	Vision Insurance	204	703	500	286	0.1%
512100	LT Disability	599	2,020	1,741	975	0.3%
512500	Life Insurance	144	511	400	292	0.1%
515000	Workers Compensation	-	2,302	2,303	16,631	4.3%
516000	Employee Screenings	-	500	500	980	0.3%
Personnel Total		166,199	572,123	505,124	367,550	94.8%
Operating						
527200	Maintenance - Equipment	-	-	-	1,600	0.4%
527400	Property Insurance	-	-	-	250	0.1%
527500	Small Equipment	-	4,536	100	640	0.2%
527525	PC Purchase	-	1,700	1,150	-	-%
527600	Materials	-	-	-	1,000	0.3%
527700	Office Supplies	-	1,000	500	500	0.1%
527750	Custodial Equip and Supplies	-	300	-	-	-%
527800	Uniform / Clothing	-	1,609	1,000	2,590	0.7%
527900	Advertising printing	-	1,550	-	500	0.1%
528500	Fuel And Lubricant	-	1,000	-	825	0.2%
540100	Air Travel	-	7,370	2,000	900	0.2%
540200	Lodging	-	9,805	4,800	1,500	0.4%
540300	Other Travel	-	3,465	1,600	805	0.2%
541100	Conferences and Seminars	-	12,680	2,600	3,800	1.0%
541200	Training Materials	-	3,250	100	-	-%
541300	Dues and Subscriptions	-	3	3	-	-%
542100	Communications	-	1,840	3,000	3,600	0.9%
543300	Peripheral Replacements	-	-	-	1,800	0.5%
543400	Computer Equipment & Software	-	18,809	200	-	-%
545500	Taxes Licenses Permits	-	18,523	8,000	-	-%
Operating Total		-	87,440	25,053	20,310	5.2%
		\$ 166,199	\$ 659,563	\$ 530,177	\$ 387,860	100.0%

OPERATION SERVICES WATER RESOURCES TECHNOLOGY - 55242101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Technology Program Manager (Note 1)	45	1	1	-	-
GIS/MIS Manager (Note 1)	43	-	-	1	1
Senior MIS Application Specialist (Note 2)	42	1	1	1	-
GIS Analyst	41	2	2	2	2
MIS Application Specialist (Note 2)	41	3	3	3	2
EMPLOYEE POSITIONS		7	7	7	5

Note 1: (1) Technology Program Manager retitled/regraded to GIS/MIS Manager grade 43 in FY25.

Note 2: (1) Senior MIS Application Specialist and (1) MIS Application Specialist position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

WATER RESOURCES

WATER TREATMENT - 55560400

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 793,797	\$ 1,051,193	\$ 846,000	\$ 1,068,343	12.1%
500005	Salaries - Misc Sick Pay	30,772	-	29,000	-	-%
500015	Salaries - Misc Vacation	52,701	-	53,400	-	-%
500020	Salaries - Misc Other Timeoff	3,765	-	1,600	-	-%
500025	Salaries - Misc Retire Payout	4,004	-	4,240	4,753	0.1%
501000	Overtime Pay - Misc	175,994	180,000	180,000	180,000	2.0%
502000	Premium Pay - Misc	13,227	14,587	14,000	14,459	0.2%
503000	Longevity Pay - Misc	1,997	2,348	1,660	1,807	0.0%
505000	Holiday Pay - Misc	66,479	-	72,400	-	-%
506000	Retirement - Misc	74,654	72,262	80,300	74,292	0.8%
510100	Social Security	68,433	63,016	68,700	63,299	0.7%
510200	SS - Medicare	16,004	14,745	16,100	14,814	0.2%
511100	Health Insurance	123,910	151,110	128,500	193,315	2.2%
511200	Dental Insurance	8,459	9,637	7,800	8,812	0.1%
511300	Vision Insurance	1,278	1,471	1,200	1,287	0.0%
512100	LT Disability	4,050	4,227	4,320	3,749	0.0%
512500	Life Insurance	1,499	1,606	1,450	1,606	0.0%
515000	Workers Compensation	11,867	7,890	7,891	64,417	0.7%
516000	Employee Screenings	1,427	9,500	5,000	3,520	0.0%
Personnel Total		1,454,317	1,583,592	1,523,561	1,698,473	19.2%
Operating						
520300	Inspection and Testing	73,635	202,850	202,850	172,850	2.0%
521100	Consulting Services	96,758	258,892	258,892	245,350	2.8%
521300	Outside Services	353,605	504,650	504,650	1,054,650	11.9%
527100	Maintenance - Buildings	112,586	483,174	100,000	143,675	1.6%
527200	Maintenance - Equipment	571,216	817,153	579,000	656,240	7.4%
527350	Rental / Op Lease - Equipment	6,692	12,050	9,000	9,500	0.1%
527400	Property Insurance	380,170	389,740	389,740	520,386	5.9%
527500	Small Equipment	30,291	64,450	30,000	45,000	0.5%
527525	PC Purchase	-	1,650	-	2,000	0.0%
527600	Materials	71,200	130,434	100,000	100,000	1.1%
527650	W/S Treatment Supplies	2,894,413	4,316,293	2,800,000	2,800,000	31.7%
527700	Office Supplies	1,890	2,400	1,800	1,800	0.0%
527750	Custodial Equipment and Suppli	9,380	17,700	15,300	15,300	0.2%
527800	Uniform/Clothing	16,923	26,000	18,000	18,000	0.2%
527900	Advertising & Printing	-	-	-	2,635	0.0%
528000	Postage and freight	1,196	5,650	3,000	3,000	0.0%
528500	Fuel And Lubricant	11,287	12,700	8,000	10,000	0.1%
530100	Utilities	1,109,476	1,303,500	1,200,000	1,200,000	13.6%
540200	Lodging	2,711	4,150	2,000	1,950	0.0%
540300	Other Travel	1,374	2,550	1,120	1,120	0.0%
541100	Conferences & Seminars	656	4,460	-	1,860	0.0%
541200	Training Materials	105	2,400	400	2,000	0.0%
541300	Dues & Subscriptions	586	2,460	770	770	0.0%
542100	Communications	6,173	11,720	7,760	7,760	0.1%
543400	Computer Equipment & Software	-	550	-	500	0.0%
545500	Taxes Licenses Permits	17,652	59,680	30,000	30,000	0.3%

OPERATION SERVICES

WATER RESOURCES

WATER TREATMENT - 55560400

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating Total		5,769,975	8,637,256	6,262,282	7,046,346	79.8%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	89,000	1.0%
Capital Outlay Total		-	-	-	89,000	1.0%
		\$ 7,224,292	\$ 10,220,848	\$ 7,785,843	\$ 8,833,819	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Plant Supervisor	40	2	2	2	2
Chief Operator	37	2	2	2	2
Part Time Plant Operator I-IV (Note 1)	32-36	1	1	1	0.5
Plant Operator I-IV	32-36	18	18	18	18
EMPLOYEE POSITIONS		23	23	23	22.5

Note 1:(0.5) Part Time Plant Operator position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES WATER RESOURCES NON CAPITAL PROJECTS - 55902101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating Water Project						
560107	Maint Mgmt System	\$ -	\$ 185,000	\$ 185,000	\$ 100,000	27.6%
560113	Water Rate Model	73,090	30,000	-	-	-%
560128	On Call Wtr Dist Sys Modeling	-	30,000	30,000	30,000	8.3%
Operating Water Project Total		73,090	245,000	215,000	130,000	35.9%
Operating Sewer Project						
527900	Advertising & Printing	-	-	-	-	-%
560102	Private Svc Line Defect Remed	2,993	12,500	12,500	-	-%
560115	Consent Decree Mod/Impl/FinSrv	666,985	400,000	50,000	-	-%
560117	Legal Services-Consent Decree	51,401	200,000	80,000	100,000	27.6%
560118	Misc Legal Srv - Consent	22,397	66,400	40,000	50,000	13.8%
560119	Consent Decree STIP PNTLS SSO	-	400,000	-	-	-%
560120	Consent Decree - Printing	-	2,500	2,500	2,500	0.7%
560122	Canofile Data Migration	-	36,100	-	-	-%
560127	WW Network Optimization	75,853	149,063	25,000	80,000	22.1%
560129	On Call Sanitary Sewer Sys Mod	7,133	30,000	7,000	-	-%
Operating Sewer Project Total		826,762	1,296,563	217,000	232,500	64.1%
		\$ 899,852	\$ 1,541,563	\$ 432,000	\$ 362,500	100.0%

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

WATER RESOURCES

DEBT SERVICE - 5618

Organization	Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
561815RE	580042	Transfer Out to 15 Bond Fund	\$ 2,335,084	\$ 2,331,067	\$ 2,331,067	\$ 2,338,700	11.9%
561816RE	580043	Transfer Out to 16 Bond Fund	6,089,202	6,092,867	6,092,867	6,134,100	31.2%
561818RE	580044	Transfer Out to 18 Bond Fund	11,245,163	11,216,450	11,216,450	11,200,150	56.9%
			\$ 19,669,449	\$ 19,640,384	\$ 19,640,384	\$ 19,672,950	100.0%

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

WATER RESOURCES

ENVIRONMENTAL QUALITY - 56252101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 873,138	\$ 1,105,907	\$ 933,100	\$ 1,142,468	47.7%
500005	Salaries - Misc Sick Pay	41,271	-	41,100	-	-%
500015	Salaries - Misc Vacation	53,965	-	66,500	-	-%
500020	Salaries - Misc Other Timeoff	4,122	-	4,900	-	-%
500025	Salaries - Misc Retire Payout	-	-	-	14,141	0.6%
501000	Overtime Pay - Misc	15,301	18,000	18,000	25,000	1.0%
502000	Premium Pay - Misc	19,436	23,603	18,500	19,318	0.8%
503000	Longevity Pay - Misc	1,741	2,291	2,000	2,713	0.1%
504000	Allowances - Misc	-	2,020	-	-	-%
505000	Holiday Pay - Misc	50,565	-	60,000	-	-%
506000	Retirement - Misc	69,074	79,238	76,700	81,523	3.4%
510100	Social Security	63,359	67,605	65,100	67,952	2.8%
510200	SS - Medicare	14,818	15,822	15,200	15,901	0.7%
511100	Health Insurance	125,963	136,839	152,100	206,986	8.6%
511200	Dental Insurance	7,789	7,710	7,160	7,708	0.3%
511300	Vision Insurance	1,331	1,328	1,320	1,373	0.1%
512100	LT Disability	4,617	4,783	4,900	4,186	0.2%
512500	Life Insurance	1,531	1,606	1,500	1,606	0.1%
515000	Workers Compensation	10,901	7,221	7,222	59,043	2.5%
516000	Employee Screenings	1,320	8,250	2,000	3,410	0.1%
Personnel Total		1,360,242	1,482,223	1,477,302	1,653,328	69.1%
Operating						
520300	Inspection and Testing	68,974	101,950	70,000	91,250	3.8%
521300	Outside Services	234	70,000	50,000	40,000	1.7%
525000	Legal Services	-	1,000	-	-	-%
527100	Maintenance - Buildings	41,666	125,520	57,000	71,000	3.0%
527200	Maintenance - Equipment	135,635	134,150	95,000	136,950	5.7%
527350	Rental / Op Lease - Equipment	8,894	38,460	16,000	37,500	1.6%
527400	Property Insurance	7,284	5,650	7,100	4,864	0.2%
527500	Small Equipment	56,205	44,000	35,000	38,000	1.6%
527525	PC Purchase	1,256	1,650	1,400	6,000	0.3%
527600	Materials	124,878	193,000	130,000	155,214	6.5%
527700	Office Supplies	2,811	3,300	3,300	3,000	0.1%
527750	Custodial Equipment and Suppli	1,510	2,700	2,600	2,600	0.1%
527800	Uniform/Clothing	13,353	22,000	13,500	35,800	1.5%
527900	Advertising & Printing	17,004	28,150	18,000	32,975	1.4%
528000	Postage or Freight	27,119	27,500	27,500	27,500	1.1%
528500	Fuel And Lubricant	16,806	30,000	16,000	16,500	0.7%
540200	Lodging	3,667	8,530	3,500	4,350	0.2%
540300	Other Travel	4,675	5,065	2,500	2,940	0.1%
541100	Conferences & Seminars	4,336	6,350	3,500	3,400	0.1%
541200	Training Materials	1,247	4,500	2,000	2,000	0.1%
541300	Dues & Subscriptions	1,343	4,510	2,080	2,080	0.1%
541500	Education Reimbursement	-	-	-	-	-%
542100	Communications	14,179	20,200	12,620	12,620	0.5%
543200	Software Licensing Fees	85	-	-	-	-%
543400	Computer Equipment & Software	166	750	-	800	0.0%
544000	Claims and Judgements	-	500	-	500	0.0%

OPERATION SERVICES WATER RESOURCES ENVIRONMENTAL QUALITY - 56252101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
545500	Taxes Licenses Permits	2,517	5,000	4,000	12,430	0.5%
Operating Total		555,844	884,435	572,600	740,273	30.9%
		\$ 1,916,086	\$ 2,366,658	\$ 2,049,902	\$ 2,393,601	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Environmental Quality Prog. Manager	45	1	1	1	1
Environmental Monitoring Supervisor	43	1	1	1	1
Laboratory Supervisor	43	1	1	1	1
Watershed Supervisor	43	1	1	1	1
FOG Coordinator	38	1	1	1	1
Pretreatment Coordinator	38	1	1	1	1
Ecologist II	37	2	2	2	2
FOG Inspector	37	2	2	2	2
Pretreatment Technician	37	2	2	2	2
Watershed Maintenance Coordinator	37	1	1	1	1
Lab Analyst - Chemist	36	1	1	1	1
Water Quality Analyst	36	1	1	1	1
Ecologist I	35	2	2	2	2
Laboratory Technician	34	5	5	5	5
EMPLOYEE POSITIONS		22	22	22	22

Note: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Funding Allocation:

100% Water & Sewer Operating Fund

**OPERATION SERVICES
WATER RESOURCES
EASEMENT, BUILDING, AND STATION MAINTENANCE - 56260000**

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,054,999	\$ 1,668,302	\$ 1,100,400	\$ 1,457,864	29.7%
500005	Salaries - Misc Sick Pay	55,012	-	66,400	-	-%
500015	Salaries - Misc Vacation	67,947	5,560	63,400	-	-%
500020	Salaries - Misc Other Timeoff	4,167	-	4,100	-	-%
500025	Salaries - Misc Retire Payout	-	8,993	8,993	43,112	0.9%
500030	Salaries-Misc Vacation Payout	-	-	5,000	7,285	0.1%
500530	Salaries - Standby/Callout	101,938	-	97,300	110,000	2.2%
501000	Overtime Pay - Misc	38,804	60,000	40,000	60,000	1.2%
502000	Premium Pay - Misc	2,280	2,880	1,900	1,880	0.0%
503000	Longevity Pay - Misc	2,924	3,251	2,900	3,248	0.1%
505000	Holiday Pay - Misc	58,907	-	66,700	-	-%
506000	Retirement - Misc	90,655	117,226	100,400	102,424	2.1%
510100	Social Security	82,893	98,676	85,700	85,548	1.7%
510200	SS - Medicare	19,386	23,090	20,100	20,017	0.4%
511100	Health Insurance	140,546	262,353	161,600	251,256	5.1%
511200	Dental Insurance	13,838	20,912	13,600	15,410	0.3%
511300	Vision Insurance	2,307	3,515	2,300	2,583	0.1%
512100	LT Disability	5,501	7,362	6,100	5,064	0.1%
512500	Life Insurance	1,860	2,555	1,900	1,971	0.0%
515000	Workers Compensation	17,152	11,426	11,426	93,867	1.9%
516000	Employee Screenings	2,018	20,760	4,000	6,460	0.1%
Personnel Total		1,763,134	2,316,861	1,864,219	2,267,989	46.2%
Operating						
521100	Consulting Services	-	12,500	-	-	-%
521300	Outside Services	24,340	61,490	10,000	29,290	0.6%
527100	Maintenance - Buildings	68,179	283,169	162,612	288,842	5.9%
527200	Maintenance - Equipment	916,857	1,168,199	850,000	863,346	17.6%
527350	Rental / Op Lease - Equipment	6,124	40,370	12,000	12,000	0.2%
527400	Property Insurance	22,147	21,480	21,480	18,138	0.4%
527500	Small Equipment	71,630	65,000	30,000	40,000	0.8%
527525	PC Purchase	3,618	11,440	7,000	18,000	0.4%
527600	Materials	73,934	55,842	56,100	56,100	1.1%
527650	W/S Treatment Supplies	-	18,700	12,000	12,000	0.2%
527700	Office Supplies	1,677	1,650	1,650	1,650	0.0%
527750	Custodial Equipment and Suppli	7,977	12,650	8,000	9,000	0.2%
527800	Uniform/Clothing	30,485	47,100	32,000	35,000	0.7%
527900	Advertising & Printing	250	130	130	275	0.0%
528000	Postage or Freight	1,163	5,500	1,000	2,500	0.1%
528500	Fuel And Lubricant	57,930	99,500	57,000	57,000	1.2%
530100	Utilities	1,074,971	1,253,587	960,000	1,000,000	20.4%
540200	Lodging	2,739	8,095	3,500	4,500	0.1%
540300	Other Travel	1,481	4,375	1,600	4,690	0.1%
541100	Conferences & Seminars	4,179	12,950	2,000	9,000	0.2%
541200	Training Materials	854	3,000	3,000	3,000	0.1%
541300	Dues & Subscriptions	736	2,310	900	905	0.0%
542100	Communications	20,708	22,380	18,560	18,560	0.4%
543200	Software Licensing Fees	33,675	-	-	-	-%
543400	Computer Equipment & Software	88	1,000	200	500	0.0%

OPERATION SERVICES WATER RESOURCES EASEMENT, BUILDING, AND STATION MAINTENANCE - 56260000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543420	Computer System & Network Fees	-	-	-	-	-%
545500	Taxes Licenses Permits	6,987	22,150	21,990	21,990	0.4%
Operating Total		2,432,729	3,234,567	2,272,722	2,506,286	51.1%
Capital Outlay						
531100	Cap Outlay - Vehicles	-	-	-	130,000	2.7%
Capital Outlay Total		-	-	-	130,000	2.7%
		\$ 4,195,863	\$ 5,551,428	\$ 4,136,941	\$ 4,904,275	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Easement, Building, and Station Program Manager	45	1	1	1	1
Ground Maintenance Supervisor	40	1	1	1	1
Waste Water Maintenance Supervisor	40	1	1	1	1
Water Maintenance Supervisor	40	1	1	1	1
Chief Electrician	39	1	1	1	1
Chief Electronics Technician	39	1	1	1	1
Electrician (Note 1)	38	4	4	4	2
Electronic Technician	38	4	4	4	4
Chief Maintenance Mechanic	37	2	2	2	2
Crane Operator (Note1)	36	1	1	1	-
Accounting Technician	35	1	1	1	1
Grounds Maintenance Leadperson	34	1	1	1	1
Waste Water Mechanic I-II (Note 1)	34-35	8	8	8	6
Water Mechanic I-II	34-35	4	4	4	4
Ground Maintenance Person (Note 1)	32	4	4	4	3
EMPLOYEE POSITIONS		35	35	35	29

Note: Beginning in FY25, all Water and Sewer 543200-Software Licensing Fees have been centralized in 5501 for tracking.

Note 1: (2) Electrician positions; (1) Crane Operator position; (2) Waste Water Mechanic positions; and (1) Ground Maintenance Person position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund

OPERATION SERVICES

WATER RESOURCES

SEWER TREATMENT - 56560300

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,167,709	\$ 1,507,299	\$ 1,163,000	\$ 1,439,994	20.8%
500005	Salaries - Misc Sick Pay	51,759	-	52,600	-	-%
500015	Salaries - Misc Vacation	88,249	-	72,900	-	-%
500020	Salaries - Misc Other Timeoff	5,175	-	6,200	-	-%
500025	Salaries - Misc Retire Payout	73,226	2,792	2,792	41,130	0.6%
500030	Salaries-Misc Vacation Payout	-	7,896	7,896	-	-%
500530	Salaries - Standby/Callout	22,573	-	10,000	22,500	0.3%
501000	Overtime Pay - Misc	110,536	99,935	99,935	140,000	2.0%
502000	Premium Pay - Misc	3,949	4,021	4,300	4,369	0.1%
503000	Longevity Pay - Misc	4,352	4,813	3,500	4,090	0.1%
505000	Holiday Pay - Misc	76,445	-	78,500	-	-%
506000	Retirement - Misc	104,758	101,888	103,600	101,405	1.5%
510100	Social Security	96,393	90,347	88,200	84,426	1.2%
510200	SS - Medicare	22,544	21,141	20,600	19,759	0.3%
511100	Health Insurance	170,355	191,076	177,700	256,375	3.7%
511200	Dental Insurance	12,717	13,211	12,250	13,213	0.2%
511300	Vision Insurance	2,221	2,317	2,100	2,268	0.0%
512100	LT Disability	6,050	6,155	6,200	5,189	0.1%
512500	Life Insurance	2,131	2,190	2,100	2,190	0.0%
515000	Workers Compensation	15,811	10,184	10,184	83,209	1.2%
516000	Employee Screenings	1,917	15,000	3,000	4,820	0.1%
Personnel Total		2,038,870	2,080,265	1,927,557	2,224,937	32.2%
Operating						
520300	Inspection and Testing	45,776	74,230	74,230	74,230	1.1%
521100	Consulting Services	-	21,220	-	-	-%
521300	Outside Services	2,263	475	475	-	-%
527100	Maintenance - Buildings	483,754	409,082	409,557	139,890	2.0%
527200	Maintenance - Equipment	1,382,158	1,515,704	1,300,000	1,208,871	17.5%
527350	Rental / Op Lease - Equipment	6,386	22,500	10,000	10,000	0.1%
527400	Property Insurance	458,356	469,560	469,560	622,568	9.0%
527500	Small Equipment	19,600	48,500	10,000	15,000	0.2%
527525	PC Purchase	-	1,500	-	2,000	0.0%
527600	Materials	19,016	63,300	35,000	35,000	0.5%
527650	W/S Treatment Supplies	1,008,663	1,318,098	800,000	1,200,000	17.4%
527700	Office Supplies	4,946	6,000	5,000	5,000	0.1%
527750	Custodial Equipment and Suppli	15,688	17,100	17,100	17,100	0.2%
527800	Uniform/Clothing	24,219	35,030	35,030	35,030	0.5%
527900	Advertising & Printing	271	4,325	2,000	4,000	0.1%
528000	Postage or Freight	4,363	6,600	5,000	5,000	0.1%
528500	Fuel And Lubricant	28,076	48,000	25,000	25,000	0.4%
530100	Utilities	1,006,745	1,450,350	1,042,000	1,100,000	15.9%
540100	Air Travel	-	-	1,000	-	-%
540200	Lodging	1,598	4,020	2,000	2,850	0.0%
540300	Other Travel	132	2,160	1,600	1,470	0.0%
541100	Conferences & Seminars	1,540	3,575	800	1,650	0.0%
541200	Training Materials	672	2,660	2,000	3,000	0.0%
541300	Dues & Subscriptions	387	1,605	100	535	0.0%
541500	Education Reimbursement	-	-	-	4,000	0.1%

OPERATION SERVICES WATER RESOURCES SEWER TREATMENT - 56560300

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
542100	Communications	8,476	14,010	10,040	10,040	0.1%
543400	Computer Equipment & Software	61	600	-	-	-%
545500	Taxes Licenses Permits	31,327	73,775	40,000	40,000	0.6%
545550	Landfill Fees	71,471	82,500	82,500	82,500	1.2%
Operating Total		4,625,944	5,696,479	4,379,992	4,644,734	67.2%
Capital Outlay						
531600	Cap Outlay - Other Equipment	-	-	-	45,000	0.7%
Capital Outlay Total		-	-	-	45,000	0.7%
		\$ 6,664,814	\$ 7,776,744	\$ 6,307,549	\$ 6,914,671	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
W/S Treatment Plant Prog. Mngr.	45	1	1	1	1
Plant Supervisor	40	2	2	2	2
Chief Operator	37	7	7	7	7
Equipment Operator	32-35	2	2	2	2
Plant Operator I-IV	32-36	18	18	18	18
Seasonal Labor (Note 1)	30	0.5	0.5	0.5	-
EMPLOYEE POSITIONS		30.5	30.5	30.5	30.0

Note 1: (.5) Seasonal Labor position eliminated in FY26.

Funding Allocation:

100% Water & Sewer Operating Fund



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A circular inset image showing a park scene. In the foreground, there is a red metal play structure with a grey platform and a red railing. A red umbrella is partially visible on the right. In the background, there are more red and grey play structures, including a grey umbrella and a red umbrella. The ground is green grass, and there are trees in the background. The entire image is framed by a light blue circular border.

Parks & Recreation



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Parks & Recreation Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
62010101 Parks Maintenance	\$ 2,331,375	\$ 2,849,540	\$ 2,790,395	\$ 2,452,530	\$ (358,710)
Personnel	1,293,575	1,499,891	1,454,188	1,542,398	(10,267)
Operating	937,049	1,349,649	1,336,207	728,132	(530,443)
Capital Outlay	100,751	-	-	182,000	182,000
62020101 Oak Cemetery	167,109	389,217	295,680	266,746	39,215
Personnel	150,458	177,241	139,215	161,246	(12,655)
Operating	16,651	61,976	56,465	25,500	(28,130)
Capital Outlay	-	150,000	100,000	80,000	80,000
62040101 Community Centers	149,024	226,650	182,485	187,626	(61,546)
Personnel	122,844	165,900	130,475	153,806	(9,096)
Operating	26,180	60,750	52,010	33,820	(52,450)
62050101 Aquatics	3,738,386	221,576	181,648	200,316	(21,557)
Personnel	32,270	106,328	79,590	94,313	(22,015)
Operating	73,221	115,248	102,058	106,003	458
Capital Outlay	3,632,895	-	-	-	-
62060101 Riverfront/Downtown Maintenance	895,560	844,391	696,549	559,382	(61,785)
Personnel	202,559	403,654	306,334	371,975	112,968
Operating	303,801	418,737	370,195	187,407	(69,753)
Capital Outlay	389,200	22,000	20,020	-	(105,000)
62081122 1/8% Sales and Use Tax	5,530,128	10,989,152	10,984,957	7,365,000	(139,750)
Operating	330	750	750	750	-
Capital Outlay	5,529,798	10,988,402	10,984,207	7,364,250	(139,750)
Grand Total	\$ 12,811,581	\$ 15,520,526	\$ 15,131,714	\$ 11,031,600	\$ (604,133)

OPERATION SERVICES

PARKS & RECREATION

PARKS MAINTENANCE - 62010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 895,223	\$ 1,099,715	\$ 966,000	\$ 1,137,960	46.4%
500005	Salaries - Misc Sick Pay	24,706	-	33,800	-	-%
500015	Salaries - Misc Vacation	49,233	-	59,600	-	-%
500020	Salaries - Misc Other Timeoff	2,409	-	4,200	-	-%
501000	Overtime Pay - Misc	669	1,000	1,000	1,750	0.1%
502000	Premium Pay - Misc	14,328	15,404	14,800	14,710	0.6%
503000	Longevity Pay - Misc	2,185	2,346	2,100	2,166	0.1%
505000	Holiday Pay - Misc	40,889	-	49,000	-	-%
506000	Retirement - Misc	58,931	73,218	66,200	72,603	3.0%
510100	Social Security	62,112	66,669	68,000	65,811	2.7%
510200	SS - Medicare	14,526	15,614	15,900	15,416	0.6%
511100	Health Insurance	100,422	159,571	110,100	159,761	6.5%
511200	Dental Insurance	5,519	8,591	6,000	6,057	0.2%
511300	Vision Insurance	1,068	1,560	1,200	1,136	0.0%
512100	LT Disability	3,692	4,130	4,350	3,533	0.1%
512500	Life Insurance	1,319	1,476	1,340	1,387	0.1%
513000	Other Pay - Car Allowance	7,231	7,200	7,200	7,200	0.3%
515000	Workers Compensation	6,963	40,897	40,898	48,378	2.0%
516000	Employee Screenings	2,150	2,500	2,500	4,530	0.2%
Personnel Total		1,293,575	1,499,891	1,454,188	1,542,398	62.9%
Operating						
521300	Outside Services	227,689	517,955	533,455	163,700	6.7%
527100	Maintenance - Buildings	188,793	280,082	280,082	48,500	2.0%
527200	Maintenance - Equipment	31,219	59,792	44,500	35,500	1.4%
527300	Rental / Op Lease - Buildings	465	1,200	1,200	-	-%
527350	Rental / Op Lease - Equipment	12,470	12,500	12,500	12,500	0.5%
527400	Property Insurance	91,547	91,420	91,420	93,582	3.8%
527500	Small Equipment	36,946	45,550	45,550	48,000	2.0%
527600	Materials	46,219	61,500	59,575	62,000	2.5%
527700	Office Supplies	718	1,000	850	1,000	0.0%
527750	Custodial Equipment and Suppli	1,920	5,000	3,250	3,520	0.1%
527800	Uniform/Clothing	14,291	14,650	14,575	16,230	0.7%
527900	Advertising & Printing	18,833	500	500	500	0.0%
528000	Postage or Freight	300	300	240	300	0.0%
528500	Fuel And Lubricant	43,658	49,050	42,800	46,950	1.9%
530100	Utilities	108,799	137,000	133,500	134,900	5.5%
532500	Equipment Lease Purchase-renew	56,809	-	-	-	-%
540100	Air Travel	-	350	350	-	-%
540200	Lodging	-	1,250	1,250	-	-%
540300	Other Travel	-	300	300	300	0.0%
541100	Conferences & Seminars	2,504	2,150	2,150	1,450	0.1%
541200	Training Materials	645	-	1,100	-	-%
541300	Dues & Subscriptions	1,023	1,150	705	700	0.0%
541500	Education Reimbursement	3,948	4,000	3,975	-	-%
542100	Communications	4,092	5,000	4,450	4,800	0.2%
545000	Other current expenses	21,057	17,650	17,650	13,250	0.5%
545500	Taxes Licenses Permits	2,505	300	280	450	0.0%
560000	Program Expense	20,599	40,000	40,000	40,000	1.6%

OPERATION SERVICES PARKS & RECREATION PARKS MAINTENANCE - 62010101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating Total		937,049	1,349,649	1,336,207	728,132	29.7%
Capital Outlay						
531000	Cap Outlay - Land	48,467	-	-	-	-%
531100	Cap Outlay - Vehicles	-	-	-	135,000	5.5%
531200	Cap Outlay - Heavy Equipment	52,284	-	-	-	-%
531600	Cap Outlay - Other Equipment	-	-	-	47,000	1.9%
Capital Outlay Total		100,751	-	-	182,000	7.4%
		\$ 2,331,375	\$ 2,849,540	\$ 2,790,395	\$ 2,452,530	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Parks & Recreation	51	1	1	1	1
Deputy Director of Parks	46	1	1	1	1
Facilities Supervisor (Note 1)	40	-	-	1	1
Maintenance Supervisor (Note 2)	40	3	3	1	1
Administrative Coordinator	38	1	1	1	1
Park Maintenance Foreperson (Note 2)	37	-	-	1	1
Park Maintenance Technician (Note 1)	37	2	2	1	1
Senior Maintenance Person (Note 3)	34	4	4	4	3
Maintenance Person	32	10	10	10	10
Seasonal Train Driver	31	0.25	0.25	0.25	0.25
Seasonal Laborer	30	2.8	2.8	2.8	2.8
EMPLOYEE POSITIONS		25.05	25.05	24.05	23.05

Note: 560000 Program Expense is funded by donations.

Note 1: (1) Parks Maintenance Technician position regraded/reclassified to Facilities Supervisor in FY25.

Note 2: (1) Maintenance Supervisor position regraded/reclassified to Parks Maintenance Foreperson n FY25.

Note 3: (1) Senior Maintenance Person position eliminated in FY26.

Funding Allocation for Personnel & Operating Costs:

85% General Fund

15% Street Maintenance Fund

Funding Allocation for Capital Outlay:

100% General Fund

OPERATION SERVICES PARKS & RECREATION OAK CEMETERY - 62020101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 112,546	\$ 144,699	\$ 96,000	\$ 132,997	49.9%
500005	Salaries - Misc Sick Pay	5,031	-	6,200	-	-%
500015	Salaries - Misc Vacation	4,437	-	4,000	-	-%
500020	Salaries - Misc Other Timeoff	182	-	200	-	-%
501000	Overtime Pay - Misc	46	800	100	800	0.3%
505000	Holiday Pay - Misc	4,774	-	5,700	-	-%
506000	Retirement - Misc	6,862	7,945	7,600	8,220	3.1%
510100	Social Security	7,889	8,931	6,800	8,275	3.1%
510200	SS - Medicare	1,845	2,091	1,600	1,938	0.7%
511100	Health Insurance	4,499	5,234	3,800	-	-%
511200	Dental Insurance	254	276	-	-	-%
511300	Vision Insurance	45	49	-	-	-%
512100	LT Disability	426	437	540	433	0.2%
512500	Life Insurance	211	219	215	219	0.1%
515000	Workers Compensation	1,163	6,060	6,060	7,464	2.8%
516000	Employee Screenings	248	500	400	900	0.3%
Personnel Total		150,458	177,241	139,215	161,246	60.4%
Operating						
521300	Outside Services	217	300	300	300	0.1%
527100	Maintenance - Buildings	2,718	25,966	24,500	2,000	0.7%
527200	Maintenance - Equipment	2,961	8,000	5,400	3,000	1.1%
527400	Property Insurance	1,852	1,910	1,910	2,260	0.8%
527500	Small Equipment	1,086	9,600	9,600	2,350	0.9%
527600	Materials	2,244	8,000	7,250	7,500	2.8%
527700	Office Supplies	20	100	75	100	0.0%
527750	Custodial Equipment and Suppli	-	300	300	300	0.1%
527800	Uniform/Clothing	1,076	2,540	2,100	2,490	0.9%
528500	Fuel And Lubricant	73	1,410	1,250	1,350	0.5%
530100	Utilities	2,274	3,250	3,180	3,250	1.2%
532500	Equipment Lease Purchase-renew	1,500	-	-	-	-%
542100	Communications	548	600	600	600	0.2%
545000	Other current expenses	83	-	-	-	-%
Operating Total		16,652	61,976	56,465	25,500	9.6%
Capital Outlay						
531600	Cap Outlay - Other Equipment	-	-	-	80,000	30.0%
531700	Cap Outlay - Buildings	-	150,000	100,000	-	-%
Capital Outlay Total		-	150,000	100,000	80,000	30.0%
		\$ 167,110	\$ 389,217	\$ 295,680	\$ 266,746	100.0%

OPERATION SERVICES PARKS & RECREATION OAK CEMETERY - 62020101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Sexton	34	1	1	1	1
Maintenance Person	32	2	2	2	2
Part-Time Laborer (Note 1)	30	1	1	1	-
EMPLOYEE POSITIONS		4	4	4	3

Note 1: (1) Part-Time Laborer position eliminated in FY26.

