



2022 Annual Operating Budget

City of Little Rock, Arkansas

On the Cover: On April 9, 1722, French explorer Jean-Baptiste Bénard de la Harpe, sailing up the Arkansas River, came across a rock formation that jutted out into the river on the south bank. This was the first outcropping of rock he had seen along a river bank on his trip up the Mississippi River from New Orleans and then up the Arkansas River from the Mississippi. He “claimed” this area for France, and that notable rock formation subsequently became known as “La Petite Roche.”

For centuries prior to the French explorers, native peoples, including the Quapaw Tribe, which was located here during the time the French passed through, had known about the rock formation. The natural harbor it created made it ideal as a docking point when people traveled through the area. This made the rock, and the City of Little Rock which grew up on that spot afterwards, a center of commerce for the region.

The 1820 permanent settlement of Little Rock took place only a few yards from La Petite Roche. It was from this small area of a few square yards that approximately twenty pioneers established what is now a City consisting of 202,591 residents and encompassing 123 square miles.

In 2022, the Tricentennial of the French visitors and the subsequent naming of the area is being commemorated. Throughout the year, a series of events, programs, and projects will take place which look back at the past, discuss the present, and look forward to the future of the place we know as Little Rock.

On the cover are (clockwise from top left) a detail of a 1940s postcard depicting La Petite Roche as viewed from the Arkansas River, the La Petite Roche Tricentennial logo, a current photo looking down upon the top of La Petite Roche, and the Seal of the City of Little Rock, which dates back to at least the 1870s and features a stylized version of La Petite Roche as the centerpiece of the image.

(Credits: 1940s postcard published by A. Karcher Candy Co., image now in the public domain; Tricentennial logo designed by Lyuba Bogan; photo taken by Scott Whiteley Carter; City Seal)

City of Little Rock

2022 Annual Operating Budget

Frank Scott, Jr.
Mayor

Bruce T. Moore
City Manager

Prepared by:
Department of Finance

Sara Lenehan, Chief Financial Officer

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The enclosed 2022 Annual Budget is presented for your use and reference. The annual budget is the City's appropriation document that discloses authorized spending for the current year. Additionally, the budget document provides information regarding the City's organizational structure and fiscal position.

The online version of the 2022 budget document and budget documents for previous years can be found on the City of Little Rock's website located at: www.littlerock.gov.

If you have any comments, suggestions for improvements or questions concerning the City's annual budget, please contact the Budget Office at (501) 371-4557. Thank you for your interest in the City of Little Rock.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Little Rock
Arkansas**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Little Rock, Arkansas for its Annual Budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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LITTLE ROCK AT A GLANCE

On April 9, 1722, French explorer Benard de La Harpe noticed an outcropping of rock on the southern bank of the Arkansas River and dubbed it “La Petite Roche.” Eighty years later, the first residence was built for a fur trader. Since 1812, Little Rock has grown from that one person to become the Capital City of Arkansas with a population of 202,591. The population of the metropolitan area is 748,031, with more than 1.26 million people living within 70 miles of Little Rock.

The La Petite Roche rock formation created a natural harbor making Little Rock an early center of commerce for the region. Today, that business-friendly tradition continues as Little Rock is home to several large corporations and numerous small- and mid-size businesses. Among the City’s major industries are technology, healthcare, manufacturing, government, and retail. These industries’ presence helps explain the City’s lower than average unemployment rate of approximately 2.9% as of November 2021.

New businesses and housing opportunities bring people back to the City’s core to live, shop, work, and play. Downtown is home to many restaurants, shops, and offices as well as attractions such as the Clinton Presidential Center and Park, several other museums, and an expanding nationally recognized bike trail system.

In addition, the MacArthur Park area, Pettaway Neighborhood, Dunbar Historic Neighborhood, SoMA (South Main), the renovation of Robinson Center Performance Hall, as well as the redesign and expansion of the Arkansas Museum of Fine Arts are some of the other exciting projects in the City’s core. Redevelopment continues in Little Rock’s older neighborhoods, and the City is experiencing new growth in areas to the west and southwest. In 2021, Little Rock waived almost \$800,000 in building permit fees, water fees, and water reclamation fees to drive development in areas south of Interstate 430 (I-430) and east of Interstate 30 (I-30).

Medical facilities in the Little Rock area provide efficient, comprehensive service to more than two million individuals throughout the state. The major area hospitals provide bed space for approximately 2,500 patients. Included are many specialty clinics and outpatient surgery centers that are continuing to expand.

Diverse and quality educational opportunities are available in Little Rock. The University of Arkansas for Medical Sciences garners international attention for groundbreaking medical research and procedures. The University of Arkansas at Little Rock is a metropolitan university educating approximately 8,900 students in undergraduate and graduate programs, including the William H. Bowen School of Law. In addition, Little Rock is the home of the University of Arkansas Clinton School of Public Service as well as Philander Smith College and Arkansas Baptist College, two historically black colleges that are leading exciting revitalization initiatives in their surrounding areas.

Situated along the southern bank of the Arkansas River, Little Rock is located where the Delta region meets the Ouachita and Ozark mountain ranges. With lakes and streams inside the city limits and nearby, outdoor recreational options are almost unlimited. Residents and visitors enjoy hiking, camping, boating, hunting, fishing, golf, tennis, swimming, and soccer. The City offers over sixty parks featuring a variety of landscapes and recreational opportunities. In 2021, the City of Little Rock Parks and Recreation Department was awarded a \$250,000 grant to make needed improvements and help build the first all-inclusive playground in the City of Little Rock. In Riverfront Park, you can see La Petite Roche, from which the City gets its name, and view over 90 sculptures in the Vogel Schwartz Sculpture Garden. The Little Rock Zoo welcomes around 200,000 visitors each year and features the Arkansas Carousel, the only functioning over-the-jumps style carousel in operation in the world.

In September 1957, the eyes of the world were on Little Rock as nine African American students tried to integrate Little Rock Central High. Governor Orval Faubus delayed their start, first through the courts and then the National Guard. Eventually, President Dwight Eisenhower intervened. On September 25, escorted by members of the Army's 101st Airborne Division, the Little Rock Nine entered the school and began their school year. Today, Central High School educates over 2,500 students of many races and nationalities. It is the only functioning high school to be located within a national historic site boundary.

Throughout the 1950s and 1960s, Little Rock undertook efforts to attract more businesses to the area, including establishing the Little Rock Air Force Base and Little Rock Port. Both continue to be major contributors to City's economic vitality to this day. They have been joined more recently by the Little Rock Technology Park and its partners as an innovator and incubator of businesses.

In the 1990s, Little Rock engaged in community-wide goal-setting programs, which led to many initiatives, including the establishment of innovative Prevention, Intervention & Treatment programs, neighborhood resource centers, and the River Market district. The City also expanded citizen engagement through enhanced participation in neighborhood associations.

As the 2000s dawned, Little Rock welcomed thousands of visitors for the opening of the William Jefferson Clinton Presidential Center and Park. In 2013, Little Rock was named #1 on Kiplinger's Best Places to Live list. It has also received recognition by Forbes and numerous other national publications as a great place to do business and retire.

Today, Little Rock offers wonderful opportunities for visitors: a City rich in history and culture; many recreational opportunities; downtown entertainment; an energetic business climate; and a major emphasis on quality of life initiatives for citizens and visitors alike. Throughout 2022, various events and programs will commemorate the tricentennial of the first written record of La Petite Roche.



Board of Directors



Mayor Frank Scott, Jr.



Vice Mayor Lance Hines
Ward Five



Director Virgil Miller
Ward One



Director Ken Richardson
Ward Two



Director Kathy Webb
Ward Three



Director Capi Peck
Ward Four



Director Doris Wright
Ward Six



Director B. J. Wyrick
Ward Seven



Director Dean Kumpuris
Position Eight



Director Antwan Phillips
Position Nine



Director Joan Adcock
Position Ten

HOW TO USE THE BUDGET DOCUMENT

The **Introduction** section acquaints you with our City, its Government, its operating style and the overall goals and objectives. The Mayor's Transmittal Letter formally introduces the document and gives insight into practical plans for the upcoming year and significant changes from the previous year. This section also introduces the Mayor's Executive Administration team and the City's Board of Directors.

The Budget Process reviews the annual process relating to the 2022 budget, including the amendment process and relevant policies and procedures. [\[hyperlink\]](#)

Financial Structure describes the agencies and governing bodies who control the City's funds, the type of funds utilized by the City, specific capital projects and related debt service funds, and a full list of funds controlled by other agencies for which the City is financially accountable. This section also includes relevant fiscal policies. [\[hyperlink\]](#)

Budget Summaries provide a graphic chart of revenues and expenditures, a high-level view of the Operating Budget for 2020 - 2022 revenues, expenditures, and fund balance/net position, broken out by fund type. This section also includes a five-year forecast. [\[hyperlink\]](#)

Revenues present a chart of operating revenues from all fund sources for 2022 and detailed revenue data by source and fund from 2020 - 2022. Also provided is a summary of revenue trends. [\[hyperlink\]](#)

Expenditures summarize expenses by agency, fund type, program categories, and accounting unit for 2020 - 2022; budgeted expenditures by service category for 2021 - 2022; and other General Fund expenditures for 2020 - 2022. Also presented are a chart of 2022 budgeted expenses for all funds, a chart of appropriations for 2020 - 2022, charts showing allocation and authorization of full-time personnel, and a chart further detailing public safety expenditures. [\[hyperlink\]](#)

Capital Improvements describe the City's capital improvement program, including capital funding provided by bonds, short-term notes, and other sources. This section also presents major projects planned and in progress for 2022 that meet the City's requirements for capitalization. The conclusion of this section provides a chart displaying the City's sources and uses of capital funding. [\[hyperlink\]](#)

Debt Management provides an overview of the City's debt status, including debt limit and current outstanding debt. [\[hyperlink\]](#)

Departmental Information provides an organizational chart, mission statement, expenditure budget, staffing numbers, priorities, goals, and objectives for each department. [\[hyperlink\]](#)

The **Appendix** references relevant state statutes and City ordinances, provides statistical information and demographics for the City of Little Rock and its residents, and contains the 2022 debt amortization schedules. [\[hyperlink\]](#)

The [Glossary](#) defines key terms and acronyms used throughout the Budget Document. [\[hyperlink\]](#)

What is the Budget Document?

The budget document presents the City's financial management plan for the coming fiscal year. The budget outlines City departments' day-to-day functions for one year and includes planned expenditures for major capital projects. The Mayor and City Manager are responsible for enforcing the spending limits established in this plan.

Each year, the City establishes a budget for operations in the coming fiscal year, January 1 to December 31. The budget is based on estimates of projected revenues and other funding sources. Appropriations for City programs are recommended based on the City Board of Directors' priorities and available resources.

As required by law, the Mayor submits a recommended budget to the Board of Directors. The Board of Directors conducts an extensive review of the recommended budget and holds public hearings to receive resident input. After making necessary modifications, the Board of Directors adopts the Budget Ordinance. Upon completion, the Budget Document is published.

The Board of Directors must adopt the budget on or before December 30. A calendar of events for budget development activities for fiscal year 2022 is included in this document to describe the budget development process more adequately.

The 2022 Basic Operating Budget comprises four major fund types: the General Fund, Special Revenue Funds, an Internal Service Fund and Enterprise Funds.

The General Fund accounts for revenues and expenditures for the City's regular day-to-day operations. The primary sources of revenue for the General Fund are local sales and use taxes, property taxes, and utility franchise fees. Departments in the General Fund include:

- Executive Administration
- Board of Directors
- Community Programs
- City Attorney
- District Court First Division
- District Court Second Division
- District Court Third Division
- Finance
- Human Resources
- Information Technology

- Planning and Development
- Housing and Neighborhood Programs
- Public Works
- Parks and Recreation
- River Market
- Golf
- Jim Dailey Fitness and Aquatic Center
- Zoo
- Fire
- Police
- 911 Emergency Communications

The other major fund types are described below:

1. Special Revenue Funds – These funds account for legally restricted revenues set aside for specific purpose expenditures, e.g., street fund and grant funded programs.
2. Enterprise Funds – Proprietary funds in which the services provided are principally supported through charges to the services' users, e.g., solid waste fund, vehicle storage facility and parking garage fund.
3. Internal Services Fund – Funds that provide services to other parts of the City organization, e.g., motor pool, vehicle maintenance, and insurance.

Payments to the Internal Services Fund are not reflected as transfers but are included as line items within the departments' budgets in all operating funds.

Operating Flow of Funds

Revenues are deposited into General and Enterprise Funds as a result of specific activities. Special Revenue Funds are created and funded based on legally restricted monies. Departments within the General Fund, Special Revenue Funds, and Enterprise Funds make payments into the Internal Service Fund for Fleet operations and vehicle and equipment maintenance.



Fund Expense Categories

The following categories classify fund expenditures:

General Fund	Special Revenue Funds	Internal Service Fund	Enterprise Funds
<ul style="list-style-type: none"> • Personnel • Supplies and Materials • Repairs and Maintenance • Contractual Services • Capital Outlay • Debt Service • Transfers Out 	<ul style="list-style-type: none"> • Personnel • Supplies and Materials • Repairs and Maintenance • Contractual Services • Capital Outlay 	<ul style="list-style-type: none"> • Personnel • Supplies and Materials • Repairs and Maintenance • Contractual Services 	<ul style="list-style-type: none"> • Personnel • Supplies and Materials • Repairs and Maintenance • Contractual Services • Closure/Post Closure • Depreciation • Debt Service • Transfers Out

Capital Budget

The Capital Budget consists of major capital projects, which often require more than one year to complete and place in service. Examples of capital improvement projects include street and drainage construction, building construction, and park development.

The Capital Improvements section of this document contains a description of the funding source for capital improvement projects and the estimated funds required for the ongoing operation and maintenance of the assets resulting from the capital improvement projects. Availability of operating and maintenance funds may delay the completion of capital improvement projects.

Debt Service Flow of Funds

The City issues debt after one of the following:

- Approval by City Board of Directors to issue Temporary Notes, Certification of Obligations, or Revenue Bonds.
- Successful completion of a Bond Election.

Funds generated from the sale of debt obligations are allocated to individual special projects within the capital project funds. The Board of Directors may direct unused funds to the retirement of the debt service obligation once a project is complete and the project account is closed. The Debt Service Funds are primarily supported by property tax

millages, which require voter approval, for the express purpose of debt retirement. Other revenue sources for debt retirement include franchise fees and system revenues. The Debt Service Funds initiate payments of principal and interest to the bond purchasers. Included in this documents' Debt Management section is a description of the source of funding for debt retirement and a discussion of the City's legal debt margin. Debt amortization schedules are in Appendix C.

Format for Budget Expenditures

The Expenditure section of this document contains a summary of budgeted operating expenditures and personnel. The Departmental Section presents each Department's organizational chart, mission statement, expenditure budget, staffing summary, 2021 priorities and results, 2022 goals, and applicable service measures.

MANAGEMENT TEAM

Frank Scott, Jr.
Bruce T. Moore

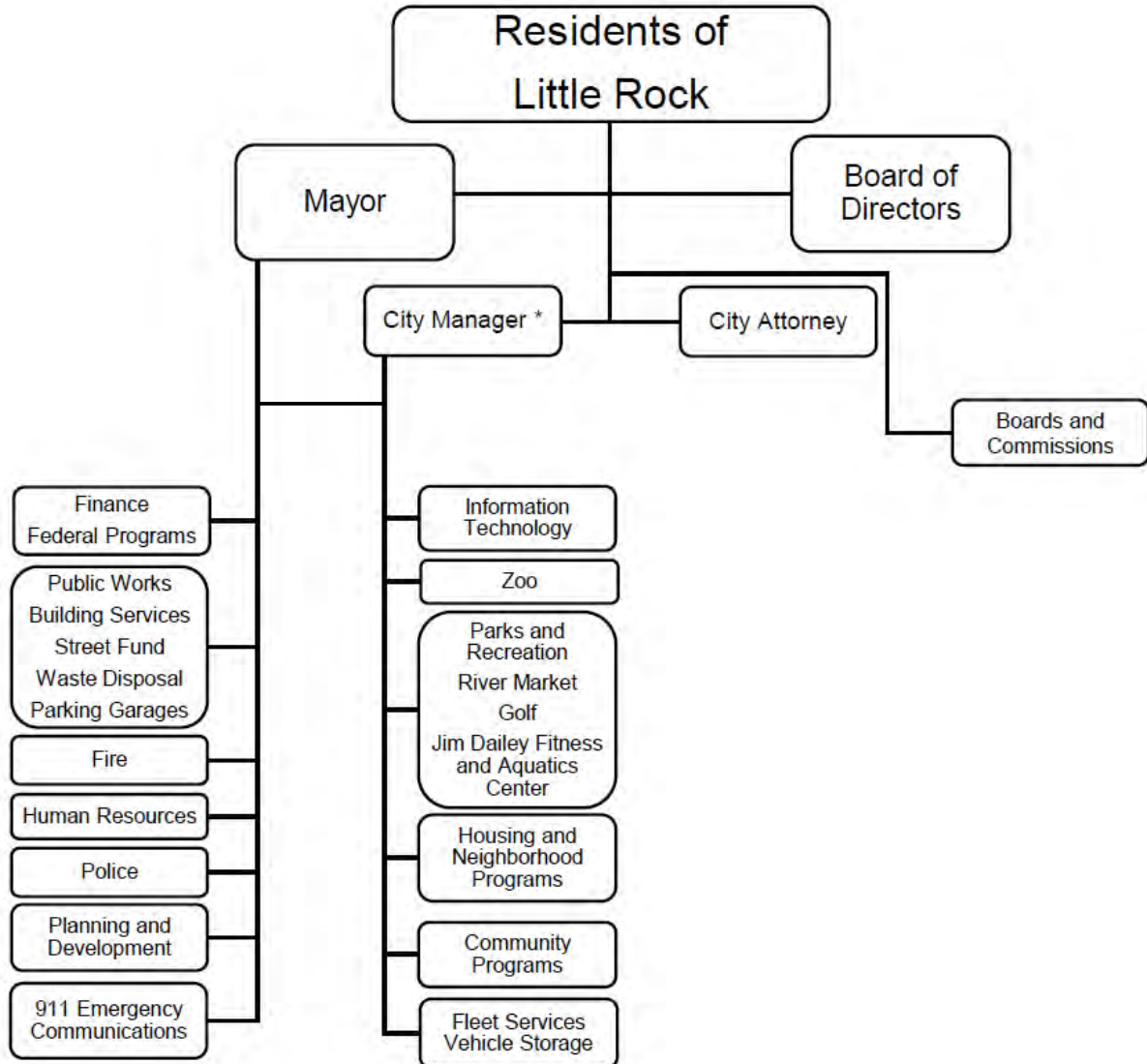
Mayor
City Manager

Dana Dossett
Tom Carpenter
Sara Lenehan
Stacey Witherell
Randy Foshee
Gilbert Collins
Kevin Howard
Jon Honeywell
Leland Couch
Delphone Hubbard
Keith Humphrey
Juana Green
Susan Altrui
Willie Hinton

Director of Community Programs
City Attorney
Chief Financial Officer
Chief People Officer
Director of Information Technology
Director of Planning & Development
Director of Housing & Neighborhood Programs
Director of Public Works
Interim Director of Parks & Recreation
Fire Chief
Police Chief
Director of 911 Emergency Communications
Director of Zoo
Director of Fleet Services



City of Little Rock



***City Manager**

At the direction of the Mayor, the City Manager provides oversight to the departments of Finance, Police, Fire, Planning and Development, Public Works, and Human Resources; however those department leaders report directly to the Mayor.

The City Manager provides day-to-day direction to the remaining six departments: Information Technology, Zoo, Parks and Recreation, Housing and Neighborhood Programs, Community Programs, and Fleet Services.

CITY OF LITTLE ROCK OPERATING FUND STRUCTURE

Governmental Funds

GENERAL FUND

Department Listing:
Executive Administration
Board of Directors
Community Programs
City Attorney
District Court First Division
District Court Second Division
District Court Third Division
Finance
Human Resources
Information Technology
Planning and Development
Housing and Neighborhood Programs
Public Works Building Services
Parks and Recreation
River Market
Golf
Jim Dailey Fitness and Aquatic Center
Fire
911 Communications
Police
Zoo

SPECIAL REVENUE FUNDS

Public Works Street Fund

Special Projects Fund
Emergency 9-1-1 Fund
Grant Fund
Community Development Block Grant Fund
Neighborhood Housing Special Project Fund (NHSP)
Home Investment Partnership Fund (HIPP)
American Rescue Plan Act Fund (ARPA)

CAPITAL PROJECTS AND RELATED DEBT SERVICE FUNDS

Capital Projects Fund Listing:

2015 Library Construction and Refunding Bonds
Limited Tax General Obligation Capital Improvement Bonds, Series 2013
Limited Tax General Obligation Capital Improvement Bonds, Series 2018
Tax Increment Financing - Port
Short Term Financing
2012 – 2021 Capital Project Fund
City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018

Debt Service Fund Listing:

2015 Library Construction and Refunding Bonds
Limited Tax General Obligation Capital Improvement Bonds, Series 2013 & 2018
Tax Incremental Financing 2014 Capital Improvement Bonds
Capital Improvements Refunding Revenue Bonds, Series 2017
2017 Library Refunding Bonds
City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018

Note: Shading indicates funds are included in the Annual Basic Operating Budget.

CITY OF LITTLE ROCK OPERATING FUND STRUCTURE

Proprietary Funds

ENTERPRISE FUNDS

Waste Disposal Fund
Vehicle Storage Facility Fund
Parking Garages Fund

INTERNAL SERVICE FUNDS

Fleet Services Fund

Fiduciary Funds

Police Pension & Relief Fund
Fire Pension & Relief Fund
Non-Uniform Defined Benefit Fund
Non-Uniform Defined Contribution

2014 Non-Uniform Defined Benefit Fund
401 (A) Pension Fund
Health Management Trust Fund
Court Fund

Note: Shading indicates funds are included in the Annual Basic Operating Budget.

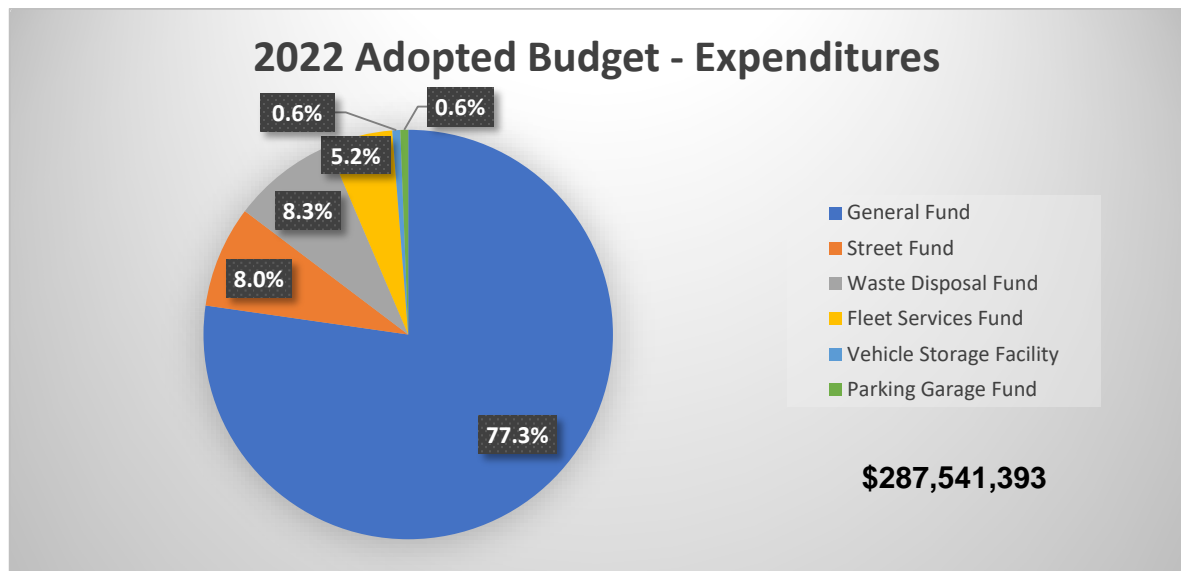


FROM THE DESK OF
MAYOR, FRANK SCOTT, JR.

December 21, 2021

To the Members of the Little Rock Board of Directors and the Residents of Little Rock:

I respectfully submit the official 2022 Annual Operating Budget for the City of Little Rock. The \$287.5 million expenditure budget was built around a much stronger economic outlook than one year ago. As staff began building the Fiscal Year (FY) 2022 budget in September 2021, the forecast focused on recovery from a global pandemic, while keeping up with population growth to maintain current levels of service to our residents.



	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget	Change	%
General Fund	\$202,197,793	\$210,100,969	\$224,924,924	\$222,166,164	(\$2,758,760)	-1.23%
Street Fund	23,787,493	21,279,119	22,028,976	23,108,438	1,079,462	4.90%
Waste Disposal Fund	23,560,795	23,671,871	23,488,454	23,777,100	288,646	1.23%
Fleet Services Fund	11,819,717	13,390,623	13,408,694	14,920,087	1,511,393	11.27%
Vehicle Storage Facility	1,454,012	1,699,157	1,699,157	1,786,550	87,393	5.14%
Parking Garage Fund	1,521,758	1,760,887	1,760,887	1,783,054	22,167	1.26%
	\$264,341,568	\$271,902,626	\$287,311,092	\$287,541,393	\$230,301	0.08%

CITY HALL, SUITE 203, 500 W. MARKHAM

Principal Challenges and Opportunities

Last year's 2021 Adopted Budget was set to account for gradual growth as businesses began opening their doors following the national shutdowns caused by the COVID-19 global pandemic in 2020. The financial outlook was better than anticipated, and we made two amendments to the budget for a total net impact of \$8.5 million, before transfers out. The City used \$5 million to purchase land at the Little Rock Port Authority for future economic development expansion. Little Rock experienced significant growth in sales tax revenue over 2020, at 15.3%. Sales tax revenue is expected to remain around \$120 million for 2022, which allowed us to keep up with the growing needs of our City, adding additional funding for public safety, homeless outreach, vehicle and equipment replacement, targeted community projects, and park improvement and expansion projects.

With the potential sunset of a 3/8-cent sales tax for capital improvements looming at the end of 2021, a special election was held in September 2021 to vote on a proposed one-cent sales tax, which would have raised the tax rate in the City from 9% to 9.625%. The proposed sales tax failed and the 3/8-cent capital improvement sales tax sunset at the end of 2021. This will create challenges in the coming years as funding for capital improvements will be limited to bonds and short-term financing notes.

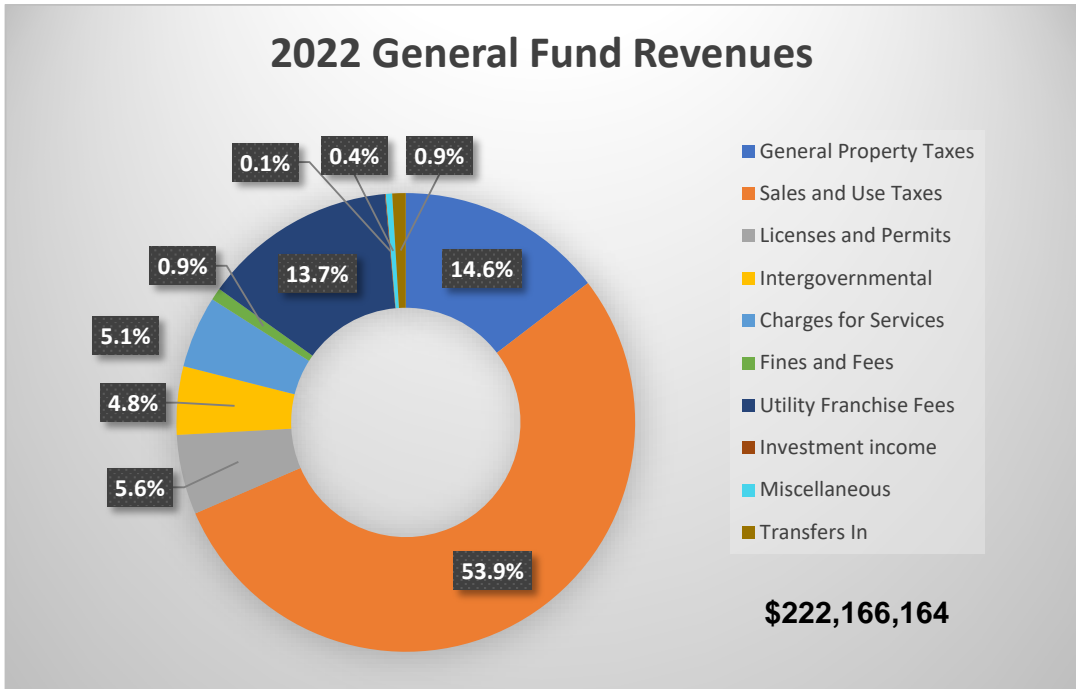
Revenues, Property Tax Rates, and Fees

As noted above, sales tax revenues continue to be stronger than expected and have exceeded the 2021 Amended Budget. While sales tax revenue is up, several other revenue categories are down slightly, leaving a total revenue increase of approximately 13% for the prior year in all General Fund categories and approximately 11% across all budgeted funds.

General Fund property tax revenue is expected to remain around \$32 million for 2022. Another \$6.8 million, representing the City's share of the County road 2.9 mills is included in the Street Fund budget and is restricted for street repairs and maintenance. Rates dedicated to the City increased from 15.1 mills to 15.6 mills due to an increase in the operating mills for Central Arkansas Library System operations approved by voters in 2021. The original charge reflects a 2.9% increase for property taxes based on the most recent appraisal, compared to an increase of 2.12% a year ago.

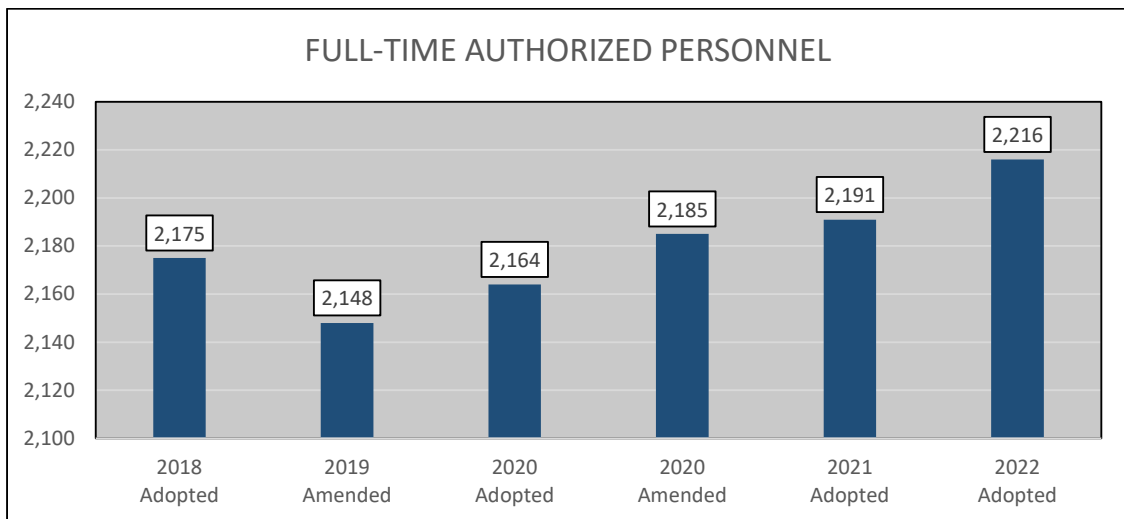
Franchise fees from local utilities comprise 13.7% of General Fund revenues. Overall, 2022 utility franchise fees are projected to be 1.6% higher than 2021 actual revenues. Franchise fee revenues in 2021 were approximately 5.9% above 2020 levels. 2022 charges for services are expected to be approximately \$54 million across all budgeted funds, including approximately \$11.3 million or 5.1% of General Fund revenues.

Information on the City's various revenue sources is discussed in greater detail in the Revenue Trends Section of the 2022 Budget Document.



Personnel Changes

The 2022 Adopted Budget supports 2,216 full-time authorized personnel, an increase of 25 positions over FY2021. These positions were added throughout the City to maintain our current level of service amidst a growing residential and commercial population. A total of 29 positions were added in the General Fund, three (3) positions were eliminated in the Street Fund, and one (1) position was eliminated in the Fleet Services Fund. The changes are listed in detail in the Expenditures Section of the 2022 Budget Document.



Economic Outlook

The City of Little Rock continues to have new businesses open as we had over 1,300 new businesses opened in our City just last year, and nearly 70% of them are in our targeted wards 1,2,6, and 7. As a result of our partnership with the Chamber, the Little Rock metro area closed out 2021 with 4,324 new jobs created, \$134 million in new payroll, and \$633 million in new capital investment. Since 1959, the Port of Little Rock has been an economic driver for our region's economy. This economic engine was turbocharged over the last few years as major investments from HMS Manufacturing, Trex, and Amazon have nearly doubled the total employment at the Port.

As a City, we must continue to invest in efforts to recruit businesses to add new jobs and industries to our community. We've been committed to all areas of Little Rock with an equity-driven approach to our policies and programs. That includes our targeted revitalization plan, where we waive permitting fees for development south of I-630 and east of I-30. We've waived over \$1 million in fees, with nearly 55% of our City's development in 2021 in this targeted area! In addition to supporting our local businesses, we will continue recruiting companies to Little Rock, adding to our total of nearly 8,000 jobs since I took office in 2019. Indeed.com has even listed us as one of the top ten fastest-growing cities for job openings!

The City of Little Rock has received 145 applications for our first two classes of BUILD Academy, our very own small business incubator. Our second cohort will begin on April 7 at our newly renovated Willie Hinton Business and Innovation Center in the heart of the 12th street corridor. We will start a new program, Emprende, to provide business workshops and training for our Spanish-speaking business owners in April 2022 because we believe ownership should be available to all. In 2019, I committed to increasing the City's minority spending to at least 25% by 2023. I'm pleased to announce we have increased our spending with diverse vendors from 13% to 23% since my first year in office.

Conclusion

The 2022 Budget reflects a conservative revenue forecast assuming a full recovery from the related impacts of COVID-19. The 2022 Annual Operating Budget was presented to the Board of Directors on November 9, 2021, which included an across-the-board salary adjustment of 1.5%. The staff made adjustments to include an increase to the across-the-board salary adjustment of 0.5%, bringing the total salary adjustment to 2%. Staff presented that adjustment to the board on November 16, 2021. Due to the pandemic, Ward meetings with residents were not conducted in person. Instead, residents were invited to watch virtual presentations to the Board of Directors and asked to submit questions and feedback online. Weekly discussions were held at each Board Meeting and Agenda Meeting throughout November and December. All presentations and discussions were televised and available for streaming via the City's website or on YouTube. There were no other changes requested from the proposed to the adopted

budget. The 2022 Annual Operating Budget was adopted on December 21, 2021, with expenditures totaling \$287,541,393.

This budget is the financial and operating plan for the City of Little Rock for 2022. The appropriations included provide for quality municipal services. The City of Little Rock has made great strides in the utilization of technology to communicate with residents and businesses. The City's website, littlerock.gov, is designed to improve communication efforts. In addition, the City is proud of its government access channel, LRTV, which broadcasts information regarding the activities of the Little Rock City Board of Directors through live and taped coverage of Board Meetings and other official proceedings. The City launched a LR 311 Mobile App to better enable residents to access City services. The app is available for download through the Apple App Store or Google Play Store. Little Rock was one of only 35 cities in the country to have achieved What Works Cities Silver Certification in 2021 and maintains an Open Data Portal that includes several data sets covering such topics as planning and permitting, public safety statistics, 311 Requests, and the location of Police, Fire and Neighborhood Resource Centers. What Works Cities is the national standard of excellence for data-driven, well managed local government launched by Bloomberg Philanthropies in April 2015. The City's data sets are live on the main data portal located at data.littlerock.gov.

The City has seen great progress over the past years with more to come in 2022 and beyond as the Board of Directors, City Staff, and I continue to offer vital services to the residents of Little Rock. To view the City of Little Rock's major milestones from 2021, please visit <https://www.youtube.com/watch?v=q-3GyDNOTrw>.

Respectfully submitted,



Mayor Frank Scott, Jr.

Highlights of Service Level Changes (A Quick Reference Guide)



Construction of the new Police Headquarters at 615 West Markham Street is currently underway.



Several street and drainage improvements are planned or continued for 2022.



2022 staffing levels increased by a net of 25 full-time equivalent positions compared to the 2021 Adopted Budget.



Fleet services and fuel costs are projected to increase compared to the 2021 Adopted Budget. With limited funds for vehicle replacement, repairs and parts are expected to increase.



2022 funding for outside agencies increased from the 2021 Amended Budget, including the Arkansas Museum of Fine Arts and Downtown Partnership.



The City increased funding for the Jericho Way Day Resource Center to address chronic homelessness within our community.



The City is appropriating approximately \$5 million for Children, Youth and Family Programs, including youth employment, skills center funding, and re-entry programming in 2022 as part of the City's emphasis to foster and enhance youth and community development.

A detailed list of 2021 department accomplishments can be found at the beginning of the **Departmental Information** section.

OVERALL CITY GOALS AND OBJECTIVES

On February 28, 2003, and March 1, 2003, the Mayor and Board of Directors met in two retreat sessions to develop a strategic policy plan structured around the goals and objectives of each Board member. After a brainstorming session to determine the community's needs, the Board of Directors divided their priorities into two categories: What *Must* we do? And What *Should* we do? The Board assigned city staff the task of developing a mission statement for their approval to bring together each policy area's themes. The mission statement and the Board of Director's policy statements for each strategic policy area have remained consistent since that time and are outlined below:

Mission Statement

The City of Little Rock is dedicated to improving our residents' quality of life by providing exceptional service in an efficient and equitable manner.

Vision Statement

The City of Little Rock is a leading southern city – vibrant, safe, and innovative – that provides an excellent and sustainable quality of life where all families, individuals, and business can thrive.

Must Do

Policy Statement for a Safe City

It is the policy of the City of Little Rock to protect the rights of the people, ensure public order, and provide public safety through efficient delivery of services in addition to requiring the highest level of professional standards.

This shall be accomplished by:

- Providing protection through the enforcement of municipal laws
- Providing protection from loss or damage of property
- Safeguarding individual liberties and implementing community partnerships to foster cooperation and shared resources from other public and private agencies
- Maintaining and improving community livability through partnerships with diverse communities by proactively addressing public safety concerns, which enhance the quality of life for all
- Supporting programs that address the issues of children, youth, and families
- Striving to ensure the availability and access of adequate, safe and affordable housing
- Striving to improve vehicular and pedestrian safety
- Providing disaster assistance in natural and man-made emergencies
- Providing optimum service levels to the public as cost-effectively as possible to maintain a safe, healthy community

Must Do
Policy Statement for Economic Development

It is the policy of the City of Little Rock to create an environment that attracts new business, retains and encourages growth for existing business, and supports growth sectors within our economy.

To accomplish this policy, the City shall:

- Continue to support and promote the local regional economy
- Leveraging key resources and assets to attract and keep business interests that offer high-wage, high-skill opportunities for residents
- Continuing to build on the momentum from public and private investment and recognizing that these efforts provide economic growth for all of central Arkansas
- Recognizing the important role small and minority-owned businesses have in the creation of jobs and economic growth and continuing to offer assistance and programs that support these initiatives
- Creating an environment that is attractive to young people
- Providing a strong workforce for new and existing business

Must Do
Policy Statement for Basic City Services

It is the policy of the City of Little Rock to ensure citizens receive quality basic services and to provide a viable system that enables its employees to give the most efficient and effective support possible.

The services provided to the citizenry will include:

- A comprehensive operational and administrative support system
- The collection of solid waste and recyclables
- An efficient drainage and wastewater system
- The provision of a clean, healthy water supply
- A coordinated and efficient public transit system
- A comprehensive effort to ensure air quality

Must Do
Policy Statement for Infrastructure

It is the policy of the City of Little Rock to maintain and improve a comprehensive infrastructure system that meets the changing needs of the community while protecting the integrity of the environment.

A comprehensive infrastructure system includes:

- Drainage systems
- Information technology systems
- Public buildings
- Solid waste facilities
- Streetlights
- Streets
- Traffic signals
- Wastewater facilities
- Water systems

Should Do
Policy Statement for Quality of Life

It is the policy of the City of Little Rock to ensure the availability of varied recreational, creative, and educational experiences that enhance the quality of life for our residents and visitors.

This will be accomplished by:

- Adopting policies that encourage the availability and the continuous improvement of cultural and artistic offerings
- Adopting policies that capitalize on Little Rock's rich natural resources by encouraging the preservation of open space and developing public and private land for active and passive leisure activities
- Embracing and celebrating the diversity of Little Rock's citizenry through the promotion of festivals and other events that highlight the varied cultural background of the City
- Adopting policies that support the various entertainment venues and tourist attractions that exist within the City

Statement of Management Policy

The Mayor and City Manager develop a Statement of Management Policy to provide guidance and establish specific departments' parameters to follow when developing their annual budgets. The Statement of Management Policy comprises common themes from the Board of Director's overall goals and objectives. It is the Mayor's and City Manager's responsibility, working in conjunction with Department Directors, to develop the annual budget around these policy areas to promote efficiency and effectiveness in delivering services to the public.

The 2022 Statement of Management Policy includes these fundamental principles:

Public Safety

Strive to improve public safety through information, education, and community-based enforcement strategies to encourage cooperation with and participation in City safety services. Utilize technology and innovative methods and techniques to produce a safe environment for the residents of Little Rock.

Economic Development

Continue partnerships with private and public agencies in the recruitment of new business. Pursue innovative approaches to retain existing businesses and promote small businesses in the City of Little Rock.

Infrastructure

Focus on installing and maintaining streets, drainage, sidewalks, traffic signals, and other capital needs in the City of Little Rock.

Quality of Life

Focus on improving active, passive, and leisure activities for residents and visitors.

Financial Reporting

Continue to provide accurate and timely information on the City's financial status to the Board of Directors and the public. Continue to pursue innovative techniques to gather and report financial data.

The Budget Process



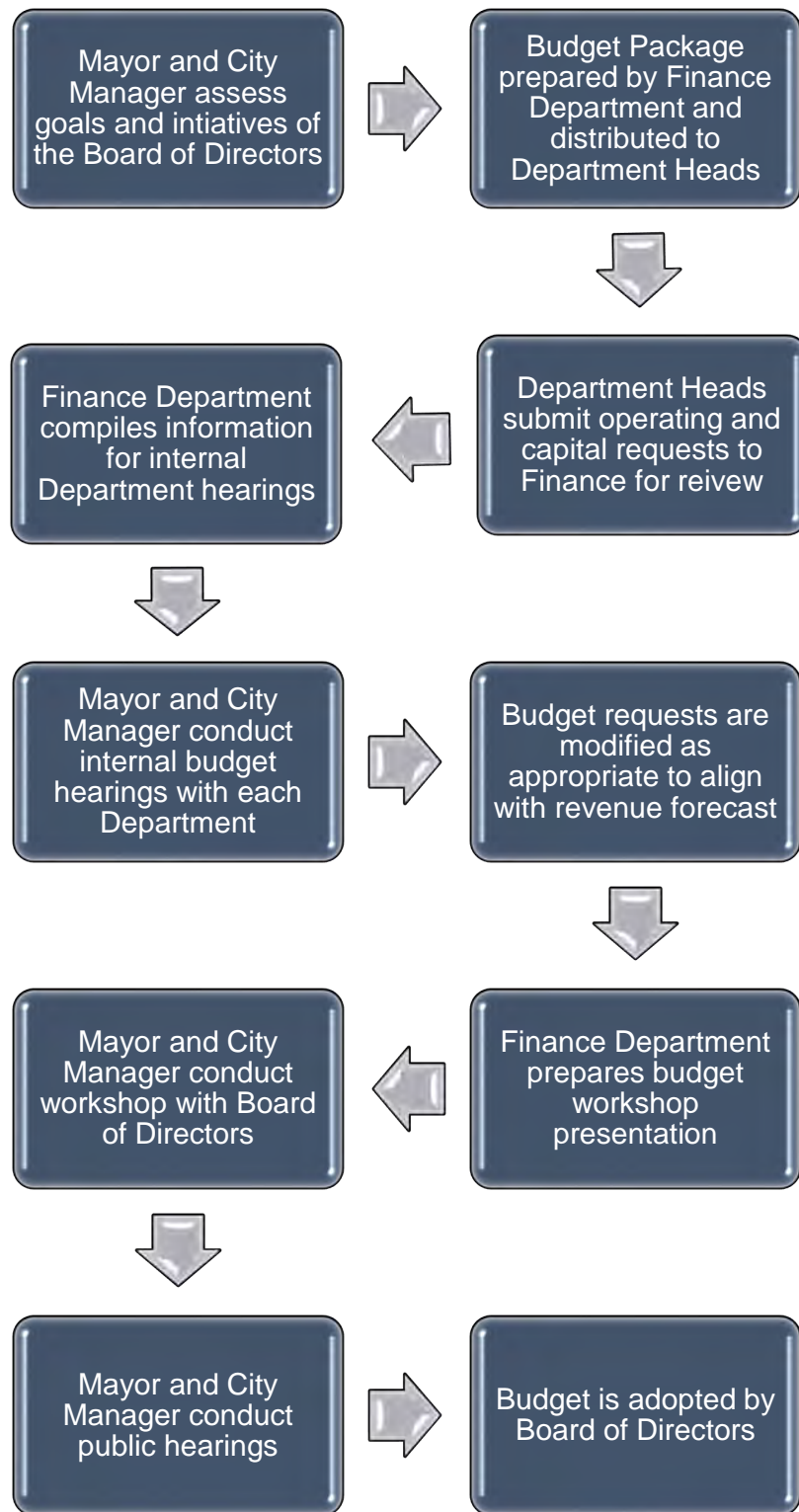


Figure 1: Illustration of Budget Process

THE BUDGET PROCESS

The City's annual budget is the result of a thorough, public process. The budget projects all receipts and disbursements, the level of governmental services to be provided, and the method of distributing cost and services to the various segments of the community. The budget process includes an evaluation of community needs and reflects priorities established by the Mayor, the Board of Directors, and the City Manager. This document serves to inform residents and other interested parties of the City's service plans and overall financial condition.

The City's management team conducted financial planning work sessions to facilitate budget and capital project planning. The work sessions focused on revenue outlook, trends, revenue issues, priority expenditures, expenditure issues, capital projects and debt for capital projects.

The financial guidelines and policies that serve as the framework for the financial operation of City government and the basis for budget development are contained in the Financial Structure section of the budget document.

The budget process begins with the Mayor's and City Manager's assessment of the goals and initiatives of the Board of Directors. A budget package prepared by the Finance Department is then distributed to the Department Heads. The package includes general guidelines from the Mayor and City Manager with budget reports that include initial revenue projections, prior year expenditures, current year budgeted, and actual year-to-date expenditures for all operating accounts, a listing of capital projects, and a budget preparation calendar. The Internal Services Fund provides projected vehicle maintenance, labor and fuel charges to each user Department. Budget staff provides training sessions on the budget process and budget monitoring throughout the year as needed. Departments submit their expenditure requests to the Finance Department for an initial review. The Mayor and City Manager conduct internal budget hearings with each Department to review goals, projected revenues and expenditures, desired program initiatives, and capital needs. Budget requests are modified based on the results of the internal hearings. The Finance Department compiles all the requests and recommends any additional modifications necessary in order for the Mayor and City Manager to present a balanced budget recommendation to the Board of Directors. The Mayor and City Manager make modifications to reflect any additional priorities. The Mayor and City Manager then conduct a budget workshop with the Board of Directors and conduct public hearings to obtain input from residents.

The City utilizes a program-based budget approach for evaluation of the revenues, costs, and taxpayer support required for various services. Approved departmental expenditures are categorized by organizational service delivery unit, and then presented as costs associated with specific service programs. This approach allows residents and their elected representatives to evaluate the costs of various services, to relate those costs to units of service delivered, and to set service priorities.

The adopted budget ordinance provides for budgetary control at an organizational level. Budgets cannot be exceeded without the approval of the Mayor and Board of Directors.

City management monitors achievement of program service objectives as follows:

- In regular meetings with Department Directors by the Mayor, City Manager and their staff;
- In quarterly reports to the Mayor and City Manager by Department Directors;
- Through management information system reporting;
- Through regular public presentations to the Mayor and Board of Directors; and
- Through meetings with neighborhood organizations and other resident groups.

Employees are evaluated on performance annually in relation to the delivery of designated services. Staffing levels are evaluated annually in relation to available budget.

Following adoption of the budget, revenue and expenditure budget accounts are established based on the organizational structure of the City's financial system. Monthly and quarterly reports of revenues, expenses and remaining balances are prepared for the Mayor, Board of Directors and City management. The availability of budgeted funds is verified prior to issuing a purchase order, which then encumbers the budget account.

The 2022 Budget

The 2022 Basic Operating Budget reflects estimated costs for those programs which were approved or received funding.

Goals

Goals are clear statements of a department's mission, or purpose. Goals pinpoint the reasons for the department's existence and establish the department's direction and responsibility(s). Each department's objectives are linked to the dollar figure budget needed to achieve the goal.

Objectives

Objectives are the specific functions, which must be performed in order for a program to satisfy or fulfill a particular goal.

Objectives are typically expressed in measurable terms so that a program's level of accomplishment or performance can be evaluated at the end of the fiscal year.

The calendar for developing the 2022 budget follows:

August	Affordable Care Act look back period ends. Finance reviews part-time report to determine which part-time employees will have a health care benefit in 2022.
August	Departments submit revenue estimates, proposed rate adjustments and new fee recommendations and dedicated grant match requests to Finance.
August	Departments review special project balances.

September/October	Finance Department sends out Personnel Model for verification.
September/October	Departments complete review of 2022 Personnel Model with necessary changes reported to HR and Budget Office.
September/October	Mayor, City Manager, and Finance Director conduct budget policy discussions with the Board of Directors following bi-weekly Board Agenda Meetings.
October	2022 Budget instructions, departmental budgets and Personnel Model distributed. Finance assists departments with budget process.
October	Fleet Services submits 2022 budget to Finance and departments.
October	Departments submit 2022 operating and capital budget requests to Finance.
October	Finance verifies budget requests. Finance updates financial trends, revenue forecast, and reviews new revenue options.
October	Mayor and City Manager review departmental budget requests. Budget meetings held with Department Directors.
November	Board adopts 2021 mill levy Ordinance for collection in 2022.
November	Mayor and City Manager review Outside Agency requests. HR provides 2022 new benefit rates to Finance.
November	Draft Budget distributed to Board of Directors. Board Budget Workshop held to review revenue and expenditure forecasts in detail.
November	Due to COVID-19, public participation was more limited, and separate community meetings were not held. Public budget information meetings were held during the Board Budget Workshop.
October - December	Union negotiations continue until agreements are reached.
November/December	Board of Directors adopts 2022 Budget Ordinance, utility franchise Ordinances, and revenue rate adjustments if applicable. Budget must be adopted by December 30 each year.
December	Finance submits 2022 Budget Document data requests to departments.
90 Days after Adoption of Budget	Finance submits the Budget Document to the Government Finance Officers Association (GFOA) for consideration of the Distinguished Budget Presentation Award.

AMENDING THE BUDGET

During the fiscal year, adjustments may be required to refine the original adopted budget. The approved budget may be amended as required in accordance with the following protocol:

- Revenues are reviewed monthly and quarterly and the projections are adjusted if warranted.
- Adjustments to transfer approved expenditure budgets from one organization to another may be approved by the Mayor or City Manager if less than \$50,000. Transfers of \$50,000 or greater must be submitted to the Board of Directors for approval.
- Requests for new appropriations may be submitted by the City Manager or at the direction of the Mayor or Board of Directors and require authorization by Board Ordinance.

OTHER BUDGET PROCEDURES

The preceding budget procedures apply to the development of the budget for the General Government operating funds, the Street fund, and the Proprietary funds. These funds are under the direct guidance of the Mayor and City Manager.

Special Revenue funds' budgets are developed internally by staff. Internal staff develops the Community Development Block Grant and Home Investment Partnership Program budgets per specific federal guidelines, including obtaining required resident input. They are then presented to the Mayor and Board of Directors for final approval. The City does not officially adopt budgets for grant funds, capital projects and related debt service funds, or fiduciary funds.

Component Units develop separate budgets for approval by their respective governing board or commission. These budgets do not require submission to the Mayor and Board of Directors for approval. The Fiduciary retirement funds do not prepare formal budgets, but the associated boards of trustees regularly monitor the income and expenditures of the funds.

Financial Structure



LITTLE ROCK'S FINANCIAL STRUCTURE

Cities in Arkansas derive the authority to levy taxes and provide municipal services from state statutes. Little Rock's financial structure utilizes fund accounting, which separates the transactions related to various City functions and is designed to demonstrate compliance with legal requirements. Certain funds are controlled directly by the City's governing body, and other funds are controlled by agencies whose assets are owned by the City but are operated by independent boards and commissions.

FUNDS CONTROLLED BY THE CITY'S GOVERNING BODY

GENERAL FUND OPERATIONS

General Fund – This fund is the primary operating fund of the City and receives all revenues not required to be accounted for separately. In addition to funding traditional government services, annual appropriations are made from this fund for various outside agencies that perform services on behalf of the City, for special projects, and for limited capital improvements.

SPECIAL REVENUE FUNDS

Street Fund – This is a special revenue fund that includes income restricted for street and traffic maintenance, such as the state gasoline tax turnback and one-half of a County road property tax. In addition, parking meter revenues and reimbursements for street cuts are reported in this fund.

Special Projects Fund – This fund receives certain revenues and appropriations for special purposes or for capital projects that generally have a multi-year life.

Emergency 9-1-1 Fund – This fund contains fees derived from telephone charges, which are restricted to uses related to operating and equipping the City's 9-1-1 Emergency Operations Center.

Grant Fund – Various Federal and State Grant awards are reported in this fund.

Community Development Block Grant Fund – This fund receives Federal block grants utilized primarily for street improvements, community services and community center operations.

Neighborhood Housing Special Project Fund (NHSP) – This fund accounts for the proceeds of the Community Development Block Grant – Section 108 Guaranteed Loan Program and other City funds that are utilized to provide housing and housing assistance to qualifying residents and to improve neighborhood infrastructure.

Home Investment Partnership Fund (HIPP) – This fund accounts for funding received from the U.S. Department of Housing and Urban Development to provide housing or housing assistance to qualifying residents, to improve neighborhood streets and drainage, and to operate community health and recreation facilities.

American Rescue Plan Act Grant Fund (ARPA) – This fund accounts for funding received from the U.S. Department of Treasury to provide fiscal recovery and respond to the COVID-19 pandemic.

CAPITAL PROJECT AND RELATED DEBT SERVICE FUNDS

Capital Projects Funds – These funds are derived from the proceeds of general obligation and revenue bonds issued to finance major capital improvement projects.

Debt Service Funds – The City's general obligation bonds are primarily supported by separate property tax levies approved by taxpayers for the sole purpose of retirement of debt issued to fund capital improvement and construction projects. The proceeds of the special levies are accounted for in debt service funds to be utilized for this purpose. There is a corresponding capital projects fund established for each bond issue.

2015 Library Construction and Refunding Bonds – The Library Construction and Refunding Bonds, Series 2015 are limited obligations of the City of Little Rock payable solely from the collections of the Library tax, payable through 2030. The Library bonds were issued to (i) finance the cost of acquiring, constructing and equipping the land and additional capital improvements to the public City libraries owned and operated by Central AR Library Systems; (ii) refund the City's outstanding Library Construction and Improvement Bonds, Series 2008 and Series 2009, and the City of Little Rock Residential Housing and Public Facilities Board Capital Improvement Revenue Bonds, Series 2007; and (iii) pay the costs of issuing the Bonds. The bonds are limited tax obligations payable solely from a 0.9 mill annual ad valorem tax.

2017 Library Refunding Bonds – The Library Refunding Bonds, Series 2017 are limited obligations of the City of Little Rock payable solely from the collections of the Library tax, payable through 2027. The Library bonds were issued to (i) refund the City's outstanding Library Construction and Improvement Bonds, Series 2012; and (ii) pay the costs of issuing the Bonds. The bonds are limited tax obligations payable solely from a 0.9 mill annual ad valorem tax.

2012 – 2021 Capital Project Fund – This fund is utilized to account for the proceeds of a 3/8 cent ten (10) year capital tax to fund new Fire and Police facilities, a new emergency communications system, economic development infrastructure, including improvements at the port and funding for a technology park, capital improvements for Park and Zoo facilities, information technology projects and vehicles and equipment. The tax went into effect on January 1, 2012 and expired on December 31, 2021. This fund will remain active until the projects funded by the capital tax are complete.

Limited Tax General Obligation Capital Improvement Bonds, Series 2013 – On September 11, 2012, citizens of Little Rock approved the issuance of \$105 million in Capital Improvement Bonds for the purpose of street and drainage infrastructure improvements. The 2013 Limited Tax General Obligation Capital

Improvement Bonds in the amount of \$58,105,000 issued July 24, 2013 were the first series of bonds issued for this purpose. These bonds are secured by all proceeds derived from a separate 3-mills annual ad valorem tax on all taxable real and personal property located within the City.

Tax Incremental Financing 2014 Capital Improvement Bonds – Tax Incremental Financing Capital Improvement Bonds in the amount of \$2,615,000 were issued in April 2014. The bonds are special obligations of the City secured by and payable solely by a pledge of the incremental ad valorem tax receipts derived with respect to the real property within the City's Redevelopment District No. 1. The bond proceeds were used to finance the cost of acquisition, construction and equipping of a major street system within Development District No. 1.

Tax Increment Financing Port – The Tax Incremental Financing Development District established within the Port of the City of Little Rock was set up in order to levy taxes on property located within the redevelopment district and to the school board of any school district which includes property located within the redevelopment district. Funds from this levy are to be used for public infrastructure projects within the redevelopment district.

Capital Improvements Refunding Revenue Bonds, Series 2017 – The Capital Improvements Refunding Revenue Bonds, Series 2017 were issued (i) to advance refund the Series 2009A Bonds and the Series 2009B Bonds, (ii) to current refund the Series 2007 Bonds and the Series 2002 Bonds, (iii) to pay a premium for a municipal bond debt service reserve insurance policy, and (iv) to pay expenses of issuing the Bonds. The Series 2017 bonds are not general obligations of the City but are special obligations secured solely by a pledge of revenues received by the City from all franchise fees charged to public utilities for the privilege of utilizing the City's streets and right-of-way.

Limited Tax General Obligation Capital Improvement Bonds, Series 2018 – The Series 2018 Bonds in the amount of \$43,475,000, issued on November 28, 2018, are limited tax general obligations of the City, secured by all proceeds derived from a separate 3-mills annual ad valorem tax on all taxable real and personal property located within the City. The pledge of special tax collections in favor of the Series 2018 Bonds is on a parity with the pledge in favor of the City's Limited Tax General Obligation Capital Improvement Bonds, Series 2013. The issuance of the Series 2018 Bonds was approved at the special election held September 11, 2012, for the purpose of street and drainage infrastructure improvements.

City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018 - On December 13, 2018, the City issued the \$32,570,000 Hotel Gross Receipts Tax Bonds, Series 2018. The Bonds are not general obligations of the City, but are special obligations payable solely from collections of existing taxes levied by the City at an aggregate rate of 2% on the gross receipts derived and received from the renting, leasing or otherwise furnishing of hotel, motel, bed and breakfast or short-term condominium or apartment rental accommodations in the City. The

issuance of the bonds and the pledging of collections of the tax for debt service were approved at a special election held February 8, 2016. The bonds were issued to finance a portion of the cost of improvements to MacArthur Park, a municipal park operated by the City's Parks and Recreation Department. Such improvements include particularly, without limitation, renovations and additions to, and furnishings and equipment for, the Arkansas Museum of Fine Arts and renovations and equipment for the MacArthur Museum of Arkansas Military History, including any necessary parking, landscaping, signage, drainage, lighting, road and utility improvements in MacArthur Park.

Short Term Financing – This fund accounts for proceeds of Short Term Financing notes, authorized under Arkansas Constitution Amendment 78, issued to acquire capital equipment, buildings, building and land improvements, and vehicles for the City.

PROPRIETARY FUNDS

Waste Disposal Enterprise Fund – This fund was created to account for the City's solid waste system.

Vehicle Storage Facility Enterprise Fund – This fund was created to account for vehicle storage services.

Parking Garage Fund – This fund was created to account for the operations of the City's two parking garage facilities.

Fleet Internal Services Fund - This fund utilizes a flexible budget and derives its revenues primarily from charges to the organizations in the General, Street and Waste Disposal Funds that utilize City vehicles.

FIDUCIARY FUNDS CONTROLLED BY BOARDS OF TRUSTEES

An important benefit for City employees is a retirement plan. The City participates in the state Local Police and Fire Retirement System (LOPFI) for all uniformed employees hired after January 1, 1983. In addition, LOPFI administers the Policemen's Pension and Relief Fund and the Firemen's Relief and Pension Fund. The following retirement funds are administered by the City and cover substantially all other employees:

- Non-Uniform Defined Contribution Pension Fund
- Non-Uniform Defined Benefit Fund
- Health Management Trust Fund
- 2014 Non-Uniform Defined Benefit Fund
- 401(A) Pension Fund

All pension funds receive contributions from both employees and the City. The Firemen and Policemen's funds also receive a dedicated property tax levy and insurance turn back revenues. Each fund has a Board of Trustees that directs its activities.

In addition, fiduciary funds include a custodial fund to account for monies held by the courts until they are distributed to various governmental agencies.

DISCRETE COMPONENT UNITS CONTROLLED BY INDEPENDENT BOARDS & COMMISSIONS

Certain City services are similar to activities found in the private sector. They have independent Boards and Commissions. They are budgeted and accounted for as separate entities and are expected to maintain revenues sufficient to meet their operating costs, debt service requirements, and system replacement and maintenance needs. These funds are listed below but are not included in this document:

- Little Rock Water Reclamation Authority
- Little Rock Advertising & Promotion Commission
- Little Rock Port Authority
- Metropolitan Emergency Medical Services (MEMS)
- Rock Region Metro
- Arkansas Museum of Discovery
- Arkansas Museum of Fine Arts
- Bill and Hillary Clinton National Airport
- Central Arkansas Library System
- Oakland Fraternal Cemetery
- Mt. Holly Cemetery
- Little Rock Workforce Development Board

These funds receive income from service charges that are used to operate their respective facilities and to retire revenue bonds. In addition, a Hotel, Motel, and Restaurant Sales Tax provides the main source of income to operate the Advertising and Promotion Commission and retire its bonds. The tax is 4% for lodging and 2% for restaurants. Boards and Commissions, which derive their authority from specific statutes, operate all of these funds. However, the City's governing body must authorize rate changes, approve all bond issues, and approve appointments to the Boards and Commissions. Therefore, these funds are required to be reported as discrete component units of this entity by GASB Statement Number 39.

OTHER FUNDS NOT INCLUDED

This budget does not include the Little Rock School District, which is governed by its own elected board, is a separate taxing authority, issues its own debt and receives no City subsidy. Certain other funds are not included, because they operate under independent Boards, have other sources of revenue, and are in no way dependent upon the Mayor and Board of Directors. These are as follows:

- Little Rock Housing Authority
- Little Rock Residential Housing and Facilities Board
- Central Arkansas Water

In addition, this budget does not include certain multiple-employer, defined benefit pension funds administered and trusted by independent fiduciary agents and in which certain employees participate.

FISCAL POLICIES

Through its actions and policies, the Board of Directors often charts the course for many of the City's activities. Working in conjunction with the City Manager, Chief Financial Officer (CFO), and other department heads, the Board can help ensure their financial oversight responsibilities are met. All board members should understand every policy adopted by the Board, review it periodically, and update if needed. Several financial policy updates are scheduled for 2022 to better align with GFOA's best practices.

For an in-depth look at our current financial policies, please click on the links below.

City of Little Rock Financial Policies

1. Operating Management
2. Capital Management
3. Debt Management
4. Reserves
5. Cash Management and Investments
6. Accounting, Auditing and Financial Reporting
7. Debt Compliance Policy (PDF Document)

A. OPERATING MANAGEMENT

1. Little Rock Code §2-214 requires the Board of Directors to adopt an annual budget on or before December 30 of each year. A budget is balanced when appropriated expenses do not exceed the sum of estimated net revenues and available fund balances. The proposed 2022 budgets are balanced in accordance with the legal definition.
2. All City departments share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements. When appropriate, sunset provisions will be incorporated into service plans.
3. The budget process is intended to weigh all competing requests for City resources. Requests for new, on-going programs made outside the budget process are discouraged.
4. Addition of personnel will only be requested to meet program initiatives and policy directives; after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced

operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.

5. Current expenditures will be funded by current revenues. A diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.
6. No revenues will be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
7. User fees and charges will be examined annually to ensure that all direct and indirect costs of providing the service are recovered. If the user fees and charges required to meet full cost recovery would be excessively burdensome on residents receiving service, the Board of Directors may approve a lower user fee or charge. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing rate and fee structures. Rate adjustments for Waste Disposal will be based on five-year financial plans.
8. Grant funding should be considered to leverage City funds. Inconsistent and /or fluctuating grants and trusts should not be utilized to fund on-going programs. Programs financed with grant moneys will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process.
9. All grants and other Federal and State funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
10. Fleet replacement will be accomplished through the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles.
11. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
12. Comparison of service delivery will be made to ensure that quality services are provided to our residents at the most competitive and economical cost. Departments will identify all activities that can be provided by another source and review alternatives to current service delivery. The review of service delivery alternatives will be performed continually. During the annual budget process, funding for outside agencies, FUTURE-Little Rock, and special projects will be evaluated.

13. To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a very competitive compensation and benefit package with that of the public and private sectors.
14. The City will follow an aggressive and professional policy of collecting revenues.
15. In each annual budget, the City may authorize a transfer from one fund to another for one or more special projects. Expenditures from the special project shall be consistent with the purpose of the special project. Unspent appropriations for special projects shall carry forward into the next fiscal year. Unspent special project appropriations remaining on June 30 in the next fiscal year shall be returned to the fund of origin unless the City Manager authorizes continuation of the special project.
16. The City will strive to maintain fair and equitable relationships with contractors and suppliers.

B. CAPITAL MANAGEMENT

1. A five-year Capital Improvement Plan will be developed biannually and updated annually, including anticipated funding sources. Capital improvement projects are defined as a major improvement or acquisition that results in a capital asset costing more than \$5,000 and having a useful life (depreciable life) of two (2) years or greater. Exceptions are for infrastructure assets which are defined as having a constructed cost greater than \$250,000.
2. The capital improvement plan will include, in addition to current operating maintenance expenditures, an adequate level of funding for maintenance and replacement to ensure that all capital facilities and equipment are properly maintained.
3. Proposed capital projects will be reviewed by a cross-departmental team for accurate costing (design, capital, and operating), congruence with City objectives and prioritized by a set of deterministic criteria. Financing sources will be sought for the highest-ranking projects.
4. Capital improvement operating budget impacts will be coordinated with the development of the annual operating budget. Future operating, maintenance, and replacements costs will be forecast as part of the City's five-year financial forecast.
5. The City will provide for a minimum of 5% of internal, pay-as-you-go financing for its Capital Improvement Program. Funding may come from fund balance reserves or any other acceptable means of funding.

C. DEBT MANAGEMENT

1. The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.
2. Future bond issue proposals will be accompanied by an analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies.
3. The City will attempt to develop a coordinated communication process with all other overlapping jurisdictions with which it shares a common tax base concerning collective plans for future debt issues.
4. Financing shall not exceed the useful life of the asset being acquired.
5. The City will not use long-term debt to finance current operations.
6. The general policy of the City is to establish debt repayment schedules that utilize level annual principal and interest payments.
7. The general policy of the City is to fund capital projects (infrastructure) with new, dedicated streams of revenue or voter approved debt. Nonvoter approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenses.
8. Interest earnings on bond proceeds will be limited to 1) funding the improvements specified in the authorizing bond ordinance, or 2) payment of debt service on the bonds.
9. Utility rates will be set to ensure debt service coverage exceeds the bond indenture requirement of 125%.
10. The City shall comply with Internal Revenue Code Section 148 – Arbitrage Regulation for all tax-exempt debt issued. An annual estimate of arbitrage liabilities shall be obtained by the City and recorded on the financial statements.
11. The City shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on a true interest cost (TIC) basis.
12. Proceeds from debt will be utilized in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.

D. RESERVES

1. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year financial plan.
2. The General Fund goal is to set aside \$10,000,000 or 10% of General Fund revenues; whichever is greater, into a restricted reserve fund on or before December 31, 2005; however, due to economic conditions in the past several years, the City has not been able to meet this goal. The restricted reserve is currently \$12,000,000. The Board will consider increasing the restricted reserve based on the annual audited financial results.
3. Each annual operating budget will include a contingency appropriation in the General Fund sufficient to provide for unforeseen needs of an emergency nature for that year. The desired level of the contingency appropriation each year shall be based on the average of the three prior years' experience levels but no less than .5% of General Fund revenue for the current fiscal year.
4. The Waste Disposal Fund will maintain an unrestricted retained earnings reserve of no less than 15% of current year revenues.
5. Fleet Management reserves will be maintained based upon lifecycle replacement plans to ensure adequate fund balance required for systematic replacement of fleet vehicles. Operating departments will be charged for fleet operating costs per vehicle class and replacement costs spread over the useful life of the vehicles.
6. Self-insurance reserves will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the City's property and liability risk. A qualified actuarial firm shall be retained on an annual basis to recommend appropriate funding levels.
7. A Facility Maintenance Reserve will be maintained based upon lifecycle replacement plans to ensure adequate funding for infrastructure repair and operating equipment replacement (HVAC, roofing, etc.).

E. CASH MANAGEMENT AND INVESTMENTS

1. Cash and investment programs will be maintained in accordance with the City Charter and the adopted investment policy and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.
2. The City will maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.

3. The City will conduct periodic reviews of its internal controls and cash handling procedures.
4. The City will annually identify and develop an Internal Audit Work plan.

F. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Annual Comprehensive Financial Report (Annual Report).
3. The City's Annual Report will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions provide full disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
4. The City's budget document will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resources.
5. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
6. Monthly and quarterly reports shall be prepared and presented to the Board of Directors on a timely basis.

G. CONTINUING DISCLOSURE COMPLIANCE PROCEDURE

1. In December 2015, the City Board of Directors adopted Resolution No. 14,250 adopting policies and procedures related to the issuance of municipal bonds and to adopt and implement the policies and procedures contained in the Continuing Disclosure Compliance Procedure Policy attached to the resolution.
2. The purpose of the compliance procedure includes:
 - a. Disclosure Responsibilities. The Issuer recognizes that the issuance of Bonds often involves accessing the public capital markets and involves certain obligations arising out of the federal securities laws, including entering into a Continuing Disclosure Undertaking and properly communicating with investors.

- b. Issuer Commitment. The Issuer is committed to full compliance with applicable securities law requirements for all of its outstanding and future financings that must comply with such requirements. This Compliance Procedure is adopted by the Governing Body to improve and promote securities law compliance and documentation.
3. The contents of the Compliance Procedure include:
- a. Definitions
 - b. Purpose and Scope
 - c. Disclosure Compliance Officer; Training
 - i. Disclosure Compliance Officer Duties
 - ii. Assistance and Cooperation from Other Officials and Employees
 - iii. Training
 - d. Continuing Disclosure Compliance File
 - i. Compilation and Maintenance of Continuing Disclosure Compliance File
 - ii. Annual Continuing Disclosure Compliance Checklist
 - iii. Remediating Non-compliance
 - e. Issuance of New Bonds
 - i. Review Primary Offering Documents
 - ii. Review Continuing Disclosure Undertakings
 - iii. Update Continuing Disclosure Compliance File
 - iv. Update List of Bonds
 - f. Annual Report and Event Notice Filing
 - i. Annual Report Preparation and Submission
 - ii. Event Notice Submissions

BUDGET POLICIES

The City has developed and utilized budget policies that are designed to accomplish specific objectives and enhance the budget process. These policies include:

- The 2022 budget includes salary step and grade progression for Police, Fire, and Emergency Communications positions. In addition, step and grade progression is included for American Federation of State, County and Municipal Employees (AFSCME) union-eligible positions. The twenty (20)-step system provides annual adjustments of approximately 1.8%.
- Positions that are vacant at the time the budget is adopted are budgeted at the mid-range salary based on grade, providing budget flexibility in the recruiting process. In addition, an estimated annual savings generated from vacant positions is included in the budget as a reduction to personnel cost. As vacancies occur, the savings is utilized to reduce personnel budget allocations by department.
- The City utilized the enterprise resource planning system to aid in the development of the budget for personnel cost. Salary changes are budgeted for each employee group to occur at the appropriate time, in accordance with personnel policies. Examples include the employee's anniversary date, assignment date, or at the first of the year.
- The Fleet Services Internal Service Fund develops an expenditure budget for vehicle maintenance and fuel which is allocated to departments based on the number of assigned vehicles, service history, and prior fuel utilization. These allocations are not subject to change by the user departments without prior approval by the Fleet Services Department Director and the Mayor or City Manager.
- Departments are given specific budget parameters by the Mayor and City Manager. Departments are not allowed to alter calculated personnel cost or Internal Service Fund budget allocations and are instructed not to make funding requests for new programs without the approval of the Mayor or City Manager.
- A minimum contingency allocation of 0.5% of revenues is included the annual budget to provide for unanticipated fluctuations in revenues or expenditures.

These policies are designed to ensure that operating departments have sufficient funds available to support programs and services, and to mitigate the need for budget reductions during the course of the fiscal year.

BASIS OF BUDGETING

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

The basis of budgeting and the basis of accounting used in the City's audited financial statements are the same. Appropriations lapse at the end of each year. With the current financial resources measurement focus, only current assets and liabilities are generally included on the balance sheet. The statement of net assets presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in spendable resources. General capital asset acquisitions are reported as expenditures and proceeds of general long-term debt are reported as other financing sources. Under the modified accrual basis of accounting, revenues are recognized when both measurable and available. The City considers revenues reported in the governmental funds to be available if they are collectible within sixty days after year-end. Principal revenue sources considered susceptible to accrual include taxes, federal funds, local funds, and investment earnings. Other revenues are considered to be measurable and available only when cash is received by the City. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, and obligations for workers' compensation, which are recognized as expenditures when payment is due. Pension expenditures are recognized when amounts are due to a plan.

Operating revenues and expenditures are distinguished from non-operating items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operation of the fund. All revenues and expenses not meeting this definition are reported as non-operating items.

Appropriations for special projects are budgeted as transfers to a special project fund by the Mayor and Board of Directors. These allocations are used to finance specific initiatives or capital projects. Special projects are generally multi-year activities that are monitored until they are fully expended or repealed by the Mayor and Board of Directors. At the conclusion of the special initiative or capital project, remaining allocations are returned to the fund that originally sponsored the project. Examples of such projects are allocations for homeless prevention, weed lot maintenance, demolition, and the Mayor's Youth Council.

OTHER AGENCIES

One of the budget policies of the Mayor and Board of Directors is to support other agencies that provide services that are important to the City's quality of life. The agencies that have had City support are described below:

The **Arkansas Museum of Fine Arts**, formerly the **Arkansas Arts Center** located in a City park, serves the metropolitan area and provides a wide array of cultural opportunities to residents of all ages and interests.

