



Interim Financial Report
(Unaudited)
Operating Funds
June 30, 2021

City of Fort Smith
Interim Financial Report
Six Months Ended June 30, 2021
Unaudited

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City of Fort Smith
Budget Comparison Summary
General Fund
For the Quarter Ended June 30, 2021

| | Original Budget FY21 | Revised Budget FY21 | Actual to Date | Available Budget Remaining | % Available |
|--|-------------------------|------------------------|-------------------|----------------------------------|--------------|
| Revenues | | | | | |
| Intergovernmental | \$ 4,907,000 | \$ 6,149,750 | \$ 1,710,403 | \$ 4,439,347 | 72.2% |
| Taxes and Assessments | 31,988,679 | 32,088,679 | 16,314,922 | 15,773,757 | 49.2% |
| Court Fines and Forfeitures | 1,750,000 | 1,750,000 | 1,143,302 | 606,698 | 34.7% |
| Licenses and Permits | 1,789,199 | 1,814,199 | 1,038,265 | 775,934 | 42.8% |
| Service Charges and Fees | 537,206 | 537,206 | 240,406 | 296,800 | 55.2% |
| Miscellaneous | 50,000 | 108,277 | 230,596 | (122,319) | -113.0% |
| Transfers | 125,000 | 100,000 | 50,000 | 50,000 | 50.0% |
| Total Revenues | 41,147,084 | 42,548,111 | 20,727,893 | 21,820,217 | 51.3% |
| Expenditures | | | | | |
| Policy and Administration | | | | | |
| Services | 2,537,601 | 2,626,374 | 1,025,749 | 1,600,625 | 60.9% |
| Management Services | 2,288,055 | 3,175,823 | 1,412,743 | 1,763,080 | 55.5% |
| Development Services | 1,516,694 | 1,589,285 | 585,082 | 1,004,203 | 63.2% |
| Police Services | 16,939,537 | 18,911,127 | 6,199,986 | 12,711,141 | 67.2% |
| Fire Services | 12,050,201 | 12,167,686 | 5,499,629 | 6,668,056 | 54.8% |
| Operation Services | 4,859,905 | 9,352,893 | 1,961,894 | 7,390,999 | 79.0% |
| Non-Departmental | 2,626,257 | 7,626,257 | 1,010,107 | 6,616,150 | 86.8% |
| Total Expenditures | 42,818,250 | 55,449,445 | 17,695,190 | 37,754,254 | 68.1% |
| Excess (Deficiency) | | | | | |
| Revenues Over Expenditures | (1,671,166) | (12,901,334) | 3,032,703 | | |
| Fund Balance, Beginning of Year | | | | | |
| | 24,363,792 | 25,645,823 | 25,645,823 | | |
| Fund Balance, End of Year | | | | | |
| | \$ 22,692,626 | \$ 12,744,489 | \$ 28,678,526 | | |
| Contingency Reserve Percent | 53.0% | 23.0% | 51.7% | | |

City of Fort Smith
Budget Comparison Summary
Streets Maintenance Fund
For the Quarter Ended June 30, 2021