Funding Allocation:

100% General Fund

OPERATION SERVICES PARKS & RECREATION COMMUNITY CENTERS - 62040101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 85,100	\$ 126,716	\$ 86,500	\$ 109,229	58.2%
500005	Salaries - Misc Sick Pay	921	-	900	-	-%
500015	Salaries - Misc Vacation	2,567	-	2,300	-	-%
500020	Salaries - Misc Other Timeoff	273	-	400	-	-%
501000	Overtime Pay - Misc	-	200	125	200	0.1%
502000	Premium Pay - Misc	2,604	2,600	2,600	2,600	1.4%
503000	Longevity Pay - Misc	241	240	245	240	0.1%
505000	Holiday Pay - Misc	3,438	-	4,400	-	-%
506000	Retirement - Misc	5,054	5,750	5,700	5,941	3.2%
510100	Social Security	5,633	7,748	5,600	7,808	4.2%
510200	SS - Medicare	1,317	1,814	1,350	1,829	1.0%
511100	Health Insurance	13,318	14,263	14,150	18,389	9.8%
511200	Dental Insurance	827	826	820	826	0.4%
511300	Vision Insurance	142	143	143	143	0.1%
512100	LT Disability	331	332	375	303	0.2%
512500	Life Insurance	144	146	145	146	0.1%
515000	Workers Compensation	894	4,622	4,622	5,622	3.0%
516000	Employee Screenings	38	500	100	530	0.3%
Personnel Total		122,842	165,900	130,475	153,806	82.0%
Operating						
521300	Outside Services	1,095	1,500	1,330	1,500	0.8%
527100	Maintenance - Buildings	5,845	29,500	24,500	4,500	2.4%
527200	Maintenance - Equipment	-	500	225	500	0.3%
527500	Small Equipment	487	1,000	950	1,560	0.8%
527600	Materials	73	500	280	500	0.3%
527700	Office Supplies	53	100	100	100	0.1%
527750	Custodial Equipment and Suppli	2,664	2,900	2,900	3,160	1.7%
527800	Uniform/Clothing	-	250	225	250	0.1%
530100	Utilities	15,963	24,500	21,500	21,750	11.6%
Operating Total		26,180	60,750	52,010	33,820	18.0%
		\$ 149,022	\$ 226,650	\$ 182,485	\$ 187,626	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Records Coordinator (Note 1)	35	1	1	-	-
Recreation Attendant (Note 1)	32	-	-	1	1
Reservationist	32	1	1	1	1
Part Time Laborer	30	1.5	1.5	1.5	1.5
EMPLOYEE POSITIONS		3.5	3.5	3.5	3.5

Note 1: (1) Records Coordinator, grade 35, was retitled and regraded to Recreation Attendant, grade 32, in FY25.

Funding Allocation:

100% General Fund

OPERATION SERVICES PARKS & RECREATION AQUATICS - 62050101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 25,976	\$ 85,237	\$ 62,000	\$ 69,535	34.7%
501000	Overtime Pay - Misc	1,840	3,920	2,924	1,240	0.6%
502000	Premium Pay - Misc	-	1,500	-	1,500	0.7%
505000	Holiday Pay - Misc	-	-	931	1,950	1.0%
510100	Social Security	1,725	5,315	3,750	5,884	2.9%
510200	SS - Medicare	403	1,271	900	1,404	0.7%
515000	Workers Compensation	1,323	7,585	7,585	9,290	4.6%
516000	Employee Screenings	1,003	1,500	1,500	3,510	1.8%
Personnel Total		32,270	106,328	79,590	94,313	47.1%
Operating						
521300	Outside Services	77	540	275	540	0.3%
527100	Maintenance - Buildings	27,548	46,353	38,000	31,000	15.5%
527200	Maintenance - Equipment	236	500	275	500	0.2%
527300	Rental / Op Lease - Buildings	279	-	-	-	-%
527400	Property Insurance	738	760	883	1,013	0.5%
527500	Small Equipment	3,492	5,000	4,200	5,000	2.5%
527600	Materials	23,484	27,200	27,200	29,200	14.6%
527700	Office Supplies	-	100	80	100	0.0%
527750	Custodial Equipment and Suppli	-	1,250	950	1,250	0.6%
527800	Uniform/Clothing	-	850	-	850	0.4%
530100	Utilities	17,238	32,500	30,000	36,000	18.0%
545000	Other current expenses	130	195	195	550	0.3%
Operating Total		73,222	115,248	102,058	106,003	52.9%
Capital Outlay						
520200	Construction Contracts	3,632,895	-	-	-	-%
Capital Outlay Total		3,632,895	-	-	-	-%
		\$ 3,738,387	\$ 221,576	\$ 181,648	\$ 200,316	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Seasonal Manager	A04	0.25	0.25	0.25	0.25
Seasonal Assistant Manager	A03	0.3	0.3	0.3	0.3
Seasonal Head Lifeguard	A02	0.65	0.65	0.65	0.65
Seasonal Cashier	A01	0	0	0	0
Seasonal Lifeguards	A01	2.00	2.00	2.00	2.00
EMPLOYEE POSITIONS		3.45	3.45	3.45	3.45

Funding Allocation:

100% General Fund

OPERATION SERVICES PARKS & RECREATION RIVERFRONT/DOWNTOWN MAINTENANCE - 62060101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 149,137	\$ 298,122	\$ 210,300	\$ 281,538	50.3%
500005	Salaries - Misc Sick Pay	4,474	-	4,900	-	-%
500015	Salaries - Misc Vacation	4,151	-	9,600	-	-%
500020	Salaries - Misc Other Timeoff	409	-	635	-	-%
500530	Salaries - Standby/Callout	-	-	100	-	-%
501000	Overtime Pay - Misc	865	1,000	1,000	800	0.1%
503000	Longevity Pay - Misc	212	301	355	482	0.1%
505000	Holiday Pay - Misc	4,283	-	9,200	-	-%
506000	Retirement - Misc	8,318	13,751	13,000	15,712	2.8%
510100	Social Security	9,614	17,833	14,600	16,666	3.0%
510200	SS - Medicare	2,248	4,176	3,400	3,903	0.7%
511100	Health Insurance	13,932	49,399	21,800	31,804	5.7%
511200	Dental Insurance	1,657	3,301	2,100	1,927	0.3%
511300	Vision Insurance	281	560	350	331	0.1%
512100	LT Disability	532	929	810	696	0.1%
512500	Life Insurance	258	438	340	365	0.1%
515000	Workers Compensation	1,664	13,244	13,244	16,761	3.0%
516000	Employee Screenings	524	600	600	990	0.2%
Personnel Total		202,559	403,654	306,334	371,975	66.5%
Operating						
521300	Outside Services	81,362	1,560	1,560	1,560	0.3%
527100	Maintenance - Buildings	134,852	208,677	219,500	36,000	6.4%
527200	Maintenance - Equipment	2,684	6,500	6,500	6,500	1.2%
527400	Property Insurance	(1,499)	23,620	23,620	33,417	6.0%
527500	Small Equipment	10,179	7,450	5,850	5,700	1.0%
527600	Materials	7,151	20,400	15,250	14,850	2.7%
527700	Office Supplies	104	100	100	100	0.0%
527750	Custodial Equipment and Suppli	628	3,000	2,750	2,850	0.5%
527800	Uniform/Clothing	1,607	3,970	3,150	3,680	0.7%
528500	Fuel And Lubricant	2,495	3,800	3,780	4,090	0.7%
530100	Utilities	51,093	65,000	60,000	60,000	10.7%
532500	Equipment Lease Purchase-renew	2,911	-	-	-	-%
542100	Communications	397	660	660	660	0.1%
545000	Other current expenses	21	-	-	-	-%
560000	Program Expense	8,711	71,000	25,625	15,000	2.7%
564000	Ross Pendergraft Park	1,106	3,000	1,850	3,000	0.5%
Operating Total		303,802	418,737	370,195	187,407	33.5%
Capital Outlay						
520100	Arch / Engineering Services	11,672	-	-	-	-%
520200	Construction Contracts	377,527	-	-	-	-%
531600	Cap Outlay - Other Equipment	-	22,000	20,020	-	-%
Capital Outlay Total		389,199	22,000	20,020	-	-%
		\$ 895,560	\$ 844,391	\$ 696,549	\$ 559,382	100.0%

OPERATION SERVICES PARKS & RECREATION RIVERFRONT/DOWNTOWN MAINTENANCE - 62060101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Maintenance Person (Note1)	32	4	4	6	6
Part Time Laborer (Note 1 & 2)	30	1.5	1.5	2	1.5
Seasonal Laborer	30	0.4	0.4	0.4	0.4
EMPLOYEE POSITIONS		5.9	5.9	8.4	7.9

Note 1: 2 FTE Maintenance Persons and .5 FTE Part-Time Laborer were added in FY25 per Ordinance No. 2-25.

Note 2: (.5) Part Time Labor position eliminated in FY26.

Funding Allocation:

100% General Fund

OPERATION SERVICES PARKS & RECREATION 1/8% SALES AND USE TAX - 62081122

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
544400	Admin and Service Fees	\$ 330	\$ 750	\$ 750	\$ 750	0.0%
Operating Total		330	750	750	750	0.0%
Capital Outlay						
520100	Arch / Engineering Services	694,464	531,696	530,000	500,000	6.8%
520105	Design Other	545	4,000	1,500	4,000	0.1%
520200	Construction Contracts	4,834,789	10,452,707	10,452,707	6,860,250	93.1%
Capital Outlay Total		5,529,798	10,988,403	10,984,207	7,364,250	100.0%
		\$ 5,530,128	\$ 10,989,153	\$ 10,984,957	\$ 7,365,000	100.0%

Funding Allocation:

100% Parks SUT

**Convention
Center (1115)**

**FORT SMITH CONVENTION CENTER
OVG360 VENUE MANAGEMENT
Fiscal Year 2026 (Jan 1 - Dec 31)
INCOME STATEMENT**

	Budget FY26	BUDGET FY25	FY26 BUDGET vs FY25 BUDGET VARIANCE FAV/(UNFAV)		2024 ACTUAL	FY26 BUDGET to FY24 ACTUALS VARIANCE FAV/(UNFAV)
# OF EVENTS	109	120	(11)		0	109
ATTENDANCE	80,625	81,180	(555)		0	80,625
DIRECT EVENT REVENUE						
GROSS TICKET REVENUE	0	56,000	(56,000)	-100.00%	0	0
RENTAL REVENUE	618,369	564,086	54,283	9.62%	432,760	185,609
SERVICE FEE REVENUE	149,317	122,647	26,670	0.00%	138,656	10,661
TOTAL DIRECT EVENT REVENUE	767,686	742,733	24,953	3.36%	571,416	196,270
ANCILLARY REVENUE						
SERVICE REVENUE	36,000	32,782	3,218	0.00%	1,442	34,558
FOOD AND BEVERAGE REVENUE	965,375	904,344	61,031	6.75%	677,219	288,156
AUDIO-VISUAL REVENUE	72,800	40,800	32,000	0.00%	4,573	68,227
PARKING REVENUE	29,000	45,000	(16,000)	0.00%	0	29,000
DECORATOR SERVICES REVENUE	0	0	0	0.00%	0	-
TICKETING, FACILITY FEES, MERCHANDISE	0	0	0	0.00%	66,665	(66,665)
TOTAL ANCILLARY REVENUE	1,103,175	1,022,926	80,249	7.85%	749,899	353,276
TOTAL EVENT REVENUE	1,870,861	1,765,658	105,202	5.96%	1,321,315	549,546
OTHER REVENUE	0	0	0	0.00%	0	0
SPONSORSHIP	225,000	80,000	145,000	0.00%	0	225,000
TOTAL GROSS REVENUE	2,095,861	1,845,658	250,202	13.56%	1,321,315	774,546
EVENT EXPENSE					0	379,987
SERVICE EXPENSE	(262,864)	(292,273)	29,409	0.00%	(186,106)	(76,758)
FOOD & BEVERAGE EXPENSE	(474,468)	(439,453)	(35,015)	7.97%	(249,322)	(225,146)
AUDIO-VISUAL EXPENSE	(18,200)	(10,125)	(8,075)	0.00%	(800)	(17,400)
PARKING EXPENSE	(1,620)	(2,340)	720	0.00%	0	(1,620)
DECORATOR SERVICES EXPENSE	0	0	0	0.00%	(92)	92
TICKETING, FACILITY FEES, MERCHANDISE	0	0	0	0.00%	(17,258)	17,258
TOTAL EVENT EXPENSE	(757,151)	(744,191)	(12,960)	1.74%	(453,578)	(303,573)
TOTAL EVENT INCOME	1,338,710	1,101,467	237,242	21.54%	867,737	470,973

INDIRECT EXPENSES

EXECUTIVE	179,107	147,065	32,042	21.79%	96,824	82,283
FINANCE	118,220	113,779	4,441	3.90%	146,360	(28,140)
MARKETING & SALES	335,034	253,797	81,237	32.01%	216,127	118,907
EVENTS	5,000	103,730	(98,730)	-95.18%	69,399	(64,399)
THEATER	0	0	0	-100.00%	0	0
FOOD & BEVERAGE	255,526	167,754	87,772	52.32%	207,110	48,416
OPERATIONS	420,565	513,198	(92,633)	-18.05%	341,307	79,258
OVERHEAD	819,649	730,537	89,112	12.20%	602,946	216,703
TOTAL INDIRECT EXPENSES	2,133,102	2,029,862	103,240	5.09%	1,680,073	453,029
NET INCOME	(794,392)	(928,395)	134,003	-14.43%	(812,336)	17,944



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A blue Heil 849 solid waste truck is shown from a front-three-quarter view. The truck has a large black grille, a silver exhaust stack, and a red "HEIL" logo on the side. The number "849" is visible on the front fender. The truck is parked in front of a brick building. A dark blue hexagonal overlay is positioned in the lower-left foreground, containing the text "Solid Waste".

Solid Waste



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Solid Waste Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
63012104 Administration	\$ 899,494	\$ 1,276,411	\$ 1,384,427	\$ 1,032,963	\$ (122,305)
Personnel	648,044	785,568	735,274	792,081	(97,177)
Operating	251,450	490,843	519,153	170,882	(95,128)
Capital Outlay	-	-	130,000	70,000	70,000
63022104 Residential Collections	3,121,374	3,516,908	3,283,091	3,554,564	(109,227)
Personnel	2,007,319	2,256,998	2,220,691	2,249,589	37,208
Operating	928,579	1,119,910	922,400	1,129,975	(81,435)
Capital Outlay	185,476	140,000	140,000	175,000	(65,000)
63032104 Commercial Collections	1,343,302	1,613,790	1,509,553	1,694,775	60,094
Personnel	734,893	815,187	771,063	777,555	(21,935)
Operating	477,279	552,660	513,490	642,820	32,630
Capital Outlay	131,130	245,943	225,000	274,400	49,399
63042104 Fleet and Grounds Maintenance	1,379,878	1,623,327	1,590,275	1,615,412	(26,789)
Personnel	865,172	1,028,917	1,030,365	975,057	(32,734)
Operating	514,706	594,410	559,910	640,355	5,945
63052104 Solid Waste Landfill	4,942,131	6,134,399	5,975,835	6,175,975	68,784
Personnel	1,213,076	1,459,984	1,402,908	1,438,359	4,808
Operating	3,729,055	4,674,415	4,572,927	4,737,616	63,976
63072104 Industrial Collection	1,023,917	1,386,713	1,284,157	1,417,660	30,987
Personnel	620,275	717,521	690,057	708,148	(3,024)
Operating	403,642	669,191	594,100	660,112	(15,388)
Capital Outlay	-	1	-	49,400	49,399
63082104 Waste Reduction	347,291	590,962	418,987	591,817	(57,690)
Personnel	73,179	79,612	79,987	83,517	5,360
Operating	274,112	511,350	339,000	508,300	(63,050)
Grand Total	\$ 13,057,387	\$ 16,142,510	\$ 15,446,325	\$ 16,083,167	\$ (156,145)

OPERATION SERVICES SOLID WASTE ADMINISTRATION - 63012104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 410,552	\$ 557,948	\$ 492,000	\$ 604,358	58.5%
500005	Salaries - Misc Sick Pay	9,618	-	12,000	-	-%
500015	Salaries - Misc Vacation	39,712	-	14,000	-	-%
500020	Salaries - Misc Other Timeoff	1,177	-	1,400	-	-%
500025	Salaries - Misc Retire Payout	-	-	2,603	-	-%
500530	Salaries - Standby/Callout	43	-	400	400	0.0%
501000	Overtime Pay - Misc	10,472	18,000	10,000	10,000	1.0%
502000	Premium Pay - Misc	18,620	17,526	12,200	10,600	1.0%
503000	Longevity Pay - Misc	420	422	340	301	0.0%
505000	Holiday Pay - Misc	21,559	-	28,200	-	-%
506000	Retirement - Misc	34,744	42,528	40,800	43,313	4.2%
510100	Social Security	30,814	34,598	34,100	36,796	3.6%
510200	SS - Medicare	7,207	8,096	8,000	8,609	0.8%
511100	Health Insurance	35,987	64,623	39,500	57,040	5.5%
511200	Dental Insurance	2,168	3,580	2,300	2,482	0.2%
511300	Vision Insurance	425	666	440	486	0.0%
512100	LT Disability	2,003	2,473	2,450	2,139	0.2%
512500	Life Insurance	602	730	663	730	0.1%
513000	Other Pay - Car Allowance	5,693	7,200	7,200	7,200	0.7%
515000	Workers Compensation	16,113	26,178	26,178	6,877	0.7%
516000	Employee Screenings	114	1,000	500	750	0.1%
Personnel Total		648,043	785,568	735,274	792,081	76.7%
Operating						
521300	Outside Services	148,156	308,490	385,000	7,200	0.7%
527200	Maintenance - Equipment	25,085	19,500	25,803	30,000	2.9%
527350	Rental / Op Lease - Equipment	3,995	7,500	7,500	10,000	1.0%
527400	Property Insurance	3,256	3,320	3,320	4,432	0.4%
527500	Small Equipment	83	3,357	530	2,000	0.2%
527525	PC Purchase	1,370	3,000	-	8,000	0.8%
527550	PC Replacements	208	-	-	-	-%
527700	Office Supplies	7,274	7,500	7,500	8,500	0.8%
527750	Custodial Equipment and Suppli	2,767	2,000	1,200	2,000	0.2%
527800	Uniform/Clothing	705	500	200	1,500	0.1%
527900	Advertising & Printing	4,885	6,643	10,000	12,000	1.2%
528000	Postage or Freight	1,735	2,500	2,500	2,500	0.2%
528500	Fuel And Lubricant	520	2,500	800	2,000	0.2%
540100	Air Travel	1,220	4,000	1,000	3,000	0.3%
540200	Lodging	2,886	5,000	3,000	4,000	0.4%
540300	Other Travel	2,523	10,500	8,500	3,000	0.3%
541100	Conferences & Seminars	2,804	3,500	3,600	3,500	0.3%
541200	Training Materials	5,207	3,043	2,000	3,000	0.3%
541300	Dues & Subscriptions	1,931	1,500	1,200	5,000	0.5%
541500	Education Reimbursement	-	6,000	-	-	-%
542100	Communications	7,555	17,800	8,000	12,000	1.2%
543200	Software Licensing Fees	-	6,000	-	-	-%
543400	Computer Equipment & Software	61	62,000	47,000	47,000	4.6%
543410	Computer Equip/Software Maint	27,174	-	-	-	-%
545500	Taxes Licenses Permits	50	4,690	500	250	0.0%

OPERATION SERVICES SOLID WASTE ADMINISTRATION - 63012104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating Total		251,450	490,843	519,153	170,882	16.5%
Capital Outlay						
531300	Cap Outlay - Software	-	-	130,000	70,000	6.8%
Capital Outlay Total		-	-	130,000	70,000	6.8%
		\$ 899,493	\$ 1,276,411	\$ 1,384,427	\$ 1,032,963	100.0%

SINKING FUND CONTRIBUTION \$ 32,426

PLANNED PURCHASES 2026:

Replacing the current Truck and Dispatch and Routing Software. 200,000

Replacing the current Scale Operating System Software. 200,000

TOTAL PLANNED PURCHASES: \$ 400,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Solid Waste	51	1	1	1	1
Deputy Director (Note 4)	47	1	1	1	-
Manager	43	1	1	1	1
Administrative Coordinator	38	1	1	1	1
Senior Accounting Technician (Note 1)	36	1	1	-	-
Senior Customer Support Dispatcher (Note 1)	36	-	-	1	1
Senior Scalehouse Attendant	36	1	1	1	1
Accounting Technician (Note 2)	35	3	3	-	-
Customer Support Dispatcher (Note 2)	35	-	-	3	3
Part-Time Scalehouse Attendant (Note 3)	35	-	-	-	0.5
Scalehouse Attendant	35	2	2	2	2
EMPLOYEE POSITIONS		11	11	11	10.5

Note 1: (1) Senior Accounting Technician reclassified to Senior Customer Support Dispatcher in FY25.

Note 2: (3) Accounting Technicians reclassified to Customer Support Dispatchers in FY25.

Note 3: (1) Part-Time Scalehouse Attendant approved for FY26.

Note 4: (1) Deputy Director position eliminated in FY26.

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES

SOLID WASTE

RESIDENTIAL COLLECTIONS - 63022104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,203,849	\$ 1,531,449	\$ 1,345,000	\$ 1,614,570	45.4%
500005	Salaries - Misc Sick Pay	38,346	-	39,000	-	-%
500015	Salaries - Misc Vacation	84,260	-	77,000	-	-%
500020	Salaries - Misc Other Timeoff	4,822	-	4,800	-	-%
500030	Salaries-Misc Vacation Payout	2,707	-	1,323	-	-%
500530	Salaries - Standby/Callout	-	-	100	-	-%
501000	Overtime Pay - Misc	123,789	150,000	125,000	125,000	3.5%
502000	Premium Pay - Misc	3,294	3,620	1,600	2,376	0.1%
503000	Longevity Pay - Misc	2,877	3,311	3,200	3,791	0.1%
505000	Holiday Pay - Misc	84,900	-	95,000	-	-%
506000	Retirement - Misc	101,320	107,701	111,200	113,471	3.2%
510100	Social Security	92,816	91,320	95,200	95,627	2.7%
510200	SS - Medicare	21,707	21,367	22,300	22,377	0.6%
511100	Health Insurance	154,539	217,160	170,600	221,555	6.2%
511200	Dental Insurance	12,860	15,687	13,805	14,039	0.4%
511300	Vision Insurance	2,070	2,497	2,220	2,321	0.1%
512100	LT Disability	6,127	6,665	7,170	5,933	0.2%
512500	Life Insurance	2,162	2,409	2,360	2,482	0.1%
515000	Workers Compensation	60,252	98,812	98,813	21,047	0.6%
516000	Employee Screenings	4,622	5,000	5,000	5,000	0.1%
Personnel Total		2,007,319	2,256,998	2,220,691	2,249,589	63.3%
Operating						
527200	Maintenance - Equipment	366,336	500,000	497,250	500,000	14.1%
527350	Rental / Op Lease - Equipment	-	800	-	-	-%
527400	Property Insurance	107,903	100,250	100,250	97,975	2.8%
527500	Small Equipment	550	2,500	2,500	2,500	0.1%
527600	Materials	253	-	-	10,000	0.3%
527800	Uniform/Clothing	37,017	42,000	45,000	48,000	1.4%
528500	Fuel And Lubricant	241,390	300,000	240,000	250,000	7.0%
540100	Air Travel	2,007	-	-	2,500	0.1%
540200	Lodging	1,915	-	-	2,500	0.1%
540300	Other Travel	844	-	-	1,000	0.0%
541100	Conferences & Seminars	2,405	-	-	3,000	0.1%
541200	Training Materials	-	1,500	-	1,500	0.0%
541300	Dues & Subscriptions	1,123	2,000	900	1,500	0.0%
541500	Education Reimbursement	-	6,000	4,000	4,000	0.1%
542100	Communications	80,635	86,000	30,000	100,000	2.8%
543200	Software Licensing Fees	84,670	73,360	-	100,000	2.8%
544000	Claims Judgements	349	4,000	1,000	4,000	0.1%
545500	Taxes Licenses Permits	1,181	1,500	1,500	1,500	0.0%
Operating Total		928,578	1,119,910	922,400	1,129,975	31.8%
Capital Outlay						
531400	Cap Outlay - Refuse Carts	185,476	140,000	140,000	175,000	4.9%
Capital Outlay Total		185,476	140,000	140,000	175,000	4.9%
		\$ 3,121,373	\$ 3,516,908	\$ 3,283,091	\$ 3,554,564	100.0%

OPERATION SERVICES SOLID WASTE RESIDENTIAL COLLECTIONS - 63022104

SINKING FUND CONTRIBUTION \$ 874,361

PLANNED PURCHASES 2026:

Replacing Asset #50, 2005 Crain Carrier Rear Loader w/204,242 miles. 425,000

Replacing Asset #101, 2015 Crain Carrier Rear Loader w/106,000 miles. 425,000

Replacing Asset #56, 2013 Mack Automated Side Loader w/116,032 miles. 540,000

TOTAL PLANNED PURCHASES: \$ 1,390,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Residential Collection Manager	43	1	1	1	1
Supervisor (Note 1)	40	-	-	2	2
Foreperson (Note 1)	37	2	2	-	-
Collector	33	5	5	5	5
Equipment Operator	32-35	26	26	26	26
EMPLOYEE POSITIONS		34	34	34	34

Note 1: (2) Forepersons, grade 37, regraded and reclassified to Supervisor, grade 40 in FY25.

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES SOLID WASTE COMMERCIAL COLLECTIONS - 63032104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 441,655	\$ 568,795	\$ 466,200	\$ 545,318	32.2%
500005	Salaries - Misc Sick Pay	19,933	-	11,000	-	-%
500015	Salaries - Misc Vacation	33,077	-	30,000	-	-%
500020	Salaries - Misc Other Timeoff	1,744	-	1,900	-	-%
500030	Salaries-Misc Vacation Payout	-	-	4,481	-	-%
500530	Salaries - Standby/Callout	3,108	3,000	3,000	4,000	0.2%
501000	Overtime Pay - Misc	54,065	55,000	55,000	60,000	3.5%
502000	Premium Pay - Misc	-	-	1,900	2,598	0.2%
503000	Longevity Pay - Misc	1,064	1,264	1,200	1,445	0.1%
505000	Holiday Pay - Misc	27,539	-	30,000	-	-%
506000	Retirement - Misc	37,810	39,909	41,000	38,462	2.3%
510100	Social Security	35,194	34,142	35,500	32,725	1.9%
510200	SS - Medicare	8,231	7,989	8,300	7,656	0.5%
511100	Health Insurance	44,702	62,862	41,000	68,833	4.1%
511200	Dental Insurance	2,754	3,582	2,400	3,031	0.2%
511300	Vision Insurance	616	760	600	666	0.0%
512100	LT Disability	2,339	2,546	2,400	2,006	0.1%
512500	Life Insurance	792	876	720	803	0.0%
515000	Workers Compensation	19,546	31,962	31,962	7,512	0.4%
516000	Employee Screenings	724	2,500	2,500	2,500	0.1%
Personnel Total		734,893	815,187	771,063	777,555	45.9%
Operating						
527200	Maintenance - Equipment	167,310	226,161	275,000	250,000	14.8%
527400	Property Insurance	50,156	47,290	47,290	40,020	2.4%
527500	Small Equipment	1,351	3,309	3,500	2,500	0.1%
527600	Materials	5,793	2,000	3,000	3,000	0.2%
527800	Uniform/Clothing	8,130	14,400	13,500	13,500	0.8%
528500	Fuel And Lubricant	119,973	158,500	165,000	180,000	10.6%
540100	Air Travel	-	-	-	3,000	0.2%
540200	Lodging	-	-	-	3,500	0.2%
540300	Other Travel	-	-	-	1,500	0.1%
541100	Conferences & Seminars	-	-	-	3,000	0.2%
541200	Training Materials	-	-	-	1,500	0.1%
541300	Dues & Subscriptions	548	6,000	3,550	3,550	0.2%
542100	Communications	90,436	44,000	1,900	64,000	3.8%
543200	Software Licensing Fees	32,850	47,000	-	70,000	4.1%
544000	Claims Judgements	-	3,000	-	3,000	0.2%
545500	Taxes Licenses Permits	732	1,000	750	750	0.0%
Operating Total		477,279	552,660	513,490	642,820	37.9%
Capital Outlay						
531300	Cap Outlay - Software	-	1	-	49,400	2.9%
531500	Cap Outlay - Rear Load Contain	32,282	75,000	75,000	75,000	4.4%
531525	Cap Outlay - Front Load Contai	98,848	170,942	150,000	150,000	8.9%
Capital Outlay Total		131,130	245,943	225,000	274,400	16.2%
		\$ 1,343,302	\$ 1,613,790	\$ 1,509,553	\$ 1,694,775	100.0%

OPERATION SERVICES SOLID WASTE COMMERCIAL COLLECTIONS - 63032104

SINKING FUND CONTRIBUTION \$ 372,962

PLANNED PURCHASES 2026:

Replacing Asset #272, 2019 Front Loader w/155,565 miles. 530,000

TOTAL PLANNED PURCHASES: \$ 530,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Commercial/Industrial Manager	43	1	1	1	1
Supervisor	40	1	1	1	1
Equipment Operator (Note 1)	32-35	10	10	10	9
EMPLOYEE POSITIONS		12	12	12	11

Note 1: (1) Equipment Operator position eliminated in FY26.

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES **SOLID WASTE** **FLEET AND GROUNDS MAINTENANCE - 63042104**

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 545,345	\$ 731,426	\$ 632,000	\$ 700,362	43.4%
500005	Salaries - Misc Sick Pay	11,589	-	17,400	-	-%
500015	Salaries - Misc Vacation	30,593	-	40,100	-	-%
500020	Salaries - Misc Other Timeoff	2,136	-	2,500	-	-%
500530	Salaries - Standby/Callout	957	-	1,200	-	-%
501000	Overtime Pay - Misc	38,200	40,000	40,000	40,000	2.5%
502000	Premium Pay - Misc	3,335	2,724	4,000	2,757	0.2%
503000	Longevity Pay - Misc	977	1,082	1,100	1,262	0.1%
505000	Holiday Pay - Misc	30,575	-	37,400	-	-%
506000	Retirement - Misc	42,743	49,837	52,200	49,314	3.1%
510100	Social Security	39,103	43,520	43,600	39,983	2.5%
510200	SS - Medicare	9,145	10,184	10,200	9,357	0.6%
511100	Health Insurance	71,520	91,940	90,600	111,273	6.9%
511200	Dental Insurance	4,838	5,779	4,900	4,681	0.3%
511300	Vision Insurance	832	989	930	899	0.1%
512100	LT Disability	2,632	2,722	3,370	2,566	0.2%
512500	Life Insurance	892	949	1,100	1,022	0.1%
515000	Workers Compensation	28,425	46,565	46,565	9,981	0.6%
516000	Employee Screenings	1,335	1,200	1,200	1,600	0.1%
Personnel Total		865,172	1,028,917	1,030,365	975,057	60.4%
Operating						
527100	Maintenance - Buildings	125,457	160,000	150,000	175,000	10.8%
527200	Maintenance - Equipment	40,845	75,000	60,000	60,000	3.7%
527350	Rental / Op Lease - Equipment	5,513	8,000	3,000	10,000	0.6%
527400	Property Insurance	17,670	15,310	15,310	19,255	1.2%
527500	Small Equipment	29,431	20,000	20,000	30,000	1.9%
527600	Materials	7,963	9,000	9,000	9,000	0.6%
527750	Custodial Equipment and Suppli	43,120	45,000	45,000	55,000	3.4%
527800	Uniform/Clothing	16,473	20,000	20,000	24,000	1.5%
528500	Fuel And Lubricant	13,575	18,000	15,000	25,000	1.5%
530100	Utilities	194,992	200,000	200,000	200,000	12.4%
540100	Air Travel	-	-	-	2,000	0.1%
540200	Lodging	-	-	-	2,000	0.1%
540300	Other Travel	150	800	-	800	0.0%
541100	Conferences & Seminars	55	-	-	5,000	0.3%
541200	Training Materials	450	1,500	1,500	1,500	0.1%
541300	Dues & Subscriptions	9,163	14,400	14,400	14,400	0.9%
542100	Communications	5,058	5,500	5,500	5,900	0.4%
543200	Software Licensing Fees	4,099	1,000	1,000	1,000	0.1%
545500	Taxes Licenses Permits	692	900	200	500	0.0%
Operating Total		514,706	594,410	559,910	640,355	39.6%
		\$ 1,379,878	\$ 1,623,327	\$ 1,590,275	\$ 1,615,412	100.0%

OPERATION SERVICES SOLID WASTE FLEET AND GROUNDS MAINTENANCE - 63042104

SINKING FUND CONTRIBUTION \$ 123,896

PLANNED PURCHASES 2026:

No replacements -

TOTAL PLANNED PURCHASES: \$ -

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Fleet Maintenance Manager	43	1	1	1	1
Supervisor	40	1	1	1	1
Chief Mechanic	37	1	1	1	1
Fleet Coordinator (Note 1)	36	-	-	1	1
Accounting Tech (Note 1)	35	1	1	-	-
Heavy Equipment Mechanic (Note 2)	35	8	8	8	7
Senior Maintenance Person	34	1	1	1	1
Maintenance Person	32	2	2	2	2
Part Time Laborer (Note 2)	30	0.75	0.75	0.75	-
EMPLOYEE POSITIONS		15.75	15.75	15.75	14.00

Note 1: (1) Accounting Tech, Grade 37, reclassified and regraded to (1) Fleet Coordinator, Grade 36 in FY25.

Note 2: (1) Heavy Equipment Mechanic position and (0.75) Part Time Laborer positions eliminated in FY26.