The **Arkansas Museum of Discovery** enhances the cultural opportunities in the metropolitan area and has opened a new and larger museum located in the River Market District. This project was funded through the FUTURE-Little Rock initiatives and is now funded from the General Fund.

Rock Region Metro, formerly the **Central Arkansas Transit Authority** provides vital public transportation services to much of the metropolitan area.

The **County Health Department** provides health care services to residents of both the City and Pulaski County. The State Health Department directs its operations. It receives operating support from both the City and the County.

The **Downtown Partnership** promotes economic development for downtown and is an example of public and private partnerships to promote growth and development of the City.

County Regional Detention Center serves the residents of both the city and Pulaski County. The County directs its operations and it receives operating support from the City and all jurisdictions in the County.

Metroplan is a council of local governments that provides area-wide transportation and other planning and support services to its members.

The Pulaski Area Geographical Information System (PAGIS) is a consortium of local government agencies formed by inter-local agreement to develop, maintain and distribute spatial based information and graphics. Current members are Little Rock, North Little Rock, Pulaski County, Central Arkansas Water and Wastewater commissions of Little Rock and North Little Rock.

Little Rock City Beautiful Commission promotes public interest in the general improvement of the appearance of the City of Little Rock; and establishes, subject to the Little Rock City Board of Directors approval, regulations of aesthetic quality for public and private lands and improvements.

APPROPRIATIONS FOR OTHER AGENCIES

	2020	2021	2021	2022	
	<u>Actual</u>	<u>Budget</u>	<u>Amended</u>	<u>Budget</u>	
Rock Region Metro	\$9,640,424	\$9,854,118	\$9,854,118	\$9,854,118	(a)
County Regional Detention Center	2,222,000	2,394,153	2,394,153	2,394,153	(b)
Arkansas Museum of Fine Arts	666,667	800,000	800,000	1,200,000	(c)
Arkansas Museum of Discovery	128,000	192,000	367,000	192,000	(d)
Metroplan	178,042	178,042	178,042	186,384	(e)
Downtown Partnership	121,667	145,000	145,000	195,000	(f)
PAGIS	129,000	134,850	134,850	134,850	
County Health Department	56,100	56,100	56,100	56,100	
Oakland Fraternal Cemetery	-	-	50,000	50,000	(g)
St. Vincent	25,381	25,381	25,381	25,381	
LR City Beautiful Commission	678	2,500	2,500	2,500	
Total	<u>\$13,167,959</u>	<u>\$13,782,144</u>	<u>\$14,007,144</u>	<u>\$14,290,486</u>	

- (a) Total Rock Region Metro funding is \$9,854,118. \$7,584,118 of this funding is provided by the General Fund, with the remaining \$2,000,000 provided by the Street Fund.
- (b) Additional funding is provided in the local jail fine special project in the amount of \$160,000 to bring estimated support for the Pulaski County Regional Detention Center to \$2,554,153.
- (c) The Museum of Fine Arts minimum funding increased by \$400,000 with opening planned in the 4th quarter.
- (d) The decrease in the Museum of Discovery is associated with the extra allocation for flood damage due to the 2021 snowstorm.
- (e) The rate charged by Metroplan is consistent at \$0.92 per capita. The change is associated with the new census count of 202,591.
- (f) The Downtown Partnership adjustment includes other recurring contracts for ambassadors and the clean and green program.
- (g) The allocation for Oakland Fraternal Cemetery maintenance of \$50,000 was included in the 2021 amended budget and will continue in 2022.

Budget Summaries



BUDGET SUMMARIES

The following schedules summarize the audited 2020 operating results, the 2021 amended operating budget or projected actuals, and the approved 2022 operating budget. The summaries are organized by fund type to remain consistent with the fund organization in the City's audited Annual Comprehensive Financial Report.

The Operating Funds Budget Summary is an overview by category. The Budget Summary by Fund Type is a recap of the seven (7) fund types included in this section. Following this recap is a budget summary for each of the individual funds included in each fund type.

State statute requires the City to budget for the administration, operation, maintenance, and improvements of various City operations. The budget demonstrates compliance with legal requirements. Other funds submitted are for informational purposes only.

The City's Basic Operating Budget includes the following funds:

- General
- Street
- Fleet Services
- Vehicle Storage Facility
- Waste Disposal
- Parking Garages

The seven (7) types of funds included in the budget summaries are:

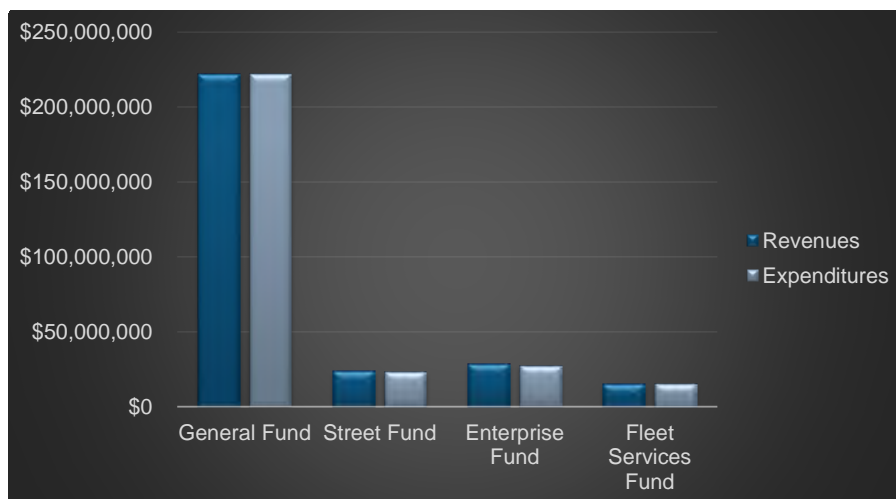
- General
- Special Revenue
- Capital Projects
- Debt Service
- Enterprise
- Internal Service
- Fiduciary

For more information regarding these funds, see the section entitled FINANCIAL STRUCTURE.

2022 Operating Funds Budget Summaries

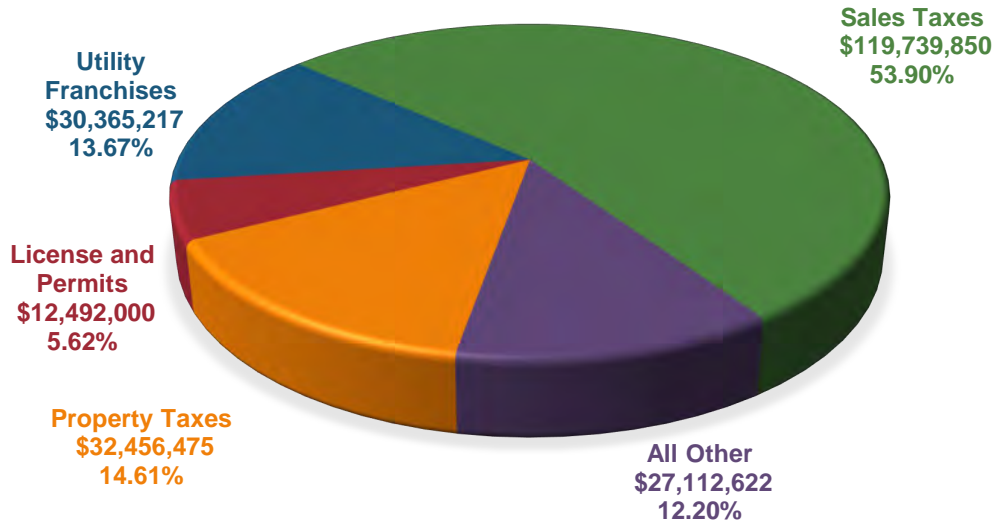
	General	Street	Enterprise Funds	Fleet Services	Total
Revenues					
General Property Taxes	\$ 32,456,475	\$ 6,798,160	\$ -	\$ -	\$ 39,254,635
Sales Taxes	119,739,850	-	-	-	119,739,850
License and Permits	12,492,000	19,000	263,850	-	12,774,850
Intergovernmental	10,703,932	16,368,600	-	-	27,072,532
Charge for Service	11,264,804	34,500	27,793,532	14,912,937	54,005,773
Fines and Fees	1,929,200	-	-	-	1,929,200
Utility Franchise Fees	30,365,217	-	-	-	30,365,217
Investment Income	130,000	75,000	40,300	7,150	252,450
Miscellaneous	984,925	48,000	102,500	-	1,135,425
Transfers In	2,099,761	284,000	-	-	2,383,761
Total Revenues	222,166,164	23,627,260	28,200,182	14,920,087	288,913,693
Expenditures					
Personnel	166,658,335	11,522,123	9,385,817	4,336,951	191,903,226
Supplies and Materials	5,829,701	1,078,989	1,381,258	5,427,760	13,717,708
Repairs and Maintenance	10,724,374	2,499,397	4,239,124	1,194,585	18,657,480
Contractual and Other	24,581,490	5,278,212	6,299,592	3,588,591	39,747,885
Closure/Post Closure	-	-	474,500	-	474,500
Capital Outlay	72,500	-	15,900	-	88,400
Depreciation and Amortization	-	-	3,434,800	372,200	3,807,000
Debt Service	3,530,252	-	293,169	-	3,823,421
Transfers Out	10,769,512	2,729,717	1,822,544	-	15,321,773
Total Expenditures	222,166,164	23,108,438	27,346,704	14,920,087	287,541,393
Net Change in Fund Balance	-	518,822	853,478	-	1,372,300
Fund Balances - Beginning	27,895,039	19,445,324	30,189,426	4,869,526	82,399,315
Fund Balances - Ending	\$ 27,895,039	\$ 19,964,146	\$ 31,042,904	\$ 4,869,526	\$ 83,771,615

This presentation includes restricted reserves of \$12,000,000 in the General Fund.

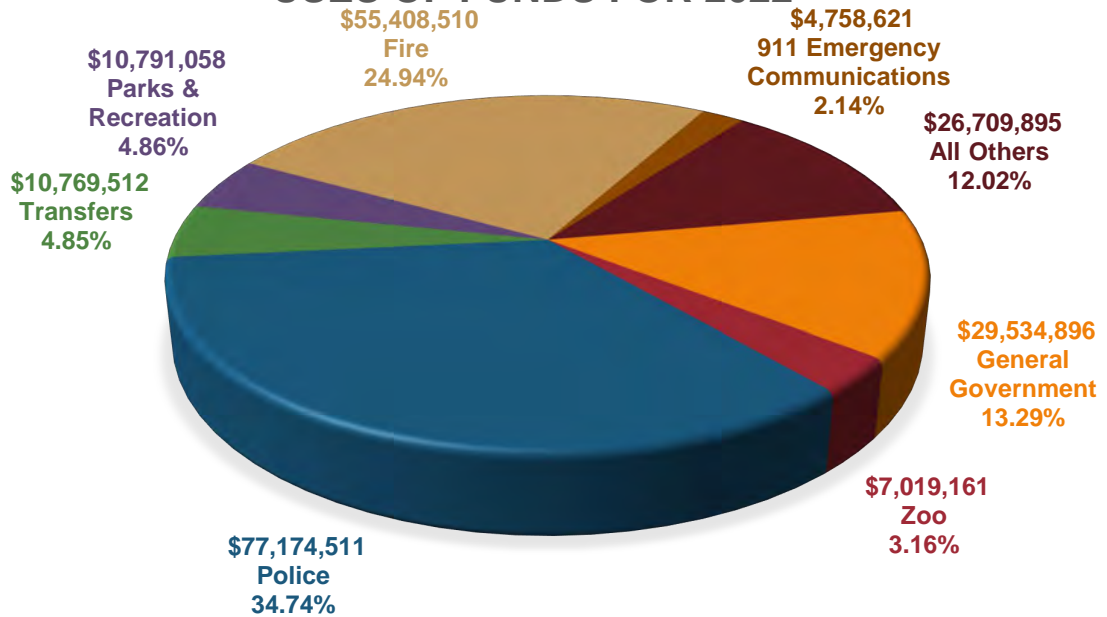


FY 2022 GENERAL FUND

SOURCES OF FUNDS FOR 2022



USES OF FUNDS FOR 2022



**CITY OF LITTLE ROCK
BUDGET SUMMARY BY FUND TYPE
FOR YEARS 2020 - 2022**

	GENERAL FUNDS	SPECIAL REVENUES	CAPITAL PROJECTS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUND	FIDUCIARY FUNDS
2020							
REVENUES:	\$ 219,999,911	\$ 55,183,001	\$ 22,664,258	\$ 24,721,328	\$ 28,029,788	\$ 11,929,545	\$ 22,252,561
EXPENDITURES:	<u>211,121,103</u>	<u>55,444,243</u>	<u>59,106,532</u>	<u>24,266,939</u>	<u>26,536,565</u>	<u>11,819,717</u>	<u>10,897,346</u>
REVENUES OVER (UNDER) EXPENDITURES	8,878,808	(261,242)	(36,442,274)	454,389	1,493,223	109,828	11,355,215
BEGINNING NET POSITION	<u>39,179,976</u>	<u>30,441,952</u>	<u>99,655,612</u>	<u>23,993,079</u>	<u>27,495,568</u>	<u>5,622,698</u>	<u>114,908,352</u>
ENDING FUND BALANCE	<u>\$ 48,058,784</u>	<u>\$ 30,180,710</u>	<u>\$ 63,213,338</u>	<u>\$ 24,447,468</u>	<u>\$ 28,988,791</u>	<u>\$ 5,732,526</u>	<u>\$ 126,263,567</u>
2021							
REVENUES:	\$ 240,807,439	\$ 50,587,202	\$ 31,578,259	\$ 27,130,544	\$ 28,149,133	\$ 12,545,694	\$ 26,422,379
EXPENDITURES:	<u>236,101,498</u>	<u>45,808,774</u>	<u>37,614,852</u>	<u>27,023,132</u>	<u>26,948,498</u>	<u>13,408,694</u>	<u>12,007,311</u>
REVENUES OVER (UNDER) EXPENDITURES	4,705,941	4,778,428	(6,036,593)	107,412	1,200,635	(863,000)	14,415,068
BEGINNING FUND BALANCE	<u>48,058,784</u>	<u>30,180,710</u>	<u>63,213,338</u>	<u>24,447,468</u>	<u>28,988,791</u>	<u>5,732,526</u>	<u>126,263,567</u>
ENDING FUND BALANCE	<u>\$ 52,764,725</u>	<u>\$ 34,959,138</u>	<u>\$ 57,176,745</u>	<u>\$ 24,554,880</u>	<u>\$ 30,189,426</u>	<u>\$ 4,869,526</u>	<u>\$ 140,678,635</u>
2022							
REVENUES:	\$ 222,166,164	\$ 23,627,260	\$ -	\$ -	\$ 28,200,182	\$ 14,920,087	\$ -
EXPENDITURES:	<u>222,166,164</u>	<u>23,108,438</u>	<u>-</u>	<u>-</u>	<u>27,346,704</u>	<u>14,920,087</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	518,822	-	-	853,478	-	-
BEGINNING FUND BALANCE	<u>52,764,725</u>	<u>34,959,138</u>	<u>57,176,745</u>	<u>24,554,880</u>	<u>30,189,426</u>	<u>4,869,526</u>	<u>140,678,635</u>
ENDING FUND BALANCE	<u>\$ 52,764,725</u>	<u>\$ 35,477,960</u>	<u>\$ 57,176,745</u>	<u>\$ 24,554,880</u>	<u>\$ 31,042,904</u>	<u>\$ 4,869,526</u>	<u>\$ 140,678,635</u>

**GENERAL GOVERNMENT SUMMARY
OPERATING BUDGET
2020-2022**

GENERAL FUNDS:	ACTUAL 2020	PROJECTED OR AMENDED ** 2021	ADOPTED BUDGET 2022
<u>GENERAL FUND **</u>			
REVENUES:	\$ 205,147,189	\$ 225,789,924	\$ 222,166,164
EXPENDITURES:	<u>202,197,793</u>	<u>224,924,924</u>	<u>222,166,164</u>
REVENUES OVER (UNDER) EXPENDITURES	2,949,396	865,000	-
BEGINNING FUND BALANCE	<u>24,080,643</u>	<u>27,030,039</u>	<u>27,895,039</u>
ENDING FUND BALANCE	<u>\$ 27,030,039</u>	<u>\$ 27,895,039</u>	<u>\$ 27,895,039</u>
% CHANGE IN FUND BALANCE		3.2%	0.0%
<u>SPECIAL PROJECTS FUND</u>			
REVENUES:	\$ 14,828,018	\$ 14,906,823	\$ -
EXPENDITURES:	<u>8,865,546</u>	<u>11,168,417</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	5,962,472	3,738,406	-
BEGINNING FUND BALANCE	<u>15,028,827</u>	<u>20,991,299</u>	<u>24,729,705</u>
ENDING FUND BALANCE	<u>\$ 20,991,299</u>	<u>\$ 24,729,705</u>	<u>\$ 24,729,705</u>
% CHANGE IN FUND BALANCE		17.8%	0.0%
The increase in fund balance in 2020 and 2021 was primarily due to the temporary suspension or delay of spending for programs during the COVID-19 pandemic. Funds will be expended as projects are completed.			
<u>SEIZED MONEY FUND</u>			
REVENUES:	\$ 24,704	\$ 110,692	\$ -
EXPENDITURES:	<u>57,764</u>	<u>8,157</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(33,060)	102,535	-
BEGINNING FUND BALANCE	<u>70,507</u>	<u>37,447</u>	<u>139,982</u>
ENDING FUND BALANCE	<u>\$ 37,447</u>	<u>\$ 139,982</u>	<u>\$ 139,982</u>
% CHANGE IN FUND BALANCE		273.8%	0.0%
Seized Fund revenues vary significantly from year to year. The decline in fund balance in 2020 is due to the utilization of funds seized in prior periods. A majority of the 2021 revenues were received in the last quarter.			
TOTAL BEGINNING FUND BALANCE	\$ 39,179,976	\$ 48,058,784	\$ 52,764,725
TOTAL REVENUES	219,999,911	240,807,439	222,166,164
TOTAL EXPENDITURES	<u>211,121,103</u>	<u>236,101,498</u>	<u>222,166,164</u>
TOTAL ENDING FUND BALANCE	<u>\$ 48,058,784</u>	<u>\$ 52,764,725</u>	<u>\$ 52,764,725</u>

The sources and trends of operating revenue are discussed in the section of the budget titled REVENUES. The details of the operating budget by department and by service program are contained in the section of the budget titled EXPENDITURES. The transfers out primarily consist of appropriations for special projects and new sales tax initiatives.

The City of Little Rock utilizes a program budget for public information purposes and for Mayor & Board consideration. Line item information is principally used for budgetary management and control purposes.

Amended budgets are shown for funds with an adopted budget while Projected actuals are shown for funds that do not have an adopted budget.

** Funds with an adopted budget

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2020-2022**

SPECIAL REVENUE FUNDS:	ACTUAL 2020	PROJECTED OR AMENDED ** 2021	ADOPTED BUDGET 2022
<u>STREET **</u>			
REVENUES:	\$ 21,682,181	\$ 23,726,369	\$ 23,627,260
EXPENDITURES:	<u>23,787,493</u>	<u>22,028,976</u>	<u>23,108,438</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,105,312)	1,697,393	518,822
BEGINNING FUND BALANCE	<u>19,853,243</u>	<u>17,747,931</u>	<u>19,445,324</u>
ENDING FUND BALANCE	<u>\$ 17,747,931</u>	<u>\$ 19,445,324</u>	<u>\$ 19,964,146</u>
% CHANGE IN FUND BALANCE		9.6%	2.7%

The change in fund balance is primarily due to higher than projected revenues and 2020 excess commissions that were not received in time to recognize in 2020.

SPECIAL PROJECT - STREET

REVENUES:	\$ 7,601,363	\$ 2,380,963	\$ -
EXPENDITURES:	<u>8,153,835</u>	<u>872,973</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(552,472)	1,507,990	-
BEGINNING FUND BALANCE	<u>3,477,321</u>	<u>2,924,849</u>	<u>4,432,839</u>
ENDING FUND BALANCE	<u>\$ 2,924,849</u>	<u>\$ 4,432,839</u>	<u>\$ 4,432,839</u>
% CHANGE IN FUND BALANCE		51.6%	0.0%

The change in fund balance for 2021 is due to funds set aside for specific infrastructure projects that the City did not complete in 2021.

SPECIAL PROJECTS

REVENUES:	\$ 3,292,293	\$ 3,336,122	\$ -
EXPENDITURES:	<u>3,083,282</u>	<u>3,208,118</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	209,011	128,004	-
BEGINNING FUND BALANCE	<u>3,852,263</u>	<u>4,061,274</u>	<u>4,189,278</u>
ENDING FUND BALANCE	<u>\$ 4,061,274</u>	<u>\$ 4,189,278</u>	<u>\$ 4,189,278</u>
% CHANGE IN FUND BALANCE		3.2%	0.0%

** Funds with an adopted budget

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2020-2022**

SPECIAL REVENUE FUNDS:	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
<u>EMERGENCY 911</u>			
REVENUES:	\$ 3,263,393	\$ 3,140,960	\$ -
EXPENDITURES:	<u>1,193,984</u>	<u>1,978,323</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	2,069,409	1,162,637	-
BEGINNING FUND BALANCE	<u>1,007,531</u>	<u>3,076,940</u>	<u>4,239,577</u>
ENDING FUND BALANCE	<u>\$ 3,076,940</u>	<u>\$ 4,239,577</u>	<u>\$ 4,239,577</u>
% CHANGE IN FUND BALANCE		37.8%	0.0%

The change in fund balance is primarily due to a change in Arkansas statutory law, ACT 660, which replaced the 911 surcharge of \$0.65 for wireless, VoIP, and non-traditional services with a Public Safety Fee of \$1.30.

GRANTS

REVENUES:	\$ 16,826,938	\$ 9,235,589	\$ -
EXPENDITURES:	<u>16,910,329</u>	<u>9,110,362</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(83,391)	125,227	-
BEGINNING FUND BALANCE	<u>99,533</u>	<u>16,142</u>	<u>141,369</u>
ENDING FUND BALANCE	<u>\$ 16,142</u>	<u>\$ 141,369</u>	<u>\$ 141,369</u>
% CHANGE IN FUND BALANCE*		775.8%	0.0%

CDBG

REVENUES:	\$ 1,314,405	\$ 3,299,161	\$ -
EXPENDITURES:	<u>1,346,793</u>	<u>3,507,828</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(32,388)	(208,667)	-
BEGINNING FUND BALANCE	<u>889,272</u>	<u>856,884</u>	<u>648,217</u>
ENDING FUND BALANCE	<u>\$ 856,884</u>	<u>\$ 648,217</u>	<u>\$ 648,217</u>
% CHANGE IN FUND BALANCE*		-24.4%	0.0%

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2020-2022**

SPECIAL REVENUE FUNDS:	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
<u>HIPP</u>			
REVENUES:	\$ 1,142,541	\$ 1,399,973	\$ -
EXPENDITURES:	<u>908,724</u>	<u>1,092,333</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	233,817	307,640	-
BEGINNING FUND BALANCE	<u>1,245,703</u>	<u>1,479,520</u>	<u>1,787,160</u>
ENDING FUND BALANCE	<u>\$ 1,479,520</u>	<u>\$ 1,787,160</u>	<u>\$ 1,787,160</u>
% CHANGE IN FUND BALANCE *		20.8%	0.0%
<u>NHSP</u>			
REVENUES:	\$ 59,887	\$ 60,588	\$ -
EXPENDITURES:	<u>59,803</u>	<u>47,979</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	84	12,609	-
BEGINNING FUND BALANCE	<u>17,086</u>	<u>17,170</u>	<u>29,779</u>
ENDING FUND BALANCE	<u>\$ 17,170</u>	<u>\$ 29,779</u>	<u>\$ 29,779</u>
% CHANGE IN FUND BALANCE *		73.4%	0.0%
<u>AMERICAN RESCUE PLAN</u>			
REVENUES:	\$ -	\$ 4,007,477	\$ -
EXPENDITURES:	<u>-</u>	<u>3,961,882</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	45,595	-
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>45,595</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 45,595</u>	<u>\$ 45,595</u>
TOTAL BEGINNING FUND BALANCE	\$ 30,441,952	\$ 30,180,710	\$ 34,959,138
TOTAL REVENUES	55,183,001	50,587,202	23,627,260
TOTAL EXPENDITURES	<u>55,444,243</u>	<u>45,808,774</u>	<u>23,108,438</u>
TOTAL ENDING FUND BALANCE	<u>\$ 30,180,710</u>	<u>\$ 34,959,138</u>	<u>\$ 35,477,960</u>

*Changes in fund balance are attributed to the receipt and timing of the expenditure of grant awards.

**CAPITAL FUNDS
OPERATING BUDGET
2020-2022**

CAPITAL PROJECT FUNDS:	<u>ACTUAL 2020</u>	<u>PROJECTED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>2015 LIBRARY CONSTRUCTION AND REFUNDING BONDS</u>			
REVENUES:	\$ 3,254	\$ 1,372	\$ -
EXPENDITURES:	<u>27,000</u>	<u>119,815</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(23,746)	(118,443)	-
BEGINNING FUND BALANCE	<u>428,232</u>	<u>404,486</u>	<u>286,043</u>
ENDING FUND BALANCE	<u>\$ 404,486</u>	<u>\$ 286,043</u>	<u>\$ 286,043</u>
% CHANGE IN FUND BALANCE ^		-29.3%	0.0%
<u>LIMITED TAX GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS, SERIES 2013</u>			
REVENUES:	\$ -	\$ -	\$ -
EXPENDITURES:	<u>1,485</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,485)	-	-
BEGINNING FUND BALANCE	<u>1,485</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
% CHANGE IN FUND BALANCE ^	-	0.0%	0.0%
<u>LIMITED TAX GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS, SERIES 2018</u>			
REVENUES:	\$ 562,469	\$ 51,006	\$ -
EXPENDITURES:	<u>13,233,719</u>	<u>13,119,962</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(12,671,250)	(13,068,956)	-
BEGINNING FUND BALANCE	<u>36,490,617</u>	<u>23,819,367</u>	<u>10,750,411</u>
ENDING FUND BALANCE	<u>\$ 23,819,367</u>	<u>\$ 10,750,411</u>	<u>\$ 10,750,411</u>
% CHANGE IN FUND BALANCE ^		-54.9%	0.0%

**CAPITAL FUNDS
OPERATING BUDGET
2020-2022**

CAPITAL PROJECT FUNDS:	<u>ACTUAL 2020</u>	<u>PROJECTED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>TAX INCREMENTAL FINANCING PORT</u>			
REVENUES:	\$ 166,893	\$ 319,146	\$ -
EXPENDITURES:	<u>205,360</u>	<u>300,000</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(38,467)	19,146	-
BEGINNING FUND BALANCE	<u>258,684</u>	<u>220,217</u>	<u>239,363</u>
ENDING FUND BALANCE	<u>\$ 220,217</u>	<u>\$ 239,363</u>	<u>\$ 239,363</u>
% CHANGE IN FUND BALANCE ^		8.7%	0.0%
<u>SHORT TERM FINANCING</u>			
REVENUES:	\$ 1,341,446	\$ 7,805,433	\$ -
EXPENDITURES:	<u>2,273,711</u>	<u>6,850,725</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(932,265)	954,708	-
BEGINNING FUND BALANCE	<u>3,285,177</u>	<u>2,352,912</u>	<u>3,307,620</u>
ENDING FUND BALANCE	<u>\$ 2,352,912</u>	<u>\$ 3,307,620</u>	<u>\$ 3,307,620</u>
% CHANGE IN FUND BALANCE ^		40.6%	0.0%
<u>2012-2021 CAPITAL PROJECT FUND (3/8 CENT SALES TAX)</u>			
REVENUES:	\$ 20,464,593	\$ 23,401,250	\$ -
EXPENDITURES:	<u>14,252,695</u>	<u>17,224,350</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	6,211,898	6,176,900	-
BEGINNING FUND BALANCE	<u>30,194,881</u>	<u>36,406,779</u>	<u>42,583,679</u>
ENDING FUND BALANCE	<u>\$ 36,406,779</u>	<u>42,583,679</u>	<u>\$ 42,583,679</u>
% CHANGE IN FUND BALANCE ^		17.0%	0.0%

**CAPITAL FUNDS
OPERATING BUDGET
2020-2022**

	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
CAPITAL PROJECT FUNDS:			
<u>CITY OF LITTLE ROCK, ARKANSAS HOTEL GROSS RECEIPTS TAX BONDS, SERIES 2018</u>			
REVENUES:	\$ 125,603	\$ 52	\$ -
EXPENDITURES:	29,112,562	-	-
REVENUES OVER (UNDER) EXPENDITURES	(28,986,959)	52	-
BEGINNING FUND BALANCE	28,996,536	9,577	9,629
ENDING FUND BALANCE	<u>\$ 9,577</u>	<u>\$ 9,629</u>	<u>\$ 9,629</u>
% CHANGE IN FUND BALANCE ^		0.5%	0.0%
TOTAL CAPITAL BEGINNING BALANCE	\$ 99,655,612	\$ 63,213,338	\$ 57,176,745
TOTAL REVENUES	22,664,258	31,578,259	-
TOTAL EXPENDITURES	59,106,532	37,614,852	-
TOTAL CAPITAL ENDING FUND BALANCE	<u>\$ 63,213,338</u>	<u>\$ 57,176,745</u>	<u>\$ 57,176,745</u>

^Changes in fund balance are associated with the issuance of new debt resulting in proceeds for capital expenditures and with the subsequent expenditure of proceeds for capital improvement projects.

**DEBT SERVICE FUNDS
OPERATING BUDGET
2020-2022**

DEBT SERVICE FUNDS:	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
<u>2015 LIBRARY CONSTRUCTION AND REFUNDING BONDS</u>			
REVENUE:	\$ 3,930,592	\$ 4,237,486	\$ -
EXPENDITURES:	<u>3,844,856</u>	<u>4,219,156</u>	<u>-</u>
NET INCREASE (DECREASE)	85,736	18,330	-
BEGINNING FUND BALANCE	4,124,873	4,210,609	4,228,939
ENDING FUND BALANCE	<u>\$ 4,210,609</u>	<u>\$ 4,228,939</u>	<u>\$ 4,228,939</u>
% CHANGE IN FUND BALANCE #		0.4%	0.0%
<u>LIMITED TAX GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS, SERIES 2013 & 2018</u>			
REVENUE:	\$ 13,123,422	\$ 14,350,263	\$ -
EXPENDITURES:	<u>12,733,388</u>	<u>14,216,425</u>	<u>-</u>
NET INCREASE (DECREASE)	390,034	133,838	-
BEGINNING FUND BALANCE	14,079,716	14,469,750	14,603,588
ENDING FUND BALANCE	<u>\$ 14,469,750</u>	<u>\$ 14,603,588</u>	<u>\$ 14,603,588</u>
% CHANGE IN FUND BALANCE #		0.9%	0.0%
<u>TAX INCREMENTAL FINANCING 2014 CAPITAL IMPROVEMENT BONDS</u>			
REVENUE:	\$ 559,392	\$ 439,960	\$ -
EXPENDITURES:	<u>391,513</u>	<u>897,213</u>	<u>-</u>
NET INCREASE (DECREASE)	167,879	(457,253)	-
BEGINNING FUND BALANCE	713,563	881,442	424,189
ENDING FUND BALANCE	<u>\$ 881,442</u>	<u>\$ 424,189</u>	<u>\$ 424,189</u>
% CHANGE IN FUND BALANCE #		-51.9%	0.0%
<u>CAPITAL IMPROVEMENTS REFUNDING REVENUE BONDS, SERIES 2017</u>			
REVENUE:	\$ 1,506,175	\$ 1,508,250	\$ -
EXPENDITURES:	<u>1,507,750</u>	<u>1,510,900</u>	<u>-</u>
NET INCREASE (DECREASE)	(1,575)	(2,650)	-
BEGINNING FUND BALANCE	20,909	19,334	16,684
ENDING FUND BALANCE	<u>\$ 19,334</u>	<u>\$ 16,684</u>	<u>\$ 16,684</u>
% CHANGE IN FUND BALANCE #		-13.7%	0.0%

**DEBT SERVICE FUNDS
OPERATING BUDGET
2020-2022**

DEBT SERVICE FUNDS:	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
<u>2017 LIBRARY REFUNDING BONDS</u>			
REVENUE:	\$ 3,933,935	\$ 4,236,769	\$ -
EXPENDITURES:	<u>3,858,888</u>	<u>4,251,644</u>	<u>-</u>
NET INCREASE (DECREASE)	75,047	(14,875)	-
BEGINNING FUND BALANCE	4,436,099	4,511,146	4,496,271
ENDING FUND BALANCE	<u>\$ 4,511,146</u>	<u>\$ 4,496,271</u>	<u>\$ 4,496,271</u>
% CHANGE IN FUND BALANCE #		-0.3%	0.0%

The change in fund balance for the City's debt service funds is due to the scheduled retirement of debt and the timing of bond calls. Revenues dedicated to debt service are very consistent with the exception of the Hotel Gross Receipts Tax revenues noted below.

**CITY OF LITTLE ROCK, ARKANSAS HOTEL GROSS
RECEIPTS TAX BONDS, SERIES 2018**

REVENUE:	\$ 1,667,812	\$ 2,357,816	\$ -
EXPENDITURES:	<u>1,930,544</u>	<u>1,927,794</u>	<u>-</u>
NET INCREASE (DECREASE)	(262,732)	430,022	-
BEGINNING FUND BALANCE	617,919	355,187	785,209
ENDING FUND BALANCE	<u>\$ 355,187</u>	<u>\$ 785,209</u>	<u>\$ 785,209</u>
% CHANGE IN FUND BALANCE ##		121.1%	0.0%

The 2020 change in fund balance is due to a significant reduction in revenues from the 2% tax on gross receipts derived and received from the renting, leasing, or otherwise furnishing of hotel, motel, bed and breakfast, or short-term condominium or apartment rental accommodations in the City due to travel restrictions in place during the COVID-19 pandemic. Revenues for 2021 were higher than anticipated.

TOTAL BEGINNING FUND BALANCE	\$ 23,993,079	\$ 24,447,468	\$ 24,554,880
TOTAL REVENUES	24,721,328	27,130,544	-
TOTAL EXPENDITURES	<u>24,266,939</u>	<u>27,023,132</u>	<u>-</u>
TOTAL ENDING FUND BALANCE	<u>\$ 24,447,468</u>	<u>\$ 24,554,880</u>	<u>\$ 24,554,880</u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2020-2022**

ENTERPRISE FUNDS:	<u>ACTUAL 2020</u>	<u>AMENDED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>VEHICLE STORAGE FACILITY **</u>			
REVENUES:	\$ 1,855,216	\$ 2,059,847	\$ 1,896,150
EXPENDITURES:	<u>1,454,012</u>	<u>1,699,157</u>	<u>1,786,550</u>
REVENUES OVER (UNDER) EXPENDITURES	401,204	360,690	109,600
BEGINNING NET POSITION	<u>(157,297)</u>	<u>243,907</u>	<u>604,597</u>
ENDING NET POSITION	<u>\$ 243,907</u>	<u>\$ 604,597</u>	<u>\$ 714,197</u>
% CHANGE IN FUND BALANCE		147.9%	-18.1%

The change in net position is due to increased revenue in 2021 associated with storage fees and vehicle auctions since COVID-19 restrictions were lifted.

WASTE DISPOSAL **

REVENUES:	\$23,642,933	\$23,893,421	\$23,777,100
EXPENDITURES:	<u>23,560,795</u>	<u>23,488,454</u>	<u>23,777,100</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	82,138	404,967	-
BEGINNING NET POSITION	<u>24,732,268</u>	<u>24,814,406</u>	<u>25,219,373</u>
ENDING NET POSITION	<u>\$24,814,406</u>	<u>\$25,219,373</u>	<u>\$25,219,373</u>
% CHANGE IN FUND BALANCE		1.6%	0.0%

PARKING GARAGES **

REVENUES:	\$ 2,531,639	\$ 2,195,865	\$ 2,526,932
EXPENDITURES:	<u>1,521,758</u>	<u>1,760,887</u>	<u>1,783,054</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	1,009,881	434,978	743,878
BEGINNING NET POSITION	<u>2,920,597</u>	<u>3,930,478</u>	<u>4,365,456</u>
ENDING NET POSITION	<u>\$ 3,930,478</u>	<u>\$ 4,365,456</u>	<u>\$ 5,109,334</u>
% CHANGE IN FUND BALANCE		11.1%	17.0%

The change in net position is due to lingering effects of COVID-19. Direct revenues from parking meters and the two parking garages are 17.4% above 2020 but 21.6% below 2019 levels.

TOTAL ENTERPRISE BEGINNING NET POSITION	\$27,495,568	\$28,988,791	\$30,189,426
TOTAL REVENUES	28,029,788	28,149,133	28,200,182
TOTAL EXPENDITURES	<u>26,536,565</u>	<u>26,948,498</u>	<u>27,346,704</u>
TOTAL ENTERPRISE ENDING NET POSITION	<u>\$28,988,791</u>	<u>\$30,189,426</u>	<u>\$31,042,904</u>

** Funds with an adopted budget

**FLEET INTERNAL SERVICE FUND
OPERATING BUDGET
2020-2022**

INTERNAL SERVICE FUND:	<u>ACTUAL 2020</u>	<u>AMENDED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>FLEET INTERNAL SERVICE FUND **</u>			
REVENUES:	\$11,929,545	\$12,545,694	\$ 14,920,087
EXPENDITURES:	<u>11,819,717</u>	<u>13,408,694</u>	<u>14,920,087</u>
REVENUES OVER (UNDER) EXPENDITURES	109,828	(863,000)	-
BEGINNING NET POSITION	<u>5,622,698</u>	<u>5,732,526</u>	<u>4,869,526</u>
ENDING NET POSITION	<u><u>\$ 5,732,526</u></u>	<u><u>\$ 4,869,526</u></u>	<u><u>\$ 4,869,526</u></u>
% CHANGE IN FUND BALANCE #		-15.1%	0.0%

The decrease in net position in 2021 is due to a one-time transfer to the General Fund to up-fit Police vehicles.

** Funds with an adopted budget

**FIDUCIARY FUNDS
OPERATING BUDGET
2020-2022**

FIDUCIARY FUNDS:	ACTUAL 2020	PROJECTED 2021	ADOPTED BUDGET 2022
<u>POLICE PENSION & RELIEF FUND</u>			
ADDITIONS:	\$ (454,396)	\$ 386,789	\$ -
DEDUCTIONS:	-	-	-
NET INCREASE (DECREASE)	(454,396)	386,789	-
NET POSITION HELD IN TRUST, BEGINNING	1,196,503	742,107	1,128,896
NET POSITION HELD IN TRUST, ENDING	<u>742,107</u>	<u>\$ 1,128,896</u>	<u>\$ 1,128,896</u>
<u>FIRE PENSION & RELIEF FUND</u>			
ADDITIONS:	\$ (454,396)	\$ 386,789	\$ -
DEDUCTIONS:	-	-	-
NET INCREASE (DECREASE)	(454,396)	386,789	-
NET POSITION HELD IN TRUST, BEGINNING	1,207,730	753,334	1,140,123
NET POSITION HELD IN TRUST, ENDING	<u>753,334</u>	<u>\$ 1,140,123</u>	<u>\$ 1,140,123</u>
<u>NON-UNIFORM DEFINED BENEFIT FUND</u>			
ADDITIONS:	\$ 1,823,378	\$ 2,493,745	\$ -
DEDUCTIONS:	1,792,383	1,716,325	-
NET INCREASE (DECREASE)	30,995	777,420	-
NET POSITION HELD IN TRUST, BEGINNING	12,472,209	12,503,204	13,280,624
NET POSITION HELD IN TRUST, ENDING	<u>12,503,204</u>	<u>\$ 13,280,624</u>	<u>\$ 13,280,624</u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2020-2022**

FIDUCIARY FUNDS:	<u>ACTUAL 2020</u>	<u>PROJECTED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>NON-UNIFORM DEFINED CONTRIBUTION</u>			
ADDITIONS:	\$ 1,289,735	\$ 1,830,063	\$ -
DEDUCTIONS:	<u>3,470,422</u>	<u>2,660,123</u>	<u>-</u>
NET INCREASE (DECREASE)	(2,180,687)	(830,060)	-
NET POSITION HELD IN TRUST, BEGINNING	<u>15,773,186</u>	<u>13,592,499</u>	<u>12,762,439</u>
NET POSITION HELD IN TRUST, ENDING	<u><u>13,592,499</u></u>	<u><u>\$ 12,762,439</u></u>	<u><u>\$ 12,762,439</u></u>

The City implemented a new defined benefit plan for non-uniform employees in 2014. Participants were allowed to utilize funds from the defined contribution plan to purchase years of service in the new defined benefit plan.

2014 NON-UNIFORM DEFINED BENEFIT FUND

ADDITIONS:	\$ 12,966,711	\$ 15,312,389	\$ -
DEDUCTIONS:	<u>2,128,146</u>	<u>2,347,732</u>	<u>-</u>
NET INCREASE (DECREASE)	10,838,565	12,964,657	-
NET POSITION HELD IN TRUST, BEGINNING	<u>69,856,901</u>	<u>80,695,466</u>	<u>93,660,123</u>
NET POSITION HELD IN TRUST, ENDING	<u><u>80,695,466</u></u>	<u><u>\$ 93,660,123</u></u>	<u><u>\$ 93,660,123</u></u>

401 (A) PENSION FUND

ADDITIONS:	\$ 1,885,214	\$ 2,027,856	\$ -
DEDUCTIONS:	<u>362,920</u>	<u>2,615,318</u>	<u>-</u>
NET INCREASE (DECREASE)	1,522,294	(587,462)	-
NET POSITION HELD IN TRUST, BEGINNING	<u>8,047,446</u>	<u>9,569,740</u>	<u>8,982,278</u>
NET POSITION HELD IN TRUST, ENDING	<u><u>9,569,740</u></u>	<u><u>\$ 8,982,278</u></u>	<u><u>\$ 8,982,278</u></u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2020-2022**

FIDUCIARY FUNDS:	<u>ACTUAL 2020</u>	<u>PROJECTED 2021</u>	<u>ADOPTED BUDGET 2022</u>
<u>HEALTH MANAGEMENT TRUST FUND</u>			
ADDITIONS:	\$ 3,037,062	\$ 1,403,496	\$ -
DEDUCTIONS:	<u>984,222</u>	<u>86,561</u>	<u>-</u>
NET INCREASE (DECREASE)	2,052,840	1,316,935	-
NET POSITION HELD IN TRUST, BEGINNING	<u>6,354,377</u>	<u>8,407,217</u>	<u>9,724,152</u>
NET POSITION HELD IN TRUST, ENDING	<u><u>8,407,217</u></u>	<u><u>\$ 9,724,152</u></u>	<u><u>\$ 9,724,152</u></u>
<u>CUSTODIAL FUND (COURTS)</u>			
ADDITIONS:	\$ 2,159,253	\$ 2,581,252	\$ -
DEDUCTIONS:	<u>2,159,253</u>	<u>2,581,252</u>	<u>-</u>
NET INCREASE (DECREASE)	-	-	-
NET POSITION HELD IN TRUST, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION HELD IN TRUST, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL NET POSITION BEGINNING	\$ 114,908,352	\$ 126,263,567	\$ 140,678,635
TOTAL ADDITIONS	22,252,561	26,422,379	-
TOTAL DEDUCTIONS	<u>10,897,346</u>	<u>12,007,311</u>	<u>-</u>
TOTAL NET POSITION ENDING	<u><u>\$ 126,263,567</u></u>	<u><u>\$ 140,678,635</u></u>	<u><u>\$ 140,678,635</u></u>

2022 Five-Year Forecast

All fund designations and reserves are evaluated annually for long-term adequacy and use requirements in conjunction with developing the City's five-year financial plan. A 10% reserve requirement is utilized for planning purposes for all budgeted funds, except for the Solid Waste Fund, which has a 15% unrestricted net position reserve requirement. In addition, each annual operating budget will include a contingency appropriation in the General Fund sufficient to provide for unforeseen needs of an emergency nature for that year. The desired level of the contingency appropriation each year shall be based on the average of the three (3) prior years' experience levels but no less than 0.5% of General Fund revenue for the current fiscal year. The contingency appropriation in the 2022 General Fund budget is \$1,100,000 or approximately 0.5% of estimated revenue, excluding Transfers In.

Per the City's financial policy, the goal was to set aside \$10,000,000 or 10% of General Fund revenues, whichever is greater, into a restricted reserve fund on or before December 31, 2005. Contingency appropriations, which are not utilized during the fiscal year to meet unforeseen needs, may be added to the restricted reserve until the desired level is achieved. The City Board of Directors evaluates funds available following completion of each year's annual audit to determine whether an addition is appropriate. The City increased the restricted reserve by \$1,000,000 following the 2020 annual audit. In the December 21, 2021, budget amendment, the Board authorized an additional \$1,000,000 to be added to the restricted reserve from anticipated 2021 General Fund net change in fund balances. The portion of General Fund balance included in the restricted reserve is currently \$12,000,000. While the City has not increased the reserve to the desired level, the City has not drawn from the restricted reserve to balance the budget. The City is currently reviewing financial policies. A recommendation will be brought forward in 2022 to build a 17% unassigned fund balance in the General Fund, including the restricted reserve, representing approximately two months of annual operating revenues, excluding Transfers In.

Because demand for services outpaced revenue growth in the years leading up to 2012, the residents of Little Rock approved a one (1)-cent sales tax on September 13, 2011, to allow the City to fill critical positions that had remained vacant for many years and to provide the City the opportunity to move forward with much needed programs and capital projects. All services and projects funded by the tax support the City's goals and objectives, centered on public safety, economic development, basic City services, infrastructure, and quality of life.

The tax increase, which became effective January 1, 2012, includes a permanent 5/8-cent tax for general operations and a 3/8-cent ten (10)-year capital tax which sunset on December 31, 2021. The combined tax proceeds provided resources for constructing new Fire and Police facilities, a new emergency communications system, infrastructure improvements, and other capital projects. They provided additional Police Officers, more Code Enforcement Officers, economic development activities, and park and zoo operations. The capital projects supported by the 3/8-cent tax are highlighted in the Capital Improvements section of the Budget Document. The ongoing operating expenses associated with the capital projects are supported by the 5/8-cent portion of the sales tax,

reflected in the City's General Fund. Most of the capital projects have been completed, and the associated operating expenses have been phased into the annual budget. While the 3/8-cent tax ended December 31, 2021, designated capital projects will continue until all accumulated tax proceeds and related interest earnings have been expended. Consistent with the first "must do" goal of the Mayor and Board of Directors, the City completed the majority of the designated public safety projects funded by the 3/8-cent ten (10)-year capital tax by the end of 2017. In addition, emphasis is placed on completing infrastructure projects underway in each of the City's seven (7) Wards, utilizing citizen input through community meetings that determined projects in the final (3)-year cycle (2019 – 2021) of the tax allocation. The City acquired 615 West Markham Street in November 2017 to construct a new Police Headquarters. An architect and construction manager were hired in 2019, but construction was delayed due to the pandemic. Construction resumed in 2021 and is well underway with expected completion by the end of 2022. This is the last major public safety facility to be funded with the 3/8-cent tax. No additional staffing or operating expenditure increase is anticipated, as the current Police Headquarters building will be demolished. With the sunset of the 3/8-cent tax, the City no longer has a dedicated funding stream for capital improvements.

Debt service expenditures have been adjusted in the five-year forecast to include the timing of short-term note payments for various capital projects. In addition, Transfers Out has been adjusted to reflect the 0.5% of annual operating revenues contingency allocation for unanticipated revenue and expenditure fluctuations from the budget as noted above.

In 2021, the Mayor and Board of Directors proposed a ten-year one (1)-cent tax proposal to "*Rebuild the Rock*" to replace the expiring 3/8-cent capital tax. The measure was put before voters at a special election on September 14, 2021 and failed. In 2022, sensitive to the lingering impact of the pandemic on residents, the Board is shifting its focus to the possible renewal of a three (3)-mill ad valorem (property) tax levy to support a limited tax general obligation bond issue for designated capital improvements. Currently, the three (3)-mill levy supports bonds for street and drainage improvements issued in two (2) series in 2013 and 2018. The 2013 bonds were redeemed in 2021. Sufficient funds to fully redeem the 2018 series will be on hand prior to the end of 2022. Therefore, the three (3)-mill levy will not be renewed unless the issuance of new bonds is approved by voters during 2022. The Board is currently holding weekly policy discussions to determine the scope and categories of capital improvements to be included in the proposal. Capital projects under consideration include street and drainage improvements, purchase of fire apparatus, park and zoo improvements, construction of a district courts building and property room for the Little Rock Police Department, and expansion of the Little Rock Port. It is important to note that if successful, the bond proposal would not increase the current ad valorem tax rate.

The five-year forecast for 2022 – 2026 is not approved by the City Board of Directors, rather, it is a planning tool.

**CITY OF LITTLE ROCK
FIVE-YEAR FORECAST (2022-2026)**

	FY22 <u>Adopted</u>	FY23 <u>Projected</u>	FY24 <u>Projected</u>	FY25 <u>Projected</u>	FY26 <u>Projected</u>
<u>General Fund</u>					
Beginning Fund Balance	\$27,895,039	\$27,895,039	\$27,895,039	\$27,895,039	\$27,895,039
Plus: Est. Revenue (a)	222,166,164	225,498,656	230,459,626	235,529,738	242,006,806
Less: Est. Expenses					
Executive Administration	26,004,644	26,339,304	26,879,671	27,551,663	28,322,990
Board of Directors	344,674	351,567	358,598	367,563	376,752
Community Programs	310,453	316,662	322,995	331,070	339,347
City Attorney	1,874,118	1,911,600	1,949,832	1,998,578	2,048,542
District Court - First Division	1,409,001	1,437,181	1,465,925	1,502,573	1,540,137
District Court - Second Division	1,331,005	1,357,625	1,384,778	1,419,397	1,454,882
District Court - Third Division	578,142	589,705	601,499	616,536	631,949
Finance	4,432,349	4,520,996	4,611,416	4,726,701	4,844,869
Human Resources	2,274,393	2,319,881	2,366,279	2,425,436	2,486,072
Information Technology	6,493,171	6,623,034	6,755,495	6,924,382	7,097,492
Planning and Development	3,255,006	3,320,106	3,386,508	3,471,171	3,557,950
Housing & Neighborhood Programs	6,219,993	6,344,393	6,471,281	6,633,063	6,798,890
Public Works	1,125,998	1,148,518	1,171,488	1,200,775	1,230,794
Parks & Recreation	10,791,058	11,006,879	11,227,017	11,507,692	11,795,384
River Market	1,157,413	1,180,561	1,204,172	1,234,276	1,265,133
Golf	1,709,747	1,743,942	1,778,821	1,823,292	1,868,874
Jim Dailey Fitness & Aquatics	886,132	903,855	921,932	944,980	968,605
Zoo	7,019,161	7,409,544	7,557,735	7,746,678	7,940,345
Fire	55,408,510	56,516,680	57,929,597	59,667,485	61,457,510
Police (b), (c)	77,174,511	78,883,301	80,855,384	83,374,594	85,875,832
911 Emergency Communications (c)	4,758,621	4,853,793	4,950,869	5,074,641	5,226,880
Vacancy Reductions (d)	(6,691,700)	(6,800,000)	(6,936,000)	(7,075,000)	(7,217,000)
Debt Service - short-term notes (e)	3,530,252	2,422,524	2,422,524	1,215,031	1,215,031
Transfers Out (including contingency) (f)	10,769,512	10,797,005	10,821,810	10,847,161	10,879,546
	<u>222,166,164</u>	<u>225,498,656</u>	<u>230,459,626</u>	<u>235,529,738</u>	<u>242,006,806</u>
Net Increase (decrease) to Fund Balance	-	-	-	-	-
Ending Fund Balance (g)	<u>\$27,895,039</u>	<u>\$27,895,039</u>	<u>\$27,895,039</u>	<u>\$27,895,039</u>	<u>\$27,895,039</u>
Reserve Requirement (10% of Revenues)	<u>\$22,216,616</u>	<u>\$22,549,866</u>	<u>\$23,045,963</u>	<u>\$23,552,974</u>	<u>\$24,200,681</u>

(a) Assumes 2022 revenues stabilize from the impact of COVID-19, with gradual growth of 1.5% - 2.275%, excluding Transfers In.

(b) Includes COPS grant match for 7 officers hired in 2020 through 2023.

(c) The 911 Emergency Communications division of the Police Department was transferred to a new separate Department in 2022.

(d) The amount reflects approximately 4% of the cost of full staffing, representing savings associated with temporary unfilled positions due to turnover and retirements.

(e) Reflects annual changes in estimated short-term financing debt service requirements.

(f) Transfers Out includes a contingency allocation of 0.5% of revenues for unanticipated changes in revenues and expenses.

(g) Ending Fund Balance includes a restricted reserve of \$12,000,000.

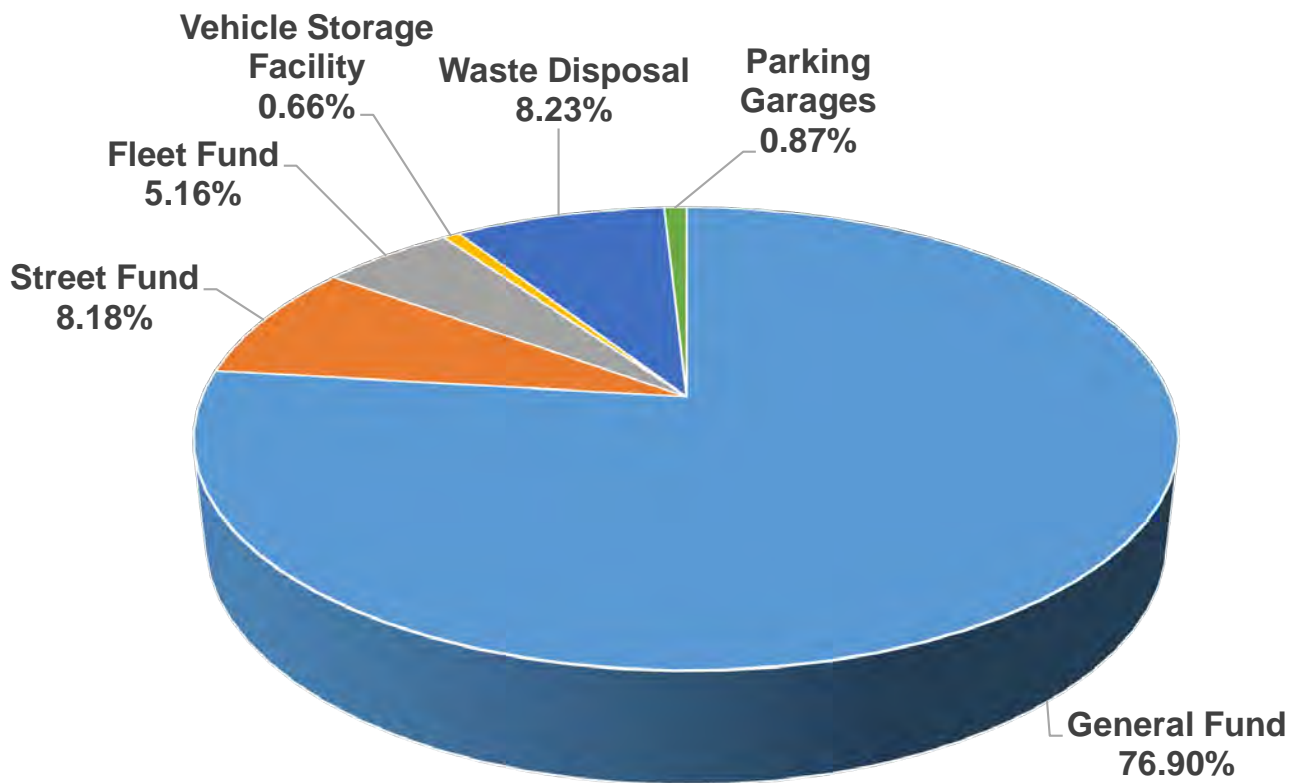
**CITY OF LITTLE ROCK
FIVE-YEAR FORECAST (2022-2026)**

	FY22 <u>Adopted</u>	FY23 <u>Projected</u>	FY24 <u>Projected</u>	FY25 <u>Projected</u>	FY26 <u>Projected</u>
<u>Street Fund</u>					
Beginning Fund Balance	\$19,445,324	\$19,964,146	\$20,493,344	\$21,033,127	\$21,583,705
Plus: Est. Revenue	23,627,260	24,099,805	24,581,801	25,073,437	25,574,906
Less: Est. Expenses	23,108,438	23,570,607	24,042,019	24,522,859	25,013,316
Ending Fund Balance	<u>\$19,964,146</u>	<u>\$20,493,344</u>	<u>\$21,033,127</u>	<u>\$21,583,705</u>	<u>\$22,145,295</u>
Reserve Requirement (10% of revenue)	<u>\$2,362,726</u>	<u>\$2,409,981</u>	<u>\$2,458,180</u>	<u>\$2,507,344</u>	<u>\$2,557,491</u>
<u>Fleet Fund</u>					
Beginning Net Position	\$4,869,526	\$4,869,526	\$4,869,526	\$4,869,526	\$4,869,526
Plus: Est. Revenue	14,920,087	15,218,489	15,522,859	15,833,316	16,149,982
Less: Est. Expenses	14,920,087	15,218,489	15,522,859	15,833,316	16,149,982
Ending Net Position	<u>\$4,869,526</u>	<u>\$4,869,526</u>	<u>\$4,869,526</u>	<u>\$4,869,526</u>	<u>\$4,869,526</u>
Reserve Requirement (10% of revenues)	<u>\$1,492,009</u>	<u>\$1,521,849</u>	<u>\$1,552,286</u>	<u>\$1,583,332</u>	<u>\$1,614,998</u>
<u>Vehicle Storage Facility</u>					
Beginning Net Position	\$604,597	\$714,197	\$816,508	\$911,243	\$998,105
Plus: Est. Revenue	1,896,150	1,924,592	1,953,461	1,982,763	2,012,504
Less: Est. Expenses	1,786,550	1,822,281	1,858,727	1,895,901	1,933,819
Ending Net Position	<u>\$714,197</u>	<u>\$816,508</u>	<u>\$911,243</u>	<u>\$998,105</u>	<u>\$1,076,790</u>
Reserve Requirement (10% of revenues)	<u>\$189,615</u>	<u>\$192,459</u>	<u>\$195,346</u>	<u>\$198,276</u>	<u>\$201,250</u>
<u>Waste Disposal Fund</u>					
Beginning Net Position	\$25,219,373	\$25,219,373	\$25,219,373	\$25,219,373	\$25,219,373
Plus: Est. Revenue (h)	23,777,100	24,252,642	24,737,695	25,232,449	25,737,098
Less: Est. Expenses	23,777,100	24,252,642	24,737,695	25,232,449	25,737,098
Ending Net Position	<u>\$25,219,373</u>	<u>\$25,219,373</u>	<u>\$25,219,373</u>	<u>\$25,219,373</u>	<u>\$25,219,373</u>
Reserve Requirement (15% of revenues)	<u>\$3,566,565</u>	<u>\$3,637,896</u>	<u>\$3,710,654</u>	<u>\$3,784,867</u>	<u>\$3,860,565</u>
(h) A rate study in 2019 resulted in a new rate structure beginning January 1, 2020 that is intended to cover the cost of services in the Waste Disposal fund and expansion of the landfill.					
<u>Parking Garages</u>					
Beginning Net Position	\$4,365,456	\$5,109,334	\$5,668,090	\$6,238,020	\$6,819,350
Plus: Est. Revenue	2,526,932	2,577,471	2,629,020	2,681,600	2,735,232
Less: Est. Expenses	1,783,054	2,018,715	2,059,089	2,100,271	2,142,277
Ending Net Position	<u>\$5,109,334</u>	<u>\$5,668,090</u>	<u>\$6,238,020</u>	<u>\$6,819,350</u>	<u>\$7,412,305</u>

Revenues



CITY OF LITTLE ROCK 2022 REVENUE PROFILE

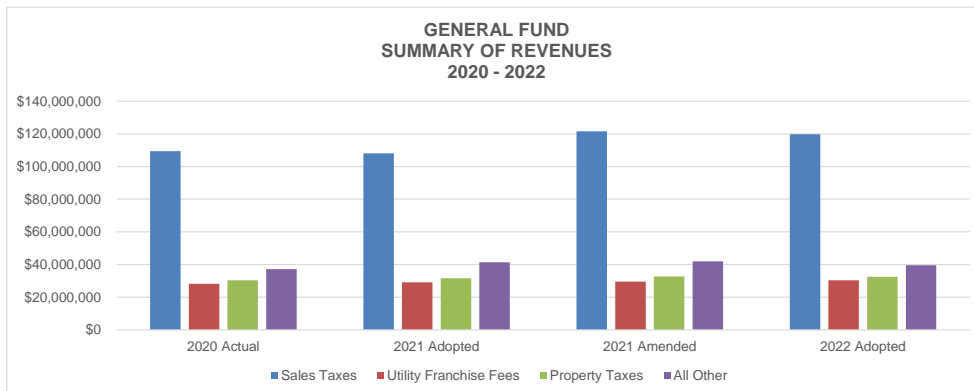


\$288,913,693

**CITY OF LITTLE ROCK
2022 OPERATING REVENUES**

REVENUES:	2020 ACTUAL	2021 ADOPTED	2021 AMENDED	2022 ADOPTED	21/22 DIFF	% CHANGE
Property Taxes *	\$30,296,225	\$31,603,699	\$32,738,203	\$32,456,475	(\$281,728)	-0.86%
Sales Tax	109,439,853	108,035,271	121,543,548	119,739,850	(1,803,698)	-1.48%
Business Licenses	6,930,321	6,845,000	7,175,000	7,200,000	25,000	0.35%
Mixed Drinks Licenses	1,934,387	2,500,000	2,831,000	2,830,000	(1,000)	-0.04%
Building, Related Permits	2,382,218	2,659,000	2,230,200	2,462,000	231,800	10.39%
Intergovernmental *	11,038,777	11,105,872	11,120,576	10,703,932	(416,644)	-3.75%
Park Revenue	114,369	486,350	295,400	338,050	42,650	14.44%
River Market	69,718	256,188	310,627	375,304	64,677	20.82%
Golf	960,326	999,900	1,246,700	1,314,100	67,400	5.41%
Jim Dailey Fitness and Aquatic Center	135,895	305,500	146,000	252,600	106,600	73.01%
Zoo	1,302,274	2,302,150	3,212,525	3,200,250	(12,275)	-0.38%
Airport Reimbursement	3,177,017	3,243,300	3,243,300	3,260,000	16,700	0.51%
Salary Reimbursement 911	1,000,000	1,750,000	1,750,000	1,750,000	-	0.00%
Fines and Fees	1,434,635	1,821,500	1,683,077	1,929,200	246,123	14.62%
Utility Franchises	28,209,350	29,138,856	29,596,856	30,365,217	768,361	2.60%
Police Pension	189,394	240,000	133,300	145,000	11,700	8.78%
Investment Income	253,486	250,000	170,000	130,000	(40,000)	-23.53%
All Other	2,043,106	1,704,983	1,510,212	1,614,425	104,213	6.90%
Transfers In	4,235,838	3,027,418	3,027,418	2,099,761	(927,657)	-30.64%
Carryover from Prior Year	-	1,825,982	1,825,982	-	(1,825,982)	N/A
Total General Fund	205,147,189	210,100,969	225,789,924	222,166,164	(3,623,760)	-1.60%
Other Budgeted Funds						
Street	21,682,181	21,279,119	23,726,369	23,627,260	(99,109)	-0.42%
Fleet Services	11,929,545	13,390,623	12,545,694	14,920,087	2,374,393	18.93%
Vehicle Storage Facility	1,855,216	1,759,847	2,059,847	1,896,150	(163,697)	-7.95%
Waste Disposal	23,642,933	23,671,871	23,893,421	23,777,100	(116,321)	-0.49%
Parking Garages	2,531,639	2,507,462	2,195,865	2,526,932	331,067	15.08%
Total Other Budgeted Funds	61,641,514	62,608,922	64,421,196	66,747,529	2,326,333	3.61%
Total All Budgeted Funds	\$266,788,703	\$272,709,891	\$290,211,120	\$288,913,693	(\$1,297,427)	-0.45%

* Includes Property Tax and Pension Turnback funds associated with the Police and Fire Pension.



**CITY OF LITTLE ROCK
2022 OPERATING REVENUE**

	2020 ACTUAL	2021 ADOPTED	2021 AMENDED	2022 ADOPTED
GENERAL FUND				
PROPERTY TAX				
Property Taxes	\$ 20,336,209	\$ 21,246,500	\$ 22,085,876	\$ 22,040,360
Pension Property Taxes	8,650,924	9,048,600	9,373,902	9,129,680
Homestead Taxes	1,127,510	1,125,800	1,100,000	1,110,000
Act 9 Industry Payment	181,582	182,799	178,425	176,435
Total Property Taxes	<u>30,296,225</u>	<u>31,603,699</u>	<u>32,738,203</u>	<u>32,456,475</u>
SALES TAX				
County Sales & Use Tax	46,177,072	45,501,358	51,727,299	50,776,250
City Sales Tax	60,467,089	59,473,913	66,687,596	65,903,600
State Tax Turnback	2,795,692	3,060,000	3,128,653	3,060,000
Total Sales Taxes	<u>109,439,853</u>	<u>108,035,271</u>	<u>121,543,548</u>	<u>119,739,850</u>
BUSINESS LICENSES				
General Business Licenses	6,930,321	6,845,000	7,175,000	7,200,000
Mixed Drinks Licenses	1,934,387	2,500,000	2,831,000	2,830,000
Total Business Licenses	<u>8,864,708</u>	<u>9,345,000</u>	<u>10,006,000</u>	<u>10,030,000</u>
PERMITS				
Building & Excavation Permits	1,346,827	1,600,000	1,221,600	1,400,000
Electrical Permits	386,457	350,000	339,200	357,000
Plumbing Permits	277,047	270,000	270,400	284,000
HVAC Permits	295,469	375,000	303,200	325,000
Wrecker Franchise	76,418	64,000	95,800	96,000
Total Permits	<u>2,382,218</u>	<u>2,659,000</u>	<u>2,230,200</u>	<u>2,462,000</u>
INTERGOVERNMENTAL				
Insurance Turnback	6,671,705	6,871,900	6,913,875	6,913,875
Police and Fire Pension Insurance Turnback	3,161,590	2,986,315	2,986,315	2,569,671
Police Supplement	153,000	153,000	148,800	148,800
Future Supplement (ACT 1373)	1,052,482	1,094,657	1,071,586	1,071,586
Total Intergovernmental	<u>11,038,777</u>	<u>11,105,872</u>	<u>11,120,576</u>	<u>10,703,932</u>
CHARGES FOR SERVICES				
POLICE SERVICES				
Police Report	210,606	270,000	213,000	220,000
False Alarm	224,728	190,000	80,000	80,000
Airport - Security Guards	1,750,782	1,795,000	1,795,000	1,775,400
Total Police Services	<u>2,186,116</u>	<u>2,255,000</u>	<u>2,088,000</u>	<u>2,075,400</u>
FIRE SERVICES				
Airport-Fire Protection	1,426,235	1,448,300	1,448,300	1,484,600
Total Fire Services	<u>1,426,235</u>	<u>1,448,300</u>	<u>1,448,300</u>	<u>1,484,600</u>
PARK REVENUE				
SWLR Community Complex	7,465	73,500	38,400	39,500
Dunbar Community Center	6,773	49,000	27,500	31,000
The Centre at University Park	6,809	46,000	-	10,000
Stephens Community Center	2,687	26,000	8,000	10,500
West Central Community Center	12,106	55,000	35,000	43,500
Athletics Fees	13,744	108,300	64,200	66,000
Pavilion Rental	13,040	46,000	67,600	65,500
Rental Revenue	6,038	12,400	(11,850)	11,400
Concessions-Food	1,597	13,500	9,900	350
Community Center & Miscellaneous Fees	756	1,050	1,050	1,050
Admissions Revenue	36,026	30,000	30,000	40,000
Miscellaneous Revenue	7,328	25,600	25,600	19,250
Total Park Revenue	<u>114,369</u>	<u>486,350</u>	<u>295,400</u>	<u>338,050</u>

**CITY OF LITTLE ROCK
2022 OPERATING REVENUE**

	2020 ACTUAL	2021 ADOPTED	2021 AMENDED	2022 ADOPTED
RIVER MARKET				
Admissions Revenue	6,175	55,000	139,087	168,000
Space Rental	63,543	201,188	171,540	207,304
Total River Market Revenue	<u>69,718</u>	<u>256,188</u>	<u>310,627</u>	<u>375,304</u>
GOLF				
Concessions Revenue	76,297	103,500	103,500	106,500
Green Fees	542,454	548,500	696,400	704,600
Equipment Rental	277,880	285,400	371,400	427,000
Merchandise Sales	63,663	62,500	75,400	76,000
Miscellaneous Revenue	32	-	-	-
Total Golf Revenue	<u>960,326</u>	<u>999,900</u>	<u>1,246,700</u>	<u>1,314,100</u>
JIM DAILEY FITNESS & AQUATIC CENTER				
Annual Membership	9,360	31,000	27,000	28,000
Monthly Membership	80,614	175,000	100,000	125,000
Daily Fees	17,620	44,000	16,000	44,000
Corporate Fees	26,107	55,500	3,000	55,500
Special Fees & Concessions	138	-	-	100
Instructional Fees and Special Events	2,050	-	-	-
Miscellaneous	6	-	-	-
Total Jim Dailey Fitness & Aquatic Center	<u>135,895</u>	<u>305,500</u>	<u>146,000</u>	<u>252,600</u>
ZOO				
Membership	355,144	400,000	500,000	500,000
Zoo Admissions	676,457	1,000,000	1,664,000	1,650,000
Concessions	46,969	300,000	276,325	300,000
Token Sales	60,246	150,000	214,350	220,000
Education	13,527	100,000	9,300	20,000
Special Events	39,454	150,000	107,300	150,000
Zoo Rentals	16,057	30,000	47,500	40,100
Merchandise Sales	86,012	150,000	371,600	300,000
Miscellaneous	8,408	22,150	22,150	20,150
Total Zoo Revenue	<u>1,302,274</u>	<u>2,302,150</u>	<u>3,212,525</u>	<u>3,200,250</u>
MISCELLANEOUS CHARGES FOR SERVICES				
Crossing Guards-LRSD Reimbursement	451,519	400,000	400,000	460,500
911 Services Reimbursement	1,000,000	1,750,000	1,750,000	1,750,000
P & D Meter Fees Contra	(2,964)	(3,500)	(3,500)	(2,000)
Housing Rental Revenue	22,750	35,000	35,000	16,000
Total Miscellaneous Services	<u>1,471,305</u>	<u>2,181,500</u>	<u>2,181,500</u>	<u>2,224,500</u>
Total Charges for Services	<u>7,666,238</u>	<u>10,234,888</u>	<u>10,929,052</u>	<u>11,264,804</u>
FINES				
General Fines	709,088	1,000,000	1,000,000	1,100,000
Probation Assessments	18,291	19,000	1,000	13,000
Fines - Parking	160,704	300,000	218,000	300,000
Fines - Other	2,094	1,600	1,600	1,900
Total Fines	<u>890,177</u>	<u>1,320,600</u>	<u>1,220,600</u>	<u>1,414,900</u>
FEES				
Uniform Filing Fees/Court Costs	124,472	150,000	166,000	145,000
Rezoning Fees	48,287	50,000	50,000	65,000
Act 9 Admin Fees	4,500	2,100	2,100	4,500
Copy Fees	90	1,600	1,600	100
Booking & Admin Fee - Pulaski County Jail	10,715	12,400	12,400	12,000
Warrant Service Police	7,226	25,000	25,000	23,000
Writ Garnishment Fees	1,640	2,300	2,300	2,300
Community Service Fees	1,613	2,500	2,500	1,600
Miscellaneous Service Fees	128,238	25,000	15,802	40,800
Mobile Home Registration Fees	37,625	40,000	8,775	40,000
Animal Services	180,052	190,000	176,000	180,000
Total Fees	<u>544,458</u>	<u>500,900</u>	<u>462,477</u>	<u>514,300</u>

**CITY OF LITTLE ROCK
2022 OPERATING REVENUE**

	2020 ACTUAL	2021 ADOPTED	2021 AMENDED	2022 ADOPTED
UTILITY FRANCHISE				
Entergy	13,307,771	13,896,000	13,759,000	14,900,000
S W Bell	390,250	350,000	350,000	390,000
Local Landline Franchise Fees	238,752	225,000	225,000	230,000
Long Dist. Franchise Fees	737,686	640,000	640,000	660,000
CenterPoint Energy	2,911,551	2,878,300	3,188,300	3,506,300
Central Ark Water	3,713,290	3,750,456	4,036,456	3,701,300
LR Waste Water	5,906,693	6,132,000	6,466,000	6,196,690
Fiber Optics	1,064,535	1,275,000	940,000	846,077
Cable TV	1,443,572	1,500,000	1,500,000	1,440,000
Franchise Fee Contra	(1,504,750)	(1,507,900)	(1,507,900)	(1,505,150)
Total Utility Franchises	28,209,350	29,138,856	29,596,856	30,365,217
POLICE PENSION				
Suspended Employee Contributions	-	-	-	-
Police 10% Parking	17,911	20,000	16,750	20,000
LRPD Retirement	93,772	120,000	66,700	70,000
Income-Police Clearing	41,324	50,000	30,750	35,000
Pension Miscellaneous	36,387	50,000	19,100	20,000
Total	189,394	240,000	133,300	145,000
INVESTMENT INCOME				
Interest Income	234,513	250,000	170,000	130,000
Change in Fair Market Value	18,973	-	-	-
Total Investment Income	253,486	250,000	170,000	130,000
RENTS AND ROYALTIES				
Tower Lease	331,248	326,983	326,983	340,446
Ground Leases	11,730	10,880	10,880	1,224
Amusement Park Leases	-	1,375	1,375	-
Total Rents and Royalties	342,978	339,238	339,238	341,670
MISCELLANEOUS INCOME				
Contributions/Donations	321,794	249,245	302,574	373,255
Insurance and Other Reimbursement	110,189	-	65,500	-
Miscellaneous Revenue	361,506	225,000	78,400	125,000
Total Miscellaneous Revenue	793,489	474,245	446,474	498,255
Transfers In	4,235,838	3,027,418	3,027,418	2,099,761
Carryover from Prior Year	-	1,825,982	1,825,982	-
TOTAL GENERAL FUND REVENUE	205,147,189	210,100,969	225,789,924	222,166,164
STREET FUND				
ST Homestead Tax	326,921	331,200	319,900	339,100
1/2 County Road Tax	5,897,470	6,037,200	6,404,900	6,422,100
ACT 9 Revenue	37,613	37,603	37,603	36,960
State Gas Tax Turnback	14,614,126	14,032,400	16,050,000	16,368,600
Street Repair Reimbursement	28,009	16,700	16,700	34,500
Loading Zone Permits	21,860	21,860	21,860	19,000
Insurance and Other Reimbursement	38,619	27,000	27,000	38,000
Miscellaneous	19,820	5,000	212,500	10,000
Interest and Change in Fair Market Value	230,043	220,000	85,750	75,000
Transfer In	467,700	550,156	467,700	284,000
Carryover from Prior Year	-	-	82,456	-
TOTAL STREET FUND	21,682,181	21,279,119	23,726,369	23,627,260

**CITY OF LITTLE ROCK
2022 OPERATING REVENUE**

	2020 ACTUAL	2021 ADOPTED	2021 AMENDED	2022 ADOPTED
FLEET INTERNAL SERVICE FUND				
Fleet Labor	3,868,973	3,678,365	3,128,365	4,105,997
Fleet Management	1,056,247	1,497,558	1,497,558	1,548,660
Fuel Fees	1,399,850	1,983,120	1,983,120	2,569,680
Compressed Natural Gas	21,739	-	-	-
Miscellaneous	221,099	315,000	315,000	250,000
Motor Pool	2,921	13,000	13,000	5,000
Fleet Parts	2,478,888	2,800,250	2,650,250	3,201,600
Insurance	873,581	954,078	954,078	900,000
Insurance Repairs	478,772	305,000	305,000	460,000
Fleet Sublets	1,448,414	1,824,252	1,679,323	1,872,000
Interest and Change in Fair Market Value	22,463	20,000	20,000	7,150
Contribution/Donations	211,702	-	-	-
Gain/(Loss) on Sale of Assets	(155,104)	-	-	-
TOTAL FLEET INTERNAL SERVICE FUND	11,929,545	13,390,623	12,545,694	14,920,087
VEHICLE STORAGE FACILITY				
	-			
Licenses and Permits	12,470	13,080	13,080	10,850
Storage Fees	430,692	450,000	450,000	450,000
Wrecker Fees	442,131	430,000	430,000	440,000
Vehicle Auction Sale	821,442	710,500	1,010,500	861,000
Impound Administration	113,543	115,000	115,000	115,000
Vehicle Storage Miscellaneous	6,837	7,500	7,500	5,000
Interest and Change in Fair Market Value	1,921	1,700	1,700	1,200
Contributions/Donations	26,180	26,180	26,180	13,100
Carryover from Prior Year	-	5,887	5,887	-
TOTAL VEHICLE STORAGE FACILITY	1,855,216	1,759,847	2,059,847	1,896,150
WASTE DISPOSAL ENTERPRISE FUND				
Sanitation Fees	21,639,639	21,840,000	21,806,000	21,900,000
Landfill Fees	948,884	1,546,000	1,588,000	1,629,100
Yard Waste	82,968	80,000	76,400	80,000
Compost Sale	40,545	40,000	25,500	30,000
Recycling Revenue	1,244	-	-	-
Interest and Change in Fair Market Value	108,445	100,000	29,150	30,000
Miscellaneous Revenue	692,331	7,775	310,275	100,000
Gain/(Loss) on Sale of Assets	(245,455)	-	-	-
Reimbursements (Recycling/Insurance)	374,332	2,500	2,500	8,000
Carryover from Prior Year	-	55,596	55,596	-
TOTAL WASTE DISPOSAL ENTERPRISE FUND	23,642,933	23,671,871	23,893,421	23,777,100
PARKING GARAGES				
Business License - Auto/Truck	330,399	330,000	253,163	253,000
Street Repair Reimbursement	762,906	400,000	316,650	400,000
Parking Meters	180,599	298,200	253,475	299,000
Surface Lot Parking	111,217	102,662	102,662	114,233
Parking Deck Monthly	864,089	919,000	928,000	956,599
Parking Deck Daily	258,085	430,000	313,650	490,000
Parking Peabody	-	5,000	18,000	5,000
Interest and Change in Fair Market Value	24,345	22,100	9,765	9,100
Miscellaneous Income	-	500	500	-
TOTAL PARKING GARAGES	2,531,639	2,507,462	2,195,865	2,526,932
GRAND TOTAL ALL FUNDS	\$ 266,788,703	\$ 272,709,891	\$ 290,211,120	\$ 288,913,693

REVENUE TRENDS

OVERALL

This section provides a detailed description and analysis of major revenue categories. The revenue forecasts consider several local and regional economic factors and trends. The City of Little Rock experienced significant growth in revenues, particularly in sales and use taxes, led by robust retail sales. Other than ongoing anomalies resulting from the pandemic, most revenue trends were positive or remained stable in 2021. The General Fund, Street Fund, Vehicle Storage Fund, Waste Disposal Fund, and Parking Garage Fund operating revenues increased approximately \$29.7 million in 2021, compared to 2020 actual results.