| | <u>Original Budget FY21</u> | <u>Revised Budget FY21</u> | <u>Actual to Date</u> | <u>Available Budget Remaining</u> | <u>% Available</u> |
|--|---------------------------------|--------------------------------|---------------------------|---|--------------------|
| Revenues | | | | | |
| Intergovernmental | \$ 6,256,855 | \$ 6,256,855 | \$ 3,500,979 | \$ 2,755,876 | 44.0% |
| Taxes and Assessments | 2,268,972 | 2,268,972 | 880,294 | 1,388,678 | 61.2% |
| Licenses and Permits | 182,500 | 182,500 | 114,359 | 68,141 | 37.3% |
| Miscellaneous | 35,500 | 35,500 | 6,191 | 29,309 | 82.6% |
| Total Revenues | <u>8,743,827</u> | <u>8,743,827</u> | <u>4,501,822</u> | <u>4,242,005</u> | <u>48.5%</u> |
| Expenditures | | | | | |
| Policy and Administration | | | | | |
| Services | 224,656 | 242,040 | 112,381 | 129,659 | 53.6% |
| Management Services | 794,946 | 1,044,997 | 451,289 | 593,708 | 56.8% |
| Development Services | 76,305 | 77,134 | 30,634 | 46,499 | 60.3% |
| Operation Services | 6,481,980 | 6,866,658 | 2,957,963 | 3,908,695 | 56.9% |
| Non-Departmental | 558,080 | 558,080 | - | 558,080 | 100.0% |
| Total Expenditures | <u>8,135,967</u> | <u>8,788,908</u> | <u>3,552,267</u> | <u>5,236,641</u> | <u>59.6%</u> |
| Excess (Deficiency) | | | | | |
| Revenues Over Expenditures | 607,860 | (45,081) | 949,555 | | |
| Fund Balance, Beginning of Year | | | | | |
| | <u>6,378,867</u> | <u>8,242,189</u> | <u>8,242,189</u> | | |
| Fund Balance, End of Year | | | | | |
| | <u>\$ 6,986,727</u> | <u>\$ 8,197,107</u> | <u>\$ 9,191,744</u> | | |
| Contingency Reserve Percent | 85.9% | 93.3% | 104.6% | | |

City of Fort Smith
Budget Comparison Summary
Water & Sewer Operating Fund
For the Quarter Ended June 30, 2021

| | <u>Original Budget FY21</u> | <u>Revised Budget FY21</u> | <u>Actual to Date</u> | <u>Available Budget Remaining</u> | <u>% Available</u> |
|---|---------------------------------|--------------------------------|---------------------------|---|--------------------|
| Revenues | | | | | |
| Services Charges and Fees | \$ 55,102,857 | \$ 55,102,857 | \$ 25,041,016 | \$ 30,061,841 | 54.6% |
| Miscellaneous | 10,000 | 12,439 | 25,495 | (13,056) | -105.0% |
| Total Revenues | <u>55,112,857</u> | <u>55,115,296</u> | <u>25,066,511</u> | <u>30,048,785</u> | <u>54.5%</u> |
| Expenditures | | | | | |
| Policy and Administration | | | | | |
| Services | 616,509 | 709,721 | 285,652 | 424,069 | 59.8% |
| Management Services | 3,415,043 | 4,196,890 | 1,728,897 | 2,467,994 | 58.8% |
| Development Services | 289,122 | 292,327 | 111,156 | 181,171 | 62.0% |
| Operation Services | 50,605,460 | 52,707,962 | 16,555,665 | 36,152,297 | 68.6% |
| Non-Departmental | 191,105 | 191,105 | 103,145 | 87,960 | 46.0% |
| Total Expenditures | <u>55,117,239</u> | <u>58,098,006</u> | <u>18,784,515</u> | <u>39,313,491</u> | <u>67.7%</u> |
| Excess (Deficiency) | | | | | |
| Revenues Over Expenditures | (4,382) | (2,982,710) | 6,281,996 | | |
| Working Capital, Beginning of Year | | | | | |
| | <u>20,740,663</u> | <u>19,681,377</u> | <u>19,681,377</u> | | |
| Working Capital, End of Year | | | | | |
| | <u>\$ 20,736,281</u> | <u>\$ 16,698,667</u> | <u>\$ 25,963,373</u> | | |
| Contingency Reserve Percent | 37.6% | 28.7% | 44.7% | | |
| Estimated Net Revenues Available for Debt Service | | | 21,939,101 | | |
| Annual Debt Service for 2021 | | | 19,120,236 | | |
| Estimated Debt Service Coverage | | | 115% | | |

