

FY2026 ADOPTED BUDGET

Official Citizen Summary Report · Finance Department · Fiscal Year January 1 – December 31, 2026

Fort Smith, Arkansas — Adopted Budget Citizen Summary

Generated May 15, 2026 · Source: fortsmithar.gov/government/departments/finance · 92 line items extracted · Analyzing the official adopted budget document

01 WHERE MONEY GOES

02 SPENDING CATEGORIES

03 YOY & PER-CAPITA

04 FINANCIAL STRUCTURE

05 ALL APPROPRIATIONS

TOTAL ADOPTED

\$193.49M

All-funds appropriation

PRIOR YEAR

\$200.92M

FY2025 projected actual

YEAR-OVER-YEAR

-3.7%

Budget decreased

DEPARTMENTS

13

5 distinct funds

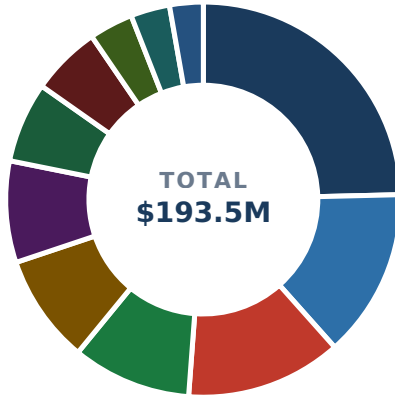
About this report: This document summarizes the City of Fort Smith's FY2026 adopted budget — the formal spending plan approved by the Board of Directors. It covers all 92 appropriation line items across 13 departments funded through 5 separate fund types. All figures reflect adopted (approved) amounts; actual spending may vary.

01 WHERE YOUR MONEY GOES

How the total \$193.49M budget is divided among departments and fund types

SPENDING BY DEPARTMENT (TOP 10)

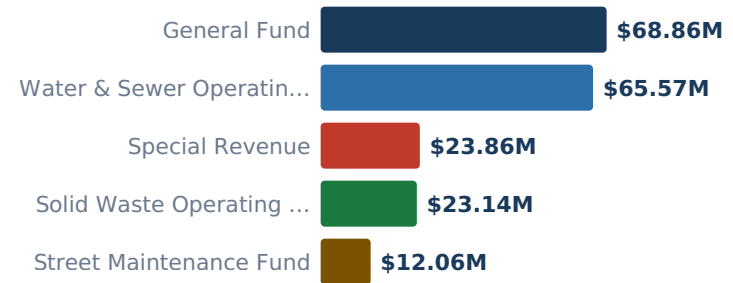
Relative share of total budget — Water Resources leads due to infrastructure and debt obligations



Water Resources	\$47.58M	Police Services	\$26.77M
Public Works	\$24.71M	Fire Services	\$18.84M
Management Services	\$17.25M	Solid Waste	\$16.08M
Non-Departmental	\$12.75M	Parks & Recreation	\$11.03M
Development Services	\$6.95M	Policy & Administration	\$6.21M
Other	\$5.31M		