The 2022 Adopted Budget reflects revenues of \$288.9 million, a decrease of \$1.3 million from the 2021 Amended Budget of \$290.2 million. While lower than 2021 actuals, the 2022 Adopted Budget is 8.3% higher than 2020 actuals and 4.1% higher than pre-pandemic 2019 actuals.

Many of the restrictions placed on businesses at the start of COVID-19 in mid-March 2020 were slowly lifted by the State of Arkansas. Restaurants, bars, gyms, and other temporarily closed businesses began to reopen and recover. Retail sales, specifically online retail, increased over 24% in 2021. The sales tax growth is primarily attributed to large construction projects such as the I-30 bridge construction and Costco, increased internet sales, and the frigid weather experienced during the first quarter of 2021. In addition, the third round of Economic Impact Payments was authorized by the American Rescue Plan Act of 2021, and eligible residents received the payments beginning in late March 2021. The payments ranged from \$1,400 for an eligible individual to \$2,800 for married couples, with an additional \$1,400 for qualifying dependents. An eligible family of five (5) could receive \$7,000. In all, three (3) federal stimulus checks were issued to eligible families in addition to pandemic-related unemployment assistance programs, which provided enhanced spending capacity for the economic recovery.

Unlike many similarly sized regional cities, Little Rock posted growth in the 2020 Census, totaling 202,591 residents, an increase of 4.7% or 9,067 new residents in the past ten (10) years. An increase in residents contribute new customers and new businesses, which results in increased tax revenues. Mayor Frank Scott, Jr. announced that more than 5,000 new jobs had been created in Little Rock since 2019. Among these, Trex Company, the world's No. 1 brand of wood-alternative decking and high-performance, eco-friendly outdoor living products, announced plans to develop a new production site at the Port of Little Rock, which will bring more than 500 new jobs. The University of Arkansas for Medical Sciences (UAMS) broke ground in April 2021 to construct an \$85 million surgical annex scheduled to be completed by spring 2023. In August 2021, Amazon opened a new fulfillment center at the Port of Little Rock, totaling 3.7 million square feet, and plans to hire over 1,000 workers. The mayor has prioritized bringing back economic activity to underserved areas south of I-630 and east of I-30. Part of the plan included the

waiver of close to \$800,000 in building permits, water, and water reclamation fees to incentivize revitalization in these specific areas.

Detailed information on the City’s key revenue sources follows.

GENERAL FUND REVENUES

The City’s General Fund revenues are primarily comprised of sales and use taxes, property or ad valorem taxes, utility franchise fees, charges for services, licenses and permits, and fines and fees. Each of these revenue sources is discussed in detail below. The 2022 Adopted Budget for General Fund revenues is \$222,166,164, which is 5.74% higher than the 2021 Adopted Budget but 1.60% below the final 2021 Amended Budget.

	REVENUES IN MILLIONS	% CHANGE
2018 Actual Revenues	\$209.2	2.21%
2019 Actual Revenues	\$218.1	4.23%
2020 Actual Revenues	\$205.1	-5.92%
2021 Amended Budget	\$225.8	10.06%
2022 Adopted Budget	\$222.2	-1.60%

PROPERTY TAXES

Property taxes are the second-largest source of revenue for the General Fund and represent approximately \$32.5 million or 14.6% of the 2022 General Fund budget. The property tax is *ad valorem*, which means that the tax paid on a property is proportional to the property’s value. Assessments of real estate and personal property are levied in the current year and collectible in the following year. The Arkansas State Assessment Coordination Department establishes either a three (3)-year or a five (5)-year cycle for real estate reappraisal. Personal property is appraised annually by May 31. In general, all real and personal property situated in the City is subjected to ad valorem taxation with some exceptions, such as school property and libraries. Residents, utilities, and businesses in Little Rock are assessed and levied property taxes as follows:

- The assessed value is an amount equal to 20% of market value, and the levied millage is applied against the assessed value to determine the tax owed. With the passage of Amendment 79, the appraised value of residential property is limited to a maximum increase of 5% annually, regardless of the increase in market value of the property. A non-residential or investment property’s appraised value is limited to an annual increase of 10%.
- Any annual increase in the value of utility and carrier real property is limited to 10% of the assessed value for the previous year.

- Tax levies, expressed in terms of millage, are approved by local governments, and certified to the County Tax Collector, who bills and collects the tax. One mill equals \$1 in tax per \$1,000 in assessed value.
- The total millage rate for a Little Rock resident residing in the Little Rock School District is 70.50 mills.
- Taxes are remitted to the City monthly by the Pulaski County Treasurer as payments are received throughout the year.

The City of Little Rock tax levies assessed in 2021 for collection in 2022 increased from 15.10 mills to 15.60 mills. With voter approval in 2021, the Central Arkansas Library increased its operating mills from 5.10 to 5.60.

	<u>2020 Payable 2021</u>	<u>2021 Payable 2022</u>
General Operation	5.00	5.00
Bond Retirement	3.00	3.00
Library System	5.10	5.60
Police & Firemen’s Pension	<u>2.00</u>	<u>2.00</u>
Property Tax Millage	<u>15.10</u>	<u>15.60</u>

The General Assembly exercised its homestead exemption authority with Act 1598 of 2001 (Amendment 79). A homestead is a property that is an owner’s principal place of residence. Effective with the assessment year 2000, the amount of real property taxes assessed on each property owner’s homestead was reduced by \$300. In 2007, the homestead credit amount was adjusted to \$350, and beginning with January 1, 2020, the homestead tax credit was adjusted to the current rate of \$375 for qualifying properties. Following the passage of Amendment 79, the Arkansas General Assembly increased the state sales and use tax from 4.625% to 5.125%. The proceeds of this one-half of one percent (0.5%) increase are paid into the State’s Property Tax Relief Trust Fund ("PTRTF"). Act 1544 of 2001, implementing the homestead exemption, also provided annual distributions to each county treasurer from the PTRTF in accordance with the county’s proportionate share of the total state-wide property tax reduction for that calendar year resulting from the homestead exemption. County treasurers, in turn, are required to distribute these payments to the taxing entities in the county in proportion to each taxing entity’s millage rate.

Depending on the real property value growth, an Arkansas county is either on a three (3)-year or five (5)-year cycle for a complete reappraisal of real property. Little Rock is in Pulaski County, which will be reappraised in 2022, payable in 2023. Pulaski County is on a five (5)-year property tax assessment cycle because real estate valuations increased less than 15 percent from the last appraisal. If a county’s valuation grows more than 25 percent in a five (5)-year cycle, it goes back to a three (3)-year reappraisal cycle. In early February 2022, the Pulaski County Assessor’s Office provided the City with the original charge for 2021, which will be reflected in the property tax collections made in 2022. The original charge reflects a 2.87% increase in property taxes based on the most recent appraisal, compared

to an increase of 2.12% a year ago. Real estate valuations increased 2.13%, both personal property and utility property valuations increased above historical averages at 5.31% and 4.86%, respectively, from one year ago. In 2021, the Arkansas Coordination Department recognized that vehicle values were underreported and sought a new provider for used car values. In addition, during the pandemic crisis, the value of used vehicles increased as demand increased. People sought to rid themselves of more expensive newer cars, driving the price of used cars higher. The annual valuation increase caps noted above slow the speed of growth but mitigate sudden declines experienced by other parts of the country during an economic downturn. In addition, assessments are frozen for persons owning property who are 65 years of age or older, and certain disabled veterans are exempt from property taxes. There are no limits or caps placed on declines in annual assessed valuations. The Pulaski County Treasurer's Office is experiencing a collection rate of approximately 96%, including collecting delinquent taxes from previous years. The 5.0 mill levy for general operations is the maximum rate allowable under state law.

The 2022 budget for property taxes includes the revenue associated with separate tax levies dedicated to funding the closed Police and Fire Pension and Relief Funds. The levies of 1.0 mill for each of the closed pension funds are passed through the General Fund and contributed directly to the Police and Fire Pension and Relief Funds administered by the Arkansas Local Police and Fire Retirement System (LOPFI). The combined dedicated pension property tax millage is expected to generate approximately \$9.1 million in revenues.

Other revenues generated by property tax levies that were approved by voters and are not available for General Fund expenditures include 3.0 mills restricted for debt service on the City's Limited Tax General Obligation Capital Improvement Bonds (CIP Bonds), Series 2013 and 2018, and a total of 5.6 mills for Libraries, including 1.8 mills for debt service on bonds issued for Library Improvements and 3.8 mills for the operation of the Central Arkansas Library System. By a wide margin, on November 9, 2021, Little Rock voters approved raising the millage rate that supports the library system's operations and maintenance from 3.3 to 3.8 mills. On April 1, 2021, the CIP Bonds, Series 2013 were redeemed in full. Before the end of 2022, sufficient funds will be available to fully redeem the CIP Bonds, Series 2018. Therefore, the 3.0 mill levy will not be renewed for collection beyond 2022 unless voters approve the issuance of new limited tax capital improvement bonds at an election held during the year. The City Board of Directors is currently discussing plans to bring a new capital improvement bond issue to voters.

The City's Street Fund receives approximately one-half of the collections from a 2.9 mill road tax levied by the County, restricted to street repair and maintenance. The 2022 budget anticipates \$6.76 million in property tax collections from this tax.

In addition to the City millage of 15.6 and the County road millage of 2.9, a Little Rock property owner's tax assessment includes 5.60 mills levied by the County and 46.4 mills levied for the Little Rock School District. The total millage for a Little Rock property owner is 70.50 mills for 2021 property taxes payable in 2022.

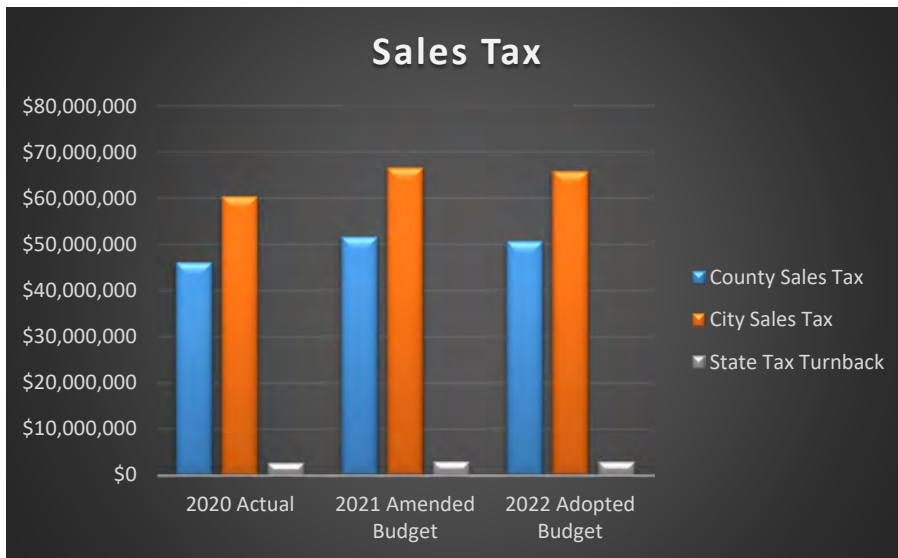
Act 9 payments associated with the issuance of Industrial Development Bonds, otherwise referred to as payments in lieu of taxes (PILOT) agreements, are classified as additional property tax revenues in the City's various funds, in proportion to the millage that would have been collected had the Act 9 PILOT agreements not been in place. Dassault Falcon Jet, Dillard's, Jacuzzi, Novus, Ringwood Containers, Sage V Foods, HMS Manufacturing, Windstream, and ATA, Martial Arts Services are companies that are scheduled to make Act 9 PILOT payments in 2022.

SALES AND USE TAX

The largest revenue source in the City's General Fund is sales and use taxes which contribute approximately 53.9% or \$119.7 million to the 2022 Adopted Budget. Sales and use taxes apply to the retail sale or use of tangible personal property. This revenue category includes an allocation of the County's 1% sales tax based on population, the City's local operating tax of 1.125%, and an allocation from State Tax Turnback funds. Further discussion on each of these components appears below. In total, the 2022 Adopted Budget for sales and use taxes is approximately 1.5% below the final 2021 Amended Budget. The 2021 Budget was amended upward on October 5th and December 21st based on unprecedented growth in sales taxes. Due to the potential of local tax rebates, the amendments did not include \$1.4 million in sales tax revenues associated with the NAICS category *Iron and Steel Mills and Ferroalloy Manufacturing*. The 2022 Adopted Budget for sales and use taxes is 5.1% below the 2021 actual revenue collections.

The 2022 Adopted Budget was based on 2021 actual revenues through July, collected through September, and a projected decline of roughly 1% in sales tax growth over the next five months related to reduced building materials and supply sales taxes which were unusually high in the first half of 2021 due to large construction projects. Retail sales are expected to soften in 2023 and 2024 after high consumption rates in 2020 and 2021 from federal stimulus payments and the acceleration of economic recovery. Continued viral outbreaks with new COVID-19 variants could dampen the expected growth of sales tax revenue. In 2021, sales tax revenues were at a historical high, totaling \$126,233,418. Final actual 2021 sales and use tax growth exceeded the 2021 Amended Budget by \$4,689,870 or 3.86%. 2021 was the second full year of collection of sales and use taxes on internet sales due to Act 822 enacted during the 2019 regular session of the Arkansas General Assembly. Act 822 – *To Reform the Tax Laws Concerning the Levy and Collection of Sales and Use Tax, the Apportionment and Allocation of Income for Tax Purposes, Corporate Income Tax Rates, and Net Operating Losses; and to Declare an Emergency* became effective in July 2019. The provisions of Act 822 relating to the collection of sales and use tax are consistent with *South Dakota v. Wayfair, Inc.* and apply to those companies that meet at least one of two conditions: 1) the law is limited to those that have gross revenue from any sales of products and services delivered into Arkansas that exceeds \$100,000 per year, and 2) the law applies to retailers that have sold goods and services for delivery into Arkansas in at least 200 separate transactions per year.

The City’s share of county sales tax growth and growth in the City’s local sales tax revenues were 15.69% and 15.09%, respectively in comparison to 2020 actual revenues. The impact of COVID-19 closures and restrictions in 2020 and the federal stimulus checks that most residents received during the first quarter of 2021 were major contributing factors to the significant sales tax growth experienced in 2021. 2022 sales and use tax revenues are projected to stabilize now that base year revenues have adjusted for collection on internet sales and decrease slightly from 2021 revenues due to the impact of unusual construction projects and Federal stimulus that boosted 2021 revenues.



There is a two-month delay from the time the actual sales tax revenues are collected by businesses and when the City receives them. Businesses remit sales taxes to the State, which disburses the proportionate share of the County tax and the local tax amount to the City, less a 3% administrative charge. Arkansas state law requires taxpayer confidentiality which prohibits releasing information regarding taxes generated from a specific company. Every company is classified by an industry code or NAICS code. There must be a minimum of three (3) companies included in an industry code for reporting purposes. If that threshold is not achieved, results are grouped in an all-inclusive, “other” category. The top ten industries reported by the State generate approximately 44.1% of the total local sales and use tax revenue. The Arkansas Department of Finance and Administration (DFA) issues a statistical report of activity for the specific city or county by NAICS code each month. The report includes components that comprise negative adjustments, such as refunds, rebates, audits, and corrections. Arkansas state law allows the exemption of certain purchases from any sales or use tax as well as local sales and use tax rebates. The rebates of local sales tax on business, governmental, and non-profit purchases of more than \$2,500 on a single invoice stifle local tax growth compared to that of the State. In addition, the local tax

rebates may be claimed for a period of up to twelve (12) months following the date of sale, making forecasting revenue trends even more difficult. Arkansas's state and local sales tax laws were implemented on January 1, 2008, for purposes of compliance with the Streamlined Sales Tax Agreement. Including Arkansas, the sales tax laws of twenty-four (24) states have been amended to conform to the agreement.

COUNTY SALES TAX

As noted above, the City receives a pro-rata share of a one (1)-cent countywide sales and use tax. Distribution is based on the Little Rock population as a percentage of Pulaski County's total population. According to the 2020 Census, Little Rock experienced a 4.7% population growth from the 2010 Census. The City comprises approximately 50.76% of the County population and therefore receives this percentage of the County sales and use tax. The county tax collected in 2021 was \$53.4 million or 15.69% above 2020 results. The 2022 projected revenue from the City's share of the County sales tax is approximately \$50.8 million, representing a 4.95% decrease from the unprecedented 2021 actual results.

Use taxes, paid mostly by businesses, resemble sales taxes. They apply to goods purchased from out-of-state merchants such as internet or catalog vendors. Use taxes included in the County sales tax projection are approximately \$10.1 million, or 18.84% of the annual total.

LOCAL SALES TAX

Before 2012, the City of Little Rock levied one of the lowest sales tax rates in the State of Arkansas at 0.5%. In September 2011, voters approved an overall one (1)-cent sales tax increase, with 5/8-cent dedicated for ongoing operating expenses and 3/8-cent dedicated to capital projects over a ten (10) year period. The tax became effective on January 1, 2012. The 3/8-cent portion of the tax expired on December 31, 2021. The combined operating sales tax of 1.125% generated approximately \$69.6 million for the year ended December 31, 2021, 15.1% higher than the previous year. Use taxes comprised \$13.87 million or approximately 20% of the 2021 City sales tax total.

The projected 2022 General Fund revenue from the local tax is approximately \$65.9 million, representing a decrease of roughly 5.3% from 2021 year-end results. Reported revenues are net of local tax rebates and audits performed by DFA. The local sales tax rebate to businesses, governmental entities, and non-profits on purchases of more than \$2,500 was \$6,750,274 in 2021, representing a 2.53% or \$166,340 increase from the previous year. The growth in the rebate is the lowest it's been in the past five (5) years. The largest rebates were returned to electric power companies, NAICS with less than three businesses, and General Merchandise Stores. In addition, audits reduced net sales tax collections by \$155,737 in 2021 compared to a reduction of \$281,410 in 2020. With the tremendous growth experienced in the NAICS category of *Iron and Steel Mills and Ferroalloy Manufacturing*, the City anticipates the potential for large rebates associated with 2021 revenues over the first five (5) months of 2022.

Industries that were affected negatively from the initial impact of COVID-19 in 2020, such as full-service restaurants, traveler accommodations, and automotive equipment rental and leasing rebounded nicely in 2021. NAICS with less than three businesses, the rental of industrial machinery and equipment, and wireless communication carriers saw the sharpest declines in 2021. Still, most industrial categories were up significantly in 2021, primarily from stimulus funds received from the federal government. For 2021, the industries generating the largest dollar increases in sales and use tax revenues were electronic shopping and mail-order houses (up 24%), food services and drinking places, and clothing stores. According to the NAICS report, the largest Little Rock sales taxpayers in 2021 were general merchandise stores, grocery stores, electronic shopping and mail-order houses, full-service restaurants, and building materials.

STATE TAX TURNBACK

Through the Office of Budget, the State General Assembly appropriates and then distributes an amount for turnback to municipalities each July 1st, based on population. The long-term per capita trend for turnback has been downward. In March 2020, the Governor cut the state turnback funds in anticipation of reduced sales due to the pandemic outbreak, and only 85% of the appropriation was reimbursed to the City. However, state general fund revenues exceeded the forecast, and the state began reimbursing the withheld amount starting in June 2021. The additional turnback for 2021 was approximately \$200,000 for a yearly total of \$3.22 million. For 2022, the General Fund turnback has been reduced to \$15.00 per capita, down 3.2% from \$15.50 in 2021. State turnback funds are expected to contribute approximately \$3 million to General Fund revenues in 2022. In addition, the Arkansas State Legislature appropriates monies to be disbursed to county and local governments from the surplus of the Property Tax Relief Fund. The appropriation is determined each legislative session and can increase or decrease dependent upon availability. Prior to 2014, Little Rock received an annual appropriation of approximately \$411,000. A reduced surplus in the fund resulted in a reduced appropriation to Little Rock of \$202,074.

State Turnback

State Turnback Year-to-Date 2021 with 2020 Comparison (shaded in gray)

Month	STREET		SEVERANCE		GENERAL	
	2021	2020	2021	2020	2021	2020
January	\$ 12,587,622	\$ 12,833,880	\$ 134,648	\$ 156,200	\$ 3,688,464 *	\$ 4,054,971 *
February	12,488,753	11,984,925	308,184	223,221	1,688,282	2,055,050
March	10,760,837	10,883,991	207,710	191,151	1,685,425	2,055,397
April	11,627,333	11,509,343	307,147	120,648	1,684,914	1,747,447
May	14,343,742	11,233,896	489,324	63,817	1,687,138	1,747,095
June	12,799,320	10,595,348	390,405	57,224	3,154,868	1,747,447
July	13,841,564	11,520,393	309,031	41,736	8,160,945 ***	5,284,317 **
August	13,245,024	12,263,538	285,053	-	1,617,879	2,919,346
September	12,929,806	12,097,148	389,182	26,457	1,932,349	1,376,535
October	13,228,061	12,057,207	592,445	39,675	1,933,130	1,688,464
November	12,644,574	11,984,781	571,049	113,061	1,932,764	1,688,282
December	12,272,529	11,312,336	749,778	199,121	1,933,130	1,688,464
Total	\$ 152,769,165	\$ 140,276,784	\$ 4,733,956	\$ 1,232,310	\$ 31,099,286	\$ 28,052,815

* Includes \$2 million appropriation from the Property Tax Relief Fund

** Includes \$3,513,475.64 supplemental for July 2020

*** Includes \$3,513,480.88 supplemental for July 2021

Source: City and Town Magazine published by the Arkansas Municipal League (January 2022 Vol. 78, No. 01)

Local Option Sales and Use Tax in Arkansas

Sales and Use Tax Year-to-Date 2021 with 2020 Comparison (shaded gray)

Month	Municipal Tax		County Tax		Total Tax		Interest	
	2021	2020	2021	2020	2021	2020	2021	2020
January	\$ 68,199,990	\$ 62,951,910	\$ 59,726,912	\$ 54,023,046	\$ 127,926,902	\$ 116,974,957	\$ 14,602	\$ 137,620
February	79,611,239	73,128,305	68,300,663	61,276,755	147,911,902	134,405,060	20,412	151,340
March	66,877,931	57,761,974	57,918,592	49,863,364	124,796,523	107,625,338	13,492	140,860
April	60,600,707	58,720,966	53,282,134	50,676,002	113,882,841	109,396,969	16,537	173,069
May	83,488,059	64,061,809	73,792,913	55,167,274	157,280,972	118,762,027	10,492	51,758
June	78,858,097	61,816,632	67,860,902	54,700,218	146,718,999	120,220,830	9,681	37,445
July	76,784,978	66,569,122	65,778,959	58,404,198	142,563,936	127,921,569	12,566	27,240
August	78,501,622	69,810,263	67,970,242	61,352,447	146,471,864	132,096,586	9,395	22,963
September	77,398,158	69,731,104	65,883,715	62,286,322	143,281,872	132,017,426	13,951	14,982
October	77,705,438	67,795,513	66,726,221	60,898,642	144,431,660	128,694,156	11,344	13,552
November	76,869,137	70,085,468	65,831,542	62,498,473	142,700,679	132,583,941	8,299	12,579
December	76,860,225	67,813,178	65,183,723	60,080,515	142,043,948	127,893,693	9,939	14,370
Total	\$ 901,755,581	\$ 790,246,244	\$ 778,256,518	\$ 691,227,256	\$ 1,680,012,098	\$ 1,488,592,552	\$ 150,710	\$ 797,778
Averages	\$ 75,146,298	\$ 65,853,854	\$ 64,854,710	\$ 57,602,271	\$ 140,001,008	\$ 124,049,379	\$ 12,559	\$ 66,481

Municipal Sales and Use Tax has an effect on local sales tax revenues and is one of the factors that affect local sales tax based on where the purchaser takes receipt or delivery of the product or service. Averages are based on 12 months.

Source: Rachel Garrett, Office of State Treasurer

UTILITY FRANCHISE FEES

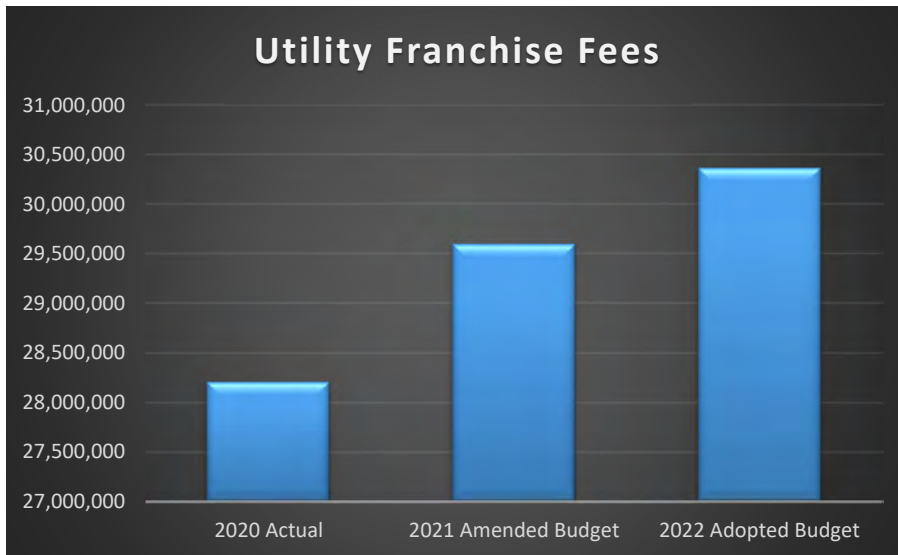
Utility franchise fees comprise approximately 13.7% and \$30,365,217 of the 2022 General Fund budget. Utility franchise fees are charged to public utilities for the privilege of using the City's streets and rights-of-way. The public utilities paying franchise fees are listed below with the annual rate, which is typically based on the gross revenues of the utility:

Entergy	5.20% of gross revenue collection for the current calendar year or \$8.8 million, whichever is greater
Summit Utilities	5.20% of gross revenue for the current calendar year or \$2.1 million, whichever is greater
AT&T (Local Land Lines)	7.32% of local exchange access line charges for the previous calendar year
All Other Local Land Lines	7.32% of local exchange access line charges for the previous calendar year
Comcast Cable	5.00% of gross revenues
Central Arkansas Water	10.00% of gross revenues from water sales to customers within the City plus 0.1545 times 20% of the book value of the Water Works system inside the City limits
Little Rock Water Reclamation Authority	10.00% of gross revenues
Fiber Optics	5.00% of gross revenues
Long Distance Franchise	\$0.004 per minute of toll calls

There were no rate changes announced by utilities for the 2022 Adopted Budget. Overall, 2022 utility franchise fees are projected to be 1.6% higher than 2021 actual revenues and 2.6% higher than the final amended 2021 budget. Franchise fee revenues in 2021 were approximately 5.9% above 2020 levels and 2.55% above the original projection by the utility providers. The largest utilities such as Entergy, Summit Utilities, Central Arkansas Water, and the Little Rock Water Reclamation Authority are heavily affected by weather events such as floods and winter storms.

Entergy Arkansas filed for adjustments to its fuel and purchased power cost rider (the Entergy Cost Recovery Rider or ECR) and its Formula Rate Plan (FRP). The ECR rider is how Entergy Arkansas recovers the costs of fuel used in power plants and power purchased from other sources. The Formula Rate Plan is a mechanism where Entergy Arkansas' rates are adjusted annually to recover the non-fuel and purchased power costs. Entergy Arkansas initially anticipated that the overall cost of electricity (base rates and riders) to all commercial and industrial customers would increase approximately 2.5% to 3.6% compared to 2020. However, with

both the ECR and FRP adjustments, the total energy costs from May through December 2021 increased between 0.3% and 2.1% compared to 2020. Entergy officials provided a 2021 revenue projection of \$13.9 million, which was 4.4% higher than 2020 Actuals. In 2021, usage increased 4.86%, and subsequently, revenues increased 3.13% from one year ago but failed to reach the original budget of \$13.9 million. 2021 Entergy Arkansas franchise fees revenues were \$13,7 million.



Entergy Arkansas officials provided a 2022 revenue projection of \$14.9 million, an 8.6% increase over 2021 actuals. The higher projected franchise fees are driven primarily by higher fuel revenue (ECR rates) because of higher fuel prices and the February 2021 winter storm event. In February, the cold arctic temperatures led to sharp increases in customer power consumption which created natural gas supply shortages. Natural gas is the largest energy source of power consumed and produced and is the leading source of electricity generation in Arkansas. Entergy Arkansas filed plans in mid-March 2020 to spread the costs with cost recovery efforts beginning in April 2021 and continuing through 2022. There is a 4% cap on the annual base rate by law, although fuel rates and other riders can exceed the 4% threshold.

The Solar Access Act of the 2019 regular session of the Arkansas General Assembly could reduce revenues by requiring electric utilities to credit the net-metering customer with any accumulated new excess generation. In Arkansas, solar users are compensated on a 1 to 1 basis, meaning they are credited 10 cents per kilowatt-hour for the unused power they return to the electric grid. The accumulated excess generation would result in a credit on the next month's bill and a reduction in the amount of franchise fees that would have been paid.

Summit Utilities, Inc. announced in April 2021 that the company purchased CenterPoint Energy and is now the official gas provider to over 425,000 customers in Arkansas, including Little Rock. Franchise fee revenues from Summit Utilities (formerly CenterPoint Energy) increased approximately 12.5% or \$362,857 compared to 2020, with increased usage of roughly 6.6% due to significant use in January, February, and March 2021. Usage over these three (3) months increased over 19% because of historically low temperatures. Summit Utilities accumulates and stores natural gas for the next heating season. The cost of natural gas makes up between 70% and 80% of the typical customer bill. Summit Utilities reports its natural gas costs to the Arkansas Public Service Commission (PSC) at the end of October each year. Fuel rates are passed to customers with no profit going to the utility. Based on information received from the utility, gas franchise fees in 2022 are expected to be approximately \$3.5 million, which is 7.1% higher than 2021 actual results. Heating bills are expected to soar in the winter of 2021/2022, an increase of approximately 42% this winter because of rising natural gas prices. Homes that use natural gas may spend 30% more than a year ago. In 2021, the PSC approved recovery of the extraordinary gas costs associated with the February 2021 winter storm. The primary factors affecting gas revenues are estimated sales volumes, which are affected by weather, customer counts, and projected gas prices.

Central Arkansas Water (CAW) anticipated 2021 revenues to be flat compared to the previous year, but the snowstorm in February 2021 increased revenues significantly. Anticipating the freezing temperatures, many customers let their pipes drip. The additional leakage and water from broken pipes increased the usage substantially, especially in April and May, which resulted in temporary franchise fee revenue increases of 29.1% and 18.7%, respectively. Overall, CAW 2021 franchise fees increased over \$407,890 or 11% from 2020 levels. There were no announced rate increases in 2021 after a series of annual rate increases that ended in 2019. In addition to usage, the current base rate remains \$7.85 for the average customer. An average customer is one that uses approximately 500 to 600 cubic feet of water per month. Daily usage among its customers ranges from 30 million to 40 million gallons per day during the cold months and hits 100 million gallons or more during the summer. An ongoing national trend is a decrease in water consumption due to water-saving appliances and conservation measures, but the weather is still one of the most significant factors in projecting CAW franchise revenues. Estimated 2022 revenues from CAW total \$3,701,300, which is consistent with 2021 revenue levels. CAW's rate models show a 2% consumption decline for 2022, but the consumption decline is expected to be offset by customer additions. CAW celebrated its 20th anniversary as a regional water utility, the result of a merger between Little Rock and North Little Rock's separate water systems back in 2001. The water utility also pledged in 2021 to achieve net-zero carbon emissions by 2050 or risk losing federal funding. The utility serves about 500,000 customers in central Arkansas.

The 2021 Little Rock Water Reclamation Authority franchise fees increased significantly, up approximately 10.5% compared to 2020. Like Central Arkansas Water, the winter event in February 2021 led customers to let their water pipes

leak, which increased revenues. Collections in April, May, and June increased an average of 22% over the same period one year ago. The snowstorm alone increased the utility's revenues by \$1.4 million. 2021 was the last in a series of 4.75% rate increases since 2017, which were implemented to comply with the terms of the Sierra Club lawsuit to reduce sanitary sewer overflows in Little Rock and to fund the expansion of storage facilities and a pump station upgrade. The fiscal impact of the pandemic led the utility to negotiate a deal with the Arkansas Natural Resources Commission that will allow the utility to defer principal payments on debt obligations it was scheduled to pay from 2021 through 2023 and extend the maturities of each bond for three years. The deferments will save a total of \$16.6 million from 2021 through 2023 without adding additional loan costs. In addition, in 2021, the utility issued \$107,970,000 in bonds to refund their 2015 Bond Series. The utility proposed a 2022 revenue forecast of \$6,196,690, a 5% decline from 2021 levels, resulting from the 2021 snowstorm and anticipated reduced domestic consumption. Sewer usage billings are based on average winter water consumption. The utility considers an average residential customer to be one with a monthly wastewater output of 550 cubic feet. The average customer pays \$39.33 per month for service, including a \$1 per month sewer line replacement fee and the 10% franchise fee.

In prior years, local landline franchise fees declined as the percentage of households utilizing only their cell phones increased to roughly 70%. The primary reason people maintain a landline home phone is for service in the event of a power outage or when cell service is unreliable. 2021 local landline franchise fee revenues, including AT&T, increased 17.5% to \$739,053 as local access revenue increased from higher non-base rates. The Adopted Budget for 2022 local landline franchise revenue is \$620,000, consistent with 2020 revenues.

As the percentage of households utilizing only wireless service grows, the traditional revenues received from long-distance carriers has declined significantly. Most wireless phone plans contain free long-distance. Long-distance revenues decreased 8.9% in 2021. Revenues for 2022 are forecast at \$660,000, consistent with 2021 actuals.

Fiber Optic revenue continued to decline in 2021 with a 14.9% decrease from one year ago. Fiber optic companies, such as AT&T U-Verse and Windstream, and cable companies, such as Comcast Cable, are directly competing with internet streaming services. Overall, fiber optics and cable franchise revenues decreased 6.9% in 2021, following a 5.6% decrease in 2020. Windstream revenues decreased 21.5% in 2021, while AT&T U-Verse franchise fees decreased by approximately 13.1%. Fiber optic companies rarely announce anticipated rate increases before the actual rate change. Cell phone, alarm system revenues, and internet services are not assessed franchise fees. Fiber optic and cable franchise revenues are projected to decline further in 2022 as customers continue migration to streaming services.

The \$17,875,000 Capital Improvement and Refunding Bonds, Series 2017, are secured by a pledge of revenues derived from all franchise fees collected from public utilities, excluding fees attributed to the Little Rock Water Reclamation

Authority and Central Arkansas Water. The annual debt service transfer of franchise fee revenues pledged to the bonds is approximately \$1.5 million.

BUSINESS LICENSES

Business licenses are required annually for every business operating within the City limits. License fees are billed, collected, and administered by the City's Treasury Management Division. There are no rate changes anticipated in the 2022 Adopted Budget. Business licenses comprise approximately 3.24% and \$7.2 million of 2022 General Fund revenues, increasing just under 1% from 2021 actuals. Business license revenues continued to be a stable revenue source, even during the pandemic, with 2021 license fees at \$7.15 million, which is 3.2% higher than 2020. There were 1,347 documented business closures and 1,668 new businesses added in 2021. Many laid-off workers from the COVID-19 pandemic continue to start their own small businesses. 2021 marks the 12th year in a row that business license collections exceeded the previous year. Various programs are in place to locate businesses operating without a license and cross-reference business listings with other governmental entities. The Treasury Management Division vigorously collects on delinquent accounts. The Treasury Management Division implemented an electronic notification system that reminds business owners of upcoming deadlines such as assessments, due dates, and the like via email notifications. The email reminders increase collections on delinquent accounts. A business license committee periodically reviews the business license fee structure's fairness and equity and provides recommendations to the Board of Directors.

MIXED DRINK PERMITS AND SUPPLEMENTAL TAX

Hotels, restaurants, and bars are required to have a permit to sell alcoholic beverages for on-premises consumption. A 10% supplemental tax is levied on public liquor sales, and a 5% tax is levied on sales by private clubs within the City. In late March 2020, the Governor of Arkansas ordered the closure of restaurant dining rooms, bars, hair salons, and other businesses. While local eateries opened back up with limited seating, most bars remained closed through 2020, thus reducing mixed drink sales. 2020 mixed drink revenue was 35.5% lower than 2019, resulting in an approximately \$1.1 million revenue decrease. Most bars, dining rooms, and hotels reopened by May 2021, with revenues approaching more normal levels. Mixed drink revenues in 2021 totaled \$2,978,153, which is only \$22,521 lower than the peak in 2019. The City enjoys a strong working relationship with the State of Arkansas Alcohol Beverage Control Agency (ABC) to ensure that every business in Little Rock with a state alcohol permit is also registered with the Treasury Management Office. As a result of the possible revocation of their alcohol permits by the ABC board, few mixed drink delinquencies exist. Staff will continue its random audit program in 2022 to further ensure that reporting of mixed drink collections is accurate. The 2022 budget forecast for mixed drink supplemental payments is \$2.83 million, set before year-end actuals were received. The revised forecasted revenue for 2022 should be closer to \$3 million.

BUILDING AND RELATED PERMITS

Building permit revenue is related to economic development and indicates a municipality's prospect for future growth in business activity. 2021 Building permit revenue was approximately \$173,000 or 7.5% below 2020 totals. In 2021, at the height of the pandemic, Mayor Frank Scott announced an ambitious plan to revitalize economic growth in certain underserved areas of the City. The Department of Planning and Development waived approximately \$800,000 in building and related fees to spur economic development in a corridor south of Interstate 630 and east of Interstate 30 and approved 55% of Little Rock's total building permits in this area. The effort is designed to revitalize certain areas of the City by waiving building permit fees for developers in certain federally designated opportunity zones. Other City agencies such as Central Arkansas Water also pledged to aid in the redevelopment effort by waiving or reducing connection fees.

The largest construction projects in Little Rock in 2021 included the \$255 million Amazon fulfillment center at the Port of Little Rock. Once fully operational, the facility will employ approximately 1,000 people. The Museum of Fine Arts has announced a new May 2022 reopening after a \$142 million expansion. In April 2021, the University of Arkansas for Medical Sciences broke ground to construct an \$85 million surgical annex scheduled to be completed by spring 2023. The 2022 forecast for building and related permits, including electrical, plumbing, and heating ventilation and air conditioning (HVAC) permits, total \$2.366 million, almost 11% higher than 2021 revenues.

FINES AND FEES

Fines and Fees primarily consist of revenues derived from the three (3) district courts: Traffic, Criminal, and Environmental. Fines and fees were approximately 12% higher than in 2020. In early 2020, the three (3) district courts were suspended due to the coronavirus pandemic. The district courts did not open to in-person hearings until June 2021, and court-related revenues have slowly increased. The courts continue to experience a reduction in the number of citations issued and reduced court appearances, resulting in declines in court fines and fees. Minimum installment fees and increased community service further reduce fines and fee revenues. Animal Services experienced a 19.7% increase in licensing fees and fees from the adoption of animals in 2021 and are back to 2019 pre-pandemic levels. Parking fine revenue increased 50.5% from \$160,704 in 2020 to \$241,821 in 2021 but was still well below the \$348,153 recorded in 2019. Collaborating with Traffic Court, a new Notice of Arrest Warrant will be sent to every defendant who receives a warrant. This additional notification should increase Traffic Court revenues. Arkansas law allows a local government to "set off" a defendant's income tax return. All program participation requirements will be completed by June 30, 2022, for inclusion in the 2023 set-off program. Overall, 2022 fines and fees are projected to be \$1,929,200, increasing 20.2% from 2021 as court operations fully resume.

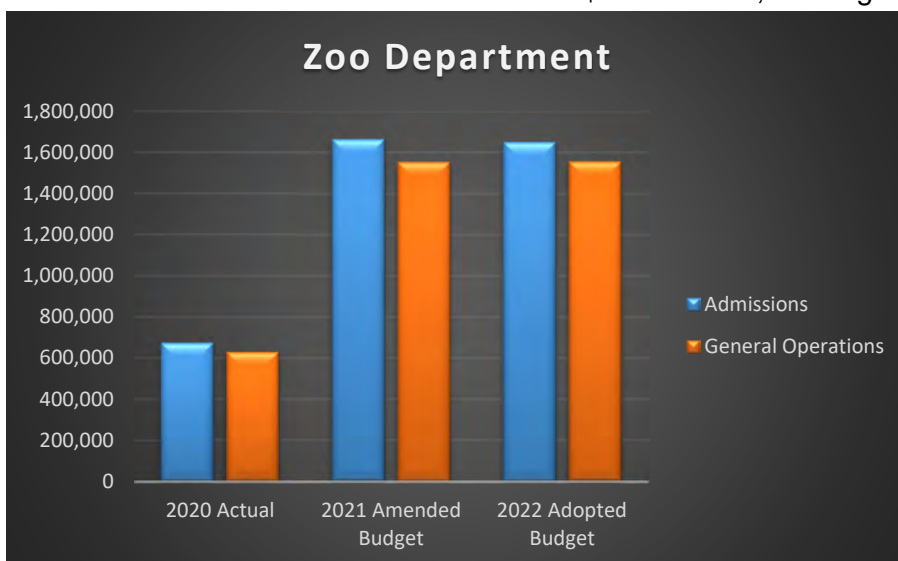
PARKS, FITNESS, ZOO, AND GOLF REVENUES

Revenues from the City’s parks, fitness center, golf courses, and zoo are reported as Charges for Services. Service charges are imposed on the user of a service provided by the City. The charge (or fee) may recover all or part of the cost of providing the service.

General Fund park-related charges for service revenues are generated by two (2) public golf courses, tennis fees, community center fees, athletics fees, summer programs, and pavilion rentals. Several City community centers have remained closed since the onset of COVID-19 in March 2020 and had no revenue recorded in 2021. However, three (3) community centers reopened in early April. Many of the summer park programs reopened in 2021 with an emphasis on outdoor activities, and parks and recreation revenues rebounded to over \$318,000 but still fell below the historical average of over \$500,000 annually. The 2022 General Fund Parks budget anticipates charges for services revenues of \$338,500.

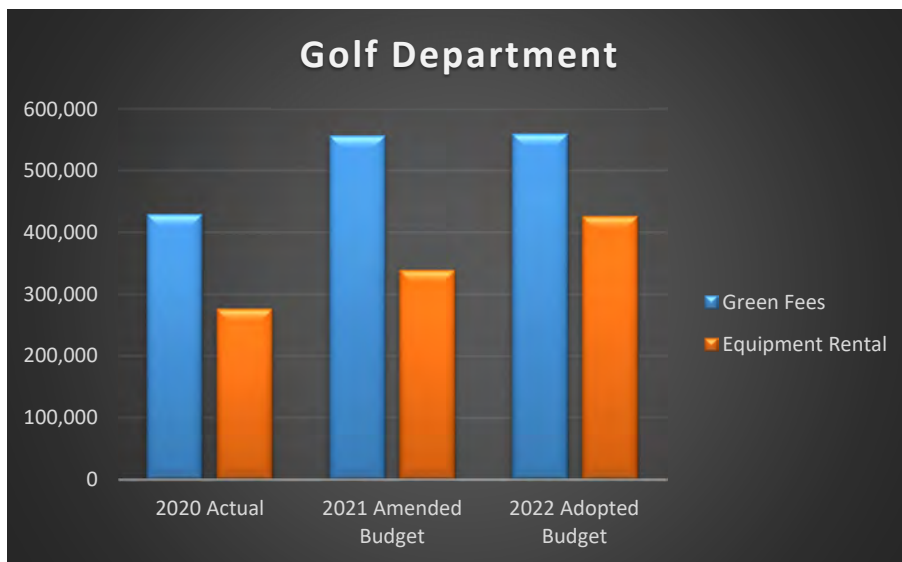
The City’s indoor recreation facilities, including the Jim Dailey Fitness & Aquatic Center, closed in mid-March 2020, and remained closed for non-members until June 2021. Actual revenues in 2021 of \$165,523 were higher than 2020 by only \$29,629, compared to over \$561,500 in 2019. The fitness center has forecasted 2022 revenues to be over \$252,600, still well below historical levels due to the ongoing pandemic and increased competition from local fitness centers.

The Zoo entertains over 300,000 visitors annually and is home to over 500 animals. Seventy percent of the visitors live outside of Little Rock, with ten (10) to fifteen (15) percent from other states. After being closed for the majority of 2020, patrons returned to the Zoo in large numbers in 2021. 2021 Zoo revenues increased to approximately \$3.36 million from the low of \$1.3 million in 2020. Total Zoo revenues were more in line with a typical year as visitors flocked to a safe, socially distanced, family friendly, outdoor activity. The Zoo sold the most memberships in the program’s history during the last twelve months totaling over \$586,870. Admission revenue soared to almost \$1.74 million, the highest total



since 2017. Concession revenue remained low due to continued COVID-19 restrictions, while merchandise sales from the gift shop were the highest ever recorded at \$417,517. The Zoo experienced large merchandise sales in the spring when federal stimulus checks arrived in mailboxes. The Zoo also remodeled the gift shop in 2021, leading to record sales. With no rate increases announced, 2022 Zoo revenues are projected to be \$154,844 below 2021 due to an expected reduction in merchandise sales.

The City operates both Rebsamen and First Tee golf courses. In 2021, golf revenues increased nearly \$296,000 or approximately 31% from a year ago, achieving revenues of \$1.26 million. The number of rounds of golf played at Rebsamen in 2021 was an all-time high of 31,397. Several vital factors played a role in achieving this record, including utilizing social media to advertise to the public; adding more electric carts to accommodate the high demand of play; maintaining course conditions at a high level throughout the year; increasing the rate of play by decreasing the amount of time between starting times; and making improvements to the practice facility. The number of rounds played increased, which increased revenues from rentals of electric carts, pull carts, clubs, etc. Green fees alone increased by almost 34%. Similarly, green fees at the First Tee Golf Course increased over 28% from a year ago, with total revenues up nearly \$61,000 from 2020. With no new rate increases announced, the Rebsamen and First Tee golf courses are projected to generate \$1,314,100 in revenues in 2022 with normal weather patterns.



AIRPORT REIMBURSEMENT

The Little Rock National Airport reimburses the City for police and fire protection expenses. In 2021, airport police reimbursements decreased 2.5% to \$1.71 million, while the airport fire reimbursements remained relatively flat at \$1.43 million. 2022 staffing levels are expected to be consistent with 2021 levels, adjusted only for

salary and benefit cost increases. Annually, fluctuations can be attributed to changes in negotiated minimum staffing.

INTEREST EARNINGS

Interest earned on the investments and bank deposits of the General Fund, certain bond retirement funds, special projects, and capital funds can legally be utilized for any municipal purpose. The primary objectives, in priority order of investment activities are safety, liquidity, and yield. Until very recently, the Fed Funds Rate continued to be at a target range of 0.0% to 0.25%; however, with inflation soaring to its highest levels in four (4) decades, the Federal Reserve indicated it will raise short-term interest rates to stem surging prices. Fed officials forecasted three (3) increases in their benchmark short-term rate in 2022, with the first increase of a 0.25 percentage point recently announced in March 2022 increasing the rate to a range of 0.25% to 0.5%. Raising interest rates will increase yields on new purchases but slightly diminish the market value of existing securities in the portfolio. The City's investment policy states that the portfolio will not contain securities with maturities more than five (5) years from the date of purchase. Investment income for the General Fund before year-end fair market value adjustments is approximately \$213,960, which is \$20,551 below 2021. The operating portfolio continues to have no realized losses on any fixed-income investment. Securities held are short in duration, backed by the United States government, and are among the safest securities in the world. As longer-term investments mature and are redeemed with higher coupons, the reinvestment of those funds with current rates will decrease investment earnings. The City's bank deposits are currently yielding 0.53%, higher than the current three (3)-month Treasury bill rate of 0.32%.

STREET FUND - GAS TAX TURNBACK

The City receives state turnback funds directed to the Street Department. The gas tax turnback is the largest revenue source for the Street Fund, comprising over 69% of the 2022 revenue budget. The gas tax is allocated based on the latest census and gallons of fuel consumed. Basically, 15% of the tax on gasoline consumption goes toward municipal aid or gas turnback. The passage of Constitutional Amendment No. 1 in the general election of 2012 provided additional funding for state, county, and city streets and bridges with a temporary 1/2-cent sales and use tax for road construction and maintenance. The ten (10)-year sales tax was effective July 1, 2013 to June 2023. However, in November 2021, voters approved a constitutional amendment to permanently extend the state's 0.5% sales tax for roads and highways. Approximately \$44 million a year is for city roads. Act 416, enacted by the Arkansas Legislature in 2019, added a new wholesale sales tax on gasoline and diesel. The Act also increased the excise tax on gasoline by three (3) cents to 24.5 cents a gallon, and the state's excise tax on diesel increased six (6) cents to 28.5 cents per gallon. These rates will remain through September 20, 2022, and possibly further. In 2021 gas turnback revenues were \$16,438,730, an increase of 12.5% from 2020. The State Highway Department's turnback projection for Little Rock in 2022, including the gas tax, natural gas severance tax, wholesale fuel tax, and sales tax, is \$15.74 million, which is

approximately 15.7% higher than their projection for 2021, but more than \$695,750 below 2021 actual results. Effective May 2021, the state legislature approved revising the Street Turnback from \$68.5 to \$80.0 per capita, a 16.68% increase. The \$80 per capita rate is in effect for 2022 as well. The 2022 adopted budget of \$16,368,600 is approximately 4.3% below 2021 actual results.

The 2022 Street Fund turnback estimate includes proceeds from the state 1/2-cent sales tax and severance tax on natural gas. Natural gas prices increased in 2021, thereby increasing the natural gas severance portion by over \$430,000 from a year ago. The wholesale fuel tax currently comprises 8% of the total turnback received. Property taxes are the second-largest source of revenue for the Street Fund, comprising 28.6% of revenues. Interest earnings decreased by \$99,831 due to short-term interest rates at or near zero for most of the year. Excluding transfers in, overall, Street fund revenues in 2021 were 11.8% higher than 2020 revenues, with the largest increase in the gas turnback. The 2022 revenue budget of \$23,627,260 is below the 2021 actual results due to the conservative gas turnback estimate and the one-time additional excess commissions that were included in 2021 property tax revenues.



BOND & INTEREST FUND

Revenues in this fund are utilized to fund debt service on the Limited Tax Capital Improvement Bonds, Series 2013 and 2018. The voters of Little Rock approved an annual ad valorem tax of 3.0 mills at a special election on September 11, 2012. The millage is pledged for \$105 million in capital improvement bonds issued to fund \$73.5 million in street improvements and \$31.5 million in drainage improvements. On July 15, 2013, the City issued the first series of Limited Tax General Obligation bonds for \$58,105,000. The second series of bonds for \$43,475,000 was issued in November 2018. The millage and the Homestead Credit, monies generated from a state-wide half-cent sales tax, produced approximately \$13.8 million in revenues in 2021. In addition, excess commissions

are reimbursed to the fund annually but were not received from Pulaski County in time for revenue recognition in 2020. The excess commissions of \$487,941 were reflected in 2021 revenues. The 2013 bonds were retired on April 1, 2021. Due to coverage and annual call features, the City estimates that sufficient revenues will be collected to retire the 2018 bonds in the first half of 2022. The 3.0 mill levy will be discontinued in 2023 unless voters approve the continuation of the millage to fund debt service for the issuance of additional bonds before November 2022, when the annual levy must be certified to the county for collection in 2023.

WASTE DISPOSAL

In 2021, Waste Disposal charges for services, including sanitation fees, landfill fees, yard waste revenues, and compost sale revenues, increased 2.9% compared to 2020. In 2021, sanitation fee revenues increased 1.9%, with households at roughly 61,000. Yard waste revenues decreased 11.4%, and compost revenues were lower by approximately \$15,000. Landfill fee revenues increased significantly by nearly 70% in 2021. The class 1 landfill was temporarily closed to commercial haulers for most of 2020 to reserve capacity for residential and contract customers during the construction of a new cell. The landfill was reopened to commercial haulers in January 2021. In 2021, landfill tonnage and revenues bounced back to normal levels. Overall, charges for services were above the 2021 Amended Budget by 1.08%.

The 2022 budget for sanitation fees is \$21.9 million, consistent with 2021 actuals. The 2022 budget for landfill fees is \$1.63 million, a 1.16% increase from one year ago. The slight increase in landfill fees is partly the result of a contractual annual inflationary rate increase for the cities of North Little Rock and Maumelle.

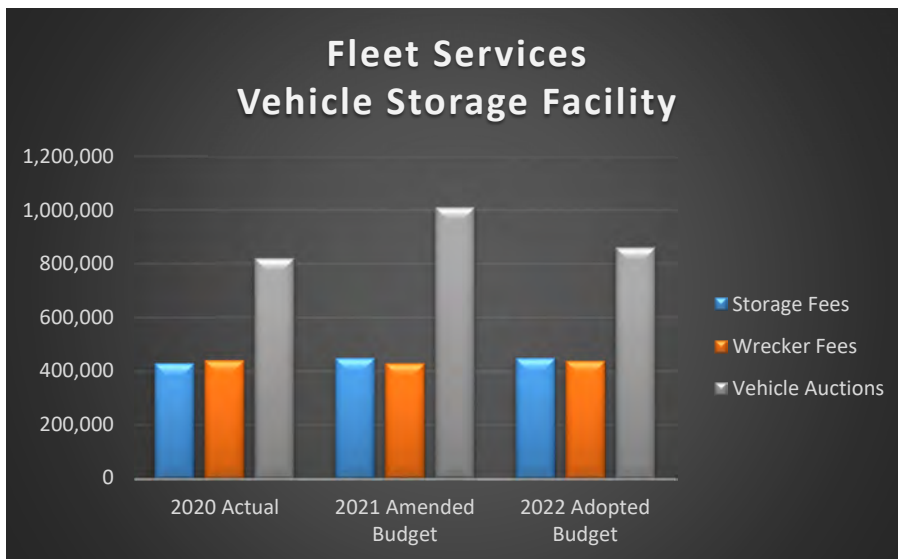


In 2020, the Little Rock Board of Directors authorized a three-year extension of the contract with Waste Management to collect, process, and distribute recyclable materials. Glass recycling was not included in the agreement. New recycling rates went into effect in April 2021. During the first year of the agreement, the monthly

rate was \$4.90 plus \$3 for extra carts, increasing to \$5.07 plus \$3.11 for extra carts and \$5.25 plus \$3.22 for extra carts, in the second and third years, respectively. Waste Management’s role is to separate recyclable materials and distribute them to manufacturers. Residents bear the cost of the recycling agreement with no profit to the City of Little Rock.

VEHICLE STORAGE

Vehicle Storage revenues are primarily generated from storage fees, wrecker fees, and auction sales, representing 92.2% of 2021 revenues. Combined, revenue from these sources increased 12.3% from 2020. Storage fees increased 9.6%, and wrecker fees decreased 4.5%, primarily due to the continued reduction in the number of vehicles on the road attributed to the impact of COVID-19. In 2021, forty-five (45) more vehicles were auctioned, resulting in vehicle auction sales revenue increasing approximately 23% compared to 2020. Newer models with a higher average price were sold, contributing to the increase. The average sales price per vehicle auctioned in 2021 was \$1,047 compared to \$823 in 2020. The 2022 overall revenue budget is \$1,896,150, or 7.5% lower than the 2021 actual results. Auctioned sales are predicted to decrease 13.6% in 2022 from fewer cars in storage. No scheduled rate increases are anticipated for 2022.



PARKING GARAGE FUND

The effects of the ongoing COVID-19 pandemic continue to impact revenues of the City’s downtown parking garages. Garage revenues are generated by monthly and daily parking fees at the Second and Main Convention Center Parking Facility and the River Market Parking Garage. In addition to parking fee revenues, annual business license fees received from the rental and/or leasing of automobiles and trucks, parking meter revenues, and street repair fees from utility companies are pledged to debt service on the bonds issued to construct the parking garages. Direct revenues from parking meters and the two parking garages are 19.9% above 2020 but 20.2% below 2019 levels. Business license and street cut

revenues were significantly lower in 2021. Dedicated business licenses declined 23.4% as businesses reduced the number of vehicles in their fleets in response to ongoing travel restrictions associated with COVID-19. Most street cuts are due to utility maintenance performed in the City's right-of-way. Street cut revenues declined 51% or approximately \$390,000 as the build-out of the fiber network by communication companies concluded and as utilities came into compliance with the requirements of Ordinance #21,641 which established penalties for failure to complete street repairs promptly. The number of street cut permits issued in 2021 declined 21.6% from a high of 2,651 in 2020. Street cut penalties assessed in 2021 were \$184,100, compared to \$501,200 in 2020.

Due to COVID-19, the demand for parking continues to lag historical usage levels but increased from a year ago. Revenues from parking meters increased by \$136,522 or 74.9% as more traffic returned to the downtown area. Monthly parking revenues increased 5.4%, and daily parking revenues increased 27.4%. Total 2021 parking garage revenues declined 7.8%, primarily due to the decrease in dedicated business licenses and street cut revenues.

As demand for parking gradually increases, the 2022 Budget anticipates an 8.2% increase in total revenues.

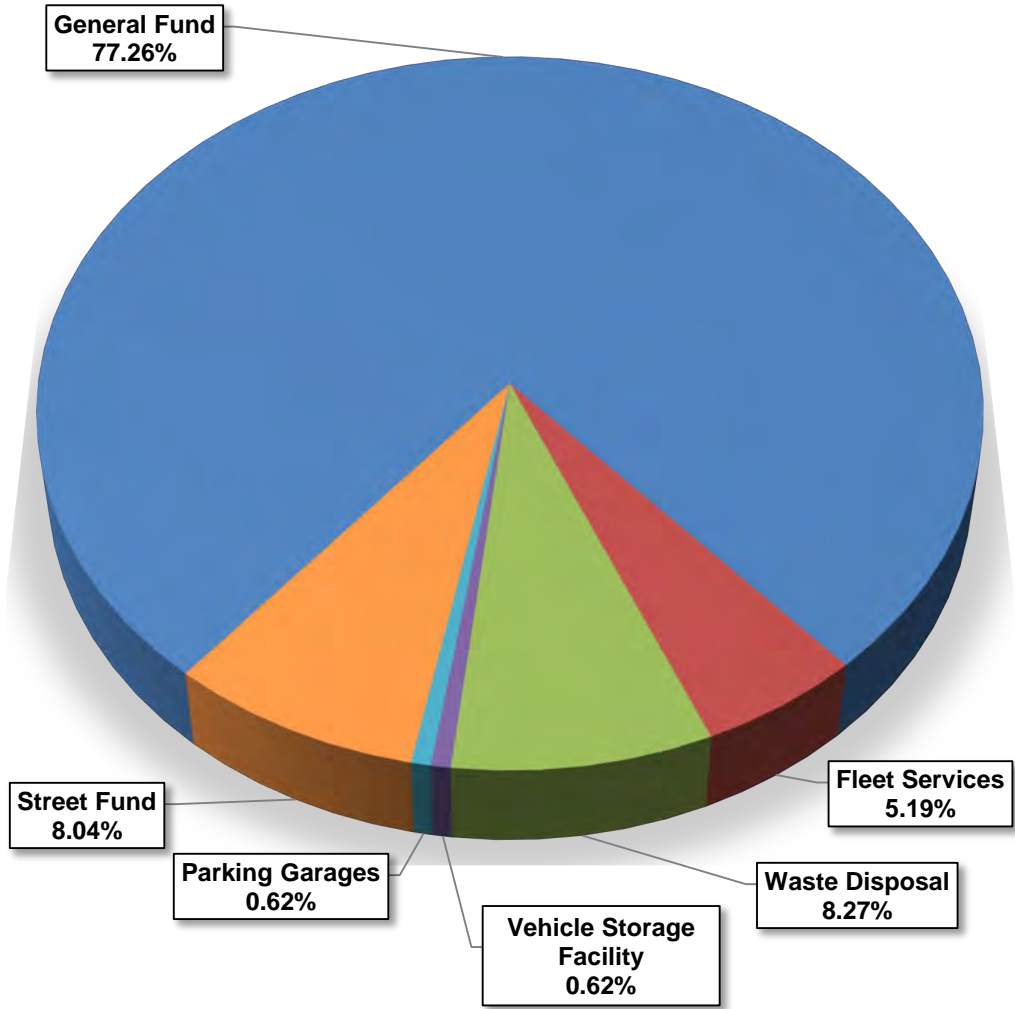
SUMMARY

Revenues determine the capacity of the City to provide services. Important issues to consider in revenue analysis are growth, flexibility, elasticity, dependability, diversity, and administration. Under ideal conditions, revenues should grow at a rate equal to or greater than the combined effects of inflation and the demand for services.

Expenditures



CITY OF LITTLE ROCK 2022 EXPENSE PROFILE



\$287,541,393

**CITY OF LITTLE ROCK
2022 OPERATING & OTHER BUDGET EXPENDITURES SUMMARY**

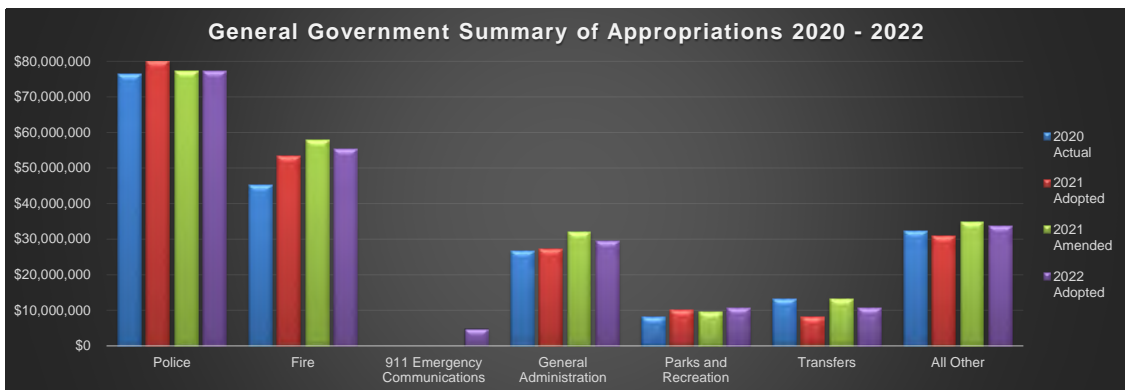
GENERAL FUND	2020 ACTUAL	2021 ADOPTED	2021 AMENDED *	2022 ADOPTED	21/22 DIFF	% CHANGE
Executive Administration	\$ 26,580,200	\$ 27,148,050	\$ 31,976,734	\$ 29,534,896	\$ (2,441,838)	-7.64%
Board of Directors	317,257	338,715	340,648	344,674	4,026	1.18%
Community Programs	430,185	465,049	476,164	310,453	(165,711)	-34.80%
City Attorney	1,530,203	1,654,033	1,584,389	1,874,118	289,729	18.29%
District Court First Division	1,196,683	1,343,070	1,282,591	1,409,001	126,410	9.86%
District Court Second Division	1,198,653	1,255,694	1,246,908	1,331,005	84,097	6.74%
District Court Third Division	488,398	539,585	534,704	578,142	43,438	8.12%
Finance	3,287,978	4,057,149	4,073,241	4,432,349	359,108	8.82%
Human Resources	1,714,687	2,051,039	2,077,884	2,274,393	196,509	9.46%
Information Technology	5,325,302	6,039,340	5,912,504	6,493,171	580,667	9.82%
Planning Development	2,323,035	2,708,492	2,446,083	3,255,006	808,923	33.07%
Housing & Neighborhood Programs	4,567,405	5,710,466	5,282,443	6,219,993	937,550	17.75%
Public Works	1,030,351	1,110,957	1,110,957	1,125,998	15,041	1.35%
Parks & Recreation	8,285,707	10,181,728	9,618,623	10,791,058	1,172,435	12.19%
River Market	791,428	774,678	926,578	1,157,413	230,835	24.91%
Golf	1,661,084	1,572,011	1,768,881	1,709,747	(59,134)	-3.34%
Jim Dailey Fitness and Aquatic Center	623,431	867,184	839,912	886,132	46,220	5.50%
Zoo ***	5,752,022	6,481,505	5,039,198	7,019,161	1,979,963	39.29%
Fire **	45,316,917	53,350,321	57,759,353	55,408,510	(2,350,843)	-4.07%
Police	76,583,833	80,200,891	77,374,117	77,174,511	(199,606)	-0.26%
911 Emergency Communications ****	-	-	-	4,758,621	4,758,621	N/A
Vacancy Savings	-	(6,000,000)	-	(6,691,700)	(6,691,700)	N/A
Sub-total General Operating	189,004,760	201,849,957	211,671,912	211,396,652	(275,260)	-0.13%
TRANSFERS OUT/OTHER EXPENSES						
Transfer out to Street Fund	194,000	194,000	194,000	194,000	-	0.00%
Special Projects/PIT	12,999,033	7,057,012	12,059,012	9,475,512	(2,583,500)	-21.42%
Contingency/Reserve	-	1,000,000	1,000,000	1,100,000	100,000	10.00%
Sub-total of Transfers Out	13,193,033	8,251,012	13,253,012	10,769,512	(2,483,500)	-18.74%
TOTAL GENERAL FUND	202,197,793	210,100,969	224,924,924	222,166,164	(2,758,760)	-1.23%
OTHER FUNDS						
Public Works - Street	23,787,493	21,279,119	22,028,976	23,108,438	1,079,462	4.90%
Fleet Services	11,819,717	13,390,623	13,408,694	14,920,087	1,511,393	11.27%
Vehicle Storage Facility	1,454,012	1,699,157	1,699,157	1,786,550	87,393	5.14%
Waste Disposal	23,560,795	23,671,871	23,488,454	23,777,100	288,646	1.23%
Parking Garages	1,521,758	1,760,887	1,760,887	1,783,054	22,167	1.26%
Sub-total Other Operating Funds	62,143,775	61,801,657	62,386,168	65,375,229	2,989,061	4.79%
TOTAL ALL FUNDS	\$ 264,341,568	\$ 271,902,626	\$ 287,311,092	\$ 287,541,393	\$ 230,301	0.08%

* The 2021 Amended Budget includes reducing departmental budgets for vacancy savings achieved throughout the year. Vacancy savings represents savings from authorized but unfilled positions. The 2021 vacancy savings goal was fully realized.

** In 2020, approximately \$7.7 million in Fire Emergency Medical Technician (EMT) salaries were transferred to the Grant Fund for reimbursement from the State's portion of the Federal Coronavirus Aid, Relief and Economic Security Act of 2020 (CARES) funding.

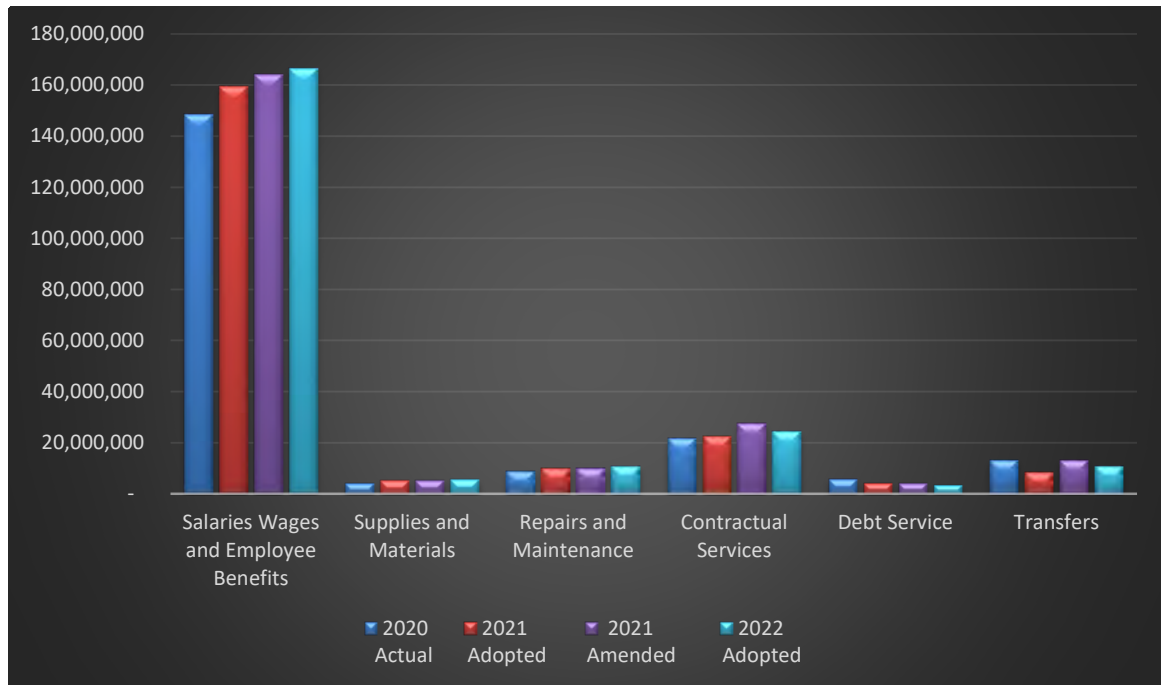
*** In 2021, \$1,520,683 was transferred from Zoo expenditures for reimbursement from the Shuttered Venue Operators Grant (SVOG).