City of Fort Smith
Budget Comparison Summary
Solid Waste Operating Fund
For the Quarter Ended June 30, 2021

| | <u>Original Budget FY21</u> | <u>Revised Budget FY21</u> | <u>Actual to Date</u> | <u>Available Budget Remaining</u> | <u>% Available</u> |
|--|---------------------------------|--------------------------------|---------------------------|---|--------------------|
| Revenues | | | | | |
| Service Charges and Fees | \$ 16,950,000 | \$ 16,950,000 | \$ 9,078,978 | \$ 7,871,022 | 46.4% |
| Miscellaneous | 15,000 | 25,867 | 21,767 | 4,099 | 15.8% |
| Total Revenues | <u>16,965,000</u> | <u>16,975,867</u> | <u>9,100,745</u> | <u>7,875,122</u> | <u>46.4%</u> |
| Expenditures | | | | | |
| Policy and Administration Services | 384,318 | 424,689 | 185,294 | 239,395 | 56.4% |
| Management Services | 1,309,312 | 1,687,374 | 715,988 | 971,387 | 57.6% |
| Operation Services | 11,320,697 | 11,648,089 | 4,351,670 | 7,296,419 | 62.6% |
| Non-Departmental | 3,834,000 | 3,834,000 | 1,917,000 | 1,917,000 | 50.0% |
| Total Expenditures | <u>16,848,328</u> | <u>17,594,153</u> | <u>7,169,952</u> | <u>10,424,201</u> | <u>59.2%</u> |
| Excess (Deficiency) | | | | | |
| Revenues Over Expenditures | 116,672 | (618,286) | 1,930,793 | | |
| Working Capital, Beginning of Year | | | | | |
| | <u>14,082,923</u> | <u>14,346,013</u> | <u>14,346,013</u> | | |
| Working Capital, End of Year | | | | | |
| | 14,199,595 | 13,727,726 | 16,276,805 | | |
| Adjustment for CIP Transfers | <u>(8,000,000)</u> | <u>(8,000,000)</u> | <u>(8,000,000)</u> | | |
| Adjusted Working Capital, End of Year | | | | | |
| | <u>\$ 6,199,595</u> | <u>\$ 5,727,726</u> | <u>\$ 8,276,805</u> | | |
| Contingency Reserve Percent | 36.8% | 32.6% | 47.0% | | |

City of Fort Smith
Statement of Program Expenditures
General Fund
For the Quarter Ended June 30, 2021