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES

SOLID WASTE

SOLID WASTE LANDFILL - 63052104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 668,421	\$ 938,440	\$ 821,000	\$ 935,403	15.1%
500005	Salaries - Misc Sick Pay	15,968	-	24,000	-	-%
500015	Salaries - Misc Vacation	37,112	-	42,500	-	-%
500020	Salaries - Misc Other Timeoff	2,108	-	2,900	-	-%
500530	Salaries - Standby/Callout	21	-	100	-	-%
501000	Overtime Pay - Misc	147,299	100,000	108,000	150,000	2.4%
502000	Premium Pay - Misc	3,037	3,000	2,550	3,000	0.0%
503000	Longevity Pay - Misc	1,169	1,324	1,200	1,084	0.0%
505000	Holiday Pay - Misc	37,991	-	50,000	-	-%
506000	Retirement - Misc	59,683	66,000	70,900	65,774	1.1%
510100	Social Security	54,057	54,790	59,500	53,679	0.9%
510200	SS - Medicare	12,642	12,822	14,000	12,562	0.2%
511100	Health Insurance	125,435	206,258	134,800	183,102	3.0%
511200	Dental Insurance	8,090	12,106	9,000	9,081	0.1%
511300	Vision Insurance	1,377	2,064	1,500	1,553	0.0%
512100	LT Disability	3,367	4,216	4,100	3,104	0.1%
512500	Life Insurance	1,288	1,606	1,500	1,387	0.0%
515000	Workers Compensation	31,937	52,358	52,358	13,630	0.2%
516000	Employee Screenings	2,073	5,000	3,000	5,000	0.1%
Personnel Total		1,213,075	1,459,984	1,402,908	1,438,359	23.3%
Operating						
520300	Inspection and Testing	228,075	309,613	309,613	260,450	4.2%
521300	Outside Services	173,968	231,000	175,000	178,000	2.9%
527100	Maintenance - Buildings	102	-	-	-	-%
527200	Maintenance - Equipment	987,928	1,416,925	1,421,924	1,400,000	22.7%
527350	Rental / Op Lease - Equipment	104,755	58,100	18,000	127,100	2.1%
527400	Property Insurance	107,553	94,090	94,090	108,966	1.8%
527500	Small Equipment	5,430	8,000	10,000	15,000	0.2%
527600	Materials	159,943	319,688	319,000	223,000	3.6%
527800	Uniform/Clothing	19,624	43,500	26,000	35,000	0.6%
527900	Advertising & Printing	157	-	-	-	-%
528500	Fuel And Lubricant	379,366	494,000	400,000	494,000	8.0%
540100	Air Travel	2,443	-	-	2,500	0.0%
540200	Lodging	4,307	-	-	3,000	0.0%
540300	Other Travel	1,944	1,500	1,500	3,000	0.0%
541100	Conferences & Seminars	4,634	2,000	-	4,000	0.1%
541200	Training Materials	9,127	12,000	12,000	12,000	0.2%
541300	Dues & Subscriptions	790	1,500	1,500	1,500	0.0%
542100	Communications	98,035	37,500	37,500	112,500	1.8%
543150	Bank Fees	28,123	25,000	29,000	30,000	0.5%
543400	Computer Equipment & Software	-	10,000	200	10,000	0.2%
543410	Computer Equip/Software Maint	-	-	-	-	-%
545500	Taxes Licenses Permits	17,615	10,000	17,600	17,600	0.3%
545550	Landfill Fees	1,395,136	1,600,000	1,700,000	1,700,000	27.5%
Operating Total		3,729,055	4,674,416	4,572,927	4,737,616	76.7%
		\$ 4,942,130	\$ 6,134,400	\$ 5,975,835	\$ 6,175,975	100.0%

OPERATION SERVICES SOLID WASTE SOLID WASTE LANDFILL - 63052104

SINKING FUND CONTRIBUTION \$ 1,868,895

PLANNED PURCHASES 2026:

Replacing Asset #4161, 2022 John Deere 950k Bulldozer w/4,379 hours. 1,200,000
 Replacing Asset #4054, 2020 John Deere 350G LC Excavator w/7,158 hours. 750,000
 Replacing Asset #4049, 2019 CAT 262D3 Skid Loader w/3,107 hours. 105,000
 Replacing Asset #971, 2006 GMC Pick Up Truck w/103,629 miles. 50,000

TOTAL PLANNED PURCHASES: \$ 2,105,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Landfill Services Manager	43	1	1	1	1
Supervisor (Note 1)	40	-	-	2	2
Foreperson (Note 1)	37	2	2	-	-
Equipment Operator (Note 2)	32-35	19	19	19	18
EMPLOYEE POSITIONS		22	22	22	21

Note 1: (2) Forepersons, Grade 37, reclassified and regraded to Supervisor, Grade 40 in FY25.

Note 2: (1) Equipment Operator position eliminated in FY26.

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES SOLID WASTE INDUSTRIAL COLLECTION - 63072104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 386,829	\$ 479,546	\$ 421,000	\$ 505,922	35.7%
500005	Salaries - Misc Sick Pay	8,371	-	14,500	-	-%
500015	Salaries - Misc Vacation	11,839	-	18,500	-	-%
500020	Salaries - Misc Other Timeoff	1,080	-	1,150	-	-%
501000	Overtime Pay - Misc	36,410	50,000	40,000	40,000	2.8%
502000	Premium Pay - Misc	1,571	2,510	650	1,600	0.1%
503000	Longevity Pay - Misc	433	602	610	1,084	0.1%
505000	Holiday Pay - Misc	21,118	-	24,000	-	-%
506000	Retirement - Misc	30,699	34,353	34,300	35,498	2.5%
510100	Social Security	27,667	28,587	29,000	29,419	2.1%
510200	SS - Medicare	6,471	6,691	6,800	6,885	0.5%
511100	Health Insurance	59,279	72,812	58,500	72,705	5.1%
511200	Dental Insurance	4,309	4,951	3,700	3,303	0.2%
511300	Vision Insurance	780	891	710	666	0.0%
512100	LT Disability	1,845	1,891	2,000	1,541	0.1%
512500	Life Insurance	696	730	680	657	0.0%
515000	Workers Compensation	19,523	31,957	31,957	6,868	0.5%
516000	Employee Screenings	1,355	2,000	2,000	2,000	0.1%
Personnel Total		620,275	717,521	690,057	708,148	50.0%
Operating						
527200	Maintenance - Equipment	121,652	160,000	160,000	160,000	11.3%
527400	Property Insurance	45,217	46,150	46,150	30,112	2.1%
527500	Small Equipment	614	1,191	1,700	2,000	0.1%
527600	Materials	447	1,000	500	500	0.0%
527660	Containers	65,987	251,000	205,000	205,000	14.5%
527800	Uniform/Clothing	11,317	17,000	20,000	20,000	1.4%
528500	Fuel And Lubricant	110,446	160,000	160,000	160,000	11.3%
542100	Communications	46,350	30,000	-	80,000	5.6%
544000	Claims Judgements	-	1,500	-	1,500	0.1%
545500	Taxes Licenses Permits	1,611	1,350	750	1,000	0.1%
Operating Total		403,641	669,191	594,100	660,112	46.6%
Capital Outlay						
531300	Cap Outlay - Software	-	1	-	49,400	3.5%
Capital Outlay Total		-	1	-	49,400	3.5%
		\$ 1,023,916	\$ 1,386,713	\$ 1,284,157	\$ 1,417,660	100.0%

OPERATION SERVICES SOLID WASTE INDUSTRIAL COLLECTION - 63072104

SINKING FUND CONTRIBUTION \$ 261,243

PLANNED PURCHASES 2026:

Replacing Asset #85, 2013 Roll Off Truck w/271,997 miles. 325,000

Replacing Compactors 66,000

TOTAL PLANNED PURCHASES: \$ 391,000

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Container Technician	35	1	1	1	1
Equipment Operator	32-35	10	10	10	10
EMPLOYEE POSITIONS		11	11	11	11

Funding Allocation:

100% Solid Waste Operating Fund

OPERATION SERVICES

SOLID WASTE

WASTE REDUCTION - 63082104

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 42,087	\$ 49,459	\$ 46,700	\$ 51,147	8.6%
500005	Salaries - Misc Sick Pay	1,008	-	180	-	-%
500015	Salaries - Misc Vacation	1,309	-	600	-	-%
500020	Salaries - Misc Other Timeoff	55	-	200	-	-%
502000	Premium Pay - Misc	3,250	3,374	3,415	3,492	0.6%
505000	Holiday Pay - Misc	1,972	-	2,500	-	-%
506000	Retirement - Misc	3,250	3,699	3,650	3,825	0.6%
510100	Social Security	2,903	3,094	3,040	3,134	0.5%
510200	SS - Medicare	679	724	803	734	0.1%
511100	Health Insurance	13,829	14,903	14,600	19,212	3.2%
511200	Dental Insurance	555	550	810	825	0.1%
511300	Vision Insurance	94	94	92	94	0.0%
512100	LT Disability	201	200	233	188	0.0%
512500	Life Insurance	72	73	71	73	0.0%
515000	Workers Compensation	1,876	2,942	2,943	643	0.1%
516000	Employee Screenings	38	500	150	150	0.0%
Personnel Total		73,178	79,612	79,987	83,517	14.1%
Operating						
521300	Outside Services	59,105	250,000	250,000	250,000	42.2%
527550	PC Replacements	-	2,000	-	-	-%
527600	Materials	9,357	7,500	6,000	8,000	1.4%
527660	Containers	161,090	206,000	40,000	200,000	33.8%
527800	Uniform / Clothing	143	250	-	150	0.0%
527900	Advertising & Printing	20,534	20,000	20,000	22,000	3.7%
528000	Postage or Freight	17,889	20,000	20,000	22,000	3.7%
528500	Fuel And Lubricant	-	-	-	-	-%
540100	Air Travel	528	-	-	800	0.1%
540200	Lodging	1,239	400	400	1,500	0.3%
540300	Other Travel	534	1,000	300	600	0.1%
541100	Conferences and Seminars	1,428	700	500	1,200	0.2%
541300	Dues and Subscriptions	730	500	-	250	0.0%
542100	Communications	1,535	1,800	1,800	1,800	0.3%
543200	Software Licensing Fees	-	1,200	-	-	-%
Operating Total		274,112	511,350	339,000	508,300	85.9%
		\$ 347,290	\$ 590,962	\$ 418,987	\$ 591,817	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Education Coordinator	38	1	1	1	1
EMPLOYEE POSITIONS		1	1	1	1

Funding Allocation:

100% Solid Waste Operating Fund



Transit



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Transit Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
01016550 Transit	\$ 3,160,900	\$ 7,958,651	\$ 7,778,583	\$ 4,825,060	\$ 106,633
Personnel	2,193,366	2,447,465	2,432,016	2,560,750	161,353
Operating	782,577	891,148	1,083,444	720,310	(241,720)
Capital Outlay	184,957	4,620,038	4,263,123	1,544,000	187,000
Grand Total	\$ 3,160,900	\$ 7,958,651	\$ 7,778,583	\$ 4,825,060	\$ 106,633

OPERATIONS SERVICES TRANSIT - 01016550

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 1,307,059	\$ 1,723,035	\$ 1,460,000	\$ 1,738,272	36.0%
500005	Salaries - Misc Sick Pay	52,189	-	51,000	-	-%
500015	Salaries - Misc Vacation	102,218	-	82,000	-	-%
500020	Salaries - Misc Other Timeoff	4,824	-	6,100	-	-%
500025	Salaries - Misc Retire Payout	-	70,020	55,000	85,229	1.8%
500030	Salaries-Misc Vacation Payout	80	-	3,700	-	-%
500530	Salaries - Standby/Callout	8,045	-	8,900	9,000	0.2%
501000	Overtime Pay - Misc	173,197	130,000	155,000	145,000	3.0%
502000	Premium Pay - Misc	9,551	8,612	11,255	12,509	0.3%
503000	Longevity Pay - Misc	4,330	5,056	4,100	4,573	0.1%
504000	Allowances - Misc	7	2,020	100	-	-%
505000	Holiday Pay - Misc	72,897	-	90,300	-	-%
506000	Retirement - Misc	114,397	123,221	132,500	122,776	2.5%
510100	Social Security	103,979	102,663	113,000	100,382	2.1%
510200	SS - Medicare	24,318	24,023	26,400	23,487	0.5%
511100	Health Insurance	167,608	209,025	183,800	270,191	5.6%
511200	Dental Insurance	13,460	14,864	13,300	14,587	0.3%
511300	Vision Insurance	2,154	2,419	2,200	2,411	0.0%
512100	LT Disability	6,573	6,937	7,500	6,258	0.1%
512500	Life Insurance	2,236	2,409	2,300	2,482	0.1%
513000	Other Pay - Car Allowance	7,174	7,200	7,200	7,200	0.1%
515000	Workers Compensation	10,979	10,961	10,961	10,993	0.2%
516000	Employee Screenings	6,091	5,000	5,400	5,400	0.1%
Personnel Total		2,193,366	2,447,465	2,432,016	2,560,750	53.1%
Operating						
521100	Consulting Services	11,834	50,000	78,125	45,000	0.9%
521200	Auditing & Accounting Fees	-	2,000	-	12,000	0.2%
521300	Outside Services	7,920	4,500	4,500	1,800	0.0%
527100	Maintenance - Buildings	138,775	123,961	139,000	43,800	0.9%
527200	Maintenance - Equipment	141,788	145,157	181,134	129,000	2.7%
527350	Rental / Op Lease - Equipment	4,289	4,500	4,300	4,200	0.1%
527400	Property Insurance	90,325	86,530	86,530	79,860	1.7%
527500	Small Equipment	34,676	42,000	42,000	13,500	0.3%
527550	PC Replacements	97	-	-	-	-%
527600	Materials	2,015	4,000	3,500	1,250	0.0%
527700	Office Supplies	5,518	6,500	6,000	4,500	0.1%
527750	Custodial Equipment & Supplies	12,098	14,000	13,000	10,000	0.2%
527800	Uniform/Clothing	13,180	14,000	19,550	14,200	0.3%
527900	Advertising & Printing	3,158	4,500	4,500	3,750	0.1%
528000	Postage or Freight	312	500	500	250	0.0%
528500	Fuel And Lubricant	188,797	170,000	196,500	156,200	3.2%
530100	Utilities	49,210	65,000	52,350	65,500	1.4%
540100	Air Travel	676	500	805	-	-%
540200	Lodging	3,713	4,000	4,000	-	-%
540300	Other Travel	583	2,500	2,500	-	-%
541100	Conferences & Seminars	5,095	2,000	2,000	-	-%
541300	Dues & Subscriptions	2,807	3,000	2,500	3,000	0.1%
541500	Education Reimbursement	-	1,000	-	4,000	0.1%
542100	Communications	16,707	18,500	16,650	20,000	0.4%

OPERATIONS SERVICES TRANSIT - 01016550

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
543200	Software Licensing Fees	45,821	71,000	71,000	106,000	2.2%
543400	Computer Equipment & Software	1,753	-	-	-	-%
545000	Other current expenses	-	49,000	150,000	-	-%
545500	Taxes Licenses Permits	1,429	2,500	2,500	2,500	0.1%
Operating Total		782,576	891,148	1,083,444	720,310	14.9%
Capital Outlay						
531000	Cap Outlay - Land	-	125,000	-	125,000	2.6%
531100	Cap Outlay - Vehicles	40,580	1,290,208	1,185,208	895,000	18.5%
531200	Cap Outlay - Heavy Equipment	67,103	17,000	15,085	11,000	0.2%
531300	Cap Outlay - Software	35,678	10,000	10,000	480,000	9.9%
531600	Cap Outlay - Other Equipment	-	100,000	100,000	33,000	0.7%
531750	Cap Outlay - Improvements Other	41,596	3,077,830	2,952,830	-	-%
Capital Outlay Total		184,957	4,620,038	4,263,123	1,544,000	32.0%
		\$ 3,160,899	\$ 7,958,651	\$ 7,778,583	\$ 4,825,060	100.0%

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Director of Transit	51	1	1	1	1
Transit Superintendent (Note 1)	44	1	1	-	-
Transit Program Specialist (Note 2)	42	-	-	2	2
Driver Supervisor	40	1	1	1	1
Mechanic Supervisor	40	1	1	1	1
Transit Coordinator (Note 2 & 3)	39	1	1	1	1
Civil Rights Officer (Note 2 & 4)	37	1	1	1	1
Chief Safety Officer	36	1	1	1	1
Driver Leadperson (Note 4)	35	2	2	1	1
Heavy Equipment Mechanic	35	2	2	2	2
Dispatcher	34-35	2	2	2	2
Driver	34-35	20	20	20	20
Senior Clerk II (Note 3)	34	1	1	-	-
Maintenance Person - CDL	33	1	1	1	1
EMPLOYEE POSITIONS		35	35	34	34

Note: Transit receives federal reimbursement for Personnel and Operating costs at 50% and capital at 80% including maintenance of revenue vehicles and maintenance salaries.

Note 1: (1) Superintendent position eliminated in FY25.

Note 2: (1) Transit Coordinator, grade 39, and (1) Civil Rights Officer, grade 37, retitled and regraded to Transit Program Specialist, grade 42 in FY25.

Note 3: (1) Senior Clerk II, grade 34, retitled and regraded to Transit Coordinator grade 39 in FY25.

Note 4: Regrade/reclass (1) Driver Leadperson to Civil Rights Officer, grade 37 in FY25.

Funding Allocation:

100% General Fund



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Miss Laura's Museum



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Miss Laura's Museum Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
11140101					
Miss Laura's Museum	\$ -	\$ 674,655	\$ 692,250	\$ 233,742	\$ 233,742
Personnel	-	96,414	121,431	114,713	114,713
Operating	-	268,241	260,819	119,029	119,029
Capital Outlay	-	310,000	310,000	-	-
Grand Total	\$ -	\$ 674,655	\$ 692,250	\$ 233,742	\$ 233,742

OPERATIONS SERVICES

MISS LAURA'S MUSEUM - 11140101

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ -	\$ 79,934	\$ 96,500	\$ 92,819	39.7%
500005	Salaries - Misc Sick Pay	-	-	700	-	-%
500020	Salaries - Misc Other Timeoff	-	-	400	-	-%
501000	Overtime Pay - Misc	-	3,400	3,400	2,000	0.9%
504000	Allowances - Misc	-	540	850	540	0.2%
505000	Holiday Pay - Misc	-	-	2,400	-	-%
506000	Retirement - Misc	-	2,889	3,400	3,579	1.5%
510100	Social Security	-	155	6,100	5,962	2.6%
510200	SS - Medicare	-	36	1,500	1,396	0.6%
511100	Health Insurance	-	9,200	5,100	6,748	2.9%
511200	Dental Insurance	-	-	550	550	0.2%
511300	Vision Insurance	-	-	100	94	0.0%
512100	LT Disability	-	-	200	150	0.1%
512500	Life Insurance	-	-	70	73	0.0%
515000	Workers Compensation	-	10	11	482	0.2%
516000	Employee Screenings	-	250	150	320	0.1%
Personnel Total		-	96,414	121,431	114,713	49.1%
Operating						
521300	Outside Services	-	-	-	1,100	0.5%
527100	Maintenance - Buildings	-	194,192	194,192	39,983	17.1%
527350	Rental / Op Lease - Equipment	-	5,800	5,800	4,500	1.9%
527400	Property Insurance	-	5,000	6,500	6,676	2.9%
527500	Small Equipment	-	900	-	-	-%
527600	Materials	-	500	300	1,875	0.8%
527700	Office Supplies	-	5,000	1,500	1,500	0.6%
527750	Custodial Equipment & Supplies	-	3,583	800	1,700	0.7%
527800	Uniform/Clothing	-	1,500	750	-	-%
527900	Advertising & Printing	-	2,617	3,100	8,300	3.6%
528000	Postage or Freight	-	4,200	100	500	0.2%
530100	Utilities	-	10,000	10,000	10,000	4.3%
541100	Conferences & Seminars	-	1,000	-	-	-%
541200	Training Materials	-	-	-	100	0.0%
541300	Dues & Subscriptions	-	525	400	840	0.4%
542100	Communications	-	1,340	800	600	0.3%
543151	Credit Card Fees	-	800	800	800	0.3%
543200	Software Licensing Fees	-	2,207	1,700	145	0.1%
543400	Computer Equipment & Software	-	200	200	-	-%
544400	Admin Svc Fee/Collection Fee	-	4,977	4,977	-	-%
557400	Miss Laura's Gift Shop Exp	-	10,000	15,000	27,000	11.6%
557405	Miss Laura's Tours & Admission	-	-	-	5,000	2.1%
560000	Program Expense	-	7,000	7,000	3,000	1.3%
560500	Digital Marketing	-	3,350	3,350	1,100	0.5%
560509	Special Events	-	3,550	3,550	4,310	1.8%
Operating Total		-	268,241	260,819	119,029	50.9%
Capital Outlay						
531700	Cap Outlay - Buildings	-	310,000	310,000	-	-%
Capital Outlay Total		-	310,000	310,000	-	-%
		\$ -	\$ 674,655	\$ 692,250	\$ 233,742	100.0%

OPERATIONS SERVICES MISS LAURA'S MUSEUM - 11140101

SCHEDULE OF PERSONNEL	PAY GRADE	FY24	FY25	FY25	FY26
Museum Coordinator	38	-	-	1	1
Part-Time Tour Guide	30	-	-	1.5	1.5
EMPLOYEE POSITIONS		-	-	2.5	2.5

Note: Per Ordinance No. 131-24, the City of Fort Smith entered into an agreement with the Fort Smith Convention & Visitors Bureau to manage and operate Miss Laura's Museum. This agreement follows the move of the Fort Smith Convention & Visitors moving out of Miss Laura's and into their new offices on 524 Garrison Ave.

Funding Allocation:

100% General Fund



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A circular inset photograph shows three people playing pickleball on an outdoor court. In the foreground, a man in a white t-shirt and black shorts is in a ready stance, holding a paddle. In the background, two other players are visible across the net. The court is surrounded by a chain-link fence, and a green bench is on the right. The scene is set during the day with long shadows.

Health Community Services



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Health & Community Services Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
61010000					
Health Services	\$ 234,995	\$ 244,969	\$ 244,969	\$ 252,733	\$ 7,893
Operating	234,995	244,969	244,969	252,733	7,893
Grand Total	\$ 234,995	\$ 244,969	\$ 244,969	\$ 252,733	\$ 7,893



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HEALTH & COMMUNITY SERVICES

HEALTH SERVICES - 61010000

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
527100	Maintenance - Buildings	\$ 130,536	\$ 110,800	\$ 110,800	\$ 115,200	45.6%
527350	Rental / Op Lease - Equipment	2,188	12,360	12,360	12,360	4.9%
527400	Property Insurance	11,488	11,780	11,780	15,777	6.2%
527500	Small Equipment	5,602	5,710	5,710	5,710	2.3%
527600	Materials	772	1,119	1,119	1,276	0.5%
527700	Office Supplies	17,604	11,650	11,650	10,700	4.2%
527750	Custodial Equipment and Suppli	30,289	28,000	28,000	28,000	11.1%
527900	Advertising & Printing	-	300	300	300	0.1%
528000	Postage or Freight	1,550	2,760	2,760	2,760	1.1%
530100	Utilities	25,775	36,900	36,900	36,960	14.6%
541300	Dues & Subscriptions	179	290	290	290	0.1%
542100	Communications	9,012	23,300	23,300	23,400	9.3%
Operating Total		234,995	244,969	244,969	252,733	100.0%
		\$ 234,995	\$ 244,969	\$ 244,969	\$ 252,733	100.0%

Note: The City receives 50% reimbursement from Sebastian County for this program. Therefore, the net cost to the city is one-half of costs presented.

Funding Allocation:

100% General Fund



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An aerial photograph of a large, two-story red brick building with a dark roof and multiple chimneys. The building is situated on a vast, well-maintained green lawn. To the left of the building, there is a white fence and a small structure. In the background, a wide river flows through a lush, green landscape under a hazy, golden sky. A tall flagpole with an American flag stands to the right of the building. The entire scene is framed by a large, light blue circular graphic element.

Non-Departmental



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Non-Departmental Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
01010170					
General Fund	\$ 12,899,603	\$ 13,744,066	\$ 12,303,438	\$ 4,254,613	\$ (1,374,927)
Personnel	15,441	109,420	9,420	19,420	(90,000)
Operating	12,304,162	9,641,646	8,320,173	4,235,193	(1,284,927)
Capital Outlay	580,000	3,993,000	3,973,845	-	-
21010670					
Water and Sewer Operating Fund	100,000	100,000	100,000	100,000	-
Operating	100,000	100,000	100,000	100,000	-
21040770					
Solid Waste Operating Fund	6,301,087	6,301,087	6,301,087	7,059,433	758,346
Operating	6,301,087	6,301,087	6,301,087	7,059,433	758,346
Grand Total	\$ 19,300,690	\$ 20,145,153	\$ 18,704,525	\$ 11,414,046	\$ (616,581)

NON-DEPARTMENTAL GENERAL FUND - 01010170

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
506002	Pension Paid Monthly - Court	\$ 9,419	\$ 9,420	\$ 9,420	\$ 9,420	0.2%
514000	Unemployment	6,022	100,000	-	10,000	0.2%
Personnel Total		15,441	109,420	9,420	19,420	0.5%
Operating						
521300	Outside Services	77,490	-	-	-	-%
527100	Maintenance - Buildings	9,829	-	-	-	-%
527400	Property Insurance	7,333	3,490	1,400	49,204	1.2%
544000	Claims Judgements	12,500	-	-	-	-%
560000	Non-Departmental Program Expen	2,309,284	1,690,716	956,224	-	-%
560001	Ft Smith Museum of History	20,000	20,000	20,000	20,000	0.5%
560002	SRCA	175,000	175,000	175,000	175,000	4.1%
560003	Area Agency on Aging	60,000	60,000	60,000	60,000	1.4%
560004	Project Compassion	9,500	9,500	9,500	9,500	0.2%
560005	Senior Citizens Center	166,042	291,440	291,440	41,991	1.0%
560010	FCRA - Umarex	54,791	41,000	74,900	82,400	1.9%
560011	West Ark Reg Intermodal Author	13,610	16,868	17,868	16,868	0.4%
560018	FS Public Library Tax Alloc	1,469,558	1,479,108	1,470,000	1,470,383	34.6%
560022	Frontier MPO	15,154	15,154	15,154	15,154	0.4%
560024	Washington Comm & Cultural Cnt	36,829	108,010	110,484	10,301	0.2%
560025	Bost Building	5,181	7,000	7,000	-	-%
560030	MakeMyMove	12,500	65,000	65,000	-	-%
560300	Parrot Island Water Park	2,259,126	2,175,069	2,359,652	-	-%
564100	Massard Business Park Property	1,996,167	-	-	-	-%
570040	FEMA Consultant	25,378	-	2,325	-	-%
580000	Transfer Out to Other Funds	1,800,000	2,300,000	1,800,000	1,600,000	37.6%
580010	Trsf Out to Cleanup/Demo Fund	125,000	125,000	125,000	125,000	2.9%
580020	Trsf Out to Conv Ctr Fund	1,500,000	1,059,291	759,226	559,392	13.1%
586505	Transfer to W/S CIP	143,890	-	-	-	-%
Operating Total		12,304,162	9,641,646	8,320,173	4,235,193	99.5%
Capital Outlay						
531000	Cap Outlay - Land	580,000	-	-	-	-%
531700	Cap Outlay - Buildings	-	3,993,000	3,973,845	-	-%
Capital Outlay Total		580,000	3,993,000	3,973,845	-	-%
		\$ 12,899,603	\$ 13,744,066	\$ 12,303,438	\$ 4,254,613	100.0%

NON-DEPARTMENTAL WATER AND SEWER OPERATING FUND - 21010670

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
580045	Trsf Out to GF for Franchise	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	100.0%
Operating Total		100,000	100,000	100,000	100,000	100.0%
		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	100.0%

NON-DEPARTMENTAL SOLID WASTE OPERATING FUND - 21040770

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Operating						
580010	Trsf Out to Cleanup/Demo Fund	\$ 825,000	\$ 825,000	\$ 825,000	\$ 825,000	11.7%
580050	Trsf Out to San Sinking -Equip	3,310,190	3,310,190	3,310,190	3,533,782	50.1%
580060	Trsf Out to San Sinking - Clos	897,423	897,423	897,423	995,999	14.1%
580080	Trsf Out to Landfill Cons Fund	1,268,475	1,268,474	1,268,474	704,652	10.0%
580101	Transfer to General Fund	-	-	-	1,000,000	14.2%
Operating Total		6,301,088	6,301,087	6,301,087	7,059,433	100.0%
		\$ 6,301,088	\$ 6,301,087	\$ 6,301,087	\$ 7,059,433	100.0%



Advertising and Promotion



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Advertising and Promotion Expense Summary

Program	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	Variance: 2025 to 2026
11130180					
Convention and Visitors Bureau	\$ 1,369,180	\$ 1,711,909	\$ 1,593,064	\$ 1,336,138	\$ (200,801)
Personnel	485,295	622,049	566,018	649,322	32,273
Operating	811,054	1,089,860	1,027,046	686,816	(233,074)
Capital Outlay	72,831	-	-	-	-
Grand Total	\$ 1,369,180	\$ 1,711,909	\$ 1,593,064	\$ 1,336,138	\$ (200,801)

ADVERTISING AND PROMOTION CONVENTION AND VISITORS BUREAU - 11130180

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
Personnel						
500000	Salaries - Misc Regular	\$ 337,230	\$ 423,119	\$ 364,724	\$ 452,285	33.9%
500005	Salaries - Misc Sick Pay	6,655	7,701	7,701	-	-%
500015	Salaries - Misc Vacation	12,921	15,404	10,000	-	-%
500020	Salaries - Misc Other Timeoff	812	-	814	-	-%
501000	Overtime Pay - Misc	2,086	10,678	5,000	6,635	0.5%
502000	Premium Pay - Misc	13,394	32,103	32,103	33,689	2.5%
503000	Longevity Pay - Misc	140	180	145	160	0.0%
504000	Allowances - Misc	1,980	3,240	3,240	3,240	0.2%
505000	Holiday Pay - Misc	16,195	-	18,000	-	-%
506000	Retirement - Misc	23,898	30,435	31,831	31,402	2.4%
510100	Social Security	23,835	31,351	25,979	24,993	1.9%
510200	SS - Medicare	5,574	7,336	6,076	5,848	0.4%
511100	Health Insurance	27,814	44,274	44,941	65,974	4.9%
511200	Dental Insurance	1,726	2,545	2,420	2,754	0.2%
511300	Vision Insurance	298	441	415	478	0.0%
512100	LT Disability	1,458	2,194	1,754	1,888	0.1%
512500	Life Insurance	306	450	448	511	0.0%
513000	Other Pay - Car Allowance	7,204	7,200	7,200	7,200	0.5%
515000	Workers Compensation	1,500	2,919	2,919	11,066	0.8%
516000	Employee Screenings	266	480	310	1,200	0.1%
Personnel Total		485,292	622,050	566,020	649,323	48.6%
Operating						
523000	P Card Suspense	3,000	-	-	-	-%
527100	Maintenance - Buildings	51,943	24,781	8,600	4,060	0.3%
527200	Maintenance - Equipment	273	-	-	-	-%
527300	Rental / Op Lease - Buildings	-	56,200	68,000	66,200	5.0%
527350	Rental / Op Lease - Equipment	5,324	2,077	2,700	6,449	0.5%
527400	Property Insurance	1,221	3,765	3,500	3,835	0.3%
527500	Small Equipment	80,964	72,400	127,400	239	0.0%
527525	PC Purchase	21,131	2,820	2,075	-	-%
527600	Materials	400	3,500	3,500	2,000	0.1%
527700	Office Supplies	4,083	5,250	5,250	1,770	0.1%
527750	Custodial Equipment & Supplies	2,253	500	500	7,550	0.6%
527800	Uniform/Clothing	6,051	4,000	3,200	-	-%
527900	Advertising & Printing	47,304	93,735	93,735	35,915	2.7%
528000	Postage or Freight	5,264	13,040	6,000	6,200	0.5%
530100	Utilities	8,704	-	-	-	-%
540100	Air Travel	11,729	16,625	12,375	7,400	0.6%
540200	Lodging	14,326	20,000	13,600	10,625	0.8%
540300	Other Travel	9,117	36,975	27,305	12,695	1.0%
541100	Conferences & Seminars	13,733	8,489	6,394	375	0.0%
541300	Dues & Subscriptions	22,672	23,225	23,500	27,655	2.1%
542100	Communications	1,517	2,100	777	1,200	0.1%
543151	Credit Card Fees	277	-	-	-	-%
543200	Software Licensing Fees	65,914	149,464	118,464	85,728	6.4%
544400	Admin Svc Fee/Collection Fee	39,283	39,000	39,000	36,594	2.7%
557400	Miss Laura's Gift Shop Exp	10,200	5,904	3,611	-	-%
557405	Miss Laura's Tours & Admission	-	2,251	-	-	-%
557415	CVB Gift Shop Exp	10,091	10,500	10,500	5,500	0.4%

ADVERTISING AND PROMOTION CONVENTION AND VISITORS BUREAU - 11130180

Object Code	Account Description	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget	% Total of Budget
560500	Digital Marketing	131,838	210,800	182,200	103,810	7.8%
560502	Print Media - Magazine	19,103	57,910	57,910	55,500	4.2%
560503	Agency Costs	140,478	55,315	55,315	60,516	4.5%
560504	Volunteer Programs	860	-	-	-	-%
560505	Gifts/Donations	73	500	100	-	-%
560506	Meetings and Conventions	11,677	14,035	11,535	15,000	1.1%
560509	Special Events	70,250	154,699	140,000	130,000	9.7%
Operating Total		811,053	1,089,860	1,027,046	686,816	51.4%
Capital Outlay						
531600	Cap Outlay - Other Equipment	72,831	-	-	-	-%
Capital Outlay Total		72,831	-	-	-	-%
		\$ 1,369,176	\$ 1,711,910	\$ 1,593,066	\$ 1,336,139	100.0%

Note: This program is not included in the Operating Funds as funds are allocated from the Advertising and Promotion Fund. Employees are under the direction of the Advertising and Promotion Commission. The Mayor and one Board Member serve on this Commission.