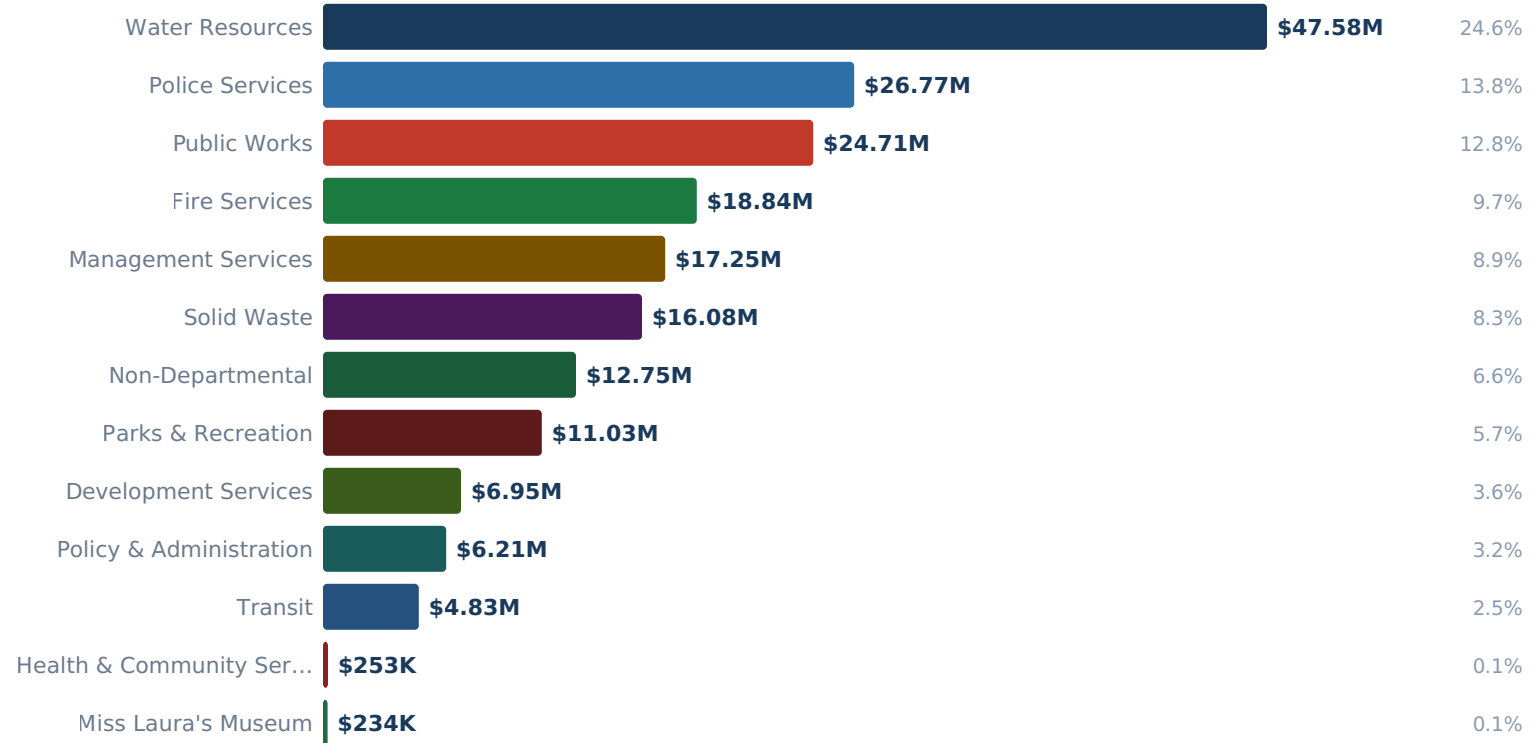
TOP APPROPRIATION FUNDS

General Fund (tax-supported) and Water & Sewer (self-funded through fees) are the two largest pools



ALL DEPARTMENTS — ADOPTED BUDGET COMPARISON

Ranked from largest to smallest — percentage shown is each department's share of the total city budget



FY2026 ADOPTED BUDGET

Official Citizen Summary Report · Finance Department · Fiscal Year January 1 – December 31, 2026

Fort Smith, Arkansas — Adopted Budget Citizen Summary

Generated May 15, 2026 · Source: fortsmithar.gov/government/departments/finance · 92 line items extracted · Analyzing the official adopted budget document

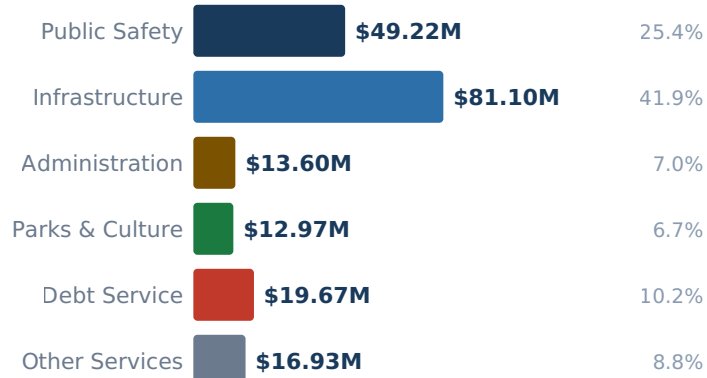
- 01 WHERE MONEY GOES
- 02 SPENDING CATEGORIES
- 03 YOY & PER-CAPITA
- 04 FINANCIAL STRUCTURE
- 05 ALL APPROPRIATIONS