| | Original Budget FY21 | Revised Budget FY21 | Actual to Date | Available Budget Remaining | % Available |
|--|-------------------------|------------------------|-------------------|----------------------------------|--------------|
| Policy & Administrative Services | | | | | |
| 4100 Mayor | \$ 99,850 | \$ 114,621 | \$ 50,772 | \$ 63,849 | 55.7% |
| 4101 Board of Directors | 36,222 | 69,268 | 28,607 | 40,661 | 58.7% |
| 4102 City Administrator | 120,355 | 133,222 | 52,092 | 81,129 | 60.9% |
| 4201 District Court | 1,558,950 | 1,582,958 | 574,012 | 1,008,946 | 63.7% |
| 4202 City Prosecutor | 195,886 | 197,943 | 89,755 | 108,188 | 54.7% |
| 4203 Public Defender | 92,500 | 92,500 | 46,250 | 46,250 | 50.0% |
| 4204 City Attorney | 259,000 | 259,000 | 134,156 | 124,844 | 48.2% |
| 4206 District Court - State Division | 41,500 | 42,016 | 17,881 | 24,135 | 57.4% |
| 4207 District Court - DWI Court | 58,000 | 58,000 | 1,703 | 56,297 | 97.1% |
| 4405 Internal Auditor | 75,339 | 76,846 | 30,522 | 46,324 | 60.3% |
| Total Policy and Administration Services Division | 2,537,601 | 2,626,374 | 1,025,749 | 1,600,625 | 60.9% |
| Management Services | | | | | |
| 4104 Human Resources | 198,513 | 200,447 | 84,506 | 115,941 | 57.8% |
| 4105 City Clerk | 92,960 | 105,511 | 38,310 | 67,201 | 63.7% |
| 4301 Finance | 319,349 | 351,233 | 121,489 | 229,744 | 65.4% |
| 4306 Purchasing | 200,509 | 204,216 | 104,327 | 99,889 | 48.9% |
| 4401 Information & Technology Svcs | 1,452,088 | 2,289,639 | 1,055,420 | 1,234,219 | 53.9% |
| 5520 Citizens Service | 24,637 | 24,777 | 8,690 | 16,087 | 64.9% |
| Total Management Services Division | 2,288,055 | 3,175,823 | 1,412,743 | 1,763,080 | 55.5% |
| Development Services | | | | | |
| 4103 Engineering | 30,522 | 30,854 | 12,254 | 18,600 | 60.3% |
| 4106 Planning & Zoning | 542,860 | 548,968 | 201,959 | 347,008 | 63.2% |
| 4108 Building Safety | 943,312 | 1,009,464 | 370,870 | 638,594 | 63.3% |
| Total Development Services Division | 1,516,694 | 1,589,285 | 585,082 | 1,004,203 | 63.2% |
| Police Services | | | | | |
| 4701 Administration | 2,580,802 | 2,077,988 | 558,256 | 1,519,732 | 73.1% |
| 4702 Support Services | 3,611,904 | 5,678,319 | 1,335,103 | 4,343,216 | 76.5% |
| 4703 Investigations | 2,627,655 | 2,840,245 | 1,110,608 | 1,729,636 | 60.9% |
| 4704 Patrol | 6,990,003 | 7,180,884 | 2,749,693 | 4,431,191 | 61.7% |
| 4706 Airport Services | 219,118 | 221,185 | 84,830 | 136,355 | 61.6% |
| 4707 Animal Control | 910,055 | 912,506 | 361,496 | 551,010 | 60.4% |
| Total Police Services Division | 16,939,537 | 18,911,127 | 6,199,986 | 12,711,141 | 67.2% |
| Fire Services | | | | | |
| 4801 Administration, Training, Preventi: | 891,382 | 931,967 | 421,630 | 510,337 | 54.8% |
| 4802 Suppression | 10,888,632 | 10,922,532 | 4,967,779 | 5,954,753 | 54.5% |
| 4804 Training | 270,187 | 313,187 | 110,220 | 202,967 | 64.8% |
| Total Fire Services Division | 12,050,201 | 12,167,686 | 5,499,629 | 6,668,056 | 54.8% |

City of Fort Smith
Statement of Program Expenditures
General Fund
For the Quarter Ended June 30, 2021

| | <u>Original Budget FY21</u> | <u>Revised Budget FY21</u> | <u>Actual to Date</u> | <u>Available Budget Remaining</u> | <u>% Available</u> |
|--------------------------------------|---------------------------------|--------------------------------|---------------------------|---|--------------------|
| Operation Services | | | | | |
| Parks & Recreation | | | | | |
| 6201 Parks Maint (Operating) | \$ 1,252,441 | \$ 1,389,460 | \$ 535,085 | \$ 854,375 | 61.5% |
| 6202 Oak Cemetery | 136,340 | 184,206 | 74,484 | 109,723 | 59.6% |
| 6204 Community Centers | 160,162 | 161,651 | 48,781 | 112,870 | 69.8% |
| 6205 Aquatics | 171,577 | 172,774 | 27,362 | 145,412 | 84.2% |
| 6206 Riverfront/Downtown Maintenance | 356,802 | 669,692 | 92,785 | 576,907 | 86.1% |
| 6207 The Park at West End | 31,179 | 31,364 | 14,076 | 17,288 | 55.1% |
| 6550 Transit | 2,563,233 | 6,555,575 | 1,092,461 | 5,463,115 | 83.3% |
| 6101 Health | 188,171 | 188,171 | 76,861 | 111,310 | 59.2% |
| Total Operation Services | <u>4,859,905</u> | <u>9,352,893</u> | <u>1,961,894</u> | <u>7,390,999</u> | <u>79.0%</u> |
| Non-Departmental | | | | | |
| 6600 Non-Departmental | <u>2,626,257</u> | <u>7,626,257</u> | <u>1,010,107</u> | <u>6,616,150</u> | <u>86.8%</u> |
| Total Non-Departmental | <u>2,626,257</u> | <u>7,626,257</u> | <u>1,010,107</u> | <u>6,616,150</u> | <u>86.8%</u> |
| Total | <u>\$42,818,251</u> | <u>\$55,449,445</u> | <u>\$17,695,190</u> | <u>\$37,754,254</u> | <u>68.1%</u> |

