



**Interim Financial Report**  
**(Unaudited)**  
**Operating Funds**  
**March 31, 2021**

**City of Fort Smith  
Interim Financial Report  
Quarter Ended March 31, 2021  
Unaudited**

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**City of Fort Smith**  
**Budget Comparison Summary**  
**General Fund**  
**For the Quarter Ended March 31, 2021**

	Original Budget FY21	Revised Budget FY21	Actual to Date	Available Budget Remaining	% Available
<b>Revenues</b>					
Intergovernmental	\$ 4,907,000	\$ 6,094,000	\$ 815,608	\$ 5,278,392	86.6%
Taxes and Assessments	31,988,679	32,088,679	7,432,788	24,655,891	76.8%
Court Fines and Forfeitures	1,750,000	1,750,000	468,975	1,281,025	73.2%
Licenses and Permits	1,789,199	1,789,199	411,596	1,377,603	77.0%
Service Charges and Fees	537,206	537,206	96,178	441,028	82.1%
Miscellaneous	50,000	98,277	104,608	(6,332)	-6.4%
Transfers	125,000	125,000	25,000	100,000	80.0%
<b>Total Revenues</b>	<b>41,147,084</b>	<b>42,482,361</b>	<b>9,354,752</b>	<b>33,127,608</b>	<b>78.0%</b>
<b>Expenditures</b>					
Policy and Administration Services	2,537,601	2,576,523	526,207	2,050,316	79.6%
Management Services	2,288,055	3,126,695	739,138	2,387,557	76.4%
Development Services	1,516,694	1,588,567	290,092	1,298,474	81.7%
Police Services	16,939,537	18,799,362	2,928,420	15,870,941	84.4%
Fire Services	12,050,201	12,133,786	2,559,837	9,573,949	78.9%
Operation Services	4,859,905	8,930,292	904,171	8,026,121	89.9%
Non-Departmental	2,626,257	2,626,257	452,456	2,173,801	82.8%
<b>Total Expenditures</b>	<b>42,818,250</b>	<b>49,781,482</b>	<b>8,400,321</b>	<b>41,381,160</b>	<b>83.1%</b>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	(1,671,166)	(7,299,121)	954,431		
<b>Fund Balance, Beginning of Year</b>					
	24,363,792	25,645,823	25,645,823		
<b>Fund Balance, End of Year</b>					
	\$ 22,692,626	\$ 18,346,702	\$ 26,600,254		
Contingency Reserve Percent	53.0%	36.9%	53.4%		

**City of Fort Smith**  
**Budget Comparison Summary**  
**Streets Maintenance Fund**  
**For the Quarter Ended March 31, 2021**

	<b>Original Budget FY21</b>	<b>Revised Budget FY21</b>	<b>Actual to Date</b>	<b>Available Budget Remaining</b>	<b>% Available</b>
<b>Revenues</b>					
Intergovernmental	\$ 6,256,855	\$ 6,256,855	\$ 1,669,132	\$ 4,587,723	73.3%
Taxes and Assessments	2,268,972	2,268,972	257,888	2,011,084	88.6%
Licenses and Permits	182,500	182,500	61,007	121,493	66.6%
Miscellaneous	35,500	35,500	1,406	34,094	96.0%
<b>Total Revenues</b>	<b>8,743,827</b>	<b>8,743,827</b>	<b>1,989,433</b>	<b>6,754,394</b>	<b>77.2%</b>
<b>Expenditures</b>					
Policy and Administration					
Services	224,656	231,847	72,505	159,343	68.7%
Management Services	794,946	1,022,968	233,131	789,837	77.2%
Development Services	76,305	77,134	15,286	61,848	80.2%
Operation Services	6,481,980	6,866,658	1,421,905	5,444,753	79.3%
Non-Departmental	558,080	558,080	-	558,080	100.0%
<b>Total Expenditures</b>	<b>8,135,967</b>	<b>8,756,688</b>	<b>1,742,827</b>	<b>7,013,860</b>	<b>80.1%</b>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	607,860	(12,861)	246,606		
<b>Fund Balance, Beginning of Year</b>					
	6,378,867	8,242,189	8,242,189		
<b>Fund Balance, End of Year</b>					
	<b>\$ 6,986,727</b>	<b>\$ 8,229,328</b>	<b>\$ 8,488,794</b>		
Contingency Reserve Percent	85.9%	94.0%	96.9%		

**City of Fort Smith**  
**Budget Comparison Summary**  
**Water & Sewer Operating Fund**  
**For the Quarter Ended March 31, 2021**