Funding Allocation:

100% A & P Fund



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CIP Presentation



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RESOLUTION NO. R-213-25

**A RESOLUTION APPROVING AND AUTHORIZING
IMPLEMENTATION OF THE FIVE YEAR (2026-2030)
SALES TAX PROGRAM FOR STREETS, BRIDGES
AND ASSOCIATED DRAINAGE IMPROVEMENTS**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS THAT:

SECTION 1: The Five Year (2026-2030) Sales Tax Program for Streets, Bridges and Associated Drainage Improvements, incorporated herein by reference, is hereby approved.

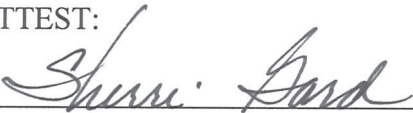
SECTION 2: City staff is directed to proceed with implementation of the 2026 Sales Tax Program, for Streets, Bridges and associated Drainage Improvements.

This Resolution adopted this 2nd day of December, 2025 ~~November, 2024~~.

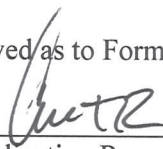
APPROVED:

Vice Mayor Jarred Rego 

ATTEST:


City Clerk

Approved as to Form


No Publication Required

CITY OF FORT SMITH
Ten-Year Capital Improvement Program for Streets, Bridges and Drainage (2026-2035)

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	51,661,773	47,479,230	35,283,500	23,063,420	17,301,797	12,234,033	5,370,706	3,235,443	2,266,792	3,683,221	5,143,112
Current Year Sales Tax Revenue (1%)	12,043,053	0	0	0	0	0	0	0	0	0	0
Current Year Sales Tax Revenue (5/8%)	10,700,100	18,227,008	18,409,278	18,593,371	18,779,305	18,967,098	19,156,769	19,348,336	19,541,820	19,737,238	19,934,610
Total Funds Available	74,404,926	65,706,238	53,692,778	41,656,791	36,081,102	31,201,131	24,527,475	22,583,779	21,808,612	23,420,459	25,077,722

Roadway Infrastructure											
1.1 Street Overlays/Reconstruction & RR Panels	11,921,483	6,761,276	13,338,125	11,138,125	8,100,000	8,100,000	9,100,000	8,000,000	8,000,000	8,000,000	8,000,000
1.2 Intersection and Signal Improvements	2,537,892	1,156,455	1,400,000	650,000	650,000	650,000	0	0	0	0	0
1.3 New Construction (Roadway)	85,000	3,425,000	825,000	0	5,000,000	6,500,000	0	10,000	1,200,000	1,200,000	4,740,000
1.4 Miscellaneous (Roadway)	90,827	3,000,000	3,337,500	0	1,600,000	2,000,000	0	0	0	0	0
Roadway System Subtotal	14,635,202	14,342,731	18,900,625	11,788,125	15,350,000	17,250,000	9,100,000	8,010,000	9,200,000	9,200,000	12,740,000

Drainage and Stormwater											
2.1 Neighborhood Drainage Improvements	1,019,902	5,739,435	5,214,000	6,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
2.2 Levee/Bank Stabilization	4,325,457	3,600,000	0	0	0	3,500,000	3,500,000	0	0	0	0
2.3 Flooded Residence Buyout Program	264,149	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
2.4 Miscellaneous (Drainage)	514,638	0	0	0	0	0	0	0	0	0	0
Drainage System Subtotal	6,124,146	9,839,435	5,714,000	6,700,000	2,500,000	2,500,000	6,000,000	6,000,000	2,500,000	2,500,000	2,500,000

Operations & Program Support											
3.1 Operations	3,791,148	3,735,372	3,659,533	3,511,669	3,616,869	3,725,225	3,836,832	3,951,787	4,070,191	4,192,147	4,317,761
3.2 Street Department Supported Projects	1,505,000	1,655,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000
3.3 Permitting	20,200	200	200	200	25,200	200	200	200	200	30,200	200
3.4 Contingency & Economic Development	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Operations Subtotal	6,166,348	6,240,572	6,014,733	5,866,869	5,997,069	6,080,425	6,192,032	6,306,987	6,425,391	6,577,347	6,672,961

Total Expenditures	26,925,696	30,422,738	30,629,358	24,354,994	23,847,069	25,830,425	21,292,032	20,316,987	18,125,391	18,277,347	21,912,961
Ending Balance	47,479,230	35,283,500	23,063,420	17,301,797	12,234,033	5,370,706	3,235,443	2,266,792	3,683,221	5,143,112	3,164,761

Revision Notes:

Corrected errors that were noted on the document that was reviewed at the 10/28/2025 Board of Directors meeting.

Section 3.1 - Operations includes expenses from Indirect and Operating Cost. On the 5-Year plan this section is shown separately as **Section 3.1 - Operations** and **Section 3.5 - Indirect and Operating Costs**.

Rev. 11/24/2025

Roadway Infrastructure												
Description	Project #	Estimated 2025 Expenditure	Estimated 2026 Expenditure	Estimated 2027 Expenditure	Estimated 2028 Expenditure	Estimated 2029 Expenditure	Estimated 2030 Expenditure	Estimated 2031 Expenditure	Estimated 2032 Expenditure	Estimated 2033 Expenditure	Estimated 2034 Expenditure	Estimated 2035 Expenditure
1.1 Street Overlays/Reconstruction & RR Panels												
Street Overlays/Reconstruction, Phase A	23-03-A	4,000,000	0	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase C	23-03-C	1,400,000	0	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase D	23-03-D	2,600,000	0	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase E	23-03-E	0	0	2,200,000	0	0	0	0	0	0	0	0
South 91st Street Reconstruction	24-02-A	988,454	1,246,921	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase A	24-03-A	67,523	0	0	0	1,500,000	1,000,000	0	0	0	0	0
Street Overlays/Reconstruction, Phase B	24-03-B	10,759	0	0	0	1,100,000	1,000,000	0	0	0	0	0
Street Overlays/Reconstruction, Phase C	24-03-C	0	0	0	0	1,500,000	1,000,000	0	0	0	0	0
Street Overlays/Reconstruction, Phase D	24-03-D	1,918,643	0	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase E	24-03-E	20,304	1,300,000	1,000,000	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase F	24-03-F	0	1,100,000	1,000,000	0	0	0	0	0	0	0	0
Ebbing Traffic Infrastructure Enhancements	25-01-A	5,000	2,500,000	0	0	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase A	25-03-A	117,415	0	1,250,000	1,250,000	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase B (Contains Consent Decree Work)	25-03-B	145,625	145,625	1,880,350	1,880,350	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase C (Contains Consent Decree Work)	25-03-C	201,000	201,000	2,315,200	2,315,200	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase D (Contains Consent Decree Work)	25-03-D	267,730	267,730	2,442,575	2,442,575	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase E	25-03-E	83,300	0	1,250,000	1,250,000	0	0	0	0	0	0	0
Street Overlays/Reconstruction, Phase F	25-03-F	95,730	0	0	0	0	1,100,000	1,100,000	0	0	0	0
Future Overlay, Reconstruction, RR Projects (2025 - 2030)	2026-2030	0	0	0	2,000,000	4,000,000	4,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Subtotal		11,921,483	6,761,276	13,338,125	11,138,125	8,100,000	8,100,000	9,100,000	8,000,000	8,000,000	8,000,000	8,000,000

Description	Project #	Estimated 2025 Expenditure	Estimated 2026 Expenditure	Estimated 2027 Expenditure	Estimated 2028 Expenditure	Estimated 2029 Expenditure	Estimated 2030 Expenditure	Estimated 2031 Expenditure	Estimated 2032 Expenditure	Estimated 2033 Expenditure	Estimated 2034 Expenditure	Estimated 2035 Expenditure
1.2 Intersection and Signal Improvements												
Traffic Signal Improvements - Massard Rd. / Dallas Street and Rogers Avenue / 10th St.	23-09-B	857,929	0	0	0	0	0	0	0	0	0	0
Traffic Signal Improvements, Phase A	24-09-A	5,727	350,000	0	0	0	0	0	0	0	0	0
Traffic Signal Detection Improvements	24-09-B	1,561,823	252,896	0	0	0	0	0	0	0	0	0
Traffic Signal Improvements, Phase C (6th St/Wheeler Avenue Modification)	24-09-C	62,413	53,559	1,250,000	0	0	0	0	0	0	0	0
Traffic Signal Improvements, Phase A	25-09-A	50,000	500,000	0	0	0	0	0	0	0	0	0
Future Traffic Signals	2026-2030	0	0	150,000	650,000	650,000	650,000	0	0	0	0	0
Subtotal		2,537,892	1,156,455	1,400,000	650,000	650,000	650,000	0	0	0	0	0
1.3 New Construction (Roadway)												
Kelley Highway Extension to Riverfront Drive	15-01-A	0	0	0	0	0	0	0	10,000	1,200,000	1,200,000	4,740,000
Airport Blvd Realignment	22-01-A	0	1,000,000	0	0	0	0	0	0	0	0	0
Spradling Avenue Extension	23-00-A	35,000	1,925,000	825,000	0	0	0	0	0	0	0	0
Massard Road widening to I-49	23-01-A	50,000	500,000	0	0	5,000,000	6,500,000	0	0	0	0	0
Subtotal		85,000	3,425,000	825,000	0	5,000,000	6,500,000	0	10,000	1,200,000	1,200,000	4,740,000

Description	Project #	Estimated 2025 Expenditure	Estimated 2026 Expenditure	Estimated 2027 Expenditure	Estimated 2028 Expenditure	Estimated 2029 Expenditure	Estimated 2030 Expenditure	Estimated 2031 Expenditure	Estimated 2032 Expenditure	Estimated 2033 Expenditure	Estimated 2034 Expenditure	Estimated 2035 Expenditure
1.4 Miscellaneous (Roadway)												
Study: Intersection Improvements at North 5th Street & Garrison Ave.	-	0	100,000	0	0	0	0	0	0	0	0	0
Towson Avenue Rehabilitation - ArDOT Cost Share Project. City share is \$2.0 mil.	20-02-A	0	0	0	0	1,600,000	2,000,000	0	0	0	0	0
Hwy 45 widening - Zero St to Hwy 71 - ArDOT Cost Share Project	17-01-B	0	0	3,337,500	0	0	0	0	0	0	0	0
Traffic Analysis at FSRA	23-90-B	18,623	0	0	0	0	0	0	0	0	0	0
Airport Blvd Extension / Realignment	24-12-C	2,204	2,000,000	0	0	0	0	0	0	0	0	0
Century Dr. & Savannah St. Realignment Concept	25-12-B	20,000	0	0	0	0	0	0	0	0	0	0
Leigh Avenue / Cliff Drive Traffic	25-12-A	10,000	0	0	0	0	0	0	0	0	0	0
Rogers Avenue Lighting and Electric Relocation (ArDOT Project #: 040888)	-	0	400,000	0	0	0	0	0	0	0	0	0
Jenny Lind Extension Study and ROW Acquisition	25-01-B	20,000	50,000	0	0	0	0	0	0	0	0	0
ROW Abandonment of Leigh Ave. & Airport Blvd.	-	20,000	0	0	0	0	0	0	0	0	0	0
2026 - Master Street Plan	26-12-A	0	250,000	0	0	0	0	0	0	0	0	0
2026 - Street, Sidewalk, and Sign Inventory & Rating	26-12-B	0	200,000	0	0	0	0	0	0	0	0	0
Subtotal		90,827	3,000,000	3,337,500	0	1,600,000	2,000,000	0	0	0	0	0
Year		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Total (Roadway Infrastructure)		14,635,202	14,342,731	18,900,625	11,788,125	15,350,000	17,250,000	9,100,000	8,010,000	9,200,000	9,200,000	12,740,000

[illegible]

Description	Project #	Estimated 2025 Expenditure	Estimated 2026 Expenditure	Estimated 2027 Expenditure	Estimated 2028 Expenditure	Estimated 2029 Expenditure	Estimated 2030 Expenditure	Estimated 2031 Expenditure	Estimated 2032 Expenditure	Estimated 2033 Expenditure	Estimated 2034 Expenditure	Estimated 2035 Expenditure
2.4 Miscellaneous (Drainage)												
ACME Master Plan	-	253,258	0	0	0	0	0	0	0	0	0	0
P Street Culvert Evaluation - Coordination with FEMA submittal	20-90-A	10,000	0	0	0	0	0	0	0	0	0	0
4300 Block of Phoenix Avenue	21-06-G	0	0	0	0	0	0	0	0	0	0	0
May Branch Detention Basin Analysis - ACME Brick Property & Tilles Park	23-12-C	900	0	0	0	0	0	0	0	0	0	0
Construction Plan & Stormwater Design Rev	23-90-A	1,000	0	0	0	0	0	0	0	0	0	0
Stormwater Master Plan - 188th Wing	24-12-A	249,480	0	0	0	0	0	0	0	0	0	0
Subtotal		514,638	0	0	0	0	0	0	0	0	0	0
Year		2,025	2,026	2,027	2,028	2,029	2,030	2,031	2,032	2,033	2,034	2,035
Total (Drainage and Stormwater)		6,124,146	9,839,435	5,714,000	6,700,000	2,500,000	2,500,000	6,000,000	6,000,000	2,500,000	2,500,000	2,500,000

Operations & Program Support

Description	Project #	Estimated 2025 Expenditure	Estimated 2026 Expenditure	Estimated 2027 Expenditure	Estimated 2028 Expenditure	Estimated 2029 Expenditure	Estimated 2030 Expenditure	Estimated 2031 Expenditure	Estimated 2032 Expenditure	Estimated 2033 Expenditure	Estimated 2034 Expenditure	Estimated 2035 Expenditure
3.1 Operations												
Indirect and Operating Costs	-	3,209,099	3,305,372	3,404,533	3,506,669	3,611,869	3,720,225	3,831,832	3,946,787	4,065,191	4,187,147	4,312,761
Project Management Services	-	577,049	425,000	250,000	0	0	0	0	0	0	0	0
Seb. Co. Clerk, Scanning CIP projects	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal		3,791,148	3,735,372	3,659,533	3,511,669	3,616,869	3,725,225	3,836,832	3,951,787	4,070,191	4,192,147	4,317,761
3.2 Street Department Supported Projects												
Street/Drainage by Street Operations Dept.	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Aurigo Construction Management Software Annual Support	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
School Zone Flashers from radio to cellular communication (51 flashers) (Street Dept)	-	0	150,000	0	0	0	0	0	0	0	0	0
Subtotal		1,505,000	1,655,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000
3.3 Permitting												
ADEQ MS4 Permit Update	-	20,000	0	0	0	25,000	0	0	0	0	30,000	0
MS4 General Permit	-	200	200	200	200	200	200	200	200	200	200	200
Subtotal		20,200	200	200	200	25,200	200	200	200	200	30,200	200
3.4 Contingency & Economic Development												
Contingency item 2026-2030	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Future Economic Development	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Subtotal		850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Year		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Total (Operations & Program Support)		6,166,348	6,240,572	6,014,733	5,866,869	5,997,069	6,080,425	6,192,032	6,306,987	6,425,391	6,577,347	6,672,961



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RESOLUTION NO. **R-215-25**

A RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION
OF THE FIVE YEAR (2026-2030) CAPITAL IMPROVEMENT PLAN FOR THE
1/8% SALES AND USE TAX FOR PARKS AND RECREATION

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT
SMITH, ARKANSAS, THAT:

SECTION 1: The Five Year (2026-2030) 1/8% Sales and Use Tax Program for Parks
and Recreation Capital Improvements, incorporated herein by reference, is hereby approved.

SECTION 2: City staff is directed to proceed with implementation of the 2026-2030
1/8% Sales and Use Tax Program for Parks and Recreation Capital Improvements.

This Resolution adopted this 2nd day of December, 2025.

APPROVED:

1-B
Vice-Mayor Jarred Rego

ATTEST:

Sherril Gard
City Clerk

Approved as to form:

Chris
City Attorney



Fiscal Year 2026 - Fiscal Year 2030 Parks & Recreation Capital Improvement Plan

	Est. 2025	2026	2027	2028	2029	2030
BEGINNING BALANCE	5,110,982	210,069	3,615	471	7,327	4,183
Current Year Revenues						
1/8% Sales and Use Tax	3,645,402	3,681,856	3,681,856	3,681,856	3,681,856	3,681,856
Grants/Contributions	384,705	3,476,690	-	-	-	-
Total - Current Year Revenues	4,030,107	7,158,546	3,681,856	3,681,856	3,681,856	3,681,856
Total Funds Available	9,141,089	7,368,615	3,685,471	3,682,327	3,689,183	3,686,039
Projects						
Carol Ann Cross Park Improvements	875,927	-	-	-	350,000	-
Martin Luther King, Jr. Park Improvements	480,459	-	-	-	-	150,000
Maybranch Greenway	996,190	5,100,000	1,750,000	1,000,000	-	-
John Bell, Jr. Park	225,000	-	-	500,000	500,000	-
Tilles Park Improvements	1,367,895	-	-	250,000	-	-
Tilles Park Parking Lot Resurfacing	-	250,000	-	-	-	-
Trails & Greenways	-	-	-	-	1,700,000	1,980,000
ACHE Trail Contribution	150,000	-	-	-	-	-
Creekmore Park Pool Upgrades	2,774,500	100,000	750,000	750,000	-	-
Creekmore Park Train Improvements	51,170	-	-	-	-	-
Outdoor Restroom Improvements						
Tilles Park	47,500	-	-	-	-	-
Spradling Park	-	50,000	-	-	-	-
Kelley Park Ballfields	-	-	-	500,000	-	-
2nd Street Parking Lot (Farmer's Market)	-	-	250,000	-	-	-
Outdoor Park Pavilion/ Shade	-	-	-	-	180,000	500,000
Riverfront Skate and Bike Park	-	75,000	-	-	-	-
Carol Ann Cross Park	-	-	500,000	-	-	-
Harley A. Wilson Park	-	-	250,000	-	-	-
Fort Smith Park	-	-	-	365,000	-	-
Creekmore Park Drainage, Sidewalks, and Parking	675,113	-	-	-	-	-
Kelley Park Ballfields Lighting Upgrades	345,050	-	-	-	-	-
Neighborhood Park Improvements						400,000
Woodlawn Park	304,997	-	-	-	-	-
Spradling Park	-	375,000	-	-	-	-
Riley Farm Park	50,000	410,000	-	-	-	-
Hillcrest Park	297,219	-	-	-	-	-
Imani/Stagecoach Park Phase II	-	-	-	-	250,000	-
Outdoor Exercise & Fitness Center	-	-	-	-	250,000	-
Chaffee Crossing Pickleball Courts Resurfacing	-	-	180,000	180,000	-	-
Cisterna Park Improvements	215,000	-	-	-	-	-
Community Center Upgrades	-	-	-	125,000	450,000	650,000
Tennis Court Resurfacing	70,000	1,000,000	-	-	-	-
Development of Former ACME Property	-	-	-	-	-	-
Total Projects	8,926,020	7,360,000	3,680,000	3,670,000	3,680,000	3,680,000
Other Project Expenses (Note 1)	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	8,931,020	7,365,000	3,685,000	3,675,000	3,685,000	3,685,000
Ending Balance	210,069	3,615	471	7,327	4,183	1,039

Grants/Contributions

LWCF Grant (Maybranch Greenway Phase I) (Note 2)	-	712,500	-	-	-	-
National Parks Service (Maybranch Greenway Phase IB)	-	371,591	-	-	-	-
ADPHT (Maybranch Greenway Phase IB)	-	1,267,599	-	-	-	-
ArDOT TAP Grant (Maybranch Greenway Phase IB)	-	1,000,000	-	-	-	-
Friends of Recreational Trails (Maybranch Greenway Phase I)	125,000	125,000	-	-	-	-
Carol Ann Cross Park Cell Tower Revenue (playground)	190,000	-	-	-	-	-
Park Partners (Carol Ann Cross Park Boardwalk)	69,705	-	-	-	-	-
TOTAL GRANTS/CONTRIBUTIONS	384,705	3,476,690	-	-	-	-



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Carol Ann Cross Park Improvements Project Number: 6200230003

Category:

☐ New Development☒ Improvement to Existing

☒ Public-Private Partnership

Type:

☒ New Construction☒ Trails and Greenways

☒ Infrastructure Improvement☒ Playground Amenity

Funding:

☒ 1/8% Sales and Use Tax☒ Private Contribution

☐ Grant☒ Other:

If Other: \$190K from Carol Ann Cross Park Cell Tower Fees

Status:

☐ Not Started☐ Preliminary Design

☐ Final Design☒ Complete

Location:
Carol Ann Cross Park (1601 South 74th Street)

Scope of Work:

Phase I improvements (FY22-FY23) included the repaving of the parking areas and roadway, demolition and replacement of two restrooms, replacement of the pedestrian bridge, and construction of an additional fishing pier on the west side of the lake. The total cost for this phase was \$1,268,941.97.

An approximate 0.45-mile concrete walking path and 0.15-mile boardwalk with an overlook area of the Arkansas River in the northeast corner of Carol Ann Cross Park was completed in late 2024. The completion of this project creates a 1.2 mile walking path within Carol Ann Cross Park.

Phase II improvements (FY24-FY25) addressed the dilapidated play equipment. The existing play equipment was over three decades old, and replacement pieces compatible with the structures were difficult to find. This resulted in the removal of play components due to safety hazards. The new inclusive playground offers designated play areas for ages 2-5 and ages 5-12, focusing on providing unique play amenities that emphasize climbing, balancing, problem solving, sensory experiences, fine motor skills, and collaborative play. The inclusive playground opened for use in May.

FY29: Several areas of the concrete walking path around the lake continue to deteriorate. Due to the heavy usage of this amenity, it is recommended to widen certain areas of the walking path and replace the deteriorating sections.

Future Fort Smith Goals:

NCR-1.5 PFS-5.2 PFS-3.2.3 FLU-1.4



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 42,409	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 77,409
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 833,518	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ 1,148,518
							\$ -
							\$ -
Total	\$ 875,927	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 1,225,927



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Martin Luther King, Jr. Park Improvements

Project Number: 6200230013

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☒ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☐ Final Design ☒ Complete

Location:

Martin Luther King, Jr. Park (1815 North Greenwood Avenue)

Scope of Work:

An inclusive playground, designed for ages 5-12, was completed in FY22. This playground features a variety of amenities designed for individuals of all abilities, including poured in place rubber surfacing in lieu of the wood fiber mulch. The total cost for this project came in at \$546,063.23.

The demolition and replacement of the dilapidated restroom by the inclusive playground and splash pad was completed in FY23. To create a safer environment for families, a quad design was selected with two single-user stalls on both the east and west sides. This positioning allows parents/guardians to watch their child enter/exit the restroom from either side of the restroom. Previously, if a child was playing on the playground or splash pad, they would have to go on the opposite side of the building to use the restroom. Drill stem fencing was also installed along the perimeter of the northwest section of the park to prevent citizens from driving into the park and parking on the grass. Staff have received several positive comments regarding the installation of fencing.

The Board of Directors approved the installation of a new splash pad at their February 20, 2024 Regular Meeting. The design of this splash pad is unique in that it offers an accommodation none of our other splash pads do. The backside of the Nautilus 2 (water slide) has a cove with a light, steady rain fall. This feature offers a calming space for children who may become overstimulated by the sounds and movements of natural play. Two (2) softer spray features were selected to complement the cove to create a calming area in the southwest section of the splash pad. This design further advances our department's commitment to creating an inclusive parks system for individuals of all ages and abilities. The splash pad opened Memorial Day Weekend.

FY30: Renovation of the former skate park area and/or parking improvements.

Future Fort Smith Goals:

NCR-1.5 PFS-5.2 PFS-3.2.3 FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 480,459	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 630,459
							\$ -
							\$ -
Total	\$ 480,459	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 630,459



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Maybranch Greenway

Project Number: 6200230008

Category:

- ☒ New Development ☐ Improvement to Existing
☒ Public-Private Partnership

Type:

- ☒ New Construction ☒ Trails and Greenways
☐ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☒ Private Contribution
☒ Grant ☒ Other:

If Other: \$3.5M from National Parks Service, ADPHT, and ArDOT

Status:

- ☐ Not Started ☒ Preliminary Design
☐ Final Design ☒ Partial Completion

Location:

Riverfront Drive > Martin Luther King, Jr. Park > Creekmore Park > Former ACME Property

Scope of Work:

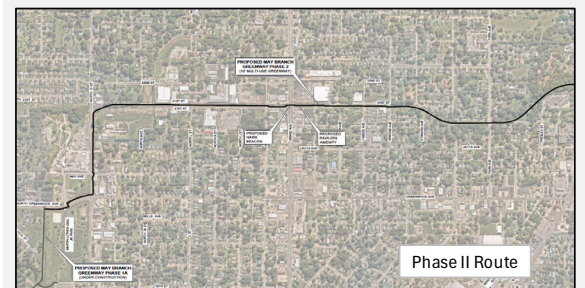
Once complete, this will be an approximately 4-mile, 10-foot-wide, concrete greenway that will connect Riverfront Drive to the Kelley Park Ballfields. Phase IA begins at North 7th Street and continues along P Street for approximately 0.7 miles through Martin Luther King, Jr. Park. Phase IA was completed in July. Phase IB (FY25-FY26) will begin at Riverfront Drive and tie into Phase IA at North 7th Street. The City was awarded a \$712,500 LWCF grant for Phase I. Due to continued delays and increased costs resulting from such, the National Parks Service and State plan to contribute an additional \$1.6M in funding to complete all of Phase I. Additionally, the City was awarded \$1M in grant funds for Phase IB through ArDOT's Transportation Alternatives Program (TAP). Park Partners has also committed to providing \$250,000 towards the completion of Phase I.

Phase IB (FY26-FY27) will continue from Martin Luther King, Jr. Park and tie into Creekmore Park. Phase II/III (FY27-FY28) will pave the existing crusher dust trail that extends behind Girls, Inc., The Gregory Kistler Center, and Flocks Field, terminating at South "O" Street. This phase will ultimately connect to the former ACME Brick property.

Future Fort Smith Goals:

FLU-3.4.2 ED-6.1 HN-1.6 NCR-1.4 CCD-1.1 TI-1 PFS-5 PFS-4.3.1

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 221,577	\$ 510,000	\$ 175,000	\$ 100,000	\$ -	\$ -	\$ 1,006,577
Land Acquisition	\$ -	\$ 102,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 137,000
Construction Cost	\$ 774,613	\$ 4,488,000	\$ 1,540,000	\$ 900,000	\$ -	\$ -	\$ 7,702,613
							\$ -
							\$ -
Total	\$ 996,190	\$ 5,100,000	\$ 1,750,000	\$ 1,000,000	\$ -	\$ -	\$ 8,846,190



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: John Bell, Jr. Park

Project Number: 6200230011

Category:

- ☒ New Development ☐ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☒ Trails and Greenways
☐ Infrastructure Improvement ☒ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☒ Final Design ☒ Under Construction

Location:

John Bell, Jr. Park (1900 Riverfront Drive)

Scope of Work:

This is a multi-year development of a new, 51-acre park located at 1900 Riverfront Drive. The park was formally named John Bell, Jr. Park in 2022. Development of this park began in 2015 with the creation of a master plan. Since then, the following amenities have been completed: two adult-size soccer fields, paved parking and lighting, walking paths around the currently developed areas, Fort Smith's first inclusive playground, restroom facility, and large pavilion.

Phase III (FY28-FY29) will consist of improvements to the existing soccer fields and construction of sports fields and/or other recreation amenities determined by citizen surveys. Multiple entities, both soccer and rugby, have expressed interest in leasing the two soccer fields for league and tournament play. One of these entities has further expressed an interest in contributing private dollars to improvements. In accordance with our procedures, a Request for Proposals will be advertised to solicit responses from entities to enter into a lease for the two fields. This is the same process we use for the Kelley Park Ballfields and Creekmore Park Tennis Center.

Future Fort Smith Goals:

FLU-1.5 FLU-2.1 FLU-2.2 NCR-1.4 TI-5.2.1 NCR-1.5 PFS-5.2

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 225,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,225,000
							\$ -
							\$ -
Total	\$ 225,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,225,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Tilles Park Improvements

Project Number: 6200230014

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☒ Trails and Greenways
☒ Infrastructure Improvement ☒ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☐ Final Design ☒ Substantially Complete

Location:

Tilles Park (3700 Grand Avenue)

Scope of Work:

Phase I (FY23-FY24) consisted of the construction of an asphalt walking trail, drainage improvements, replacement of benches along the walking path, conversion of two of the tennis courts to basketball courts, and improvements to the disc golf tees. The former crusher dust walking trail was converted to an asphalt surface to help mitigate stormwater runoff, ensure ADA compliance, and reduce maintenance. ADA accessible ramps were also installed at each of the four access points to the trail from the parking lots. This contract also included pouring new directional disc golf tees to allow new users to locate the baskets easier and have adequate space to "tee off". The total cost of the contract came in at \$662,038.47.

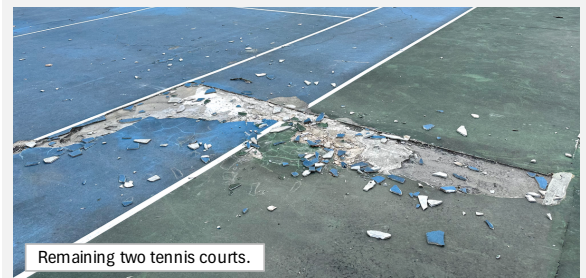
Phase II is for the construction of an inclusive playground. The park previously had 10+ individual play pods, making it difficult for families to play together. The completed project is one, composite play area that features designated areas for ages 2-5, ages 5-12, and a multi-swing bay. The design and location of the play area utilizes the existing tree canopy to provide shade for users. This project was designed to encompass a variety of developmental benefits, including sensory play; motor, cognitive, and social skills; and uniquely designed to encourage collaborative play across individuals of all abilities. The playground will open for use in September.

FY28: Resurfacing/rehabilitation of the southern two (2) tennis courts. Whether these courts are rehabilitated as tennis courts and/or to serve another purpose will be directed by citizen input.

Future Fort Smith Goals:

PFS-3.2 PFS-5.2 NCR-1.1 NCR-1.3

Map/Photo:



Remaining two tennis courts.

Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 1,367,895	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 1,617,895
							\$ -
							\$ -
Total	\$ 1,367,895	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 1,617,895



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Tilles Park Parking Lot Resurfacing

Project Number: 6200230014

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Substantially Complete

Location:

Tilles Park (3700 Grand Avenue)

Scope of Work:

The parking lot on the north side of the park (Grand Avenue) continues to deteriorate. This parking area has multiple potholes and significant alligator cracking. If the damage was isolated to a certain area, patching would be the more cost-effective option. However, this issue extends across multiple sections of the parking lot. The recent improvements to Tilles Park have significantly increased the traffic at this park. This trend is expected to continue with the completion of the inclusive playground in September. Furthermore, the strip of sidewalk that extends from the parking lot to the restrooms has multiple areas that are in need of replacement. One section near the southwest of the parking lot suffered damage due to tree roots. It is recommended to reroute this section of the sidewalk to preserve the tree canopy, if possible.

Future Fort Smith Goals:

PFS-3.2 PFS-5.2 NCR-1.1 NCR-1.3

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
							\$ -
							\$ -
Total	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Trails & Greenways

Project Number: N/A

Category:

- ☒ New Development ☐ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☒ Trails and Greenways
☐ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

Multiple Locations

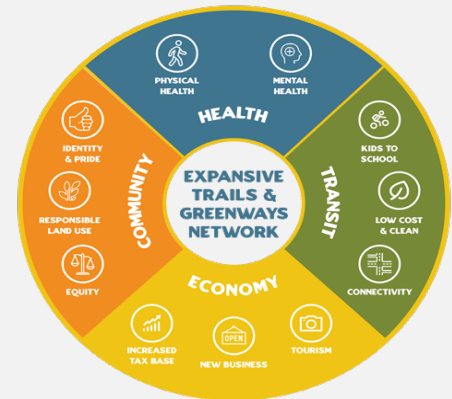
Scope of Work:

This funding allocation is set aside for projects identified in the Trails and Greenways Master Plan. Potential projects include adding to the extensive network of trails throughout the Chaffee Crossing area, making connections to parks, sharrows, bike lanes, etc. Given this allocation is not until later years, the exact projects are not identified. Parks Staff will engage in community outreach efforts to gather input from citizens during 2028.

Future Fort Smith Goals:

HN-1.6 NCR-1.4 TI-1 TI-3 PFS-5

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ 1,980,000	\$ 3,680,000
							\$ -
							\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	\$ 1,980,000	\$ 3,680,000



City of Fort Smith Parks & Recreation Department

Capital Improvement Plan FY26-FY30

Project Title:

Arkansas College of Health Education Trail Contribution

Project Number: N/A

Category:

☒ New Development

☐ Improvement to Existing

☒ Public-Private Partnership

Type:

☒ New Construction

☒ Trails and Greenways

☐ Infrastructure Improvement

☐ Playground Amenity

Funding:

☒ 1/8% Sales and Use Tax

☐ Private Contribution

☐ Grant

☐ Other:

If Other:

Status:

☐ Not Started

☐ Preliminary Design

☐ Final Design

☒ Complete

Location:

Chaffee Crossing

Scope of Work:

This was the City's contribution towards a collaborative trail project with the Arkansas Colleges of Health Education. This soft surface trail was completed in August 2025. The trail begins at Roberts Boulevard and continues east, eventually connecting to ACHE's Wellness Garden and Celebration Park. The length of the trail is approximately 2,200 LF (0.4 miles).

Future Fort Smith Goals:

HN-1.6 NCR-1.4 TI-1 TI-3 PFS-5 PFS-4.3.1



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
							\$ -
							\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Creekmore Park Pool Upgrades

Project Number: 6200230001

Category:

- ☒ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☐ Final Design ☒ Substantially Complete

Location:

Creekmore Park Pool (3303 South M Street)

Scope of Work:

Ordinance No. 29-23 allocated \$4 million in excess sales tax revenue associated with the 2012 and 2014 sales tax bonds for this project. This phase of the project was included in Program 62050101 (Aquatics). Approximately \$600,000 in architectural, engineering, and geological testing is being funded through this program. The remaining \$3.4 million of this allocation was used to fund construction.

FY25-FY26: This allocation is for the demolition of the dilapidated bathhouse and construction of a new bathhouse that is adequate to accommodate both recreational use and serve as a host site for swim meets. Beshears Construction served as the Construction Manager for this project. The Guaranteed Maximum Price (GMP) for this project is \$5,997,639.78 (Resolution No. R-48-24). Also included in this allocation is the redesign and expansion of the parking lot at the pool to better accommodate park patrons. This project was completed simultaneously with the repaving of the parking lot near the Creekmore Community Center. Once the pool closes for the year, the process to replace the fiberglass grates with plastic grates will begin.