City of Fort Smith
Statement of Program Expenditures
Street Maintenance Fund
Six Months Ended June 30, 2021

| | Original Budget FY21 | Revised Budget FY21 | Actual to Date | Available Budget Remaining | % Available |
|--|-------------------------|------------------------|---------------------|----------------------------------|---------------|
| Policy & Administrative Services | | | | | |
| 4100 Mayor | \$ 12,481 | \$ 14,328 | \$ 6,346 | \$ 7,981 | 55.7% |
| 4101 Board of Directors | 10,349 | 19,791 | 8,173 | 11,618 | 58.7% |
| 4102 City Administrator | 53,491 | 59,210 | 23,152 | 36,057 | 60.9% |
| 4204 City Attorney | 129,500 | 129,500 | 67,078 | 62,422 | 48.2% |
| 4405 Internal Auditor | 18,835 | 19,211 | 7,630 | 11,581 | 60.3% |
| Total Policy and Administration Services Division | 224,656 | 242,040 | 112,381 | 129,659 | 53.6% |
| Management Services | | | | | |
| 4104 Human Resources | 56,718 | 57,271 | 24,145 | 33,126 | 57.8% |
| 4105 City Clerk | 26,560 | 30,146 | 10,946 | 19,200 | 63.7% |
| 4301 Finance | 177,416 | 195,129 | 67,494 | 127,635 | 65.4% |
| 4306 Purchasing | 80,204 | 81,686 | 41,731 | 39,955 | 48.9% |
| 4401 Information & Technology Svcs | 392,456 | 618,821 | 285,249 | 333,573 | 53.9% |
| 5520 Citizens Service | 61,592 | 61,943 | 21,725 | 40,218 | 64.9% |
| Total Management Services Division | 794,946 | 1,044,997 | 451,289 | 593,708 | 56.8% |
| Development Services | | | | | |
| 4103 Engineering | 76,305 | 77,134 | 30,634 | 46,499 | 60.3% |
| Total Development Services Division | 76,305 | 77,134 | 30,634 | 46,499 | 60.3% |
| Operation Services | | | | | |
| Streets and Traffic Control | | | | | |
| 5101 Administration | 592,651 | 732,301 | 297,938 | 434,363 | 59.3% |
| 5302 Street Construction | 683,459 | 688,935 | 255,986 | 432,949 | 62.8% |
| 5303 Street Drainage | 1,041,258 | 1,186,401 | 534,906 | 651,495 | 54.9% |
| 5304 Street Maintenance | 890,457 | 942,430 | 408,779 | 533,651 | 56.6% |
| 5305 Sidewalk Construction | 910,003 | 916,012 | 357,247 | 558,765 | 61.0% |
| 5401 Traffic Control | 1,093,133 | 1,105,380 | 571,696 | 533,684 | 48.3% |
| 5403 Street Lighting | 1,050,000 | 1,050,000 | 436,830 | 613,170 | 58.4% |
| Total Streets and Traffic Control | 6,260,961 | 6,621,459 | 2,863,536 | 3,757,923 | 56.8% |
| Parks & Recreation | | | | | |
| 6201 Parks Maint (Operating) | 221,019 | 245,199 | 94,427 | 150,772 | 61.5% |
| Total Parks and Community Services | 221,019 | 245,199 | 94,427 | 150,772 | 61.5% |
| Total Operation Services | 6,481,980 | 6,866,658 | 2,957,963 | 3,908,695 | 56.9% |
| Non-Departmental | | | | | |
| 6600 Non-Departmental | 558,080 | 558,080 | - | 558,080 | 100.0% |
| Total Non-Departmental | 558,080 | 558,080 | - | 558,080 | 100.0% |
| Total | \$ 8,135,967 | \$ 8,788,908 | \$ 3,552,267 | \$ 5,236,641 | 59.6% |