**** 911 Emergency Communications was transferred from Police in 2022 to become a separate department.



GENERAL FUND EXPENDITURES BY CATEGORY

CATEGORY	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries Wages and Employee Benefits	\$ 148,613,739	\$ 159,601,152	\$ 164,279,998	\$ 166,658,335
Supplies and Materials	3,936,183	5,378,453	5,454,179	5,829,701
Other Expenses	321,184	251,510	251,557	251,510
Repairs and Maintenance	8,875,983	9,849,171	9,873,499	10,724,374
Contractual Services	21,592,021	22,511,026	27,511,534	24,329,980
Capital Outlay	184,116	-	42,500	72,500
Debt Service	5,481,533	4,258,645	4,258,645	3,530,252
Transfers	13,193,033	8,251,012	13,253,012	10,769,512
Total Expenditures	\$ 202,197,793	\$ 210,100,969	\$ 224,924,924	\$ 222,166,164
<i>Staffing Level</i>	<i>1,743</i>	<i>1,749</i>	<i>1,749</i>	<i>1,778</i>



**CITY OF LITTLE ROCK
2022 OPERATING EXPENSES**

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
GENERAL FUND				
EXECUTIVE ADMINISTRATION				
101001 City Clerk	\$ 287,410	\$ 302,023	\$ 302,023	\$ 309,309
101002 Administrative & General	18,860,397	19,449,905	23,515,365	19,906,584
101003 Employee Benefits	5,134,365	4,401,500	5,234,595	5,961,500
101005 Mayor	637,802	704,967	704,967	732,884
101006 City Manager Administration	839,409	908,714	925,026	873,949
101007 Emergency Management	100,303	96,325	171,325	99,687
101008 Small & Minority Owned Bus. Dev.	5,015	13,750	13,750	-
101009 Little Rock Television	302,121	423,241	351,635	426,684
101010 311 Service Center	287,851	404,306	392,257	420,827
101011 Performance and Innovation	125,222	224,693	247,688	225,577
101012 Economic Development	-	109,313	42,298	133,249
101013 Office of Equity and Inclusion	306	109,313	75,805	444,646
Total General Administrative	<u>26,580,200</u>	<u>27,148,050</u>	<u>31,976,734</u>	<u>29,534,896</u>
BOARD OF DIRECTORS				
101100 Board of Directors	317,257	338,715	340,648	344,674
COMMUNITY PROGRAMS				
101501 Administration	211,783	211,353	211,353	214,806
101503 Operations	88,242	94,281	94,281	95,647
101504 Racial and Cultural Diversity	130,160	159,415	170,530	-
Total Community Programs	<u>430,185</u>	<u>465,049</u>	<u>476,164</u>	<u>310,453</u>
CITY ATTORNEY				
101801 City Attorney	1,530,203	1,654,033	1,584,389	1,874,118
LITTLE ROCK DISTRICT COURT				
102101 District Court First Division	1,196,683	1,343,070	1,282,591	1,409,001
LITTLE ROCK DISTRICT COURT				
102201 District Court Second Division	1,198,653	1,255,694	1,246,908	1,331,005
LITTLE ROCK DISTRICT COURT				
102301 District Court Third Division	488,398	539,585	534,704	578,142
FINANCE				
102501 Administration	796,874	962,654	972,797	845,499
102511 Reporting and Compliance	-	163,947	163,947	183,871
102515 Budget	139,284	264,353	264,352	286,291
102520 Internal Audit	104,417	179,089	179,088	269,805
102530 Accounting and Reporting	445,588	498,676	502,053	528,783
102531 Accounts Payable	311,726	311,119	311,119	375,315
102535 Payroll	215,469	223,362	223,362	251,795
102540 Treasury Management	610,652	655,368	655,565	684,365
102550 Procurement	358,537	409,685	412,063	590,357
102552 Small Business Development	21,088	92,391	92,391	100,282
102555 Print Shop	80,746	41,168	41,168	47,619
102560 Grants Management	203,598	255,337	255,336	268,367
Total Finance	<u>3,287,978</u>	<u>4,057,149</u>	<u>4,073,241</u>	<u>4,432,349</u>
HUMAN RESOURCES				
102701 Human Resources	1,714,687	2,051,039	2,077,884	2,274,393
INFORMATION TECHNOLOGY				
103001 Administration	722,379	916,855	954,070	693,692
103010 Application Programming	1,147,958	1,276,311	1,241,877	929,253
103030 Networking	1,764,917	1,977,707	1,896,829	2,322,856
103040 Telecommunications	28	-	-	712,090
103050 Computer Operations	1,690,020	1,868,467	1,819,728	1,835,280
Total Information Technology	<u>5,325,302</u>	<u>6,039,340</u>	<u>5,912,504</u>	<u>6,493,171</u>

**CITY OF LITTLE ROCK
2022 OPERATING EXPENSES**

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
PLANNING AND DEVELOPMENT				
103301 Administration & Budget	277,275	349,013	349,013	667,310
103310 Planning	421,195	431,742	405,610	531,749
103320 Zoning & Subdivision	730,509	923,517	756,592	926,725
103330 Building Codes	894,056	1,004,220	934,868	1,129,222
Total Planning and Development	<u>2,323,035</u>	<u>2,708,492</u>	<u>2,446,083</u>	<u>3,255,006</u>
HOUSING AND NEIGHBORHOOD PROGRAMS				
103501 Administration	227,266	347,208	275,370	403,068
103510 Animal Services	1,041,291	1,309,670	1,024,449	1,374,610
103520 CDBG - Housing Programs	1,340	5,834	5,834	5,325
103530 Neighborhood Programs	2,486,233	3,085,493	3,030,219	3,292,446
103539 Neighborhood Alert Centers	477,497	545,663	565,376	635,480
103540 Neighborhood Resource Center	96,420	183,278	147,875	172,038
103550 Environmental Services	237,357	233,320	233,320	337,026
Total Housing and Neighborhood Progra	<u>4,567,405</u>	<u>5,710,466</u>	<u>5,282,443</u>	<u>6,219,993</u>
PUBLIC WORKS				
104010 Building Services	1,030,351	1,110,957	1,110,957	1,125,998
Total Public Works	<u>1,030,351</u>	<u>1,110,957</u>	<u>1,110,957</u>	<u>1,125,998</u>
PARKS AND RECREATION				
104501 Administration	273,809	382,923	339,242	399,364
104503 Design Scheduling	399,546	399,516	453,869	480,456
104510 Resources Administration	411,439	399,794	343,936	409,256
104511 Cultural Museum	247,979	261,417	261,417	293,327
104512 Therapeutic	159,468	244,950	209,393	254,687
104521 Development and Maintenance	92,696	96,532	110,496	102,319
104522 Operations and Improvement Developm	1,492,699	1,559,043	1,765,143	1,635,165
104523 Park Maintenance	1,610,167	1,822,849	1,653,355	2,019,122
104524 Horticulture	810,638	914,162	856,721	941,444
104525 Urban Forestry	356,254	388,808	364,715	393,274
104530 Recreation Administration	127,812	181,850	181,850	186,634
104531 Community Center Administration	114,905	136,710	136,710	131,486
104532 Dunbar Community Center	310,569	441,044	353,421	469,291
104533 East Little Rock Recreation Center	87,252	88,701	88,701	95,641
104534 Senior Programs	27,182	92,012	32,012	97,072
104536 Southwest Community Center	321,346	495,464	441,053	506,690
104537 Stephens Community Center	200,369	244,306	219,306	280,779
104538 The Centre at University Park	164,643	302,543	257,646	304,450
104539 West Central Community Center	326,559	640,732	601,831	648,209
104540 Parks Maintenance - Mowing	221,037	377,082	286,008	386,481
104556 Athletics/Playgrounds	215,343	418,522	369,030	423,068
104557 Tennis Center Operations	263,991	237,742	237,742	271,698
104558 N.W. Hill Community Complex	50,005	55,026	55,026	61,145
Total Parks and Recreation	<u>8,285,707</u>	<u>10,181,728</u>	<u>9,618,623</u>	<u>10,791,058</u>
RIVER MARKET				
104601 RiverMarket	791,428	774,678	926,578	1,157,413
GOLF				
104701 Administration	-	-	-	-
104710 Rebsamen Golf Pro	450,246	383,788	517,888	461,441
104711 Rebsamen Golf Maintenance	509,765	475,006	460,517	526,573
104712 Rebsamen Pro Golf Concessions	100,299	85,240	117,540	85,666
104720 War Memorial Golf Pro	1,644	-	-	-
104721 War Memorial Golf Maintenance	980	-	-	-
104740 Hindman Pro Golf	914	-	-	-
104741 Hindman Golf Maintenance	311	-	-	-
104750 First Tee Golf Pro	198,960	198,930	259,286	203,276
104751 First Tee Golf Maintenance	397,965	429,047	413,650	432,791
Total Golf Fund	<u>1,661,084</u>	<u>1,572,011</u>	<u>1,768,881</u>	<u>1,709,747</u>
JIM DAILEY FITNESS AND AQUATIC CENTER				
104801 Jim Dailey Fitness & Aquatic	623,431	867,184	839,912	886,132

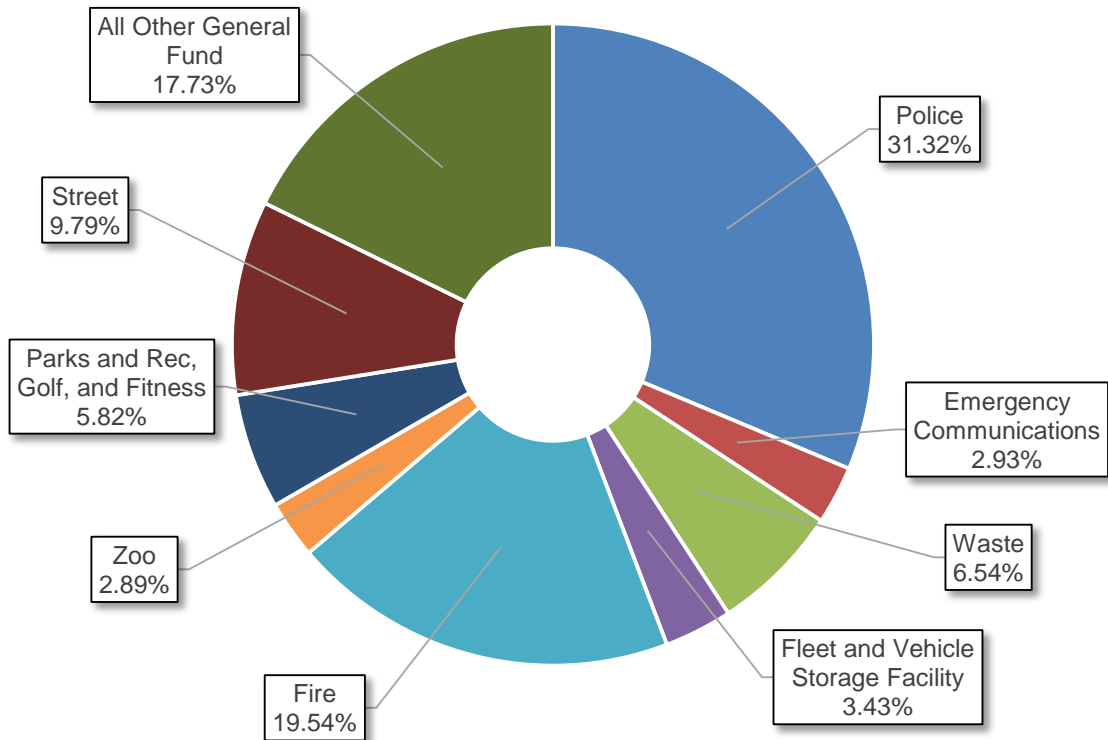
**CITY OF LITTLE ROCK
2022 OPERATING EXPENSES**

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
ZOO				
106501 Zoo Administration	671,452	803,231	706,850	795,338
106510 Zoo Concessions	79,868	363,618	332,016	367,485
106520 Zoo Education	283,491	595,272	509,143	449,191
106530 Zoo Gift Shop	78,076	106,025	181,025	106,025
106540 Zoo Membership	106,301	104,529	104,529	105,153
106550 Zoo Special Events	148,791	153,508	153,508	156,901
106560 Zoo Marketing & Promotions	153,183	190,852	3,494	271,119
106570 Zoo Facilities Operation	1,734,540	1,548,942	426,134	1,952,551
106580 Animal Management	2,133,638	2,213,791	2,220,762	2,418,322
106581 Zoo Vet Services	139,675	122,000	122,000	162,000
106590 Visitor Service Administration	223,007	279,737	279,737	235,076
Total Zoo Fund	<u>5,752,022</u>	<u>6,481,505</u>	<u>5,039,198</u>	<u>7,019,161</u>
FIRE				
105101 Administration	1,661,994	1,617,040	1,699,172	1,692,957
105102 Fire Pension	6,628,987	6,766,116	6,917,019	6,649,970
105110 Fire Suppressing and Rescue	33,949,261	42,042,993	45,704,092	44,146,624
105130 Fire Prevention - Investigation	1,077,003	992,437	1,231,896	1,093,073
105140 Fire Training	614,553	663,008	751,469	804,305
105150 Crash Fire Rescue - Airport	1,385,120	1,268,727	1,455,705	1,021,581
Total Fire	<u>45,316,917</u>	<u>53,350,321</u>	<u>57,759,353</u>	<u>55,408,510</u>
POLICE				
105201 Administration	3,234,671	3,494,502	3,461,135	3,660,566
105202 Police Pension	7,630,274	7,808,322	7,847,862	7,465,177
105210 Internal Affairs	1,092	-	-	-
105215 Organized Crime - Intelligence	6,041,043	6,017,317	6,176,688	5,412,302
105220 Training and Crime Prevention	3,842,993	4,571,828	4,568,133	4,102,454
105225 Detectives	7,308,354	7,520,457	7,241,063	6,828,437
105230 Downtown Patrol	11,477,519	12,507,045	11,623,820	13,273,270
105235 Southwest Patrol	9,048,966	10,085,309	9,627,040	9,405,966
105240 Special Operations	6,442,757	5,358,213	5,281,635	7,092,036
105245 WW Williams Northwest Substation	10,030,799	10,411,397	9,965,994	12,016,174
105250 Airport Police	1,948,860	1,760,584	1,756,938	1,980,991
105255 Police Records Support Service	5,700,670	5,913,621	5,870,991	5,937,138
105260 Communication Center	3,875,836	4,752,296	3,952,818	-
Total Police	<u>76,583,833</u>	<u>80,200,891</u>	<u>77,374,117</u>	<u>77,174,511</u>
911 EMERGENCY COMMUNICATIONS				
105101 Administration	-	-	-	4,758,621
Less Vacancy Reduction	-	(6,000,000)	-	(6,691,700)
General Fund Operating Total	<u>189,004,760</u>	<u>201,849,957</u>	<u>211,671,912</u>	<u>211,396,652</u>
TRANSFER/OUT OTHER EXPENSES				
Transfer out to Street Fund	194,000	194,000	194,000	194,000
Special Projects/PIT	12,999,033	7,057,012	12,059,012	9,475,512
Contingency/Reserve	-	1,000,000	1,000,000	1,100,000
Sub-total	<u>13,193,033</u>	<u>8,251,012</u>	<u>13,253,012</u>	<u>10,769,512</u>
Total General Fund	<u>\$ 202,197,793</u>	<u>\$ 210,100,969</u>	<u>\$ 224,924,924</u>	<u>\$ 222,166,164</u>
PUBLIC WORKS - STREET				
204001 Administration	8,936,348	2,844,425	5,132,175	4,673,799
204002 Operations Administration	810,983	2,540,076	890,076	940,872
204003 Street and Drainage Maintenance	5,924,614	6,793,881	6,882,319	8,040,215
204005 Storm Drain Maintenance	879,327	1,114,150	1,127,751	1,222,573
204006 Work Pool	92,748	130,796	130,796	127,591
204007 Resource Control and Scheduling	364,910	414,498	414,498	475,594
204008 Control Devices	841,139	908,261	918,329	911,496
204010 Signals	1,104,902	1,222,719	1,257,719	1,252,217
204015 Parking Meters	114,791	123,456	123,456	133,264
204020 Civil Engineering	1,372,160	1,700,674	1,700,674	1,551,495
204025 Traffic Engineering	3,118,700	3,150,827	3,115,827	3,434,354
204030 Parking Enforcement	226,870	335,356	335,356	344,968
Total Street Fund	<u>\$ 23,787,493</u>	<u>\$ 21,279,119</u>	<u>\$ 22,028,976</u>	<u>\$ 23,108,438</u>

**CITY OF LITTLE ROCK
2022 OPERATING EXPENSES**

	2020 Actual	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
FLEET SERVICES				
600001 Administration	1,453,183	1,003,456	1,991,456	1,013,071
600011 Acquisition & Parts	4,243,096	5,359,121	5,054,121	6,361,683
600020 Financial Management	1,032,373	1,276,184	1,076,184	1,275,286
600031 Maintenance Administration	5,079,441	5,742,162	5,277,233	6,260,347
600039 Administrative Motor Pool	11,624	9,700	9,700	9,700
Total Fleet Services	\$ 11,819,717	\$ 13,390,623	\$ 13,408,694	\$ 14,920,087
VEHICLE STORAGE FACILITY	\$ 1,454,012	\$ 1,699,157	\$ 1,699,157	\$ 1,786,550
WASTE DISPOSAL				
603101 Administration	2,593,116	2,167,638	2,898,925	2,090,623
603110 Collection	15,221,508	16,757,300	16,191,633	16,902,060
603120 Disposal	5,085,867	3,991,497	3,695,765	4,062,403
603125 Composting	615,532	727,913	674,608	713,071
603130 SW Bond Management	44,772	27,523	27,523	8,943
Total Waste Disposal Fund	\$ 23,560,795	\$ 23,671,871	\$ 23,488,454	\$ 23,777,100
PARKING GARAGES				
612000 Parking Garages	\$ 1,521,758	\$ 1,760,887	\$ 1,760,887	\$ 1,783,054
GRAND TOTAL ALL FUNDS	\$ 264,341,568	\$ 271,902,626	\$ 287,311,092	\$ 287,541,393

CITY OF LITTLE ROCK 2022 ALLOCATION OF FULL TIME PERSONNEL



Police	694	Zoo	64
Waste	145	Parks and Rec, Golf, and Fitness	129
Fire	433	911 Emergency Communications	65
Fleet and Vehicle Storage Facility	76	Street	217
All Other General Fund	393		

CITY OF LITTLE ROCK
FULL TIME PERSONNEL SUMMARY

General Fund:

The 2022 General Fund Budget supports 1,778 full-time equivalent (FTE) positions – 1,727 serving in General Fund Departments and 51 special positions funded through grants or special project allocations. This represents a net increase of 29 FTEs compared to the 2021 Adopted Budget staffing levels. Added positions reflect three (3) grant-funded positions, a 21st Century Grants Coordinator at West Central Community Center, a Grants Compliance Coordinator, and an Accounting Clerk II. Other additions include three (3) special project positions for two (2) Community Programs Positive Intervention Specialists and a Community Programs Data Analyst. The remaining 23 positions were spread throughout General Fund Departments as noted in the Full-Time Personnel Authorizations Summary. The General Fund Operating Budget appropriation includes \$173,350,035 in personnel cost, reduced by an anticipated \$6,691,700 in savings from authorized but vacant positions, resulting in a net personnel allocation of \$166,658,335. There is a 2% salary increase included in the 2022 Budget as well as the continuation of Step and Grade progression for all Union Eligible and Emergency Communications personnel. To address compression issues in Police Command, there is an additional 1% salary increase included in the 2022 Budget. During the 4th quarter of 2021, positions requiring a Commercial Driver's License (CDL) received a salary adjustment to reflect a minimum of \$18.00 per hour to align with market conditions. Vacant non-uniform positions are budgeted at the mid-range salary for the position's grade, providing some budget flexibility in the recruiting process. Vacant uniform positions are budgeted at the entry-level step for the position's grade. In total, personnel cost comprises 75% of the General Fund Budget.

The City will continue to provide basic comprehensive health insurance in 2022. The total cost of health insurance premiums will decrease \$700,000 in 2022. The City absorbs 94% of the cost of employee-only coverage and 52% of employee/family coverage for the base plan. In addition, employees were offered an opportunity to enroll in enhanced coverage with two (2) buy-up options that included lower deductibles and co-pays.

Benefit changes approved by the State Legislature determine pension costs for Fire and Police uniformed personnel. The pension rate charged for uniformed Fire personnel is unchanged at 23.50% of payroll, representing the maximum allowed by the plan. The pension rate for Police uniformed personnel will increase from 23.23% to 23.50% of payroll. In addition, the City merged administration of the closed local Police and Fire Pension Funds with LOPFI, which will require additional monthly funding contributions of \$333,185 and \$268,268, respectively. Contributions to the closed plans are offset by dedicated revenues that include one (1)-mill Property Tax Levies, annual City sales tax contributions of \$500,000 for each plan, and other dedicated fines and fees. The dedicated revenues fully fund the required contributions. Dedicated revenues more than the required contributions are utilized to pay down the unfunded liability of the plans each year. There will be no change in 2022 to the City contribution rate of 9% of salary to the

Non-Uniform Defined Benefit plan, matched by employee contributions of 4.5%. The contribution rate for the plan has remained consistent since its inception in 2014. The pension rate for Court Clerks is also unchanged at 15.32%.

Overall, the General Fund personnel budget will increase by \$7,057,183 in 2022 from the Original Adopted 2021 Budget. Compared to the 2021 Amended Budget, personnel cost will increase by \$2,378,337 or 1.45%. Additional reasons for the increased personnel budget include increased OPEB costs, increased Worker's Compensation costs, and increased vacation/sick payout allocations based upon experience.

Other Funds:

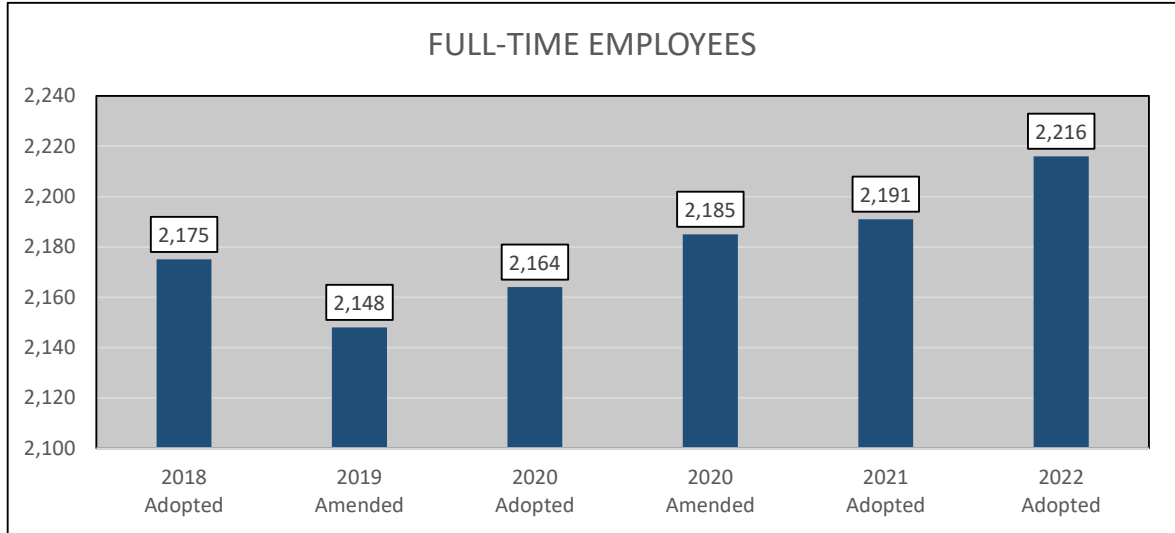
There are 217 FTEs included in the 2022 Street Fund budget, representing a decrease of three (3) positions compared to the 2021 Adopted Budget. Four (4) positions were transferred to the Planning and Development department including a Design Review Engineer, an Environmental Compliance Engineer, and two (2) Engineering Specialists, offset by the addition of an Environmental Compliance Engineer. There are 145 FTEs included in the 2022 Waste Disposal Fund budget, remaining consistent with 2021. The Fleet and Vehicle Storage budgets include 62 and 14 FTEs, respectively. Fleet Services eliminated a Fleet Parts Clerk and a Senior Fleet Parts Clerk and added a Senior Service Advisor. Consistent with the General Fund, there is a 2% salary increase included in the 2022 Budget as well as the continuation of Step and Grade progression for all Union Eligible personnel. During the 4th quarter of 2021, positions requiring a Commercial Driver's License (CDL) received a salary adjustment to reflect a minimum of \$18.00 per hour to align with market conditions. Benefits are consistent with those described for non-uniform General Fund personnel above.

Overall, there are 2,216 full-time positions authorized in the 2022 Adopted Budget, a net increase of 25 positions from 2021.

**CITY OF LITTLE ROCK
FULL TIME PERSONNEL BUDGET SUMMARY**

	2020 Adopted Budget	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
<u>General Fund</u>				
Executive Administrative	33	33	33	35
Board of Directors	1	1	1	1
Community Programs	12	13	13	14
City Attorney	16	16	16	18
District Court First Division	20	20	20	21
District Court Second Division	18	18	18	19
District Court Third Division	7	7	7	8
Finance	43	46	46	52
Human Resources	22	25	25	26
Information Technology	39	41	41	42
Planning & Development	38	39	39	46
Housing & Neighborhood Programs	98	99	99	99
Public Works - General	12	12	12	12
Parks & Recreation	106	106	106	106
Golf	15	15	15	15
Jim Dailey Fitness Center	8	8	8	8
Zoo	62	63	63	64
Fire	432	433	433	433
Police	743	754	754	694
Emergency Communications	-	-	-	65
Subtotal General Fund	<u>1,725</u>	<u>1,749</u>	<u>1,749</u>	<u>1,778</u>
<u>Other Funds</u>				
Public Works - Street	219	220	220	217
Fleet Services	63	63	63	62
Vehicle Storage Facility	13	14	14	14
Waste Disposal	144	145	145	145
Subtotal Other Funds	<u>439</u>	<u>442</u>	<u>442</u>	<u>438</u>
Total Personnel	<u>2,164</u>	<u>2,191</u>	<u>2,191</u>	<u>2,216</u>

CITY OF LITTLE ROCK FULL-TIME PERSONNEL AUTHORIZATIONS 2018 - 2022



The net change in personnel between 2021 and 2022 total positions are as indicated in the chart below.

2021 Adopted Budget	2,191
Executive Administration	2 ^^
Community Programs	1 *
City Attorney	2
District Court First Division	1
District Court Second Division	1
District Court Third Division	1
Finance	6 ^
Human Resources	1
Information Technology	1
Planning & Development	7
Zoo	1
Police	(60) ** #
Emergency Communications	65 **
Public Works - Street	(3)
Fleet Services	(1)
2022 Adopted Budget	<u><u>2,216</u></u>

^ Includes 3 grant funded positions.

^^ Transferred 2 positions from Community Programs.

* Includes 3 special project funded positions, less 2 positions transferred to Executive Administration.

** Transferred 65 positions from Police to the Emergency Communications department.

Added 5 positions.

**CITY OF LITTLE ROCK
2022 OTHER GENERAL FUND EXPENDITURES**

SPECIAL PROJECTS	2020 Actual	2021 Budget	2021 Amended	2022 Budget	Increase (Decrease)	
Covid-19	\$ 4,506,860	\$ -	\$ -	\$ -	\$ -	
Children, Youth & Families (CYF)	1,943,879	3,372,000	3,372,000	5,000,000	1,628,000	a
Health Insurance Holiday Premium Savings	985,700	-	-	-	-	
Facility Improvements	875,000	875,000	875,000	875,000	-	
Annual Fleet Replacement	850,000	850,000	850,000	1,300,000	450,000	b
12th Street Station - 1st Floor Build Out	750,000	-	750,000	-	(750,000)	c
Homelessness Outreach	400,000	400,000	400,000	600,000	200,000	d
Weed Lot Maintenance	384,400	384,400	384,400	384,400	-	
Information Technology Contingency	300,000	-	-	-	-	
Fire Turnouts	225,000	-	-	-	-	
Demolition (Residential)	200,000	200,000	200,000	200,000	-	
Branding	150,000	200,000	200,000	-	(200,000)	e
Employee Wellness Program	-	-	-	160,000	160,000	f
Diversity, Equity, and Inclusion	150,000	150,000	150,000	-	(150,000)	g
Set Aside Pending Appeals	128,792	-	-	-	-	
Fire Tablets (Computer Aided Dispatch)	125,000	-	-	-	-	
Police Tablets (Computer Aided Dispatch)	100,000	-	-	-	-	
Homeless Emergency Services	-	-	100,000	50,000	(50,000)	c
Police Ammunition	50,000	-	-	-	-	
Little Rock Residency Incentive Program	50,000	-	-	50,000	50,000	h
Demolition (Commercial)	50,000	50,000	50,000	50,000	-	
Land Bank	-	-	-	50,000	50,000	h
2020 Census	50,000	-	-	-	-	
Legislative Consulting	-	45,000	45,000	45,000	-	
Tennis Open	-	25,000	25,000	25,000	-	
Board and Secure	25,000	25,000	25,000	25,000	-	
Sister Cities	40,000	-	-	-	-	
Curran Hall	15,000	40,000	40,000	40,000	-	
Environmental Youth (Parks)	37,500	37,500	37,500	37,500	-	
Junction Bridge	35,000	35,000	35,000	35,000	-	
Work Boots	33,000	35,000	35,000	35,000	-	
American Disability Act (ADA)	25,000	25,000	25,000	25,000	-	
Federal Consultant	-	-	24,000	48,000	24,000	i
Neighborhood Challenge Grant	23,332	23,332	23,332	23,332	-	
Bill Clark Wetlands Maintenance	23,780	23,780	23,780	23,780	-	
Sustainability Summit	-	20,000	20,000	20,000	-	
National Night Out	10,000	10,000	10,000	10,000	-	
Neighborhood Connection	1,000	1,000	1,000	1,000	-	
Fire Station 12 Renovation	-	-	93,000	-	(93,000)	c
Zoo Stormwater	-	-	1,000,000	-	(1,000,000)	c
Conceptual Master Plan - Hindman/War Memorial	-	-	135,000	-	(135,000)	c
Targeted Community Development	-	-	1,000,000	-	(1,000,000)	c
Fleet Replacement	-	-	800,000	-	(800,000)	c
Terry House Capital Improvements	-	-	500,000	-	(500,000)	c
Board Room and Technology Renovations	-	-	500,000	-	(500,000)	c
Daisy Bates House Capital Improvements	-	-	100,000	-	(100,000)	c
Total General Fund Projects	\$ 12,543,243	\$ 6,827,012	\$ 11,829,012	\$ 9,113,012	\$ (2,716,000)	

**CITY OF LITTLE ROCK
2022 OTHER GENERAL FUND EXPENDITURES**

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Amended</u>	<u>2022 Budget</u>	<u>Increase (Decrease)</u>
GRANT MATCH					
Choice Neighborhoods Grant	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000) j
Assistance to Firefighters	60,000	80,000	80,000	-	(80,000) j
21st Century Learning	-	50,000	50,000	50,000	-
Hazard Mitigation - Kanis Park Bridge	-	-	-	62,500	62,500 k
Federal Grants Advisory	-	50,000	50,000	-	(50,000) j
Parks - Outdoor Recreation Grant	-	-	-	250,000	250,000 k
Cities of Service - Love Your School	155,790	-	-	-	-
Transportation Alternative	80,000	-	-	-	-
Tap - Metroplan	50,000	-	-	-	-
Recreational Trail Grant	40,000	-	-	-	-
Planning Grant	25,000	-	-	-	-
Heritage Grant	20,000	-	-	-	-
Stop VOWA Detective	15,000	-	-	-	-
FEMA Prevention Grant (Fire)	10,000	-	-	-	-
Total Grant Match Requirement	<u>455,790</u>	<u>230,000</u>	<u>230,000</u>	<u>362,500</u>	<u>132,500</u>
GRAND TOTAL	<u>\$ 12,999,033</u>	<u>\$ 7,057,012</u>	<u>\$ 12,059,012</u>	<u>\$ 9,475,512</u>	<u>\$ (2,583,500)</u>

a Allocation is restored to pre-pandemic levels.

b The Fleet allocation was increased to cover the payments due on leases for vehicles delivered from 2019-2021.

c The reduction in funding reflects amendments to the 2021 Budget that are not applicable to 2022.

d Homelessness Outreach was increased by \$200,000 to replace the North Little Rock contribution for support of Jericho Way.

e Sufficient funding remains from prior year allocations.

f The employee wellness allocation supports the Wellness Coordinator and activities previously funded by the health insurance rebate.

g The Diversity, Equity & Inclusion allocation has been eliminated with the consolidation of the program in Executive Admin.

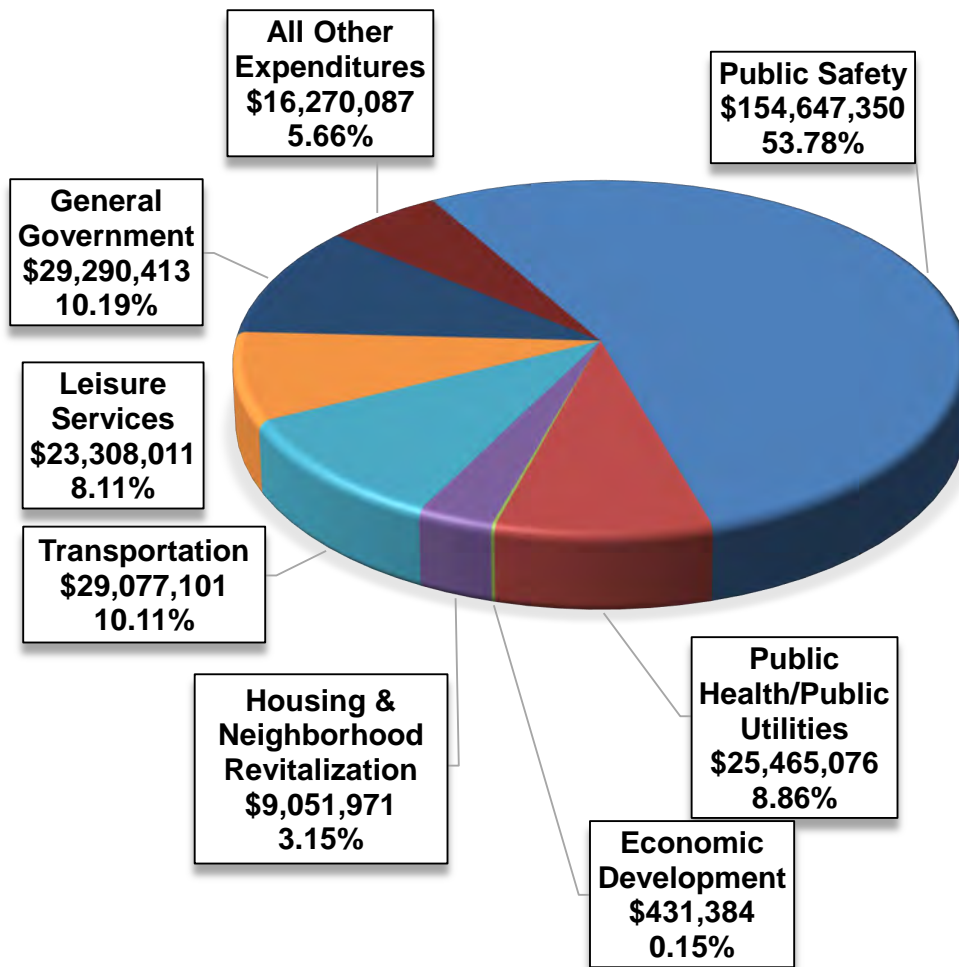
h Sufficient carryover funds were available for 2021. Allocation was reinstated for 2022.

i Allocation in 2021 Amended Budget provided coverage for six (6) months. The 2022 allocation anticipates coverage for the year.

j Sufficient carryover of prior match is available for these programs.

k New grant opportunities for 2022.

CITY OF LITTLE ROCK 2022 OPERATING BUDGET BY SERVICE PROGRAM CATEGORY



\$287,541,393

**CITY OF LITTLE ROCK
BUDGETED EXPENDITURES BY SERVICE CATEGORY
2021 - 2022**

<u>Service/Program Category</u>	2021 Amended Budget	% to Total	2022 Budget	% to Total
<u>Public Safety</u>				
Police	\$ 77,374,117		\$ 77,174,511	
Fire	56,383,648		54,386,929	
911 Emergency Communications (6)	-		4,758,621	
Children, Youth & Families	3,372,000		5,000,000	
Street Lights, Traffic Signals & Signs	5,291,875		5,598,067	
Pulaski County Regional Detention Facility	2,554,153		2,554,153	
Little Rock District Court First Division	1,282,591		1,409,001	
Little Rock District Court Second Division	1,246,908		1,331,005	
Animal Services	1,024,449		1,374,610	
Community Programs	905,634		1,060,453	
Fire Station 12 Renovation (1)	93,000		-	
Total Public Safety	\$ 149,528,375	52.04%	\$ 154,647,350	53.78%
<u>Public Health/Public Utilities</u>				
Waste Disposal	\$ 23,187,954		\$ 23,476,600	
Storm Drainage	1,127,751		1,222,573	
Little Rock District Court Third Division	534,704		578,142	
Pulaski County Health Department	56,100		56,100	
Wetlands Maintenance and Sustainability Summit	43,780		43,780	
Hazard Mitigation - Kanis Park Bridge (3)	-		62,500	
Saint Vincent - Community Center Health Clinic	25,381		25,381	
Total Public Health/Public Utilities	\$ 24,975,670	8.69%	\$ 25,465,076	8.86%
<u>Economic Development/Employment</u>				
Residency Incentive Program (2)	\$ -		\$ 50,000	
Branding (2)	200,000		-	
Downtown Partnership/Empowerment Zone	145,000		195,000	
Metroplan	178,042		186,384	
Port Land Purchase	5,000,000		-	
12th Street Station - 1st Floor Build Out (1)	750,000		-	
Total Economic Development/Employment	\$ 6,273,042	2.18%	\$ 431,384	0.15%

**CITY OF LITTLE ROCK
BUDGETED EXPENDITURES BY SERVICE CATEGORY
2021 - 2022**

<u>Service/Program Category</u>	<u>2021 Amended Budget</u>	<u>% to Total</u>	<u>2022 Budget</u>	<u>% to Total</u>
<u>Housing and Neighborhood Revitalization, Growth, and Development</u>				
Housing and Neighborhood Programs Admin.	\$ 3,617,743		\$ 4,110,865	
Planning & Development, PAGIS, and Grants	2,580,933		3,389,856	
Demolition, Weed Lot Maintenance, Board/Secure	693,732		743,732	
Alert Centers	565,376		635,480	
Neighborhood Resource Center	147,875		172,038	
Choice Neighborhood Grant	50,000		-	
Targeted Community Development (1)	1,000,000		-	
Terry House & Daisy Bates House (1)	600,000		-	
Total Housing and Neighborhood Revitalization, Growth, and Development	\$ 9,255,659	3.22%	\$ 9,051,971	3.15%
<u>Transportation Services</u>				
Streets	\$ 13,300,538		\$ 13,959,566	
Rock Region Metro	9,854,118		9,854,118	
Parking Garages	1,760,887		1,783,054	
Vehicle Storage Facility	1,699,157		1,786,550	
Airport Rescue	1,455,705		1,021,581	
Parking Meters and Enforcement	652,812		672,232	
Total Transportation Services	\$ 28,723,217	10.00%	\$ 29,077,101	10.11%
<u>Leisure Services/Cultural Support/ Conventions & Tourism</u>				
Parks & Recreation	\$ 9,594,706		\$ 10,850,231	
Zoo	6,039,198		7,019,161	
Golf	1,768,881		1,709,747	
River Market	926,578		1,157,413	
Jim Dailey Fitness and Aquatic Center	839,912		886,132	
Cultural Institutes and Commissions:				
Arkansas Museum of Fine Arts	800,000		1,200,000	
Arkansas Museum of Discovery	367,000		192,000	
MacArthur Military Museum	261,417		293,327	
Total Leisure Services/Cultural Support/Conventions & Tourism	\$ 20,597,692	7.17%	\$ 23,308,011	8.11%

CITY OF LITTLE ROCK
BUDGETED EXPENDITURES BY SERVICE CATEGORY
2021 - 2022

<u>Service/Program Category</u>	<u>2021 Amended Budget</u>	<u>% to Total</u>	<u>2022 Budget</u>	<u>% to Total</u>
<u>General Government Support</u>				
Debt Service - Short Term Notes (4)	\$ 4,258,645		\$ 3,530,252	
General Administrative	12,119,140		7,845,812	
Information Technology	5,912,504		6,493,171	
Finance	4,073,241		4,432,349	
Building Services/Asset Management	1,985,957		2,000,998	
City Attorney	1,584,389		1,874,118	
Human Resources	2,077,884		2,274,393	
Board of Directors	340,648		344,674	
Equity, Diversity, and Inclusion (7)	396,335		444,646	
21st Century Learning	50,000		50,000	
Federal Grants Advisory	50,000		-	
Total General Government Support	\$ 32,848,743	11.43%	\$ 29,290,413	10.19%
<u>All Other Expenditures</u>				
Fleet Services (Internal Service Fund) (5)	\$ 15,058,694		\$ 16,220,087	
Oakland Fraternal Cemetery	50,000		50,000	
Total Other Expenditures	\$ 15,108,694	5.26%	\$ 16,270,087	5.66%
Grand Total	\$ 287,311,092	100%	\$ 287,541,393	100%

(1) One-time Special Project allocation.

(2) Sufficient funding remains from prior year allocations.

(3) New grant match allocation for 2022.

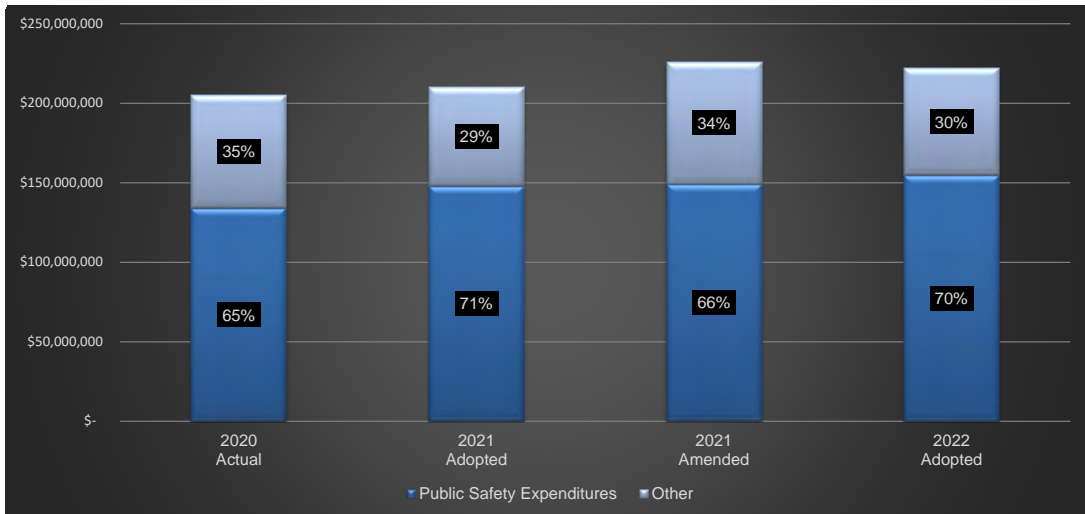
(4) Retired 2016 Notes (\$9,128,000), Issued 2021 Note (\$5,925,000).

(5) Increase attributed to fuel, supplies, and services.

(6) New Department for 2022, previously in the Police Department.

(7) Moved Racial & Cultural Diversity to new division of Executive Administration - Office of Diversity, Equity, and Inclusion.

CITY OF LITTLE ROCK PUBLIC SAFETY EXPENDITURES IN COMPARISON TO GENERAL FUND REVENUES



	2020 Actual	2021 Adopted	2021 Amended	2022 Adopted
Police	\$ 76,583,833	\$ 80,200,891	\$ 77,374,117	\$ 77,174,511
Fire	43,991,798	52,161,594	56,383,648	54,386,929
911 Emergency Communications	-	-	-	4,758,621
Children, Youth & Families	1,943,879	3,372,000	3,372,000	5,000,000
Street Lights, Traffic Signals & Signs	5,064,741	5,281,807	5,291,875	5,598,067
Pulaski County Regional Detention Facility	2,382,000	2,554,153	2,554,153	2,554,153
Little Rock District Court First Division	1,196,683	1,343,070	1,282,591	1,409,001
Little Rock District Court Second Division	1,198,653	1,255,694	1,246,908	1,331,005
Animal Services	1,041,291	1,309,670	1,024,449	1,374,610
Community Programs	800,025	805,634	905,634	1,060,453
Fire Station 12 Renovation	-	-	93,000	-
Public Safety Expenditures	\$ 134,202,905	\$ 148,284,513	\$ 149,528,375	\$ 154,647,350
General Fund Revenue	\$ 205,147,188	\$ 210,100,969	\$ 225,789,924	\$ 222,166,164
Percentage of General Fund Expenditures Devoted to Public Safety	65%	71%	66%	70%

Capital Improvements



CAPITAL FUNDING

State law limits the use of borrowing for municipal purposes. When approved by voters and backed by the City's taxing power, the City may issue general obligation bonds for long-term capital improvements in accordance with Amendment 62 to the Arkansas Constitution. Revenue bonds are not general obligations of the City but are secured by specific non-tax revenues associated with a project. Revenue bonds, authorized under Amendment 65 of the Arkansas Constitution, do not require voter approval. In addition, Amendment 78 to the Arkansas Constitution allows the issuance of short-term notes to acquire tangible personal property. Short-term notes must be repaid from the City's general revenues over a period not to exceed five years.

The Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles, and equipment. The program is updated annually to reflect the latest priorities, revised cost estimates, and available revenue sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of long-term benefit to the residents of Little Rock. The CIP is financed over a period of time due to the long-term benefit of the projects. For program purposes, the City defines a capital improvement as a major improvement or acquisition that results in a capital asset costing more than \$5,000 and having a useful life (depreciable life) of two (2) years or greater. Exceptions are for infrastructure assets, defined as having a constructed cost greater than \$250,000.

The City depreciates capital assets using the straight-line method over their estimated useful lives ranging from 15 – 50 years for infrastructure, 10 – 75 years for buildings, and 3 – 25 years for land improvements, vehicles, and equipment. Depreciation expense is charged directly to the department/function based on the department that utilizes the related asset.

The Mayor and Board of Directors make appropriations for special projects each year to finance specific events and capital outlays. These projects are carried forward from year to year until they are fully expended or repealed by the Mayor and Board of Directors by ordinance.

CAPITAL PROJECT FUNDS PROVIDED BY BOND ISSUES

These funds are derived from the proceeds of general obligation or revenue bonds issued by the City to fund major capital improvements.

Limited Tax General Obligation Capital Improvement Bonds, Series 2013 and Series 2018 – The citizens of Little Rock approved an annual ad valorem tax of 3.0 mills at a special election held on September 11, 2012, for the issuance of up to \$105,000,000 in general obligation debt to fund \$73,500,000 in street improvements and \$31,500,000 in drainage improvements. In July 2013, the City of Little Rock issued the first series of Limited Tax General Obligation Bonds for streets and drainage in the amount of \$58,105,000. In November 2018, the City issued the second series of Limited Tax General Obligation Bonds for streets and drainage in the amount of \$43,475,000.

Tax Incremental Financing 2014 Capital Improvement Bonds – Tax Incremental Financing Capital Improvement Bonds in the amount of \$2,615,000 were issued in April 2014. The bonds are special obligations of the City secured by and payable solely by a pledge of the incremental ad valorem tax receipts derived with respect to the real property within the City’s Redevelopment District No. 1. The bond proceeds financed the cost of acquisition, construction, and equipping of a major street system within Development District No. 1.

2015 Library Construction and Refunding Bonds – The Library Construction and Refunding Bonds, Series 2015 are limited obligations of the City of Little Rock payable solely from the collection of a 0.9 mill annual ad valorem tax, levied upon all taxable real and personal property located within the City, to fund the issuance of \$36,620,000 in bonds to (i) finance the cost of acquiring, constructing and equipping the land and additional capital improvements to the public City libraries owned and operated by Central Arkansas Library Systems; (ii) refund the City’s outstanding Library Construction and Improvement Bonds, Series 2008 and Series 2009, and the City of Little Rock Residential Housing and Public Facilities Board Capital Improvement Revenue Bonds, Series 2007; and (iii) pay the costs of issuing the Bonds.

2017 Library Refunding Bonds – On December 14, 2017, the City issued \$15,925,000 to refund the Library Construction and Refunding Bonds, series 2012 and pay the costs of issuing the Bonds. The Bonds are limited tax obligations of the City, payable solely from a 0.9 mill annual ad valorem tax levied upon all taxable real and personal property located within the City. The City began levying the Library tax at the rate of 0.9 mills for collection in 2013 and continuously thereafter to pay debt service on the Bonds. The Bonds refunded were approved by voters at the March 13, 2012, special election. The City currently levies a total of 1.8 mills for capital improvements to the public libraries, which includes the 0.9 mill dedicated to the 2015 Library Construction and Refunding Bonds noted above.

City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018 – On December 13, 2018, the City issued the \$32,570,000 Hotel Gross Receipts Tax Bonds, Series 2018. The Bonds are not general obligations of the City but are special obligations payable solely from collections of existing taxes levied by the City at an aggregate rate of 2% on the gross receipts derived and received from the renting, leasing, or otherwise furnishing of hotel, motel, bed and breakfast, or short-term condominium or apartment rental accommodations in the City. Citizens approved the bonds’ issuance and the pledging of collections of the tax for debt service at a special election held on February 8, 2016.

CAPITAL PROJECT FUNDS PROVIDED BY OTHER SOURCES

2012 – 2021 Capital Project Fund (3/8-Cent Sales Tax) – Accounts for the proceeds of a three-eighths (3/8)-cent local sales tax, implemented on January 1, 2012, for the purpose of funding capital projects over a ten (10) year period. The temporary sales tax sunset at the end of 2021 and raised \$191,338,242, nearly \$4.5 million underestimate, over the ten (10) year period for the following projects:

3/8-Cent Sales Tax Capital Project Description	Original Project Cost Estimate	Estimated Final Project Allocation	Year Completed
Public Safety:			
Police:			
Police Equipment	\$ 303,000	\$ 288,826	2018
Public Safety Radio System Upgrade	9,000,000	8,979,213	2014
911 / 311 Communications Software	2,600,000	2,600,022	2013-2018
12 th Street Mid-Town Police Station *	9,970,000	10,096,850	2014
Main Police Headquarters & Courts Building *	9,000,000	9,792,111	In process
West Little Rock Police Station *	1,000,000	1,044,072	2016
Police Firing Range *	-	200,276	2017
Fire:			
West Little Rock Fire Station	800,000	625,941	2012
Southwest Fire Station *	4,050,000	4,274,282	2020
Fire Station Facility Upgrades *	-	253,390	2020
Turnouts *	-	198,430	2021
Housing and Neighborhood Programs:			
Code Enforcement Vehicles and Equipment *	397,000	459,912	2012
Animal Village Expansion	602,000	583,633	In process
Fleet for New Public Safety Initiatives:			
Fleet for new Police Staffing and Fire Stations	3,567,000	3,566,962	2012-2018
Total Public Safety	\$ 41,289,000	\$ 42,963,920	
Public Works:			
Street Resurfacing and Maintenance, and Street and Drainage Reconstruction and Traffic Signals	\$ 67,500,000	\$ 65,440,633	In process
Sidewalks	4,500,000	4,362,709	In process
Total Public Works	\$ 72,000,000	\$ 69,803,342	
Jobs/Economic Development:			
Port Expansion: land acquisition, utilities, streets	\$ 10,000,000	\$ 9,723,675	In process
Research Park: land acquisition, utilities, streets	22,000,000	21,382,104	In process
Economic Development Infrastructure	6,000,000	5,837,531	In process
Total Jobs/Economic Development	\$ 38,000,000	\$ 36,943,310	
Parks and Recreation, Zoo and Tourism:			
Parks and Recreation:			
Equipment for Expanded Maintenance	\$ 250,000	\$ 250,000	2013
Park Upgrades *	4,500,000	4,656,201	In process
West Central Community Center *	6,000,000	6,180,588	2016
Senior Center	980,000	980,000	2013

Ottenheimer Center	54,000	54,043	2012
War Memorial Park	500,000	484,745	2013-2018
MacAthur Park & Museum	500,000	484,441	In process
Otter Creek Park	500,000	484,745	In process
Crump Park	1,000,000	969,491	In process
Natural Steps Ball Complex	500,000	499,539	2015
Western Hills Park	1,000,000	969,492	In process
Trails	1,500,000	1,424,727	In process
Zoo:			
Capital Upgrades	8,000,000	7,755,927	In process
Tourism:			
State Fair Infrastructure	3,000,000	2,908,473	In process
Total Parks and Recreation, Zoo and Tourism	\$ 28,284,000	\$ 28,102,412	
Other Priorities:			
Fleet Replacement *	\$ 9,250,000	\$ 9,524,968	In process
Information Technology Capital	7,020,000	6,878,669	In process
Total Other Priorities	\$ 16,270,000	\$ 16,403,637	
Grand Total	\$ 195,843,000	\$ 194,216,621	

* Interest earnings on short-term financing notes or accumulated tax proceeds provided additional funding for project allocation.

The 3/8-cent tax revenue generated over the ten (10)-year life represents 97.7% of the original forecasted amount. Interest earnings generated by the proceeds of short-term financing notes and accumulated tax proceeds provided \$2,878,202 to supplement projects. Of this amount, \$753,133 was allocated to public safety projects from interest earnings on short-term financing notes and \$1,180,785 to public safety projects and \$444,284 to park projects from earnings on accumulated tax proceeds, respectively. The remaining \$500,000 in interest earnings on accumulated tax proceeds was allocated to fleet replacement. Residual balances are transferred to other projects within the same allocation category as we complete projects.

For an in-depth 2012 – 2021 Capital Project Fund (3/8-Cent Sales Tax) financial summary report, please visit the LR Cent webpage at <https://www.littlerock.gov/city-administration/lrcent/lrcent-committee/>.

Short-term Financing – Accounts for proceeds of short-term financing, five-year notes, issued for the purpose of acquiring, constructing, installing, or renovating real property or tangible personal property having an expected useful life of more than one year under and pursuant to and in full compliance with the Constitution and laws of the State of Arkansas, including particularly Section 2 of Amendment 78 to the Constitution of the State of Arkansas, and pursuant to an ordinance of the City Board of Directors.

The City issued short-term financing notes from 2012 – 2016 in the amounts of \$18,850,000, \$7,700,000, \$5,916,000, \$5,910,000, and \$4,603,000 respectively, to accelerate the completion of projects funded by the 2012 – 2021 Capital Project Fund (3/8-cent sales tax). Proceeds of the 3/8-cent sales tax were utilized to fund principal payments on the notes, with transfers to the General Fund. Principal and interest payments on the notes were appropriated from General Fund revenues. All notes associated with 3/8-cent projects were retired by December 31, 2021, when the tax expired.

In addition, in 2016, 2017, 2019, and 2021, the City issued short-term financing notes for other capital projects in the amounts of \$7,375,000, \$5,250,000, \$5,650,000, and \$5,925,000, respectively. These notes are to be repaid solely from general fund revenues. The City has no current plans to issue another short-term financing note in 2022 for capital projects.

The 2016 notes included funding for the following projects:

Land and Buildings

Southwest Fire Station Construction	\$ 3,225,000
Cromwell Building	2,850,000
	<u>\$ 6,075,000</u>

Equipment and Vehicles

Self-Contained Breathing Apparatus - Fire Dept.	\$ 1,955,000
Planning Permitting Software	400,000
Information Technology	670,000
Fire - Vehicles and Equipment	1,378,000
Fleet - Vehicles and Equipment	1,500,000
	<u>5,903,000</u>
	<u>\$ 11,978,000</u>

The 2017 note included funding for the following projects:

Equipment and Vehicles

Phase 1 CAD System Upgrade	\$ 1,300,000
Sixty Police Vehicles	3,000,000
Lawson ERP System Application Add-Ons	800,000
Socrata Performance Measurement Dashboard	150,000
	<u>\$ 5,250,000</u>

The 2019 note included funding for the following projects:**Equipment, Vehicles, and Building Improvements**

Computer Aided Dispatch System (Phase II)	\$ 2,900,000
Fire - Turnouts (75 sets)	200,000
Mobile Radios (Police and Fire) (Phase I)	1,600,000
Refurbish Fire Ladder Truck	650,000
Fire - Station 12 Renovations (add 4 bedrooms)	300,000
	<u>\$ 5,650,000</u>

2021 notes are anticipated to fund the following projects:**Land, Vehicles, and Buildings**

MacArthur Park	\$ 1,800,000
MacArthur Park - Playground	200,000
Purchase Car Wash near Colonel Glenn	375,000
Fire Ladder Truck	750,000
Kanis Park Improvements	660,000
Interstate Park Improvements	540,000
	<u>4,325,000</u>

Equipment

Mobile Radios (Police and Fire) (Phase II)	1,600,000
	<u>\$ 5,925,000</u>

2022 CAPITAL IMPROVEMENTS

The injection of new capital provided by the three-eighths (3/8)-cent sales tax, bond issues, grant funds, and short-term financing, and the future impact of completed projects on ongoing operations are considered when preparing the annual departmental operating budgets.

Projects in the CIP may include:

- Obligations for labor and materials and contractors involved in completing a project
- Acquisition of land or structures
- Engineering or architectural services, professional studies, or other administrative costs
- Expenses for City vehicles and equipment
- Renovating or expanding City facilities, grounds, or equipment

When both restricted and unrestricted resources are available for use, it is generally the City's policy to utilize restricted resources first. For projects funded by tax-exempt debt proceeds and other sources, the debt proceeds are utilized first.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

MAJOR CAPITAL PROJECTS

Capital expenditures in the amount of approximately \$51,447,732 are planned in 2022 and are funded by various sources, as described in detail below.

CIP – Significant Routine Capital Expenditures:

These expenditures are recurring in nature, replace existing assets on a rotating schedule, and do not have additional operating expense requirements. The available budget for the 2022 recurring fleet replacement is \$1,300,000. The Fleet Director, in consultation with the Department Directors, will recommend an allocation of vehicles by department, prioritized by need and considering the age and condition of the existing fleet. The fleet replacement is funded by a special project allocation.

CIP – Other Significant Non-recurring Capital Improvements:

These projects are unusual, non-recurring capital improvement projects funded by the 3/8-cent sales tax, grant awards, short-term financing, private donations, and other sources.

Police Department Headquarters – In November 2017, the City acquired 615 West Markham Street (also known as the McFadden Building) to construct a new headquarters. The department selected a construction manager and architect through the procurement process.

- **Estimated Total Project Cost:** \$9,900,000
- **Funding Sources:** 3/8-cent sales tax proceeds
- **2022 Estimated Expenditures:** \$2,320,729
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** The current Police headquarters building will be demolished. Operating expenses in the current budget for the Police headquarters will be transferred to cover operations of the new facility. No additional staffing or operating expenditure increase is anticipated.

Portable Radios (APX 6000) – The police department purchased 175 radios in 2020. The department still needs to purchase between 350 to 425 new radios to replace existing radios that can no longer be serviced due to obsolescence. The department anticipates purchasing radios in phases.

- **Estimated Total Project Cost:** \$2,888,000
- **Funding Sources:** Short-term financing allocation; Seized funds
- **2022 Estimated Expenditures:** \$2,762,000
- **Estimated Completion Date:** 2022
- **Estimated Increase to Operating Expenditures:** None

Police Department 12th Street Station Buildout – The City finished construction of the 12th Street Police Station in 2014. The first floor remained unfinished with plans of eventually housing retail space that will further improve the quality of life and stimulate economic development along the corridor. A plan to buildout the first floor is underway.

- **Estimated Total Project Cost:** \$750,000
- **Funding Sources:** 2020 funds set aside – Special Projects (\$750,000)
- **2022 Estimated Expenditures:** \$750,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Ongoing maintenance expenditures to be determined.

Animal Village Expansion – The expansion of the Animal Village is to include an animal intake area, a euthanasia area, a dog wash area, a feed station, and an animal service officer intake area. The communal cat area was completed in 2017.

- **Estimated Total Project Cost:** \$450,000
- **Funding Sources:** 3/8 sales tax proceeds
- **2022 Estimated Expenditures:** \$450,000
- **Estimated Completion Date:** January 2023
- **Estimated Increase to Operating Expenditures:** A slight increase to utility cost that is estimated to be roughly \$10,000 annually.

Fire Ladder Truck – The Little Rock Fire Department will purchase a new ladder truck.

- **Estimated Total Project Cost:** \$1,458,011
- **Funding Sources:** First Tranche of the City's allocation from the American Rescue Plan Act allocation
- **2022 Estimated Expenditures:** \$1,458,011
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Fire Department maintenance budget allocation.

Renovation Little Rock Fire Station #12 – The renovation will add four (4) bedrooms and one (1) female bathroom.

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** Short-term financing (2019 note)
- **2022 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** There should not be any additional operating expenses associated with this renovation, as the anticipated maintenance expense is expected to be comparable to the current maintenance requirements.

Firefighting Protective Coats and Pants – The Little Rock Fire Department will purchase a second set of protective coats and pants for uniform personnel.

- **Estimated Total Project Cost:** \$225,525
- **Funding Sources:** 2020 funds set aside – Special Projects
- **2022 Estimated Expenditures:** \$225,525
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** None

Incident Display Boards Little Rock Fire Station #21 – The Little Rock Fire Department will purchase six (6) incident display boards for Station #21.

- **Estimated Total Project Cost:** \$9,000
- **Funding Sources:** 2020 funds set aside – Special Projects (\$9,000)
- **2022 Estimated Expenditures:** \$9,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Ongoing maintenance will be absorbed in the current Fire Department budget.

Firefighting Tablets – The Little Rock Fire Department will purchase sixty (60) tablets.

- **Estimated Total Project Cost:** \$116,000
- **Funding Sources:** 2020 funds set aside – Special Projects (\$116,000)
- **2022 Estimated Expenditures:** \$116,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** None

Kanis Park Improvements – Project intended to improve the amenities overall at the park, provide ADA improvements, and include some new features. Three and a half new basketball courts are to be constructed underneath the I-630 bridge in Kanis Park along with installation of lighting, fencing, and ADA access from the parking lots. Additional parking lot and ADA improvements are also part of the project.

- **Estimated Total Project Cost:** \$660,000
- **Funding Sources:** Short-term financing (2021 note)
- **2022 Estimated Expenditures:** \$600,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Interstate Park Improvements – Little Rock Public Works reviewed the main roadways in Interstate Park and provided estimates for reconstruction of Interstate Park Drive which connects Arch Street Pike to the railroad tracks at the north end of the park.

- **Estimated Total Project Cost:** \$540,000
- **Funding Sources:** Short-term financing (2021 note)
- **2022 Estimated Expenditures:** \$510,000
- **Estimated Completion Date:** September 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Boyle Park Mountain Bike Trails and Skills Park – Develop over two miles of mountain bike trails and a skills park.

- **Estimated Total Project Cost:** \$240,000
- **Funding Sources:** 3/8-cent sales tax proceeds and Recreational Trails Grant Program (\$200,000)
- **2022 Estimated Expenditures:** \$240,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Western Hills Park Improvements – Project to include play area with some component items and shade structure along with pavilions and multiple fishing piers. Parking lot improvements as well as 2-3 miles of paved trails are also part of the project.

- **Estimated Total Project Cost:** \$1,600,000
- **Funding Sources:** 3/8-cent sales tax proceeds and \$750,000 Legacy Grant
- **2022 Estimated Expenditures:** \$1,100,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Tri-creek Greenway Improvements – Project to include design and construction of the first phase of the Tri-creek Greenway which will connect War Memorial and Hindman Parks. The first phase will focus on improvements that will connect Brodie Creek Park to Boyle Park.

- **Estimated Total Project Cost:** \$3,750,000
- **Funding Sources:** 3/8 cent sales tax proceeds, general fund, and a \$3,000,000 grant from the Arkansas Department of Transportation.
- **2022 Estimated Expenditures:** \$3,600,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Riverfront Park Treehouse – Project to include design and construction of a treehouse play structure located in Riverfront Park

- **Estimated Total Project Cost:** \$100,000
- **Funding Sources:** 3/8 cent sales tax proceeds
- **2022 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

MacArthur Park Playground – Project to include inclusive playground for children ages 2-5 and 5-12.

- **Estimated Total Project Cost:** \$650,000
- **Funding Sources:** \$200,000 Short-term financing (2021 note), \$50,000 Little Rock Marathon, \$110,000 donations, \$250,000 Outdoor Recreation Grant, \$40,000 3/8 cent sales tax proceeds
- **2022 Estimated Expenditures:** \$650,000
- **Estimated Completion Date:** June 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

River Mountain Parking Lot – Project to include new parking lot for River Mountain Trails.

- **Estimated Total Project Cost:** \$125,000
- **Funding Sources:** 3/8 cent sales tax proceeds
- **2022 Estimated Expenditures:** \$125,000
- **Estimated Completion Date:** February 2022
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Rebsamen Golf Course Hole Thirteen – Design relocation of green on the thirteenth hole to provide long term solution to mitigate land loss near the Arkansas River.

- **Estimated Total Project Cost:** \$100,000
- **Funding Sources:** Special project funds
- **2022 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.

Information Technology – The City will be upgrading various technology infrastructure, hardware, and software over the ten (10) year period from 2012 – 2021 with proceeds from the temporary 3/8-cent sales tax. The total estimated allocation of proceeds for technology expenditures from 2012 – 2021 is \$7,020,000. Note: The project was extended into 2022 due to COVID-19 delays and lengthy equipment delivery times.

- **Estimated Total Project Cost:** \$7,020,000
- **Funding Sources:** 3/8-cent sales tax proceeds
- **2022 Estimated Expenditures:** \$1,470,910
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Ongoing maintenance expenditures will be phased in with the completion of various projects and will be included in the repairs and maintenance budget for the Information Technology Department operations each year. The estimated 2022 allocation is \$300,000.

Chicot Road – The Board has authorized a project to widen and improve Chicot Road from Mabelvale Cutoff to Yarberry Lane. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** \$3,257,000
- **Funding Sources:** 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$1,557,000
- **Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Kanis Road – The Board has authorized a project to widen and improve Kanis Road from Shackelford Road to Gamble Road. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks. The project includes four separate construction contracts.

- **Estimated Total Project Cost:** \$13,000,000
- **Funding Sources:** 2013 and 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$570,000
- **Completion Date:** July 2022
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Geyer Springs Road – The Board has authorized a project to widen and improve Geyer Springs Road from the new railroad overpass now under construction to 56th Street. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** \$1,752,000
- **Funding Sources:** 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$1,550,000
- **Completion Date:** July 2023
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

North Rodney Parham Road – The Board has authorized a project to widen and improve North Rodney Parham from Hinson Road to Pleasant Forest Drive. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** \$6,624,800
- **Funding Sources:** 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$6,190,000
- **Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Valentine, 4th and Plateau Street Drainage – The Board has authorized a project to make major drainage capacity improvements in flood-prone areas along Plateau Ditch (Rose Creek) area. The project includes new box culvert and ditch improvements.

- **Estimated Total Project Cost:** \$2,600,000
- **Funding Sources:** 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$750,000
- **Completion Date:** December 2023
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Swaggerty Branch Culvert Rehabilitation – The Board has authorized a project to rehabilitate a major drainage culvert system way south of Roosevelt Road. The project includes new culvert section and existing culvert rehabilitation.

- **Estimated Total Project Cost:** \$2,000,000
- **Funding Sources:** 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2022 Estimated Expenditures:** \$1,500,000
- **Completion Date:** July 2023
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Federal Lands Access Program (FLAP) –The City of Little Rock will receive a grant from the United States Department of Transportation, Federal Highway Administration to fund Phase 1 of a Central High Corridor. The Corridor will be an off-street bike/ped trail from the Medical Mile of the Arkansas River Trail to the Central High School National Historic Site. Phase 1 will stabilize riverbank of the Arkansas River Trail Loop’s unusable Medical Mile (\$1.7M) and construct a ramp (\$331K) to the new bridge Union Pacific Railroad. This trail will eventually link to Central High School and to the Southwest Trail.

- **Estimated Total Project Cost:** \$2,082,455
- **Funding Sources:** \$1,639,564.90, from the DOT grant, remainder from Public Works Street Fund Special Projects
- **2022 Estimated Expenditures:** \$1,400,000
- **Estimated Completion Date:** September 2023
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.

Public Works 2018 Capital Improvement Bond Street Resurfacing, Street and Drainage Projects – Following a series of community meetings, the Board approved \$47 million in projects to be completed for street resurfacing, street and drainage reconstruction projects, traffic signals, traffic calming, and sidewalks.

- **Estimated Total Project Cost:** \$47,000,000
- **Funding Sources:** 2018 Capital Improvement Bond Issue
- **2022 Estimated Expenditures:** \$11,000,000
- **Estimated Completion Date:** December 2023
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Project Diamond – Little Rock Arkansas River Port Improvement Projects

Job Recruitment – Economic Development Projects – Beginning in 2020, Little Rock, in cooperation with Pulaski County, undertook a series of projects to construct and improve roads in the river port industrial park area. Projects included improvements to Zeuber Road, Pratt Remmel Road, Fourche Dam Pike Road, and Fourche Dam Pike at the I-440 interchange. Improvements included an extension to Pratt Remmel Road, street widening and drainage improvements, traffic signals, and railroad crossing signals.

- **Estimated Total Project Cost:** \$9,520,000
- **Funding Sources:** \$4,000,000 grant from the Economic Development Administration, \$2,000,000 grant from the Delta Regional Authority, \$1,000,000 grant from the State quick action fund for economic development, and \$2,500,000 3/8-cent sales tax and County contributions for the local share.
- **2022 Estimated Expenditures:** \$607,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Education Conservation Center Phase 2 – The Zoo is renovating the current education building into a themed Citizen Science Center to educate children of all ages.

- **Estimated Total Project Cost:** \$50,000
- **Funding Sources:** \$50,000 will be funded with donations from the Arkansas Zoological Foundation
- **2022 Estimated Expenditures:** \$50,000
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Funds will be included in the operating budget for routine maintenance of the center.

Membership Services Window Upgrade – The Zoo is renovating a gate at the front entry to enhance membership services and streamline overall gate admissions.

- **Estimated Total Project Cost:** \$88,000
- **Funding Sources:** 3/8 cent sales tax
- **2022 Estimated Expenditures:** \$88,000
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Funds for routine maintenance of all Zoo facilities are included in the Zoo operating budget.

SCA Demolition and Replacement – The Zoo is demolishing old and outdated exhibits in the Small Carnivores Area (SCA) and replacing with areas to hold interactive animal demonstrations and encounter opportunities at the Arkansas Heritage Farm.

- **Estimated Total Project Cost:** \$233,557
- **Funding Sources:** 3/8 cent sales tax
- **2022 Estimated Expenditures:** \$233,557
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Funds for routine maintenance of all Zoo facilities are included in the Zoo operating budget.

Hay Barn – The Zoo is constructing a hay barn to improve storage, preservation, and accessibility for animal feed.

- **Estimated Total Project Cost:** \$250,000
- **Funding Sources:** 3/8 cent sales tax
- **2022 Estimated Expenditures:** \$250,000
- **Estimated Completion Date:** Fall 2022
- **Estimated Increase to Operating Expenditures:** Funds for routine maintenance of all Zoo facilities are included in the Zoo operating budget.

Veldt Improvements – The Zoo is completing improvements to the Veldt area, including improvements to water retention, animal holding, and staff access

- **Estimated Total Project Cost:** \$215,000
- **Funding Sources:** 3/8 cent tax
- **2022 Estimated Expenditures:** \$215,000
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Improvements will reduce maintenance and upkeep costs at the Veldt animal holding areas.

Watershed Reclamation Project – The Zoo is working toward a goal of zero water waste by conducting improvements in water usage, reclamation, treatment, and recycling.

- **Estimated Total Project Cost:** \$1,000,000
- **Funding Sources:** Special projects fund
- **2022 Estimated Expenditures:** \$1,000,000
- **Estimated Completion Date:** Spring 2022
- **Estimated Increase to Operating Expenditures:** Watershed improvements and reclamation will significantly decrease the Zoo's overall spending on utilities, wastewater treatment, and storm drain maintenance.

Leachate Pond Liner and Sanitary Pump Replacement – Project to replace the pond liner and sanitary pump.

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** Solid Waste Fund
- **2022 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** December 2022
- **Estimated Increase to Operating Expenditures:** None

Public Works 3/8-Cent Sales Tax Street Resurfacing and Drainage Projects –

The new 3/8-cent sales tax will provide funding for approximately \$72 million in street resurfacing and maintenance, street drainage reconstruction, traffic signals, traffic calming, and sidewalks over the next ten (10) years. The Board specified projects for the 2013 to 2015 and the 2016 to 2018 improvement plan are complete. Eighty percent (80%) of the 2019-2021 projects are completed or in the bidding and construction phase.