	<u>Original Budget FY21</u>	<u>Revised Budget FY21</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Services Charges and Fees	\$ 55,102,857	\$ 55,102,857	\$ 11,862,186	\$ 43,240,671	78.5%
Miscellaneous	10,000	12,439	18,253	(5,814)	-46.7%
<b>Total Revenues</b>	<u>55,112,857</u>	<u>55,115,296</u>	<u>11,880,439</u>	<u>43,234,857</u>	<u>78.4%</u>
<b>Expenditures</b>					
Policy and Administration					
Services	616,509	660,527	142,073	518,454	78.5%
Management Services	3,415,043	4,111,167	882,001	3,229,166	78.5%
Development Services	289,122	292,106	56,231	235,875	80.7%
Operation Services	50,605,460	52,293,076	9,906,012	42,387,064	81.1%
Non-Departmental	191,105	191,105	55,368	135,737	71.0%
<b>Total Expenditures</b>	<u>55,117,239</u>	<u>57,547,981</u>	<u>11,041,686</u>	<u>46,506,296</u>	<u>80.8%</u>
<b>Excess (Deficiency)</b>					
<b>Revenues Over Expenditures</b>	(4,382)	(2,432,685)	838,754		
<b>Working Capital, Beginning of Year</b>					
	<u>20,740,663</u>	<u>19,681,377</u>	<u>19,681,377</u>		
<b>Working Capital, End of Year</b>					
	<u>\$ 20,736,281</u>	<u>\$ 17,248,691</u>	<u>\$ 20,520,131</u>		
Contingency Reserve Percent	37.6%	30.0%	35.7%		
Estimated Net Revenues Available for Debt Service			22,105,230		
Annual Debt Service for 2021			19,120,236		
Estimated Debt Service Coverage			116%		

**City of Fort Smith**  
**Budget Comparison Summary**  
**Solid Waste Operating Fund**  
**For the Quarter Ended March 31, 2021**

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	<u>Original Budget FY21</u>	<u>Revised Budget FY21</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
<b>Revenues</b>					
Service Charges and Fees	\$ 16,950,000	\$ 16,950,000	\$ 3,988,897	\$ 12,961,103	76.5%
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>243</u>	<u>14,757</u>	<u>98.4%</u>
Total Revenues	<u>16,965,000</u>	<u>16,965,000</u>	<u>3,989,140</u>	<u>12,975,860</u>	<u>76.5%</u>
<b>Expenditures</b>					
Policy and Administration Services	384,318	401,673	108,257	293,417	73.0%
Management Services	1,309,312	1,654,632	369,330	1,285,302	77.7%
Operation Services	11,320,697	11,511,371	1,814,905	9,696,467	84.2%
Non-Departmental	<u>3,834,000</u>	<u>3,834,000</u>	<u>958,500</u>	<u>2,875,500</u>	<u>75.0%</u>
Total Expenditures	<u>16,848,328</u>	<u>17,401,677</u>	<u>3,250,992</u>	<u>14,150,685</u>	<u>81.3%</u>
<b>Excess (Deficiency)</b>					
Revenues Over Expenditures	116,672	(436,677)	738,148		
<b>Working Capital, Beginning of Year</b>					
	<u>14,082,923</u>	<u>14,346,013</u>	<u>14,346,013</u>		
<b>Working Capital, End of Year</b>					
	14,199,595	13,909,336	15,084,161		
Adjustment for CIP Transfers	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>		
<b>Adjusted Working Capital, End of Year</b>					
	<u>\$ 6,199,595</u>	<u>\$ 5,909,336</u>	<u>\$ 7,084,161</u>		
Contingency Reserve Percent	36.8%	34.0%	40.7%		

**City of Fort Smith**  
**Statement of Program Expenditures**  
**General Fund**  
**For the Quarter Ended March 31, 2021**