City of Fort Smith
Statement of Program Expenditures
Water & Sewer Operating Fund
For the Quarter Ended June 30, 2021

| | Original Budget FY21 | Revised Budget FY21 | Actual to Date | Available Budget Remaining | % Available |
|--|-------------------------|------------------------|----------------------|----------------------------------|--------------|
| Policy & Administrative Services | | | | | |
| 4100 Mayor | \$ 84,872 | \$ 97,428 | \$ 43,156 | \$ 54,272 | 55.7% |
| 4101 Board of Directors | 47,865 | 91,533 | 37,802 | 53,731 | 58.7% |
| 4102 City Administrator | 314,259 | 347,857 | 136,019 | 211,838 | 60.9% |
| 4405 Internal Auditor | 169,513 | 172,903 | 68,674 | 104,229 | 60.3% |
| Total Policy and Administration Services Division | 616,509 | 709,721 | 285,652 | 424,069 | 59.8% |
| Management Services | | | | | |
| 4104 Human Resources | 198,513 | 200,447 | 84,506 | 115,941 | 57.8% |
| 4105 City Clerk | 122,840 | 139,425 | 50,624 | 88,801 | 63.7% |
| 4301 Finance | 745,148 | 819,543 | 283,474 | 536,069 | 65.4% |
| 4306 Purchasing | 247,295 | 251,866 | 128,671 | 123,196 | 48.9% |
| 4401 Information & Technology Svcs | 1,177,368 | 1,856,464 | 855,746 | 1,000,718 | 53.9% |
| 5520 Citizens Service | 923,879 | 929,145 | 325,876 | 603,269 | 64.9% |
| Total Management Services Division | 3,415,043 | 4,196,890 | 1,728,897 | 2,467,994 | 58.8% |
| Development Services | | | | | |
| 4103 Engineering | 122,088 | 123,414 | 49,015 | 74,399 | 60.3% |
| 4106 Planning & Zoning | 167,034 | 168,913 | 62,141 | 106,772 | 63.2% |
| Total Development Services Division | 289,122 | 292,327 | 111,156 | 181,171 | 62.0% |
| Operation Services | | | | | |
| 5501 Utility Administration | 1,146,712 | 1,227,464 | 437,176 | 790,288 | 64.4% |
| 5520 Citizens Service | - | 212,000 | 24,478 | 187,522 | 88.5% |
| 5521 Business & Finance | 1,264,003 | 1,324,354 | 436,743 | 887,611 | 67.0% |
| 5522 Communications & Training | 769,288 | 841,528 | 311,681 | 529,847 | 63.0% |
| 5523 Engineering & Technology | 2,831,405 | 2,855,451 | 956,739 | 1,898,712 | 66.5% |
| 5590 Non-Capital Projects | 1,715,000 | 1,823,256 | 92,795 | 1,730,461 | 94.9% |
| 5656 Water Reclamation | 4,520,022 | 4,909,265 | 1,959,197 | 2,950,068 | 60.1% |
| 5556 Water Treatment | 4,906,905 | 5,135,864 | 2,002,624 | 3,133,240 | 61.0% |
| 5610 Water Line Maintenance | 5,758,328 | 6,259,491 | 2,265,969 | 3,993,522 | 63.8% |
| 5611 Water Reclamation Maintenance | 3,345,313 | 3,635,317 | 1,380,159 | 2,255,158 | 62.0% |
| 5618 Debt Service | 19,120,035 | 19,120,035 | 4,687,554 | 14,432,481 | 75.5% |
| 5625 Environmental Quality | 1,822,584 | 1,851,537 | 703,212 | 1,148,325 | 62.0% |
| 5626 Fleet, Bldg, Environ Maintenance | 3,405,865 | 3,512,401 | 1,297,338 | 2,215,063 | 63.1% |
| Total Operation Services | 50,605,460 | 52,707,962 | 16,555,665 | 36,152,297 | 68.6% |
| Non-Departmental | | | | | |
| 6600 Non-Departmental | 191,105 | 191,105 | 103,145 | 87,960 | 46.0% |
| Total Non-Departmental | 191,105 | 191,105 | 103,145 | 87,960 | 46.0% |
| Total | \$ 55,117,239 | \$ 58,098,006 | \$ 18,784,515 | \$ 39,313,491 | 67.7% |