- **Estimated Total Project Cost:** \$72,000,000
- **Funding Sources:** 3/8-cent sales tax
- **2022 Estimated Expenditures:** \$6,000,000
- **Estimated Completion Date:** December 2023
- **Estimated Increase to Operating Expenditures:** Not applicable. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

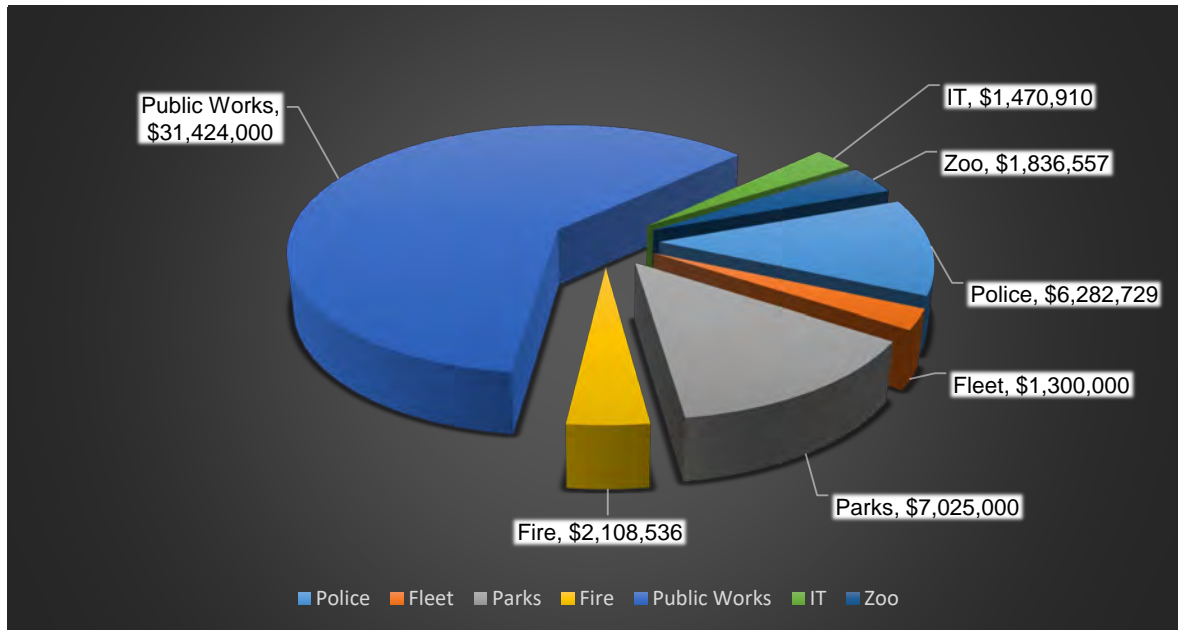
Public Works 3/8-cent Sales Tax & 2018 Capital Improvement Bonds
Street and Drainage Projects (2019 - 2021 Projects)

Ward	Project/Location	Original Project Cost Estimate	Estimated Final Project Allocation	Status
1	13th Street Culvert @ 2400 Block	\$ 250,000	\$ 250,000	In process
1	Howard & 22nd Storm Drain Replacement (Dennison - Howard)	200,000	332,469	Final
1	Swaggerty Branch Culvert Rehabilitation (Roosevelt Road - 31st Street)	2,000,000	2,000,000	In process
1	6th Street Drainage (Collins Street - McLean Street)	200,000	234,453	Final
1	Wright Avenue Streetscape (Summit Street - Wolfe Street)	500,000	790,111	Substantially Complete
1	Boulevard Street Reconstruction (Charles Bussey Boulevard - 22nd Street)	525,000	384,322	Final
1	Midtown Neighborhood Street Reconstruction (Abigail from 26th - 27th, and 27th from Abigail - Elm)	750,000	819,500	In process
1	13th Street Railroad Overpass Rehabilitation	250,000	250,000	In process
1	Valentine Street Reconstruction (8th Street - 12th Street)	1,000,000	865,000	Substantially Complete
1	Marshall Street Sidewalk (Roosevelt South to End)	125,000	147,276	Final
1	Dr. Martin Luther King, Jr Drive Drainage (19th Street - 24th Street)	400,000	519,750	In process
1	Resurfacing	1,550,000	1,550,000	In process
1	Sidewalks	650,000	594,275	In process
1 Total		8,400,000	8,737,156	
2	Grant Street @ Buchanan Street Drainage	100,000	164,784	Final
2	Senate Drive Ditch	600,000	600,000	In process
2	Loetscher Lane Drainage (Loetscher - Sunset)	200,000	168,923	Final
2	Madison Street Reconstruction (10th Street - 12th Street)	390,000	376,150	Final
2	Maryland Avenue Reconstruction (Abigail Street - Lewis Street)	350,000	162,549	Final
2	10th Street Reconstruction (Washington Street - Madison Street)	800,000	564,461	Final
2	Oak Grove Lane Sidewalks (Fairfield Drive - Valley Drive)	260,000	151,150	Final
2	Geyer Springs Road Reconstruction (Hutsell Road - 56th Street)	1,500,000	1,751,970	In process
2	Dailey Drive Sidewalk & Street Improvements	140,000	59,604	Final
2	19th Street Reconstruction (University Avenue - South Grant Street)	200,000	143,261	Final
2	Resurfacing	2,000,000	2,000,000	In process
2	Sidewalks	160,000	145,643	Final
2 Total		6,700,000	6,288,494	
3	Valentine Street Drainage (Markham Street - 4th Street)	600,000	600,000	In process
3	West 4th Street Drainage & Street (Valentine Street - Martin Street)	2,000,000	2,000,000	In process
3	Fillmore Street Drainage & Street (Y Street - Z Street)	850,000	685,350	Substantially Complete
3	Briarwood Area Drainage (North from Sun Valley)	1,000,000	1,000,000	In process
3	B Street Reconstruction (Polk Street - Tyler Street)	250,000	243,830	Final
3	Polk Street Reconstruction (H Street - G Street)	300,000	318,152	Final
3	Barton Street Drainage (Dennison Street - 3rd Street)	400,000	169,500	In process
3	Stonewall & Country Club Drainage (Van Buren Street - North Spruce Street)	150,000	194,657	Final
3	Shannon Drive Reconstruction (Broadview Drive - Pine Manor Drive)	300,000	129,665	Final
3	Lookout Road Sidewalks (Ash Street - Allsopp Park Drive)	150,000	119,569	Final
3	Resurfacing	1,750,000	1,750,000	In process
3	Sidewalks	250,000	223,869	Final
3 Total		8,000,000	7,434,593	

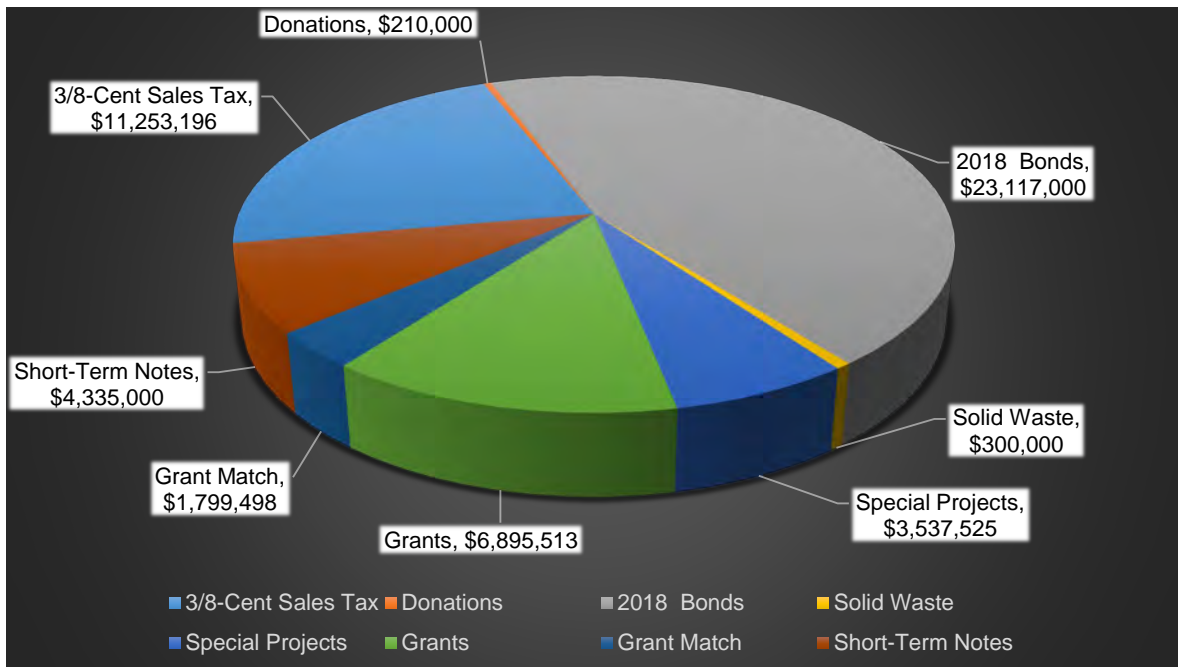
Public Works 3/8-cent Sales Tax & 2018 Capital Improvement Bonds
Street and Drainage Projects (2019 - 2021 Projects)

Ward	Project/Location	Original Project Cost Estimate	Estimated Final Project Allocation	Status
4	Longlea Drive Culvert Replacement (South of El Dorado Drive)	100,000	192,281	Final
4	Leatrice Drive Drainage @ East Shore Drive	500,000	442,456	Final
4	Breckenridge Drive Culvert Replacement @ Grassy Flat Creek	250,000	235,628	Final
4	Harris Street Construction (South of Cantrell Road)	150,000	150,000	In process
4	North Rodney Parham Road Reconstruction (Hinson Road - Pleasant Forest Drive)	6,000,000	6,624,800	In process
4	Pleasant Valley Drive Sidewalk (Breckenridge Drive - West of I-430)	100,000	67,245	Final
4	Reservoir Road (Reservoir Court - Beacon Hill Apartment)	600,000	600,000	In process
4	Resurfacing	2,000,000	2,000,000	In process
4 Total		9,700,000	10,312,410	
5	Madison Valley Drainage (West of Madison Valley Subdivision)	200,000	200,000	In process
5	Kanis Road (Point West Drive - Gamble Road)	2,000,000	2,080,000	In process
5	Bella Rosa Drive Reconstruction (Taylor Loop Road North to the Bridge)	800,000	800,000	In process
5	Chenal Parkway Intersection (Chenal, Bowman, West Haven, Rahling)	350,000	350,712	Final
5	Gamble Road (Markham Street - Stacy Lane)	300,000	311,900	In process
5	Katillus Road/Forest Lane Reconstruction (Cantrell along Katillus & Forest Lane)	300,000	385,896	Final
5	Chenal Parkway Subsurface Drainage @ various locations	150,000	290,280	Final
5	Rummel Road Reconstruction (Countryside Cove - Mooser Lane)	350,000	289,350	Final
5	Resurfacing	2,150,000	2,150,000	In process
5 Total		6,600,000	6,858,137	
6	Kanis Road (Embassy Suites Drive - Bowman Road)	2,000,000	1,734,269	Final
6	Bowman Road from Kanis to Cherry Laurel Drive (Design & Right of Way Acquisition)	2,000,000	2,000,000	In process
6	Bellemeade Drive Reconstruction (30th Street - 32nd Street)	320,000	243,990	Final
6	Kanis Road (Business Park Drive - Michael Drive)	700,000	1,432,011	In process
6	Walker Street Reconstruction (26th Street - 28th Street)	450,000	385,000	In process
6	Barrow Road Streetscape Phase 2	450,000	450,000	In process
6	Spring Valley Drainage @ Cooper Orbit & Manor Drive	100,000	241,424	Final
6	22nd Street Drainage @ 22nd Street & Perry Street	40,000	49,694	Final
6	Resurfacing	1,740,000	1,740,000	In process
6	Chenal Parkway Intersection		136,866	Final
6 Total		7,800,000	8,413,254	
7	Claybrook Road Drainage (Courtfield Drive - Churchhill Road)	150,000	72,572	Final
7	Yorkwood Area Floodway Improvements	400,000	400,000	In process
7	Mabelvale Pike (Sibley Hole Road - Helm Drive)	1,500,000	1,551,898	Final
7	Crystal Valley Road (Cobblestone Creek Court - Redleaf Circle)	400,000	369,624	Substantially Complete
7	Eastwood Street Reconstruction (Brandon Street - Vinewood Lane)	525,000	442,170	Final
7	Yarberry Lane Reconstruction (Deer Meadow Drive - Springtree Drive)	250,000	254,622	Final
7	Chicot Road (Mabelvale Cutoff Road - Yarberry Lane)	2,600,000	3,256,516	In process
7	Janmar Road Drainage along Sheraton Drive (Southmont Drive - Lamont Drive)	400,000	279,811	Final
7	Pecan Lake Subdivision Drainage @ various locations	250,000	153,330	Substantially Complete
7	Resurfacing	1,900,000	1,900,000	In process
7	Sidewalks	125,000	132,139	Final
7 Total		8,500,000	8,812,682	
Grand Total		\$ 55,700,000	\$ 56,856,726	

2022 City of Little Rock Capital Funding Uses



2022 City of Little Rock Capital Funding Sources



Grant Match is funded through Special Projects (\$297,748) and 3/8-Cent Sales Tax (\$1,501,750).

Debt Management



DEBT MANAGEMENT

General Obligation Debt:

The City of Little Rock is authorized to issue General Obligation (G.O.) Bonds payable from ad valorem taxes to finance capital improvements. These bonds require majority voter approval prior to issuance. The Arkansas State constitution provides that the amount of debt secured by property tax revenues shall not exceed 20% of the City's assessed valuation. The City of Little Rock's G.O. debt falls well below this statutory requirement. As of December 31, 2021, the net debt applicable to the debt limitation is \$59,393,672. The legal debt margin allows the City flexibility to issue additional debt in the amount of \$1,182,494,890.

Generally, the City has experienced very stable growth in the assessed valuation. Based on the 2020 census, the City's net general obligation long-term debt per capita is \$184.80 compared to \$268.33 in 2020. This low per capita debt is well below the \$1,200 per capita that could be considered a warning trend. This has contributed to the City's favorable General Obligation debt ratings. The City's G.O. debt is rated AA by Standard & Poor's and Aa1 by Moody's Investors Service. These ratings indicate that the bonds are of high quality and that the City has a strong capacity to pay principal and interest.

City of Little Rock, Arkansas Computation of Legal Debt Margin December 31, 2021

	Amount
2021 Assessed Value	
(2021 assessment to be collected in 2022)	
Real Property	\$3,647,362,115
TIF - Real Estate	44,551,341
Personal Property	915,003,040
Utility: Personal Property	272,818,075
Total assessed value	4,879,734,571
General obligation debt limitation (20% of assessed value)	975,946,914
Short-term financing debt limitation (5% of assessed value)	243,986,729
Total debt limitation	1,219,933,643
Debt applicable to limit:	
General obligation and short-term financing, net of discounts and premiums	59,393,672
Less: Amount set aside for repayment in debt service funds	21,954,920
Total net debt applicable to limit	37,438,752
Legal Debt Margin	\$1,182,494,890

Computation of the City's legal debt margin is set forth in Amendments 62 and 78 to the Constitution of the State of Arkansas. General obligation debt is not to exceed 20% of the assessed valuation. Short-term financing debt is not to exceed 5% of the assessed valuation. For 2021, the combined legal debt limit is \$1,219,933,643 based on the total assessed value of \$4,879,734,571. The City's Legal Debt Margin and Legal Debt Limit for the last ten years is shown in the table below.

Debt Applicable to Debt Limit 2012 - 2021

	Legal Debt Margin	Legal Debt Limit
2012	878,601,850	942,877,678
2013	843,156,895	965,793,157
2014	893,966,280	1,000,828,577
2015	896,991,146	1,012,232,287
2016	955,080,056	1,057,578,662
2017	993,637,501	1,073,919,619
2018	1,016,410,361	1,114,742,114
2019	1,079,276,353	1,159,403,929
2020	1,132,495,157	1,187,972,567
2021	1,182,494,890	1,219,933,643

The City of Little Rock's outstanding general obligation debt as of December 31, 2021, is \$43,755,000, before net premiums of \$566,544. Outstanding short-term financing debt is \$15,072,128, which includes vehicle leases totaling \$4,529,781.

Although the City may increase general obligation and short-term debt levels to a maximum of \$1,219,933,643, resources to repay the bonds would require increasing the millage dedicated for debt service. The property tax millage in effect for the retirement of general obligation debt is 4.8 mills. Based on the current assessed valuation, the millage required to fund over \$1.22 billion in debt would be approximately 15.2 mills. With voter approval, the millage may be increased to provide funds up to the legal debt limit.

The citizens of Little Rock approved an annual ad valorem tax of 3.0 mills at a special election held on September 11, 2012, for the issuance of up to \$105,000,000 in general obligation debt to fund \$73,500,000 in street improvements and \$31,500,000 in drainage improvements. In July 2013, the City of Little Rock issued the first series of Limited Tax General Obligation Bonds for

streets and drainage in the amount of \$58,105,000. In November 2018, the City issued the second series of Limited Tax General Obligation Bonds for streets and drainage in the amount of \$43,475,000. The 2013 Bond Issue was redeemed in full on April 1, 2021.

The 2014 Tax Increment Improvement Bonds for \$2,615,000 were issued in April 2014. The bonds are special obligations of the City secured by and payable solely by a pledge of the incremental ad valorem tax receipts derived with respect to the real property within the City's Redevelopment District No. 1. The bond proceeds were used to finance the cost of acquisition, construction, and equipping of a major street system within Development District No. 1.

On July 14, 2015, voters approved a 0.9 mill annual ad valorem tax, levied upon all taxable real and personal property located within the City, to fund the issuance of \$36,620,000 million in bonds to (i) finance the cost of acquiring, constructing and equipping the land and additional capital improvements to the public City libraries owned and operated by Central Arkansas Library Systems; (ii) refund the City's outstanding Library Construction and Improvement Bonds, Series 2008 and Series 2009, and the City of Little Rock Residential Housing and Public Facilities Board Capital Improvement Revenue Bonds, Series 2007; and (iii) pay the costs of issuing the Bonds.

On December 14, 2017, the City issued \$15,925,000 to refund the Library Construction and Refunding Bonds, series 2012, and pay the costs of issuing the Bonds. The Bonds are limited tax obligations of the City, payable solely from a 0.9 mill annual ad valorem tax levied upon all taxable real and personal property located within the City. The City began levying the Library tax at the rate of 0.9 mills for collection in 2013 and continuously thereafter to pay debt service on the Bonds. The Bonds refunded were approved by voters at the March 13, 2012, special election. The City currently levies a total of 1.8 mills for capital improvements to the public libraries, which includes the 0.9 mill dedicated to the 2015 Library Construction and Refunding Bonds noted above. The Central Arkansas Library System board members are seeking a special election in 2022 to reduce the local capital improvement millage rate in Little Rock from 1.8 to 1.3 mills.

The 3.00 mills that have funded capital improvements are scheduled to roll off at the end of 2022 with the anticipated retirement of the 2018 Limited Tax Capital Improvement Bonds. The Little Rock City Board of Directors is considering asking voters to renew the levy for the issuance of new capital improvement bonds at a special election to be held in August 2022.

Revenue Bonds:

The primary government of the City of Little Rock had outstanding Revenue Bonds in the amount of \$50,660,000 at December 31, 2021, authorized under Amendment 65 to the Arkansas Constitution.

On July 1, 2003, the City issued \$11,855,000 in 2003 Capital Improvement Revenue Bonds (Downtown Parking Projects). The bonds were issued to finance the construction of a new parking deck and advance refund the 1997 Capital Revenue Bonds (Second and Main Street Project) – Series 1997, previously used to construct a parking deck. The bonds constitute special obligations of the City, payable solely from the revenues of the two parking decks, together with all other parking revenues of the City that the City did not previously pledge.

On March 12, 2007, the City issued \$3,400,000 in 2007 Waste Disposal Refunding and Improvement Bonds. The bonds were issued to finance all or a portion of the costs of betterments and improvements to the System (the Project), fund a debt service reserve, and pay expenses of issuing the bonds. The bonds constitute special obligations of the City, secured by a pledge of net revenues derived from the System. The City will fully redeem the bonds in May 2022.

On November 15, 2017, the City issued the \$17,875,000 Capital Improvement and Refunding Revenue Bonds, Series 2017. The Bonds are not general obligations of the City but are special obligations secured solely by a pledge of the revenues derived by the City from all franchise fees collected from public utilities for the privilege of using the streets, highways, and other public places in the City. The City issued the bonds to advance refund the City's Capital Improvement Construction Revenue Bonds (Zoo, Parks and Recreation Projects), Series 2009A, the City's Capital Improvement Refunding Revenue Bonds (Zoo, Parks and Recreation Revenue Refunding Bonds), Series 2009B, current refund the City's Capital Improvement Revenue Refunding Bonds, Series 2007, and the City's Capital Improvement Junior Lien Revenue Bonds, Series 2002.

On December 13, 2018, the City issued the \$32,570,000 Hotel Gross Receipts Tax Bonds, Series 2018. The Bonds are not general obligations of the City but are special obligations payable solely from collections of existing taxes levied by the City at an aggregate rate of 2% on the gross receipts derived and received from the renting, leasing, or otherwise furnishing of hotel, motel, bed and breakfast or short-term condominium or apartment rental accommodations in the City. Citizens approved the issuance of the bonds and the pledging of collections of the tax for debt service at a special election held on February 8, 2016.

Tables depicting the City's Summary of Bond Indebtedness, Future Debt Service, and Direct and Overlapping Governmental Activities Debt follow.

SUMMARY OF BOND INDEBTEDNESS
For the year ended December 31, 2021

	<u>ORIGINAL AMOUNT</u>	<u>PRINCIPAL BALANCE AT 12/31/20</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2021</u>	<u>BONDS RETIRED 2021</u>	<u>PRINCIPAL BALANCE AT 12/31/2021</u>	<u>INTEREST PAID IN 2021</u>
<u>GENERAL OBLIGATION DEBT</u>							
2013 Limited Tax Capital Improvement	\$58,105,000	\$1,325,000	\$0	\$1,325,000	\$0	\$0	\$33,125
2014 Tax Increment Improvement Bonds	2,615,000	2,035,000			790,000	1,245,000	105,600
2015 Library Construction and Refunding Bonds	36,620,000	26,310,000		1,335,000	2,125,000	22,850,000	757,656
2017 Library Construction and Refunding Bonds	15,925,000	9,200,000		1,655,000	2,345,000	5,200,000	250,144
2018 Limited Tax Capital Improvement Bonds	43,475,000	26,535,000		2,390,000	9,685,000	14,460,000	776,500
<u>REVENUE BONDS</u>							
2003 Capital Imp. and Refunding Projects	11,855,000	5,660,000		590,000		5,070,000	299,048
2007 Waste Disposal Revenue Bond	3,400,000	630,000		305,000		325,000	27,456
2017 Capital Improvement and Refunding Revenue Bonds	17,875,000	15,180,000		925,000		14,255,000	582,900
2018 Hotel Gross Receipts Tax Bonds	32,570,000	31,590,000		580,000		31,010,000	1,344,394
<u>TEMPORARY NOTES</u>							
2016 1st Temporary Note	4,525,000	932,734		932,734		0	14,373
2016 2nd Temporary Note	4,603,000	954,657		954,657		0	18,605
2017 Temporary Note	5,250,000	2,156,727		1,068,692		1,088,035	39,037
2019 Temporary Note	5,650,000	4,569,980		1,104,668		3,465,312	102,825
2021 Temporary Note	5,925,000	0	5,925,000	0		5,925,000	0
<u>LEASE OBLIGATIONS</u>							
2019 Vehicle Lease	2,924,374	2,392,379		428,659		1,963,720	96,108
2020 Vehicle Lease	1,309,435	1,156,314		187,434		968,880	44,908
2021 Vehicle Lease	1,857,413	0	1,857,413	196,232		1,661,181	30,037
Grand Total	\$254,484,222	\$130,627,791	\$7,782,413	\$13,978,076	\$14,945,000	\$109,487,128	\$4,522,716

SUMMARY OF BOND INDEBTEDNESS
For the year ended December 31, 2022

	<u>ORIGINAL AMOUNT</u>	<u>PRINCIPAL BALANCE AT 12/31/21</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2022</u>	<u>BONDS RETIRED 2022</u>	<u>PRINCIPAL BALANCE AT 12/31/2022</u>	<u>INTEREST PAID IN 2022</u>
<u>GENERAL OBLIGATION DEBT</u>							
2014 Tax Increment Improvement Bonds	\$2,615,000	\$1,245,000	\$0	\$0	\$0	\$1,245,000	\$74,700
2015 Library Construction and Refunding Bonds	36,620,000	22,850,000		1,390,000		21,460,000	673,938
2017 Library Construction and Refunding Bonds	15,925,000	5,200,000		1,735,000		3,465,000	145,075
2018 Limited Tax Capital Improvement Bonds	43,475,000	14,460,000		4,290,000		10,170,000	490,750
<u>REVENUE BONDS</u>							
2003 Capital Imp. and Refunding Projects	11,855,000	5,070,000		620,000		4,450,000	268,073
2007 Waste Disposal Revenue Bond	3,400,000	325,000		325,000		0	9,344
2017 Capital Improvement and Refunding Revenue Bonds	17,875,000	14,255,000		950,000		13,305,000	555,150
2018 Hotel Gross Receipts Tax Bonds	32,570,000	31,010,000		610,000		30,400,000	1,315,394
<u>TEMPORARY NOTES</u>							
2017 Temporary Note	5,250,000	1,088,035		1,088,035		0	19,693
2019 Temporary Note	5,650,000	3,465,312		1,129,523		2,335,789	77,970
2021 Temporary Note	5,925,000	5,925,000		1,165,261		4,759,739	49,770
<u>LEASE OBLIGATIONS</u>							
2019 Vehicle Lease	2,924,374	1,963,720		447,743		1,515,977	77,024
2020 Vehicle Lease	1,309,435	968,880		195,456		773,424	36,887
2021 Vehicle Lease	1,857,413	1,661,181		398,425		1,262,756	50,223
Grand Total	\$187,251,222	\$109,487,128	\$0	\$14,344,443	\$0	\$95,142,685	\$3,843,989

Debt amortization schedules are in Appendix C.

**OVERALL FUTURE DEBT SERVICE
NEXT TEN YEARS**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$14,344,443	\$3,843,990	\$18,188,433
2023	\$14,123,638	\$3,280,397	\$17,404,035
2024	\$14,542,936	\$2,811,031	\$17,353,967
2025	\$5,976,201	\$2,482,265	\$8,458,467
2026	\$5,374,909	\$2,292,870	\$7,667,779
2027	\$4,360,000	\$2,102,619	\$6,462,619
2028	\$4,515,000	\$1,912,810	\$6,427,810
2029	\$3,840,000	\$1,728,306	\$5,568,306
2030	\$3,985,000	\$1,580,263	\$5,565,263
2031	\$4,135,000	\$1,425,425	\$5,560,425

**GENERAL OBLIGATION BONDS, SHORT-TERM NOTES,
AND LEASE OBLIGATIONS FUTURE DEBT SERVICE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$11,839,443	\$1,696,030	\$13,535,473
2023	\$11,848,638	\$1,233,331	\$13,081,969
2024	\$12,177,936	\$859,752	\$13,037,688
2025	\$3,501,201	\$641,191	\$4,142,393
2026	\$2,774,909	\$577,721	\$3,352,631
2027	\$1,620,000	\$519,750	\$2,139,750
2028	\$1,670,000	\$469,356	\$2,139,356
2029	\$1,720,000	\$417,463	\$2,137,463
2030	\$1,775,000	\$362,819	\$2,137,819
2031	\$1,830,000	\$305,381	\$2,135,381

**REVENUE BONDS
FUTURE DEBT SERVICE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$2,505,000	\$2,147,960	\$4,652,960
2023	\$2,275,000	\$2,047,066	\$4,322,066
2024	\$2,365,000	\$1,951,279	\$4,316,279
2025	\$2,475,000	\$1,841,074	\$4,316,074
2026	\$2,600,000	\$1,715,149	\$4,315,149
2027	\$2,740,000	\$1,582,869	\$4,322,869
2028	\$2,845,000	\$1,443,454	\$4,288,454
2029	\$2,120,000	\$1,310,844	\$3,430,844
2030	\$2,210,000	\$1,217,444	\$3,427,444
2031	\$2,305,000	\$1,120,044	\$3,425,044

**City of Little Rock, Arkansas
Direct and Overlapping Governmental Activities Debt
12/31/2021**

<u>Governmental Unit</u>	<u>Debt Available for Retirement</u>	<u>Percentage Applicable</u>	<u>Little Rock's Share of Overlapping Debt</u>
City of Little Rock, Arkansas	\$105,857,941	100%	\$105,857,941 (a)
Little Rock Public School District	<u>225,112,179</u>	100%	<u>225,112,179 (b)</u>
Total direct and overlapping debt	<u>\$330,970,120</u>		<u>\$330,970,120</u>

(a) The City's governmental activities debt for the overlapping debt calculation includes General Obligation Bonds, Special Tax Bonds, Governmental Activities Revenue Bonds, Short-term Notes, Capital Lease Obligations, and Premiums on Governmental Debt.

(b) Obtained from Jean Ring, Finance Director at Little Rock School District, at 447-1089.

Departmental Information



2021 Department Accomplishments

Little Rock Police Department: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, the Little Rock Police Department's (LRPD) Operations Bureau established a full-time Street Crimes unit, hired a full-time social worker, fully implemented modified police division boundaries, launched an inter-departmental Criminal Abatement Program (CAPS), arrested more than 500 individuals for possessing illegal weapons, removing over 700 illegal weapons, and implemented the Traffic Safety Program and the Violent Crime Reduction Plan. The Investigative Bureau increased the number of officers assigned to the Alcohol, Tobacco, and Firearms Task Force, increased staffing within the 21st Century Policing Division, established a Crime Free Multi-Housing Program, re-established the Police Explorer Program, and fully staffed the Crime Analyst Unit. In Addition, the Executive Bureau fully implemented the Online Reporting System, transitioned 911 Emergency Communications to a stand-alone City department, fully staffed the Telephone Report Unit with LRPD cadets, began implementing recommendations from the department's independent review report, and implemented the Duty to Intervene Policy.

Little Rock Fire Department: The Fire Department's 2021 accomplishments began with hiring a Civilian Accreditation Analyst. The Accreditation Analyst assists the Accreditation Manager with ensuring the department remains nationally accredited and Class 1 with the Insurance Rating for Insurance Service Office (ISO). The department was able to acquire three (3) new pumpers, one (1) aerial truck, and one (1) refurbished truck. The 2021 Fire Recruit Class produced twenty-nine (29) successful graduates. The Little Rock Fire Department (LRFD) implemented the Citizen Survey to help the department continue providing excellent services to the residents of Little Rock. The 2019 Heritage Album was released, which is released every ten (10) years and focuses on that decade of LRFD. The department replaced Station 3's roof and Station 4's apron. LRFD completed the third (3rd) year of purchasing a second (2nd) set of turnouts for fire personnel. The department replaced Sparky the Fire Dog Robotronics by securing a fire prevention and community outreach grant.

Community Programs: In 2021, the Department of Community Programs (DCP) reorganized the department structure creating additional levels of supervision, shifting multiple positions, and creating the Office of Neighborhood Safety. DCP also improved existing Request for Proposals (RFPs) by adding layers of performance measures and improving the qualifying requirements of applicants. New RFPs were created for day labor, community violence reduction, and neighborhood safety program services. The DCP Prevention, Intervention, and Treatment (PIT) Youth Programs reopened afterschool/out-of-school programs. DCP Reentry Services moved to the MLK Cultural Center to better serve the community. In keeping up with the Overall City Goals and Objectives Should Do Policy Statement for Quality of Life, Reentry Services also developed new employment opportunities outside of City Hall, including Metropolitan Housing, Custom Craft Poultry, TFC Metal Fabricators, and DV8 Logistics. Reentry Services hosted the first Families of Incarcerated Individuals Support Group as part of a new program established in 2021. The Summer Youth Employment Opportunity (SYEO) division placed 250 individuals in

summer employment, held a job fair that matched 15 employers with 73 students, and began a dialogue with City leadership to explore an apprenticeship program. The School-based Intervention division assisted Pulaski County Special School District in developing and launching a school-based diversion program.

City Attorney: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, the City Attorney's Office successfully argued and won numerous cases, negotiated settlements, and reviewed contracts, leases, and agreements. The City Attorney's Office also reviewed and commented on over 1,200 bills and amendments introduced during the 93rd General Assembly and provided significant guidance on bills affecting the City of Little Rock.

Little Rock District Court, First Division (Criminal): In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, Little Rock District Court, First Division, continued to operate and receive new referrals for the Pulaski County Mental Health Court, while also receiving referrals from Sherwood and North Little Rock District Courts. One participant in the Mental Health Court graduated from the program, and two more participants are in the later phases of the program and preparing for graduation. We continued to address mental health issues with individuals within the Court to provide counseling and community service rather than focus on punishment. First Division implemented two new programs in 2021: Electronic Filing (eFile) in Contexte, through the Administrative Office of the Courts (AOC), and the eCourt text notification system that sends reminders to individuals regarding upcoming court dates and overdue payments. This Court continued to work closely with Second and Third Division Courts, LRPD, and the AOC to provide better accounting and reporting on all criminal charges brought before this court. In October 2021, the Judge and staff volunteered with the Central Arkansas Re-Entry Coalition by participating in the Leniency Court at the Rights After Wrongs Event. The Court also continued to work with the Homeless Court Initiative to better serve the homeless in our community from a legal standpoint.

Little Rock District Court, Second Division (Traffic): The COVID-19 pandemic stifled efforts in completing many of the Second Division's goals and brought challenges that required it to revamp many court procedures to continue court operations and allow the public the opportunity to have their cases heard before a judge. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, the Traffic Court implemented a virtual docket in 2020, which it continued to use through April 2021. The court began holding in-person hearings on May 1st to address the growing backlog of cases resulting from the pandemic. On June 1st, the court building reopened the court clerk windows to Traffic Court defendants and reduced the virtual docket while keeping the option to appear virtually.

Little Rock District Court, Third Division (Environmental): Despite the continued COVID-19 pandemic, Little Rock District Court, Third Division, had several highlights in 2021. Our dockets have stayed current, and we are not experiencing any backlogs in Environmental Court, Civil/Small Claims, or Cammack Village Court. We have adapted to conducting court virtually for all matters, excluding trials. We implemented electronic filing (eFile) in March 2021 to our operation, making

filing documents with the courts more efficient for attorneys and our staff while also reducing the use of paper and creating physical files. We continue to concentrate on eliminating the filing and storing of physical documents (i.e., citations, warrants, pay plans, orders to appear, etc.) by scanning them into each corresponding case in our Contexte computer system. We strive to be more proactive in collecting fines and court costs by sending notifications to defendants that a warrant was issued, and their accounts are past due. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, we collaborate with the Pulaski County Special School District and their school-based Teen Court program. Judge Leverett is in discussions with the Little Rock School District to develop a program similar to Pulaski County Special School District.

Finance: In keeping with the Statement of Management Policy for Financial Reporting, the Finance Department obtained the Government Finance Officers Association (GFOA) Certificate of Recognition for the 2021 Distinguished Budget Presentation and submitted the 2020 Annual Comprehensive Financial Report to GFOA for consideration of the Award for Excellence in Financial Reporting. Award notification should be received in April 2022. Finance staff provided quarterly reporting to the Little Rock Citizens Evaluation of New Tax (LRCent) Committee regarding the one (1)-Cent local sales tax and progress toward completing capital projects authorized under the 3/8-Cent portion of the tax. The Procurement Division achieved Silver Certification for What Works Cities Results-Driven Contracting. The City maintained a General Obligation Limited Tax Bond rating by Standard and Poor's of AA and Moody's of Aa1. Treasury Management finalized collaborations with the University of Arkansas at Little Rock (UALR) students to locate unlicensed businesses and unregistered rental property within the City. Treasury Management worked closely with the Information Technology (IT) department to add a link on the City's website for Neighborhood Associations to add/subtract registered properties. Finance implemented ADP payroll services to provide online access to W-2 and pay stub information for City of Little Rock employees. The Grants Division provided oversight on over \$17 million of grant expenditures. The City received \$18.9 million in the first tranche of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), also known as American Rescue Plan Act (ARPA) funds, in 2021, of which nearly four (4) million were expended. The Finance Department facilitated the preparation of the 2022 Budget adopted by the Board of Directors on December 21, 2021.

Human Resources: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Basic City Services, the Human Resources Department continued to devote a large portion of time monitoring COVID-19 cases in the City and monitoring best practices for prevention and conducting employee vaccination clinics. Employment Services staff received record numbers of requisitions and struggled to fill the positions due to the labor shortage. Due to the inability to recruit, the Department conducted a Comprehensive Public Safety Compensation Survey to be utilized for negotiations and determine if the City of Little Rock's salaries are externally equitable within the relevant labor market. The Department proposed and

implemented an \$18 minimum salary rate for all classifications requiring a Commercial Driver's License (CDL). The Department enhanced website employment pages to help attract more candidates and added forms to provide more information to applicants. The Department implemented the Probationary Evaluation Onboard module of NeoGov and added benefit forms to Onboard to help automate and streamline the onboarding process, including the self-enrollment benefit portal. With this new system, staff onboarded over 100 Summer Youth interns, eliminating the requirement of completing all forms in a classroom setting. Staff also conducted a Fair Labor Standards Act (FLSA) timesheet review and audit to prevent federal law violations. The Department processed over 750 Freedom of Information Act requests for the year, reduced the number of termed but not vested participants by 67% by sending distributions to 109 people out of 162 in this class from the Defined Benefit 14 Plan, and facilitated the hiring of the 911 Emergency Communication Director. Wellness programs were developed and implemented, including weekly communications about fitness, nutrition, and preventive health.

Information Technology: Due to the COVID-19 pandemic, the Information Technology Department purchased virtual equipment and created a protocol for setting up and facilitating public meetings at different locations throughout the community. The department purchased core equipment to upgrade the network infrastructure and enhance our security, upgraded the 12th Street Police Station phone system to Voice over Internet Protocol (VoIP), and completed a major refresh of the City's website to enhance functionality for employees and citizens. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Infrastructure, the City replaced generators at both data centers and the transfer switch at the main facility, which houses the 911 center.

Planning & Development: In keeping with the statement of Management Policy for Basic City Services, in coordination with City Administration, the Planning and Development Department implemented an economic development incentive program for specific areas in Little Rock to reduce the building permit fees. The program waived or reduced approximately \$770,000 in building permit fees in the area east of I-30, south of I-630, east of I-430 and south of West Baseline Road.

Housing & Neighborhood Programs: Although the Animal Services Division has been closed to the public almost all of 2021 due to the COVID-19 pandemic, and the American Society for the Prevention of Cruelty to Animals (ASPCA) limited trucks for transport to shelters in northern states, in keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, the Animal Village staff found new transports and worked with the Friends of the Animal Village to pay vetting cost to allow free adoptions. The division took in 2,835 animals, adopted out 991 animals, transferred 837 animals to rescue organizations, and euthanized 680 animals (up 256 from 2020). With all of the efforts, staff found homes for over 2,100 animals. The Code Enforcement Division received 22,530 calls in the 311 system, of which 21,487 cases were closed. The Special Projects team cut 2,607 weed lots, boarded and secured 53 homes, and demolished 33 structures. The Community Development Division assisted 18 homebuyers with down payment assistance from HOME funds. The division sold one (1) new construction single-family home and sold one (1) acquisition/rehab single-family home using HOME funds. Through the

Department's partnership with CHI St. Vincent Medical Clinic-East, healthcare services were provided to 9,339 citizens. The Department's partnership with CareLink provided Meals on Wheels to assist 501 persons. The Community Development Division completed 11 wheelchair ramps, and 12 more are on a waitlist due to being placed on hold due to the COVID-19 pandemic. The Land Bank Division sold 25 lots that brought in a total of \$98,869 in revenue and sold four (4) structures. The Village Place purchased 3101 S. Arch Street and developed it as a community garden, and the division held a groundbreaking ceremony at Woodrow Street. In addition, the division purchased six (6) new lots to add to the Land Bank inventory and had a total of five (5) donations that went to the Community Housing Development Organization (CHDO). The Resource Specialist Division hired one (1) Resource Specialist for the Wright Avenue and West Central Resource Center locations. The division assisted with getting flyers distributed in the different Neighborhood Association areas for the Mayor's Scott Strolls. In addition, the division completed four (4) Neighborhood Association Clean-Ups for the year: Crump Park, Southwest Association, Willie Hinton, and Keep Little Rock Beautiful. Resource Specialists assisted with COVID-19 clinics that were held at Southwest Community Center, Whetstone Boys and Girls Club, East End Clinic, and West Central Community Center. The division worked with hotel relocations for Louisiana evacuees, giving out 150 vouchers in response to the natural disaster. In addition, staff assisted with food box distributions throughout the City.

Public Works Building Services: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Infrastructure, the Building Services Department continued to support energy-efficient maintenance and construction by installing 1,266 LED lamps and light fixtures and installing 14 motion sensors on lighting in City buildings. Department staff installed UV ionizers in several HVAC systems to help purify the air.

Public Works Street: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Infrastructure, the Street Department continued work on an ambitious and far-reaching program of street and drainage improvements throughout the City. The program, funded with a portion of the ten-year 3/8-cent local sales tax, two bond issues, and sales tax funds from a state-wide sales tax, has addressed both local priorities in each Ward as well as major projects of city-wide importance. Since 2012, over 220 projects have been funded, and all projects will be completed or in construction by year end. As 2021 closed, 94% of all projects since 2012 and 82% of all 2019 to 2021 projects are either completed or in construction. Notable projects in 2022 include Swaggerty Branch drainage repairs, Briarwood ditch drainage improvements phase 2, and Bowman Road south of Kanis Road. To better serve the transportation needs in the Little Rock River Port area and the new Amazon distribution center, Little Rock and Pulaski County secured \$6.7 million in federal and state grants and provided \$2 million in economic development matching funds to widen, extend, and improve Pratt Rammel Road, Fouche Dam Pike, and the Fourche Dam at the I-440 intersection. Other ongoing major projects funded in part by federal and state grants include improving bicycle and pedestrian transportation systems, including work on the River Trail, the Southeast Trail, and a new connection to the future Southwest Trail. A study to

modify the City Master Bike Plan will be completed in 2022 to better serve pedestrian and cycling needs and provide bicycle route connectivity to all parts of the City. Expenditures on street and drainage projects in 2021 alone topped \$17 million, benefitting the local economy in many ways, from the local consulting firms that provided surveying, design, and acquisition services to the many contractors, subcontractors, suppliers, and workers needed to make a program like this happen. Tens of thousands of Little Rock residents will benefit each day from an improved transportation system and improvements to neighborhoods that provide a better quality of life. The Traffic Engineering Division successfully updated I-630 Freeway lighting to LEDs, significantly improving quality. The University Avenue corridor adaptive signal project is nearing completion. The Parking Enforcement Division successfully implemented a pay-by-app parking system (Parkmobile) for the regulated public parking in the downtown area. Parking Enforcement staff continued to enforce metered parking once pandemic-related precautions and procedures were implemented.

Public Works Waste Disposal: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Infrastructure, Solid Waste Collections implemented major route redesigns for residential customers. Staff expanded tablet usage to knuckleboom operations. The Solid Waste Department purchased additional collections vehicles to reduce downtime and upgrade the fleet. The number of vehicles equipped with GPS and camera systems increased. Staff has contacted a third-party route optimization company for automated dispatching of routes and tracking completion efficiency. The City's Landfill constructed Cell 5, west of Class 1 landfill, and began partial closure of Cell 4 of Class 1 landfill.

Parks and Recreation: The Parks and Recreation Department had a great year in 2021, with the return of recreation programming and the full operation of our facilities to several new and exciting park developments. Usage of our Parks system remained at a high level as our residents continue to rely significantly on the amazing outdoor spaces that Little Rock offers. One of the most integral parts of our community is our Community Centers, located throughout Little Rock, and we were excited to reopen our doors in 2021. In addition to the recreation opportunities provided by our Centers, the Recreation Division has been busy establishing partnerships with local arts organizations and has hosted several unique programs in our parks. In collaboration with the Reparatory Theatre, Little Rock Parks and Recreation hosted several weeks of "Maria & Rosetta" held in War Memorial Park. The Recreation Division partnered with the Arkansas Ballet to host "Movement in the Parks" with multiple performances at various parks throughout the fall. Not only has the department had great success with providing substantive and unique programming opportunities, but the Design and Development Division has also overseen several impactful park developments during 2021. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Quality of Life, several capital improvements funded through the ten-year 3/8-cent tax were realized this year. They included the construction of a splash pad at Crump Park, the purchase of the City's first Inclusive playground, which will be constructed in MacArthur Park, and the purchase of playground equipment for Western Hills park. Western Hills Park is a complete neighborhood park construction project to be

completed in the spring of 2022. Additionally, a new treehouse feature in Riverfront Park was completed at the end of 2021. Several other projects were completed this year and were funded primarily by grant funding. Thanks to the Arkansas Department of Parks, Tourism, and Heritage grant, Wakefield Park received a new playground and the State's first-ever soccer mini-pitch facility. The Parks and Recreation partnered with the Arkansas Parks Foundation and the Walton Family Foundation to construct Little Rock's first professionally designed mountain bike facility, including over 10 miles of trail at River Mountain and Two Rivers parks. The design progressed on phase I of the Tri-Creek Greenway. The Greenway represents one of the most aggressive trail projects that the City has undertaken since the construction of the Arkansas River Trail. The trail, when completed, will connect War Memorial Park to Hindman Park with seven miles of greenway trail. Phase I construction will get underway in the first half of 2022, connecting Boyle Park to Hindman Park. As exciting as the new capital improvements are, the department made significant progress in addressing deferred maintenance and ADA issues in the Parks system. Notable projects include improving ADA access to the Ottenheimer Therapeutic Recreation facility and improving accessibility at Rebsamen Tennis Center. In its 19th year, the Little Rock Marathon continues to grow in participation. Upwards of 15,000 participants, representing all 50 states and 33 countries, visited Little Rock this year. In addition to the Marathon race, staff also produced two other races. Both the Creep and Crawl 5k & Half Marathon race and the Ugly Sweater Race 5k sold out and were among the first major races to occur since the pandemic began. The revenue generated from these races continues to serve the programs and services provided by Little Rock Parks and Recreation.

Golf: Due to advertising through social media, the interest in golf increased with the general public, and the Rebsamen Golf Course achieved a goal of over \$1 million in revenues. Due to the high demand of play, we increased the number of golf carts by 15, decreased the amount of time between start times, and brought in a certified golf instructor. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Quality of Life, we made improvements to the practice facility and maintained a high standard of course conditions, with limited staff. We also increased revenue by adding additional vendors who provided more variety and better food quality. At the First Tee Golf Course, we improved the condition of the course, established a better relationship with First Tee of Central Arkansas to improve joint ventures, and started a program to educate novice seniors, naming it "Aging and Active, A First Tee Experience."

Jim Dailey Fitness and Aquatic Center: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Quality of Life, Jim Dailey Fitness and Aquatic Center remained open to serve Little Rock citizens during the COVID-19 pandemic. It limited the number of people coming into the facility by requiring a reservation and holding virtual classes. Jim Dailey hired a pool maintenance company to maintain the indoor and outdoor pool to an exceptional level. The facility added yoga classes to our fitness schedule and hosted a movie special event at the indoor pool.

911 Emergency Communications: In keeping with the Overall City Goals and Objectives Must Do Policy Statement for a Safe City, in 2021, the City of Little Rock

Emergency Communications Center maintained the Commission on Accreditation for Law Enforcement Agencies (CALEA). This accreditation has allowed the 911 Communications Center to improve the delivery of services by maintaining a body of professional standards. The primary benefits of the accreditation are administrative improvements, greater accountability from supervisors, means for developing and improving upon an agency's relationship with the community, and the facilitation of an agency's pursuit of professional excellence. The Department also upgraded the VESTA 9-1-1 telephone system to a hosted site, which provides remote 911 capabilities if the system goes down. The VESTA 9-1-1 system establishes the new benchmark for 911 call handling. In October 2021, the City of Little Rock hired a new 911 Communications Center Director with more than 20 years of experience in the emergency communications industry. For 2022, the 911 Emergency Communications Center transitioned into a stand-alone department, no longer a division of the Police Department.

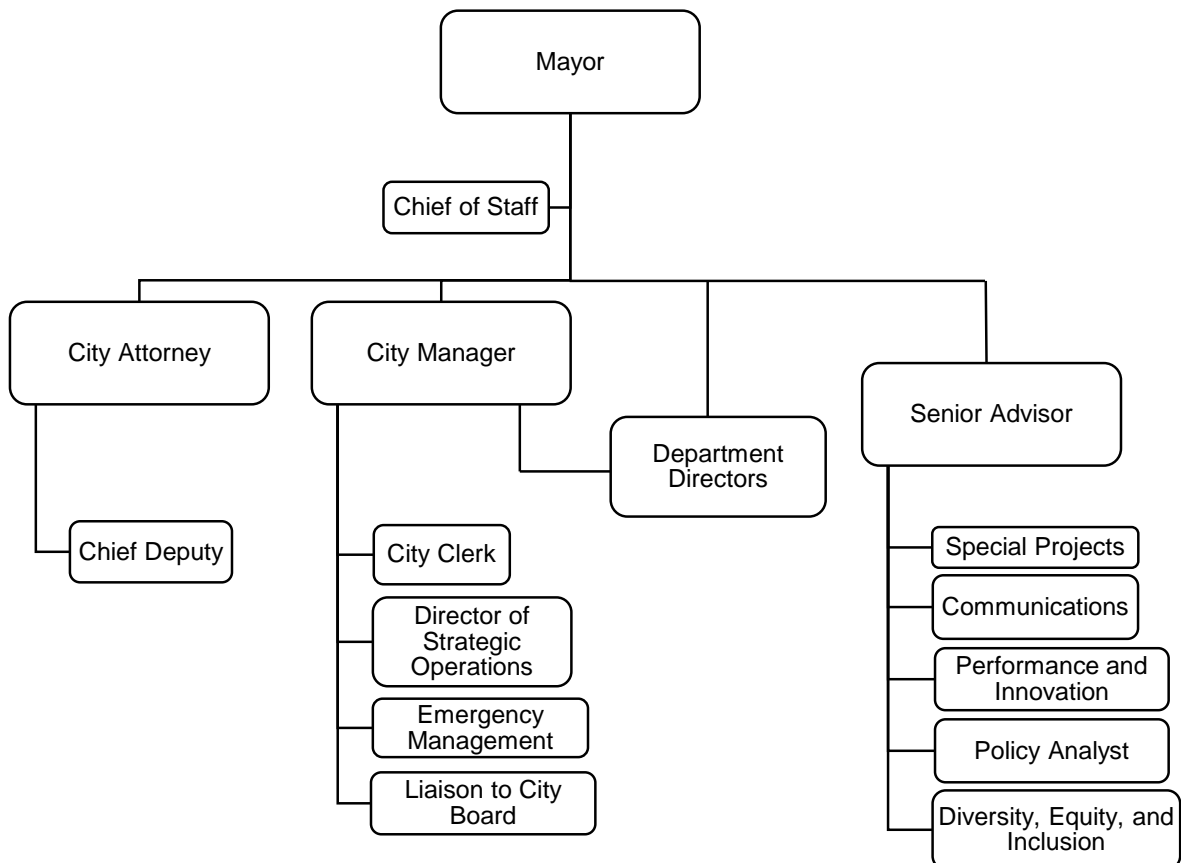
Little Rock Zoo: The Little Rock Zoo had one of its best years yet in 2021. The zoo saw a sharp recovery from the COVID-19 pandemic as families rediscovered the outdoors and reconnected with nature. Revenue for the zoo was also up due to increased in-park spending. The zoo implemented recently developed plans to redo product lines in the gift shop and brought exciting new special events to the zoo that attracted additional guests. The zoo's membership program is the strongest it's ever been, with member households exceeding 6,000, the most the program has ever seen. The zoo's conservation mission also stood strong this year with the birth of crucial endangered species, at the recommendation of the Species Survival Plan® breeding program of the Association of Zoos and Aquariums (AZA). The zoo was delighted at the birth of a baby black rhinoceros, the first of its kind born at the Little Rock Zoo, born last November to rhinos Andazi and Johari. An African penguin chick was also born, furthering the successful continuation of the zoo's African penguin colony. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Quality of Life, the zoo also strengthened its presence in local conservation by partnering with the University of Arkansas, University of Central Arkansas, and Arkansas Game and Fish on a Collared Lizard breeding program to breed and reintroduce the lizard back into the wild in the Ozark Mountains. The Little Rock Zoo's Education Department continued its strong record of success in 2021, with the most successful Zoofari camps in the spring, summer, and winter. Thanks to the generosity of a corporate donor, dozens of children were able to attend Zoofari camps for free, which allowed the zoo to increase access to this valuable program. The Education Department also formed partnerships with several Little Rock School District Schools to help inspire children to learn science and expose them to conservation.

Fleet Services: In 2021, Fleet Services ranked in the top 100 of the National Automotive Fleet Association's (NAFA) 100 Best Fleets Program (estimated 45,000 fleets in the United States). In 2021, the Fleet Director joined Government Fleet's advisory board. Despite COVID-19, Fleet Services remained focused on reorganizing the Acquisitions and Inventory Division and successfully realigned the division to reflect the business needs within the Fleet business unit. Fleet Services accomplished this by reclassifying each position, reducing headcount, and allotting

headcount for other needed positions. In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Basic City Services, the Maintenance Division remodeled targeted areas within Fleet's facilities and grounds. Along with several other renovation projects, this resulted in safer, more productive technician workspaces and helped create the distancing needed due to COVID-19. Lastly, the department made some strides towards implementing the Enterprise Asset Management (EAM) system.



Executive Administration



Mission:

To provide vision and leadership that unifies our city, bringing us from disconnected to connected, by focusing on diversity in the marketplace and educational achievement, ensuring all residents have the opportunity to collectively help Little Rock reach its full potential as it becomes one of the catalysts for the New South. To also deliver the highest level of quality information to policies, services, and activities of Little Rock Government to residents.

Executive Administration

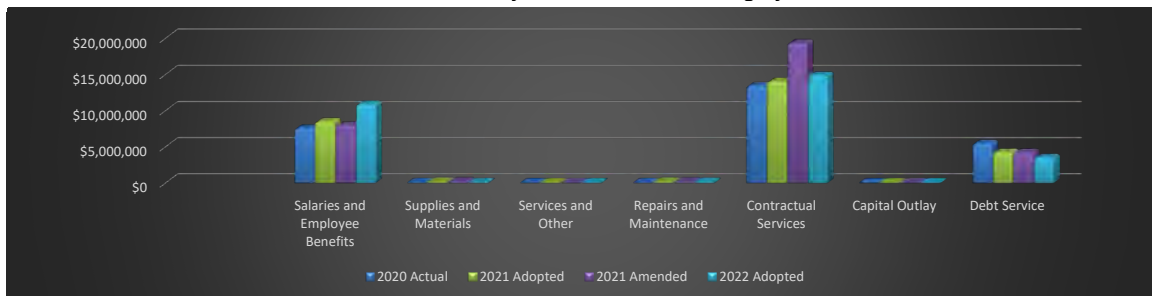
Expenditure Budget

Account Category	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 7,579,409	\$ 8,505,946	\$ 8,004,170	\$ 10,896,271
Supplies and Materials	50,186	166,398	181,398	77,307
Services and Other	29	-	-	-
Repairs and Maintenance	33,197	162,086	162,086	133,094
Contractual Services	13,435,418	14,054,975	19,370,435	14,897,972
Capital Outlay	429	-	-	-
Debt Service	5,481,533	4,258,645	4,258,645	3,530,252
Total	\$ 26,580,200	\$ 27,148,050	\$ 31,976,734	\$ 29,534,896

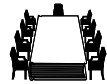
Staffing	33	33	33	35
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The Executive Administration 2022 budget will increase \$2,386,846 from the 2021 Original Budget and decrease (\$2,441,838) from the 2021 Amended Budget. Personnel cost will increase \$2,390,325 from the 2021 Original Budget and increase \$2,892,101 from the 2021 Amended Budget. The increase in personnel are primarily due to increased COBRA/Retiree (OPEB) costs, increased Workers Compensation cost, a decrease in unemployment cost, an increase in the vacation/sick payout allocation, and a 2% salary increase, net of the reduction in health insurance cost and other benefit changes. Another increase in personnel cost is attributed to the consolidation of the Racial and Cultural Diversity Office from Community Programs to Executive Administration, and consolidation of the positions previously included in the Diversity, Equity, and Inclusion (DEI) Special Project for Hispanic Outreach. Contractual Services include utilities, contracts and outside agency funding. Changes in supplies, utilities, and contracts are primarily related to the consolidation of DEI (\$52,020), as discussed. The increase in Contractual Services from the 2021 Adopted Budget of \$842,997 reflects an increase in Property and Electronic Data Processing (EDP) Insurance (\$180,632), increased funding for the Arkansas Museum of Fine Arts (\$400,000), other outside agency funding (\$108,342), and increases in other contracts (\$102,003). The decrease in Contractual Services from the 2021 Amended Budget of (\$4,472,463) reflects a one-time 2021 budget amendment of \$5,000,000 to purchase property at the Little Rock Port Authority. The decrease of (\$728,393) to debt service is attributed to the retirement of the 2016 short-term notes in 2021, partially offset by the addition of the 2021 short-term note. The increase in staffing is due to the consolidation of DEI as discussed above, transferring two employees from Community Programs. The budget amendments for 2021 include vacation/sick payouts of (\$1,190,765), net of vacancy adjustments (\$204,106), an increase to personnel cost for Workers' Compensation and OPEB (\$833,095), an increase for Emergency Management operating expenses (\$60,000), an increase for Property Insurance (\$90,460), an increase to operating expenses for LRTV (\$15,000), an increase in Outside Agency support (\$225,000), and an increase for the purchase of land at the Little Rock Port (\$5,000,000).

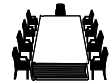
Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 29,534,896	8.79%	-7.64%



2021 Department Priorities	Status
Implement a Targeted Community Development strategy.	Completed
Pass Rebuild the Rock sales tax initiative. (Brought to voters; unsuccessful)	Other (Please Explain)
Launch Little Rock Build Academy.	Completed
Continue Summer Reading program.	In Progress
Execute Asher Ave. Revitalization Program.	Completed
Launch City Rebranding Campaign.	In Progress
Expand Bridge to Work program.	In Progress
Continue to Execute Little Rock Opportunity Zone strategy.	In Progress
Partner with LRSD to continue to implement Community Schools Model.	In Progress
Work with LRPD leadership to expand Social Worker initiative within the department.	In Progress
Continue to Implement Little Rock's Master Plan for Children, Youth, and Families.	In Progress



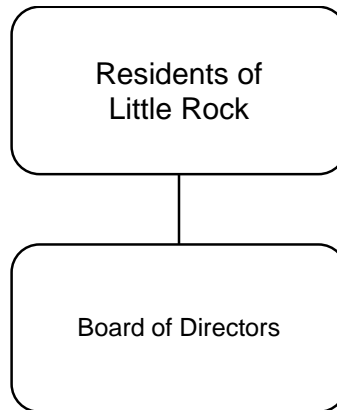
2022 Department Goals
Continue concerted efforts to combat COVID19 and move our city forward post-pandemic.
Create Health and Wellness commission to promote physical and mental wellness.
Continue efforts to diversify our supplier pool by increasing minority spend.
Commit to sustainability efforts by collaborating with Sustainability Commission.
Continue to partner with LRSD to implement and expand the Community Schools Model.
Work with LRPD leadership to expand social worker initiative within the department.
Continue BUILD Academy incubator.
Continue to implement Targeted Community Development.
Continue to implement Little Rock’s Master Plan for Children, Youth, and Families.
Leverage American Rescue Plan Act State and Local Fiscal Recovery to move the city forward out of the pandemic.
Launch various community violence reduction programs using ARPA funds to address crime in our city and evaluate efficacy.
Expand summer youth employment opportunities to form an apprenticeship program for students interested in high growth industries.
Extend the current millage levy through a special election.
Re-start Bridge to Work program.

The departmental goals and objectives link with the **Overall City Goals and Objectives.**





Board of Directors



Mission:

Protect the rights of the people, ensure public order and provide public safety through efficient delivery of services in addition to requiring the highest level of professional standards. Support the local/regional economy and to provide opportunities to retain, form and attract new business. Ensure citizens receive quality basic services, and to provide a viable system that enables its employees to give the most efficient and effective support possible. Maintain and improve a comprehensive infrastructure system that meets the changing needs of the community while protecting the integrity of the environment. Work with community partners to ensure access to opportunities for vital and varied recreational, creative and educational experiences. Create and foster an inclusive environment that respects the dignity of all people, welcomes all voices and values racial and cultural diversity.

Board of Directors

Expenditure Budget				
Account Category	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 284,382	\$ 289,006	\$ 290,939	\$ 292,497
Supplies and Materials	14,227	18,990	18,990	18,990
Repairs and Maintenance	-	572	572	387
Contractual Services	18,648	30,147	30,147	32,800
Total	\$ 317,257	\$ 338,715	\$ 340,648	\$ 344,674

Staffing	1	1	1	1
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The primary change in the 2022 Budget is attributed to the 2% salary increase, net of the reduction in health insurance cost and other benefit changes. Contractual Services include utilities and contracts. There is an increase in the telephone budget, based on actual experience. The budget amendments for 2021 include vacation/sick payouts of \$4,132, net of vacancy adjustments (\$2,199).

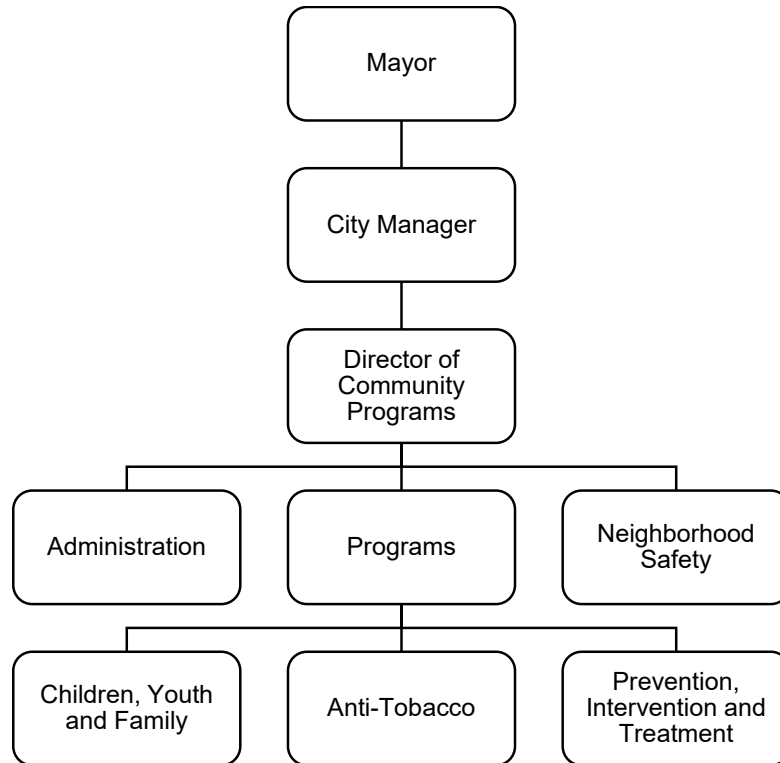
Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 344,674	1.76%	1.18%



Community Programs



Mission:

The mission of the Department of Community Programs is to effectively administer and maximize Prevention, Intervention, and Treatment (PIT) funds authorized annually in order to provide the community with quality programming and services with the goal of increasing positive outcomes and the overall quality of life for the children, youth, and families of Little Rock. It is achieved through the use of evidence-based practices, standardized processes, and citizen input to create and foster an inclusive environment that respects the dignity of all people, welcomes all voices, and values racial and cultural diversity.

Vision:

The City of Little Rock is a leading southern city—vibrant, safe, and innovative—that provides an excellent and sustainable quality of life where all families, individuals, and businesses can thrive.

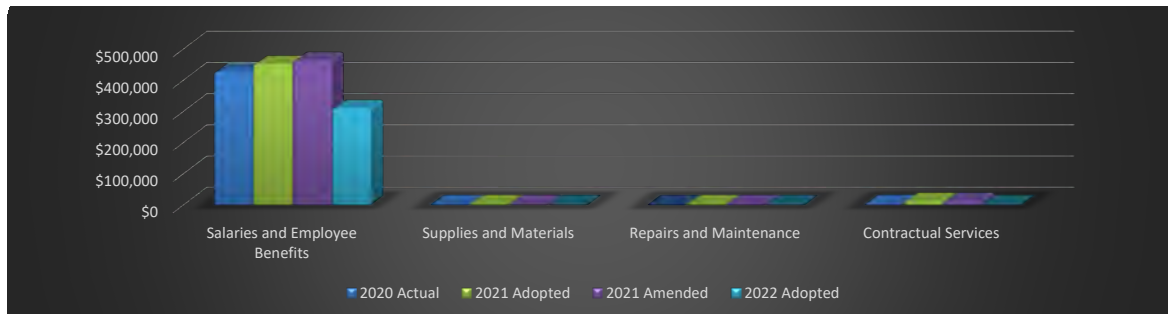
Community Programs

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 426,882	\$ 451,882	\$ 462,997	\$ 310,110
Supplies and Materials	1,111	1,180	1,180	-
Repairs and Maintenance	-	1,179	1,179	343
Contractual Services	2,192	10,808	10,808	-
Total	\$ 430,185	\$ 465,049	\$ 476,164	\$ 310,453

Staffing	13	13	13	14
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The majority of the Community Programs budget is included in programs funded by the \$5,000,000 contribution to Children Youth and Family prevention, intervention and treatment, and re-entry programs reflected in the Executive Administration Transfers budget. The 2022 Budget reflects a decrease of \$154,596 from the 2021 Adopted Budget and a decrease of \$165,711 from the 2021 Amended Budget. The \$141,772 decrease in personnel cost from the 2021 Original Budget is primarily due to the consolidation of the Racial and Cultural Diversity Office with the Office of Diversity, Equity, and Inclusion in Executive Administration (\$145,000). The remainder of the change is attributed to the 2% salary increase, net of the reduction in health insurance cost and other benefit changes. The reduction in all other costs is also due to the transfer of the Racial and Cultural Diversity Office to DEI. The budget amendments for 2021 are vacation/sick payouts of \$11,115.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 310,453	-33.24%	-34.80%



Community Programs

Department: Community Programs
Funding Source: General Fund
Budget: \$ 310,453

Department Description:
 To ensure the effective implementation, administration and evaluation of City social services and human services programs assigned to the department and to serve as a resource for citizens, resident groups, neighborhood associations and other community-based organizations providing these services.

	2020 Actual	2021 Budget	2022 Budget
Objective: To recruit youth, provide orientation, and approve youth to hire for summer employment.			
Demand: Youth available for recruitment and orientation.	*0	1,200	1,200
Workload: Youth recruited and processed through orientation.	*0	600	700
Efficiency: Youth processed and available for employment in June.	*0	600	700
Effect/Outcome: Percentage of youth processed and available for work in June.	0%	100%	100%

Objective: To audit, approve, and process all reimbursement requests for payment within 14 days.			
Demand: Requests available for process and reimbursement.	400	800	800
Workload: Requests processed for reimbursement.	380	760	760
Efficiency: Requests processed per month.	31	60	60
Effect/Outcome: Percentage of total requests processed.	95%	95%	95%

***Due to COVID-19 in 2020 numbers were low and contracts were cut by one half.**

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for a
 Safe City and Quality of Life.**





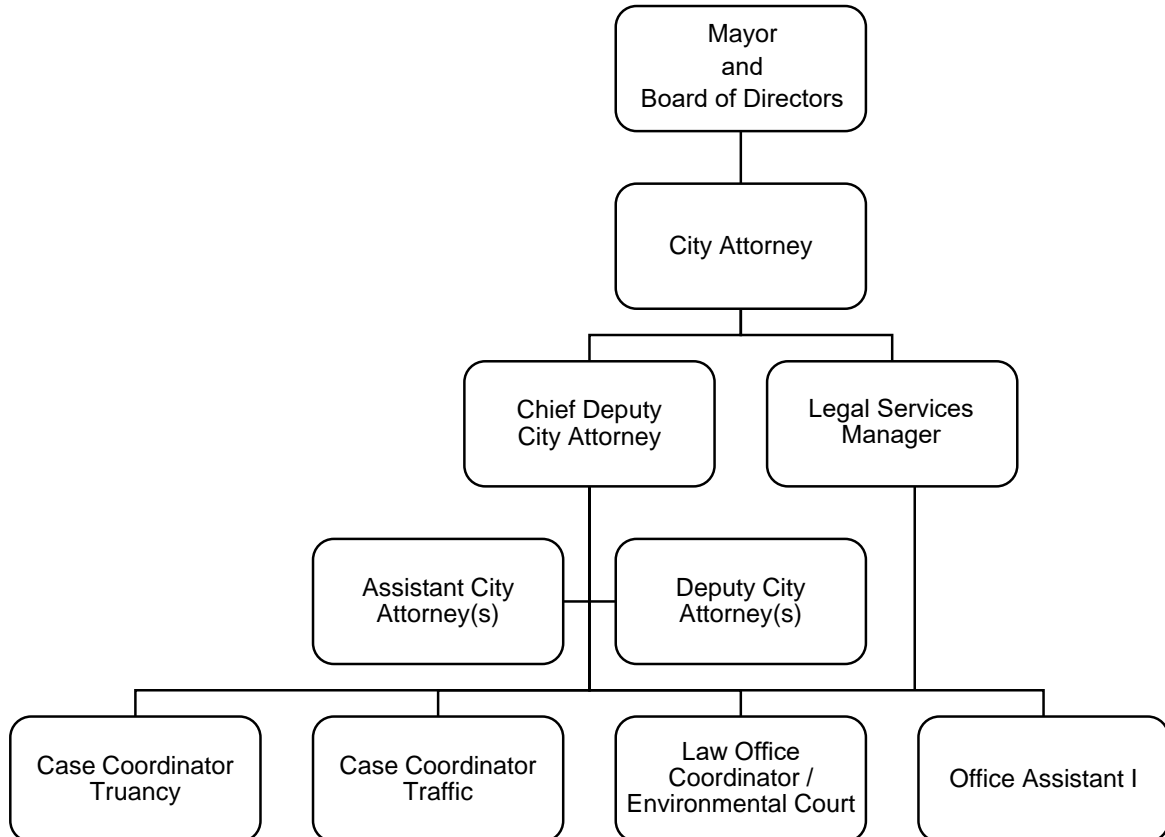

Community Programs

2021 Department Priorities	Status
Assess, improve, and develop updated program options to include virtual programming.	Ongoing
Plan and execute five (5) relevant professional development and training opportunities to assist current funded and potential programs achieve the positive outcomes related to the Youth Master Plan.	Ongoing
Host at least two (2) Orientation Sessions to increase database of private businesses that will hire re-entry Clients and Opportunity Youth.	Completed
Host at least two (2) "Currency Crash Courses" to assist re-entry clients working within City of Little Rock departments with critical financial literacy information to maximize their financial potential "from their first paycheck."	Delayed Due To Covid
Host at least two (2) "Currency Crash Courses" to assist Opportunity Youth with critical financial literacy information to maximize their financial potential "from their first paycheck."	Delayed Due To Covid

2022 Department Goals
Fund 28 Neighborhood Safety Projects RFPs; Budget: \$5,000 - \$45,000 each.
Fund six (6) Community Violence Reduction Programs RFPs targeted at Wards 1,2,6,7 and/or "Hot Spots" (as designated by the LRPD); Budget up to \$200,000.
Fund two (2) Community-based Intervention Programs RFPs; Budget: \$200,000 each.
Fund two (2) Day Labor Projects RFPs; Budget: up to \$500,000 each.
Fund 10 Summer Academic Enrichment & Recreation Programs RFPs; Budget \$35,000 each.
Fund 15 Small Contracts; Budget \$4,500 each.



City Attorney



Mission:
To provide legal assistance and representation for the City of Little Rock and its Boards and Commissions.

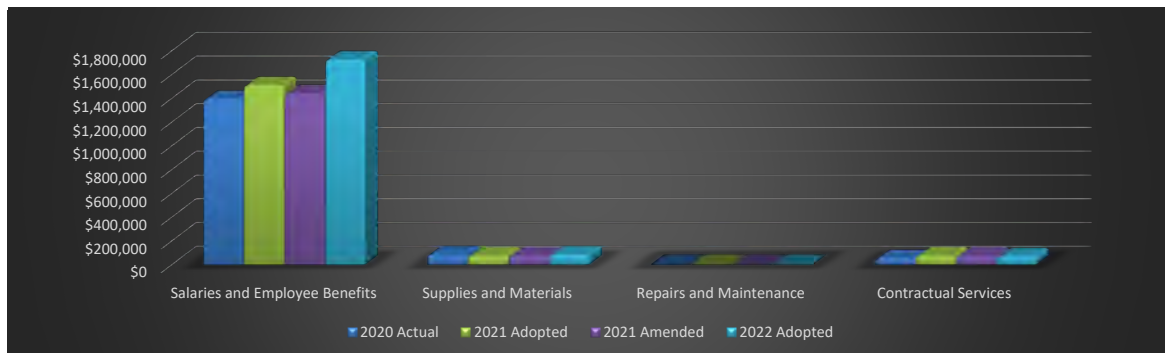
City Attorney

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 1,392,894	\$ 1,508,421	\$ 1,438,777	\$ 1,724,918
Supplies and Materials	85,121	71,574	71,574	82,574
Repairs and Maintenance	11	1,394	1,394	982
Contractual Services	52,177	72,644	72,644	65,644
Total	\$ 1,530,203	\$ 1,654,033	\$ 1,584,389	\$ 1,874,118

Staffing	16	16	16	18
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The City Attorney Department 2022 Budget reflects an increase of \$220,085 from the 2021 Adopted Budget and an increase of \$289,729 from the 2021 Amended Budget. The \$216,497 increase in personnel from the 2021 Original Budget to the 2022 Budget reflects the addition of two (2) positions, including a Paralegal and an Assistant City Attorney (\$153,397). In addition, the Law Office Administrative Coordinator position will be reclassified as an Administrative Services Manager (\$28,943). The remaining \$34,157 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. The \$11,000 increase in supplies is for the increased cost of Thomson Reuters electronic and hard cover law books. Contractual Services include utilities and contracts. The decrease in utilities is based on actual experience. The budget amendments for 2021 include vacation/sick payouts of \$5,528, net of vacancy adjustments (\$75,172).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 1,874,118	13.31%	18.29%



2021 Department Priorities	Status
Complete in-house continuing legal education to provide City Attorney litigants information regarding Civil Rights Actions.	Ongoing
Expand software data entry to include time and expense reporting.	Delayed Due To Covid
Continue to provide quality legal guidance and representation for City officials and department heads.	Ongoing
Continue transparent communication methods through reports, alerts, and various updates.	Ongoing
Continue to provide legal advice on the Criminal Abatement Program.	Ongoing
Continue to prepare legal research memoranda in a timely manner.	Ongoing
Maintain awareness of recent changes in State and Federal law regulations that may impact Little Rock government.	Ongoing
Assist City departments with the drafting of proposed ordinances and resolutions.	Ongoing
Continue to review, research and draft contracts for City departments and commissions.	Ongoing
Continue to represent the City in litigation cases.	Ongoing
Continue to prosecute traffic, truancy, and code violations.	Ongoing
Implement aggressive in-house training regarding local government issues.	Delayed Due To Covid
Implement "Form and Brief" bank program.	In Progress
Continue streamlining legal assignments.	In Progress
Completed the implementation of data and document software systems including - back loading of old documents with adequate time allowances for software training.	Completed
Continue cross training for support staff.	Ongoing
Continually upgrade technology to make access to resources more efficient while providing a positive impact on work product and efficiency.	In Progress

2022 Department Goals
Begin annual training session with each City Board or Commission to discuss procedures, and scope of authority as set out in state statute or City Ordinance.
Identify and implement software upgrade for our litigation department.
Implement and complete Civil Right Training for the Office of the City Attorney.
Along with Little Rock Procurement, revisit the City Attorney Office involvement in the procurement process.



City Attorney

Department: City Attorney
Funding Source: General Fund
Budget: \$ 1,874,118

Department Description:
 To provide adequate administrative controls to ensure the delivery of effective legal review of all City programs established by the Board of Directors and the administration of the City; to ensure that effective legal representation is provided for all lawsuits brought by or against the City; and to ensure that legal counsel is provided for all City boards, commissions, and departments.

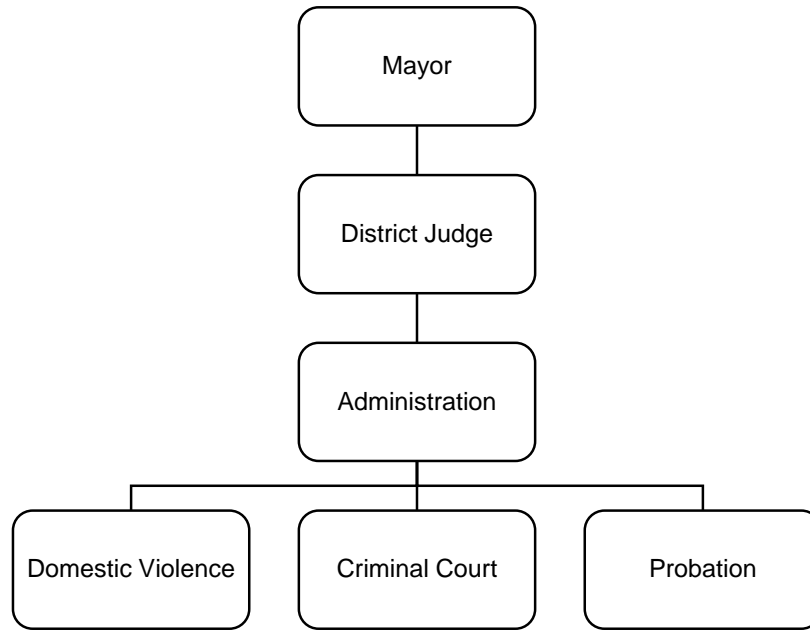
	2020 Actual	2021 Actual	2022 Budget
Objective: To litigate cases.			
Demand: Cases to be litigated.	75	111	125
Workload: Cases litigated.	75	111	125
Efficiency: Cases litigated per year.	75	111	125
Effect/Outcome: Percentage of litigated cases closed per year.	n/a	n/a	n/a
Objective: To prosecute health and safety code Violations.			
Demand: Violations presented for final judgment.	943	2903	2750
Workload: Violations prosecuted for final judgment.	565	1928	1800
Efficiency: Violations convictions.	200	975	950
Effect/Outcome: Conviction rate.	35%	51%	53%
Objective: To prosecute DUI/DWI violations.			
Demand: DUI/DWI pleas and trials.	558	270	600
Workload: Court appearances for DUI/DWI pleas and trials.	558	270	600
Efficiency: Guilty DUI/DWI pleas and convictions	361	164	400
Effect/Outcome: Percentage guilty.	64%	60%	66%
Objective: Prepare contract and legal memoranda in a timely manner.			
Demand: Request for contracts and legal research.	223	235	250
Workload: Contracts and research memoranda prepared.	223	235	250
Efficiency: Contracts and memoranda prepared in a timely manner.	223	235	250
Effect/Outcome: Percentage of contracts and memoranda prepared in a timely manner.	100%	100%	100%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for a Safe City.