	Original Budget FY21	Revised Budget FY21	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 99,850	\$ 110,145	\$ 28,839	\$ 81,306	73.8%
4101 Board of Directors	36,222	36,222	10,904	25,318	69.9%
4102 City Administrator	120,355	133,222	26,557	106,665	80.1%
4201 District Court	1,558,950	1,571,394	270,617	1,300,777	82.8%
4202 City Prosecutor	195,886	197,943	41,958	155,985	78.8%
4203 Public Defender	92,500	92,500	23,125	69,375	75.0%
4204 City Attorney	259,000	259,000	100,450	158,550	61.2%
4206 District Court - State Division	41,500	42,016	8,729	33,288	79.2%
4207 District Court - DWI Court	58,000	58,000	3	57,997	100.0%
4405 Internal Auditor	75,339	76,081	15,026	61,055	80.3%
<b>Total Policy and Administration Services Division</b>	<b>2,537,601</b>	<b>2,576,523</b>	<b>526,207</b>	<b>2,050,316</b>	<b>79.6%</b>
<b>Management Services</b>					
4104 Human Resources	198,513	200,447	40,455	159,992	79.8%
4105 City Clerk	92,960	105,511	19,908	85,603	81.1%
4301 Finance	319,349	321,924	59,904	262,020	81.4%
4306 Purchasing	200,509	201,216	46,006	155,210	77.1%
4401 Information & Technology Svcs	1,452,088	2,272,820	568,661	1,704,158	75.0%
5520 Citizens Service	24,637	24,777	4,204	20,573	83.0%
<b>Total Management Services Division</b>	<b>2,288,055</b>	<b>3,126,695</b>	<b>739,138</b>	<b>2,387,557</b>	<b>76.4%</b>
<b>Development Services</b>					
4103 Engineering	30,522	30,854	6,115	24,739	80.2%
4106 Planning & Zoning	542,860	548,249	103,262	444,987	81.2%
4108 Building Safety	943,312	1,009,464	180,716	828,748	82.1%
<b>Total Development Services Division</b>	<b>1,516,694</b>	<b>1,588,567</b>	<b>290,092</b>	<b>1,298,474</b>	<b>81.7%</b>
<b>Police Services</b>					
4701 Administration	2,580,802	2,215,621	280,504	1,935,117	87.3%
4702 Support Services	3,611,904	5,454,102	590,133	4,863,969	89.2%
4703 Investigations	2,627,655	2,814,145	558,369	2,255,776	80.2%
4704 Patrol	6,990,003	7,181,802	1,340,545	5,841,257	81.3%
4706 Airport Services	219,118	221,185	41,379	179,806	81.3%
4707 Animal Control	910,055	912,506	117,490	795,016	87.1%
<b>Total Police Services Division</b>	<b>16,939,537</b>	<b>18,799,362</b>	<b>2,928,420</b>	<b>15,870,941</b>	<b>84.4%</b>
<b>Fire Services</b>					
4801 Administration, Training, Preventi	891,382	931,967	223,639	708,328	76.0%
4802 Suppression	10,888,632	10,888,632	2,280,020	8,608,612	79.1%
4804 Training	270,187	313,187	56,178	257,009	82.1%
<b>Total Fire Services Division</b>	<b>12,050,201</b>	<b>12,133,786</b>	<b>2,559,837</b>	<b>9,573,949</b>	<b>78.9%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**General Fund**  
**For the Quarter Ended March 31, 2021**

	<b>Original Budget FY21</b>	<b>Revised Budget FY21</b>	<b>Actual to Date</b>	<b>Available Budget Remaining</b>	<b>% Available</b>
<b>Operation Services</b>					
6201 Parks Maint (Operating)	\$ 1,252,441	\$ 1,389,460	\$ 224,995	\$ 1,164,465	83.8%
6202 Oak Cemetery	136,340	137,735	62,933	74,802	54.3%
6204 Community Centers	160,162	161,651	23,442	138,209	85.5%
6205 Aquatics	171,577	172,774	4,135	168,639	97.6%
6206 Riverfront/Downtown Maintenance	356,802	358,708	42,166	316,542	88.2%
6207 The Park at West End	31,179	31,364	989	30,375	96.8%
6550 Transit	2,563,233	6,490,429	519,105	5,971,324	92.0%
6101 Health	188,171	188,171	26,404	161,767	86.0%
<b>Total Operation Services</b>	<b>4,859,905</b>	<b>8,930,292</b>	<b>904,171</b>	<b>8,026,121</b>	<b>89.9%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	2,626,257	2,626,257	452,456	2,173,801	82.8%
<b>Total Non-Departmental</b>	<b>2,626,257</b>	<b>2,626,257</b>	<b>452,456</b>	<b>2,173,801</b>	<b>82.8%</b>
<b>Total</b>	<b>\$42,818,251</b>	<b>\$49,781,482</b>	<b>\$ 8,400,321</b>	<b>\$41,381,160</b>	<b>83.1%</b>



**City of Fort Smith**  
**Statement of Program Expenditures**  
**Street Maintenance Fund**  
**For the Quarter Ended March 31, 2021**