02 HOW SPENDING IS CLASSIFIED

Breaking the budget into service categories and showing how each dollar is allocated

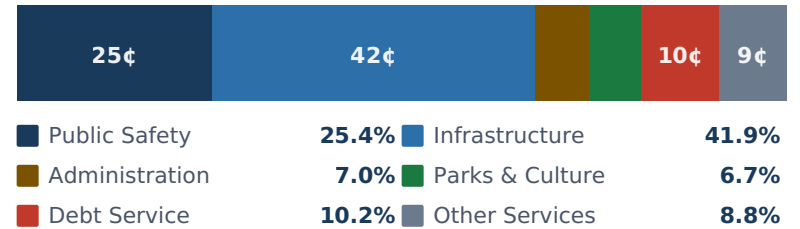
ESSENTIAL VS. DISCRETIONARY SPENDING

Infrastructure (Water, Streets, Utilities) is the largest category due to enterprise fund operations



FOR EVERY \$1.00 IN CITY SPENDING...

Each colored segment shows how many cents of every dollar go to that service area



FY2026 ADOPTED BUDGET

Official Citizen Summary Report · Finance Department · Fiscal Year January 1 – December 31, 2026

Fort Smith, Arkansas — Adopted Budget Citizen Summary

Generated May 15, 2026 · Source: fortsmithar.gov/government/departments/finance · 92 line items extracted · Analyzing the official adopted budget document

01 WHERE MONEY GOES

02 SPENDING CATEGORIES

03 YOY & PER-CAPITA

04 FINANCIAL STRUCTURE

05 ALL APPROPRIATIONS

03 YEAR-OVER-YEAR CHANGES & RESIDENT IMPACT

Which departments grew or shrank from 2025 to 2026, and what each department costs per resident

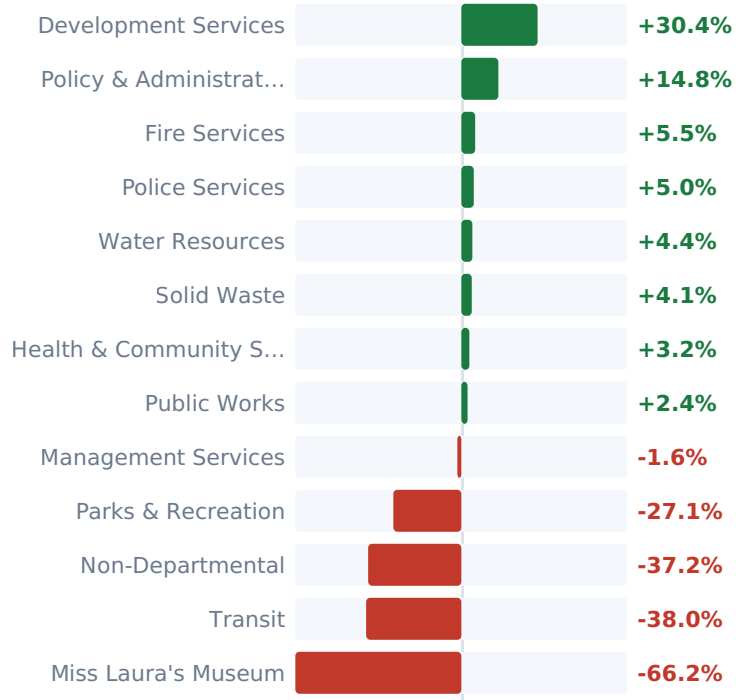
✓ 8 departments received budget increases