District Court First Division



Mission:

To provide the public with impartial and timely adjudication of criminal offenses; to divert offenders from criminal activity and increase public accountability through probation, drug testing, victim restitution and community service programs.

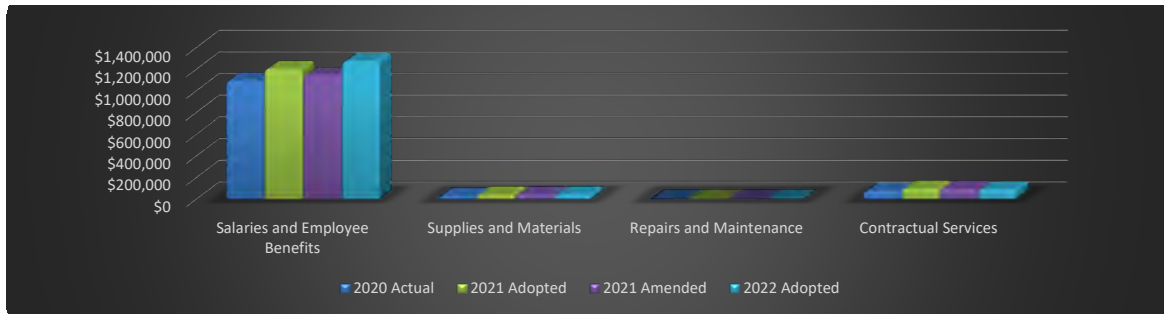
District Court First Division

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 1,093,095	\$ 1,202,320	\$ 1,141,841	\$ 1,273,301
Supplies and Materials	27,201	42,100	42,100	42,100
Repairs and Maintenance	1,448	1,700	1,700	1,700
Contractual Services	74,939	96,950	96,950	91,900
Total	\$ 1,196,683	\$ 1,343,070	\$ 1,282,591	\$ 1,409,001

Staffing	20	20	20	21
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The District Court First Division 2022 Budget reflects an increase of \$65,931 from the 2021 Adopted Budget and an increase of \$126,410 from the 2021 Amended Budget. The \$70,981 increase in personnel cost is primarily associated with addition of the Court Systems Operations position for ACIC (\$58,484). The remaining \$12,497 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Contractual Services include utilities and contracts. The decrease in utilities is based on actual experience. The budget amendments for 2021 include vacation/sick payouts of \$21,482, net of vacancy adjustments (\$81,961).

Allocations By Year And Account Category



Resources for Budget
100 General Fund

FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
\$ 1,409,001	4.91%	9.86%



2021 Department Priorities	Status
Continue with Mental Health Specialty Court for persons with mental health issues.	Ongoing
Added a new position to manage E-Court and E-File.	Completed
Reorganize staff to be more efficient.	In Progress
Taking steps to implement new specialty court programs.	Delayed due to Covid
Operate within the guidelines and laws of the State of Arkansas and City of Little Rock.	Ongoing
Provide court informed sentencing recommendations, case monitoring and fair and impartial adjudications for all.	Ongoing
Continue community outreach. Work toward reopening safely for in-person hearings.	Ongoing

2022 Department Goals
Continue to operate and accept new participants for the Mental Health Specialty Court for those in need with mental health issues.
Operate within the guidelines and laws of the State of Arkansas and City of Little Rock.
Provide informed sentencing recommendations, monitoring, and fair and impartial adjudications for all citizens, while considering best practices methods provided by the Administrative Office of the Courts.
Organize and hold a Leniency Court.
Continue to work with community organizations and individuals to reach and assist those in need for intervention.
Take steps to begin to plan and implement a new Specialty Court.
Continue to work with staff to make the department more efficient.
Assist Traffic Court with the mitigation of historical case file images from the management system that is no longer supported.



District Court First Division

Department: District Court Criminal
Funding Source: General Fund
Budget: \$1,409,001

Department Description:
 To direct the overall operation of Criminal proceedings while ensuring legal compliance, impartial and timely adjudication, and public accountability.

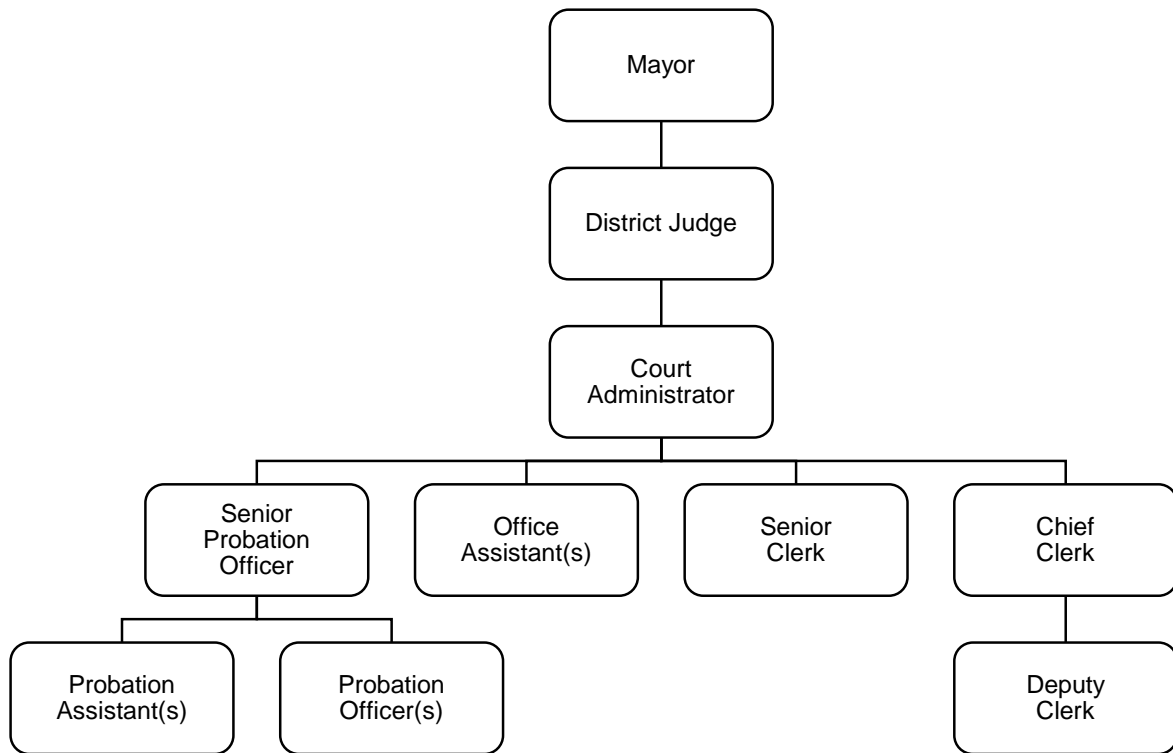
	2020 Actual	2021 Budget	2022 Budget
Objective: To enter and dispose of criminal cases daily and establish probable cause and set bonds within 48 hours of arrest.			
Demand: Set bonds within 24 hours and dispose criminal cases from all criminal arrests.	5,919	4,949	6,000
Workload: Cases entered and bonds set on all criminal arrests.	5,919	4,949	6,000
Efficiency: Cases Disposed.	4,142	5,159	6,000
Effect/Outcome: Percentage of cases disposed yearly.	70%	104%	100%

The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**





District Court Second Division



Mission:

The mission of Little Rock District Court – 2nd Division is to apply and promote a standard of impartiality and fairness and foster an environment for efficient and effective administration of justice. The court strives to preserve and enhance its core values and be innovative in our attempt to provide meaningful access to justice as we meet changing needs of the court and the community.

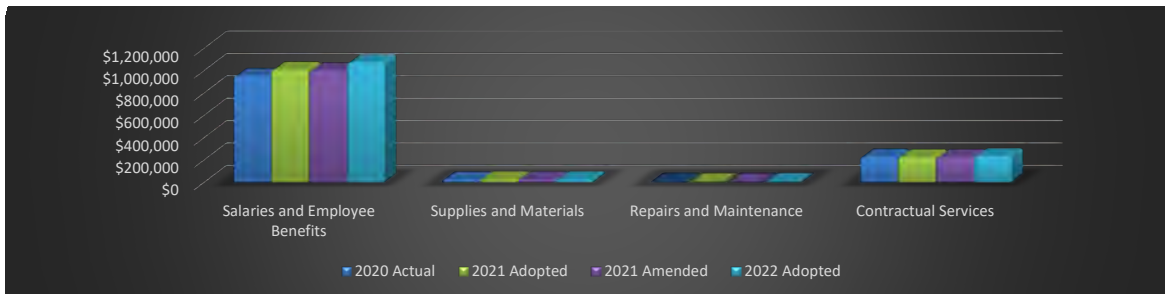
District Court Second Division

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 949,756	\$ 1,007,867	\$ 999,081	\$ 1,073,861
Supplies and Materials	18,630	22,200	22,200	22,200
Repairs and Maintenance	1,499	2,050	2,050	2,050
Contractual Services	228,769	223,577	223,577	232,894
Total	\$ 1,198,653	\$ 1,255,694	\$ 1,246,908	\$ 1,331,005

Staffing	18	18	18	19
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The District Court Second Division 2022 Budget reflects an increase of \$75,311 from the 2021 Adopted Budget and an increase of \$84,097 from the 2021 Amended Budget. The \$65,994 increase in personnel cost is primarily attributed to the addition of a Deputy Court Clerk position (\$52,381). The remaining \$13,613 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Contractual Services include utilities and contracts. The decrease in utilities is based on actual experience. The increase in contracts is associated with the security guard contract moving from unarmed to armed security and to an increase in annual professional organization dues. The budget amendments for 2021 include vacation/sick payouts of \$2,039, net of vacancy adjustments (\$10,825).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 1,331,005	6.00%	6.74%



2021 Department Priorities	Status
<p>This Project is related to the Courts Building, not just 2nd Division. Replace the severely outdated Security Camera System for the District Courts Building. The current system is outdated and according to the current vendor they are not able to upgrade the system, replace old or add new cameras. The 2nd Division Court Administrator is the only one currently with full access to the system.</p>	<p>Completed</p>
<p>This Project is related to the Courts Building, not just 2nd Division. Replace the severely outdated Key Card Access System for the District Courts Building. The 2nd Division Court Administrator is the only one currently with full access to the system, including the ability to create/delete key card access to the courts building. The system is only accessible from one computer.</p>	<p>Delayed Due To Covid</p>
<p>Fully implement the Electronic Filing System offered by the Administrative Office of the Courts (AOC). This system will be used by all three divisions of the court, it will allow attorneys to file documents with the court remotely and ultimately reduce the foot traffic in the courthouse. This will reduce the amount of incoming mail from attorneys' offices and streamline document filing processes for internal staff as well. The go live date for this system is March 1st.</p>	<p>Completed</p>
<p>This project affects all three courts. Migrate historical case file images from a document management system no longer being supported by the current vendor to the Laser fiche document management system, which has already been in use by the City. The export of images is 100% complete. The import of images is about 50% complete.</p>	<p>In Progress</p>
<p>Implement the eCourtDate text reminder system. Utilizing this system will allow the court to remind defendants of upcoming court dates which will in turn reduce Failure to Appear rates. This system can also be used to remind defendants about payments due to the court, increasing collection rates, and reducing Failure to Pay Warrants.</p>	<p>Completed</p>
<p>Develop a plan to address the backlog of 2019-2020 that the court was not able to handle during the pandemic. Develop a plan of action to assist defendants quickly and effectively once the building is fully open to the public.</p>	<p>Ongoing</p>
<p>Continue to evaluate and modify court operations to better serve the public as well as make the court more efficient and effective. This include modifying our current court operations to include a "virtual Docket" option even after the city has fully opened to the public.</p>	<p>Ongoing</p>



2021 Department Priorities (Continued)	Status
Find additional Community Service agencies that will work with our court, as well as identifying areas for improvement that will increase our courts community service completion rates.	Ongoing
Continue cross-training employees within their job types to allow for proper coverage when someone is out, as well as aide with the quick onboarding and training of new employees.	Ongoing
Find educational and training opportunities for probation staff and deputy clerks that will allow them to cultivate their professional skills.	Ongoing

2022 Department Goals
Develop and implement a procedure to report case dispositions to ACIC per new audit requirements.
Expand the use of the newly implemented E-Court Date text reminder system, allowing us to give more notice to defendants about court hearings and obligations.
In 2021 we implemented E-Filing for all 3 divisions. In March of 2022, according to Supreme Court Administrative Orders, we will no longer be able to accept paper filings from attorneys. We will be fully automated with the E-Filing System for Attorney use only. This does not affect Pro Se parties who are representing themselves.
Develop, and implement the use of, a warrant notice for the finance department to send to defendants when they are issued a warrant for contempt for failure to pay court fines.



District Court Second Division

Department: District Court Traffic
Funding Source: General Fund
Budget: \$ 1,331,005

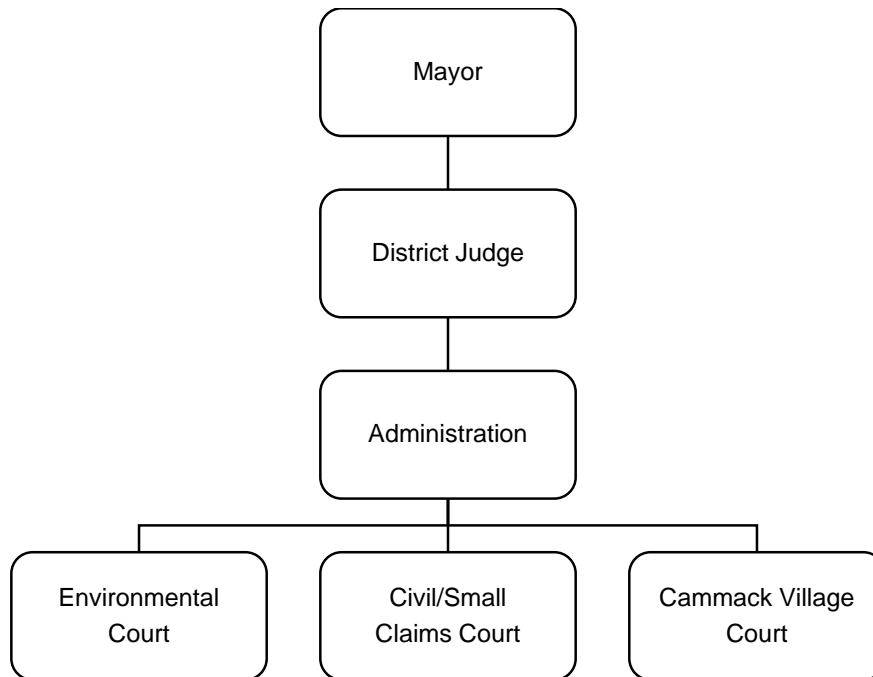
Department Description:
 To direct the overall operation of the traffic court within established policies and laws; to provide management direction to staff; to ensure accountability and accessibility to the public; and to make sure that the best customer service possible is provided. Management also seeks to provide the necessary needs to staff members enabling them to perform their jobs to the best of their ability and to provide the opportunity to obtain any additional training needed or requested.

	2020 Actual	2021 Budget	2022 Budget
Objective: To enter violations into Contexte the same day received.			
Demand: Violations to be entered.	21,444	29,500	25,500
Workload: Violations entered and processed.	21,444	29,500	25,500
Efficiency: Violations entered and processed per month.	1787	2,458	2,125
Effect/Outcome: Percentage of violations processed same day received.	98%	99%	99%
Objective: To update dispositions in Contexte within 24 hours.			
Demand: Violations to be disposed.	17,376	29,000	25,000
Workload: Violations disposed.	17,376	29,000	25,000
Efficiency: Violations disposed of per month.	1,448	2,417	2,083
Effect/Outcome: Percentage of dispositions processed within 24 hours.	95%	99%	99%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for a Safe City.



District Court Third Division



Mission:

To provide impartial and timely adjudication and impose sanctions for code violations to ensure that neighborhood conditions are improved to comply with accepted health and safety standards. To provide the public with timely and impartial adjudication of civil and small claim matters.

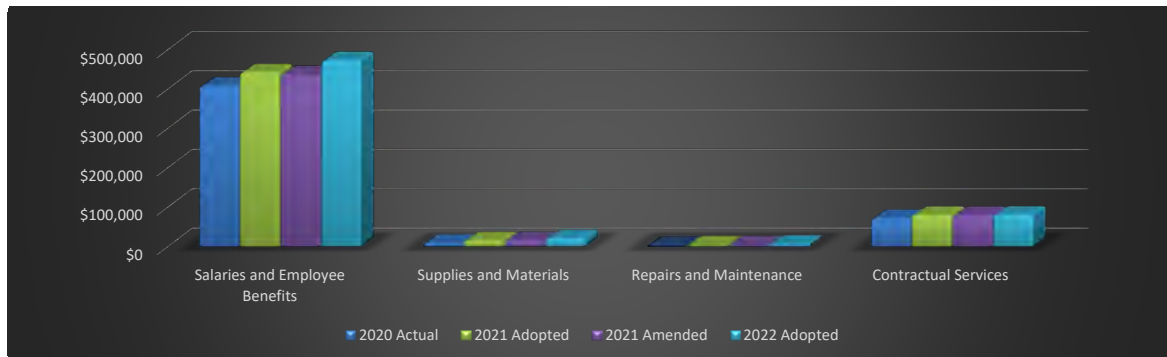
District Court Third Division

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 407,647	\$ 442,137	\$ 437,256	\$ 472,990
Supplies and Materials	8,297	15,463	15,463	20,167
Repairs and Maintenance	292	2,000	2,000	4,500
Contractual Services	72,162	79,985	79,985	80,485
Total	\$ 488,398	\$ 539,585	\$ 534,704	\$ 578,142

Staffing	7	7	7	8
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The District Court Third Division 2022 Budget reflects an increase of \$38,557 from the 2021 Adopted Budget and an increase of \$43,438 from the 2021 Amended Budget. The \$30,853 increase in personnel cost from the Original 2021 Budget is associated the transfer of a part-time Environmental Court Assistant to a full-time position (\$49,136), less the elimination of the part-time allocation (\$25,190). The remaining \$6,907 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Contractual Services include utilities and contracts. The increase in utilities is based on actual experience. The increase in supplies of \$4,704 is for the replacement of four (4) Dell desktops and monitors. The increase in repairs and maintenance is the added maintenance cost for Adobe Pro and Office 365 licenses. The budget amendments for 2021 include vacation/sick payouts of \$2,266, net of vacancy adjustments (\$7,147).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 578,142	7.15%	8.12%



2021 Department Priorities	Status
Continue education in emergency awareness training for bailiff's and staff (active shooter, sovereign citizens, overt disruption resolution, etc.).	Ongoing
Increase the court's presence in the local school system through speaking engagements and probation officers making school visits. Implement teen court with the Pulaski County Special School District and Little Rock School District.	Ongoing
Obtain office space that will accommodate all staff in one building.	Not Completed
Provide fair and impartial rulings for all cases.	Ongoing
Further refine our probation department service for youth and code enforcement cases.	Ongoing
Transitioned our part-time Environmental Court Assistant position to full-time.	Completed
Find more resources for juvenile offenders.	Ongoing
Find more sentencing options for solicitation violators.	Ongoing
Purge civil/small claims files over ten years old.	Ongoing

2022 Department Goals
Continue education in emergency awareness training for bailiff's and staff (active shooter, sovereign citizens, overt disruption resolution, etc.).
Increase the court's presence in the local school system through speaking engagements and probation officers making school visits. Implement teen court with the Pulaski County Special School District and Little Rock School District.
Obtain office space that will accommodate all staff in one building.
Provide fair and impartial rulings for all cases.
Further refine our probation department service for youth and code enforcement cases.
Find more resources for juvenile offenders.
Find more sentencing options for solicitation violators.
Purge civil/small claims files over ten years old.



District Court Third Division

Department: District Court Environmental
Funding Source: General Fund
Budget: \$578,142

Department Description:
 To direct the overall operation of the Court to ensure legal compliance, provide management direction, public accountability, impartial and timely adjudication, and the imposition of sanctions for code violations ensuring that neighborhood conditions are improved to comply with accepted health and safety standards.

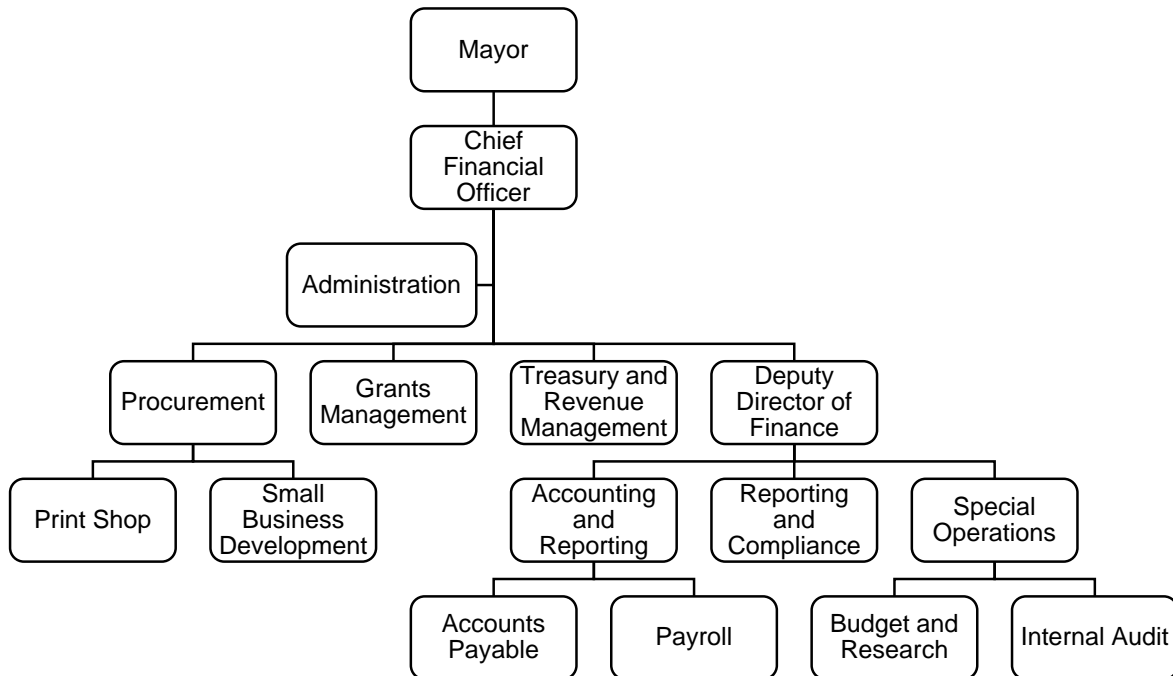
	2020 Actual	2021 Budget	2022 Budget
Objective: To process 100% of life-threatening violations within seven (7) days of the date citation is written.			
Demand: Violations to be processed.	1	10	10
Workload: Citations processed, recorded, and entered into computer.	1	10	10
Efficiency: Citations processed.	1	10	10
Effect/Outcome: Percentage of Citations processed within thirty (30) days.	100%	100%	100%
Objective: To enter citations into Contexte within 48 hours received.			
Demand: Citations to be entered.	689	2,000	1,000
Workload: Citations entered and processed.	689	2,000	1,000
Efficiency: Citations processed per month.	57	167	83
Effect/Outcome: Percentage of Citations processed within forty-eight (48) hours received.	100%	100%	100%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for a Safe City.





Finance



Mission:

The Finance Department of the City of Little Rock is an accountable steward of residents’ resources, committed to delivering the highest level of customer service to City Departments and the Community at large, in an innovative, ethical, and transparent manner.

Vision:

The Finance Department of the City of Little Rock strives to strengthen residents’ confidence and trust by providing accessible, accurate, and timely financial information as well as promoting equitable engagement in opportunities for the public to provide goods and services to the City, while facilitating the overall goals and objectives of Executive Administration and the Board of Directors.

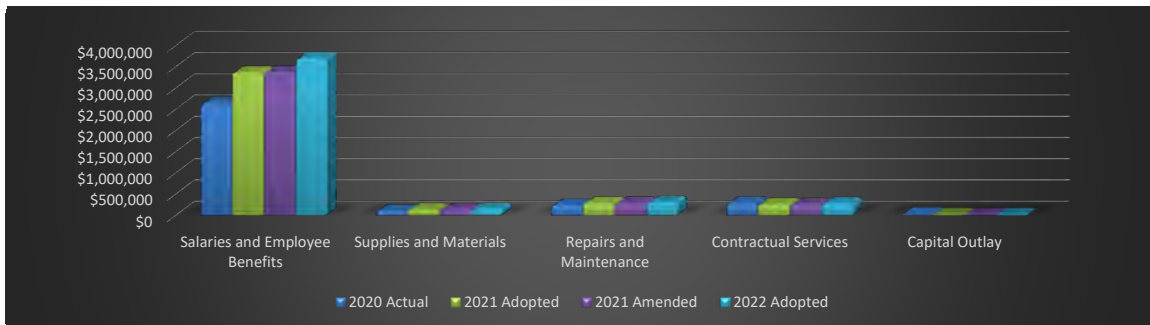
Finance

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 2,636,685	\$ 3,368,952	\$ 3,385,044	\$ 3,705,527
Supplies and Materials	105,420	135,439	135,439	143,907
Repairs and Maintenance	241,770	291,867	291,867	304,705
Contractual Services	293,959	260,891	260,891	278,210
Capital Outlay	10,145	-	-	-
Total	\$ 3,287,978	\$ 4,057,149	\$ 4,073,241	\$ 4,432,349

Staffing	46	46	46	52
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The 2022 Finance Department Budget reflects an increase of \$375,200 from the 2021 Adopted Budget and an increase of \$359,108 from the 2021 Amended Budget. The \$336,575 increase in personnel cost from the 2021 Original Budget is primarily due to the net cost of the addition of four (4) positions, including a Procurement Data analyst, a Procurement Buyer, the reinstatement of the Financial Systems Analyst position in Internal Audit, and an Accounting Clerk II for FOIA requests (\$255,599), less the elimination of the Deputy Director - Finance Operations position (\$113,219). An additional three (3) Grant funded positions were added, including a 21st Century Grants Coordinator (West Central Community Center), a Grants Compliance Coordinator, and an Accounting Clerk II. The remaining \$194,195 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Several positions were reclassified during 2021 due to the difficulty in hiring to fill vacant positions. The increase in supplies was to provide a budget for the Internal Audit and Small Business Development Offices. The \$12,838 increase in repairs and maintenance is attributed to annual maintenance requirements for Galvanize Internal Audit software, Office 365 licenses, and TRS annual report software. Contractual Services include utilities and contracts. The increase in utilities is based on actual experience. The increase in contracts is to restore the professional training and development budget, memberships, and to provide scheduling and survey subscriptions for Small Business Development and Procurement. The budget amendments for 2021 include vacation/sick payouts of \$16,096, net of vacancy adjustments (\$4). Finance requested the utilization of vacancy savings, thus the minimal vacancy adjustment.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 4,432,349	9.25%	8.82%



Finance

2021 Department Priorities	Status
Finance completed implementation of the new Comprehensive Annual Financial Reporting (Annual Report) Online software for completion of the 2020 Annual Report and submitted the report to the Government Finance Officers Association (GFOA) to obtain the Award for Excellence in Financial Reporting.	Completed
Finance Staff completed preparation of the 2021 Budget Document and submitted it to GFOA for the Distinguished Budget Presentation Award.	Completed
Finance Staff will prepare for compliance with GFOA's new standards for the Distinguished Budget Presentation Award for implementation during the 2022 budget preparation cycle.	In Progress
Finance will complete and file all required Legislative reports and continuing Debt Disclosure reports in a timely manner.	Ongoing
Finance will complete necessary updates to the Financial Reporting and Financial Policies Ordinances to comply with the current practices and governmental accounting standards. Recommendations will be brought to the Board of Directors for consideration.	In Progress
Finance will complete implementation of the INFOR Dynamic Enterprise Performance Management (dEPM) budget software. Project will not continue. Finance will collaborate with IT to locate a more capable budget software.	Other (Please Explain)
Finance will provide support and quarterly reporting to the LR Cent Committee and the Board regarding the status of the one (1)-cent local sales tax revenues and the progress toward completion of capital projects authorized under the 3/8-cent portion of the tax.	Ongoing
Finance coordinated with the Mayor, Board of Directors, and City Manager to plan and develop a balanced budget for 2022.	Completed
Finance will fill the Senior Internal Auditor, the Senior Accountant – Reporting and Compliance, the Bond Accountant, and the Cash Accountant positions that are currently vacant as soon as possible. Finance will also fill the Senior Budget Analyst position upon implementation of the dEPM budget software.	In Progress
Finance will coordinate with Departments to gather lease information, implement a lease policy, and begin the process of implementing GASB Statement No. 87, Leases. (GASB extended the deadline for implementation to fiscal years beginning after June 15, 2021, due to COVID-19. Therefore, the City must implement in 2022.)	In Progress



Finance

2021 Department Priorities (Continued)	Status
Finance coordinated with the Mayor, Board of Directors, and City Manager to evaluate, document, and facilitate plans for a new sales tax initiative or renewal of the 3/8-cent tax that will expire at the end of 2021.	Completed
Finance will continue development and implementation of a recurring training plan for Departments to include budget analysis, accounts payable processing, and expense reporting.	Ongoing
Payroll Division implemented ADP Payroll Services to provide online access to W2 and pay stub information for City of Little Rock employees, and to provide a pay-card solution for employees that do not have access to a bank account.	Completed
Finance Staff will review and update policies for employee travel, travel purchasing card use, and employee uniform purchases.	In Progress
Procurement Division completed the remaining Results Driven Contracting requirements from What Works Cities.	Completed
Procurement Division will expand the minority definition of the City to match that of the state, and work on policies and partnerships to make measurable progress toward achieving the goal of 25% minority participation in City contracts. Additionally, staff will establish a training program for Small and Minority businesses and conduct a vendor trade show for outreach and recruitment of Small and Minority businesses. The Small Business Development Office will partner with the Clinton School of Public Service to research best practices for increasing minority spending and will obtain certification from American Contract Compliance Association (ACCA) for the Small Business Development office.	Ongoing
Procurement Division will pursue the Achievement of Excellence in Procurement Award from the National Procurement Institute, Inc (NPI). NPI established a program designed to recognize organizational excellence in public procurement. The Achievement of Excellence in Procurement® (AEP) is awarded annually. This prestigious award is earned by those organizations that demonstrate excellence by obtaining a high score based on standardized criteria. The criteria are designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization.	Ongoing
Treasury Management worked closely with the IT Department to add the online link for the approximately 200 Neighborhood Associations to either add/subtract potential registered properties. The link should be operational in the 1st quarter of 2021.	Completed



2021 Department Priorities (Continued)	Status
<p>Procurement Division will continue progress on streamlining the procurement process and implement the punch-out functionality of the Lawson requisition center to allow City's buyers to shop on our contracted vendors' websites through the Lawson ERP system in a single step.</p>	<p>Ongoing</p>
<p>Procurement Division will continue to obtain economies of scale through contract management, analysis of spending trends, consolidation of purchases and volume savings, while taking care not to exclude Small, Minority, and Woman owned businesses.</p>	<p>Ongoing</p>
<p>Procurement Division will continue to pursue options for an upgrade of the City's Print Shop equipment and services. Staff will focus on securing post print equipment and digitizing the print request process and billing processes. Additionally, Staff has identified a managed print solution for use at the City and will move forward with implementation once funding is secured.</p>	<p>Ongoing</p>
<p>Procurement Division will establish a procurement training program for all City Departments and vendors, document the procurement process in a purchasing manual and update procurement policies as needed.</p>	<p>Ongoing</p>
<p>Treasury Management will continue enhancing its website to make it easier to navigate and access business license account information. The Little Rock Business Portal project has expanded into the Mayor's Small Business Portal project. The Treasury Management Business Portal portion is to provide a one-stop website as a resource for future and existing business entrepreneurs who desire to open their own business. The portal will consist of four phases: In 2021, Phase 2 will be implemented which consists of the "launch" of the business which will involve obtaining the necessary permits, approvals, and other requirements from the various agencies of municipal, county and state government, with links to each.</p>	<p>In Progress</p>
<p>Based on the results of a wide-ranging study completed by the University of Arkansas at Little Rock, Business Information Systems Department, UALR students provided potential rental registration properties derived from Zillow Realtor and the Pulaski County Assessor's database of properties not listed as "Homestead". The students identified approximately 25,000 potential rental properties. Treasury staff has completed the review of approximately 13,000 listings and will finalize the remaining listings in 2021.</p>	<p>Completed</p>



Finance

2021 Department Priorities (Continued)	Status
Treasury Management will collaborate with the three district courts and identify a method to notify each defendant who receives a warrant. This will inform defendants of warrants and increase collection of outstanding warrants.	In Progress
Treasury Management will research Arkansas law that allows a government to “set off” a defendant’s income tax refund for settlement of outstanding court fines and fees. All requirements for participation in the program will have been completed by June 30, 2022, for inclusion in the 2023 setoff program.	In Progress
Grants Management Division will continue to aggressively pursue Federal, State, Local and private grant opportunities in alignment with the priorities of the Mayor and the Board of Directors. Priority will also be given for grant reimbursement and a report of any outstanding receivables will be provided monthly.	In Progress
Grants Management Division will continue the Grant Training Program on grant management and writing for all City Departments using a wide range of training modalities, including implementation into NEOgov's training platform.	In Progress
Grants Management Division will continue to update the Grant Administration Manual as UGG is refined.	In Progress
Grants Management Division will increase data transparency by providing data on grants for the Open Data Portal and publish the Grants Administration Manual on the Grant Division's page on the City's website.	In Progress
Grants Management Division will automate the process with Grant Management (project management) software to effectively track and monitor progress toward planned program objectives and benchmarks specified in the grant.	In Progress
Internal Audit Division will prepare an Annual Audit Plan, continuing the shift to a proactive approach promoting impartial reviews and risk-based analysis processes and internal controls, and will continue to provide other audit services that result in objective recommendations and useful information for City Departments.	Ongoing
Internal Audit Division will continue to perform periodic reviews and testing of the City's internal controls, perform random cash counts and provide regular reports regarding the status of the City's internal control system, with recommendations for improvements as needed.	Ongoing



Finance

2022 Department Goals
Finance will preserve the City's bond rating and maintain a strong financial position.
Finance will ensure the protection of the City's investments.
Finance will complete the 2021 Annual Report and submit the report to the Government Finance Officers Association (GFOA) to retain the Award for Excellence in Financial Reporting.
Finance Staff will complete preparation of the 2022 Budget Document and submit it to GFOA to retain the Distinguished Budget Presentation Award.
Finance will complete and file all required Legislative reports and continuing Debt Disclosure reports in a timely manner.
Finance will research budget software options for implementation in the last half of 2022.
Finance will coordinate with the Mayor, Board of Directors, and City Manager to plan and develop a balanced budget for 2023, while also maintaining sufficient financial reserves.
Finance will coordinate with Departments to gather lease information, implement a lease policy, and begin the process of implementing GASB Statement No. 87, Leases. (GASB extended the deadline for implementation to fiscal years beginning after June 15, 2021, due to COVID-19. Therefore, the City must implement in 2022.)
Finance will purchase a Lease Management software that will track the City's leases to implement GASB Statement No. 87.
Finance will fill the Senior Accountant – Reporting and Compliance, and the Bond Accountant positions that are currently vacant as soon as possible.
Finance will continue development and implementation of a recurring training plan for Departments to include budget analysis, accounts payable processing, and expense reporting.
Treasury Management will work to increase participation of neighborhood associations and individual citizens to submit possible rental property for registration purposes. The link to notify Treasury Management of possible rentals is operational but needs to be advertised for increased usage.
Treasury Management will update the Treasury Management section of the website to include a Spanish version of Starting a Business in Little Rock and Obtaining Related Permits and Licenses.
The City of Little Rock will invite commercial banking institutions to provide depository and various other related banking services. The purpose of this process will be to identify the banking institution that can offer the highest quality service at the lowest cost.
Internal Audit Division will prepare an Annual Audit Plan, continuing the shift to a proactive approach promoting impartial reviews and risk-based analysis processes and internal controls, and will continue to provide other audit services that result in objective recommendations and useful information for City Departments.



2022 Department Goals (Continued)
Internal Audit Division will continue to perform periodic reviews and testing of the City's internal controls, perform random cash counts and provide regular reports regarding the status of the City's internal control system, with recommendations for improvements as needed.
Procurement Division will expand the minority definition of the City to match that of the state, and work on policies and partnerships to make measurable progress toward achieving the goal of 25% minority participation in City contracts. Additionally, staff will establish a training program for Small and Minority businesses and conduct a vendor trade show for outreach and recruitment of Small and Minority businesses. The Small Business Development Office will partner with the Clinton School of Public Service to research best practices for increasing minority spending and will obtain certification from American Contract Compliance Association (ACCA) for the Small Business Development office.
Procurement Division will improve the current Procure to Pay process by streamlining business practices and system flows to ensure more efficiency and transparency for all internal and external stakeholders.
Procurement Division will explore ePay options for internal use including Policies, Procedures, and Auditing for this type of program and/or usage.
Procurement Division will recertify our current What Works Cities Silver Certification and continue progress on achieving Gold or Platinum Certification. For more information, please visit https://whatworkscities.bloomberg.org .
Procurement Division and Small Business Development Office will establish external partnerships to promote education, training, and opportunities on doing business with the City of Little Rock.
Grants Division streamline and automate City grants processes to increase efficiency and effectiveness.
Grants Division will build capacity within other Departments for an increase of grant acquisition and management.
Grants Division will build grants capacity within neighborhoods.
Internal Audit will explore automation software options.
Finance Staff will prepare for compliance with GFOA's new standards for the Distinguished Budget Presentation Award for implementation during the 2022 budget cycle.



Finance

Department: Finance
Funding Source: General Fund
Budget: \$ 4,432,349

Department Description:
 The Finance Department provides accounting and reporting, budgeting, internal audit, pension administration, accounts payable, payroll, purchasing, treasury management, grants management, and print shop services. In addition, Finance advises Executive Administration and other departments on financial issues. Monthly financial reports are distributed to the Board of Directors and posted to the City's web site for transparency to citizens and other interested parties.

	2020 Actual	2021 Budget	2022 Budget
Objective: To monitor compliance with the annual adopted budget.			
Demand: To prepare consolidated monthly variance reports for department variances > \$50,000 and 5% of budget.	12	12	12
Workload: Prepared consolidated monthly variance reports for department variances > \$50,000 and 5% of budget.	12	12	12
Efficiency: Consolidated variance reports prepared monthly.	1	1	1
Effect/Outcome: Percentage of consolidated monthly variance reports for department variances > \$50,000 and 5% of budget completed.	100%	100%	100%
Objective: To provide accurate and efficient accounting and reporting for all public funds received for the City and maintained by the Finance Department.			
Demand: Number of journal entries to be processed and completed.	1,500	1,500	1,500
Workload: Number of journal entries processed and completed.	1,586	1,500	1,500
Efficiency: Average number of journal entries processed and reviewed per month.	132	125	125
Effect/Outcome: Percentage of journal entries completed per year.	100%	100%	100%
Objective: To provide accurate and timely payment of all invoices properly submitted according to policy and procedure guidelines. Payments should be issued within 30 days.			
Demand: Number of invoices to be processed and recorded.	65,000	65,000	65,000
Workload: Number of invoices processed, recorded, and completed.	63,736	65,000	65,000
Efficiency: Number of invoices processed per hour.	31	31	31
Effect/Outcome: Percentage of invoice payments issued within 30 days.	95%	95%	95%



Finance

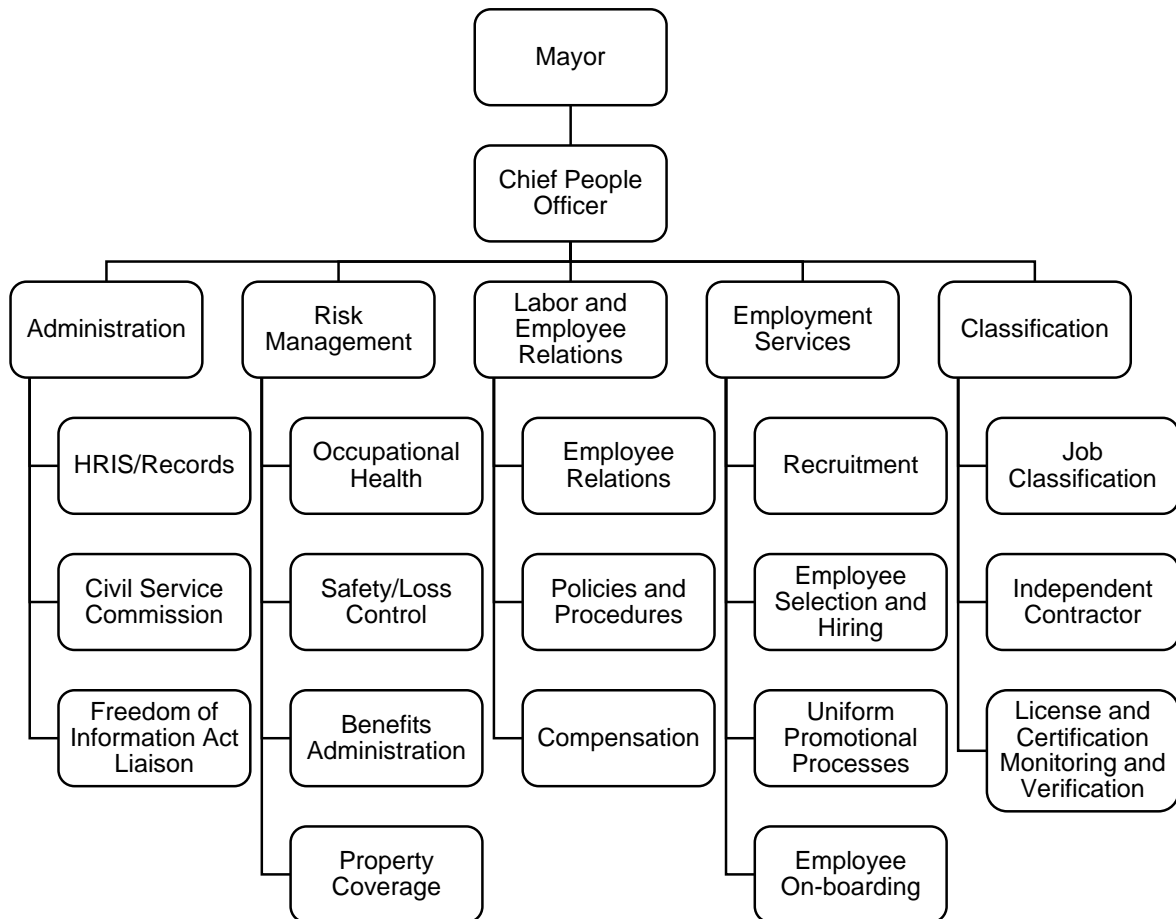
	2020 Actual	2021 Budget	2022 Budget
Objective: To provide and maintain a systematic method of accounting for and controlling City's assets.			
Demand: Number of departmental annual asset inventory counts scheduled.	41	41	42
Workload: Number of addition, retirement, and depreciation, transfer, and adjustment transactions processed.	42,546	30,000	36,000
Efficiency: Number of departmental asset inventory counts completed.	41	41	42
Efficiency: Transactions processed per month.	3,545	2,500	3,000
Effect/Outcome: Percentage of departmental annual asset inventory counts conducted.	100%	100%	100%

The departmental goals and objectives link with the **Statement of Management Policy for Financial Reporting.**





Human Resources



Mission:

The Department of Human Resources will consistently provide training, support, and education to employees through collaboration and ensuring quality customer service is provided to employees and residents.

Vision:

The Department of Human Resources will function as a strategic partner with all City Departments, ensuring the City's workforce is engaged, motivated, and productive, thus enabling Departments to provide high quality service to our residents.

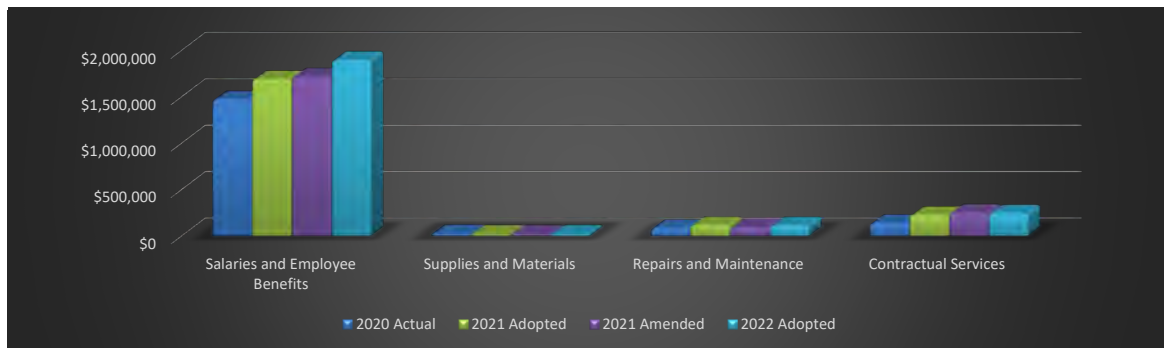
Human Resources

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 1,470,900	\$ 1,689,588	\$ 1,716,433	\$ 1,897,270
Supplies and Materials	22,589	17,200	17,200	17,200
Repairs and Maintenance	82,955	116,804	91,804	114,173
Contractual Services	138,243	227,447	252,447	245,750
Total	\$ 1,714,687	\$ 2,051,039	\$ 2,077,884	\$ 2,274,393

Staffing	2020	2021	2021 Amended	2022
	24	25	25	26

The Human Resources Department 2022 Budget reflects an increase of \$223,354 from the 2021 Adopted Budget and an increase of \$196,509 from the 2021 Amended Budget. The \$207,682 increase in personnel cost increase from the 2021 Original Budget is attributed to the addition of a Labor Relations Analyst II (FMLA/ADA) position (\$72,767). The remaining \$134,915 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Several positions were reclassified during 2021 due to the difficulty in hiring to fill vacant positions. Contractual Services include utilities and contracts. The \$935 decrease in utility cost is based on actual experience. The \$19,238 increase in contracts is for a national advertising module, a Sparkhire module/NeoGov integration, and the City Career Fair. The budget amendments for 2021 include vacation/sick payouts of \$104,563, net of vacancy adjustments (\$77,718).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 2,274,393	10.89%	9.46%



City of Little Rock, Arkansas

Human Resources

2021 Department Priorities	Status
Conduct audit of all Fair Labor Standards Act (FLSA) exempt classifications.	Ongoing
Update all desk manual/procedures for all functions in the Department.	Ongoing
Implement City-wide safety program.	Ongoing
Implement Off Boarding Portion of the On Boarding Module for separating employees.	Not Completed
Continue to expand and offer training opportunities for employees using the Learning Management System: LEARN.	Ongoing
Review Service Measures and update as needed.	Ongoing
Reviewed the Continuity of Operations Plan and updated all the COVID-19 Policies to include in the Administrative Policies and Procedures Manual.	Completed
Reviewed datasets for possible posting on open data portal.	Completed



City of Little Rock, Arkansas

Human Resources

2022 Department Goals
Implement electronic processes for status change approvals City wide.
Implement electronic process for new position request/reclassification process.
Research other departmental processes for conversion to electronic process.
Build out company 400 to manage retiree/cobra benefits (requires Finance Department).
Benefits Summary to be distributed Quarterly with highlighting changes, important dates, etc.
Research implementation of a Cafeteria plan.
Build out Black board for multiple uses. Survey employees and departments on how they want their information used.
Research Wellness App with Information Technology Department.
Work with Departments to establish modified work schedules that comply with Fair Labor Standards Act (FLSA) and meet Department business needs. This could include four ten-hour days during the seven-day work period or a nine eighty schedule (limited to exempt employees).
Implement the Travel Fair Labor Standard Act (FLSA) Policy.
Implement the Classification Product software.
Perform a City-Wide learning needs assessment.
Build out LEARN classes with in-house training classes (with Information Technology Department) for Timekeeper training and Department specific classes.
Establish a mandatory interview to hire ratio for hiring authorities, utilizing spark hire if needed.
Have all Automated External Defibrillators (AEDs) verified for maintenance schedule.
Place all City property and Statement Of Value information on a shared drive.



City of Little Rock, Arkansas

Human Resources

Department: Human Resources
Funding Source: General Fund
Budget: \$ 2,274,393

Department Description:
 To provide administrative human resource management support to all departments; to establish, implement, review, and modify policies and procedures.

	2020 Actual	2021 Budget	2022 Budget
Objective: To administer benefit programs provided for city employees, including insurance coverage and to ensure that quality benefits are provided within financial and legal constraints.			
Demand: Total Enrollment meetings.	20	35	30
Workload: Number of enrollment meetings conducted.	0	35	10
Efficiency: Completed enrollment meeting materials by contract/payroll deadlines.	100%	100%	100%
Effect/Outcome: Percentage of enrollment materials completed by payroll and Contract targets.	100%	100%	100%
Objective: To develop and maintain effective job description/specifications to attract and retain qualified candidates/employees to build an innovative, productive City of Little Rock workforce.			
(2020) Demand: Number of active job classifications.	458	N/A	N/A
(2021 and beyond) Demand: Total number of requests modify job descriptions/ specifications to include job descriptions updates, classification requests, and reclassification requests received per year.	N/A	474	300
Workload: Total number of requests modify job descriptions/ specifications to include job descriptions updates, classification requests, and reclassification requests received per year.	1,074	500	300
Efficiency: To write effective job descriptions/specifications to be utilized as a guiding document for employee selection, employee performance evaluations, hire appropriately skilled and experienced candidates, identify training needs, succession planning efforts, and other employee and organization developmental needs within (sixty) 60 days from receipt of all requests.	24	60	60
Effect/Outcome: Average number of days to write effective and accurate job descriptions/ specifications.	24	60	60



City of Little Rock, Arkansas

Human Resources

	2020 Actual	2021 Budget	2022 Budget
<p>Objective: To conduct driver's license verifications of city employees to alleviate the potential liability for the City of Little Rock organization.</p>			
Demand: Number of driver's license verifications conducted.	1,025	2,075	2,075
Workload: Number of driver's license verifications conducted.	1,025	2,075	2,075
Efficiency: To initiate action toward ensuring city employees are in compliance with driver's license requirements as specified on the respective job descriptions/specifications and maintain compliance with City insurance provider.	100%	100%	100%
Effect/Outcome: Percentage of valid driver's license verifications conducted.	100%	100%	100%
<p>Objective: To review services of individuals/sole proprietors to ensure appropriate classification as employee or independent contractor in compliance with Internal Revenue Service (IRS) guidelines and regulations.</p>			
Demand: Total number of services reviewed to determine appropriate classification as employee or independent contractor	129	150	120
Workload: Total number of services reviewed to determine appropriate classification as employee or independent contractor	129	150	120
Efficiency: To ensure the services provided are appropriately classified for prevention of non-compliance findings and associated fines.	100%	100%	100%
Effect/Outcome: Total percentage of services reviewed.	100%	100%	100%
<p>Objective: To conduct salary surveys to ensure salary levels of specific job categories are competitive and/or to determine if City of Little Rock's current rates of pay are comparable, higher or lower than the relative labor market; to recommend changes to the salary structure or specific positions to ensure competitiveness.</p>			
Demand: Total number of market surveys completed	11	13	14
Workload: Total number of market surveys completed	11	13	14
Efficiency: To regularly review City of Little Rock salary levels relative to the labor market to recruit and retain qualified and quality candidates/employees for City of Little Rock positions.	100%	100%	100%
Effect/Outcome: Percentage of surveys completed.	100%	100%	100%



City of Little Rock, Arkansas

Human Resources

	2020 Actual	2021 Budget	2022 Budget
<p>Objective: To conduct Fair Labor Standards Act (FLSA) time records audits within the organization to identify potential areas of non-compliance relative to Fair Labor Standards Act (FLSA) activities, assess risks and reduce the City of Little Rock's exposure to FLSA liability and non-compliance.</p>			
Demand: Target known/suspected problem areas.		1	3
Workload: Target known/suspected problem areas.		1	3
		New assignment added to division; therefore, no data is available for 2020	
Efficiency: The FLSA audit findings provides data to work with City Departments to develop and implement corrective actions and practices to ensure consistent application and compliance of the FLSA laws throughout the City of Little Rock organization.		100%	100%
Effect/Outcome: Percentage of known/suspected areas audited.		100%	100%
<p>Objective: To receive, evaluate and maintain applications and related documents for all City Positions; to recruit applicants for all City positions needed (including Civil Service, non-Civil Service, and Part-time positions); administer the City's equity process for new hires, promotions, and any other position change; to administer the City's LRLD (Little Rock Learning and Development) Program.</p>			
Demand: The average number of days required to announce, screen/test and refer applicants.	11	15	13
Workload: The number of actual positions which were processed (i.e. posted, screened/tested, and referred).	269	350	325
Efficiency: Number of all applicants for posted full-time positions.	11,532	17,500	15,000
Effect/Outcome: Average number of days to submit/refer a list (from the receipt of a requisition to the referral of a list).	11	15	13
<p>Objective: Provide a cost-effective self-funded Workers' Compensation program which meets legal requirements and to reduce the City's risk of loss due to accidents.</p>			
Demand: Year to date cost per claim.	\$8,096	\$7,693	\$5,500
Workload: Number of claims.	327	340	315
Efficiency: Percentage of claims properly reported to the Workers' Compensation Commission within the ten (10) day requirement.	100%	100%	100%
Effect/Outcome: Proper claim management driven by on time reporting percentages.	100%	100%	100%



City of Little Rock, Arkansas

Human Resources

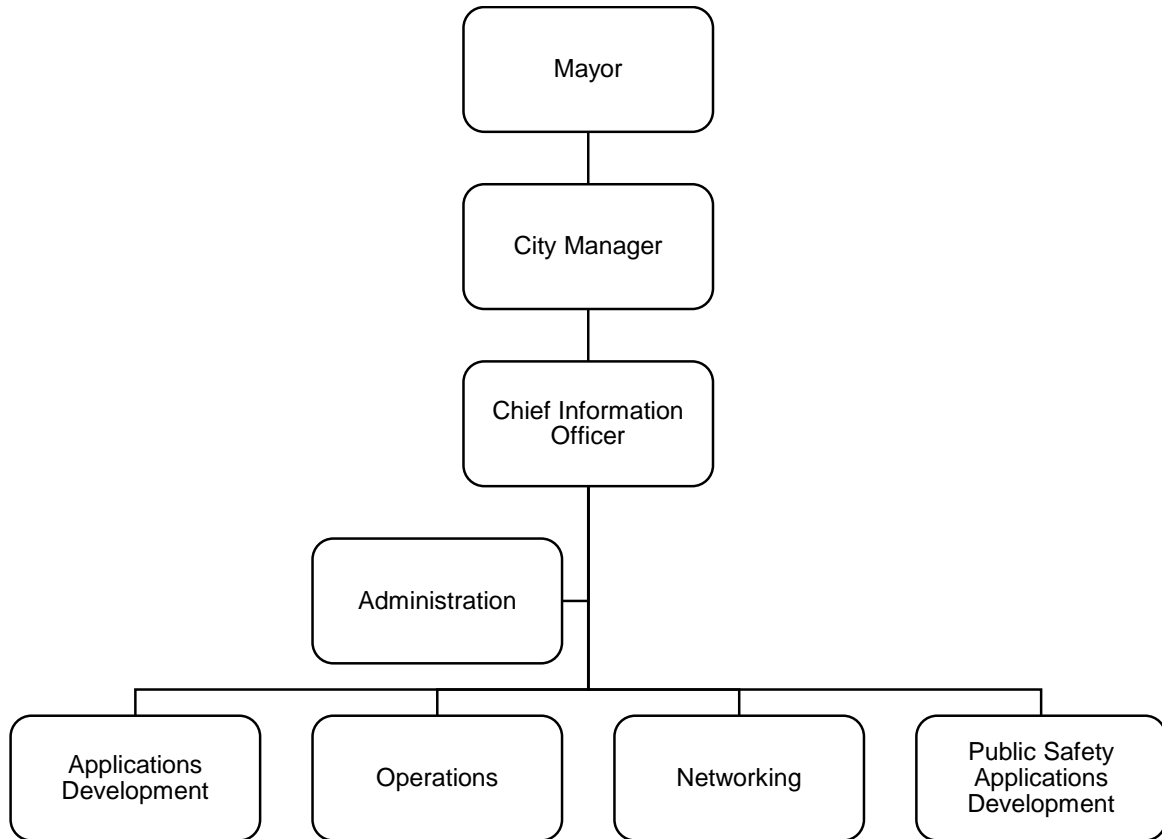
	2020 Actual	2021 Budget	2022 Budget
Objective: Ensure that City property is protected and restored in the event of casualty, vandalism, theft or other destructive acts and to minimize the impact of loss of property on the operating department responsible for the property.			
Demand: Approximate building valuation (in millions).	516	519	530
Workload: Actual Value.	518	519	530
Efficiency: Maintain or improve coverage without Unnecessary increase in premium rates.	1%	25%	10%
Effect/Outcome: Percent increase in premium rates.	30%	25%	10%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for Basic City
 Services and Quality of Life.**





Information Technology



Mission:

The mission of the City of Little Rock’s Information Technology Department is to support the City of Little Rock, by providing leadership and knowledge to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the Residents of Little Rock.

Vision:

The City of Little Rock Departments, and the Residents of Little Rock, will have updated and accessible technology services. IT will provide accurate and timely information, where and when Departments and Residents need it and in the format that is most useful, concise, and transparent.

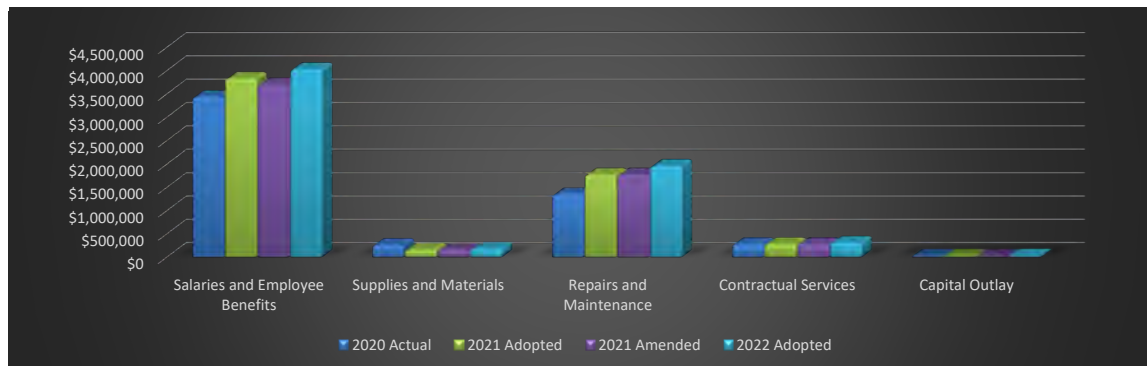
Information Technology

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 3,435,532	\$ 3,829,446	\$ 3,702,610	\$ 4,030,902
Supplies and Materials	262,120	153,214	153,214	176,856
Repairs and Maintenance	1,347,572	1,775,690	1,775,690	1,961,801
Contractual Services	280,078	280,990	280,990	313,112
Capital Outlay	-	-	-	10,500
Total	\$ 5,325,302	\$ 6,039,340	\$ 5,912,504	\$ 6,493,171

Staffing	39	41	41	42
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The Information Technology Department 2022 Budget reflects an increase of \$453,831 from the 2021 Adopted Budget and an increase of \$580,667 from the 2021 Amended Budget. Approximately \$102,160 of the \$201,456 personnel cost increase from the 2021 Original Budget is attributed to the addition of a Network Security Analyst position. The remaining \$99,296 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Several positions were reclassified during 2021 due to the difficulty in hiring to fill vacant positions. The increase in the supplies budget is a reclassification from the maintenance category. The increase in repairs and maintenance is the net impact of the addition of \$200,000 for the operating portion of an Exchange 2019 upgrade and additional applications, and \$50,000 to upgrade internet speed to 5GB, net of transfers of \$23,000 to supplies and \$40,000 to training and development in contracts. Contractual Services include utilities and contracts. The decrease in utility cost is based on actual experience. The \$10,500 increase in capital outlay is to provide equipment for the new Network Security Analyst position. The budget amendments for 2021 include vacation/sick payouts of \$105,613, net of vacancy adjustments (\$232,449).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 6,493,171	7.51%	9.82%



Information Technology

2021 Department Priorities	Status
Upgrade and replace the City's core network equipment to ensure the reliability of network communications for all City staff and systems; if funding is available.	In Progress
Upgraded and replaced remaining portions of the City's existing phone system to the Voice-Over Internet Protocol (VoIP) Phone System (12th Street Police Sub-station).	Completed
Research the feasibility of adding a barcoding system for the tracking of all technology assets.	Ongoing
Provide technical support to the Fleet Department on the implementation of the Enterprise Asset Management system (EAM).	Ongoing
Completed the Information Technology firewall upgrade and implementation of the Checkpoint Uniform Resource Locator (URL) filtering.	Completed
Upgraded to the PSIGEN document management software formally known as Cabinet.	Completed
Upgrade all desktops, clients, and servers to the Windows 10 operating system.	In Progress
Completed the website refresh and integration of digital forms.	Completed
Continue to provide technical support and upgrades for the Dynamic Enterprise Performance Management (d/EPM) financial budget module.	In Progress
Implement VMware NSX.	Not Completed
Upgraded Domain Controllers.	Completed
Ensure (2)-Factor Authentication is in place for all end-users.	In Progress
Completed installation of additional cameras for virtual usage.	Completed
Reviewed the Little Rock Police Department's Records Management System for enhancements.	Completed
Replace existing Virtual Desktop Infrastructure (VDI) hardware - provide funding is available.	Not Completed
Replaced the Uninterruptible Power Supply System for the Information Technology and 911 Building.	Completed



2022 Department Goals
Upgrade and replace the City's core infrastructure equipment to ensure the reliability of network communications and increase security for all City staff and systems.
Upgrade and replace seventy (70) Checkpoint firewalls in various location that are end of life and pose a vulnerability risk.
Prepare and ensure network connectivity during the replacement of the generator and transfer switch at Central Fire.
Deploy and train all City employees in the use of multi-factor authentication.
Provide technical support to the Fleet Department on the implementation of the Enterprise Asset Management system (EAM). Ensure the inventory module is available to all City Departments and load inventory data for the Information Technology Department.
Provide technical support to the Finance Department's budget system.
Research the feasibility of adding a barcoding system for the tracking of all technology assets.
Replace existing Virtual Desktop Infrastructure (VDI) hardware if funding is available.
Implement Network Security Virtualization (NSX).
Upgrade the security access system to all Information Technology Data Centers.
Enhance the network infrastructure at the East Little Rock Community Center and the downtown Police Kiosk with a fiber connection.
Oversee the fiber install and build the network for the new Police Administration Building.
Complete the install of the Voice over Internet Phone (VoIP) system at the remaining Fire Stations, Animal Village, and Resource Centers.
Work with Zoo staff to obtain a Point of Sales system (POS).
Explore Power Business Intelligence (Power BI) to determine if a Records Management System (RMS) dashboard for the City can be created.
Research Lexis Nexis Desk Office Online Reporting System (DOORS) to determine if application can be used to interact with the public.
Publish Computer Aid Dispatch (CAD) data as determined by Little Rock Police Department to the Atlas One incident map.
Incorporate new data from CAD into the Automatic Vehicle Location/Geographic Information System (AVL/GIS) to provide a more detailed picture of police activity.
Establish a Task Force to determine the best method for upgrading all systems to the Window 11 operating system and ensure deployment by the end of 2023.
Create a read only version of the Police Department Records Management System for Pulaski County Prosecuting Attorney to access.
Create database to import all CISCO phone numbers and new numbers as facilities are added to ensure proper billing by Department.
Develop synchronization process to keep the City's beneficiary information in sync between INFOR and the City's various benefit vendors.



2022 Department Goals (Continued)
Upgrade INFOR core to the latest on-premises version. Develop training documentation to enhance user knowledge. Look at deficiencies and propose remedy solutions.
Work with Procurement in developing their Site on the Intranet.
Decommissioning three of the 2012 SharePoint servers.
Update BackOffice within the permitting application to the latest release.
Secure a vendor for website maintenance and hosting.
Migrate burn permit applications from a standalone system to a new application.



Information Technology

Department: Information Technology
Funding Source: General Fund
Budget: \$ 6,493,171

Department Description:
 To provide systems management, administration, review and development of Information Technology policies and standards, technical support, training, technology design and selection, technology acquisition, and strategic planning services for all city departments.

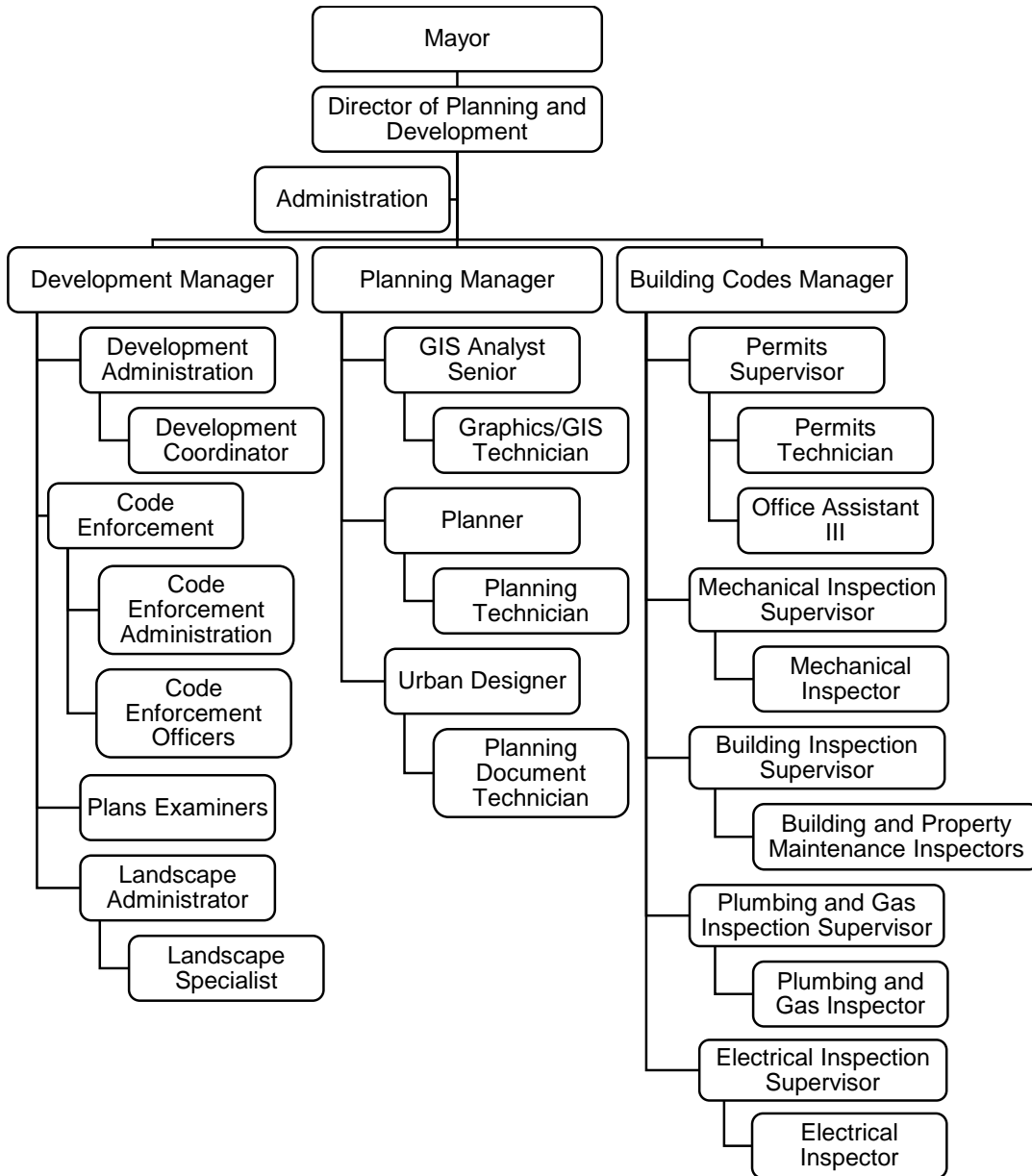
	2020 Actual	2021 Budget	2022 Budget
Objective: To ensure that the City's local area computer network is available 99% of the available work hours.			
Demand: Hours available in the work year.	8,784	8,760	8,760
Workload: Hours available for use per year.	8,784	8,760	8,760
Efficiency: Actual hours available for use per year.	8,728	8,672	8,672
Effect/Outcome: Percentage network is available during work hours.	99%	99%	99%
Objective: To ensure that 97% of the city staff trouble tickets receive a satisfactory or better rating.			
Demand: Number of trouble ticket per year.	12,680	13,000	13,000
Workload: Number of tickets processed within the year.	12,720	13,000	13,000
Efficiency: Number of satisfactory or better tickets.	12,714	12,870	12,870
Effect/Outcome: Percent of satisfactory or better rated tickets.	99%	99%	99%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for Basic City Services.





Planning and Development



Mission:

To enhance the quality of life for the residents of Little Rock through exceptional service that encourages quality growth, development, redevelopment, and the stabilization of neighborhoods through an efficient and equitable effort of planning, land use controls, Historic Preservation, permitting, and enforcement.

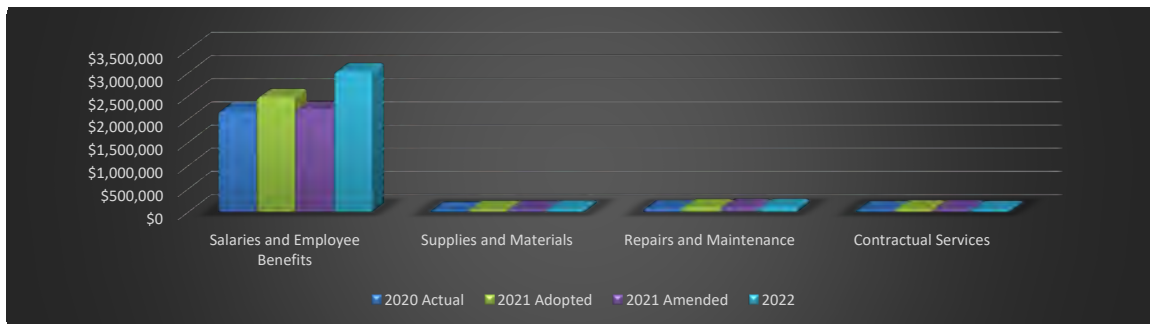
Planning and Development

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 2,178,452	\$ 2,480,001	\$ 2,217,592	\$ 3,033,779
Supplies and Materials	29,024	55,125	55,125	61,964
Repairs and Maintenance	72,500	104,456	104,456	109,452
Contractual Services	43,059	68,910	68,910	49,811
Total	\$ 2,323,035	\$ 2,708,492	\$ 2,446,083	\$ 3,255,006

Staffing	39	39	39	46
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The Planning Department 2022 Budget will increase \$546,514 from the 2021 Adopted Budget and \$808,923 from the 2021 Amended Budget. The increase of \$553,778 in personnel cost is primarily attributed to the addition of seven (7) positions, including four (4) transferred from the Street Fund, including a Design Review Engineer, an Environmental Compliance Engineer, and two (2) Engineering Specialists (\$330,361). In addition, an Environmental Planning Manager, an Electrical Inspector, and a Plumbing and Gas Inspector were added during 2021 (\$204,217) to address demand. The remaining \$19,200 increase is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and turnover. The Supplies and Materials Budget will increase \$6,839 from the 2021 Adopted Budget due to increased fuel cost. Repairs and Maintenance will increase \$4,996 due to increased Fleet maintenance allocations. Contractual Services include utilities and contracts. The \$16,599 decrease in utilities is based on actual experience. The \$2,500 decrease in Outside Agency Funding is the City Beautiful contribution that was reclassified to General Administration with the other Outside Agency Contributions. The budget amendments for 2021 include vacation/sick payouts of \$10,585, net of vacancy adjustments (\$272,994).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 3,255,006	20.18%	33.07%



2021 Department Priorities	Status
Implement zoning codes to address short term rental within the city.	In Progress
Revise the City of Little Rock Drainage Manual to current standards.	In Progress
Start the process of providing a development plan for downtown, midtown, and the southwest area of the city.	In Progress
Reviewed and processed approximately 230 requests for rezoning, conditional uses, variances, preliminary plats, Tower Use Permits, street name changes and planned developments.	Completed
Continued the effort to address the issue of unsafe structures.	Completed
Provided staff support for various boards, commissions and committees including Planning Commission, Board of Adjustment, City Beautiful Commission, Historic District Commission, Bicycle Friendly Community Committee, and the Board of Directors.	Completed

2022 Department Goals
Implement revisions to our permitting system including enhancements requested by general contractors.
Implement a new field inspection system for Building Division.
Implement integration of 311 complaints to our Infor system.
Revise our permitting processes to include fully integrated engineering staff.



Planning and Development

Department: Planning and Development
Funding Source: General Fund
Budget: \$ 3,255,006

Department Description:
 To administer and enforce the City's development ordinances and construction codes.