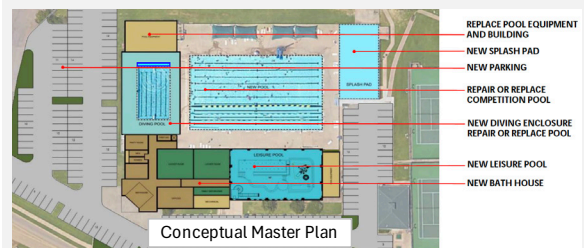
FY27-FY28: This allocation is to replace the mechanical system that services the diving well, main pool, and wading pool. This equipment has not been updated since 1990.

Future Improvements: Per the master plan, future improvements for consideration include installing a Myrtha RenovAction for the competition pool and diving well. This will essentially build a new pool within the existing pool rather than completely replace both pools and/or continue to install liners. Constructing an indoor leisure pool is also identified in the master plan.

Future Fort Smith Goals:

FLU-1.4 PFS-3.2.3

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 2,774,500	\$ 100,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 4,374,500
							\$ -
							\$ -
Total	\$ 2,774,500	\$ 100,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 4,374,500



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Creekmore Park Train Improvements

Project Number: 6200230016

Category:

- ☒ New Development ☒ Improvement to Existing
- ☐ Public-Private Partnership

Type:

- ☒ New Construction
 ☐ Trails and Greenways
☒ Infrastructure Improvement
 ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax
 ☐ Private Contribution
- ☐ Grant
 ☐ Other:

If Other:

Status:

- ☐ Not Started
 - ☐ Preliminary Design
 - ☐ Final Design
 - ☒ Under Construction

Location:

Creekmore Park (3301 South M Street)

Scope of Work:

Several components contributing to the operation of the Creekmore Express were in need of repairs to continue operations. Several improvements to this amenity have been completed and/or are currently in progress. These improvements include the following:

- Replacement of the railroad ties along the track, including repairs to the switches to prevent the train from slipping off the rails (Complete).
- Reconfiguration of the train tracks from the train shed to allow the train to run in both directions (Substantially Complete).
- Addition of a tunnel on the north side of the train tracks to double as train car storage while the train is not operation. A trestle bridge was also installed as part of drainage improvements where the tracks cross the main drainage ditch (Complete).
- Replacement of the dilapidated train shed and train car storage. This will include the proper equipment and configuration for maintenance staff to perform maintenance on-site rather than have to transport the train via backhoe and trailer to the Maintenance Shop (In Progress).

Future Fort Smith Goals:

FLU-1.4 CCD-2 NCR-1.5

Map/Photo:



Demolition is complete. The new pre-fabricated train building will be complete in September.

Cost Summary

[illegible]



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Outdoor Restroom Improvements

Project Number: 6200230006

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☒ Under Construction

Location:

Multiple Locations

Scope of Work:

Improvements to the outdoor restrooms across our parks system continue to be completed. To date, the outdoors restrooms at Martin Luther King, Jr. Park (FY23 - near the inclusive playground), Carol Ann Cross Park (FY23), and Woodlawn Park (FY24) have been replaced.

FY25: Tilles Park - These restrooms are structurally sound and do not need to be removed and replaced. New plastic partitions (similar to those on the CXT restrooms) and doors will be installed later this year. Coordination will also take place with the IT Department to determine if automatic locks (like those at John Bell, Jr. Park) can be installed.

FY26: Spradling Park - The building itself is structurally sound and renovations similar to those for Tilles Park will be completed.

FY27: Farmer's Market Parking Lot - This has been a continued request by citizens, even more so as the Farmer's Markets and Downtown events continue to grow. To mitigate unwarranted behavior and individuals using restrooms as shelter, it is recommended to install a Portland Loo restroom rather than a traditional building. Several large cities have had success in installing these in high traffic areas, as they can be customized to "fit in" with their surroundings. To complement the solar canopies at the Farmers Market, the Portland Loo offers a solar option. The Portland Loo can be connected to traditional sewer or septic.

Future Fort Smith Goals:

PFS-4.3.1 PFS-5

Map/Photo:



Woodlawn Park Restroom



Interior of Restroom



Portland Loo

Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 47,500	\$ 50,000	\$ 250,000	\$ 500,000	\$ -	\$ -	\$ 847,500
							\$ -
							\$ -
Total	\$ 47,500	\$ 50,000	\$ 250,000	\$ 500,000	\$ -	\$ -	\$ 847,500



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Outdoor Park Pavilions/Shade

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Complete

Location:

Multiple Locations

Scope of Work:

Most of our parks have outdoor pavilions, both large and small. The wooden pavilions with shingle roofs are deteriorating and need to be replaced with more durable steel beams and metal roofs. Some have the newer powder coated metal picnic tables while others have the dated concrete picnic tables. The allocation for these improvements will be used to replace outdated/deteriorating wood pavilions, including picnic tables and seating, and add shade throughout our parks.

FY26: The Riverfront Bike and Skate Park currently does not offer any shade. The biking/skating community and recreational users have requested shade at this location for the past few years. A cost-effective, modern shade structure(s) will be incorporated to this site.

FY27: Both Carol Ann Cross Park and Harley A. Wilson Park have one large, wooden pavilion. These longstanding structures have increasingly started to show their age. Maintenance Staff continue to make spot repairs to deteriorated wood, holes, and shingles. These structures need to be replaced with steel pavilions, which will last at least 20 years. Carol Ann Cross Park has a smaller wood pavilion that will also be replaced.

FY28: The wood pavilions at Fort Smith Park have been in need of replacement since before the 2019 flood event.

Future Fort Smith Goals:

FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ 75,000	\$ 750,000	\$ 365,000	\$ -	\$ -	\$ 1,190,000
							\$ -
							\$ -
Total	\$ -	\$ 75,000	\$ 750,000	\$ 365,000	\$ -	\$ -	\$ 1,190,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Creekmore Park Parking Lot, Sidewalks, and Drainage

Project Number: 6200230018

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☒ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☐ Final Design ☒ Complete

Location:

Creekmore Park (3301 South M Street)

Scope of Work:

The parking lots adjacent to the tennis center and in front of the pool were resurfaced in 2019. A new 8ft wide concrete walking path was built around the park during 2022. This project also included the installation of chases beneath the walking trail to accommodate the significant number of extensions cords for our annual holiday light displays.

FY24: This project consisted of the removal and replacement of the remaining sidewalks interior to Creekmore Park. Several portions of these sidewalks had experienced cracking and shifting that continued to deteriorate. In total, approximately 0.4 miles of walking path central to the train depot, picnic patio, and play amenities was completed under this project. Additionally, a 30" storm drainage pipe was replaced and concrete inlets with beehive grates installed to mitigate the pooling of stormwater in heavily utilized areas of the park.

FY25: Phase II addressed the parking areas to the south and west of the pool, south of the fitness area located within the park, and the main parking area for the park and community center. Certain areas of the existing parking areas were reconfigured to better accommodate the flow of traffic around the pool area during sporting events (ex. tennis and swimming), community gatherings, and park events. In addition to increased parking spaces (18 total), this project created an unloading/loading zone at the entrance to the pool to better accommodate large groups who come in vans and buses who visit the park throughout the year.

Future Fort Smith Goals:

PFS-5.2 PFS-3.2.3 PFS-2.3 NCR-1.5 FLU-1.2 FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 655,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,113
							\$ -
							\$ -
Total	\$ 675,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,113



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Kelley Park Ballfields Improvements

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
 - ☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- | | |
|--|--|
| ☒ 1/8% Sales and Use Tax | ☒ Private Contribution |
| ☐ Grant | ☐ Other: |

If Other:

Status:

- ☐ Not Started
 - ☐ Preliminary Design
 - ☐ Final Design
 - ☒ Complete

Location:

Kelley Park Ballfields (1823 South 31st Street)

Scope of Work:

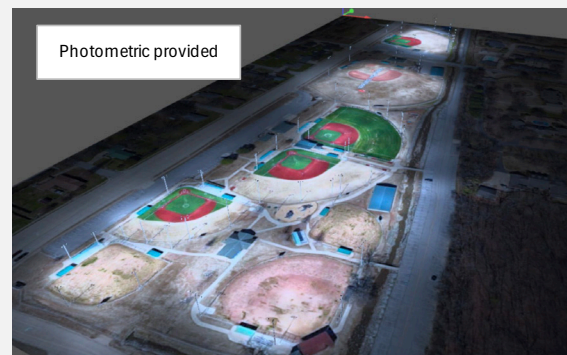
Initial improvements to this facility consisted of the installation of artificial turf on four (4) fields: Skokos, Higgins, Kuykendall, and Flocks. Installation of the artificial turf included installation of a drainage base, sand and rubber infill, and field markings. The total development cost of this project was \$654,516.88. The private sector contributed \$275,000 towards the project.

FY25: The lighting system at Kelley Ballfields was over 30 years old and no longer satisfied the needs of its users. It was determined retrofitting/upgrading to LED fixtures was essential to improve functionality, reduce maintenance needs, prevent lighting disruptions, and meet future demands. This lighting retrofit included the installation of 156 high-efficiency 500W LED sports lights with remote drivers, backed by a 20-year parts warranty.

Future Fort Smith Goals:

PFS-4.3.1 PFS-5

Map/Photo:



Cost Summary

[illegible]



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Neighborhood Park Improvements

Project Number: 6200230017

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☒ Trails and Greenways
☒ Infrastructure Improvement ☒ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☐ Final Design ☒ Under Construction

Location:

Multiple Locations

Scope of Work:

This allocation is set aside for existing parks in need of updates. The focus of these updates will be on ADA compliance, addressing dilapidated infrastructure, and other site improvements. Following an inventory and evaluation of existing neighborhood parks, individual parks will be identified, and a general plan established for each in future CIPs. The current prioritized improvements include:

FY25: Woodlawn Park – Improvements to the existing basketball court and drainage improvements and replacement of the standalone play amenities that have exhausted their useful life. Estimated Completion: Late Fall 2025

FY25: Hillcrest Park – These improvements are the result of multiple neighborhood meetings during which citizens identified their priorities and assisted with the selection of each amenity. Estimated Completion: Early Fall 2025

FY25-FY26: Riley Farm Park – Removal and replacement of existing wooden pedestrian bridges (~320 LF) along the walking path. Reconfiguration of the existing walking path and alternative bridge materials are currently under design. This project has been pushed back due to low sales tax revenues and the prioritization of other projects. This project should not be pushed back any further.

FY 26: Spradling Park - The first priority for improvements at this park are to the soft surface walking trail, which will mirror those performed at Tilles Park. However, the plan is for the trail to remain crusher dust. Any funding available after this will be used to make lesser priority, but still needed, improvements.

Future Fort Smith Goals:

NCR-1.1 PFS-3.2.2 PFS-5

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 19,566	\$ 39,250	\$ -	\$ -	\$ -	\$ -	\$ 58,816
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 632,650	\$ 745,750	\$ -	\$ -	\$ 250,000	\$ 400,000	\$ 2,028,400
							\$ -
							\$ -
Total	\$ 652,216	\$ 785,000	\$ -	\$ -	\$ 250,000	\$ 400,000	\$ 2,087,216



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Neighborhood Park Improvements

Project Number: N/A

Category:

- ☒ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☐ Trails and Greenways
☐ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

Location(s) to be determined by citizen input.

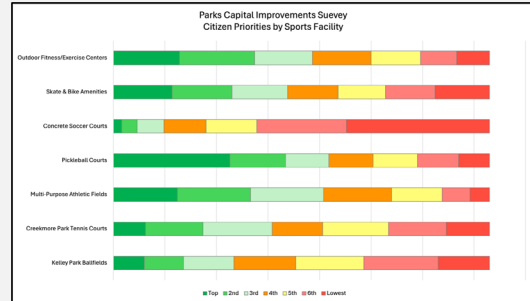
Scope of Work:

Citizens were asked to complete a capital improvement survey in 2024 to help guide the Parks Department in identifying the priorities of citizens. One of the questions asked citizens to prioritize various sports amenities. The results from this question are provided to the right. Outdoor fitness/exercise courts were ranked as one of the highest priorities by citizens. Since this allocation is not until FY29, the specific locations have not been identified. Instead, Parks Staff plan to prepare and distribute a survey asking citizens to prioritize what parks they would like these amenities installed.

Future Fort Smith Goals:

PFS-5.2 PFS-3.2.3 PFS-2.3 NCR-1.5

Map/Photo:



Example of centralized fitness center.



Example of fitness equipment along walking path.

Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
							\$ -
							\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Cisterna Park Pumphouse

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☐ Preliminary Design
☒ Design Modification ☐ Under Construction

Location:

Multiple Locations

Scope of Work:

As part of the budget reductions approved by the Board at their May 9, 2025 Regular Meeting, the replacement of the Cisterna Park pumphouse was transferred to the Parks 1/8% SUT program.

The original intent for this project consisted of the demolition and replacement of the pumphouse and mechanical system for the Cisterna Park fountain. The existing pumphouse is underground and subject to frequent flooding during rain events. This has become a growing hazard for maintenance staff, as they must service the equipment for the fountain and electric for other areas of the park that is controlled inside the pumphouse. This project was advertised for bid with bids being opened on August 5th. The bids came in well-above estimates. The engineer on the project met with bidders to discuss what components of the design led to these high bids. Following these discussions, the engineer met with Parks Staff to identify design modifications that will lower the cost and still satisfy our needs. These design modifications are currently in progress. We anticipate bidding this project in September.

Future Fort Smith Goals:

FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 10,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,750
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 204,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,250
							\$ -
							\$ -
Total	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Chaffee Crossing Pickleball Courts Resurfacing

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☒ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

7220 Mahogany Avenue - Barling, Arkansas

Scope of Work:

Through a collaboration with the Fort Chaffee Redevelopment Authority (FCRA) and the City, two former tennis courts were resurfaced to function as eight (8) pickleball courts. This project was completed expeditiously to meet a strong demand for pickleball courts from community members. This project was completed to serve a purpose, not become a tournament-quality facility. The courts continue to experience cracking, which Parks Maintenance Staff repair as funds and timing allow.

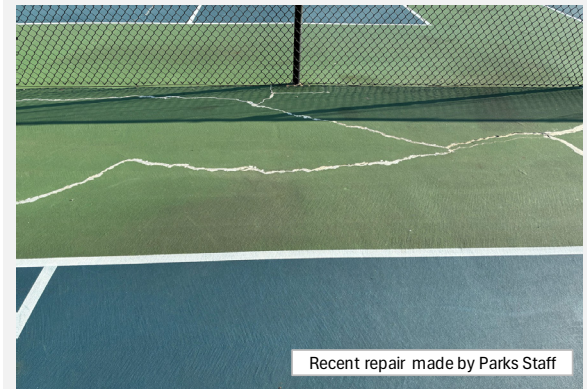
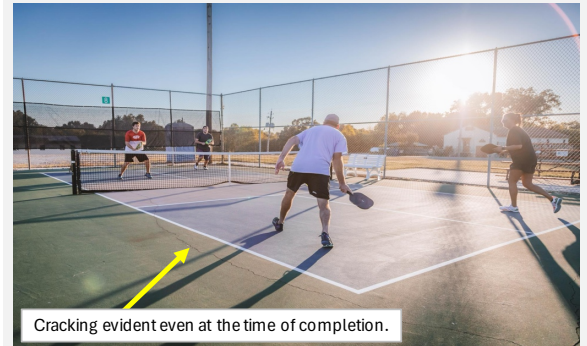
Recognizing the continued/growing popularity of pickleball, the City intended to construct new pickleball courts at an alternative location and/or invest a substantial amount of funds into replacing the existing courts at Chaffee Crossing. During the evaluation process, Sebastian County was able to secure funding to build a tournament-quality eight-court pickleball complex at Ben Geren Regional Park. To avoid service overlap, the City chose to pause on making any substantial improvements to the courts at Chaffee Crossing to gauge whether the need for a complete reconstruction was necessary.

The Chaffee Crossing Pickleball Courts are currently siloed, making them less attractive for tournaments versus the complex at Ben Geren. It is Parks Staff recommendation to forego building a tournament-quality pickleball complex at this time. Instead, it is recommended to perform a standard overlay to accommodate recreational play.

Future Fort Smith Goals:

PFS-5 NCR-1.3 FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ 360,000
							\$ -
							\$ -
Total	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ 360,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Community Center Improvements

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

Multiple Locations

Scope of Work:

Creekmore Community Center was constructed in 1984. While improvements have been made to the facility, i.e., addition of the Administrative Office, there have been no significant improvements made to the community center itself. Over the past few years, this has become the most heavily utilized rental facility in our parks system for traditional citizen bookings. Priority improvements include upgrading the kitchen area and lowering the ceiling to become more energy efficient.

The River Park Events Building is heavily utilized by entities for large events, such as concerts, festivals, and the Mayor's 4th of July. While improvements are currently being made through the Riverfront/Downtown Operating Budget, there are capital items that will need to be addressed in the next few years, such as the Amphitheater steps.

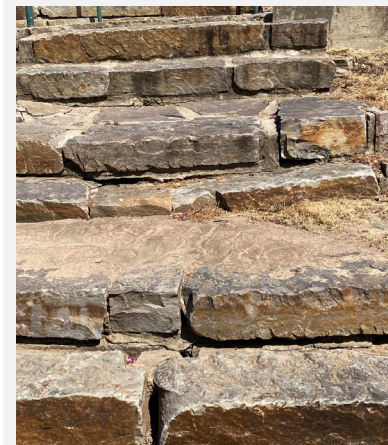
Replacement of the entrance to the Darby Community Center is needed. Since this facility is in the Historic District, the applicable design guidelines will need to be followed to preserve this facility's appearance.

Given the CIP allocation for this project is not until FY28-FY29, the specific improvements have not been identified or prioritized at this time.

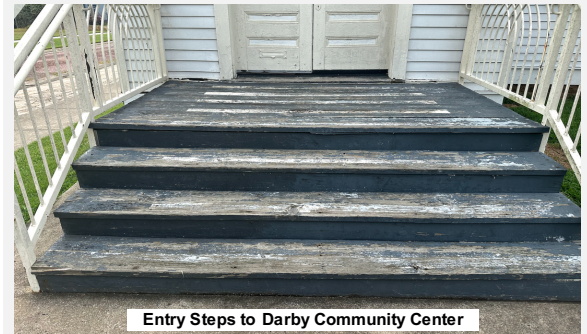
Future Fort Smith Goals:

FLU-1.4

Map/Photo:



Example of stones separation along the Amphitheater steps. Repairs are made as needed, but a complete rehabilitation will be needed within the next few years.



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ -	\$ -	\$ 125,000	\$ 450,000	\$ 650,000	\$ 1,225,000
							\$ -
							\$ -
Total	\$ -	\$ -	\$ -	\$ 125,000	\$ 450,000	\$ 650,000	\$ 1,225,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Tennis Court Resurfacing

Project Number: N/A

Category:

- ☐ New Development ☒ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☐ New Construction ☐ Trails and Greenways
☒ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☒ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☐ Not Started ☒ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

FY26: Creekmore Park (3301 South M Street)

Scope of Work:

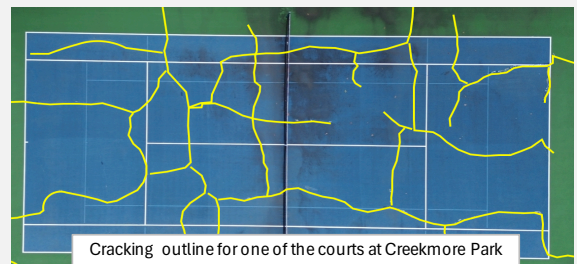
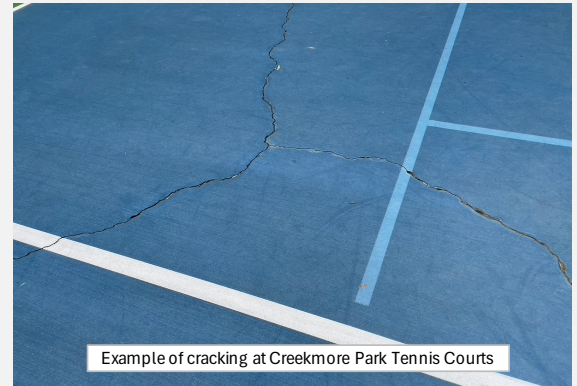
Phase I (FY16) consisted of the complete resurfacing of the bottom four (4) courts at Creekmore Park. The courts at Tilles Park were also improved during this phase by filling in the large cracks throughout the surface, surface painting, and new striping. The Western Arkansas Tennis Association (WATA) helped advance these improvements by applying for and being awarded \$15,000 in grant funds for this project.

Phase II (FY25-FY26): This project will consist of the resurfacing of the top four (4) courts, reconstruction of the bottom (4) courts to a concrete base rather than retain an asphalt base, replacement of the fencing and windscreens, addition of spectator seating on the east side of the courts, and conversion of the antiquated lights to LED fixtures. The Board approved for the City to submit an application through the Arkansas Community Assistance Grant Program (CAGP). Grant funds were requested in the amount of \$893,600 with a local match of \$223,400. Awards are expected to be announced this fall. Should grant funds not be awarded, it is still critical these improvements still occur.

Future Fort Smith Goals:

PFS-5 NCR-1.3 FLU-1.4

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ 70,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000
							\$ -
							\$ -
Total	\$ 70,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,070,000



City of Fort Smith Parks & Recreation Department
Capital Improvement Plan FY26-FY30

Project Title: Development of Former ACME Property

Project Number: N/A

Category:

- ☒ New Development ☐ Improvement to Existing
☐ Public-Private Partnership

Type:

- ☒ New Construction ☐ Trails and Greenways
☐ Infrastructure Improvement ☐ Playground Amenity

Funding:

- ☐ 1/8% Sales and Use Tax ☐ Private Contribution
☐ Grant ☐ Other:

If Other:

Status:

- ☒ Not Started ☐ Preliminary Design
☐ Final Design ☐ Under Construction

Location:

Scope of Work:

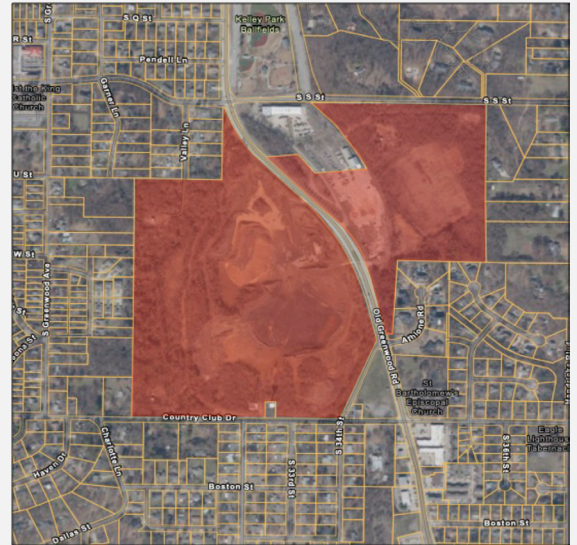
The City purchased approximately 111 acres of land previously owned by the ACME Brick Company. This property is centrally located, setting on both side of Old Greenwood Road. While the leading priority for this property is for flood mitigation, the majority of the property is well-suited for park amenities, such as mountain biking trails, green infrastructure, and both active and passive recreation. Following a nationwide advertisement for Request for Qualifications for park master planning, the City selected RDG Planning & Design based out of Des Moines, Iowa. The Board of Directors approved a master planning agreement with RDG in February 2025.

Recognizing the potential development of this property to include park amenities is forthcoming, a placeholder line is included in the CIP.

Future Fort Smith Goals:

CCD-1 HN-1.6 NCR-1 NCR-2 TI-1 TI-3 PFS-2.1 PFS-4.2 PFS-5

Map/Photo:



Cost Summary

Category	Est. 2025	2026	2027	2028	2029	2030	Total
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -
							\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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RESOLUTION NO. R-216-25RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION OF THE
TEN-YEAR (2026-2035) CAPITAL IMPROVEMENT PLAN FOR THE
SOLID WASTE SERVICES DEPARTMENT

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS, that:

SECTION 1: The Ten-Year (2026-2035) Capital Improvement Plan for the Solid Waste Services Department, incorporated herein by reference, is hereby approved.

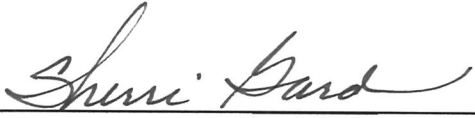
SECTION 2: City staff is directed to proceed with implementation of the 2026 Capital Improvement Plan for the Solid Waste Services Department as approved by Section 1.

This Resolution adopted this 2nd day of December 2025.

APPROVED:


VICE-MAYOR JARRED REGO

ATTEST:


CITY CLERK

Approved as to form:


City Attorney NPR

SOLID WASTE SERVICES CIP PLAN - EQUIPMENT SINKING FUND

Equipment Description	Program	Current Units	Required Daily Units	Spare Units (Ideal)	Useful Life	Unit Cost 2025	Units by Replacement Year												Estimated Cost										10yr Program		Annual Cost based on Useful Life		
																													Totals		Useful Life		
							FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035					
Truck (replace Tires)	Admin	6301	1	1	0	10	50,000	1																								5,000	
Truck (replace Cab)	Admin	6301	1	1	0	10	50,000																									5,000	
SUBTOTAL	Admin	6301																															10,000
Rear Loader Packer 13CY	Residential Collection	6302	2	1	1	10	400,000																									80,000	
Rear Loader Packer 20CY	Residential Collection	6302	7	8	1	8	425,000	2	1																							118,750	
Side Loader Packer 28CY	Residential Collection	6302	10	8	2	8	540,000	1	2	1	2	2	2																			877,500	
Knuckleboom Truck	Residential Collection	6302	2	1	1	10	190,000																									38,000	
Box Truck	Residential Collection	6302	1	1	0	10	160,000	1																								160,000	
Pick Up Truck - Crew Cab	Residential Collection	6302	3	3	0	10	60,000																									180,000	
SUBTOTAL	Residential Collection	6302																															348,750
Rear Loader Packer 13CY	Commercial Collection	6303	2	1	0	9	400,000																									400,000	
Rear Loader Packer 13CY	Commercial Collection	6303	3	2	1	7	469,000																									203,250	
Front Loader Packer 28CY	Commercial Collection	6303	6	4	2	7	530,000	2	1																							302,857	
Bin Delivery Truck	Commercial Collection	6303	2	1	1	10	100,000																									200,000	
Pick Up Truck - Crew Cab	Commercial Collection	6303	2	2	0	10	34,000																									68,000	
SUBTOTAL	Commercial Collection	6303																															4,800
Service Truck	Fleet Maintenance	6304	2	2	0	10	215,000	1		1																						430,000	
Larger Service Truck	Fleet Maintenance	6304	1	1	0	10	341,000																									341,000	
Labr Truck	Fleet Maintenance	6304	1	1	0	7	341,000				1																					97,429	
Pick Up Truck - Crew Cab	Fleet Maintenance	6304	3	3	0	10	34,000					1	1																			102,000	
Side by Side UTV	Fleet Maintenance	6304	1	1	0	10	20,310																									20,310	
Lawn Mower	Fleet Maintenance	6304	2	2	0	7	30,000	2																								4,286	
Backhoe	Fleet Maintenance	6304	1	1	0	15	100,000																									20,000	
Fork Lift (telehandler)	Fleet Maintenance	6304	1	1	0	15	130,000	1																								-	
Street Sweeper w/magnet	Fleet Maintenance	6304	1	1	0	20	121,000																									-	
Electromagnet Trailer	Fleet Maintenance	6304	1	1	0	10	50,000																									-	
SUBTOTAL	Fleet Maintenance	6304																															-
Bulldozer small	Sanitary Landfill	6305	1	1	0	5	200,000			1																						191,405	
Bulldozer medium	Sanitary Landfill	6305	2	1	1	3	600,000			1																						80,000	
Bulldozer large	Sanitary Landfill	6305	3	1	1	3	1,200,000			1																						216,667	
Landfill Compactor	Sanitary Landfill	6305	3	1	1	5	1,350,000				1				1																	1,200,000	
Excavator	Sanitary Landfill	6305	2	1	1	7	750,000			1					1																	540,000	
Articulating Dump Truck (Small)	Sanitary Landfill	6305	1	1	0	7	580,000	1	1																							3,428.37	
Articulating Dump Truck	Sanitary Landfill	6305	2	1	1	7	517,000				1		1																			221,371	
Used Off Road Compactor	Sanitary Landfill	6305	1	1	0	14	110,000						1																			110,000	
Water Truck	Sanitary Landfill	6305	1	1	0	10	151,800																									15,180	
Fuel Truck	Sanitary Landfill	6305	1	1	0	15	170,500																									11,367	
Motor Grader	Sanitary Landfill	6305	1	1	0	20	400,000																									17,125	
Backhoe	Sanitary Landfill	6305	1	1	0	9	137,000																									137,000	
Wheeled Loader	Sanitary Landfill	6305	1	1	0	10	250,000																									250,000	
Skid Loader	Sanitary Landfill	6305	2	2	0	10	105,000			1				1																		210,000	
Farm Tractor w/Brush Hog	Sanitary Landfill	6305	1	1	0	15	78,000																									21,000	
Flex Wing Rotary Cutter	Sanitary Landfill	6305	1	1	0	15	35,000																									3,500	
Starcreeper	Sanitary Landfill	6305	1	1	0	17	788,000	1																								-	
Windrow Turner	Sanitary Landfill	6305	1	1	0	17	835,000																									-	
Complex Grinder	Sanitary Landfill	6305	1	1	0	10	864,000																									-	
Light Tower	Sanitary Landfill	6305	2	2	0	20	14,300			1																						7,150	
Trash Water Pump	Sanitary Landfill	6305	1	1	0	20	33,000																									1,650	
Air Compressor - Diesel	Sanitary Landfill	6305	1	1	0	10	165,000																									16,500	
Pick Up Truck - Crew Cab 4WD	Sanitary Landfill	6305	3	3	0	7	50,000	1	1						1		1															28,571	
Side by Side UTV	Sanitary Landfill	6305	4	4	0	4	33,000	2							2																	16,500	
Skid Steer w/brush hog attachment	Sanitary Landfill	6305	1	1	0	7	150,000																									71,429	
Enviro Cover 700 ADC Deployer	Sanitary Landfill	6305	1	1	0	10	97,691																									9,769	
SUBTOTAL	Sanitary Landfill	6305																															2,881,806
Roll Off Truck	Roll Off Collection	6307	10	10	2	12	325,000	2	1		1	1	2		2																	3,250,000	
Compactors	Roll Off Collection	6307					\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	66,000	\$	660,000	
SUBTOTAL	Roll Off Collection	6307																															132,000
EQUIPMENT SUBTOTAL																																	4,013,806
New Cell Construction (A-H, B-L, etc)	Landfill Development						\$	6,500,000																									1,116,667
Close Out Phase A N & NW Slopes & Top Deck	Landfill Development	6305				8	12,250,000																									1,531,250	
(54 acres)	Landfill Development	6305				20	3,000,000							0.5	0.5																	-	
Drive Through Wash Bay	Fleet Maintenance	6304				20	5,000,000	1																							</		



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RESOLUTION NO. **R-218-25****RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION OF THE 2026 CAPITAL IMPROVEMENT PLAN FOR NON-CONSENT DECREE WASTEWATER**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS, that:

SECTION 1: The 2026 Capital Improvement Plan – Non-Consent Decree Wastewater, incorporated herein by reference, is hereby approved.

SECTION 2: City staff is directed to proceed with implementation of the 2026 Capital Improvement Plan – Non-Consent Decree Wastewater, as approved by Section 1, as funding is available.

This Resolution adopted this 2nd day of December 2025.

APPROVED:


Vice-Mayor Jarred Rego

ATTEST:


City Clerk

APPROVED AS TO FORM:


npr

Project Title	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
City 45 Utility Sewer Line Relocation (85% reimbursable)(Bond)†	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Johnson Sewer Line Relocation Overlay Project	\$ 1,654,000	\$ 1,654,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temp Station #27 Repairs/Upgrades	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temp Station #19 Repairs/Upgrades	\$ -	\$ 110,000	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temp Station #26 Repairs/Upgrades	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Station & Force Main Chaffee Crossing Design/Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200,000	\$ 4,200,000	\$ -	\$ -
Sewer Station & Force Main Roberts Blvd Design/Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	\$ -
Automated Compliance Sampling (P Street & Massard Plants)	\$ 30,000	\$ 366,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Grit System Rebuild and Upgrade	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Plant Blower System	\$ -	\$ -	\$ -	\$ 2,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street AC Repl Op Bldg	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Tractor Shed	\$ -	\$ -	\$ 28,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Plant Optimization Study	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street RAS PS Rehab	\$ 360,000	\$ 360,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
P Street Stab. Basin Diffuser Repl.	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Mechanical Mixer	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P Street Mixed Liquor PS upgrade	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Improvements Aeration Basin	\$ 2,600,000	\$ 11,250,000	\$ 11,125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Plant Belt Press	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Plant Grit Classifier	\$ 720,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Roof Replacement†	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Plant Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Equipment Replacement	\$ 4,000,000	\$ 4,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Lab HVAC Make-Up Air Replacement †	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 11,260,000	\$ 21,320,000	\$ 16,153,800	\$ 6,540,000	\$ 2,500,000	\$ 2,500,000	\$ 19,100,000	\$ 39,100,000	\$ 32,500,000	\$ 32,500,000

† 2024 and 2025 projects completed or nearly completed

Total **\$ 183,473,800**

RESOLUTION NO. **R-219-25**

RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION
OF THE TEN YEAR (2026-2035) CAPITAL IMPROVEMENT
PLAN FOR CONSENT DECREE WASTEWATER

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT
SMITH, ARKANSAS, that:

SECTION 1: The Ten Year (2026-2035) Capital Improvement Plan-Consent
Decree Wastewater, incorporated herein by reference, is hereby approved.

SECTION 2: City staff is directed to proceed with implementation of the Capital
Improvement Plan-Consent Decree Wastewater, as approved by Section 1, as funding
is available.

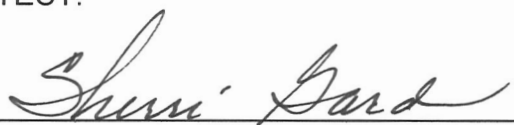
This Resolution adopted this 2nd day of December 2025.