↓ 5 departments received budget reductions

☐ \$2K/resident — total city spending per person

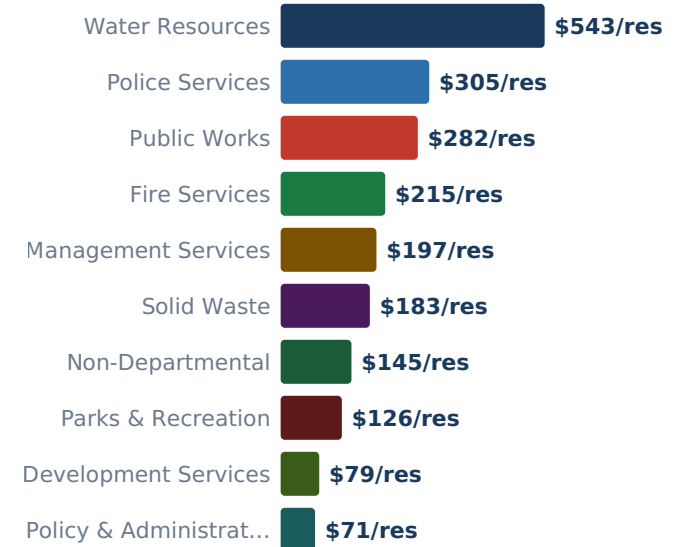
YEAR-OVER-YEAR CHANGE BY DEPARTMENT

Green bars = budget increased · Red bars = budget was reduced from last year



PER-CAPITA SPENDING BY DEPARTMENT

Each department's budget divided by Fort Smith's population of 87,650 residents



FY2026 ADOPTED BUDGET

Official Citizen Summary Report · Finance Department · Fiscal Year January 1 – December 31, 2026

Fort Smith, Arkansas — Adopted Budget Citizen Summary

Generated May 15, 2026 · Source: fortsmithar.gov/government/departments/finance · 92 line items extracted · Analyzing the official adopted budget document

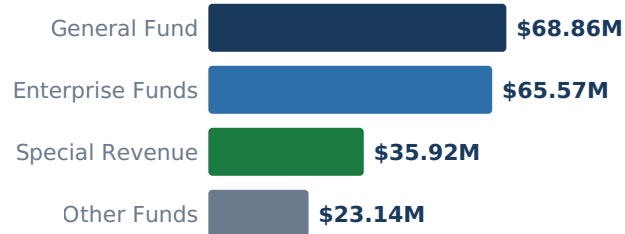
- 01 WHERE MONEY GOES
- 02 SPENDING CATEGORIES
- 03 YOY & PER-CAPITA
- 04 FINANCIAL STRUCTURE & FISCAL HEALTH**
- 05 ALL APPROPRIATIONS

04 FINANCIAL STRUCTURE & FISCAL HEALTH

Fund types, capital vs. operating breakdown, and debt service burden

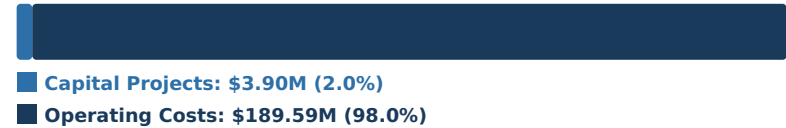
BUDGET BY FUND TYPE

Enterprise Funds (Water, Sewer, Solid Waste) are self-sustaining through user fees — not tax dollars



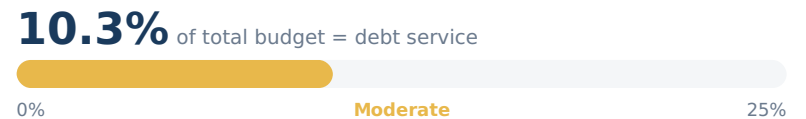
CAPITAL VS. OPERATING EXPENDITURES

Operating = recurring costs (salaries, utilities) · Capital = one-time investments (equipment, construction)



DEBT SERVICE BURDEN

Below 8% is healthy · 8-15% is moderate · Above 15% warrants attention



FY2026 ADOPTED BUDGET

Official Citizen Summary Report · Finance Department · Fiscal Year January 1 – December 31, 2026