	Original Budget FY21	Revised Budget FY21	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 12,481	\$ 13,768	\$ 3,605	\$ 10,163	73.8%
4101 Board of Directors	10,349	10,349	3,115	7,234	69.9%
4102 City Administrator	53,491	59,210	11,803	47,407	80.1%
4204 City Attorney	129,500	129,500	50,225	79,275	61.2%
4405 Internal Auditor	18,835	19,020	3,756	15,264	80.3%
<b>Total Policy and Administration Services Division</b>	<b>224,656</b>	<b>231,847</b>	<b>72,505</b>	<b>159,343</b>	<b>68.7%</b>
<b>Management Services</b>					
4104 Human Resources	56,718	57,271	11,559	45,712	79.8%
4105 City Clerk	26,560	30,146	5,688	24,458	81.1%
4301 Finance	177,416	178,847	33,280	145,566	81.4%
4306 Purchasing	80,204	80,486	18,402	62,084	77.1%
4401 Information & Technology Svcs	392,456	614,276	153,692	460,583	75.0%
5520 Citizens Service	61,592	61,943	10,510	51,433	83.0%
<b>Total Management Services Division</b>	<b>794,946</b>	<b>1,022,968</b>	<b>233,131</b>	<b>789,837</b>	<b>77.2%</b>
<b>Development Services</b>					
4103 Engineering	76,305	77,134	15,286	61,848	80.2%
<b>Total Development Services Division</b>	<b>76,305</b>	<b>77,134</b>	<b>15,286</b>	<b>61,848</b>	<b>80.2%</b>
<b>Operation Services</b>					
5101 Administration	592,651	732,301	146,116	586,185	80.0%
5302 Street Construction	683,459	688,935	116,722	572,213	83.1%
5303 Street Drainage	1,041,258	1,186,401	238,947	947,454	79.9%
5304 Street Maintenance	890,457	942,430	188,746	753,685	80.0%
5305 Sidewalk Construction	910,003	916,012	188,480	727,532	79.4%
5401 Traffic Control	1,093,133	1,105,380	247,377	858,003	77.6%
5403 Street Lighting	1,050,000	1,050,000	255,813	794,187	75.6%
6201 Parks Maint (Operating)	221,019	245,199	39,705	205,494	83.8%
<b>Total Operation Services</b>	<b>12,742,941</b>	<b>13,488,117</b>	<b>2,804,106</b>	<b>10,684,012</b>	<b>79.2%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	558,080	558,080	-	558,080	100.0%
<b>Total Non-Departmental</b>	<b>558,080</b>	<b>558,080</b>	<b>-</b>	<b>558,080</b>	<b>100.0%</b>
<b>Total</b>	<b>\$ 8,135,967</b>	<b>\$ 8,756,688</b>	<b>\$ 1,742,827</b>	<b>\$ 7,013,860</b>	<b>80.1%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**Water & Sewer Operating Fund**  
**For the Quarter Ended March 31, 2021**

	Original Budget FY21	Revised Budget FY21	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 84,872	\$ 93,623	\$ 24,513	\$ 69,110	73.8%
4101 Board of Directors	47,865	47,865	14,409	33,456	69.9%
4102 City Administrator	314,259	347,857	69,344	278,513	80.1%
4405 Internal Auditor	169,513	171,182	33,808	137,374	80.3%
<b>Total Policy and Administration Services Division</b>	<b>616,509</b>	<b>660,527</b>	<b>142,073</b>	<b>518,454</b>	<b>78.5%</b>
<b>Management Services</b>					
4104 Human Resources	198,513	200,447	40,455	159,992	79.8%
4105 City Clerk	122,840	139,425	26,307	113,119	81.1%
4301 Finance	745,148	751,156	139,777	611,379	81.4%
4306 Purchasing	247,295	248,166	56,741	191,426	77.1%
4401 Information & Technology Svcs	1,177,368	1,842,827	461,077	1,381,750	75.0%
5520 Citizens Service	923,879	929,145	157,645	771,500	83.0%
<b>Total Management Services Division</b>	<b>3,415,043</b>	<b>4,111,167</b>	<b>882,001</b>	<b>3,229,166</b>	<b>78.5%</b>
<b>Development Services</b>					
4103 Engineering	122,088	123,414	24,458	98,956	80.2%
4106 Planning & Zoning	167,034	168,692	31,773	136,919	81.2%
<b>Total Development Services Division</b>	<b>289,122</b>	<b>292,106</b>	<b>56,231</b>	<b>235,875</b>	<b>80.7%</b>
<b>Operation Services</b>					
5501 Utility Administration	1,146,712	1,227,464	217,178	1,010,286	82.3%
5521 Business & Finance	1,264,003	1,324,354	237,675	1,086,679	82.1%
5522 Communications & Training	769,288	841,528	170,461	671,067	79.7%
5523 Engineering & Technology	2,831,405	2,854,071	508,809	2,345,262	82.2%
5590 Non-Capital Projects	1,715,000	1,715,000	29,904	1,685,097	98.3%
5656 Water Reclamation	4,520,022	4,907,783	742,035	4,165,748	84.9%
5556 Water Treatment	4,906,905	5,109,409	772,096	4,337,313	84.9%
5610 Water Line Maintenance	5,758,328	6,259,491	1,056,976	5,202,515	83.1%
5611 Water Reclamation Maintenance	3,345,313	3,635,317	574,866	3,060,451	84.2%
5618 Debt Service	19,120,035	19,120,035	4,687,554	14,432,481	75.5%
5625 Environmental Quality	1,822,584	1,835,569	336,802	1,498,767	81.7%
5626 Fleet, Bldg, Environ Maintenance	3,405,865	3,463,055	571,656	2,891,399	83.5%
<b>Total Operation Services</b>	<b>50,605,460</b>	<b>52,293,076</b>	<b>9,906,012</b>	<b>42,387,064</b>	<b>81.1%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	191,105	191,105	55,368	135,737	71.0%
<b>Total Non-Departmental</b>	<b>191,105</b>	<b>191,105</b>	<b>55,368</b>	<b>135,737</b>	<b>71.0%</b>
<b>Total</b>	<b>\$ 55,117,239</b>	<b>\$ 57,547,981</b>	<b>\$ 11,041,686</b>	<b>\$ 46,506,296</b>	<b>80.8%</b>