APPROVED:



Vice-Mayor Jarred Rego

ATTEST:



City Clerk

APPROVED AS TO FORM:



npr

Project Title	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
23-19-C1: SSA Remedial Repairs/Replacement S006, P004, MC07, 2001, SK-01 Capacity†	\$ 7,915,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-19-C2: SSA Remedial Repairs/Replacement S006, P004, MC07, 2001, SK-01 Capacity†	\$ 4,401,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-19-C3: SSA Remedial Repairs/Replacement S006, P004, MC07, 2001, SK-01 Capacity†	\$ 3,527,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-19-C4: SSA Remedial Repairs/Replacement S006, P004, MC07, 2001, SK-01 Capacity†	\$ 1,020,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-19-C5: SSA Remedial Repairs/Replacement S006, P004, MC07, 2001, SK-01 Capacity†	\$ 867,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-17-C1: SSA Remedial Repairs/Replacement MC08†	\$ 3,204,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-12-C1: SSA Remedial Repairs/Replacement S007†	\$ 8,350,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-09-C1: SSA Remedial Repairs/Replacement P005 (Construction and Inspection)*	\$ 5,769,563										
29-19-C1: SSA Remedial Repairs/Replacement Capacity Project FLO2 (Construction and Inspection)*	\$ 9,455,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29-18-C1: SSA Remedial Repairs/Replacement P009 (Construction and Inspection)*	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29-15-C1: SSA Remedial Repairs/Replacement MC06 (Construction and Inspection)*	\$ 9,687,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27-13-C1: SSA Remedial Repairs/Replacement P008 (Construction and Inspection)*	\$ 18,400,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-17-C1: SSA Remedial Repairs/Replacement D001, HL01, HR01, M003, M005, RF01, WL01 (Construction and Inspection)*	\$ 7,707,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-14-C1: Basin 12 SSA Remedial Measures, Sub-Basin P005 (Construction and Inspection)*	\$ 3,501,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-15-C1: FLO1 Capacity Improvements (Construction and Inspection)*	\$ 5,002,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-11-C1: Basin 10 & 14 Capacity Improvement, Phase 2 (Construction and Inspection)*	\$ 10,276,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-08-C1: 2019 SSA Remedial Measures - Sub-Basin M002 *	\$ 376,240	\$ 4,660,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-09-C1: 2020 SSA Remedial Measures - Sub-Basin Z007 *	\$ 179,602	\$ 8,266,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-10-C1: 2022 SSA Remedial Measures - Sub-Basin MC02 *	\$ 265,111	\$ 7,175,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-11-C1: 2021 SSA Remedial Measures - Sub-Basin Z005 *	\$ 395,440	\$ 12,294,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-12-C1: 2023 SSA Remedial Measures - Sub-Basin Z003 *	\$ 282,380	\$ 5,805,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-13-C1: 2022 SSA Remedial Measures - Sub-Basin S005 *	\$ 418,600	\$ 6,166,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19-19-C3: SSA Remedial Repairs/Replacement Capacity Project FLO2 (Construction and Inspection) *	\$ 197,390	\$ 2,900,000									
50,000 Feet & 167 Manholes: SSA Remedial Repairs/Replacement (Design)	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
50,000 Feet & 167 Manholes: SSA Remedial Repairs/Replacement (Construction)	\$ -	\$ -	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000
CSA Work, Assement	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
CSA Work, Remedial Measures (Design)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
CSA Work, Remedial Measures (Construction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Contract Sewer Line/Televising/CIPP	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Consent Decree Program Management	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Pump Station #9 Design/Construction	\$ -	\$ -	\$ -	\$ 74,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pump Station #18 Design/Construction	\$ -	\$ -	\$ -	\$ 400,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pump Station #22 Repairs/Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pump Station #5 Rehabilitation	\$ -	\$ 1,200,000	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Continuing Pump Station & Force Main Evaluation	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
Continuing Capacity Assurance Evaluation	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
Basin 12 Remedial Measures Phase 4-9 (SSA)	\$ 954,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin 12 Remedial Measures Phase 4-9 (Design)	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000
Basin 12 Remedial Measures Phase 4-9 (Construction)	\$ -	\$ -	\$ 5,000,000		\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Basin 10 & 14 Construction Phase 3 (Construction)†	\$ 3,426,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin FLO1 Capacity Improvements (5-Year LOS in EJ Area)(Design & Construction)	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Massard Wastewater Pump Station & Wet Weather Treatment (Design and Construction) (Package B from Massard Master Plan)	\$ -	\$ 9,000,000	\$ 45,000,000	\$ 45,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin P004 Capacity Improvements (5-Year LOS in EJ Area)(Design & Construction)	\$ -	\$ -	\$ 300,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin 12 Capacity Improvements Phase I (5-Year LOS in EJ Area)(Design & Construction)	\$ -	\$ -	\$ 400,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 113,084,553	\$ 65,470,000	\$ 98,200,000	\$ 101,974,000	\$ 49,000,000	\$ 37,800,000	\$ 45,300,000	\$ 40,800,000	\$ 47,300,000	\$ 42,800,000	\$ 45,800,000

† 2025 projects completed or nearly completed

* Construction Projects Approved 11-04-2025

* Design Projects Approved 11-04-2025



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RESOLUTION NO. R-221-25**RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION OF THE FIVE-YEAR (2026-2030) SALES AND USE TAX PROGRAM FOR FIRE DEPARTMENT CAPITAL IMPROVEMENTS**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS, THAT:

SECTION 1: The Five-Year (2026-2030) Sales and Use Tax Program for Fire Department Capital Improvements, incorporated herein by reference, is hereby approved.

SECTION 2: City staff is directed to proceed with implementation of the 2026 Sales and Use Tax Program for Fire Department Capital Improvements approved by Section 1.

This Resolution adopted this 2nd day of December, 2025.

APPROVED:


VICE-MAYOR JARRED REGO

ATTEST:


CITY CLERK

Approved as to form:


No Publication Required



FY 2026 - 2035
Fire Department Capital Improvement Project



	Fiscal Year											
Department	Program	Category	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Fire Department												
	General Funds	Capital Items	\$215,000	\$100,000	\$50,000			\$100,000				
		Driving Course			\$600,000							
		Fire Station 12			\$5,000,000							
		MDT / Tablet Updates						\$100,000				
		Motorola Radios	\$180,500	\$45,125								
		Staff Vehicles	\$240,000	\$125,000		\$130,000	\$70,000		\$140,000		\$140,000	
		Station 12 Apparatus			\$1,200,000							
		Station 12 Personnel				\$1,000,000	\$1,030,000	\$1,060,000	\$1,093,000	\$1,125,000	\$1,160,000	\$1,195,000
		Station Renovations			\$2,000,000							
		Training Classroom			\$4,000,000							
	General Funds Total		\$635,500	\$270,125	\$12,850,000	\$1,130,000	\$1,100,000	\$1,260,000	\$1,233,000	\$1,125,000	\$1,300,000	\$1,195,000
	Option 1/8% Sales Tax	Apparatus Cost	\$582,000	\$2,172,069	\$2,318,647	\$3,300,000	\$1,400,000	\$2,700,000	\$1,500,000	\$1,600,000	\$1,700,000	\$1,800,000
	Option 1/8% Sales Tax Total		\$582,000	\$2,172,069	\$2,318,647	\$3,300,000	\$1,400,000	\$2,700,000	\$1,500,000	\$1,600,000	\$1,700,000	\$1,800,000
Fire Department Total			\$1,217,500	\$2,442,194	\$15,168,647	\$4,430,000	\$2,500,000	\$3,960,000	\$2,733,000	\$2,725,000	\$3,000,000	\$2,995,000
Grand Total			\$1,217,500	\$2,442,194	\$15,168,647	\$4,430,000	\$2,500,000	\$3,960,000	\$2,733,000	\$2,725,000	\$3,000,000	\$2,995,000



FY 2026-2035
Fire Department Capital Improvement Project



Project Name Apparatus Cost

Funding Source

Option 1/8% Sales Tax

Total Tax FY 2026

Current Year Tax 1/8% \$2,768,840
Total Tax 1/8% \$39,116,841

Project Description

The Fort Smith Fire Department seeks to modernize its fleet through the Apparatus Upgrade CIP. This project will procure advanced firefighting vehicles, including pumper and ladder trucks, to replace aging equipment, meet NFPA standards, and accommodate the growing needs of the city.

Project Justification

Upgrading the fleet is crucial for improved emergency responses, firefighter safety, and lower maintenance costs. New apparatus will ensure efficient operations, enhance public safety, and could contribute to reduced insurance premiums for the Fort Smith community.

Cost Summary

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ 582,000	\$ 2,172,069	\$ 2,318,647	\$ 3,300,000	\$ 1,400,000	\$ 2,700,000	\$ 1,500,000	\$ 1,600,000	\$ 1,700,000	\$ 1,800,000	\$ 19,072,716

Comments

Based on 5% increase per year

Expense Itemization

2026				
Cost		\$ 542,000		
Unit Being Replaced	Pumper 5	Pumper 10		
Asset Number				
Age of Apparatus				
Category 4				
Category 5				
Total Cost		\$542,000		

2027				
Cost	\$2,172,069			
Unit Being Replaced	Ladder 3			
Asset Number	964			
Age of Apparatus	14			
Category 4				
Category 5				
Total Cost	\$2,172,069			

2028				
Cost	\$2,318,647			
Unit Being Replaced	Ladder 4			
Asset Number	151			
Age of Apparatus	26			
Category 4				
Category 5				
Total Cost	\$2,318,647			

2029				
Cost	\$1,300,000	\$ 2,000,000		
Unit Being Replaced	Pumper 4	Rescue 1		
Asset Number	183	403		
Age of Apparatus	23	14		
Category 4				
Category 5				
Total Cost		\$3,300,000		

2030				
Cost	\$1,400,000			
Unit Being Replaced	Pumper 6			
Asset Number	235			
Age of Apparatus	25			
Category 4				
Category 5				
Total Cost	\$1,400,000			

2031				
Cost	\$2,700,000			
Unit Being Replaced	Ladder 7			
Asset Number	965			
Age of Apparatus	18			
Category 4				
Category 5				
Total Cost	\$2,700,000			

2032				
Cost	\$1,500,000			
Unit Being Replaced	Pumper 7			
Asset Number	181			
Age of Apparatus	25			
Category 4				
Category 5				
Total Cost				\$1,500,000

2033				
Cost	\$1,600,000			
Unit Being Replaced	Pumper 1			
Asset Number	227			
Age of Apparatus	24			
Category 4				
Category 5				
Total Cost				\$1,600,000

2035				
Cost	\$1,800,000			
Unit Being Replaced	Pumper 11			
Asset Number	966			
Age of Apparatus	22			
Category 4				
Category 5				
Total Cost				\$1,800,000

2034				
Cost	\$1,700,000			
Unit Being Replaced	Pumper 2			
Asset Number	967			
Age of Apparatus	21			
Category 4				
Category 5				
Total Cost				\$1,700,000



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name Training Classroom

Funding Source
General Funds

Project Description

Project Justification
\$4,000,000 is the estimated cost of a training facility complete with a large lecture classroom, small breakout classrooms, offices for the Fire Training Division, public restroom facilities, men's toilet-shower-locker rooms, women's toilet-shower-locker rooms, and shared functional/support areas. This would be located at the current Fire Training Facility located at 5901 Commerce Road. Currently, classroom portions of training for Fire are held at either Station 1 (downtown) or Station 11 (Chaffee Crossing), both classrooms are limited to 25 persons max. With a training center classroom located on premises of our training facility, academic to practical hands-on training would be streamlined, resulting in better consistency of training evolutions. With a large lecture style classroom we could host regional, or even national training courses. These type of courses are paid for by visiting departments, resulting in a small return on investment for each class held plus the addition of tax dollar revenues by each firefighter visiting Fort Smith. While this is a major investment in our public safety departments, the benefit of this type of center would serve for decades to come.

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000

Comments

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		-	

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		-	

2028				
Cost	\$ 4,000,000			
Item 1	Classroom			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		4,000,000	

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		-	

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		-	

2031				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		-	



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name Station Renovations

Funding Source
General Funds

Project Description

Project Justification
We will need to remodel the fire stations in the next few years. The last remodel occurred in 2013 so it is time to consider updating them. Our firefighters are on shift for 24 hours at a time so we need to make sure they have up to date stations. Not to mention making sure everything is the most energy efficient to help reduce utility bills.

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Comments

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2028				
Cost	\$ 2,000,000			
Item 1	Renovations			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			2,000,000

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2031				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name MDT / Tablet Updates

Funding Source
General Funds

Project Description

Project Justification
Every 5 years our tablets for our apparatus need to be upgraded. This is to keep up with the current technology and have reliable equipment for our personnel. Having up to date computers on the apparatus helps supply the crews with crucial information including directions, hydrant location, building information, etc.

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Comments

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2028				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2031				
Cost	\$ 100,000			
Item 1	MDT Tablets			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			100,000



FY 2026 - 2035
Fire Department Capital Improvement Project



Funding Source

General Funds

Project Description

Project Justification

A generator is needed in case of power failure at the maintenance facility. \$125,000.00 based off of quote. A fill station for SCBA is needed at Station 7. This will save hours/miles on apparatus making them last longer. A 2-Post lift is needed at the maintenance facility to work on staff vehicles.

Cost Summary

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ 215,000										\$ 215,000

Comments

Expense Itemization (Expand if needed)

2026				
Cost	\$ 125,000	\$ 65,000	\$ 25,000	
Category 1	Generator			
Category 2	SCBA Fill St.			
Category 3	2 Post Lift			
Category 4				
Category 5				
Total Cost	\$			215,000

2027				
Cost	\$ 100,000			
Category 1	SCBA			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		100,000	

2028				
Cost	\$ 50,000			
Category 1	Zodiak Boat			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		50,000	

2029				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				

2030				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				

2031				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name **Driving Course**

Funding Source
General Funds

Project Description

Project Justification
We would like to build our own driving course for training and testing purposes at the maintenance facility. Not only could we use it testing and training, it would aid the maintenance technicians when working on apparatus. Whenever they do front end work there are adjustments that need to be made in conjunction with driving the apparatus utilizing turns and then having to re-check alignments. This would keep them from having to do these tests on public streets.

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Comments

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

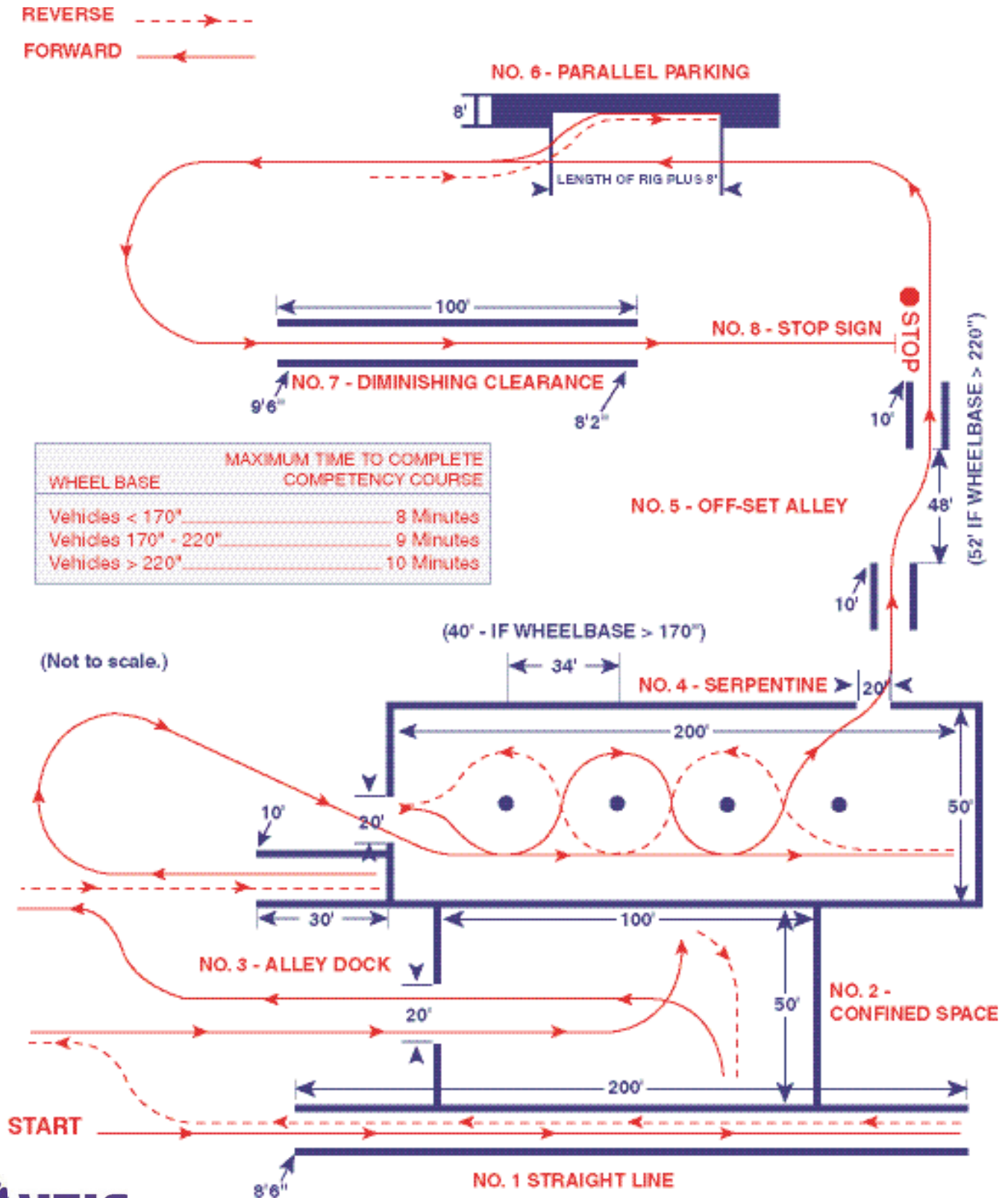
2028				
Cost	\$ 600,000			
Item 1	Driving Course			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			600,000

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2031				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

Driving Course Layout





FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name **Fire Station 12**

Funding Source
General Funds

Project Description

Project Justification

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000

Comments

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2028				
Cost	\$ 5,000,000			
Item 1	Station 12			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			5,000,000

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2031				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name Station 12 Apparatus

Funding Source
General Funds

Project Description

Project Justification

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost			\$ 1,200,000								\$ 1,200,000

Comments

Expense Itemization (Expand if needed)

2026				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2028				
Cost	\$ 1,200,000			
Category 1	Pumper 12			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			1,200,000

2029				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2030				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2031				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2032				
Cost				
Category 1				

2033				
Cost				
Category 1				

2034				
Cost				
Category 1				

Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2035				
Cost				
Category 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name Station 12 Personnel

Funding Source

General Funds

Project Description

Project Justification

Cost Summary

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,030,000	\$ 1,060,000	\$ 1,093,000	\$ 1,125,000	\$ 1,160,000	\$ 1,195,000	\$ 7,663,000

Comments

Based on 3% increase per year

Expense Itemization

2026				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2027				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2028				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			-

2029				
Cost	\$ 1,000,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			1,000,000

2030				
Cost	\$ 1,030,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			1,030,000

2031				
Cost	\$ 1,060,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$			1,060,000

2032				
Cost	\$ 1,093,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		1,093,000	

2033				
Cost	\$ 1,125,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		1,125,000	

2035				
Cost	\$ 1,195,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		1,195,000	

2034				
Cost	\$ 1,160,000			
Item 1	Personnel			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$		1,160,000	



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name **Motorola Radios**

Funding Source
General Funds

Project Description
The Fort Smith Fire Department's Communications Enhancement Project seeks to replace and upgrade its current inventory with advanced Motorola radios. This upgrade ensures firefighters are equipped with robust, clear, and reliable communication devices critical for emergency and non-emergency operations.

Project Justification
Effective communication is a lifeline for fire service operations. The new Motorola radios will provide enhanced features, improved signal strength, and greater durability. This investment is essential for operational coordination, firefighter safety, and aligns with the latest standards in emergency communication technology, significantly improving incident response across Fort Smith.

Cost Summary	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ 180,500	\$ 45,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,625

Comments

Expense Itemization

2026				
Cost	\$ 180,500			
Item 1	Radios			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	180,500		

2027				
Cost	\$ 45,125			
Item 1	Radios			
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	45,125		

2028				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	-		

2029				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	-		

2030				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	-		

2031				
Cost				
Item 1				
Category 2				
Category 3				
Category 4				
Category 5				
Total Cost	\$	-		



FY 2026 - 2035
Fire Department Capital Improvement Project



Project Name **Staff Vehicles**

Funding Source

General Funds

Project Description

The Staff Vehicles Upgrade initiative for the Fort Smith Fire Department aims to renew its administrative and operational fleet. This includes the acquisition of command units, quick response vehicles, and support SUVs essential for non-emergency tasks and on-scene coordination.

Project Justification

Modernizing the staff vehicle fleet is vital for maintaining day-to-day operations and effective on-scene command presence. New vehicles will provide reliable transportation, reduce repair costs, and ensure that leadership and support staff can perform their roles efficiently, ultimately contributing to a more effective fire service for the community.

Cost Summary

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Total Cost	\$ 240,000	\$ 125,000	\$ -	\$ 130,000	\$ 70,000	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ 845,000

Comments

Expense Itemization

2026				
Cost	\$240,000			
Unit Being Replaced #1	766	19 y/o		
Unit Being Replaced #2	131	17 y/o		
Unit Being Replaced #3	672	22 y/o		
Unit Being Replaced #4	452	21 y/o		
Category 5				
Total Cost	\$240,000			

2027				
Cost	\$125,000			
Unit Being Replaced #1	295			
Unit Being Replaced #2	273			
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$125,000			

2028				
Cost				
Unit Being Replaced #1				
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$0			

2029				
Cost	\$130,000			
Unit Being Replaced #1	211			
Unit Being Replaced #2	213			
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$130,000			

2030				
Cost	\$70,000			
Unit Being Replaced #1	747			
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$70,000			

2031				
Cost				
Unit Being Replaced #1				
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$0			

2032				
Cost	\$140,000			
Unit Being Replaced #1	650			
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost				\$140,000

2033				
Cost				
Unit Being Replaced #1				
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost				\$0

2035				
Cost				
Unit Being Replaced #1				
Unit Being Replaced #2				
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost				\$0

2034				
Cost	\$ 140,000			
Unit Being Replaced #1	704			
Unit Being Replaced #2	736			
Unit Being Replaced #3				
Unit Being Replaced #4				
Category 5				
Total Cost	\$			140,000

4803 Revenue	2012	2013	2014	2015	2016	2017	2018	2019
	533.57%	3.24%	1.40%	3.81%	0.22%	1.41%	1.06%	
January	\$ -	\$ 482,187	\$ 471,450	\$ 505,898	\$ 519,443	\$ 537,014	\$ 517,493	3.8% \$ 537,323
February	\$ -	\$ 374,352	\$ 364,104	\$ 394,680	\$ 390,987	\$ 394,556	\$ 388,064	2.4% \$ 397,202
March	\$ -	\$ 403,642	\$ 408,645	\$ 408,629	\$ 452,618	\$ 419,159	\$ 417,625	-2.5% \$ 407,335
April	\$ -	\$ 411,662	\$ 425,583	\$ 463,074	\$ 430,035	\$ 465,417	\$ 468,119	-1.8% \$ 459,820
May	\$ -	\$ 395,957	\$ 375,590	\$ 419,389	\$ 394,371	\$ 427,242	\$ 428,805	3.2% \$ 442,466
June	\$ -	\$ 402,136	\$ 461,402	\$ 436,168	\$ 438,035	\$ 440,721	\$ 454,142	-3.7% \$ 437,244
July	\$ -	\$ 403,615	\$ 408,688	\$ 452,566	\$ 472,821	\$ 462,228	\$ 466,254	-1.3% \$ 460,354
August	\$ -	\$ 410,280	\$ 413,328	\$ 422,794	\$ 463,667	\$ 449,532	\$ 449,924	2.5% \$ 461,123
September	\$ -	\$ 405,559	\$ 431,999	\$ 425,933	\$ 430,004	\$ 409,392	\$ 452,299	1.4% \$ 458,559
October	\$ -	\$ 401,371	\$ 420,481	\$ 306,780	\$ 443,007	\$ 436,440	\$ 439,214	1.8% \$ 447,202
November	\$ 378,118	\$ 377,576	\$ 427,760	\$ 428,956	\$ 420,353	\$ 416,178	\$ 434,683	2.5% \$ 445,591
December	\$ 390,106	\$ 398,907	\$ 415,723	\$ 430,169	\$ 433,810	\$ 443,158	\$ 459,217	4.2% \$ 478,346
Total	\$ 768,224	\$ 4,867,244	\$ 5,024,753	\$ 5,095,039	\$ 5,289,152	\$ 5,301,036	\$ 5,375,839	\$ 5,432,565
1/8% Revenue	\$ 384,112	\$ 2,433,622	\$ 2,512,377	\$ 2,547,147	\$ 2,644,576	\$ 2,650,518	\$ 2,687,920	\$ 2,716,283
Add. Revenue, sale of reserve apparatus							\$ 15,026	
	\$ 384,112	\$ 2,433,622	\$ 2,512,377	\$ 2,547,147	\$ 2,644,576	\$ 2,650,518	\$ 2,702,946	\$ 2,716,283
Previous Year Carry Fwd		\$ 171,980	\$ 433,020	\$ 236,061	\$ 235,605	\$ 972,183	\$ 157,596	\$ 264,799
Total revenue	\$ 384,112	\$ 2,605,602	\$ 2,945,396	\$ 2,783,208	\$ 2,880,181	\$ 3,622,701	\$ 2,860,541	\$ 2,981,082

4803 Expenses								
Personnel & Operating	\$ 212,132	\$ 1,447,095	\$ 2,009,738	\$ 2,101,239	\$ 1,907,998	\$ 1,862,653	\$ 2,026,219	\$ 1,906,604
Capital		\$ 725,487	\$ 699,597	\$ 170,000		\$ 88,020	\$ 569,523	\$ 579,885
				\$ 40,129		\$ 961,292		\$ 31,538
				\$ 179,684		\$ 553,140		
				\$ 56,551				
	\$ 212,132	\$ 2,172,582	\$ 2,709,335	\$ 2,547,603	\$ 1,907,998	\$ 3,465,105	\$ 2,595,742	\$ 2,518,027
CY Rev/Exp	\$ 171,980	\$ 261,040	\$ (196,958)	\$ (456)	\$ 736,578	\$ (814,587)	\$ 107,203	\$ 198,256
CY Fund Balance	\$ 171,980	\$ 433,020	\$ 236,061	\$ 235,605	\$ 972,183	\$ 157,596	\$ 264,799	\$ 463,055

Training Tower

R-1

Brush Beds,
L-7, P-6

P-4

P-7, FM-3

4803 Revenue		2020		2021		2022		2023		2024		2025		2026
	4.29%		15.32%		10.39%		3.72%		-1.36%		0.11%		1.39%	
January	-2.4%	\$ 524,264	10.6%	\$ 579,680	\$ 676,530	\$ 703,398	\$ 709,540	\$ 708,284	\$ 714,145					
February	7.6%	\$ 427,210	15.1%	\$ 491,663	\$ 518,802	\$ 562,609	\$ 535,932	\$ 536,393	\$ 550,428					
March	5.9%	\$ 431,362	0.7%	\$ 434,480	\$ 504,806	\$ 573,409	\$ 577,658	\$ 551,865	\$ 573,320					
April	-3.4%	\$ 444,121	37.3%	\$ 609,631	\$ 610,951	\$ 651,704	\$ 635,178	\$ 643,669	\$ 649,952					
May	-4.3%	\$ 423,409	30.2%	\$ 551,405	\$ 583,383	\$ 622,828	\$ 612,843	\$ 570,552	\$ 608,095					
June	9.1%	\$ 477,148	14.0%	\$ 544,022	\$ 626,348	\$ 635,450	\$ 622,162	\$ 628,363	\$ 634,945					
July	10.1%	\$ 507,006	9.9%	\$ 557,210	\$ 627,001	\$ 642,521	\$ 644,449	\$ 610,363	\$ 638,769					
August	8.4%	\$ 500,069	11.6%	\$ 557,840	\$ 620,124	\$ 632,142	\$ 614,634	\$ 654,018	\$ 639,934					
September	3.6%	\$ 475,184	14.7%	\$ 544,981	\$ 613,610	\$ 630,968	\$ 590,784	\$ 634,174	\$ 624,828					
October	7.7%	\$ 481,764	13.2%	\$ 545,541	\$ 613,672	\$ 610,437	\$ 601,924	\$ 614,765	\$ 615,132					
November	7.8%	\$ 480,437	14.5%	\$ 550,056	\$ 597,001	\$ 603,888	\$ 609,741	\$ 609,579	\$ 613,813					
December	3.3%	\$ 493,896	14.8%	\$ 567,114	\$ 620,234	\$ 611,606	\$ 624,231	\$ 624,877	\$ 626,441					
Total		\$ 5,665,870		\$ 6,533,623	\$ 7,212,462	\$ 7,480,961	\$ 7,379,076	\$ 7,386,902	\$ 7,489,803					
1/8% Revenue		\$ 2,832,935		\$ 3,266,812	\$ 3,606,231	\$ 3,740,480	\$ 3,689,538	\$ 3,693,451	\$ 3,744,901					
Add. Revenue, sale of reserve apparatus				\$ 620,426										
		\$ 2,832,935		\$ 3,887,238	\$ 3,606,231	\$ 3,740,480	\$ 3,689,538	\$ 3,693,451	\$ 3,744,901					
Previous Year Carry Fwd		\$ 463,055		\$ 586,300	\$ 1,163,231	\$ 1,470,596	\$ 2,084,880	\$ 3,000,837	\$ 3,813,760					
Total revenue		\$ 3,295,990		\$ 4,473,538	\$ 4,769,462	\$ 5,211,076	\$ 5,774,418	\$ 6,694,288	\$ 7,558,661					

4803 Expenses														
Personnel & Operating	\$	2,098,058	\$	2,059,881	\$ 2,148,869	\$ 2,368,944	\$ 2,231,581	\$ 2,298,528	\$ 2,367,484					
Capital	\$	611,632	\$	630,000	\$ 1,149,997	\$ 757,252	\$ 542,000	\$ 582,000						
			\$	620,426										
		\$ 2,709,690		\$ 3,310,307	\$ 3,298,866	\$ 3,126,196	\$ 2,773,581	\$ 2,880,528	\$ 2,367,484					
CY Rev/Exp	\$	123,245	\$	576,931	\$ 307,365	\$ 614,284	\$ 915,957	\$ 812,922	\$ 1,377,417					
CY Fund Balance	\$	586,300	\$	1,163,231	\$ 1,470,596	\$ 2,084,880	\$ 3,000,837	\$ 3,813,760	\$ 5,191,177					

P1

P-2, P-11

L-1

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4803 Revenue	2027	2028	2029	2030	2031	2032	2033
	0.51%	0.64%	0.40%	0.52%	0.52%	0.48%	0.51%
January	\$ 717,763	\$ 720,531	\$ 724,654	\$ 728,193	\$ 731,704	\$ 735,465	\$ 739,105
February	\$ 546,327	\$ 549,826	\$ 554,349	\$ 555,669	\$ 558,814	\$ 561,840	\$ 564,362
March	\$ 573,291	\$ 571,820	\$ 578,539	\$ 580,295	\$ 582,654	\$ 586,301	\$ 588,914
April	\$ 649,362	\$ 654,138	\$ 657,662	\$ 660,258	\$ 663,926	\$ 667,222	\$ 670,440
May	\$ 603,135	\$ 599,867	\$ 609,736	\$ 610,288	\$ 612,697	\$ 617,016	\$ 619,467
June	\$ 634,775	\$ 639,021	\$ 642,609	\$ 645,190	\$ 648,696	\$ 651,954	\$ 655,099
July	\$ 637,506	\$ 635,168	\$ 643,519	\$ 645,118	\$ 647,681	\$ 651,894	\$ 654,713
August	\$ 642,557	\$ 651,958	\$ 651,265	\$ 655,079	\$ 659,295	\$ 661,765	\$ 665,300
September	\$ 622,761	\$ 633,527	\$ 633,309	\$ 636,165	\$ 640,677	\$ 643,084	\$ 646,375
October	\$ 616,713	\$ 621,692	\$ 624,024	\$ 627,018	\$ 630,487	\$ 633,448	\$ 636,621
November	\$ 617,155	\$ 619,651	\$ 623,042	\$ 626,149	\$ 629,176	\$ 632,383	\$ 635,529
December	\$ 631,435	\$ 633,860	\$ 636,884	\$ 640,400	\$ 643,419	\$ 646,637	\$ 649,920
Total	\$ 7,492,779	\$ 7,531,060	\$ 7,579,593	\$ 7,609,822	\$ 7,649,226	\$ 7,689,009	\$ 7,725,846
1/8% Revenue	\$ 3,746,390	\$ 3,765,530	\$ 3,789,796	\$ 3,804,911	\$ 3,824,613	\$ 3,844,505	\$ 3,862,923
Add. Revenue, sale of reserve apparatus							
	\$ 3,746,390	\$ 3,765,530	\$ 3,789,796	\$ 3,804,911	\$ 3,824,613	\$ 3,844,505	\$ 3,862,923
Previous Year Carry Fwd	\$ 5,191,177	\$ 4,326,989	\$ 3,262,207	\$ 1,164,990	\$ 905,276	\$ (714,674)	\$ (1,197,069)
Total revenue	\$ 8,937,566	\$ 8,092,518	\$ 7,052,004	\$ 4,969,901	\$ 4,729,889	\$ 3,129,831	\$ 2,665,854
4803 Expenses							
Personnel & Operating	\$ 2,438,509	\$ 2,511,664	\$ 2,587,014	\$ 2,664,624	\$ 2,744,563	\$ 2,826,900	\$ 2,911,707
Capital	\$ 2,172,069	\$ 2,318,647	\$ 1,300,000	\$ 1,400,000	\$ 2,700,000	\$ 1,500,000	\$ 1,600,000
			\$ 2,000,000				
	\$ 4,610,578	\$ 4,830,311	\$ 5,887,014	\$ 4,064,624	\$ 5,444,563	\$ 4,326,900	\$ 4,511,707
CY Rev/Exp	\$ (864,188)	\$ (1,064,781)	\$ (2,097,218)	\$ (259,713)	\$ (1,619,950)	\$ (482,396)	\$ (648,784)
CY Fund Balance	\$ 4,326,989	\$ 3,262,207	\$ 1,164,990	\$ 905,276	\$ (714,674)	\$ (1,197,069)	\$ (1,845,853)

L-3 (L-7)

L-9

P-4, R-1

P-6

Ladder 7 (11)

Pumper 7

Pumper 1

	2034	2035	2036	2037
1%	0.50%	0.50%	0.50%	
\$	742,779	\$ 746,508	\$ 750,225	\$ 753,969
\$	567,289	\$ 570,142	\$ 572,937	\$ 575,824
\$	591,816	\$ 594,900	\$ 597,795	\$ 600,786
\$	673,868	\$ 677,215	\$ 680,579	\$ 683,993
\$	622,557	\$ 625,877	\$ 628,860	\$ 632,022
\$	658,436	\$ 661,714	\$ 665,001	\$ 668,334
\$	657,944	\$ 661,399	\$ 664,599	\$ 667,927
\$	668,741	\$ 671,922	\$ 675,341	\$ 678,721
\$	649,813	\$ 652,888	\$ 656,189	\$ 659,493
\$	639,854	\$ 643,007	\$ 646,226	\$ 649,459
\$	638,686	\$ 641,888	\$ 645,088	\$ 648,306
\$	653,125	\$ 656,393	\$ 659,678	\$ 662,963
\$	7,764,907	\$ 7,803,853	\$ 7,842,518	\$ 7,881,797
\$	3,882,454	\$ 3,901,927	\$ 3,921,259	\$ 3,940,899
\$	3,882,454	\$ 3,901,927	\$ 3,921,259	\$ 3,940,899
\$	(1,845,853)	\$ (2,662,458)	\$ (3,649,561)	\$ (4,810,003)
\$	2,036,600	\$ 1,239,469	\$ 271,698	\$ (869,105)
\$	2,999,058	\$ 3,089,030	\$ 3,181,701	\$ 3,277,152
\$	1,700,000	\$ 1,800,000	\$ 1,900,000	\$ 1,700,003
\$	4,699,058	\$ 4,889,030	\$ 5,081,701	\$ 4,977,155
\$	(816,605)	\$ (987,103)	\$ (1,160,442)	\$ (1,036,256)
\$	(2,662,458)	\$ (3,649,561)	\$ (4,810,003)	\$ (5,846,260)

Pumper 2

Pumper 11



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RESOLUTION NO. R-220-25

RESOLUTION APPROVING AND AUTHORIZING IMPLEMENTATION OF THE FIVE-YEAR (2026-2030) PERSONNEL AND CAPITAL IMPROVEMENT PLAN FOR THE FORT SMITH POLICE DEPARTMENT

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS, THAT:

SECTION 1: The Five-Year (2026-2030) Personnel and Capital Improvement Plan for the Fort Smith Police Department, incorporated herein by reference, is hereby approved.