Fort Smith, Arkansas — Adopted Budget Citizen Summary

Generated May 15, 2026 · Source: fortsmithar.gov/government/departments/finance · 92 line items extracted · Analyzing the official adopted budget document

- 01
- 02
- 03
- 04
- 05

05 COMPLETE APPROPRIATIONS LISTING

All 92 line items sorted by adopted budget, largest first — includes prior year comparison and service category

DEPARTMENT	FUND	PROGRAM / ACTIVITY	ADOPTED	PRIOR YEAR	CHANGE	CATEGORY
Water Resources	Water & Sewer Operating Fund	Debt Service	\$19.67M	\$19.64M	+0.2%	Debt Service
Fire Services	General Fund	Suppression and Rescue	\$13.72M	\$13.23M	+3.7%	Public Safety
Water Resources	Water & Sewer Operating Fund	Water Treatment	\$8.83M	\$7.79M	+13.5%	Infrastructure
Public Works	Water & Sewer Operating Fund	Water Line Maintenance & Support	\$7.96M	\$8.77M	-9.2%	Infrastructure
Management Services	General Fund	Information & Technology Services	\$7.88M	\$8.31M	-5.2%	Other Services
Parks & Recreation	Special Revenue	1/8% Sales and Use Tax - Parks	\$7.37M	\$10.98M	-33.0%	Parks & Culture
Non-Departmental	Solid Waste Operating Fund	Solid Waste Reserve	\$7.06M	\$6.30M	+12.0%	Infrastructure
Water Resources	Water & Sewer Operating Fund	Sewer Treatment	\$6.91M	\$6.31M	+9.6%	Infrastructure
Solid Waste	Solid Waste Operating Fund	Solid Waste Landfill	\$6.18M	\$5.98M	+3.3%	Infrastructure
Police Services	General Fund	Field Operations	\$5.91M	\$6.96M	-15.1%	Public Safety
Police Services	Special Revenue	1/8% Sales and Use Tax - Police	\$5.73M	\$3.30M	+73.5%	Public Safety
Public Works	Water & Sewer Operating Fund	Sewer Line Maintenance	\$5.68M	\$4.26M	+33.4%	Infrastructure

DEPARTMENT	FUND	PROGRAM / ACTIVITY	ADOPTED	PRIOR YEAR	CHANGE	CATEGORY
Water Resources	Water & Sewer Operating Fund	Easement, Building & Station Maintenance	\$4.90M	\$4.14M	+18.5%	Infrastructure
Transit	General Fund	Transit	\$4.83M	\$7.78M	-38.0%	Administration
Non-Departmental	General Fund	General Fund Reserve	\$4.25M	\$12.30M	-65.4%	Other Services
Solid Waste	Solid Waste Operating Fund	Residential Collections	\$3.55M	\$3.28M	+8.3%	Infrastructure
Police Services	Special Revenue	River Valley Communications Center	\$3.53M	\$705K	+399.9%	Public Safety
Fire Services	Special Revenue	1/8% Sales and Use Tax - Fire	\$3.07M	\$2.91M	+5.8%	Public Safety
Police Services	General Fund	Criminal Investigations Division	\$3.04M	\$2.88M	+5.6%	Public Safety
Management Services	Water & Sewer Operating Fund	Citizen Services	\$2.48M	\$2.58M	-3.5%	Infrastructure
Water Resources	Water & Sewer Operating Fund	Environmental Quality	\$2.39M	\$2.05M	+16.8%	Infrastructure
Management Services	General Fund	Finance	\$2.34M	\$1.70M	+38.3%	Administration
Police Services	General Fund	Police Administration	\$2.30M	\$2.70M	-15.0%	Public Safety
Parks & Recreation	General Fund	Parks Maintenance - Operating	\$2.23M	\$2.75M	-18.9%	Parks & Culture
Water Resources	Water & Sewer Operating Fund	Engineering	\$2.22M	\$2.16M	+2.7%	Infrastructure
Police Services	General Fund	Support Services	\$2.21M	\$3.78M	-41.5%	Public Safety
Development Services	Street Maintenance Fund	Street Engineering	\$2.07M	\$1.45M	+43.1%	Infrastructure
Policy & Administration	General Fund	District Court of Sebastian County	\$1.98M	\$1.80M	+10.2%	Public Safety
Water Resources	Water & Sewer Operating Fund	Utility Administration	\$1.89M	\$1.92M	-1.5%	Infrastructure
Public Works	Street Maintenance Fund	Street Drainage	\$1.83M	\$1.82M	+0.9%	Infrastructure
Public Works	Street Maintenance Fund	Traffic Control Operations	\$1.71M	\$1.51M	+13.2%	Infrastructure
Solid Waste	Solid Waste Operating Fund	Commercial Collections	\$1.69M	\$1.51M	+12.3%	Infrastructure
Public Works	Street Maintenance Fund	Sidewalk Construction	\$1.69M	\$1.11M	+52.6%	Infrastructure
Police Services	General Fund	Special Operations	\$1.66M	\$1.62M	+2.5%	Public Safety