City of Fort Smith
Statement of Program Expenditures
Solid Waste Operating Fund
For the Quarter Ended June 30, 2021

| | Original Budget FY21 | Revised Budget FY21 | Actual to Date | Available Budget Remaining | % Available |
|--|-------------------------|------------------------|---------------------|----------------------------------|--------------|
| Policy & Administrative Services | | | | | |
| 4100 Mayor | \$ 22,466 | \$ 25,790 | \$ 11,424 | \$ 14,366 | 55.7% |
| 4101 Board of Directors | 23,286 | 44,530 | 18,390 | 26,139 | 58.7% |
| 4102 City Administrator | 133,727 | 148,024 | 57,881 | 90,144 | 60.9% |
| 4204 City Attorney | 129,500 | 129,500 | 67,078 | 62,422 | 48.2% |
| 4405 Internal Auditor | 75,339 | 76,846 | 30,522 | 46,324 | 60.3% |
| Total Policy and Administration Services Division | 384,318 | 424,689 | 185,294 | 239,395 | 56.4% |
| Management Services | | | | | |
| 4104 Human Resources | 85,077 | 85,906 | 36,217 | 49,689 | 57.8% |
| 4105 City Clerk | 59,760 | 67,829 | 24,628 | 43,201 | 63.7% |
| 4301 Finance | 266,124 | 292,694 | 101,241 | 191,453 | 65.4% |
| 4306 Purchasing | 100,255 | 102,108 | 52,164 | 49,944 | 48.9% |
| 4401 Information & Technology Svcs | 588,684 | 928,232 | 427,873 | 500,359 | 53.9% |
| 5520 Citizens Service | 209,413 | 210,606 | 73,865 | 136,741 | 64.9% |
| Total Management Services Division | 1,309,312 | 1,687,374 | 715,988 | 971,387 | 57.6% |
| Operation Services | | | | | |
| 5520 Citizens Service | - | 53,000 | 6,120 | 46,880 | 88.5% |
| 6301 Administration | 704,971 | 885,577 | 293,828 | 591,750 | 66.8% |
| 6302 Residential Collections | 2,257,112 | 2,268,443 | 1,022,362 | 1,246,081 | 54.9% |
| 6303 Commercial Collections | 1,296,732 | 1,313,728 | 464,549 | 849,179 | 64.6% |
| 6304 Fleet & Grounds Maintenance | 1,255,628 | 1,264,359 | 466,026 | 798,333 | 63.1% |
| 6305 Sanitary Landfill | 3,895,232 | 3,945,520 | 1,592,005 | 2,353,515 | 59.7% |
| 6307 Industrial Collections | 1,131,973 | 1,137,824 | 469,066 | 668,758 | 58.8% |
| 6308 Waste Reduction | 779,049 | 779,638 | 37,715 | 741,923 | 95.2% |
| Total Operation Services | 11,320,697 | 11,648,089 | 4,351,670 | 7,296,419 | 62.6% |
| Non-Departmental | | | | | |
| 6600 Non-Departmental | 3,834,000 | 3,834,000 | 1,917,000 | 1,917,000 | 50.0% |
| Total Non-Departmental | 3,834,000 | 3,834,000 | 1,917,000 | 1,917,000 | 50.0% |
| Total | \$16,848,328 | \$17,594,153 | \$ 7,169,952 | \$10,424,201 | 59.2% |