SECTION 2: City staff is directed to proceed with implementation of the 2026 Personnel and Capital Improvement Plan for the Fort Smith Police Department approved by Section 1.

This Resolution adopted this 2nd day of December, 2025.

APPROVED:

1-B

VICE-MAYOR JARRED REGO

ATTEST:

Shirley Gard

CITY CLERK

Approved as to form:

No Publication Required

Fort Smith Police Department
5-Year Capital Improvement Plan (Purchasing Vehicles)

	2025	2026	2027	2028	2029	2030
Technology						
Accountability		\$737,000.00	\$737,000.00	\$737,000.00	\$737,000.00	\$737,000.00
Crime Prev/Det/Inv		\$25,000.00	\$115,000.00	\$30,000.00	\$30,000.00	\$0.00
Officer Safety/Equipment		\$125,300.00	\$125,300.00	\$93,000.00	\$93,000.00	\$93,000.00
Mobility						
Primary Patrol Vehicles		\$1,365,000.00	\$1,405,950.00	\$1,448,129.00	\$1,491,574.00	\$1,536,321.00
CID Vehicles		\$300,000.00	\$154,500.00	\$159,135.00	\$163,909.00	\$168,826.00
Other (Motors/Bikes/etc)		\$85,000.00	\$80,000.00	\$0.00	\$100,000.00	\$80,000.00
Facilities						
2nd Precinct/Training Facility		\$18,400.00	\$53,176.00	\$106,352.00	\$66,470.00	\$0.00
Firing Range		\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
Downtown Renovations		\$143,000.00	\$75,000.00	\$50,000.00	\$0.00	\$0.00

Anticipated Expense:		\$2,798,700.00	\$2,770,926.00	\$2,623,616.00	\$2,681,953.00	\$2,615,147.00
Anticipated Tax Revenue:		\$3,600,000.00	\$3,708,000.00	\$3,819,240.00	\$3,933,817.00	\$4,051,831.00
General Fund Equipment Fund		\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Use of Sales Tax Sinking Fund:		\$2,200,000.00	\$500,000.00	\$250,000.00	\$500,000.00	\$250,000.00
Grant Funding		\$46,600.00	\$71,600.00	\$46,600.00	\$71,600.00	\$46,600.00
Court Vehicle Earmarks		\$383,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Total Anticipated Funding:		\$6,229,600.00	\$5,479,600.00	\$5,315,840.00	\$5,705,417.00	\$5,548,431.00
Total Available for Salaries		\$2,930,900.00	\$2,208,674.00	\$2,192,224.00	\$2,523,464.00	\$2,433,284.00
Sales Tax Sinking Fund Balance	\$2,200,000.00	\$500,000.00	\$500,000.00	\$750,000.00	\$750,000.00	\$1,000,000.00

Notes: Spending details are outlined under additional tabs: Technology, Mobility and Facilities. Construction of the 2nd Precinct and Training Facility is currently unfunded. Cost estimates are in the details.
Included: 3% inflation, 3% annual revenue increase on SUT
Consistent,historical grant funding: JAG, BPV

Technology

Technology

Accountability: The Axon Enterprise, Inc contract and annual payment includes: Body Worn Cameras, In-Car Cameras, Storage, Axon Performance (recommended by Internal Audit), My90 Citizen Feedback, and Tasers.

Crime Prevention/Detection/Investigation: Replacement of all Chinese manufactured drones required by 2027 (State law). Replacement of (2) aging Computer Forensic Lab (CFL) workstations. Replacement of (2) retiring K9 service animals.

Officer Safety/Equipment: Regular replacement of officer service pistols, replacement of aging rifles, and purchase of optical sights for pistols and rifles. Annual replacement of Officer's Body Worn Ballistic Armor with partial reimbursement from a federal BVP Grant.

2026		2027		2028	
Accountability		Accountability		Accountability	
Axon	\$737,000.00	Axon	\$737,000.00	Axon	\$737,000.00
Total	\$737,000.00	Total	\$737,000.00	Total	\$737,000.00
Crime Prev/Det/Inv		Crime Prev/Det/Inv		Crime Prev/Det/Inv	
Obs Tower Ref	\$25,000.00	Drone Repl.	\$85,000.00	CFL Workstation	\$30,000.00
Item 2	\$0.00	CFL Workstation	\$30,000.00	Item 2	\$0.00
Item 3	\$0.00	Item 3	\$0.00	Item 3	\$0.00
Item 4	\$0.00	Item 4	\$0.00	Item 4	\$0.00
Item 5	\$0.00	Item 5	\$0.00	Item 5	\$0.00
Item 6	\$0.00	Item 6	\$0.00	Item 6	\$0.00
Total	\$25,000.00	Total	\$115,000.00	Total	\$30,000.00
Officer Safety/Equipment		Officer Safety/Equipment		Officer Safety/Equipment	
Firearms/Optics	\$32,300.00	Body Armor	\$93,000.00	Body Armor	\$93,000.00
Body Armor	\$93,000.00	Firearms/Optics	\$32,300.00	Item 2	\$0.00
Item 3	\$0.00	Item 3	\$0.00	Item 3	\$0.00
Total	\$125,300.00	Total	\$125,300.00	Total	\$93,000.00
2029		2030			
Accountability		Accountability			
Axon	\$737,000.00	Axon	\$737,000.00		
Total	\$737,000.00	Total	\$737,000.00		
Crime Prev/Det/Inv		Crime Prev/Det/Inv			
2 K9s	\$30,000.00	Item 1			
Item 2	\$0.00	Item 2	\$0.00		
Item 3	\$0.00	Item 3	\$0.00		
Item 4	\$0.00	Item 4	\$0.00		
Item 5	\$0.00	Item 5	\$0.00		
Item 6	\$0.00	Item 6	\$0.00		
Total	\$30,000.00	Total	\$0.00		
Officer Safety/Equipment		Officer Safety/Equipment			
Body Armor	\$93,000.00	Body Armor	\$93,000.00		
Item 2	\$0.00	Item 2	\$0.00		
Item 3	\$0.00	Item 3	\$0.00		
Total	\$93,000.00	Total	\$93,000.00		

Mobility

Mobility

Primary Patrol Vehicles: Purchase of 17 primary patrol vehicles and 4 Special Operations vehicles each year to allow full implementation of the Take Home Vehicle program, to regularly replace high-mileage vehicles (thereby reducing maintenance costs) and to ensure our patrol fleet remains operational and able to respond to calls in the City of Fort Smith.

CID Vehicles: Purchase of 4-6 unmarked CID each year through 2030. This will ensure that our fleet stays operational and will replace any vehicle with high mileage and/or high maintenance costs.

Other: Purchase to add and replace bicycles for the Bicycle Unit in 2026. Replace two aging motorcycles in 2026. Purchase a vehicle for use by the Mounted Patrol (truck and horse trailer). Replace Community Relations Vehicle in 2030. Replace Animal Control vehicles in 2029.

2026	2027	2028
Primary Patrol Vehicles 17 Fully Equipped PPVs \$1,105,000.00 4 Special Ops Vehicles \$260,000.00 Total \$1,365,000.00	Primary Patrol Vehicles 17 Fully Equipped PPVs \$1,138,150.00 4 Special Ops Vehicles \$267,800.00 Total \$1,405,950.00	Primary Patrol Vehicles 17 Fully Equipped PPVs \$1,172,295.00 4 Special Ops Vehicles \$275,834.00 Total \$1,448,129.00
CID Vehicles 5 CID Vehicles \$150,000.00 2 K9 Vehicles \$150,000.00 Total \$300,000.00	CID Vehicles 5 CID Vehicles \$154,500.00 Item 2 \$0.00 Total \$154,500.00	CID Vehicles 5 CID Vehicles \$159,135.00 Item 2 \$0.00 Total \$159,135.00
Other (Motors/Bikes/etc) 5 Fully Equip e-Bikes \$20,000.00 2 Fully Equip Motorcycles \$65,000.00 Total \$85,000.00	Other (Motors/Bikes/etc) Mounted Patrol Vehicle \$80,000.00 Item 2 \$0.00 Total \$80,000.00	Other (Motors/Bikes/etc) Item 1 Item 2 \$0.00 Total \$0.00
2029	2030	
Primary Patrol Vehicles 17 Fully Equipped PPVs \$1,207,464.00 4 Special Ops Vehicles \$284,110.00 Total \$1,491,574.00	Primary Patrol Vehicles 17 Fully Equipped PPVs \$1,243,688.00 4 Special Ops Vehicles \$292,633.00 Total \$1,536,321.00	
CID Vehicles 5 CID Vehicles \$163,909.00 Item 2 \$0.00 Total \$163,909.00	CID Vehicles 5 CID Vehicles \$168,826.00 Item 2 \$0.00 Total \$168,826.00	
Other (Motors/Bikes/etc) Animal Control Vehicles \$100,000.00 Item 2 \$0.00 Total \$100,000.00	Other (Motors/Bikes/etc) Com Rel Vehicle \$80,000.00 Item 2 \$0.00 Total \$80,000.00	

Facilities

Facilities

2nd Precinct/Training Facility: Building renovation and expansion to improve and increase police presence on the southeast portion of the city. A city-owned training facility to house the FSPD training function and Basic Police Academy as well as host regional Law Enforcement training courses attracting outside agencies to Fort Smith. Land purchase has been accomplished. Designs are underway. Project Option A will be completed in two Phases: Phase I: Development of the Training Facility and parking lot: **\$4,600,000**, Phase II: Development of Police Precinct and Crime Information Center: **\$6,700,000**. Project Option B (Reduced footprint): **\$8,320,751**

Firing Range: Continued development and maintenance of the FSPD firing range at the FS landfill.

Downtown Renovations: Projects to modernize and improve functionality of the downtown police headquarters building. This will include Bartlett Community Room remodeling, replacement of carpet throughout the building with laminate flooring, and exterior improvements. Replacement of inoperable Environmental Control Software System.

2026	2027	2028
2nd Precinct / Training Facility	2nd Precinct / Training Facility	2nd Precinct / Training Facility
Design Cost \$18,400.00	Design Cost \$53,176.00	Design Cost \$106,352.00
Phase I Const Construction \$0.00		\$0.00
Total \$18,400.00	Total \$53,176.00	Total \$106,352.00
Firing Range	Firing Range	Firing Range
Item 1 \$0.00	Seating \$25,000.00	Item 1 \$0.00
Item 2 \$0.00	Item 2 \$0.00	Item 2 \$0.00
Total \$0.00	Total \$25,000.00	Total \$0.00
Downtown Renovations	Downtown Renovations	Downtown Renovations
Env Cont Sys \$143,000.00	Community Room \$75,000.00	Laminate Flooring \$50,000.00
	Item 2 \$0.00	Item 2 \$0.00
Total \$143,000.00	Total \$75,000.00	Total \$50,000.00
2029	2030	
2nd Precinct / Training Facility	2nd Precinct / Training Facility	
Design Cost \$66,470.00	Phase II Construction \$0.00	
Item 2 \$0.00	Item 2 \$0.00	
Total \$66,470.00	Total \$0.00	
Firing Range	Firing Range	
Item 1 \$0.00	Item 1 \$0.00	
Item 2 \$0.00	Item 2 \$0.00	
Total \$0.00	Total \$0.00	
Downtown Renovations	Downtown Renovations	
Item 1 \$0.00	Item 1 \$0.00	
Item 2 \$0.00	Item 2 \$0.00	
Total \$0.00	Total \$0.00	



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RESOLUTION NO. R-214-25**A RESOLUTION APPROVING AND AUTHORIZING
IMPLEMENTATION OF THE TEN YEAR (2026-2035)
STREETS AND TRAFFIC CONTROL CAPITAL IMPROVEMENTS PLAN
AND IMPLEMENTATION OF THE 2026 SIDEWALK PROGRAM**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF FORT SMITH, ARKANSAS THAT:

SECTION 1: The Ten Year (2026-2035) Streets and Traffic Control Capital Improvements Plan, incorporated herein by reference, is hereby approved.

SECTION 2: The 2026 Sidewalk Program, incorporated herein by reference, is hereby approved.

SECTION 3: City staff is directed to proceed with implementation of the Ten Year (2026-2035) Streets and Traffic Control Capital Improvements Plan and 2026 Sidewalk Program.

This Resolution adopted this 2nd day of December, 2025.

APPROVED:

Vice-Mayor Jarred Rego



ATTEST:

Shirley Gard
City Clerk

Approved as to Form

No Publication Required

FY 2026 - 2035

Streets and Traffic Control Department Capital Improvement Program



Department	Program	Category	Fiscal Year									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Streets and Traffic Control Department	5101	2022 Ford F150 4x4 Crew Cab							\$60,000			
		2023 Ram 1500 1/2 Ton Pickup								\$55,000		
	5101 Total								\$60,000	\$55,000		
	5302	2007 Case 865 DHP Tier III Grader										
		2012 Cat Asphalt Roller			\$85,000							
		2014 International Dump Tk w/ Snow Plow										
		2017 Chevy 1/2 Ton Pickup			\$60,000							
		2017 Dodge 1 Ton Flat Dump			\$115,000							
		2018 International Tri-Axle Dump Truck						\$220,000				
		2018 Volvo Front Loader							\$300,000			
		2020 Cat 420ST Backhoe										\$150,000
		2024 Ram 3500 1 Ton Utility Bed 4x4									\$115,000	
		2024 Weiler P395 Asphalt Paver										
		2025 Cat Skidsteer										
		2025 International 2 Ton Dump Trk										
	5302 Total				\$260,000			\$220,000	\$300,000		\$115,000	\$150,000
	5303	1990 50 t. Load King Trailer			\$100,000							
		2001 International Tractor Truck					\$300,000					
		2006 International Aerial Bucket Trk				\$200,000						
		2009 John Deere Dozer				\$300,000						
		2013 Ford F350 SD Dump Truck	\$115,000									
		2014 Ford F250SD 4WD PU	\$75,000									
		2014 Ford F250SD 4WD w/ Utility Bed	\$75,000									
		2014 New Holland 4 x 4			\$110,000							
		2014 New Holland Tractor w/ Flail mower										
		2015 International Dump Tk w/ Snow Plow		\$275,000								
		2016 International Dump Trk w/ plow			\$275,000							
		2016 Interstate 30' Trailer										
		2017 Cat Excavator					\$150,000					
		2017 Dodge 3500 SLT Flat Bed Dump Trk				\$115,000						
		2017 Vermeer Chipper					\$100,000					
		2018 International Workstar Dump Trk					\$220,000					
		2018 Sewer Equip Jet Rod								\$200,000		
		2019 Ford F350 Dump Trk						\$115,000				
		2019 Ford F350 Dump Trk						\$115,000				
		2019 Freightliner/Vacuum Truck			\$500,000							
		2019 John Deere Utility Tractor		\$100,000								
		2020 Interstate Trailer 40TDL										
		2020 Land Pride Flex Wing Mower		\$30,000								
		2021 CAT 308 Mini Excavator										\$150,000
		2021 Spartan Pro Leaf Vacuum Trailer							\$220,000			
		2021 Ventrac 4500Y Mower					\$50,000					
		2022 CAT 420 4AEM Backhoe							\$130,000			
		2022 John Deere Flex Wing Mower						\$40,000				
		2022 Landpride Bat Wing Cutter						\$40,000				
		2023 CAT 326 Long Reach Excavator										
		2023 International Tri-axle Dump Trk										
		2023 John Deere 4x4 Tractor						\$110,000				
		2024 Carl-Away Concrete Mixer Trailer						\$75,000				
		2024 Ram 1500 1/2 Ton 4x4 Pickup									\$60,000	
		2025 Frontier Flex Wing Grooming Mower							\$40,000			

FY 2026 - 2035
Streets and Traffic Control Department Capital Improvement Program



Department	Program	Category	Fiscal Year									
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
		2025 Gehl Skidsteer										
	5303 Total		\$265,000	\$405,000	\$985,000	\$615,000	\$820,000	\$495,000	\$390,000	\$200,000	\$60,000	\$150,000
	5304	2013 Kenworth T440 Concrete Tk										
		2014 Ford F150 1/2T PU 4x4	\$55,000									
		2014 International 2T Dump Tk	\$140,000	\$140,000								
		2015 SnowEx Brine Machine		\$50,000								
		2016 Ford F350 1T Dump Tk		\$115,000								
		2017 Crafcro Diesel Melter										\$75,000
		2018 Hino 2T 16' Flat Bed					\$140,000					
		2019 International Durastar Street Sweeper				\$250,000						
		2020 International Concrete Truck						\$250,000				
		2022 CAT 360CR Mini Excavator										
		2022 CAT PM313 Cold Milling Machine									\$500,000	
		2022 Ford F150 1/2T PU							\$55,000			
		2022 Ford F250 3/4T 4x4 Utility Bed							\$75,000			
		2022 Ford F350 1T Dump Bed							\$115,000			
		2023 Falcon Asphalt Hot Box Trailer									\$75,000	
		2023 International Asphalt Distributor Truck								\$250,000		
		2023 International Pothole Patcher								\$250,000		
		2023 Ram 2500 3/4 Ton Utility Bed						\$75,000				
		2024 International 2 Ton Dump Truck										
		2024 Ram 2500 3/4 Ton Utility Bed						\$75,000				
		2025 Elgin Sweeper										
	5304 Total		\$195,000	\$305,000		\$250,000	\$140,000	\$400,000	\$245,000	\$500,000	\$575,000	\$75,000
	5305	2014 Ford F350 Flatbed Dump Tk	\$230,000									
		2014 International Dump w/ Snow Plow	\$275,000									
		2015 Ford F350 Flatbed Dump Bed		\$115,000								
		2017 Dodge Ram Dump Bed			\$115,000							
		2018 International Dump Tk				\$220,000						
		2020 Cat 420 ST Backhoe										\$300,000
	5305 Total		\$505,000	\$115,000	\$115,000	\$220,000						\$300,000
	5401	2012 Chevy Silverado 1/2T PU	\$55,000									
		2014 Ford F150 1/2T PU	\$55,000									
		2014 Ford F250 3/4T PU w/Utility Bed	\$75,000									
		2014 Isuzu Tiltmaster Sign Trk					\$80,000					
		2015 Ford F550 Aerial Bucket Tk		\$175,000								
		2016 Ford F250 w/Utility bed		\$75,000								
		2017 Dodge 3/4 Ton w/Utility bed				\$150,000						
		2022 Ford F450 Bucket Truck								\$175,000		
		2023 Graco Grindlazer Road Grinder									\$50,000	
		2023 Isuzu NPR-HD Sign Truck								\$80,000		
		2023 Peterbuilt ThermoPro 4000 Striping Truck										
		2024 Ram 3/4 Ton w/Utility bed								\$75,000		
		2025 International Bucket Truck										
	5401 Total		\$185,000	\$250,000		\$150,000	\$80,000			\$330,000	\$50,000	
Streets and Traffic control Department Total			\$1,150,000	\$1,075,000	\$1,360,000	\$1,235,000	\$1,040,000	\$1,115,000	\$995,000	\$1,085,000	\$800,000	\$675,000
VEHICLE/EQUIPMENT REPLACEMENT TOTAL			\$1,150,000	\$1,075,000	\$1,360,000	\$1,235,000	\$1,040,000	\$1,115,000	\$995,000	\$1,085,000	\$800,000	\$675,000
CAPITAL EQUIPMENT REPLACEMENT FUND CONTRIBUTION			\$1,204,800	\$1,253,800	\$1,354,300	\$1,352,300	\$1,304,300	\$1,226,300	\$1,251,000	\$1,069,300	\$1,165,300	\$1,207,300
CAPITAL EQUIPMENT REPLACEMENT FUND BALANCE			\$1,985,560	\$2,164,360	\$2,158,660	\$2,275,960	\$2,540,260	\$2,651,560	\$2,907,560	\$2,891,860	\$3,257,160	\$3,789,460

FY 2026 - 2035

Streets and Traffic Control Department Capital Improvement Program



Program Number	Asset Number	Item description	Year of Purchase	Asset Notes	Fiscal Year									
					2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
5101	255	2023 Ram 1500 1/2 Ton Pickup	2024									\$55,000		
	929	2022 Ford F150 4x4 Crew Cab	2022								\$60,000			
5101 Total											\$60,000	\$55,000		
5302	134	2025 International 2 Ton Dump Truck	2024	Scheduled for replacement in 2039.										
	220	2017 Dodge 1 Ton Flat Dump	2017				\$115,000							
	3008	2025 Cat Skidsteer	2025	Scheduled for replacement again in 2038.										
	3027	2007 Case 865 DHP Tier III Grader	2007	Ordered replacement in 2025. Waiting on delivery. Scheduled for replacement again in 2040.										
	3045	2012 Cat Asphalt Roller	2012				\$85,000							
	3090	2018 Volvo Front Loader	2018								\$300,000			
	3094	2020 Cat 420ST Backhoe	2020											\$150,000
	3123	2024 Weiler P395 Asphalt Paver	2024	Scheduled for replacement in 2038.										
	441	2017 Chevy 1/2 Ton Pickup	2017				\$60,000							
	463	2024 Ram 3500 1 Ton Utility Bed 4x4	2024										\$115,000	
	630	2014 International Dump Tk w/ Snow Plow	2014	Ordered replacement in 2025. Waiting on delivery. Scheduled for replacement again in 2037.										
	994	2018 International Tri-Axle Dump Truck	2017							\$220,000				
5302 Total							\$260,000			\$220,000	\$300,000		\$115,000	\$150,000
5303	103	2023 International Tri-axle Dump Trk	2021	Scheduled for replacement in 2037.										
	207	2001 International Tractor Truck	2004						\$300,000					
	275	2016 International Dump Trk w/ plow	2015				\$275,000							
	3012	2025 Gehl Skidsteer	2025	Scheduled for replacement in 2037.										
	3024	2025 Frontier Flex Wing Grooming Mower	2025								\$40,000			
	3034	2009 John Deere Dozer	2009					\$300,000						
	3058	2014 New Holland 4 x 4	2014				\$110,000							
	3059	2014 New Holland Tractor w/ Flail mower	2014	Ordered replacement in 2025. Waiting on delivery. Scheduled for replacement again in 2036.										
	3073	2016 Interstate 30' Trailer	2016	Scheduled for replacement in 2036.										
	3077	2017 Vermeer Chipper	2017						\$100,000					
	3078	2017 Cat Excavator	2017						\$150,000					
	3087	2018 Sewer Equip Jet Rod	2018									\$200,000		
	3088	2019 John Deere Utility Tractor	2018				\$50,000							
	3089	2019 John Deere Utility Tractor	2018				\$50,000							
	3092	2020 Land Pride Flex Wing Mower	2020				\$30,000							
	3093	2020 Interstate Trailer 40TDL	2020	Scheduled for replacement in 2039.										
	3098	Ventrac 4500Y Mower	2021						\$50,000					
	3100	2021 Spartan Pro Leaf Vacuum Trailer	2021								\$110,000			
	3102	2021 Spartan Pro Leaf Vacuum Trailer	2021								\$110,000			
	3103	2021 CAT 308 Mini Excavator	2022											\$150,000
	3106	2022 CAT 420 4AEM Backhoe	2022								\$130,000			
	3107	2022 Landpride Bat Wing Cutter	2022							\$40,000				

FY 2026 - 2035

Streets and Traffic Control Department Capital Improvement Program



Program Number	Asset Number	Item description	Year of Purchase	Asset Notes	Fiscal Year									
					2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	3114	2023 CAT 326 Long Reach Excavator	2024	Scheduled for replacement in 2038.										
	3117	2022 John Deere Flex Wing Mower	2024							\$40,000				
	3118	2024 Cart-Away Concrete Mixer Trailer	2024							\$75,000				
	3119	2023 John Deere 4x4 Tractor	2024							\$110,000				
	444	1990 50 t. Load King Trailer	1992				\$100,000							
	454	2006 International Aerial Bucket Trk	2006					\$200,000						
	499	2017 Dodge 3500 SLT Flat Bed Dump Trk	2017					\$115,000						
	529	2019 Ford F350 Dump Trk	2019							\$115,000				
	537	2019 Ford F350 Dump Trk	2019							\$115,000				
	599	2015 International Dump Tk w/ Snow Plow	2015			\$275,000								
	652	2024 Ram 1500 1/2 Ton 4x4 Pickup	2024										\$60,000	
	824	2014 Ford F250SD 4WD w/ Utility Bed	2013		\$75,000									
	825	2014 Ford F250SD 4WD PU	2013		\$75,000									
	826	2013 Ford F350 SD Dump Truck	2013		\$115,000									
	919	2019 Freightliner/Vacuum Truck	2019				\$500,000							
	995	2018 International Workstar Dump Trk	2017						\$220,000					
5303 Total					\$265,000	\$405,000	\$985,000	\$615,000	\$820,000	\$495,000	\$390,000	\$200,000	\$60,000	\$150,000
5304	172	2023 International Asphalt Distributor Truck	2023									\$250,000		
	184	2016 Ford F350 1T Dump Tk	2015			\$115,000								
	201	2014 Ford F150 1/2T PU 4x4	2014		\$55,000									
	202	2013 Kenworth T440 Concrete Tk	2012	Ordered replacement in 2025. Waiting on delivery. Scheduled for replacement again in 2037.										
	3006	2017 Crafco Diesel Melter	2017											\$75,000
	3007	2025 Elgin Sweeper	2025	Scheduled for replacement in 2038.										
	3065	2015 SnowEx Brine Machine	2015			\$50,000								
	3101	2022 CAT PM313 Cold Milling Machine	2023										\$500,000	
	3108	2022 CAT 360CR Mini Excavator	2022	Scheduled for replacement in 2037.										
	3110	2023 Falcon Asphalt Hot Box Trailer	2023										\$75,000	
	321	2024 International 2 Ton Dump Truck	2024	Scheduled for replacement in 2037.										
	460	2023 Ram 2500 3/4 Ton Utility Bed	2023							\$75,000				
	597	2024 Ram 2500 3/4 Ton Utility Bed	2024							\$75,000				
	613	2023 International Pothole Patcher	2023									\$250,000		
	629	2020 International Concrete Truck	2019							\$250,000				
	651	2024 International 2 Ton Dump Truck	2024	Scheduled for replacement in 2038.										
	708	2022 Ford F250 3/4T 4x4 Utility Bed	2022								\$75,000			
	822	2018 Hino 2T 16' Flat Bed	2017						\$140,000					
	827	2014 International 2T Dump Tk	2014			\$140,000								
	828	2014 International 2T Dump Tk	2014		\$140,000									
	866	2022 Ford F350 1T Dump Bed	2022								\$115,000			
	921	2019 International Durastar Street Sweeper	2019					\$250,000						
	959	2022 Ford F150 1/2T PU	2022								\$55,000			
5304 Total					\$195,000	\$305,000		\$250,000	\$140,000	\$400,000	\$245,000	\$500,000	\$575,000	\$75,000
5305	3095	2020 Cat 420ST Backhoe	2020											\$150,000
	3096	2020 Cat 420 ST Backhoe	2020											\$150,000
	332	2014 Ford F350 Flatbed Dump Tk	2014		\$115,000									

FY 2026 - 2035
Streets and Traffic Control Department Capital Improvement Program



Program Number	Asset Number	Item description	Year of Purchase	Asset Notes	Fiscal Year									
					2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	333	2014 Ford F350 Flatbed Dump Tk	2014		\$115,000									
	425	2018 International Dump Tk	2017					\$220,000						
	631	2014 International Dump w/ Snow Plow	2014		\$275,000									
	843	2017 Dodge Ram Dump Bed	2017				\$115,000							
	890	2015 Ford F350 Flatbed Dump Bed	2014			\$115,000								
5305 Total					\$505,000	\$115,000	\$115,000	\$220,000						\$300,000
5401	217	2012 Chevy Silverado 1/2T PU	2011		\$55,000									
	229	2014 Ford F150 1/2T PU	2014		\$55,000									
	3125	2023 Graco Grindlazer Road Grinder	2024										\$50,000	
	336	2015 Ford F550 Aerial Bucket Tk	2014			\$175,000								
	35	2023 Isuzu NPR-HD Sign Truck	2023									\$80,000		
	445	2014 Isuzu Tiltmaster Sign Trk	2015						\$80,000					
	472	2017 Dodge 3/4 Ton w/utility bed	2017					\$75,000						
	473	2017 Dodge 3/4 Ton w/utility bed	2017					\$75,000						
	5	2016 Ford F250 w/Utility bed	2015			\$75,000								
	525	2022 Ford F450 Bucket Truck	2022									\$175,000		
	683	2024 Ram 3/4 Ton w/utility bed	2024									\$75,000		
	870	2023 Peterbuilt ThermoPro 4000 Striping Truck	2024	Scheduled for replacement in 2036.										
	915	2014 Ford F250 3/4T PU w/Utility Bed	2014		\$75,000									
	941	2025 International Bucket Truck	2025	Scheduled for replacement in 2037.										
5401 Total					\$185,000	\$250,000		\$150,000	\$80,000			\$330,000	\$50,000	
VEHICLE/EQUIPMENT REPLACEMENT TOTAL					\$1,150,000	\$1,075,000	\$1,360,000	\$1,235,000	\$1,040,000	\$1,115,000	\$995,000	\$1,085,000	\$800,000	\$675,000

2026 SIDEWALK PROGRAM							
ORDER OF CONSTRUCTION	NEW CONSTRUCTION					LENGTH (MI)	NOTES
	STREET	FROM	TO	SIDE OF STREET	LENGTH (FT)		
1	Jenny Lind Road	Phoenix Ave	5009 Jenny Lind Rd	East	1,000	0.19	Connects to existing sidewalk on Phoenix Ave and Jenny Lind Rd. Expands the Ramsey Jr. High sidewalk network. Heavy pedestrian traffic.
2	Marshall Dr/Bradley Dr	Albert Pike Ave	Churchill Rd	North	2,400	0.45	Connects existing sidewalks on Albert Pike Ave and Churchill Rd. Expands the Sunnymede Elem. sidewalk network.
3	N C St/N D St	N 3rd St	N 4th St	North on C, South on D	500	0.09	Connects to existing sidewalks on N 4th St, N C St, and N D St. Also connects to proposed sidewalk on N 3rd St. Expands the sidewalk network around the proposed track club on N 4th St.
4	N 3rd St	N B St	N D St	East	500	0.09	Connects to existing sidewalk on N 3rd St and proposed sidewalks on N C St and N D St. Expands the sidewalk network around the proposed track club on N 4th St.
5	N O St	N 50th St	Waldron Rd	North	1,300	0.25	Connects to existing sidewalks on N O St and N 50th St. Expands the sidewalk network for Sunnymede Elem., Kimmons Jr. High, and the Boys & Girls Club.
6	Brooken Hill Dr	Jenny Lind Rd	Hwy 253	North	4,400	0.83	Connects to existing sidewalks on Jenny Lind Rd and Brooken Hill Dr. Expands the sidewalk network for Cook Elem.
7	Wirsing Ave	N 50th St	N 54th St	South	1,300	0.25	Connects to existing sidewalk on N 50th St and proposed sidewalk on N 54th St. Expands the Sutton Elem. sidewalk network.
8	Birnie Ave/N 51st St	Wirsing Ave	N 54th St	North	1,100	0.21	Connects to proposed sidewalks on Wirsing Ave and N 54th St. Expands the Sutton Elem. Sidewalk network.
9	N 54th St	Kelley Hwy	Johnson St	West	1,200	0.23	Connects to existing sidewalks on Kelley Hwy, Johnson St, and N 54th St. Expands the Sutton Elem. sidewalk network.
10	N 47th Terr	Kelley Hwy	Windsor Dr	West	1,000	0.19	Connects to existing sidewalks on Kelley Hwy and Windsor Dr and to proposed sidewalk on Yorkshire Dr. Expands Sutton Elem. and Ramsey Jr. High sidewalk networks. Provides connections to Dollar General and Library.
11	Yorkshire Dr	Albert Pike Ave	N 47th Terr	North	1,600	0.30	Connects existing sidewalk on Albert Pike Ave to proposed sidewalk on N 47th Terr. Expands Sutton Elem. and Kimmons Jr. High sidewalk networks. Provides connections to Dollar General and Library.
SUBTOTALS					16,300	3.09	
ORDER OF CONSTRUCTION	REPAIRS					LENGTH (MI)	
	STREET	FROM	TO	SIDE OF STREET	LENGTH (FT)		
12	Grand Ave	N 10th St	I-540	Both	2,500	0.47	
13	Greenwood Ave	N S St	S S St	Both	1,000	0.19	
14	Old Greenwood Rd	Rogers Ave	Phoenix Ave	Both	1,000	0.19	
SUBTOTALS					4,500	0.85	
TOTALS					20,800	3.94	