	*2020 Actual	2021 Budget	2022 Budget
<p>Objective: To process 95% of all applications within forty-five (45) days. Demand: Land Use, Historic District, and River Market District cases to be processed. Workload: Land Use, Historic District, and River Market District cases processed. Efficiency: Cases reviewed/completed per month. Effect/Outcome: Completion of cases</p>		30	25
		30	25
		2.5	2.1
		100%	100%
<p>Objective: To process all inspection request within one (1) day. Demand: Building, Plumbing Mechanical, and Electrical inspection requests possible. Workload: Building, Plumbing Mechanical, and Electrical inspection requests completed. Efficiency: Inspection requests completed per year. Effect/Outcome: Percentage of requests completed.</p>		14,500	20,673
		14,500	20,673
		14,500	20,673
		100%	100%
<p>Objective: To complete zoning, subdivision, and sign code enforcement inspections, and re-inspections within policy-directed time frames. Demand: Zoning, subdivision and sign code inspections and re-inspections to be completed. Workload: Zoning, subdivision and sign code inspections, and re-inspections completed. Efficiency: Cases processed per year. Effect/Outcome: Compliance and completion of cases.</p>		8,900	8,900
		8,900	8,900
		8,900	8,900
		100%	100%
<p>Objective: To process 95% of all applications within forty-five (45) days of fling for Board of Adjustment and Planning Commission and within ninety (90) days of filing for final Board action. Demand: Processing of Conditional Use, Tower Use, Special Use, Variances, Preliminary or Final Plats, Planned Developments and Site Plan Reviews. Workload: Total Cases available per year. Efficiency: Cases processed per year. Effect/Outcome: Compliance and completion of cases.</p>		245	245
		245	245
		245	245
		100%	100%

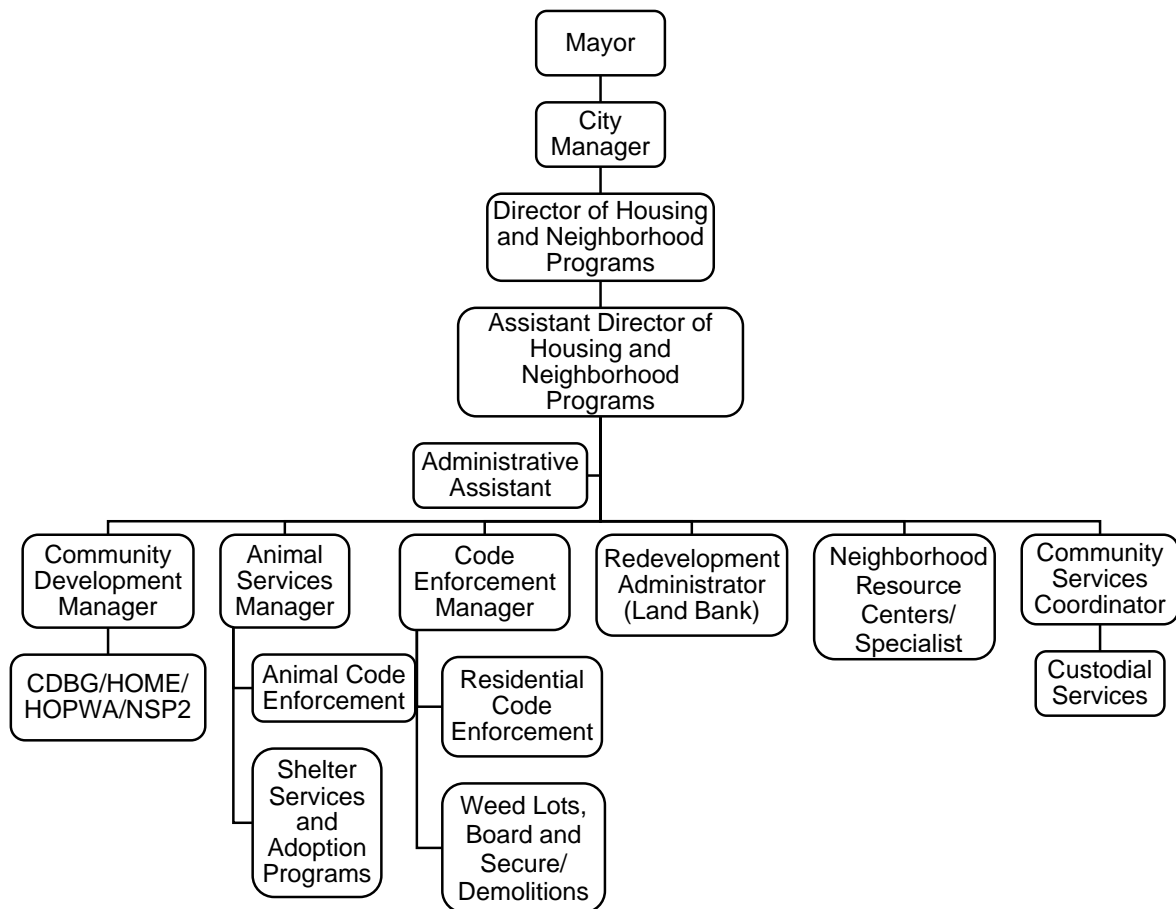
***2020 actual results unavailable due to COVID-19 pandemic**

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Basic City Services.**





Housing and Neighborhood Programs



Mission:

To enhance the quality of life for the citizens of Little Rock by encouraging quality, affordable development and redevelopment while working closely with neighborhood organizations to identify resources needed to strengthen and make improvements in their areas; and to protect the health and safety of the citizenry through the efficient implementation and enforcement of environmental and animal services codes.

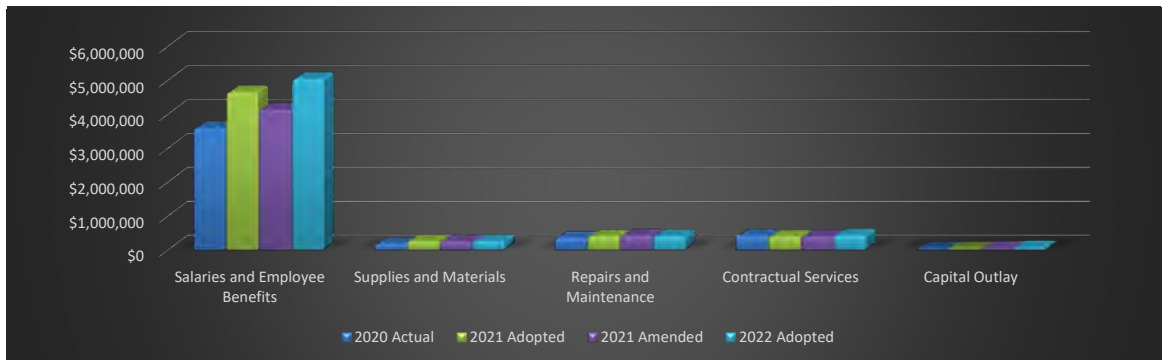
Housing and Neighborhood Programs

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 3,601,602	\$ 4,650,453	\$ 4,145,430	\$ 5,046,782
Supplies and Materials	178,123	255,540	255,540	260,165
Repairs and Maintenance	365,042	402,573	437,073	414,619
Contractual Services	422,638	401,900	401,900	436,427
Capital Outlay	-	-	42,500	62,000
Total	\$ 4,567,405	\$ 5,710,466	\$ 5,282,443	\$ 6,219,993

Staffing	98	99	99	99
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The Housing and Neighborhood Programs 2022 Budget will increase \$509,527 from the 2021 Adopted Budget and \$937,550 from the 2021 Amended Budget. The \$396,329 increase in personnel cost includes the \$175,000 salary adjustment for Code Enforcement included in the 2021 Budget Amendment, and an increase of \$45,213 to part-time salaries to increase pay for the custodial staff. Other personnel cost increases of \$176,116 are attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes and reclassifications. Contractual Services include utilities and contracts. The \$34,527 increase to utilities is based on experience and includes a 4% increase for electricity and gas expenses. The capital outlay increase is attributed to the addition of \$62,000 is for software enhancements for code enforcement including Planning and Development. The Supplies and Materials Budget will increase \$4,625 from the 2021 Adopted Budget due to increased fuel cost. Repairs and Maintenance will increase \$12,046 due to increased Fleet maintenance allocations. The budget amendments for 2021 include vacation/sick payouts of \$35,503, net of vacancy adjustments (\$715,526), and an increase in personnel (\$175,000) and operating expenses (\$77,000).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 6,219,993	8.92%	17.75%



Housing and Neighborhood Programs

2021 Department Priorities	Status
Housing & Neighborhood Programs Staff Development: Provide Internal Supervisory Training, Team Building and Customer Service Training. Some trainings will occur virtually due to the Pandemic.	Ongoing
Community Resource Housing Fair: The Community Development Division will hold its annual Virtual Community Housing Resource Fair during Community Development week in April of 2021. This will allow citizens in the community to receive education on the housing resources available through the City of Little Rock Community Development Division and other service providers related to housing in Little Rock.	Ongoing
Outreach for Contractors and Community Housing Development Organization: Staff will start holding quarterly contractor’s meeting in 2021 instead of annually to keep up with the construction industry updates and training. Staff is continuing to try and identify nonprofit organizations that meet HUD criteria to be certified as a Community Housing Development Organization (CHDO).	In Progress
Housing & Neighborhood Programs/Community Programs Partnership: Staff to work with Community Programs, Arkansas Workforce, and the various neighborhood associations regarding outreach for the Youth Master Plan.	Delayed Due To Covid
Code Enforcement Officer Training: Provide on-going training to improve accuracy of notices, citations, affidavits, and condemnation files. Continue regular sessions to provide updates and strategies and strive to improve the quality of documentation. Create a Code Enforcement Citizen Academy to educate the public. Conduct additional safety classes with LRPD to re-emphasize officer safety while in the field.	Ongoing
Schedule a minimum of two professional development training classes for officers.	Delayed Due To Covid
Implement quarterly sessions to review policy & procedures.	Delayed Due To Covid
Continue Code Enforcement Academy for newly hired officers.	Ongoing
Code Enforcement Software: Full implementation of the Code Enforcement Software Program to improve the ability to be more proactive and responsive; this includes upgrades to the 311 system.	In Progress
Explore enhancement opportunities with Motorola for the mobile software that would improve efficiency.	In Progress
Code Enforcement Staffing Improvements: Complete Mobile Home Training Class. Review SWOT (strength, weakness, opportunity & threats) analysis and present to staff. Increase efficiency, accountability, and job satisfaction of Code Enforcement Staff.	Ongoing



Housing and Neighborhood Programs

2021 Department Priorities (Continued)	Status
Explore approval to hire a dedicated Senior Code Officer-Rental Team.	Delayed Due To Covid
Explore approval to hire a Supervisor- Code Enforcement Administration.	Delayed Due To Covid
Fill the six (6) vacant Code Enforcement Officers position.	In Progress
HNP Division PSA'S: Continued a series of Public Service Announcements highlighting the various Divisions and Department programs and focused on seasonal topics of most common issues.	Completed
Quiet Title Actions: Submitted new properties, on an-needed basis, to City Attorney's office or Title Company for Quiet Title Action increasing available properties in the Land Bank.	Completed
Lien Foreclosures: Initiate City lien foreclosure actions on five (5) properties through the City Attorney's Office. Focus will be on property acquisitions within target areas established by staff and to cluster properties.	In Progress
Development on Land Bank Property: Partnered with the Community Development Division to build two (2) new constructions. Staff developed Land Bank properties throughout the City. Staff goal was to develop two (2) units.	Completed
Marketing of Land Bank Property: Worked with the new Realtor Services Provider to aggressively market Land Bank properties and created a new format to view properties on the City of Little Rock's website.	Completed
Donated Properties: Aggressively worked with the community and residents on securing donated properties to the Land Bank. Staff acquired five (5) donated units or lots.	Completed
Mobile Home Inspections: Fully implement the Mobile Home Inspection Program with a dedicated team. Update policy and procedures to include new inspection process due to Pandemic.	Ongoing
Filled the one (1) vacant officer position during first quarter 2021.	Completed
Board and Secure Improvements: Continue to explore innovative methods for boarding & securing vacant properties utilizing our Secure View product.	Ongoing
Environmental Court Cases: Continue efforts to reduce the overall number of cases that remain in Environmental Court more that twelve (12) months. Staff will continue to meet with the City Attorney's Office to discuss new strategies for year.	Delayed Due To Covid



Housing and Neighborhood Programs

2021 Department Priorities (Continued)	Status
Recognition and Public Relations:	Ongoing
Housing & Neighborhood Programs Quarterly Newsletter: Continue to publish the quarterly newsletter to disseminate to neighborhood associations and on the City's website.	Ongoing
Love Your Block Project of the Year Program: Hold an annual event to highlight projects funded by the Love Your Block Grants.	Delayed Due To Covid
Information Kiosks in Resource Centers: Continue to conduct research regarding the various options of kiosks and/or workstations that would be most effective in the Neighborhood Resource Centers.	Ongoing
Housing & Neighborhood Division Public Service Announcements: Develop quarterly a series of public service announcements to highlight the various Divisions and Departmental programs and to focus on seasonal topics of most common issues.	Ongoing
Improve the overall image/profile of the Department: Promote success stories, programs, and activities in the community for recognition for the City.	Delayed Due To Covid
Resource Specialist conducted two (2) cleanups a year: Facilitated spring and fall community cleanups.	Completed
Special Projects: Each Resource Specialist implement three projects within their service delivery area.	Delayed Due To Covid
Little Rock Youth Build Initiative: Continue to partner with Little Rock Workforce Investment Board to provide training and to build a strong collaborative effort among youth service providers and other stakeholders, for addressing the needs of disadvantaged youth who have dropped out of school and have become disconnected from the traditional pathways for success. The YouthBuild Grant will help our community build better service delivery systems that will yield measurable outcomes and a meaningful future for our youth as they strive to transition to adulthood.	In Progress
Development of Vacant Lots/Properties: Staffs goal is to develop six (6) new construction units on vacant lots throughout the city. Staff goal is also to acquire/rehab two (2) units in Ward 1 and one (1) unit Ward 2.	In Progress
Small Business Emergency Assistance Program: Staff goal is to continue to provide up to \$5,000 in forgivable loans to small business affected by the Pandemic under the Community Development Block Grant.	Ongoing
Elderly Home Repair Program: Complete Ten (10) homes under the Elderly Home Repair Program.	Delayed Due To Covid



Housing and Neighborhood Programs

2021 Department Priorities (Continued)	Status
Limited Home Repair Grant: Completed 30 homes under the Limited Home Repair Grant Program.	Completed
Emergency Assistance Grant: Completed 20 homes under the Emergency Assistance Grant Program.	Completed
World Changers: Completed 15 homes under the World Changers activity during a four (4) day period in the summer of 2021.	Completed
Wheelchair Ramps: Complete 12 homes under the Wheelchair Ramps activity.	In Progress
CHI St. Vincent Medical Center – East: Assisted 4,500 low-income families through health and dental services provided at the Nathaniel W. Hill Complex.	Completed
Meals on Wheels – Carelink: Assisted 55 low-income elderly citizens through the Meals on Wheels Program provided through Carelink. This was dependent on the amount of funding received by Carelink.	Completed
Additional Funding: Staff continued to seek other funding sources to leverage with HOME and CDBG Funds in 2021 such as SNAP from the Federal Home Loan Bank of Dallas.	Completed
Targeted Neighborhood Enhancement Program: Research the development of a Targeted Neighborhood Enhancement Program (TNEP) to foster redevelopment and reinvestment in certain neighborhoods.	Ongoing
Little Rock Animal Village Pet License Database: Work to create a license reminder system that will print reminders, which will be sent to citizens who have purchased licenses from the Animal Village.	Delayed Due To Covid
Continued Partnership with Rescue Waggin’: Coordinated with PetSmart to facilitate moving over 600 pets to new homes.	Completed
Animal Services Staffing: Fully staff and maintain a list of eligible applications to replace staff that leave for other positions or termination.	Ongoing
Potentially Dangerous Dog Enforcement: Increase attention with additional staffing or the Potentially Dangerous Dog Ordinance to include seizure warrants to impound those dogs that the owners fail to comply.	Ongoing
Environmental Court Cases: Train new staff quickly to start writing citations to increase the number of citations written for violations of the Animal Ordinance.	Ongoing
Little Rock Animal Village Volunteer Database: Worked with IT and developed a sign-in station at the Animal Village for the numerous volunteers who visit and assist the animals.	Completed



2021 Department Priorities (Continued)	Status
Little Rock Animal Village “Live Release Rate”: Continue “Live release Rate” over 80%.	Delayed Due To Covid
Continued Partnership with ASPCA: Coordinated with Pet Smart to facilitate moving over 800 pets to new homes.	Completed



2022 Department Goals
Animal Services will continue working to fill open positions and maintain a list of eligible applications to replace staff that leave for other positions or termination.
An Architect is working on plans and after planning, will work toward bid process, design, and construction of \$400,000 addition to Animal Village.
Animal Services will continue to train new staff quickly to start writing citations to increase the number of citations written for violations of the Animal Ordinance. New staff must have six (6) months training before "Citation Certification" can be achieved.
Animal Services is working to remind people we are open for adoptions and want to get our volunteers back to pre-2020 numbers. We will continue working to get our "Live Release Rate" back to 2019 levels of over 80%.
Animal Services will also continue to coordinate with ASPCA to facilitate moving over 800 pets to new homes.
Code Enforcement staff will continue rotating the PSAs to reflect the most current relevant Code issues. We will utilize different senior officers throughout the year and produce a total of four (4) in 2022. We will continue to provide on-going training to improve accuracy of notices, citations, affidavits, and condemnation files. We will continue regular sessions to provide updates and strategies and strive to improve the quality of documentation. We will have officers start to obtain certifications from the International Code Council for Property Maintenance and Housing Inspector.
Code Enforcement will continue to update and modify Motorola Solutions CSR software to further code enforcement's goal to become a digital department. Build a digital file repository of code cases and have more streamlined web-based inspection forms.
Code Enforcement will review strength, weakness, opportunity, and threats (SWOT) analysis to increase efficiency, accountability, job satisfaction, and employee retention of code enforcement staff.
Code Enforcement will explore innovative methods for boarding and securing vacant properties. We will also work with City Official's to create language, policy, and procedures to create a program that will help eliminate blight from targeted neighborhoods.
Code Enforcement will update policy and procedures to include new inspections process and applications. We will also create an on-going relationship with University of Arkansas Little Rock (UALR) University District to introduce students to a career in public service while highlighting the importance of code enforcement in a community.
Community Development's staff goal is to develop six (6) new construction units on vacant lots throughout the City. The goal is to also acquire/rehab two (2) units.
Community Development will complete five (5) homes under the Elderly Home Repair Program, and we will complete 10 homes under the Limited Home Repair Grant Program.



2022 Department Goals (Continued)
Community Development will also complete 30 homes under the Emergency Assistance Grant Program, we will complete 10 homes under the World Changers activity in the summer of 2022, and we will complete 10 homes under the Wheelchair Ramps activity.
Community Development will assist 7,500 low-income families through health and dental services provided at the Nathaniel W. Hill Complex. In addition, we will assist 150 low-income elderly citizens through the Meals on Wheels Program provided through Carelink, however this will depend on the amount of funding received by Carelink.
Community Development Staff will continue to seek other funding sources to leverage with HOME and CDBG Funds in 2022 such as SNAP from the Federal Home Loan Bank of Dallas. Staff will also research the development of a Targeted Neighborhood Enhancement Program (TNEP) to foster redevelopment and reinvestment in certain neighborhoods.
The Land Bank Staff will continue City lien foreclosure actions through the City Attorney’s Office on properties near current Land Bank properties. Focus will be on property acquisitions within target areas established by staff and to cluster properties.
The Land Bank Staff will continue partnerships with the Community Development Division and other entities to rehab Land Bank properties. The goal is a minimum of three (3) Land Bank properties developed by Community Development Division and/or Community Housing Development Organizations (CHDO). The Land Bank goal is for a minimum of three (3) property acquisitions or dispositions.
The Land Bank Staff will advertise Land Bank inventory to increase awareness of the Land Bank program. Staff will create additional marketing material to include, but not limited to one (1) infomercial, one (1) new brochure, and an online fillable application, in addition to working with a realtor services provider to market Land Bank properties for sale.
The Land Bank Staff will attend a training workshop related to real estate, economic development and/or Land Bank and neighborhood revitalization efforts. Staff will assist and approve applicants in the process of acquiring a Land Bank lot and building a newly constructed home. Staff’s goal is to develop a minimum of four (4) new construction units on vacant lots throughout the City, in addition to acquire/rehab two (2) units in Ward six (6) and one (1) unit Ward seven (7).
Resource Specialist Staff will work with Community Programs, Central Arkansas Development Council (CADC) Programs, and Neighborhood Associations regarding outreach, and the Little Rock Police Department (LRPD) with socials events in the Neighborhoods. In addition, staff will assist Neighborhood Associations to help them get motivated to get active in the Neighborhood to be of assistance to one another.



2022 Department Goals (Continued)
Resource Specialist Staff hope to hold the annual Love Your Block Grant Project to highlight Neighborhood Associations and award a Project of the Year winner for the year 2019 and 2021 (2020 was excluded due to the COVID-19 Pandemic).
Resource Specialist Staff will conduct quarterly clean-ups with Neighborhood Associations. One (1) large clean-up is scheduled in March of each year, Keep Little Rock Beautiful.
Resource Specialist Staff will assist with NUSA which will be held May 4 - May 7, 2022, in Little Rock. We hope to host National Night Out which is held the first (1st) Tuesday in October. Also, staff will conduct weekly surveys in the designated service delivery areas.
Resource Specialist Staff hope to host National Night Out which is held the first (1st) Tuesday in October. Also, staff will conduct weekly surveys in the designated service delivery areas.



Housing and Neighborhood Programs

Department: Housing and Neighborhood Programs
Funding Source: General Fund
Budget: \$ 6,219,993

Department Description:
 To provide administrative and managerial support to the Department of Housing and Neighborhood Program's divisions and program activities; Community Development Block Grant, Neighborhood Programs, Neighborhood Services/Alert Centers, Willie L. Hinton Neighborhood Resource Center, and Environment Services.

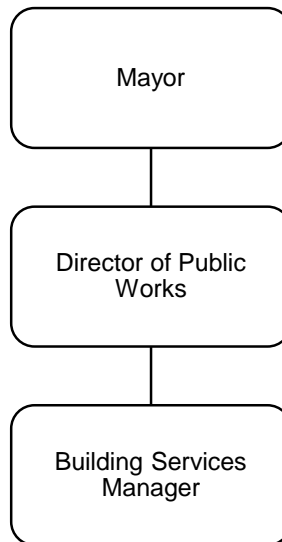
	2020 Actual	2021 Budget	2022 Budget
Objective: To enforce nuisance codes through property inspections.			
Demand: Nuisance code inspections to be performed.	11,241	30,000	30,000
Workload: Nuisance code inspections performed.	11,119	30,833	30,833
Efficiency: Average nuisance code inspections done per month.	940	2,569	2,569
Effect/Outcome: Percentage of nuisance code inspections completed annually.	99%	100%	100%

The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City and Basic City Services.**






Public Works Building Services



Mission:

The Public Works department is dedicated to providing efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

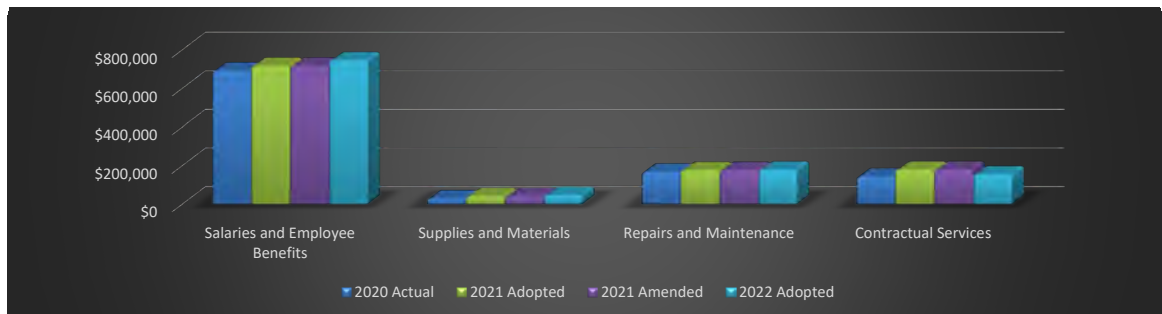
Public Works - Building Services

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 691,664	\$ 716,364	\$ 716,364	\$ 745,584
Supplies and Materials	28,653	39,448	39,448	46,325
Repairs and Maintenance	166,996	176,371	176,371	178,951
Contractual Services	143,037	178,774	178,774	155,138
Total	\$ 1,030,351	\$ 1,110,957	\$ 1,110,957	\$ 1,125,998

Staffing	2020	2021	2021	2022
	12	12	12	12

The Public Works Building Services 2022 Budget will increase \$15,041 from the 2021 Adopted Budget and \$15,041 from the 2021 Amended Budget. The \$29,220 increase in personnel cost from the 2021 Original Budget is partially attributed to an increase in overtime of \$11,303. The remaining \$17,917 is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes. Contractual Services include utilities and contracts. The reduction in utilities is based on actual experience. Other 2022 changes include an increase in fuel cost and in Fleet maintenance allocations.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 1,125,998	1.35%	1.35%



Public Works Building Services

2021 Department Priorities	Status
Continue to support maintenance and construction that will make buildings more energy efficient, less expensive to maintain and environmentally friendly.	Ongoing
Continue to install LED lights and motion sensors on lighting to conserve energy as funds become available. Install 1,266 LED lights and 14 open circuit characteristic sensors.	Ongoing

2022 Department Goals
Continue to support maintenance and construction that will make buildings more energy efficient, less expensive to maintain and environmentally friendly.
Continue to install LED lights and motion sensors on lighting to conserve energy as funds become available.
Continue to install ultraviolet ionizers in HVAC systems to help purify the air.




Public Works Building Services

Department: Public Works Building Services
Funding Source: General Fund
Budget: \$ 1,125,998

Department Description:
 To ensure all construction, remodeling and repairs of City owned buildings are constructed according to plans and specifications in the most economical, environmentally friendly manner.

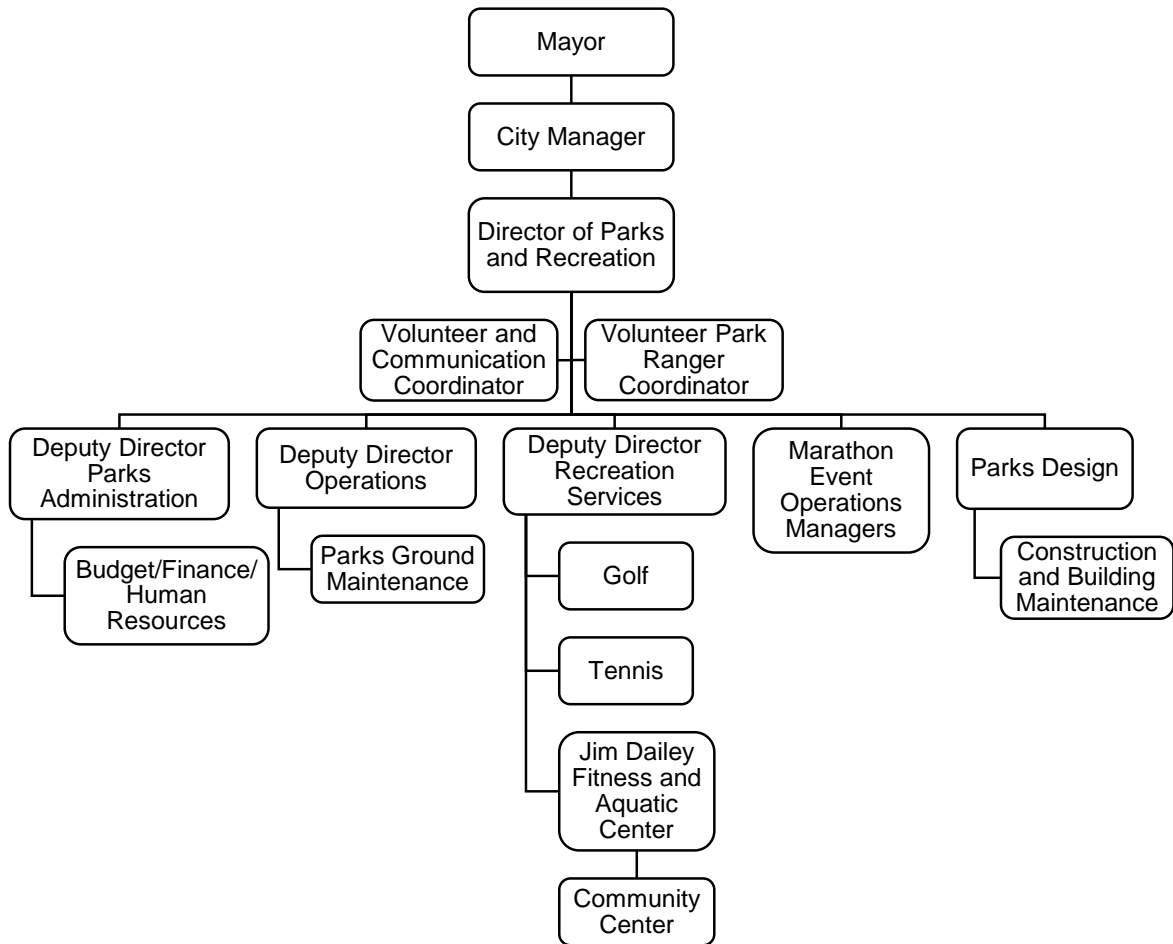
	2021 Budget	2021 Actual	2022 Budget
Objective: To complete all building-related service work orders in a timely fashion.			
Demand: Work orders to be completed from City departments.	1,550	2,768	2,800
Workload: Work orders completed.	1,550	2,768	2,800
Efficiency: Work orders completed per month.	129.16	230.66	233.33
Effect/Outcome: Total percentage of work orders completed.	100%	100%	100%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for Basic City Services.





Parks and Recreation



Mission:

Little Rock Parks and Recreation is dedicated to encouraging healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision:

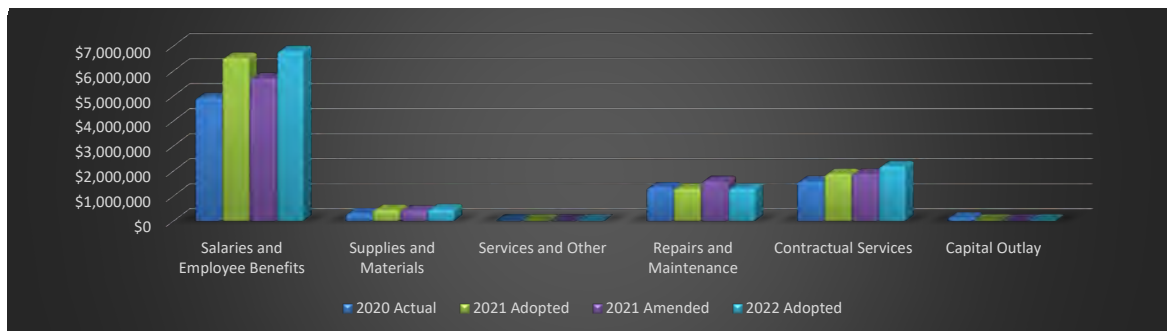
Creating a City in a Park through innovative recreational programming and vibrant park spaces which enhance the quality of life for all residents of Little Rock.

Parks and Recreation

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 4,923,779	\$ 6,534,321	\$ 5,706,716	\$ 6,806,570
Supplies and Materials	305,081	452,347	422,347	477,698
Services and Other	-	2,155	2,155	2,155
Repairs and Maintenance	1,343,671	1,306,736	1,601,236	1,306,874
Contractual Services	1,589,041	1,886,169	1,886,169	2,197,761
Capital Outlay	124,136	-	-	-
Total	\$ 8,285,707	\$ 10,181,728	\$ 9,618,623	\$ 10,791,058
Staffing	106	106	106	106

The Parks Department 2022 Budget will increase \$609,330 from the 2021 Adopted Budget and \$1,172,435 from the 2021 Amended Budget. The increase in personnel cost of \$272,249 from the 2021 Original Budget includes the reinstatement of part-time personnel cost reduced during 2021 due to the continued impact of COVID-19, and the 2% salary increase, net of the reduction to health insurance cost, increased labor cost associated with CDL required positions, and other employee benefit changes. Contractual Services include utilities and contracts. The \$236,592 increase in utilities is associated with the resumption of programs temporarily suspended due to COVID-19 and a 4% increase in estimated electricity and gas cost. The \$75,000 increase in contracts is the one-time cost of the Tri-Creek Trail Phase II design. Other 2022 changes include an increase in fuel cost and in Fleet maintenance allocations. The budget amendments for 2021 include vacation/sick payouts of \$87,450, net of vacancy adjustments (\$678,723), and an increase for CDL minimum rate adjustments (\$28,168).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 10,791,058	5.98%	12.19%



Parks and Recreation

2021 Department Priorities	Status
Little Rock Parks and Recreation Master Plan: Implemented a five (5) year Strategic Plan to implement the 2020 Little Rock Parks and Recreation Master Plan.	Completed
Little Rock Parks and Recreation Accreditation by Commission for Accreditation of Park and Recreation Agencies (CAPRA); Apply and receive Re-accreditation from National Recreation and Park Association (NRPA).	In Progress
NRPA 2021 Gold Medal Award: Apply for the 2021 National Recreation and Parks Association's Gold Medal Award.	In Progress
Gain (4) employee certifications as Certified Park and Recreation Professional (CPRP) by end of year. Gain (1) employee certification as Certified Park and Recreation Executive (CPRE) by end of year.	Completed
Continued to manage the Little Rock Marathon weekend in a safe and efficient manner and serve as one of the first major marathons to operate with COVID-19 protocols in place.	Completed
Little Rock Parks and Recreation Programming: Increased participation in Little Rock Parks and Recreation programs and analyzed feedback from programs for improvements.	Completed
Through in-house planning or partnership create a section of outdoor programming options through our parks department.	In Progress
Created of a seasonal recreation program guide.	Completed
Increased the number of special events provided in our Parks System.	Completed
Safely reopened the Jim Dailey Fitness Center back to at least 65% of potential occupancy.	Completed
Safely implemented youth and adult leagues at each of our community centers and various parks.	Completed
Increase participation in adult softball and flag football programs, utilizing Interstate Park, Crump Park, and Murray Park.	In Progress
Inclusion of STEM Programming virtually or within our community centers as allowed.	In Progress
Navigated best practices to program for our Active and Aging community.	Completed
Increased revenue generated at the Rebsamen Tennis Center.	Completed
Increased revenue at the Rebsamen Golf Course.	Completed
Introduction of the First Annual Mayors Golf Tournament.	In Progress
Increase revenue generated at the First Tee and Rebsamen golf courses.	Completed



2021 Department Priorities (Continued)	Status
Little Rock Parks and Recreation Marketing Plan: Update and implement the existing Little Rock Parks and Recreation Marketing Plan.	In Progress
Crump Park Splash Pad: Constructed a new splash pad and related amenities.	Completed
Western Hills Park Master Plan: Start implementation of the park master plan which consists of trails, pavilions, fishing piers, and a natural concept playground.	In Progress
Little Rock Parks and Recreation Professional Mountain Bike Trails: Constructed professionally designed mountain bike trails in River Mountain and North Allsopp Parks.	Completed



2022 Department Goals
Little Rock Parks and Recreation Accreditation by Commission for Accreditation of Park and Recreation Agencies (CAPRA); Apply and receive Re-accreditation from NRPA.
Track Minority Spend (goal of 25%) with Minority Women-Owned Business Enterprise (MWBE).
Implement and update the existing Little Rock Parks and Recreation Procedure Guidelines.
Coordinate with Information Technology to integrate Psigen (Document Automation System) for the Department.
Decrease the Department overtime expense by fifteen percent (15%).
Improve customer service and guest experience at facilities.
Gain (2) employee certifications as Certified Park and Recreation Professional (CPRP) by end of year.
Complete construction of Kanis Park Basketball Courts.
Complete reconstruction of Interstate Park main roadway.
Successfully bid and complete Western Hills Park renovation.
Bid and complete phase I construction of the Tri-Creek Greenway.
Complete construction of MacArthur Unlimited Inclusive Playground.
Complete master plan designs for Union and Morehart Parks.
Replace playground structures at Kiwanis and Morehart Parks.
Through in-house planning or partnership create a section of outdoor programming options through our parks department.
Increase participation in adult softball and flag football programs, utilizing Interstate Park, Crump Park, and Murray Park.
Little Rock Parks and Recreation Marketing Plan: Update and implement the existing Little Rock Parks and Recreation Marketing Plan.
Inclusion of STEM Programming virtually or within our community centers as allowed.
Complete construction of Boyle Park Mountain Bike Recreational Trails Program (RTP) Grant Project.
Bid Allsopp RTP Grant Project.
Bid Two Rivers Arkansas River Trail resurfacing RTP Grant Project.
Complete development and implementation of new Maintenance and Operation Management Plan.
Implement new trail coordinator position to manage and maintain Little Rock Parks and Recreation paved and soft surface trail systems.



Parks and Recreation

Department: Parks and Recreation
Funding Source: General Fund
Budget: \$ 10,791,058

Department Description:
 To ensure that all programs and facilities successfully promotes the natural environment, local economy, and health of the community such as horticulture, urban forestry, recreation programs, program design, cultural museum, the Little Rock Marathon, and various parks enterprises.

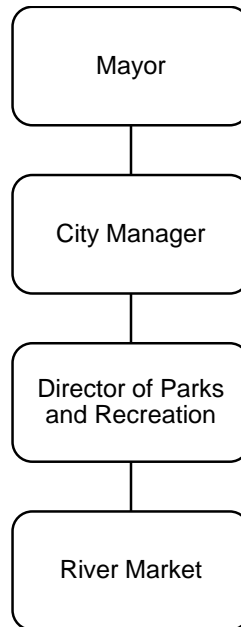
	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Objective: Provide the citizens and visitors of Little Rock accessible recreational program opportunities, experiences and activities which promote active living, health and wellness, socialization, self-esteem, growth, and achievement.			
Demand: Total recreational opportunities available.	850,000	850,000	850,000
Workload: Recreational opportunities attended.	75,489	250,000	250,000
Efficiency: Average seasonal attendance.	6,290	20,833	20,833
Effect/Outcome: Percentage of attendance versus opportunities available.	9%	29%	29%
Objective: Mow all city parks and centers once per week.			
Demand: Number of parks mowed.	63	63	63
Workload: Average days between when a park was mowed.	12	11	10
Efficiency: Target number of average days between parks being mowed.	10	10	10
Effect/Outcome: Percentage of actual average days of parks mowed compared to ideal average days	83%	90%	100%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Quality of Life.**





River Market



Mission:

The River Market strives to be a carefully crafted, intentional, and diverse medley of owner-operated shops, stalls, and/or day tables existing to fill a public purpose and reflecting that which is distinctive about a community while meeting its everyday shopping needs.

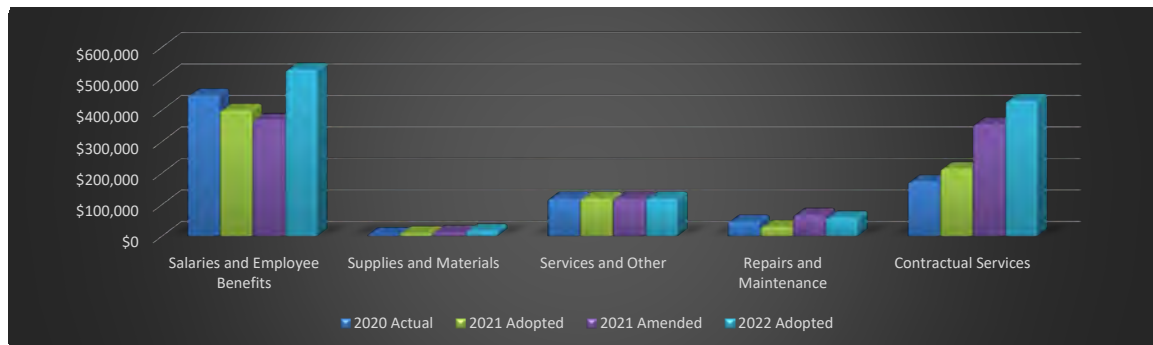
River Market

Expenditure Budget				
Account Category	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 447,558	\$ 400,203	\$ 369,353	\$ 529,367
Supplies and Materials	3,777	9,700	12,638	18,320
Services and Other	120,000	120,000	120,047	120,000
Repairs and Maintenance	46,927	30,000	68,577	59,280
Contractual Services	173,166	214,775	355,963	430,446
Total	\$ 791,428	\$ 774,678	\$ 926,578	\$ 1,157,413

Staffing	0	0	0	0
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Little Rock Convention and Visitor's Bureau (LRCVB) will continue to operate the RiverMarket on behalf of the City in 2022. The increase in personnel cost and other expenditures is due to the resumption of operations following suspension of activities in 2020 and 2021 due to the impact of COVID-19. The budget amendment for 2021 is attributed to the resumption of operations temporarily suspended due to COVID-19 (\$151,900).

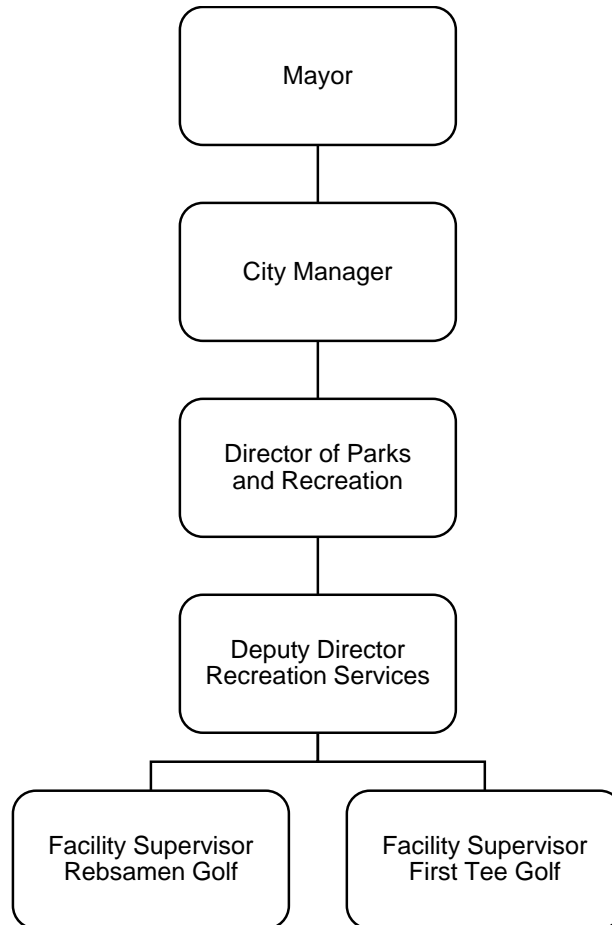
Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 1,157,413	49.41%	24.91%



Golf



Mission:

Little Rock Parks and Recreation is dedicated to encouraging healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision:

Creating a City in a Park through innovative recreational programming and vibrant park spaces which enhance the quality of life for all residents of Little Rock.

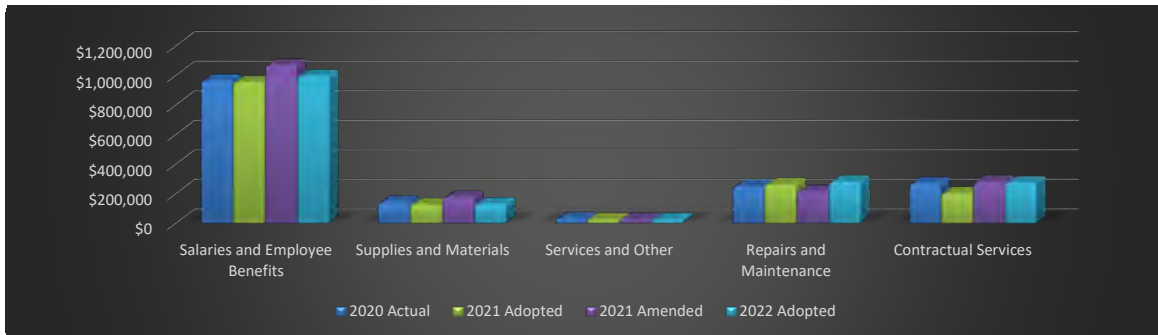
Golf

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 967,364	\$ 954,095	\$ 1,070,665	\$ 996,867
Supplies and Materials	142,480	126,186	175,486	131,005
Services and Other	30,744	25,500	25,500	25,500
Repairs and Maintenance	250,374	262,906	216,106	280,213
Contractual Services	270,122	203,324	281,124	276,162
Total	\$ 1,661,084	\$ 1,572,011	\$ 1,768,881	\$ 1,709,747

Staffing	2020	2021	2021 Amended	2022
	15	15	15	15

The Golf Department 2022 Budget will increase \$137,736 from the 2021 Adopted Budget and decrease \$59,134 from the 2021 Amended Budget. The \$42,772 increase in personnel cost is primarily attributed to the addition of \$43,060 in part-time cost for pro-shop and concession operations. The remaining decrease of \$288 is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes. Contractual Services include utilities and contracts. The \$17,838 increase in utilities is associated with the resumption of programs temporarily suspended due to COVID-19 and a 4% increase in estimated electricity and gas cost. The \$55,000 increase in contracts is to include golf cart lease expenses in the budget. The additional change in the Golf Budget is associated with Fleet charges. Supplies cost is expected to increase \$4,819 due an increase in fuel cost. Maintenance expenses will increased approximately \$17,307 due to increased Fleet allocations associated with golf cart leases and maintenance. The budget amendments for 2021 include vacation/sick payouts of \$64,833, net of vacancy adjustments (\$24,363), and an increase for additional Part-Time staff (\$156,400).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 1,709,747	8.76%	-3.34%



Golf

2021 Department Priorities	Status
Course Maintenance: Maintain Rebsamen and the First Tee Golf Course to established standards.	In Progress
Golf Revenue: Explored creative solutions to make golf courses self-sustaining. Staff will continue to seek ways in which to improve revenue and reduce costs at the City's two (2) golf courses.	Completed
Rebsamen Golf Course Improvements: Continue to make general improvements to cart paths and drainage on course.	In Progress
Address land erosion issue adjacent to Hole #13 at Rebsamen Golf Course.	In Progress

2022 Department Goals
Develop a plan for expansion of First Tee Golf Course.
Renovate hole thirteen at Rebsamen Golf Course.
Rebsamen Golf Course Improvements: Continue to make general improvements to cart paths and drainage on course.
Course Maintenance: Maintain Rebsamen and the First Tee Golf Course to established standards.



Golf

Department: Golf
Funding Source: General Fund
Budget: \$ 1,709,747

Department Description:
 Provide and maintain quality, affordable public golf facilities, and programs for citizens of Little Rock as well as visitors to the City, while generating revenue to maintain courses at a high standard and make improvements to existing facilities.

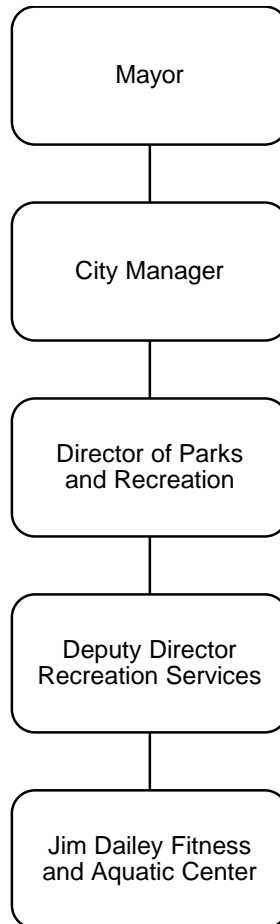
	2020 Actual	2021 Budget	2022 Budget
Objective: To provide affordable golfing experiences for the citizens of Little Rock.			
Demand: Projected golf rounds.	37,000	37,000	37,000
Workload: Actual golf rounds.	35,132	37,000	37,000
Efficiency: Average rounds per month.	2,927	3,083	3,083
Effect/Outcome: Percentage of actual rounds of golf.	95%	100%	100%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Quality of Life.**





Jim Dailey Fitness and Aquatic Center



Mission:

Little Rock Parks and Recreation is dedicated to encouraging healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision:

Creating a City in a Park through innovative recreational programming and vibrant park spaces which enhance the quality of life for all residents of Little Rock.

Jim Dailey Fitness and Aquatic Center

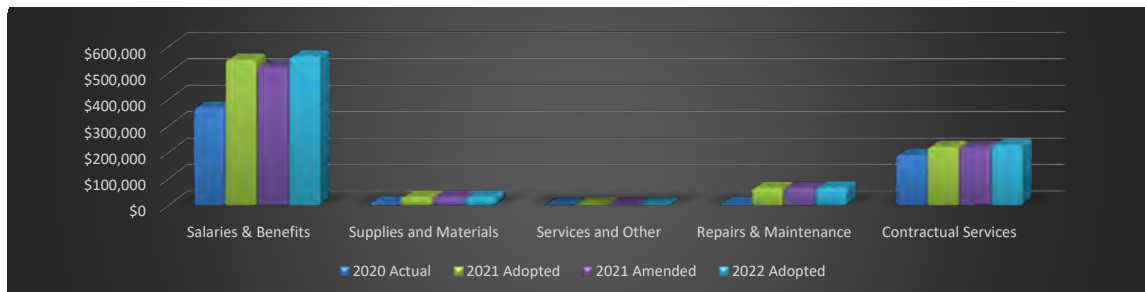
Expenditure Budget

Account Category	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries & Benefits	\$ 370,071	\$ 550,553	\$ 523,281	\$ 563,312
Supplies and Materials	8,697	30,838	30,838	30,911
Services and Other	10	100	100	100
Repairs & Maintenance	5,083	65,461	65,461	66,462
Contractual Services	190,295	220,232	220,232	225,347
Capital Outlay	49,275	-	-	-
Total	\$ 623,431	\$ 867,184	\$ 839,912	\$ 886,132

Staffing	8	8	8	8
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The Jim Dailey Fitness and Aquatic Center 2022 Budget will increase by \$18,948 from the 2021 Adopted Budget and increase \$46,220 from the 2021 Amended Budget. The \$12,759 increase in personnel cost from the 2021 Original Budget reflects the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes. Contractual Services include utilities and contracts. The increase in utilities is based on experience and includes a 4% increase in estimated electricity and gas cost. Other minor changes in the 2022 Budget include a net increase of \$1,074 in Fleet fuel and maintenance allocations. The budget amendments for 2021 include vacation/sick payouts of \$21,795, net of vacancy adjustments (\$49,067).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 886,132	2.19%	5.50%



Jim Dailey Fitness and Aquatic Center

2021 Department Priorities	Status
Jim Dailey Fitness Center Improvements: Continue to Identify capital upgrades that will enhance the customer experience and improve operations such as improving accessibility to the building and amenities and renovating the interior of the facility.	In Progress
Increase Membership: Identify ways to attract members back to the facility after operations were halted due to COVID-19 pandemic.	In Progress

2022 Department Goals
Jim Dailey Fitness Center Improvements: Continue to Identify capital upgrades that will enhance the customer experience and improve operations such as improving accessibility to the building and amenities and renovating the interior of the facility.
Increase Membership: Identify ways to attract members back to the facility after operations were halted due to COVID-19 pandemic.



Jim Dailey Fitness and Aquatic Center

Department: Jim Dailey Fitness and Aquatic Center
Funding Source: General Fund
Budget: \$ 886,132

Department Description:
 To provide a Fitness Center which provide citizens an opportunity to participate in a variety of health and fitness activities.

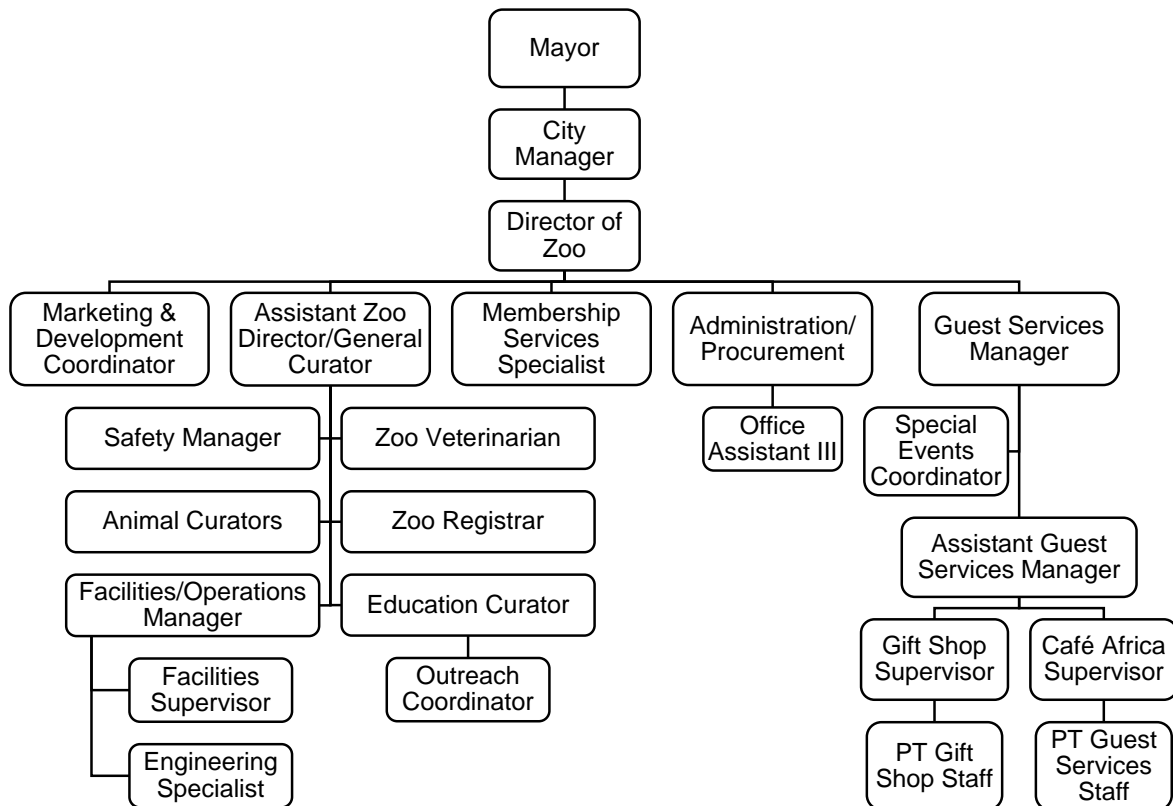
	2020 Actual	2021 Budget	2022 Budget
Objective: To provide a safe, healthy, and clean environment that offers a variety of aquatic, fitness and sport activities that will improve the health and fitness of the citizens of Little Rock at the Jim Dailey Aquatic and Fitness Center.			
Demand: Potential Program attendance capacity.	33,350	33,350	80,000
Workload: Actual program attendance.	25,311	25,012	60,000
Efficiency: Attendance per month.	2,109	2,084	5,000
Effect/Outcome: Percentage of actual attendance over potential attendance.	76%	75%	75%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Quality of Life.**





Zoo



Mission:
To inspire people to value and conserve our natural world.

Vision:
We envision a world where nature is in balance and all living things thrive.

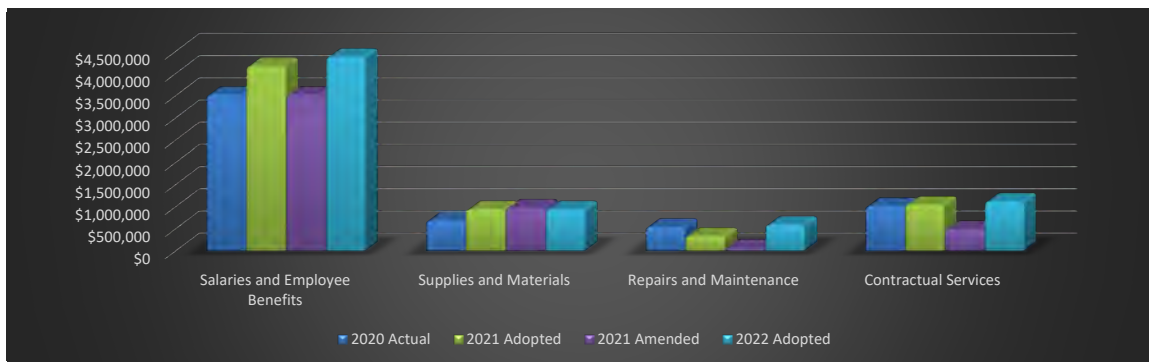
Zoo

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 3,518,111	\$ 4,166,661	\$ 3,516,255	\$ 4,371,095
Supplies and Materials	683,817	938,425	976,913	938,688
Repairs and Maintenance	540,455	331,876	60,427	592,004
Contractual Services	1,009,639	1,044,543	485,603	1,117,374
Total	\$ 5,752,022	\$ 6,481,505	\$ 5,039,198	\$ 7,019,161

Staffing	63	63	63	64
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The Zoo 2022 Budget will increase \$537,656 from the 2021 Adopted Budget and increase \$1,979,963 from the 2021 Amended Budget. The \$204,434 increase in personnel cost is attributed to the addition of an Assistant Curator position (\$66,702) and the addition of \$40,000 for part-time veterinary services. The remaining \$97,732 is attributed to the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes, and other position reclassifications. The majority of the \$260,128 increase in repairs and maintenance from the 2021 Original Budget reflects the restoration of the deferred building and exhibit maintenance budget reduced in 2021 to mitigate the impact of COVID-19 on revenues (\$250,000). The remaining \$10,128 is associated with an increase in fuel costs. Contractual Services include utilities and contracts. The \$72,381 increase in utilities is based on actual experience and includes a 4% increase in estimated electricity and gas cost. The budget amendments for 2021 include vacation/sick payouts of \$35,301, net of vacancy adjustments (\$281,925), an increase to maintenance expense and gift shop merchandise expense (\$325,000), and a reduction of operating expenses reclassified to the Shuttered Venue Operator Grant (\$1,520,683).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 7,019,161	8.30%	39.29%



Zoo

2021 Department Priorities	Status
Continue implementation of the Zoo's Facility Master Plan and Strategic Plan.	Ongoing
Improve project management for senior leadership.	Ongoing
Diversified Zoo revenues; enhanced and upgraded concessions, special events and other lines.	Completed
Continue improving guest experience and customer service.	Ongoing
Develop and implement Zoo diversity, equity, access, and inclusion plan.	In Progress
Enhanced conservation learning by expanding virtual learning and other education programs.	Completed
Upgrade back holding for veldt habitat, enhance rhino habitat & other animal habitats.	In Progress
Continue providing a safe place for families during COVID-19 pandemic.	Ongoing

2022 Department Goals
Develop and implement Zoo diversity, equity, access, and inclusion plan.
Upgrade back holding for veldt habitat, enhance rhino habitat & other animal habitats.
Maintain Association of Zoos and Aquariums Accreditation During Inspection Year.
Complete update to Zoo Facility Master Plan.
Continue improving guest experience and customer service.
Improve project management for supervisors and managers.



Zoo

Department: Zoo
Funding Source: General Fund
Budget: \$ 7,019,161

Department Description:
 The Little Rock Zoo creates engaging experiences that inspire people to value and conserve our natural world. The Zoo is accredited by the Association of Zoos and Aquariums (AZA) and displays hundreds of animals on 33 acres of beautifully landscaped parkland. The Zoo offers educational programming, special events, and other activities to engage and educate the public. The zoo is a leading cultural and tourist attraction in central Arkansas.

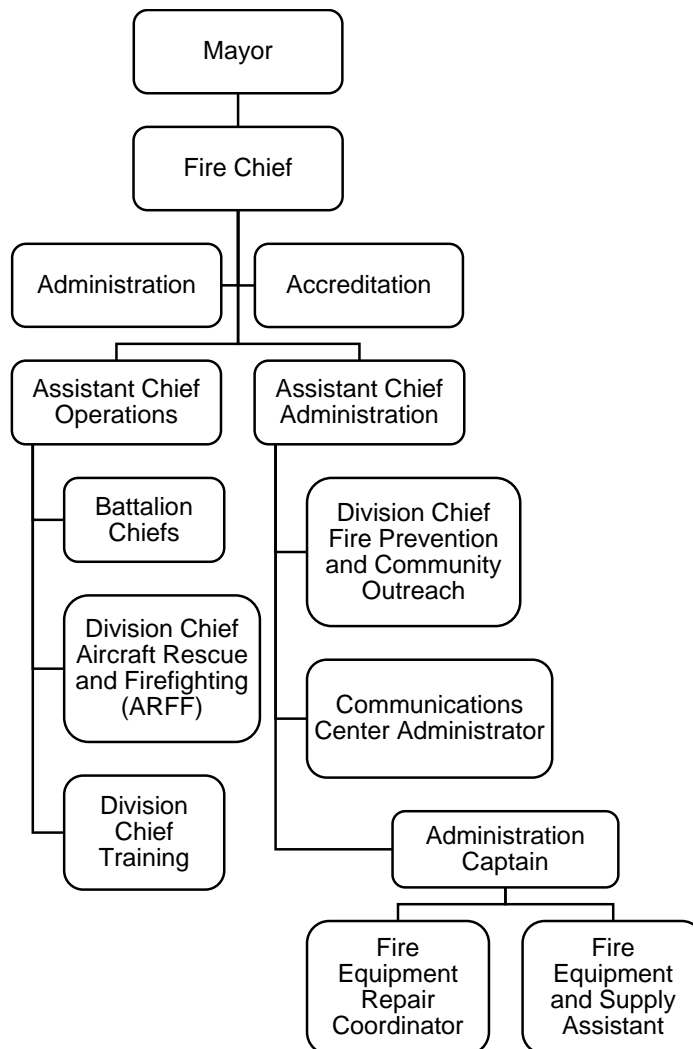
	2020 Actual	2021 Budget	2022 Budget
Objective: To track annual admission revenue.			
Demand: Anticipated annual admission revenue.	\$643,174	\$1,000,000	\$1,650,000
Workload: Actual annual admission revenue.	\$676,457	\$1,000,000	\$1,650,000
Efficiency: Average revenue per month.	\$56,371	\$83,834	\$137,500
Effect/Outcome: Percentage of workload over demand.	105.17%	100%	100%
Objective: To track annual membership sales.			
Demand: Anticipated annual membership sales.	\$322,460	\$400,000	\$500,000
Workload: Actual membership sales.	\$361,186	\$400,000	\$500,000
Efficiency: Average sales per month.	\$30,099	\$33,334	\$41,667
Effect/Outcome: Percentage of workload over demand.	112.0%	100%	100%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Quality of Life.**





Fire



Mission:

The mission of the Little Rock Fire Department is to provide immediate fire and emergency medical service in a professional and efficient manner.

Vision:

Serving with Pride, Excellence and National Recognition.

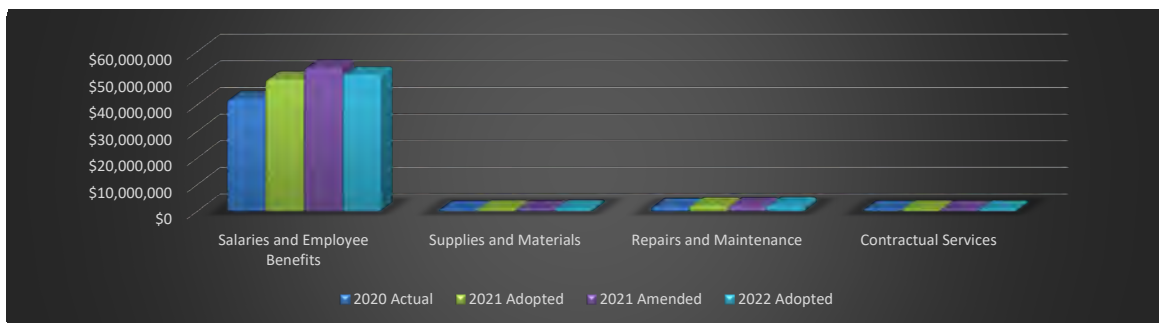
Fire

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 42,077,367	\$ 49,541,911	\$ 53,950,943	\$ 51,305,479
Supplies and Materials	671,075	869,403	869,403	981,532
Repairs and Maintenance	1,836,300	2,178,396	2,178,396	2,312,523
Contractual Services	732,176	760,611	760,611	808,976
Total	\$ 45,316,917	\$ 53,350,321	\$ 57,759,353	\$ 55,408,510

Staffing	432	433	433	433
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The Fire Department 2022 Budget will increase \$2,058,189 from the 2021 Adopted Budget and decrease \$2,350,843 from the 2021 Amended Budget. The \$1,763,568 increase in personnel cost from the 2021 Original Budget includes an increase in overtime of \$1,250,000, an added allocation of \$163,750 for part-time EMTs, and an allocation of \$75,000 for part-time training by retired firefighters to increase efficiency and reduce overtime. In addition, recruit schools will be held twice a year. Approximately \$390,964 of the personnel cost increase is attributed to the IAFF step and grade progression, and the 2% salary increase, net of the reduction to health insurance cost and other employee benefit changes, partially offset by the impact of the retiring firefighters with higher salaries replaced by new recruits. In addition, personnel cost reflects a decrease in the contribution to LOPFI for the closed pension plan due to a reduction in dedicated pension and turnback revenues (\$116,146). Contractual Services include utilities and contracts. The \$8,365 increase in utilities is based on experience and includes a 4% increase in estimated electricity and gas cost. The \$40,000 increase in contracts is to provide annual firefighter physicals. Other 2022 Budget changes include a increase in Supplies and Materials of \$112,129 due to an increase in the cost of diesel fuel, and an increase of \$134,127 in Repairs and Maintenance associated with Fleet maintenance allocations. The budget amendments for 2021 include vacation/sick payouts of \$1,056,717, net of vacancy adjustments (\$553,588), and an increase in pension contributions (\$150,903) and overtime and other personnel costs (\$3,755,000).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 55,408,510	3.86%	-4.07%



Fire

2021 Department Priorities	Status
Place 5 additional Alternative Response Vehicles in service.	In Progress
Complete Fire Station #12 renovations (individual bedrooms).	In Progress
Acquire funds for a Fire Dept. PTSD therapist.	Not Completed
Research site locations for land in West Little Rock for future Fire Station #25.	Ongoing
Issue second (2nd) set of turnouts for personnel. This would complete 2/3rd of the job.	In Progress
Hired a Department Data Analyst.	Completed

2022 Department Goals
Complete Station 12 Renovation.
Replace Burn Building at Training Academy.
Hire Part-Time Emergency Medical Technicians (EMTs) to staff the Alternative Response Vehicles (ARVs).
Hire Part-Time Instructors at Training Academy.
Acquire New Fire Apparatus.
Provide Mandatory Supervisory Professional Development.
Replace Small Vehicles in Fleet.
Acquire New Tablets for Apparatus area.



Fire

Department: Fire
Funding Source: General Fund
Budget: \$ 55,408,510

Department Description:
 To protect the safety, health, and general welfare of the public through fire prevention and community outreach, fire suppression, Emergency Medical Service, and special operations response; and to ensure a competent workforce through training and education.

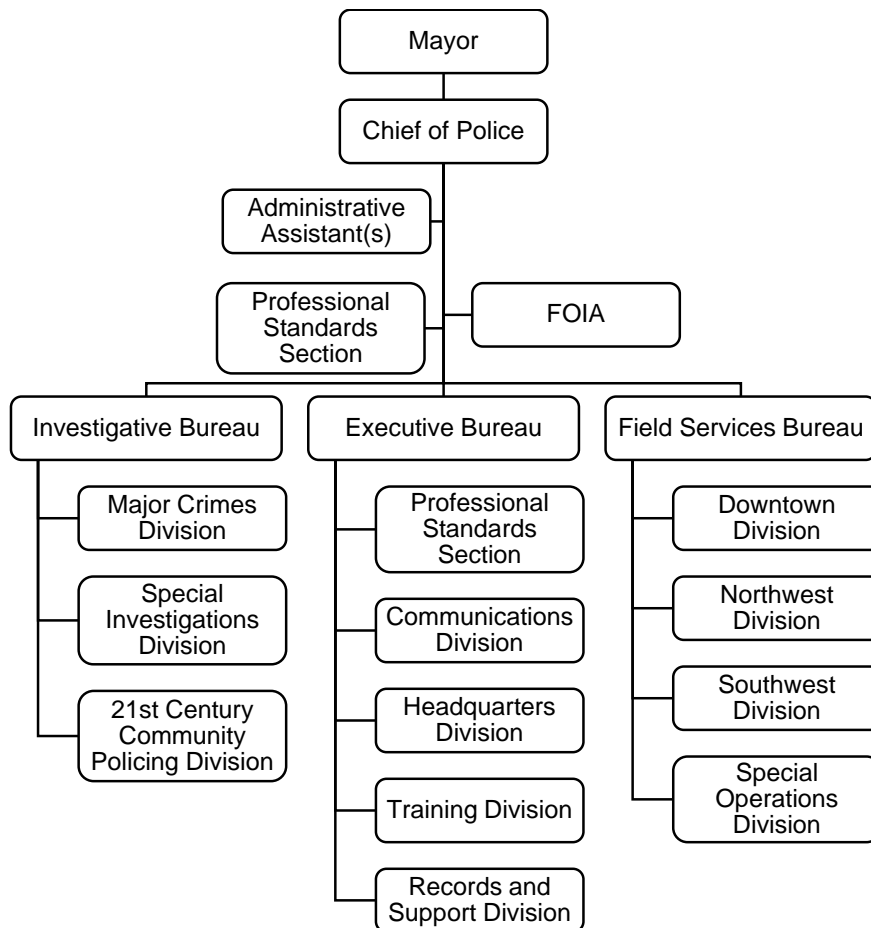
	2020 Actual	2021 Budget	2022 Budget
Objective: Through quick response and mitigation, training and education, the objective is to increase the property valued saved by decreasing the amount of property value lost due to fires.			
Demand: Estimated total property value amount effected by fires.	\$450,006,316	\$252,430,791	\$351,218,554
Workload: Total number of fires.	515	553	534
Efficiency: Estimated total property value amount saved by fire department mitigations efforts.	\$437,956,061	\$239,778,857	\$338,867,459
Effect/Outcome: Percentage of property value saved.	97.32%	54.74%	96.48%
Objective: The objective is to train certified personnel to meet the individual training hours required by the Insurance Service Organization (ISO) and State of Arkansas for licensed Emergency Medical Technicians (EMT), and to improve the competence level of the workforce.			
Demand: Total number of training hours completed.	109,767	99,723	104,745
Workload: Total number of hours of individual training required per year.	99,200	99,200	99,200
Efficiency: Average number of training hours per person	274	269	272
Effect/Outcome: Percentage of training hours versus required hours.	110.65%	100.52%	105.58%

The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**





Police



Mission: TRUST

The Little Rock Police Department is committed to protecting life and property through **Teamwork** with the community while embracing mutual **Respect** and **Understanding**. Our mission is to provide professional **Service** that is unbiased, consistent and **Transparent**.

Vision:

The Vision of our Little Rock Police Department family is to serve as a model for policing, by embracing and perfecting the principles of the 21st Century Policing Pillars. Through collaboration with our diverse community partners, we will strive to make the City of Little Rock one of the safest cities in both the state and nation.

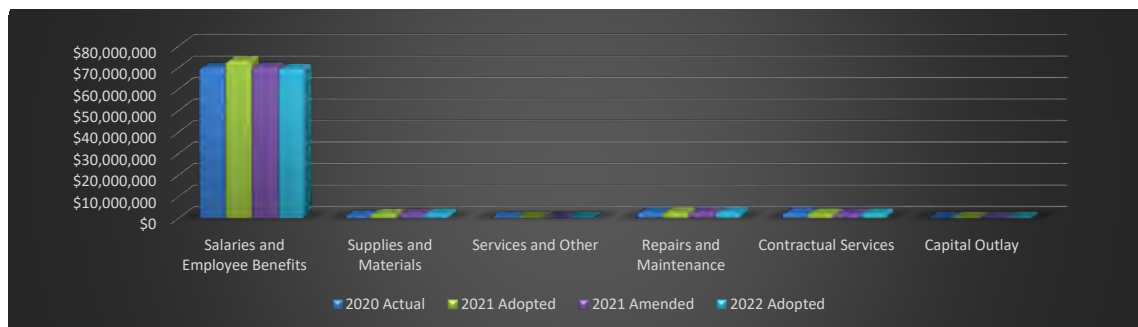
Police

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ 70,160,587	\$ 73,311,025	\$ 70,484,251	\$ 69,748,575
Supplies and Materials	1,290,553	1,957,683	1,957,683	2,252,957
Services and Other	170,401	103,755	103,755	103,755
Repairs and Maintenance	2,539,893	2,635,054	2,635,054	2,818,041
Contractual Services	2,422,267	2,193,374	2,193,374	2,251,183
Capital Outlay	132	-	-	-
Total	\$ 76,583,833	\$ 80,200,891	\$ 77,374,117	\$ 77,174,511

Staffing	753	754	754	694
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The Police Department 2022 Budget will decrease \$3,026,380 from the 2021 Adopted Budget and decrease \$199,606 from the 2021 Amended Budget. The \$3,562,450 decrease in personnel cost from the 2021 Original Budget is primarily due to the transfer of the 911 Emergency Communications Division to a new Department (\$4,507,696). This is partially offset by the addition of five (5) positions with an estimated cost of \$249,789, including a Crime Analyst, three (3) Telephone Report Clerks, and a new County Jail Reimbursement Position to reconcile and verify charges. In addition, cost includes assuming the cost of the Social Worker when the grant expires mid-year (\$37,002). Other personnel cost increases include the impact of increasing the recruit incentive to \$10,000 (\$300,000), and FOP step and grade progression, and the 2% salary increase, and additional 1% to address Police Command (Lieutenants and Majors) compression issues, net of the reduction in health insurance cost and other employee benefit changes (\$701,600), less a reduction in the contribution to LOPFI for the closed pension plan due to a reduction in dedicated pension and turnback revenues (\$343,145). Contractual Services include utilities and contracts. The increase in utilities is based on actual experience and includes a 4% increase in estimated electricity and gas cost. The \$71,437 reduction to contracts includes reduction of an other insurance allocation of \$11,369, included in the general property insurance budget, and the transfer of \$60,068 in contracts associated with 911 from the Police Department to the new 911 Emergency Communications Department. Other 2022 Budget changes from the 2021 Adopted Budget include an increase to Supplies and Materials and Repairs and Maintenance for Fleet fuel and maintenance allocations of 321,222 and 228,294, respectively, offset by reductions to those accounts of (\$25,948) and (\$45,307), respectively, for the budget associated with 911 from the Police Department to the new 911 Emergency Communications Department. The budget amendments for 2021 include vacation/sick payouts of \$865,919, net of vacancy adjustments (\$3,732,233), and an increase in pension contributions (\$39,540).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 77,174,511	-3.77%	-0.26%



Police

2021 Department Priorities	Status
Continue implementation of the Zoo's Facility Master Plan and Strategic Plan.	Ongoing
Improve project management for senior leadership.	Ongoing
Maintain Commission on Accreditation for Law Enforcement Agencies (CALEA) standards and establish best practices, post policies on-line, document de-escalation and initiate annual review of policies and procedures.	Ongoing
Continue the efforts in receiving CALEA Accreditation for the Communications Division, which will enable the LRPD to become Tri-Arc accredited.	Ongoing
Conduct a Staffing Study.	In Progress
Implement more Civilian Leadership Training	In Progress
Continued the efforts of implementing 21st Century Policing across the department.	Completed
Implement an Internal Diversity Committee.	Ongoing
Hire a Social Worker within the Department.	Completed

2022 Department Goals
Reduce year-to-date crime for the calendar year of 2022 in comparison to 2021 and five (5) year comparison.
Hire and Train five (5) Traffic Safety Officers.
Continue to participate and develop strategies to address community nuisances through Community Resource Officers (CROs), Criminal Abatement Program (CAP), Crime Prevention Through Environmental Design (CPTED) and Crime Free Multi-Housing Program.
Ensure active personnel participation and input in the Advisory Committee Meetings.
Maintain Commission on Accreditation for Law Enforcement Agencies (CALEA) standards and establish best practices, post policies on-line, document de-escalation and initiate annual review of policies and procedures.
Continue the efforts in receiving CALEA Accreditation for the Communications Division, which will enable the LRPD to become Tri-Arc accredited.



Police

Department: Police
Funding Source: General Fund
Budget: \$77,174,511

Department Description:
 The Police Department is to provide the citizens of Little Rock with a law enforcement system that effectively integrates and utilizes departmental, civic and community resources, to protect life and property, preserve law and order, and enforce state law and city ordinances, within the framework of the Constitution.

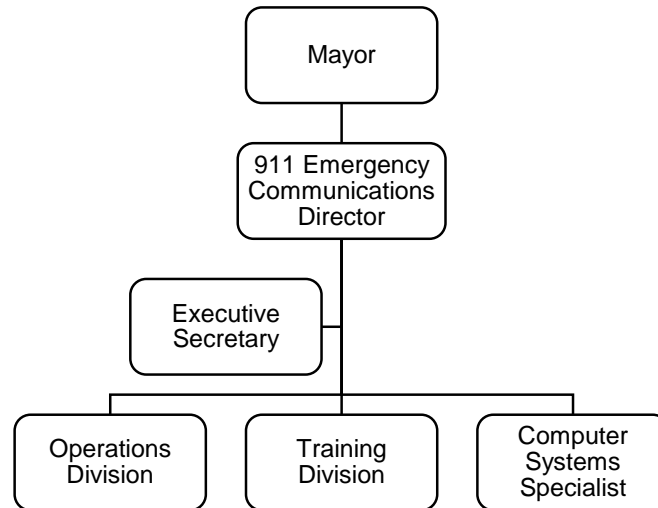
	2020 Actual	2021 Budget	2022 Budget
Objective: To continue the efforts in maintaining the Commission on Accreditation for Law Enforcement Agencies (CALEA)			
Demand: Available funding for Compliance Efforts	\$20,884	\$20,884	\$20,884
Workload: Funding expected to received	\$20,884	\$20,884	\$20,884
Efficiency: Amount of funding utilized monthly	\$1,740	\$1,740	\$1,740
Effect/Outcome: Percentage of Accreditation received for annual reaccreditation	100%	100%	100%
Demand: Numbers of community meetings conducted To increase community involvement in support of the diversity efforts	12	12	12
Workload: Percentage of Community involvement for Quarterly Meetings	30%	40%	60%
Efficiency: Numbers of reviews conducted by Citizen Review Board	4	1	0
Effect/Outcome: Number of Community & Citizen Review Board meetings held	16	13	24

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for a Safe City.