DEPARTMENT	FUND	PROGRAM / ACTIVITY	ADOPTED	PRIOR YEAR	CHANGE	CATEGORY
Solid Waste	Solid Waste Operating Fund	Fleet and Grounds Maintenance	\$1.62M	\$1.59M	+1.6%	Infrastructure
Fire Services	General Fund	Fire Administration	\$1.59M	\$1.38M	+15.2%	Public Safety
Public Works	Street Maintenance Fund	Street Maintenance	\$1.50M	\$1.64M	-8.7%	Infrastructure
Development Services	General Fund	Building Safety	\$1.45M	\$1.26M	+15.1%	Public Safety
Solid Waste	Solid Waste Operating Fund	Industrial Collection	\$1.42M	\$1.28M	+10.4%	Infrastructure
Public Works	Street Maintenance Fund	Street Lighting	\$1.40M	\$1.40M	+0.0%	Infrastructure
Development Services	Special Revenue	Neighborhood Services	\$1.39M	\$1.18M	+17.7%	Other Services
Police Services	General Fund	Animal Services	\$1.35M	\$1.73M	-21.7%	Public Safety
Non-Departmental	Special Revenue	Convention and Visitors Bureau	\$1.34M	\$1.59M	-16.1%	Parks & Culture
Policy & Administration	General Fund	City Administrator	\$1.34M	\$1.36M	-1.7%	Administration
Development Services	General Fund	Planning & Zoning	\$1.17M	\$983K	+18.8%	Other Services
Management Services	General Fund	Human Resources	\$1.10M	\$786K	+39.3%	Administration
Public Works	Water & Sewer Operating Fund	Business Operations and Logistics	\$1.08M	\$1.38M	-21.9%	Infrastructure
Management Services	General Fund	Facilities Maintenance	\$1.07M	\$1.20M	-10.5%	Other Services
Solid Waste	Solid Waste Operating Fund	Solid Waste Administration	\$1.03M	\$1.38M	-25.4%	Infrastructure
Public Works	Street Maintenance Fund	Heavy Construction	\$828K	\$1.43M	-42.0%	Infrastructure
Police Services	General Fund	Sebastian County Detention Center	\$820K	–	–	Public Safety
Policy & Administration	Special Revenue	Central Business Improvement District	\$650K	\$286K	+127.1%	Administration
Public Works	Street Maintenance Fund	Streets Administration	\$603K	\$805K	-25.0%	Infrastructure
Management Services	General Fund	Communications	\$595K	\$414K	+43.7%	Administration