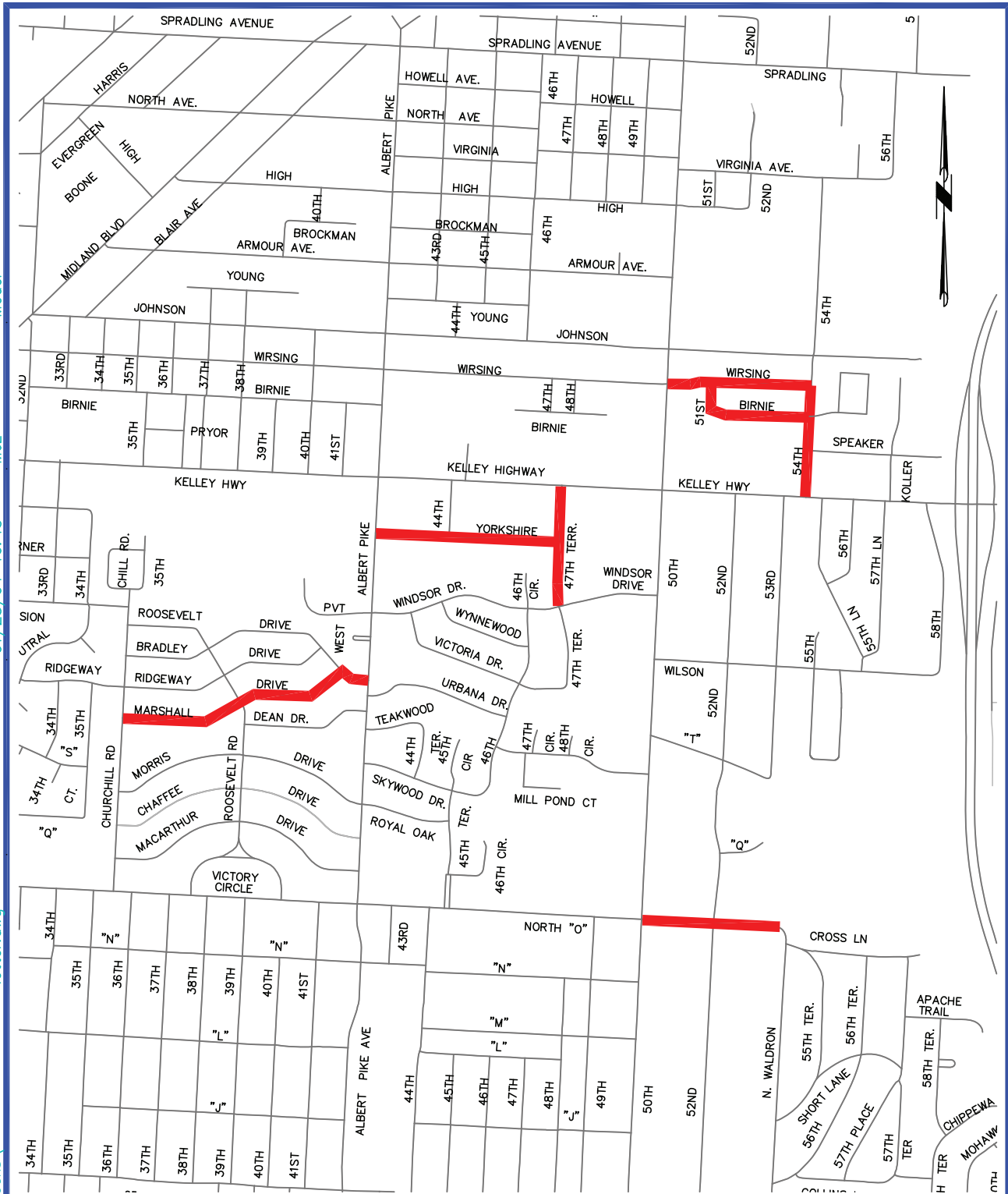
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2026 SIDEWALK PROGRAM
(MAP 1 OF 3)
FORT SMITH, ARKANSAS



New Sidewalk:	
Date:	AUG 2025
Scale:	NONE
Drawn By:	MAM

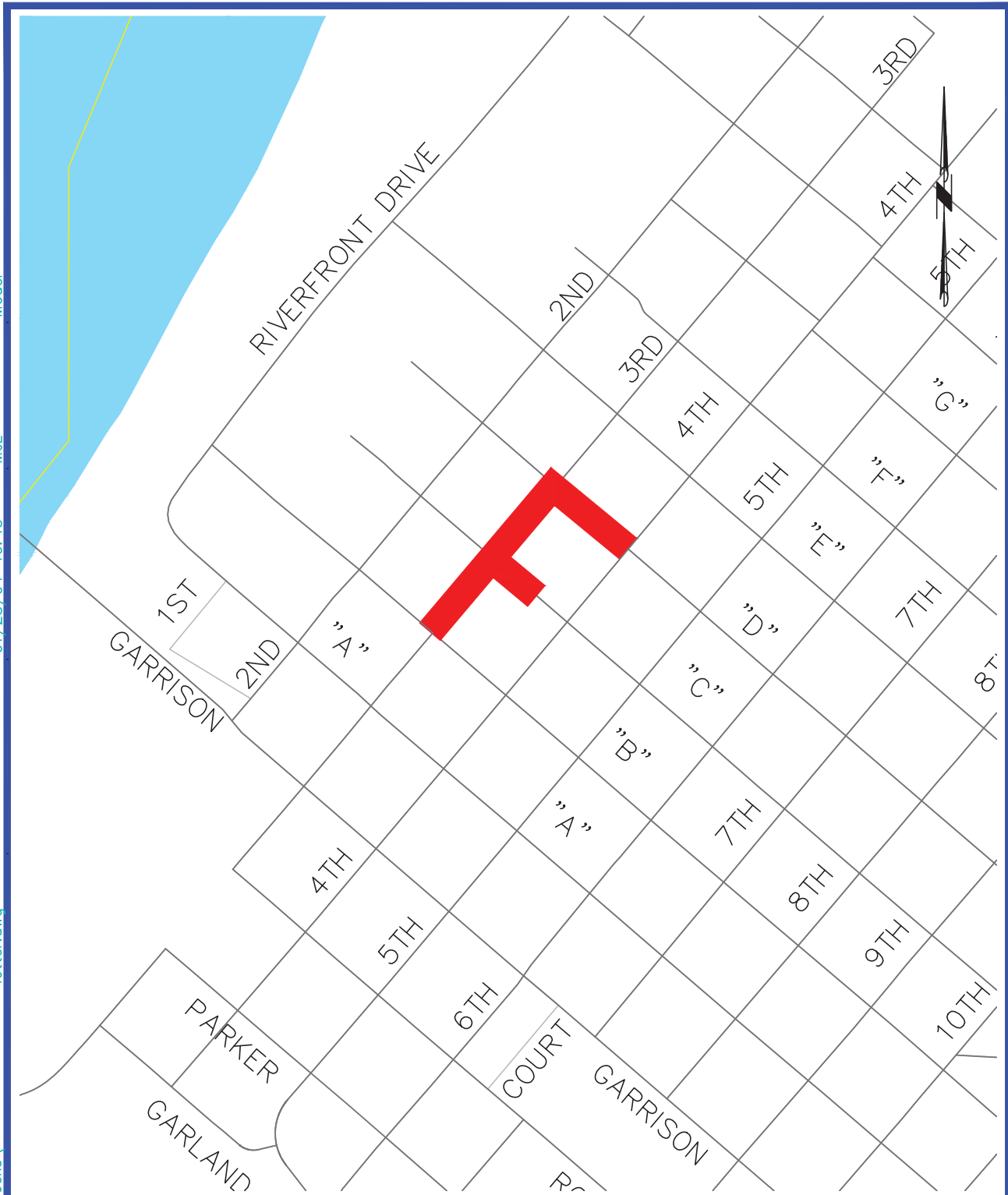
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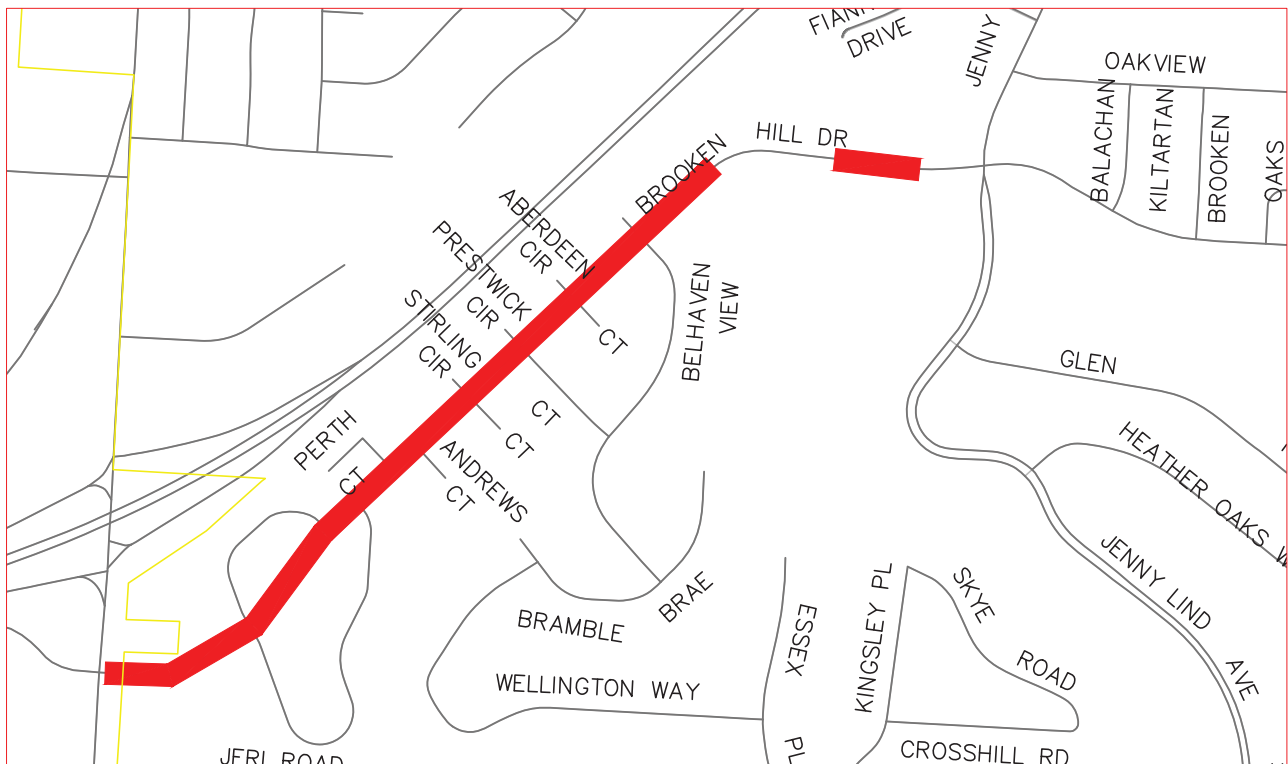
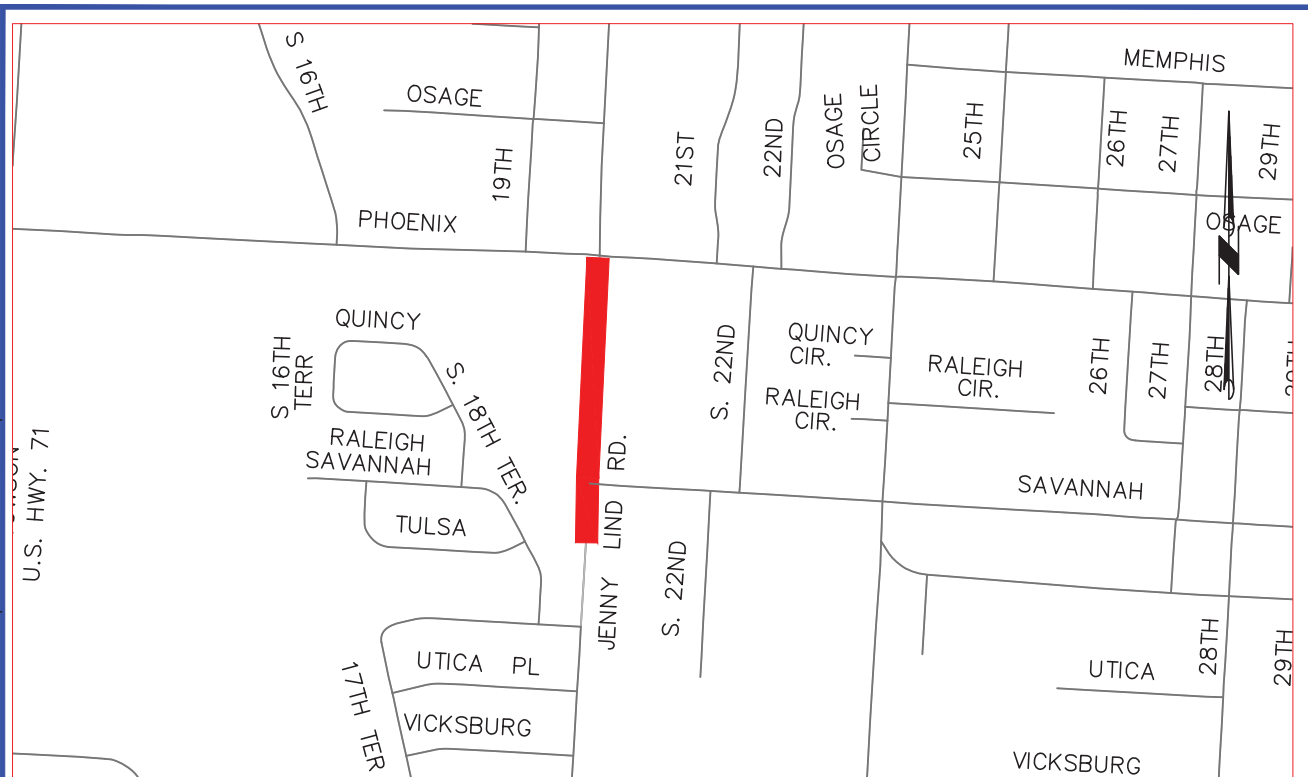
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2026 SIDEWALK PROGRAM
(MAP 2 OF 3)
FORT SMITH, ARKANSAS



New Sidewalk:	
Date:	AUG 2025
Scale:	NONE
Drawn By:	MAM



2026 SIDEWALK PROGRAM
(MAP 3 OF 3)
FORT SMITH, ARKANSAS



New Sidewalk: [REDACTED]

Date: AUG 2025

Scale: NONE

Drawn By: MAM



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Personnel Count

Personnel Count Comparison

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
Policy & Administration Services Division				
4100 Mayor	2.00	2.00	2.00	2.00
4101 Board of Directors	7.00	7.00	7.00	7.00
4102 City Administrator	5.40	5.40	5.40	5.00
41022101 Contract and Bond Services	-	-	2.00	2.00
4201 District Court of Sebastian County, Arkansas, Fort Smith Division	20.00	20.00	20.00	19.00
4202 City Prosecutor	2.50	2.50	2.50	3.50
4206 District Court - State Division	1.00	1.00	1.00	1.00
4208 Central Business Improvement District	2.00	2.00	2.00	2.00
4405 Internal Auditor	5.00	5.00	5.00	3.00
Total Policy & Administration Services Division	44.90	44.90	46.90	44.50
Management Services Division				
4104 Human Resources	7.00	7.00	11.00	10.00
4105 City Clerk/Citizen Action Center	3.00	3.00	3.00	3.00
4301 Finance	15.00	15.00	23.00	21.00
4306 Purchasing	3.00	3.00	3.00	2.00
4401 Information & Technology Services	19.00	19.00	17.00	16.00
4407 Communications	1.00	3.00	3.00	4.00
4408 Community Mobility	1.00	1.00	-	-
4501 City Services	1.00	1.00	1.00	2.00
4502 Program Services	-	-	3.00	3.00
4503 Facilities Maintenance	-	-	5.00	5.00
5520 Citizen Services	20.00	26.00	26.00	24.00
Total Management Services Division	70.00	78.00	95.00	90.00
Development Services Division				
4103 Street Engineering	19.00	19.00	18.00	19.00
41031105 Engineering Administration	-	-	1.00	1.00
4106 Planning & Zoning	11.00	11.00	12.00	11.00
4107 Community Development	4.00	4.00	3.50	3.50
4108 Building Safety	14.00	14.00	14.00	14.00
41082101 Specialized Inspections	-	-	3.00	3.00
6900 Neighborhood Services	11.00	11.00	11.00	12.00
Total Development Services Division	59.00	59.00	62.50	63.50
Police Services Division				
4701 Administration	14.00	15.00	14.00	14.00
4702 Support Services	22.25	22.25	23.25	19.25
4703 Criminal Investigations Division	41.00	41.00	41.00	40.00
4704 Field Operations	85.00	85.00	86.00	86.00
4705 Special Operations	23.00	23.00	22.00	18.00
4706 Airport Security	3.00	3.00	3.00	3.00
4707 Animal Services	6.00	6.00	6.00	5.00
4708 Communications	29.00	29.00	29.00	-
6920 Parking Enforcement	1.00	-	-	-
1112 River Valley Communications Center	-	-	1.00	23.00
Total Police Services Division	224.25	224.25	225.25	208.25
Fire Services Division				
4801 Administration	9.00	9.00	9.00	9.00
4802 Suppression and Rescue	123.00	123.00	123.00	117.00
4803 1/8% Sales and Use Tax	20.00	20.00	20.00	19.00
4804 Training	2.00	2.00	2.00	2.00
Total Fire Services Division	154.00	154.00	154.00	147.00
Public Works Division				
5100 Public Works Administration	-	-	4.00	4.00
5101 Streets Administration	6.00	6.00	3.00	3.00
5302 Heavy Construction	9.75	9.75	9.75	9.75

Personnel Count Comparison

	FY24 Actuals	FY25 Amended	FY25 Projected	FY26 Budget
5303 Street Drainage	22.44	22.44	22.44	18.44
5304 Street Maintenance	17.00	17.00	17.00	16.00
5305 Sidewalk Construction	12.00	12.00	12.00	12.00
5401 Traffic Control Operations	15.72	15.72	15.72	14.72
5521 Business Operations and Logistics	15.00	15.00	10.00	10.00
5610 Water Line Maintenance & Support	82.00	76.00	78.00	63.00
5611 Sewer Line Maintenance	46.00	46.00	46.00	45.00
Total Public Works Division	225.91	219.91	217.91	195.91
Water Resources Division				
5501 Utility Administration	12.00	12.00	5.00	12.00
5522 Communications & Training	9.00	7.00	-	-
5523 Engineering	23.00	23.00	21.00	19.00
5524 Technology	7.00	7.00	7.00	5.00
5556 Water Treatment	23.00	23.00	23.00	22.50
5625 Environmental Quality	22.00	22.00	22.00	22.00
5626 Easement, Building, and Station Maintenance	35.00	35.00	35.00	29.00
5656 Sewer Treatment	30.50	30.50	30.50	30.00
Total Water Resources Division	161.50	159.50	143.50	139.50
Parks & Recreation Division				
6201 Parks Maintenance	25.05	25.05	24.05	23.05
6202 Oak Cemetery	4.00	4.00	4.00	3.00
6204 Community Centers	3.50	3.50	3.50	3.50
6205 Aquatics	3.45	3.45	3.45	3.45
6206 Riverfront/Downtown Maintenance	5.90	5.90	8.40	7.90
Total Parks & Recreation Division	41.90	41.90	43.40	40.90
Convention Center Division				
1115 Convention Center	5.00	5.00	-	-
Total Convention Center Division	5.00	5.00	-	-
Solid Waste Division				
6301 Administration	11.00	11.00	11.00	10.50
6302 Residential Collections	34.00	34.00	34.00	34.00
6303 Commercial Collections	12.00	12.00	12.00	11.00
6304 Fleet and Grounds Maintenance	15.75	15.75	15.75	14.00
6305 Solid Waste Landfill	22.00	22.00	22.00	21.00
6307 Industrial Collection	11.00	11.00	11.00	11.00
6308 Waste Reduction	1.00	1.00	1.00	1.00
Total Solid Waste Division	106.75	106.75	106.75	102.50
Transit Division				
6550 Transit	35.00	35.00	34.00	34.00
Total Transit Division	35.00	35.00	34.00	34.00
Miss Laura's Museum Division				
1114 Miss Laura's Museum	-	-	2.50	2.50
Total Miss Laura's Museum Division	-	-	2.50	2.50
Total FTE Personnel	1,128.21	1,128.21	1,131.71	1,068.56
Please note: This schedule includes position of Mayor and the seven Director positions.				
Program 4100 Mayor & 4101 Board of Director	(8.00)	(8.00)	(8.00)	(8.00)
Program 4206 District Court Seb. County	(1.00)	(1.00)	(1.00)	(1.00)
Adjusted Total FTE Personnel	1,119.21	1,119.21	1,122.71	1,059.56



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Pay Grade Classification

Wage Study Pay Grade Classification Non Uniform FY26

Pay Grade	Salary Range		
53	108,763	-	163,155
52	104,520	-	156,770
51	100,277	-	150,405
50	96,013	-	144,019
49	91,770	-	137,654
48	87,526	-	131,269
47	83,262	-	124,904
46	79,019	-	118,518
45	74,776	-	112,154
44	70,512	-	105,768
43	66,269	-	99,403
42	62,005	-	93,018
41	57,762	-	86,653
40	53,518	-	80,267
39	50,336	-	75,483
38	48,194	-	72,301
37	46,072	-	69,118
36	43,950	-	65,936
35	41,829	-	62,733
34	39,707	-	59,550
33	37,586	-	56,368
32	35,443	-	53,186
31	33,322	-	49,982
30	31,200	-	46,800
A01 - A04	12	-	18 **per hour

*Annual Amounts based on 2080 hours per year

**Seasonal Aquatics Positions

Wage Study Pay Grade Classification Engineering FY26

Pay Grade	Salary Range		
E1	75,000.12	-	91,666.64
E2	90,000.04	-	110,000.28
E3	105,000.22	-	128,333.40
E4	120,000.14	-	146,666.52
E5	135,000.06	-	165,000.16
E6	150,000.24	-	180,000.08

*Annual Amounts based on 2080 hours per year

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

Wage Study Pay Grade Classification Fire Uniform FY26

Pay Grade	Salary Range		
F53	108,763	-	163,155
F7	108,162	-	113,570
F6	91,688	-	96,272
F5	77,362	-	85,291
F4	67,799	-	74,745
F3*	67,799	-	74,745
F2*	57,212	-	63,066
F1*	41,680	-	53,238

*Amount based on 2912 hours per year (243 hours overtime + 2,669 hours straight time)

Wage Study Pay Grade Classification Police Uniform FY26

Pay Grade	Salary Range		
P53	108,763	-	163,155
P5	107,128	-	112,551
P4	94,742	-	102,027
P3*	83,782	-	90,230
P2*	70,595	-	77,917
P1*	50,003	-	62,462

*Amount based on 2080 hours per year

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



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Account Codes

CLASSIFICATION OF ACCOUNT CODES - 2026

CITY OF FORT SMITH, ARKANSAS

500000 - 519000 SALARIES AND BENEFITS

500000 Salaries – Misc Regular

Includes base salaries and wages of all non-uniform regularly employed personnel, both full and part time; includes salaries paid to the Mayor and Board of Directors.

500500 Overtime Pay – Uniform

Includes base salaries and wages of all UNIFORMED personnel, both full and part time; includes salaries paid to both Police and Fire.

500025 Salaries – Misc Retire Payout

Includes estimated retirement payouts for the year in addition to regular wages.

500525 Salaries – Uniform Retire Payout

Includes estimated retirement payouts for UNIFORMED personnel for the year in addition to regular wages.

501000 Overtime Pay - Misc.

All payments to regular non-uniform employees for time worked in excess of a specified work period in accordance with the Fair Labor Standards Act (FLSA).

501050 Overtime Pay - Uniform

All payments to regular UNIFORMED employees for time worked in excess of a specified work period in accordance with the Fair Labor Standards Act (FLSA).

502000 Premium Pay - Misc

All payments to regular non-uniform employees in excess of base wages and overtime. This includes certificate pay, language pay, and other incentive pays.

502500 Premium Pay - Uniform

All payments to regular UNIFORMED employees in excess of base wages and overtime. This includes certificate pay, language pay, and other incentive pays.

503000 Longevity Pay – Misc / 503500 Longevity Pay - Uniform

Additional compensation given to employees for accepted periods of tenure at specific time periods. Use Longevity Pay schedule in this packet to determine appropriate figure to include in budget.

504000 Allowances – Misc / 504500 Allowances - Uniform

Reimbursement for authorized employee allowances such as: clothing, car allowances, etc.

506000 Court Retirement / 506500 Retirement - Uniform

Includes City cost for employee participation in the respective pension plans, defined contribution plan or deferred compensation plan.

510100 Social Security

Employer share of cost for employee participation in the Federal Insurance Contributions Act (FICA).

510200 SS - Medicare

Employer share of cost for employee participation in Medicare match.

511100 Health Insurance

Employer participation for health insurance premiums.

513000 Other Pay – Car Allowance

Includes car allowance for approved staff and board members.

515000 Workers Compensation

Contribution to the City's Workers' Compensation Fund for payment of claims.

516000 Medical Screening

Doctor's fees, laboratory and x-ray fees, drugs and other costs incurred in the medical treatment of employees injured in the line of duty and annual physicals as required.

520000 - 525000 OUTSIDE SERVICES

Expenditures/expenses for services which are obtained by expressed or implied contract of materials, supplies, and services which are of such nature that they normally would be obtained by such a contract.

520050 Project - Right of Way**520300 Inspection and Testing****520100 Arch / Engineering Services****521100 Consulting Services****520105 Design Other****521200 Auditing & Accounting Fees****520200 Construction Contracts****521300 Outside Services****520220 Surety Bonds****525000 Legal Services****527000 - 529000 SUPPLIES AND SERVICES**

Expenditures/expenses for materials, maintenance and supplies which are obtained by expressed or implied contract of materials, supplies, and services which are of such nature that they normally would be obtained by such a contract.

527100 Maintenance - Buildings

Includes all services and materials required in the maintenance and repair of real property such as land, buildings, structures of all types, swimming pools, elevators, boilers, heating and air conditioning systems (HVAC), etc. Also includes alarm monitoring and security services. Any replacements or improvements over \$20,000 that substantially increase the value of the building or facility should be charged to capital outlay.

527200 Maintenance - Equipment

Includes all services and materials required in the maintenance and repair of all machinery and equipment including automobiles (oil/lube/filter change), trucks, tractors, draglines, ditching machines, sweepers, shop and plant equipment, traffic signals, instruments of all types, window air conditioners and all such services required in the maintenance and repair of minor apparatus and tools. Also includes office equipment such as calculators, shredders, desks, chairs, etc. Does not include services applicable to the maintenance of buildings and improvements.

527300 Rental / Op Lease - Buildings

Includes rentals or leasing of land or structures or post office boxes.

527350 Rental / Op Lease - Equipment

Includes rentals or leasing of equipment such as water cooler rentals, office machines and heavy equipment.

527400 Property Insurance

Includes insurance premiums on real or commercial property such as vehicles, machinery and equipment.

527500 Small Equipment

The small equipment account includes non-technology items with a unit value of \$20,000 or less.

Items include display units, camera equipment, weapons, ammunition, bullet proof vests, hand tools, calculators, electric staplers, shredders, surge protectors, playground equipment, survey equipment, office furniture, business office machines, laboratory equipment, etc.

527525 PC Purchase

This account includes technology items approved by the ITS department for new technology. Items in this classifications include personal computers, laptops, tablets, printers, etc.

527600 Materials

Includes all materials required in the maintenance and repair of streets, sidewalks, street lights, park lights, etc., i.e., asphalt, cement, sand gravel, etc. However, any improvements that substantially increase the value of the project (over \$20,000) should be charged to capital outlay or capital improvements. Includes pool chemicals, fertilizers, bulbs, seeds, trees, plants and plant spray, top soil, etc. used in parks and public grounds. Also includes pest control services and recharging of fire extinguishers.

527650 W/S Treatment Supplies

Includes all chemicals used for the water and wastewater treatment plants.

527700 Office Supplies

Includes all supplies necessary for the operation of an office, such as toner, copy paper, staples, letter trays, flash drives, stationery, books used for office reference (e.g. Polk/City Directories, computer/software manuals, etc.), batteries, picture and certificate frames, name plaques, plaque awards; standard forms which do not require special printing services (e.g. "While you were out" etc.). This classification does not include postage or pre-stamped envelopes.

527750 Custodial Equipment & Supplies

Includes all cleaning supplies such as soap, solvents, disinfectants, deodorizers, floor oils, wax, paper towels, etc. Includes cleaning equipment such as brooms, brushes, mops, etc. Food consumed by an employee during work hours or on official duty (e.g. lunch provided for disaster/emergency relief); retirement cake (only if reception is advertised and open to the general public and a media release is issued inviting citizens prior to the reception.); includes ice and bottled water; this also includes utensils, paper plates, foam/plastic/paper cups, etc. Any item purchased for consumption by animals. Includes OTC medications and all first aid supplies.

527800 Uniform/Clothing

Includes all items of clothing and linen supplies such as uniforms, badges, belts, boots, hats, shoes, slickers, holsters, handcuffs, gloves, etc. Includes linen service, towel service, laundry, and embroidery.

527900 Advertising and Printing

Includes cost of newspaper and online advertising, posters, publication of public notices, ordinances, bid invitation, and other such items. All service performed by an outside vendor for printing, reproduction and binding for pamphlets, newsletters and other reading material and all in-house copying charges.

528000 Postage or Freight

Cost of mailing items including stamps, post cards, pre-stamped envelopes, postage due, insurance, certified and registered letter fees and express mail.

528500 Fuel and Lubricant

Includes bulk purchases of gasoline, diesel fuel and other fuel for vehicles and equipment.

Includes kerosene, heating oil, coal, propane, butane, etc. used for heating or flares. Also includes all oils and lubricants utilized for City equipment or machinery. Oil & lube changes should be charged to account 527200.

530100 Utilities

All gas and electrical services furnished by franchised operators.

540000 - 579000 OTHER EXPENSES**540100 Air Travel**

Includes air transportation expenditures/expenses of employees incurred in the performance of official duties. Seat upgrades and flight insurance is left up to the discretion of the department head for review and approval. Any travel reimbursement/expense charged to 540100 should be submitted on a Travel Expense Reimbursement Report.

540200 Lodging

Includes lodging expenditures/expenses of employees incurred in the performance of official duties. Any travel reimbursement/expense charged to 540200 should be submitted on a Travel Expense Reimbursement Report.

540300 Other Travel

Includes transportation, per diems, and other travel expenditures/expenses of employees incurred in the performance of official duties. This includes tolls, Ubers, taxi fares, etc. Any travel reimbursement/expense charged to 540300 should be submitted on a Travel Expense Reimbursement Report.

541100 Conferences & Seminars

Includes charges for all webinars, online training, classroom training, and conferences & seminars for business purposes. This includes all associated registration fees and any study materials associated with a conference or seminar.

541200 Training Materials

Course materials/books purchased through outside vendors utilized for in-house training and education.

541300 Dues & Subscriptions

Includes memberships in professional organizations, subscriptions to periodicals and publications, magazine, newspaper and online subscriptions from which the City will derive benefit.

541500 Education Reimbursement

Tuition fees associated with continuing online and classroom education at approved local or regional schools or colleges. Books and materials needed for college or college certifications are the responsibility of the employee.

542100 Communications

Includes telephone equipment services such as monthly leases and repair charges, telephone and radio line services, internet access and replacement desk phones and cellphones and all equipment associated with such phones.

544200 Claims

Includes settlements of judgments and claims. Includes such items as filing fees and court costs in connection with liens and right-of-way fees. Includes expenses incurred for services rendered in collecting bad debts.

545000 Other Current Expenses

Includes expenditures/expenses such as courthouse custodial costs, care of prisoners, state mandated fees, and such services provided by outside vendors in connection with data processing service bureau, recodification of ordinances, grant match funds, and veterinary services. Use of this code for other purposes besides the outlined costs should be cleared in Finance prior to execution.

545500 Taxes Licenses Permits

Property taxes due to entities outside our local jurisdiction should be designated for payment from this account. All fees for licensing, safety inspections, and permits are paid out of this account as well.

531000 - 539000 CAPITAL OUTLAY

Capital outlay includes the purchase of all real property such as land, buildings, and other improvements and the purchase of items of personal property which will meet the following requirements:

1. Must have an estimated useful life of three years or more.
2. Must be capable of being permanently identified as an individual unit.
3. Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting principles. Fixed assets are defined as items of more or less permanent property necessary to the operation of an enterprise. As a general rule, an item which meets the first two requirements and has a unit cost of \$20,000 or more should be classed as capital outlay, while items should be classified under small equipment costing less than \$20,000.

531000 Cap Outlay – Land**531100 Cap Outlay - Vehicles****531200 Cap Outlay – Heavy Equipment****531300 Cap Outlay – Software****531600 Cap Outlay – Other Equipment****531700 Cap Outlay – Buildings****531950 Cap Outlay – Other**

****There are additional capital outlay codes available for Sanitation Equipment.**

532000 Equipment Lease Purchase – Year

This account is used for capital equipment leases (first year only).

532500 Equipment Lease Purchase – Renew

This account is used for capital equipment leases (all years after the first year).

ITEMS NOT COVERED BY CITY FUNDS

- Birthday cakes
- Candy
- Retirement cake (See Account 527750)