City of Fort Smith
Statement of Revenues, Expenditures and Changes in Fund Balance
Sales Tax Construction Fund
Six Months Ended June 30, 2021
Unaudited

| | |
|--------------------------------------|-----------------------------|
| Revenues | |
| Sales taxes | \$ <u>10,667,436</u> |
| Total Revenues | <u>10,667,436</u> |
| Expenditures | |
| Current | |
| General Government | |
| Administration | 651,724 |
| Finance | 352,989 |
| Other | 1,215 |
| Capital Outlay | <u>9,010,275</u> |
| Total Expenditures | <u>10,016,203</u> |
| Excess of revenues over expenditures | 651,233 |
| Fund Balance, Beginning of Period | <u>35,829,697</u> |
| Fund Balance, End of Period | \$ <u><u>36,480,930</u></u> |

City of Fort Smith, Arkansas
Projected Statement of Revenues, Expenditures and Changes in Fund Balance
LOPFI Contribution Fund #1109
Years Ended December 31, 2021 and 2022

| | Actual | Actual as of | Projected | Projected |
|--|-------------------|-----------------------|---------------------|-----------------------|
| | 2020 | June 30 2021 | 2021 | 2022 |
| Revenues | | | | |
| Property Taxes | \$ 2,999,734 | \$ 1,176,653 | \$ 2,946,838 | \$ 2,946,838 |
| Insurance Turnback - LOPFI | 1,930,377 | - | 1,908,076 | 1,908,076 |
| 10% Mun Court Revenue (LOPFI) | 97,087 | 66,495 | 132,990 | 132,990 |
| Dept 4803 Contributions (1/8% sales tax) | 512,820 | 241,154 | 482,308 | 482,308 |
| Total Revenues | <u>5,540,018</u> | <u>1,484,302</u> | <u>5,470,212</u> | <u>5,470,212</u> |
| Expenditures | | | | |
| LOPFI Contributions - Police Old Plan | 2,588,560 | 848,880 | 1,697,760 | 1,697,760 |
| LOPFI Contributions - Police New Plan | 1,434,012 | 659,781 | 1,606,219 | 1,622,281 |
| LOPFI Contributions - Police Volunteers | 171 | 142 | 212 | 212 |
| LOPFI Contributions - Fire Old Plan | 2,490,736 | 1,508,802 | 1,534,596 | 1,534,596 |
| LOPFI Contributions - Fire New Plan | 2,239,264 | 767,298 | 2,107,961 | 2,107,961 |
| Total Expenditures | <u>8,752,743</u> | <u>3,784,903</u> | <u>6,946,748</u> | <u>6,962,810</u> |
| Deficiency of revenues over expenditures | (3,212,725) | (2,300,601) | (1,476,536) | (1,492,598) |
| Transfer from General Fund | 1,000,000 | - | - | - |
| Change in Fund Balance | (2,212,725) | (2,300,601) | (1,476,536) | (1,492,598) |
| Fund Balance - Beginning of Year | 2,710,993 | 498,268 | 498,268 | (978,268) |
| Fund Balance - End of Year | <u>\$ 498,268</u> | <u>\$ (1,802,333)</u> | <u>\$ (978,268)</u> | <u>\$ (2,470,866)</u> |