DEPARTMENT	FUND	PROGRAM / ACTIVITY	ADOPTED	PRIOR YEAR	CHANGE	CATEGORY
Solid Waste	Solid Waste Operating Fund	Waste Reduction	\$592K	\$419K	+41.2%	Infrastructure
Parks & Recreation	General Fund	Riverfront / Downtown Maintenance	\$559K	\$697K	-19.7%	Parks & Culture
Management Services	General Fund	City Services	\$493K	\$1.60M	-69.2%	Other Services
Management Services	General Fund	City Clerk / Citizen Action Center	\$457K	\$382K	+19.7%	Administration
Fire Services	General Fund	Fire Training	\$449K	\$332K	+35.1%	Public Safety
Policy & Administration	General Fund	City Attorney	\$435K	\$413K	+5.2%	Administration
Development Services	Special Revenue	Community Development	\$425K	\$460K	-7.7%	Other Services
Public Works	Street Maintenance Fund	Public Works Administration	\$424K	–	–	Infrastructure
Policy & Administration	General Fund	Internal Auditor	\$424K	\$423K	+0.1%	Administration
Water Resources	Water & Sewer Operating Fund	Technology	\$388K	\$530K	-26.8%	Infrastructure
Policy & Administration	General Fund	City Prosecutor	\$372K	\$258K	+44.2%	Administration
Management Services	Special Revenue	Parking / Deck Operations & Maintenance	\$367K	\$148K	+148.2%	Parks & Culture
Water Resources	Water & Sewer Operating Fund	Non Capital Projects	\$363K	\$432K	-16.1%	Infrastructure
Parks & Recreation	General Fund	Oak Cemetery	\$267K	\$296K	-9.8%	Parks & Culture
Management Services	Water & Sewer Operating Fund	Program Services	\$265K	–	–	Infrastructure
Health & Community Services	General Fund	Health Services	\$253K	\$245K	+3.2%	Other Services
Miss Laura's Museum	General Fund	Miss Laura's Museum	\$234K	\$692K	-66.2%	Parks & Culture
Police Services	General Fund	Airport Security	\$226K	\$190K	+19.0%	Public Safety
Development Services	Water & Sewer Operating Fund	Specialized Inspections	\$225K	–	–	Infrastructure
Development Services	General Fund	Engineering Administration	\$225K	–	–	Administration

DEPARTMENT	FUND	PROGRAM / ACTIVITY	ADOPTED	PRIOR YEAR	CHANGE	CATEGORY
Parks & Recreation	General Fund	Aquatics	\$200K	\$182K	+10.3%	Parks & Culture
Management Services	General Fund	Purchasing	\$196K	\$235K	-16.4%	Administration
Policy & Administration	General Fund	Mayor	\$191K	\$191K	+0.0%	Administration
Policy & Administration	Water & Sewer Operating Fund	Contract and Bond Services	\$190K	–	–	Infrastructure
Parks & Recreation	General Fund	Community Centers	\$188K	\$182K	+2.8%	Parks & Culture
Parks & Recreation	General Fund	Parks Maintenance - Capital	\$182K	–	–	Parks & Culture
Policy & Administration	General Fund	Board of Directors	\$162K	\$252K	-35.7%	Administration
Policy & Administration	General Fund	Mayor - Cost Allocation	\$151K	\$159K	-5.6%	Administration
Non-Departmental	Water & Sewer Operating Fund	Water & Sewer Reserve	\$100K	\$100K	+0.0%	Infrastructure
Policy & Administration	General Fund	Public Defender	\$93K	\$93K	+0.0%	Administration
Policy & Administration	General Fund	District Court - DWI Court	\$73K	\$48K	+51.1%	Public Safety
Policy & Administration	General Fund	District Court - State Division	\$65K	\$60K	+8.0%	Public Safety
Policy & Administration	General Fund	Board of Directors - Salary Increase	\$51K	\$51K	+0.0%	Administration
Parks & Recreation	General Fund	Parks Maintenance - Grants	\$40K	\$40K	+0.0%	Parks & Culture
Policy & Administration	General Fund	District Court - RISE Court	\$38K	\$19K	+102.7%	Public Safety
Management Services	General Fund	Community Mobility	\$0	\$184K	-100.0%	Other Services
Police Services	General Fund	Police Communications	\$0	\$1.64M	-100.0%	Public Safety
Water Resources	Water & Sewer Operating Fund	Communications & Training	\$0	\$612K	-100.0%	Infrastructure