**City of Fort Smith**  
**Statement of Program Expenditures**  
**Solid Waste Operating Fund**  
**For the Quarter Ended March 31, 2021**

	Original Budget FY21	Revised Budget FY21	Actual to Date	Available Budget Remaining	% Available
<b>Policy &amp; Administrative Services</b>					
4100 Mayor	\$ 22,466	\$ 24,783	\$ 6,489	\$ 18,294	73.8%
4101 Board of Directors	23,286	23,286	7,010	16,276	69.9%
4102 City Administrator	133,727	148,024	29,508	118,516	80.1%
4204 City Attorney	129,500	129,500	50,225	79,275	61.2%
4405 Internal Auditor	75,339	76,081	15,026	61,055	80.3%
<b>Total Policy and Administration Services Division</b>	<b>384,318</b>	<b>401,673</b>	<b>108,257</b>	<b>293,417</b>	<b>73.0%</b>
<b>Management Services</b>					
4104 Human Resources	85,077	85,906	17,338	68,568	79.8%
4105 City Clerk	59,760	67,829	12,798	55,031	81.1%
4301 Finance	266,124	268,270	49,920	218,350	81.4%
4306 Purchasing	100,255	100,608	23,003	77,605	77.1%
4401 Information & Technology Svcs	588,684	921,413	230,538	690,875	75.0%
5520 Citizens Service	209,413	210,606	35,733	174,873	83.0%
<b>Total Management Services Division</b>	<b>1,309,312</b>	<b>1,654,632</b>	<b>369,330</b>	<b>1,285,302</b>	<b>77.7%</b>
<b>Operation Services</b>					
6301 Administration	704,971	851,151	151,065	700,086	82.3%
6302 Residential Collections	2,257,112	2,268,443	495,602	1,772,841	78.2%
6303 Commercial Collections	1,296,732	1,302,861	218,752	1,084,109	83.2%
6304 Fleet & Grounds Maintenance	1,255,628	1,264,359	234,797	1,029,562	81.4%
6305 Sanitary Landfill	3,895,232	3,907,095	492,478	3,414,617	87.4%
6307 Industrial Collections	1,131,973	1,137,824	205,763	932,061	81.9%
6308 Waste Reduction	779,049	779,638	16,447	763,191	97.9%
<b>Total Operation Services</b>	<b>11,320,697</b>	<b>11,511,371</b>	<b>1,814,905</b>	<b>9,696,467</b>	<b>84.2%</b>
<b>Non-Departmental</b>					
6600 Non-Departmental	3,834,000	3,834,000	958,500	2,875,500	75.0%
<b>Total Non-Departmental</b>	<b>3,834,000</b>	<b>3,834,000</b>	<b>958,500</b>	<b>2,875,500</b>	<b>75.0%</b>
<b>Total</b>	<b>\$16,848,328</b>	<b>\$17,401,677</b>	<b>\$ 3,250,992</b>	<b>\$14,150,685</b>	<b>81.3%</b>