911 Emergency Communications



Mission:

To provide efficient and courteous service to the citizens and visitors of the City of Little Rock and each other to maintain the highest standards of quality and professionalism possible.

Vision: **SHIFT**

The City of Little Rock 911 Emergency Communications Department is committed to making a S.H.I.F.T. to provide a standard quality of service to our citizens through **S**elfless Service that will be executed with **H**armony, **I**ntegrity, and **F**airness while maintaining **T**rust.

S – Selfless Service: Citizens are our focus of everything we do.

H – Harmony: We treat everyone as a valued member of our team.

I – Integrity: We will always be honest and do what we say we will do.

F – Fairness: We will always provide an impartial and just treatment without discrimination to anyone or their situation.

T – Trust: We are vulnerable and receptive to all feedback to improve the quality of service to our citizens.

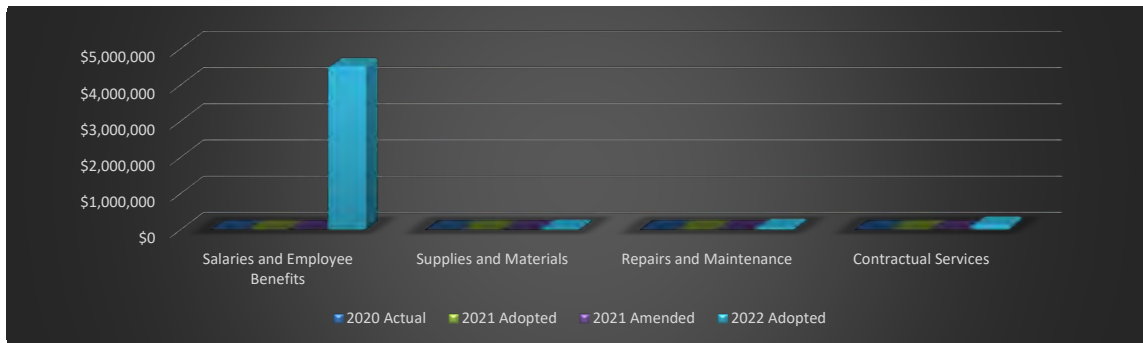
911 Emergency Communications

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries and Employee Benefits	\$ -	\$ -	\$ -	\$ 4,524,978
Supplies and Materials	-	-	-	28,835
Repairs and Maintenance	-	-	-	62,220
Contractual Services	-	-	-	142,588
Total	\$ -	\$ -	\$ -	\$ 4,758,621

Staffing	2020	2021	2021 Amended	2022
	0	0	0	65

The 911 Emergency Communications Department 2022 Budget was reclassified from the Police Department. All costs associated with the sixty-five (65) employees and operations were transferred to this new Department.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
100 General Fund	\$ 4,758,621	N/A	N/A



2021 Department Priorities	Status
Increase staffing.	In Progress
Acquire new technology to enhance call taker performance.	Not Completed
Complete development of Disaster Recovery site.	In Progress
Relocate the primary 9-1-1 Communications Center.	Ongoing

2022 Department Goals
Relocate 9-1-1 Communications Center.
Address Safety/Security needs of staff.
Restructure the Department.
Create/Enhance new Divisions within the Department.
Acquire new call-taking technology.
Acquire new technology to enhance a paperless workflow.



911 Emergency Communications

Department: 911 Emergency Communications
Funding Source: General Fund
Budget: \$ 4,758,621

Department Description:
 The City of Little Rock 911 Emergency Communications Department is to provide the citizens and visitors of Little Rock with a standard quality of service to include professionalism and empathy, while ascertaining accurate, emergency information and send a public safety response in a timely manner.

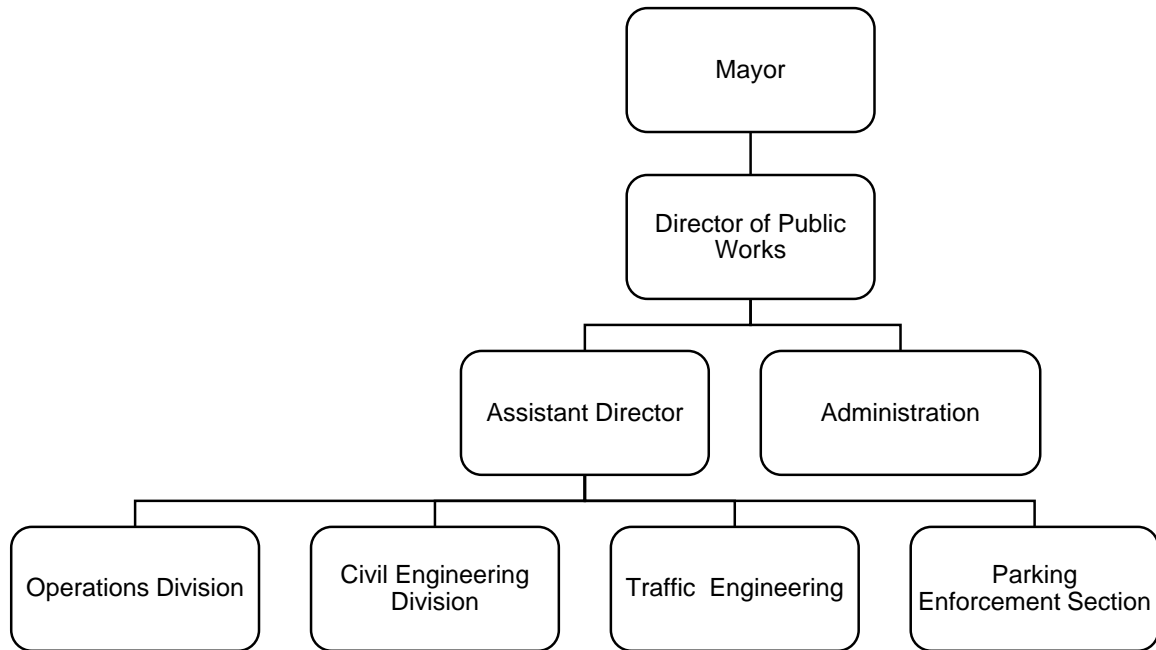
	2020 Actual	2021 Budget	2022 Budget
Objective: To answer incoming 9-1-1 and non-emergency calls, and to answer 95% of 9-1-1 calls in 20 seconds or less.			
Demand: Incoming calls to Communications	399,833	430,214	505,000
Workload: Calls answered by Communications personnel	389,499	389,535	505,000
Efficiency: Average time to answer 9-1-1 calls (in seconds).	12	15	11
Effect/Outcome: Percentage of calls answered in 20 seconds or less.	85%	79%	100%

Objective: To respond to high priority calls – minutes from Dispatch to arrival.			
Demand: Calls for service.	NA	162,241	160,000
Workload: Calls for service.	NA	162,241	160,000
Efficiency: Average time from dispatch to arrival (in minutes).	6.93	7.01	6.6
Effect/Outcome: Percentage of dispatches answered.	100%	100%	100%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for a
 Safe City.**



Public Works Street Fund



Mission:

The Public Works department is dedicated to providing efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

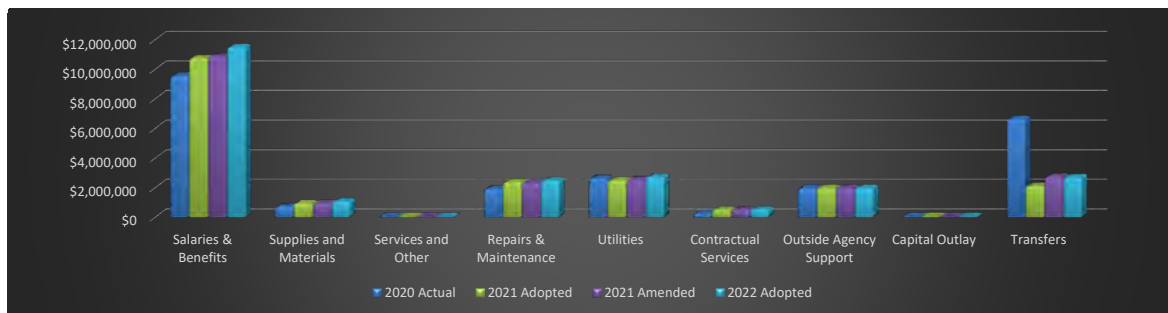
Public Works - Street Fund

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries & Benefits	\$ 9,570,409	\$ 10,767,813	\$ 10,879,920	\$ 11,522,123
Supplies and Materials	731,496	958,504	958,504	1,078,989
Services and Other	1,245	1,100	1,100	1,100
Repairs & Maintenance	1,941,397	2,399,484	2,349,484	2,499,397
Utilities	2,649,723	2,510,417	2,560,417	2,748,028
Contractual Services	240,123	514,084	514,084	529,084
Outside Agency Support	2,000,020	2,000,000	2,000,000	2,000,000
Capital Outlay	7,660	-	-	-
Transfers	6,645,420	2,127,717	2,765,467	2,729,717
Total	\$ 23,787,493	\$ 21,279,119	\$ 22,028,976	\$ 23,108,438

Staffing	220	220	220	217
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The Street Fund is anticipated to have revenues of \$23,627,260, less expenses of \$23,108,438 for an estimated net income of \$518,822. The Street Fund 2022 Budget will increase \$1,829,319 from the Adopted 2021 Budget and \$1,079,462 from the 2021 Amended Budget. Personnel cost will increase \$754,310 from the 2021 Adopted Budget and \$642,203 from the 2021 Amended Budget. The change includes the step and grade progression for AFSCME union-eligible personnel, a 2% salary increase, increase in CDL salaries, net a reduction in health insurance, an addition of an Environmental Compliance Engineer (\$86,693) position, and the transfer of four (4) positions to Planning and Development. Supplies and Materials and Repairs and Maintenance will increase by \$120,485 and \$99,913, respectively, due to higher fuel prices and increased Fleet allocations associated with vehicle maintenance. The increase in utilities is based on experience and includes a 4% increase in estimated electricity and gas cost. The increase in Transfers Out from the 2021 Original Budget is due to resumed funding for the Bridge to Work Program and a new right of way mowing contract. The budget amendments for 2021 include an increase to personnel expense for CDL minimum rate adjustments (\$112,107), grant match (\$50,000), drainage and trail projects (\$92,750 and \$325,000, respectively), and an emergency repair (\$170,000).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
200 Street Fund	\$ 23,108,438	8.60%	4.90%



Public Works Street Fund

2021 Department Priorities	Status
2019 Street Resurfacing Program - Completed the 2019 Street Resurfacing Program.	Completed
2020 Street Resurfacing Program - Completed the 2020 Street Resurfacing Program.	Completed
2021 Street Resurfacing Program - Coordinate the annual street resurfacing program.	In Progress
2021 Sidewalk Replacement Program - Coordinated the annual sidewalk program with revenue from the 2011 Sales Tax Plan.	Completed
Replaced Big Rock Interchange Lighting with LED lights.	Completed
Provide design assistance for Bond Projects, especially those involving bike lanes, complete streets, roundabouts, etc.	In progress
Continue to identify intersections affected by street resurfacing and replace vehicle detection systems with cameras or loops.	In progress
University Avenue corridor adaptive signal project has been completed and working efficiently.	Completed
20 Small cell/5 G service locations reviewed and approved.	Ongoing
Provided design assistance for the seven traffic signals at the Little Rock Port as part of the new Amazon facility.	Completed

2022 Department Goals
2021 Street Resurfacing Program - Complete the 2021 street resurfacing program.
2022 Sidewalk Replacement Program - Coordinate the annual sidewalk replacement program with revenue from the 2011 Sales Tax Plan.
Aid in the development of the City Master Bike Plan.
Continue to provide design assistance to Arkansas Department of Transportation for the Interstate 30 Crossing Project and Highway 10 Corridor Improvement Project.
Assist wireless service providers with ongoing small-cell and 5G installations.
As the UAMS Corridor Project is nearing completion, monitor traffic at the new UAMS Campus/I-630 Junction and optimize signals for efficient traffic flow.
Update turn movement counts for major intersections of signal timing.



Public Works Street Fund

Department: Public Works
Funding Source: Street Fund
Budget: \$ 23,108,438

Department Description:
 To maintain and improve a comprehensive infrastructure system that meets the changing needs of the community while protecting the integrity of the environment.

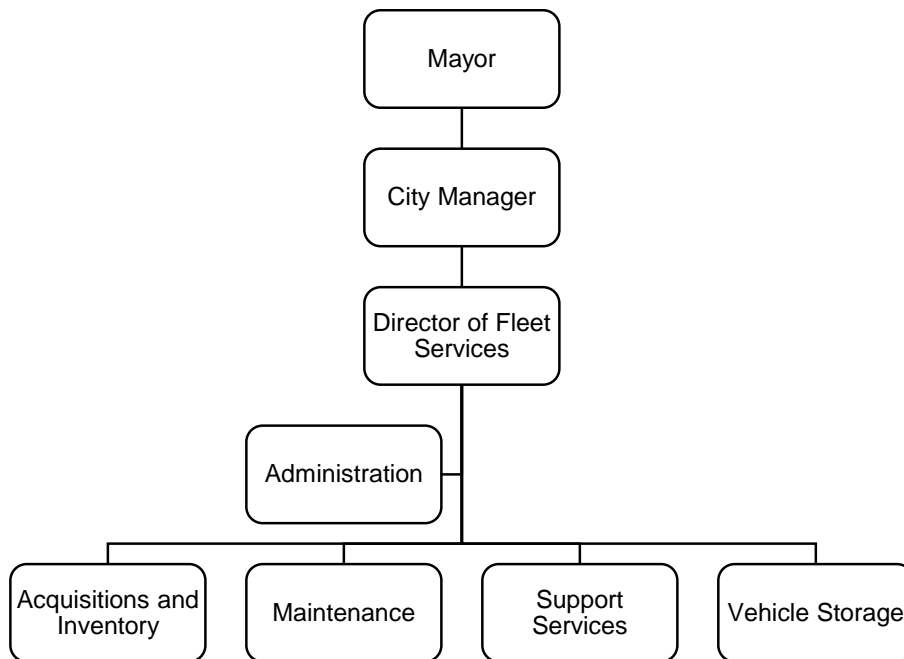
	2020 Actual	2021 Actual	2022 Budget
Objective: To review and approve street cut permits for consistency with City requirements for streets.			
Demand: Permits for review	1,500	1,500	1,200
Workload: Permits reviewed	1,500	1,500	1,200
Efficiency: Permits processed per month.	125	125	100
Effect/Outcome: Percentage of permits completed.	100%	100%	100%
Objective: Administer Street Sweeping Program to clean the streets, remove debris, and prevent interference with the City's drainage system and providing a clean and aesthetically pleasing environment.			
Demand: Annual Street Sweeping Program miles.	50,000	50,000	50,000
Workload: Sweeping Program Street Lane miles.	62,134	42,892	50,000
Efficiency: Program Miles Completed per month.	5,177	3,574	4,167
Effect/Outcome: Percentage of miles completed.	124%	86%	100%
Objective: To respond to citizen requests/complaints regarding Traffic issues affecting neighborhoods and/or other parts of the City.			
Demand: Requests for review.	350	360	360
Workload: Requests reviewed	350	360	360
Efficiency: Requests completed per month.	29.16	30	30
Effect/Outcome: Percentage of requests submitted/completed.	100%	100%	100%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for
 Infrastructure and Quality of Life.**






Fleet Services



Mission:

The City of Little Rock’s Fleet Services Department is dedicated to providing exceptional procurement and preventive maintenance services for acquired moving assets and accessories to both internal and external customers on behalf of our residents in an efficient and equitable manner.

Vision:

The City of Little Rock’s Fleet Services Department is a top performing acquisitions and maintenance team that provides safe high quality preventive and repair services for the City’s sustainable automobile fleet used to protect and serve all individuals, families and businesses of this vibrant city.

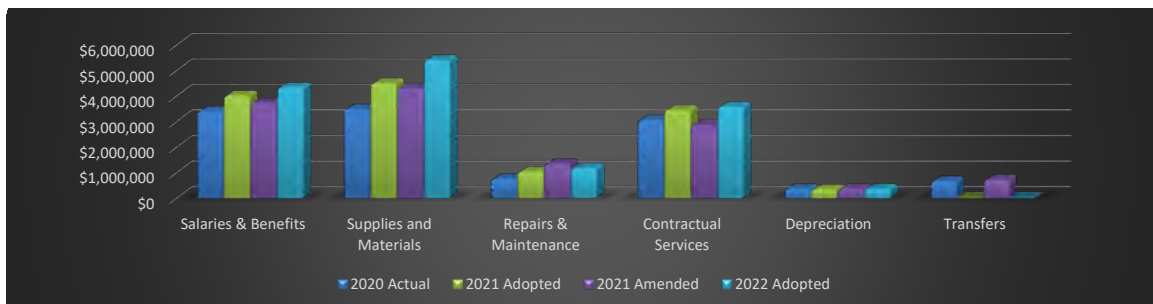
Fleet Services

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries & Benefits	\$ 3,411,011	\$ 4,019,964	\$ 3,725,035	\$ 4,336,951
Supplies and Materials	3,502,310	4,513,660	4,313,660	5,427,760
Repairs & Maintenance	774,892	1,058,040	1,358,040	1,194,585
Contractual Services	3,076,823	3,448,659	2,898,659	3,588,591
Depreciation	371,966	350,300	375,300	372,200
Transfers	682,715	-	738,000	-
Total	\$ 11,819,717	\$ 13,390,623	\$ 13,408,694	\$ 14,920,087

Staffing	63	63	63	62
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The 2022 Fleet Services Budget is balanced. The Fleet Services 2022 Budget will increase from the 2021 Adopted Budget by \$1,529,464 and from the 2021 Amended Budget by \$1,511,393. The increase of \$316,987 in personnel cost from the 2021 Adopted Budget is primarily attributed to increased labor cost associated with CDL required positions, step and grade progression for union eligible employees, a 2% salary increase, and other position reclassifications, net of health insurance cost savings. For 2022, two positions were eliminated, a Fleet Parts Clerk (\$38,885) and a Fleet Parts Clerk - Senior (\$52,381), and one position was added, a Senior Service Advisor (\$83,405). The 2022 Budget increase in Supplies and Materials of \$914,100 from the Adopted 2021 Budget is attributed to higher fuel prices. Fuel is budgeted at \$2.73 for unleaded and \$2.93 for diesel, in comparison to \$2.09 for unleaded and \$2.19 for diesel in the 2021 Adopted Budget. The 2022 Budget for Supplies and Contractual Services will increase by \$336,600 and \$139,932, respectively for engine replacements, drivelines, hydraulic systems, and the like. With limited funds for vehicle replacement, repairs, parts and sublet billings are expected to increase. The decrease in Transfers from the 2021 Amended Budget reflects the one-time transfer to fund public safety vehicle upfit, which was included in the 2021 Budget Amendment. The budget amendments for 2021 include a decrease to personnel cost of \$350,000, a decrease to operating expenses of \$225,000, an increase to Transfers to fund Police Vehicle upfitting (\$738,000), an increase to personnel expense for CDL minimum rate adjustments (\$55,071), and a decrease in vehicle insurance (\$200,000).

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
All Operating Departments	\$ 14,920,087	11.42%	11.27%



Fleet Services

2021 Department Priorities	Status
Finish the implementation of the Enterprise Asset Management (EAM) business-ware. The completion date is scheduled in first quarter of 2021.	Delayed Due To Covid
Participate in Emergency Vehicle Technician (EVT), Automotive Service Excellence (ASE) and selected manufacturer training programs for technical staff's professional developmental needs. Achieve an ASE Blue Seal Shop Certification Status, in addition to all maintenance technicians achieving at least one (1) ASE Certification.	Ongoing
Increase individual technicians and overall shops productivity and efficiency levels to exceed industry standards and obtain national certifications and recognitions.	Ongoing
Position Fleet to become nationally recognized through improvement in areas to obtain national recognition by establishing a Citywide Service Level Agreement, enacting a Vehicle Utilization Policy, constructing an agreed upon sustainable green fleet initiative and adhering to a robust Preventive Maintenance Policy. This will be aided significantly with the implementation of the new asset management system (EAM). Fleet Services will work with other City departments and the City Manager's office in the implementation of these policies.	Ongoing
Procure and implement the latest technology tools to help our technicians understand & troubleshoot the rapid innovations that our industry is experiencing.	Ongoing
Work with Finance to streamline the approval process for Annual Purchase Orders and reconfigure the requisitioning, Purchase Order assignment, inventory receipt and invoice approval elements by implementing a controlled item master to aid the generally accepted accounting 3-way matching protocol. These process improvements will be accomplished with the implementation of the new asset management system (EAM) in the 1st Quarter of 2021.	Delayed Due To Covid
Streamlined the accident/incident review process to shorten the time between the date of loss and the initiation of the claim and manage any items thereof in EAM in the 1st Quarter of 2021.	Completed
Bring Vehicle Storage into either the EAM or Hanson Business management system in the 4th Quarter of 2021.	Delayed Due To Covid
Fleet will continue to purchase alternative fuel vehicles and new technology to enhance our sustainability initiative.	Ongoing
Conduct a citywide fleet inventory.	Delayed Due To Covid



2022 Department Goals
Finish the implementation of the Enterprise Asset Management (EAM) business-ware. The completion date is scheduled in first quarter of 2022. Need to decide on how the requisitioning and PO processes will be handled.
Work with Finance to streamline the approval process for Annual Purchase Orders and reconfigure the requisitioning, Purchase Order assignment, inventory receipt and invoice approval elements by implementing a controlled item master to aid the generally accepted accounting 3-way matching protocol. These process improvements will be accomplished with the implementation of the new asset management system (EAM) in the 1st Quarter of 2022.
Attain the additional space that Fleet operations requires to better manage and reduce the cost of Upfits and engines replacements.
Finish Fleet's reorganization by finalizing the Management structure of the departments and divisions and aligning them to best manage the ERP and EAM systems.
Secure Fleet's and Vehicle Storage's Facilities grounds.
Participate in Emergency Vehicle Technician (EVT), Automotive Service Excellence (ASE) and selected manufacturer training programs for technical staff's professional developmental needs. Achieve an ASE Blue Seal Shop Certification Status, in addition to all maintenance technicians achieving at least one (1) ASE Certification.
Increase individual technicians and overall shops productivity and efficiency levels to exceed industry standards and obtain national certifications and recognitions.
Position Fleet to become nationally recognized through improvement in areas to obtain national recognition by establishing a Citywide Service Level Agreement, enacting a Vehicle Utilization Policy, constructing an agreed upon sustainable green fleet initiative and adhering to a robust Preventive Maintenance Policy. This will be aided significantly with the implementation of the new asset management system (EAM). Fleet Services will work with other City departments and the City Manager's office in the implementation of these policies.
Procure and implement the latest technology tools to help our technicians understand & troubleshoot the rapid innovations that our industry is experiencing.
Fleet will continue to purchase alternative fuel vehicles and new technology to enhance our sustainability initiative.
Extensive computer literacy training for all Fleet frontline personnel.





Fleet Services

Department: Fleet Services
Funding Source: Fleet Services Internal Service Fund
Budget: \$ 14,920,087

Department Description:
 To provide quality and cost-efficient vehicles and work equipment, fuel, and other fleet support services to our customers in a timely, environmentally friendly atmosphere.

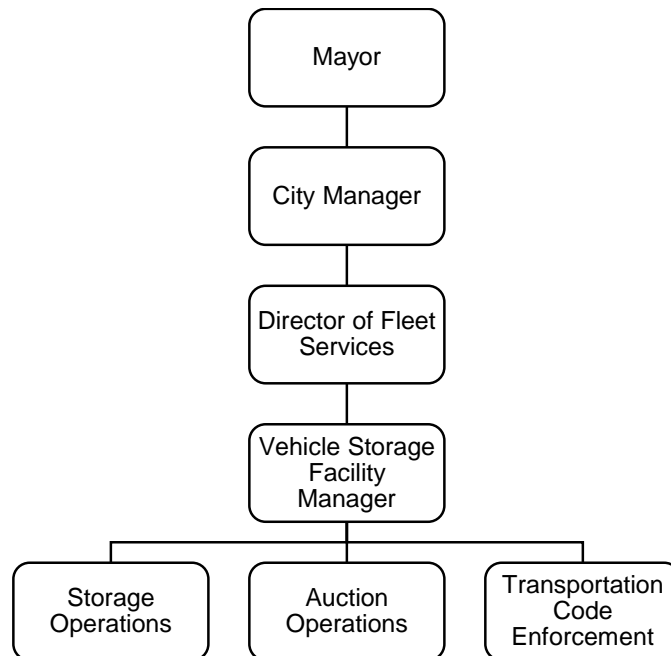
	2020 Actual	2021 Budget	2022 Budget
Objective: To complete 95% of fleet unit preventative maintenance before or on the due date, as per industries standards.			
Demand: Preventative work orders scheduled.	3,141	4,000	4,000
Workload: Preventative work orders opened and closed.	3,077	4,000	4,000
Efficiency: Preventative work orders closed on or before due date.	2,799	3,000	3,000
Effect/Outcome: Percentage of work orders closed on or before due date vs. total scheduled work orders.	89%	90%	90%
Objective: To increase the number of direct shop hours to 85% of total shop hours.			
Demand: Total number of shop hours.	66,223	75,000	75,000
Workload: Shop hours categorized as direct shop hours.	50,846	60,000	60,000
Efficiency: Average direct shop hours per month.	4,237	5,000	5,000
Effect/Outcome: Percentage of direct shop hours /total available shop hours.	77%	80%	80%

The departmental goals and objectives link with the
**Board of Directors Statement of Management Policy for Basic City
 Services and Infrastructure.**



Vehicle Storage Facility



Mission:

The City of Little Rock's Vehicle Storage Facility is dedicated to providing our customers with diverse services through regulation of for hire transportation services, administering vehicle storage processes, and disposal of unclaimed and abandoned vehicles through public auction as required by law.

Vision:

The City of Little Rock's Fleet Services Department is a top performing acquisitions and maintenance team that provides safe high quality preventive and repair services for the City's sustainable automobile fleet used to protect and serve all individuals, families and businesses of this vibrant city.

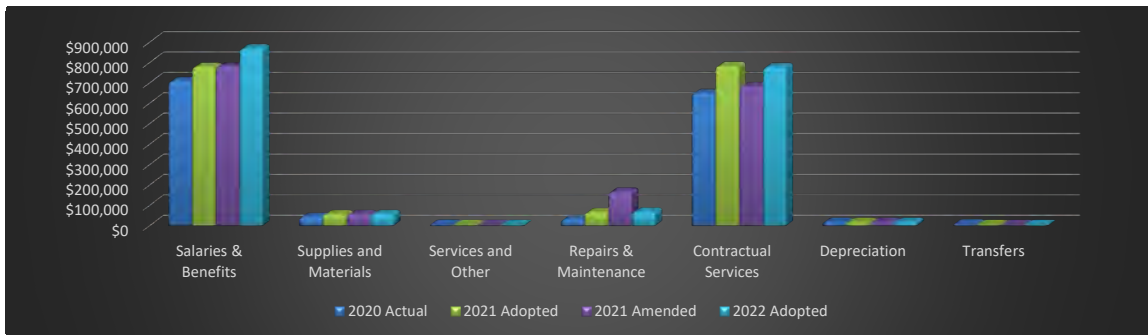
Vehicle Storage

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries & Benefits	\$ 707,795	\$ 778,372	\$ 778,372	\$ 868,960
Supplies and Materials	42,464	55,755	55,755	56,362
Services and Other	2,362	-	-	-
Repairs & Maintenance	29,643	66,013	166,013	68,155
Contractual Services	649,575	783,017	683,017	777,173
Depreciation	15,930	16,000	16,000	15,900
Transfers	6,243	-	-	-
Total	\$ 1,454,012	\$ 1,699,157	\$ 1,699,157	\$ 1,786,550

Staffing	2020	2021	2021	2022
	14	14	14	14

The Vehicle Storage Fund is anticipated to have revenue of \$1,896,150, less expenses of \$1,786,550 for an estimated net income of \$109,600. The Vehicle Storage 2022 Budget will increase \$87,393 from the Adopted and Amended 2021 Budgets. The \$90,588 increase in Personnel Costs from the 2021 Adopted Budget is primarily attributed to a 2% salary increase and the reclassification of some positions to a higher grade, net of health insurance cost savings. Contract costs for towing services are expected to increase from the 2021 Amended Budget as traffic increases to more normal levels following the impact of COVID-19.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
601 Vehicle Storage Facility Fund	\$ 1,786,550	5.14%	5.14%



Vehicle Storage Facility

2021 Department Priorities	Status
Resurface the auction parking lot with compact gravel material.	Ongoing
Bring Vehicle Storage processes into either the Enterprise Asset Management (EAM) or Hanson Business management system.	Ongoing
Renovate the exterior and interior facility.	Ongoing

2022 Department Goals
Resurface the auction parking lot with compact gravel material.
Bring Vehicle Storage processes into the Enterprise Asset Management (EAM).
Renovate the exterior and interior facility.
Secure Vehicle Storage and Fleet facilities and grounds.



Vehicle Storage Facility

Department: Vehicle Storage Facility
Funding Source: Vehicle Storage Enterprise Fund
Budget: \$ 1,786,550

Department Description:

Provide entities safe storage for vehicles until they are reclaimed by the registered owner(s) and disposal of unclaimed and abandoned vehicles.

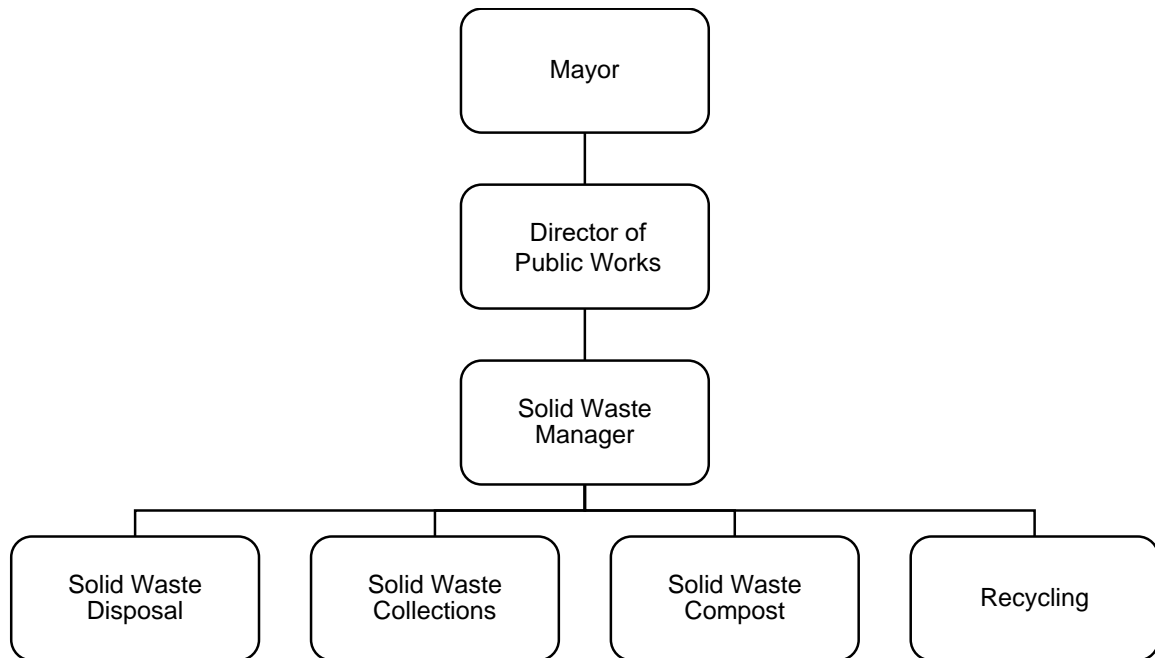
	2020 Actual	2021 Budget	2022 Budget
Objective: To release 100% of eligible vehicles within 60 days of impoundment.			
Demand: Impounded vehicles.	3,649	4,200	4,200
Workload: Impounded vehicles eligible for release.	2,638	3,066	3,066
Efficiency: Eligible vehicles released within 60 days.	2,638	3,066	3,066
Effect/Outcome: Percentage of eligible vehicles released within 60 days.	72%	73%	73%

The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services and Infrastructure.**





Waste Disposal



Mission:

The Public Works department is dedicated to providing efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

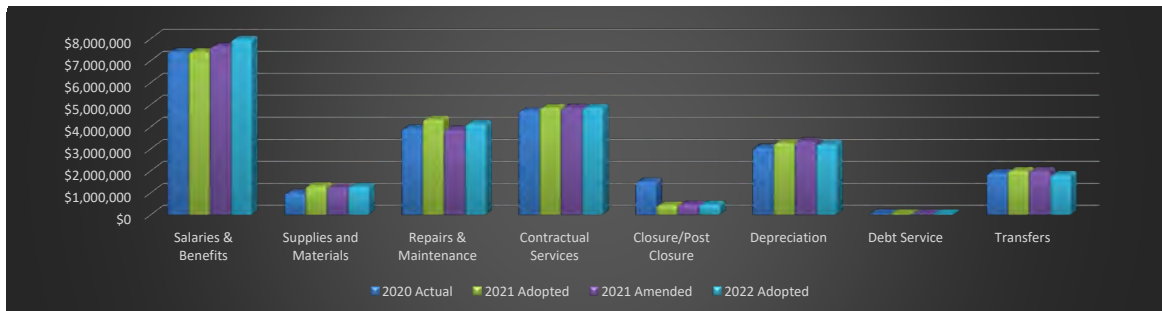
Waste Disposal

Account Category	Expenditure Budget			
	2020 Actual Expenditures	2021 Adopted Budget	2021 Amended Budget	2022 Adopted Budget
Salaries & Benefits	\$ 7,405,489	\$ 7,400,496	\$ 7,648,529	\$ 7,973,857
Supplies and Materials	997,709	1,320,551	1,239,101	1,291,396
Repairs & Maintenance	3,926,407	4,328,649	3,878,649	4,126,969
Contractual Services	4,708,568	4,861,808	4,861,808	4,864,291
Closure/Post Closure	1,513,344	444,500	474,500	474,500
Depreciation	3,061,445	3,282,100	3,352,100	3,214,600
Debt Service	44,772	27,523	27,523	8,943
Transfers	1,903,058	2,006,244	2,006,244	1,822,544
Total	\$ 23,560,793	\$ 23,671,871	\$ 23,488,454	\$ 23,777,100

Staffing	2020	2021	2021 Amended	2022
	145	145	145	145

The 2022 Waste Disposal Fund Budget is balanced. The Waste Disposal 2022 Budget will increase \$105,229 from the Adopted 2021 Budget and \$288,646 from the Amended 2021 Budget. Personnel cost will increase \$573,361 from the 2021 Adopted Budget due to the change in salaries for positions requiring a CDL, the step and grade progression, and the 2% salary increase, net of the reduction in health insurance premiums. The vacancy allocation was increased by \$100,000 to \$500,000 to reflect experience. Supplies and Materials and Repairs and Maintenance will increase from the 2021 Amended Budget by \$52,295 and \$248,320, respectively, due to higher fuel prices and increased Fleet allocations associated with vehicle maintenance. Contractual Services include utilities and contracts. The increase in utilities is based on experience and includes a 4% increase in estimated electricity and gas cost. The decrease in Transfers Out from the 2021 Adopted Budget is due to not funding the annual administrative overhead transfer to the Street Fund. The budget amendments for 2021 include an increase to personnel cost for Workers' Compensation (\$125,000) and CDL minimum rate adjustments (\$123,033), and a decrease to operating expenses of \$431,450.

Allocations By Year And Account Category



Resources for Budget	FY 22 Proposed Budget	% Change from 2021 Adopted	% Change from 2021 Amended
603 Waste Disposal Fund	\$ 23,777,100	0.44%	1.23%



Waste Disposal

2021 Department Priorities	Status
Finish equipping collection vehicles with camera and GPS systems.	Ongoing
Increase number of Solid Waste Operator III positions to assist with garbage collection.	Ongoing
Hire new inspector position to monitor GPS systems and monitor missed pickups.	In Progress
Outfit all pickup trucks with GPS systems.	Ongoing

2022 Department Goals
Continue to expand the use of tablets for knuckleboom operations and carry out service.
Purchase additional vehicles and equipment to upgrade fleet and reduce down time.
Expand the number of trucks outfitted with GPS and camera systems to track route completion and to ensure safety.
Install new primary liner and upgrade the landfill leachate pond.
Replace sanitary sewer pumps in lift station.
Install new fuel system.
Install new truck wash system.



Waste Disposal

Department: Waste Disposal
Funding Source: Waste Fund
Budget: \$ 23,777,100

Department Description:
 To provide all elements of effective efficient solid waste management in a manner that meets Environmental Protection Agency (EPA) and state regulations, protects health, improves the environment, and provides cleaner neighborhoods to support a high quality of life for all citizens.

	2020 Actual	2021 Budget	2022 Budget
Objective: To promote recycling and increase annual tonnage collected.			
Demand: Curbside recycling tonnage to be collected	7,715	7,200	6,100
Workload: Curbside recycling tonnage collected.	7,715	7,200	6,100
Efficiency: Curbside recycling tonnage collected/month.	643	600	500
Effect/Outcome: Percentage of tonnage collected annually.	100%	100%	100%
Objective: To monitor incoming tonnage to the Class I and Class IV Landfill Cells.			
Demand: Class 1 & Class 4 tonnage to be disposed.	143,020	115,000	131,000
Workload: Class 1 & Class 4 tonnage received.	143,020	115,000	131,000
Efficiency: Average monthly tonnage disposed of in Class 1 and Class 4 landfills.	11,918	9,583	11,000
Effect/Outcome: Percentage of tonnage collected annually.	100%	100%	100%
Objective: To respond to on call bulky items pickups – Response time			
Demand: On Calls received for bulky pickups.	40,815	25,000	28,500
Workload: On call bulky item pickups.	40,815	25,000	28,500
Efficiency: Average working response time (days).	3.0	3.0	3.0
Effect/Outcome: Percentage of bulky items pickups completed annually.	100%	100%	100%

The departmental goals and objectives link with the
Board of Directors Statement of Management Policy for Basic City Services and Quality of Life.




Appendix



Appendix A**State and City Budget Statutes****State Statutes**

Arkansas statutory law, A.C.A. § 14-47-120, grants the City of Little Rock the authority to operate under the City Manager form of government pursuant to the City's form of government.

1. The Mayor and City Manager shall prepare the municipal budget annually and submit it to the Board for its approval or disapproval. The City Manager is responsible for its administration after adoption.
2. The City Manager shall prepare and submit to the Board, within sixty (60) days after the end of each fiscal year, a complete report on the City's finances and administrative activities during the fiscal year.
3. The City Manager shall keep the Mayor and Board advised of the City's financial condition and future needs and make such recommendations as to him may seem desirable.

The City complies with item 1 above in its budget process. It complies with items 2 and 3 by submitting monthly, quarterly, and annual financial reports to the Board.

City Ordinances

Sections 2-211 through 2-218 of the City of Little Rock's Code of Ordinances establish budget requirements for preparation, administration, and financial reporting. Sections 2-222 and 2-226 also pertain to the budget.

Sec. 2-211. Nature and Scope.

The City's budget shall set forth all proposed expenditures for the administration, operation, and maintenance of all departments, expenditures for capital or special projects to be undertaken, and support for other agencies to be provided. In addition, the budget shall set forth the anticipated revenues and other means of financing proposed expenditures. The Board of Directors shall adopt the budget for the ensuing fiscal year period. In contrast, budget information for subsequent fiscal periods shall be considered a fiscal plan and not a part of the adopted budget.

Sec. 2-212. Preparation.

The City Manager shall submit a budget and an explanatory budget message to the Board of Directors for the ensuing year. The City Manager shall compile the budget with the Finance Department's assistance and other departments or agencies, estimating all revenues and expenditures detailed by organization unit, service program, or object or expenditure, as appropriate.

Sec. 2-213. Public records; distributing copies.

The budget and budget message and all supporting schedules shall be a public record in the City Clerk's office open to public inspection by anyone. The City Manager shall ensure sufficient copies of the budget and budget message are available for distribution to interested persons.

Sec. 2-214. Adoption.

The Mayor and Board of Directors shall adopt a budget for the ensuing year by December 30.

Sec. 2-215. Budget document – Generally.

The budget document, setting forth the financial plan of the city for the ensuing fiscal period, shall include the following:

- (1) Any explanatory budget message;
- (2) A summary of the budget by fiscal year;
- (3) A detail of the revenue projections upon which the budget is based; and
- (4) The detailed budget plan.

Sec. 2-216. Budget message.

- (a) The budget message submitted by the City Manager to the Mayor and Board of Directors shall be explanatory of the budget. It shall contain an outline of the City's proposed financial policies for the budget year and describe the budget plan's important features. It shall set forth the reasons for important changes from the previous year in cost and revenue items and explain any significant financial policy changes.
- (b) Attached to the budget message shall be such supporting schedules, exhibits, and other explanatory material regarding both current operations and capital improvements, as the City Manager shall believe useful to the Mayor and Board of Directors.

Sec. 2-217. Summary.

To present taxpayers a simple and clear overview of the budget estimates, a summary of the budget shall head the budget, which need not be itemized further than by principal sources of anticipated revenue and total proposed expenditures of each department.

Sec. 2-218. Complete budget plan.

The budget shall provide a complete plan for all City departments and offices' operations for the ensuing budget year. It shall contain in tabular form:

- (1) Detailed estimates of all anticipated revenues.
- (2) All proposed expenditures.

Sec. 2-222. Emergency appropriations.

At any time in any budget year, the Mayor and Board of Directors may make emergency appropriations to meet a pressing public need.

Sec. 2-248 – 2-251. Financial reporting.

Fund balance reports shall be prepared and submitted to the Mayor and Board of Directors by the City Manager and Director of Finance within 20 business days after month-end close. A quarterly fund balance report will also be prepared and widely distributed. Semi-annual reports will be prepared, published in the newspaper, and made available to the public within 30 calendar days after the month-end close for June and December of each fiscal year.

Sec. 2-258 – 260.1. Restricted reserve fund.

Restricted reserve fund means a portion of the governmental fund type's net assets that are accounted for in a restricted fund balance that is not available for appropriation without special actions of the Mayor and Board of Directors. This fund is considered fully funded as a part of the annual City budget when the restricted fund balance shows an amount equal to \$10,000,000, or 10% of the annual General Fund revenues for a budgeted year, whichever is greater. Revenues are deposited in this fund in such amounts determined by the Mayor and Board of Directors to assure that the fund shall be fully funded by December 31, 2005.

Sec. 2-260.2. Notice of downward economic trends.

The City Manager and Director of Finance shall notify the Mayor and Board of Directors in writing at the first available opportunity if economic trends indicate that the revenues projected as a part of the annual City budget are not meeting projections and require the Board to consider reductions in force, city services or the use of restricted reserve fund monies to meet the City's obligations funded in the annual City budget.

Appendix B**STATISTICAL INFORMATION**

Date of Incorporation	November 7, 1831
Date of Adoption of Charter	November 2, 1835
Form of Government	City Manager
Date of City Manager Government	July 27, 1993

Area - Square Miles 122.36

Miles of Streets and Alley:

Total Streets	2,493.70
Streets Graded and Surface Treatment	404.97
Paved - Permanent (Concrete and Asphalt)	2,088.73
Alleys Maintained	62.82
Drainage Ditches Maintained	1,568.53
Storm Sewers Maintained	375.94
Miles of Water Lines	1,427.61
Sanitary Miles	1,404.00

Traffic Controls:

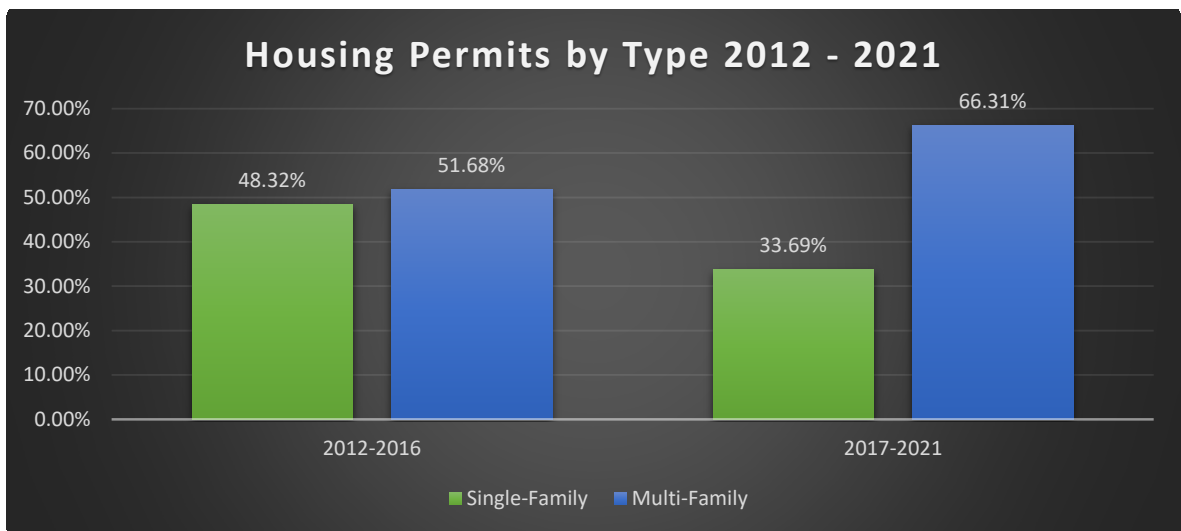
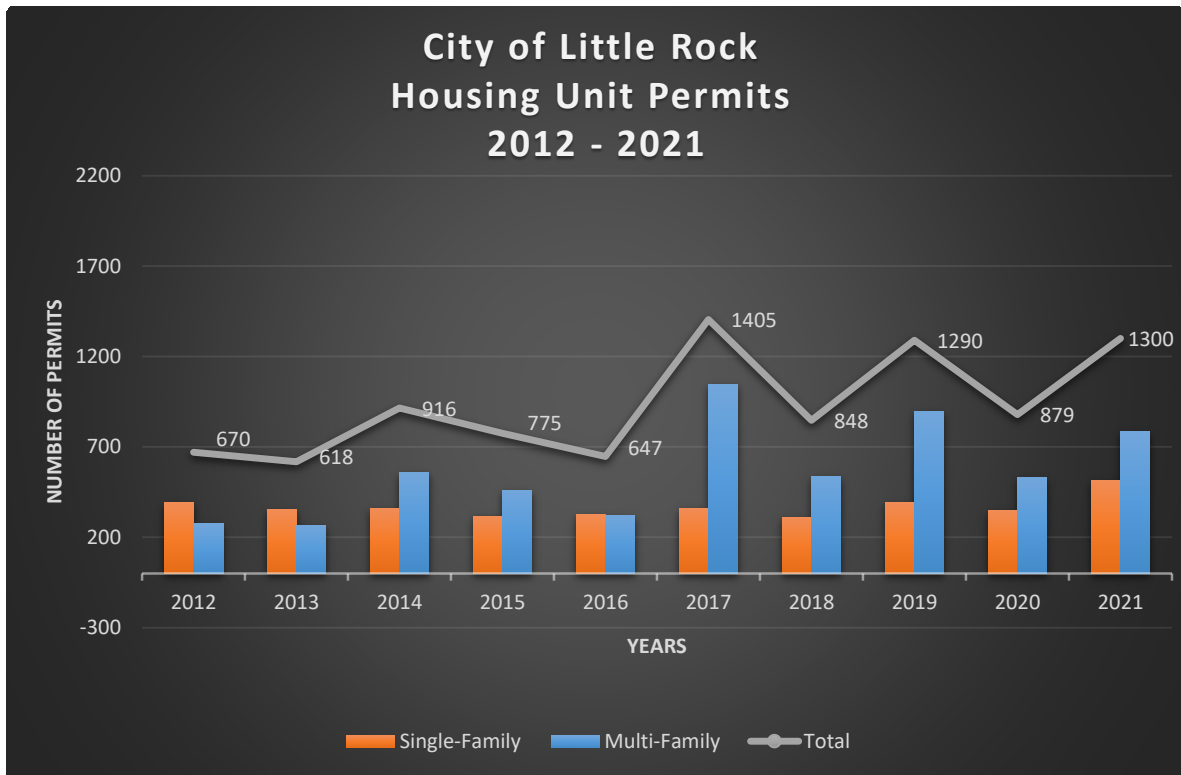
Signals Repaired 1,126

Solid Waste/Garbage Collection:

Class I and IV tonnage	131,114
Yard Waste	22,975
On-call Service	27,200
Knuckleboom truck pick-ups	6,314
Number of Residential Users	60,574
Number of Commercial Users	472

Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
2012	2,011	\$ 391,789,405
2013	2,000	\$ 385,865,486
2014	2,024	\$ 593,559,207
2015	2,059	\$ 414,586,125
2016	2,276	\$ 448,913,149
2017	2,283	\$ 502,609,225
2018	1,957	\$ 617,187,924
2019	2,015	\$ 551,240,708
2020	1,965	\$ 443,609,792
2021	2,303	\$ 549,425,210



Sales Tax Rate:

Local	1.125%
County	1.0%
State	6.5%

Bond Rating:

General Obligation Bonds

Standard and Poor's	AA
Moody's	Aa1

Fire Protection:

Number of Stations	22
Number of Authorized Uniformed Employees	426
Rescue, emergency medical call	15,603
Fire and explosions	1,257
Overpressure rupture, explosion, overheat (no fire)	90
Service Calls	2,537
Good intent calls	3,023
False alarm calls	4,061
Natural disaster calls	8
Other calls	110
Hazardous condition, standby	787

Insurance Rating for Insurance Service Office (ISO)

City of Little Rock	Class I
---------------------	---------

Police Protection:

Number of Stations	10
Number of Authorized Uniformed Employees	594
Calls for Service Police	172,692
Arrests	7,031

Recreation:

Number of Parks, Including Park Development	63
Total Acres (developed & undeveloped)	6,140
Number of Playgrounds	39
Number of Tennis Courts	34
Number of Basketball Courts	35
Number of Museums	1
Number of Golf Courses	2
Number of Ball Fields	30
Number of Play Fields	22
Number of Community Centers	9
Number of Swimming Pools	3
Number of Adult Centers	1
Number of Soccer Fields	13
Number of Fitness Centers	1
River Market	1
Amphitheatre	1
Number of Pavilions	32
Number of Pickleball Courts	6
Number of Volleyball Courts	17
Total Recorded Park Attendance - 2021	235,863
Number of Zoos	1
Total Zoo Attendance – 2021	233,020
Total Zoo Member Households	6,015

Medical Facilities Number of beds
(private occupancy rooms):

Baptist Health Medical Center – Little Rock	819
University of Arkansas Medical Center	508
St. Vincent Infirmary Medical Center	393
Arkansas Children’s	336
Veteran Health Care System	219
Baptist Rehabilitation Institute	120
Arkansas Heart Hospital	112
Cornerstone Hospital Little Rock	40
Total Number of Beds	<u>2,547</u>

Estimated Total Beds per 1,000 Population: 12.4

Total Estimated Population 205,932

Compiled by Metroplan 02/15/2022

POPULATION

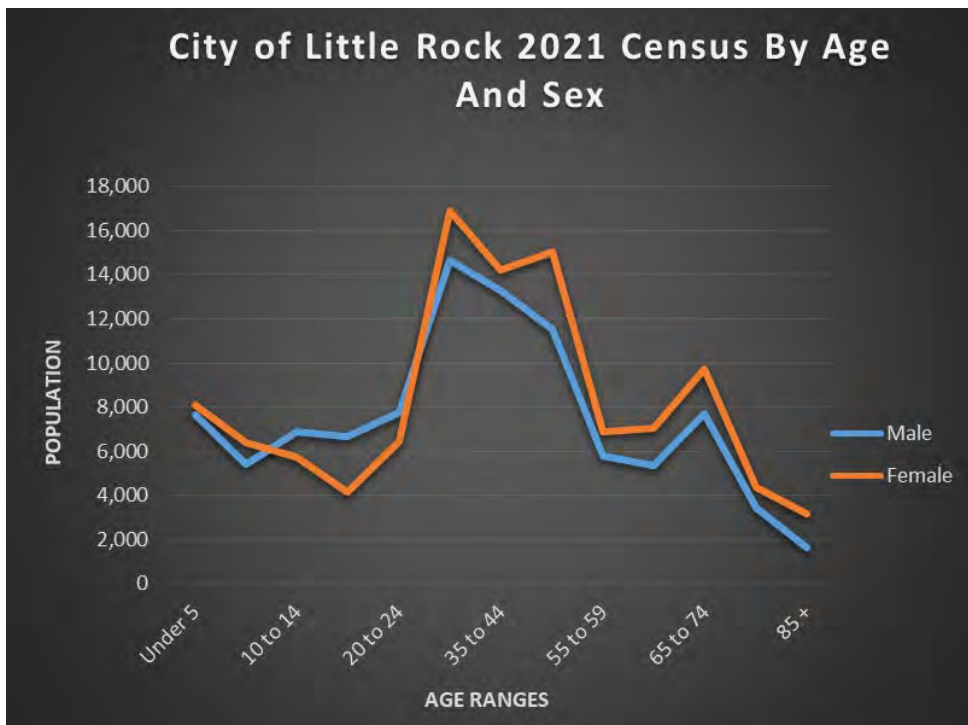
<u>Year</u>		<u>Number</u>
1910		45,941
1920		65,142
1930		81,657
1940		88,039
1950		102,310
1960		107,813
1962	Special Census	125,671
1964	Special Census	128,929
1970	Census	144,824
1974	Special Census	139,703
1978	Special Census	144,824
1980	Census	159,024
1985	Special Census	178,134
1990	Census	175,795
1992	U.S. Census Bureau Estimate	176,870
2000	Census	183,133
2010	Census	193,524
2011	Special Census*	195,310
2012	Special Census**	194,439
2013	Special Census**	196,814
2020	Census	202,591
2021	Estimate **	205,932

* Source: Arkansas Business 2020 Book of Lists

** Source: Metroplan

City of Little Rock 2021 Population By Age and Sex

Age Ranges	Male	Female	Total
Under 5	7,629	8,105	15,735
5 to 9	5,418	6,402	11,820
10 to 14	6,857	5,725	12,582
15 to 19	6,673	4,170	10,843
20 to 24	7,774	6,458	14,232
25 to 34	14,647	16,893	31,541
35 to 44	13,275	14,211	27,486
45 to 54	11,549	15,058	26,607
55 to 59	5,767	6,874	12,641
60 to 64	5,346	7,055	12,401
65 to 74	7,722	9,730	17,453
75 to 84	3,426	4,376	7,803
85 +	1,629	3,159	4,788
	<u>97,715</u>	<u>108,217</u>	<u>205,932</u>
	47.5%	52.5%	100.0%



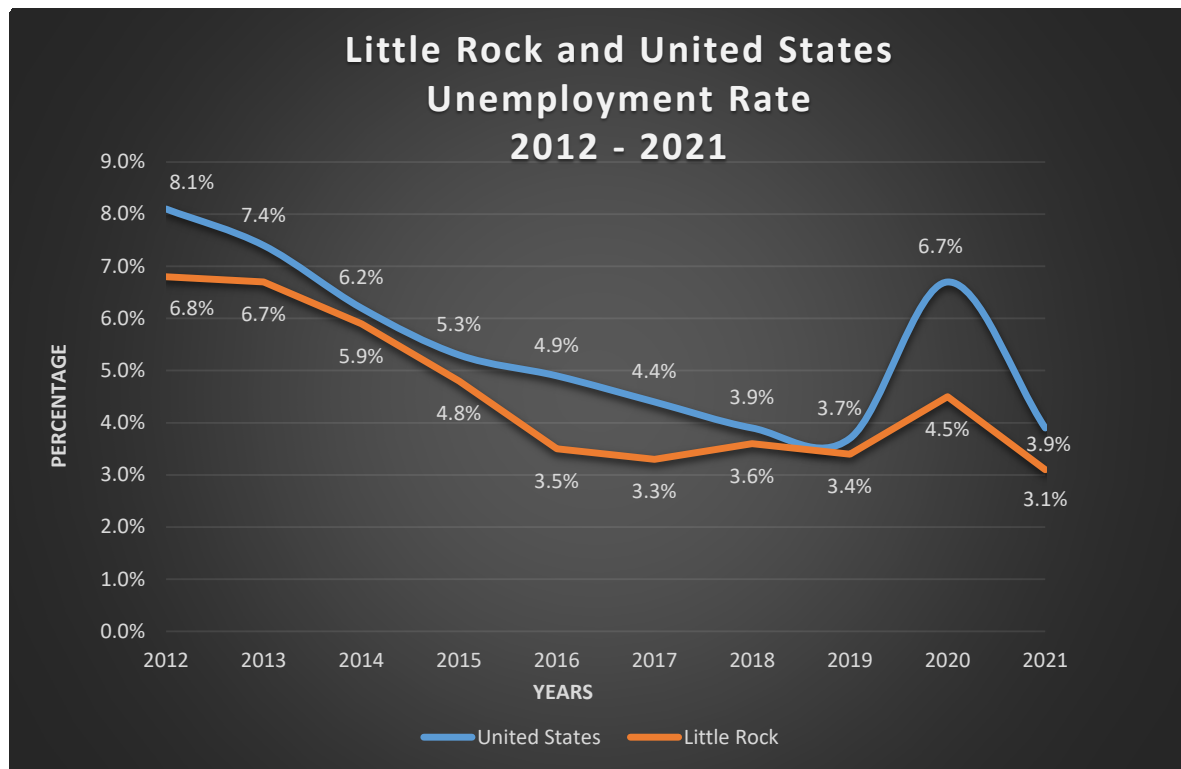
LITTLE ROCK AND ENVIRONS

Per Capita Income (2019)	\$34,701
Median household income (2019)	\$54,878
U.S. Consumer Price Index (November 2021)	278.9
Percent inflation over past year (December 2021)	7.1%
Average unemployment percentage rate (2021)	5.2%
Median Age (2019 American Community Survey)	37.4

Race (2020):	
White	42.2%
Black or African American	40.1%
Hispanic or Latino *	10.1%
Asian	3.5%
Other **	4.1%

*Hispanic is an overlay category that includes multiples races.

**Could include persons reporting more than one race.



Source: U.S. Bureau of Labor Statistics
 Compiled by MetroPlan 01/13/2022

Education (Little Rock School District):

Number of School Buildings	43
Number of Teachers/including Principals, Supervisors	2,021
Number of Registered Students	22,054
Number of Kindergarten Students	1,653
Average Daily Attendance - Elementary Schools	7,780
Average Daily Attendance - High/ Middle Schools	9,758
Average Daily Attendance - Kindergarten	1,426
Tax Rate: (Mills)	
Real	46.4
Personal	46.4

**Educational Attainment
Little Rock 2021 (Highest level of Attainment)**

Total Population (ACS)	205,932
Population 25 years and over	140,720
Percent of Population Age 25+	68.3%
Overall education attainment:	
High School diploma or higher	91.3%
Bachelor's degree or higher	41.9%
Maximum education level in years of formal schooling:	
Less than High School	8.7%
High School or Equivalent	22.2%
Some college or Associate degree	27.2%
Bachelor's degree or higher	41.9%

**LITTLE ROCK INSTITUTIONS OF HIGHER EDUCATION
2019-2020**

Institution	Fall 2019	Fall 2020*
University of Arkansas at Little Rock	9,581	8,899
University of Arkansas for Medical Sciences	2,727	2,907
Arkansas Baptist College	515	432
Philander-Smith College	996	799
Webster University	60	60 **
Totals	<u>13,879</u>	<u>13,097</u>

Sources:

Arkansas Business Book of Lists 2022

*Fall 2020 latest data, as shown in 2022 AR Business Book of Lists.

** Includes multiple campuses outside LR.

Compiled by Metroplan 2/15/2022

EMPLOYEES AS OF DECEMBER 31, 2021

<u>City Government</u>	<u>Total</u>	<u>Full-Time</u>	<u>Part-Time</u>
AFSCME	379	379	-
IAFF	384	384	-
FOP	485	485	-
Non-union	<u>1,063</u>	<u>668</u>	<u>395</u>
	2,311	1,916	395
 <u>Commissions</u>			
Wastewater Utility	210	209	1
Bill & Hillary Clinton National Airport	150	148	2
LR Convention & Visitors Bureau	149	92	57
Little Rock Port Authority	10	10	-
Metropolitan Emergency Medical Services	378	343	35
Rock Region Metro	189	180	9
Arkansas Museum of Discovery	38	26	12
Arkansas Museum of Fine Arts	51	37	14
Central Arkansas Library	<u>292</u>	<u>214</u>	<u>78</u>
	1,467	1,259	208
Total Employment	<u>3,778</u>	<u>3,175</u>	<u>603</u>

**Little Rock Area Major Employers
2021**

<u>Company</u>	<u>Industry</u>	<u>Employees</u>
1 State Government – within the MSA	Government	35,200
2 Local Government – within the MSA	Government	26,500
3 Federal Government – within the MSA	Government	10,200
4 University of Arkansas for Medical Sciences	Education/Medical Services	9,700
5 Baptist Health	Medical Services	7,340
6 Little Rock Air Force Base	Government	4,500
7 Arkansas Children's Hospital	Medical Services	4,370
8 Central Arkansas Veterans Healthcare System	Medical Services	4,000
9 Little Rock School District	Schools/Colleges/Education	3,970
10 CHI St. Vincent Health System	Medical Services	3,000
11 Pulaski County Special School District	Schools/Colleges/Education	2,700
12 AT&T	Utility (Telephone)	2,615
13 Arkansas Blue Cross Blue Shield	Insurance	2,610
14 Entergy Arkansas	Utility (Electric)	2,580
15 Verizon Wireless	Communications/Telecommunications	2,500
16 Union Pacific	Transportation	2,000
17 Dillard's Inc.	Department Store	2,000
18 University of Arkansas at Little Rock	Education	1,850
19 University of Central Arkansas	Education	1,750
20 CenterPoint Energy	Utility (Natural Gas)	1,600
21 Dassault Falcon Jet Corp.	Falcon Aircraft Models	1,400
22 Windstream Communications	Utility (Telephone)	1,400
23 Acxiom Corporation	Information Technology (Headquarters)	1,400

Source: Greater Little Rock Chamber of Commerce - 03/31/2022

The City of Little Rock Arkansas’s largest own-source revenue is sales taxes. The City’s sales tax revenues are generated from two separate tax levies: a permanent one and one-eighth (1.125)-cent local general sales tax, and a three-eighth (0.375)-cent local sales tax for capital improvements, which sunset at the end of 2021. Taxes are assessed based on the point-of-sale. In addition, the City receives a portion of the county’s one (1.0)-cent sales tax based on population. The City of Little Rock makes up approximately 51% of the county population and receives a like proportion of the county tax. In 2021, the combined 1.5-cent city sales tax generated revenue of \$92,790,192. The City’s share of the county 1-cent tax generated revenue of \$53,421,968.

According to Arkansas State Statutes, the City is required to keep the identity of individual taxpayers confidential. Therefore, the City of Little Rock is unable to disclose the top ten taxpayers. However, Little Rock enjoys a diverse economic sales tax base. Revenues generated by the top ten industry codes are noted below.

Little Rock Top Ten 1 1/2 Cent Sales Taxpayers	Tax	
Industry	Collected	% of Total
Other General Merchandise Stores	\$7,410,766	7.99%
Grocery Stores	6,132,787	6.61%
Electronic Shopping and Mail-Order Houses	4,748,007	5.12%
Full-Service Restaurants	4,509,955	4.86%
Building Material and Supplies Dealers	4,500,236	4.85%
Electronics and Appliance Stores	3,605,341	3.89%
Clothing Stores	2,888,205	3.11%
Food Services and Drinking Places; Unknown Subclassification	2,854,728	3.08%
Professional and Commercial Equipment and Supplies Wholesalers	2,150,987	2.32%
Electric Power Generation; Transmission and Distribution	2,101,221	2.26%
Totals	<u>\$40,902,233</u>	<u>44.08%</u>

Little Rock Top Ten 1 Cent County Sales Taxpayers	Tax	
Industry	Collected	% of Total
Other General Merchandise Stores	\$5,175,179	9.69%
Grocery Stores	3,046,752	5.70%
Building Material and Supplies Dealers	3,042,434	5.70%
Electronic Shopping and Mail-Order Houses	2,831,256	5.30%
Full-Service Restaurants	2,502,125	4.68%
Electronics and Appliance Stores	1,858,016	3.48%
Food Services and Drinking Places; Unknown Subclassification	1,577,334	2.95%
Electric Power Generation; Transmission and Distribution	1,503,938	2.82%
Clothing Stores	1,366,571	2.56%
Sporting Goods; Hobby; and Musical Instrument Stores	1,084,498	2.03%
Totals	<u>\$23,988,102</u>	<u>44.90%</u>

Appendix C

**City of Little Rock
2014 Tax Increment Financing Bond Issue
Original Issue \$2,615,000**

2014 Tax Increment Financing Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due March 1st	March 1st	September 1st	\$1,245,000.00
2022	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2023	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2024	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2025	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2026	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2027	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2028	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2029	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2030	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2031	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2032	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2033	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2034	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2035	\$0.00	\$37,350.00	\$37,350.00	\$1,245,000.00
2036	\$1,245,000.00	\$37,350.00	\$0.00	\$0.00
	\$1,245,000.00	\$560,250.00	\$522,900.00	

**City of Little Rock
2015 Library Construction and Refunding Bonds
Original Issue \$36,620,000**

2015 Library Limited Tax Obligation Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due March 1st	March 1st	September 1st	\$22,850,000.00
2022	\$1,390,000.00	\$350,868.75	\$323,068.75	\$21,460,000.00
2023	\$1,440,000.00	\$323,068.75	\$301,468.75	\$20,020,000.00
2024	\$1,485,000.00	\$301,468.75	\$279,193.75	\$18,535,000.00
2025	\$1,525,000.00	\$279,193.75	\$258,225.00	\$17,010,000.00
2026	\$1,570,000.00	\$258,225.00	\$234,675.00	\$15,440,000.00
2027	\$1,620,000.00	\$234,675.00	\$210,375.00	\$13,820,000.00
2028	\$1,670,000.00	\$210,375.00	\$184,281.25	\$12,150,000.00
2029	\$1,720,000.00	\$184,281.25	\$158,481.25	\$10,430,000.00
2030	\$1,775,000.00	\$158,481.25	\$129,637.50	\$8,655,000.00
2031	\$1,830,000.00	\$129,637.50	\$101,043.75	\$6,825,000.00
2032	\$1,890,000.00	\$101,043.75	\$71,512.50	\$4,935,000.00
2033	\$1,950,000.00	\$71,512.50	\$41,043.75	\$2,985,000.00
2034	\$2,010,000.00	\$41,043.75	\$13,406.25	\$975,000.00
2035	\$975,000.00	\$13,406.25	\$0.00	\$0.00
	\$22,850,000.00	\$2,657,281.25	\$2,306,412.50	

**City of Little Rock
2017 Library Refunding Bonds
Original Issue \$15,925,000**

These bonds refunded the 2012 Library Bond Issue on March 1, 2018.

The debt service is paid for from a 0.9 Mill Library Property Tax.

The millage was lowered from 1 mill on July 14, 2015.

2017 Library Refunding Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due March 1st	March 1st	September 1st	\$5,200,000.00
2022	\$1,735,000.00	\$94,225.00	\$50,850.00	\$3,465,000.00
2023	\$1,825,000.00	\$50,850.00	\$14,350.00	\$1,640,000.00
2024	\$1,640,000.00	\$14,350.00	\$0.00	\$0.00
	\$5,200,000.00	\$159,425.00	\$65,200.00	

**City of Little Rock
2018 Limited Tax General Obligation Capital Improvement Bonds
Original Issue \$43,475,000**

Issue Date of November 28, 2018

The debt service is paid for from a 3 Mill Ad Valorem Property Tax
(Reduced from 3.3 mill)

2018 Limited Tax General Obligation Capital Improvement Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due April 1st	April 1st	October 1st	\$14,460,000.00
2022	\$4,290,000.00	\$299,000.00	\$191,750.00	\$10,170,000.00
2023	\$5,170,000.00	\$191,750.00	\$62,500.00	\$5,000,000.00
2024	\$5,000,000.00	\$62,500.00	\$0.00	\$0.00
	\$14,460,000.00	\$553,250.00	\$254,250.00	\$0.00

City of Little Rock
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)
Original Issue \$32,570,000
Issue Date of December 13, 2018
 The debt service is paid solely from the 2% A&P gross receipts.

2018 Hotel Gross Receipts Tax Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due December 1st	June 1st	December 1st	\$31,010,000.00
2022	\$610,000.00	\$657,696.88	\$657,696.88	\$30,400,000.00
2023	\$640,000.00	\$642,446.88	\$642,446.88	\$29,760,000.00
2024	\$670,000.00	\$626,446.88	\$626,446.88	\$29,090,000.00
2025	\$705,000.00	\$609,696.88	\$609,696.88	\$28,385,000.00
2026	\$740,000.00	\$592,071.88	\$592,071.88	\$27,645,000.00
2027	\$780,000.00	\$573,571.88	\$573,571.88	\$26,865,000.00
2028	\$815,000.00	\$554,071.88	\$554,071.88	\$26,050,000.00
2029	\$860,000.00	\$533,696.88	\$533,696.88	\$25,190,000.00
2030	\$900,000.00	\$512,196.88	\$512,196.88	\$24,290,000.00
2031	\$945,000.00	\$489,696.88	\$489,696.88	\$23,345,000.00
2032	\$995,000.00	\$466,071.88	\$466,071.88	\$22,350,000.00
2033	\$1,030,000.00	\$448,037.50	\$448,037.50	\$21,320,000.00
2034	\$1,065,000.00	\$429,368.75	\$429,368.75	\$20,255,000.00
2035	\$1,110,000.00	\$408,068.75	\$408,068.75	\$19,145,000.00
2036	\$1,150,000.00	\$387,256.25	\$387,256.25	\$17,995,000.00
2037	\$1,195,000.00	\$364,256.25	\$364,256.25	\$16,800,000.00
2038	\$1,245,000.00	\$340,356.25	\$340,356.25	\$15,555,000.00
2039	\$1,295,000.00	\$315,456.25	\$315,456.25	\$14,260,000.00
2040	\$1,345,000.00	\$289,556.25	\$289,556.25	\$12,915,000.00
2041	\$1,400,000.00	\$262,656.25	\$262,656.25	\$11,515,000.00
2042	\$1,455,000.00	\$234,656.25	\$234,656.25	\$10,060,000.00
2043	\$1,515,000.00	\$205,556.25	\$205,556.25	\$8,545,000.00
2044	\$1,575,000.00	\$175,256.25	\$175,256.25	\$6,970,000.00
2045	\$1,640,000.00	\$143,756.25	\$143,756.25	\$5,330,000.00
2046	\$1,705,000.00	\$109,931.25	\$109,931.25	\$3,625,000.00
2047	\$1,775,000.00	\$74,765.63	\$74,765.63	\$1,850,000.00
2048	\$1,850,000.00	\$38,156.26	\$38,156.26	\$0.00
	\$31,010,000.00	\$10,484,756.32	\$10,484,756.32	\$0.00

City of Little Rock
2003 Capital Improvement and Refunding Revenue Bonds -
Parking Project
Original Issue \$11,855,000

Final Rate of 5.126%.

The debt service is paid from the Second and Main Street Parking Facility revenues, Parking Fines and certain revenues collected under the City's Street Fund-Charges for Services.

Also, annual business license fees received from the rental and/or leasing of automobiles and trucks shall be applied for the debt service.

2003 Capital Improvement and Refunding Revenue Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due July 1st	Due January 1st	July 1st	\$5,070,000.00
2022	\$620,000.00	\$134,036.25	\$134,036.25	\$4,450,000.00
2023	\$655,000.00	\$117,761.25	\$117,761.25	\$3,795,000.00
2024	\$685,000.00	\$100,567.50	\$100,567.50	\$3,110,000.00
2025	\$725,000.00	\$82,415.00	\$82,415.00	\$2,385,000.00
2026	\$760,000.00	\$63,202.50	\$63,202.50	\$1,625,000.00
2027	\$805,000.00	\$43,062.50	\$43,062.50	\$820,000.00
2028	\$820,000.00	\$21,730.00	\$21,730.00	\$0.00
	\$5,070,000.00	\$562,775.00	\$562,775.00	

City of Little Rock
2007 Waste Disposal
Original Issue \$3,400,000

The Bonds will be special obligations secured by a pledge of and payable from the net revenues derived from the operation of the City's waste collection and disposal system on a parity of security with the City's Waste Disposal Refunding and Improvement Revenue Bonds, 2002.

2007 Waste Disposal Revenue Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due May 1st	Due May 1st	Due November 1st	\$325,000.00
2022	\$325,000.00	\$9,343.75	\$0.00	\$0.00
2023	\$0.00	\$0.00	\$0.00	\$0.00
	\$325,000.00	\$9,343.75	\$0.00	

City of Little Rock
2017 Capital Improvement Refunding
Original Issue \$17,875,000

These bonds refunded the 2002 Junior Lien, the 2007 Infrastructure, and the 2009A and 2009B Park Bonds.

The debt service is paid for from general fund franchise fees. Dated November 15, 2017.

2017 Capital Improvement Refunding Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due October 1st	April 1st	October 1st	\$14,255,000.00
2022	\$950,000.00	\$277,575.00	\$277,575.00	\$13,305,000.00
2023	\$980,000.00	\$263,325.00	\$263,325.00	\$12,325,000.00
2024	\$1,010,000.00	\$248,625.00	\$248,625.00	\$11,315,000.00
2025	\$1,045,000.00	\$228,425.00	\$228,425.00	\$10,270,000.00
2026	\$1,100,000.00	\$202,300.00	\$202,300.00	\$9,170,000.00
2027	\$1,155,000.00	\$174,800.00	\$174,800.00	\$8,015,000.00
2028	\$1,210,000.00	\$145,925.00	\$145,925.00	\$6,805,000.00
2029	\$1,260,000.00	\$121,725.00	\$121,725.00	\$5,545,000.00
2030	\$1,310,000.00	\$96,525.00	\$96,525.00	\$4,235,000.00
2031	\$1,360,000.00	\$70,325.00	\$70,325.00	\$2,875,000.00
2032	\$1,415,000.00	\$43,125.00	\$43,125.00	\$1,460,000.00
2033	\$1,460,000.00	\$21,900.00	\$21,900.00	\$0.00
	\$14,255,000.00	\$1,894,575.00	\$1,894,575.00	

**City of Little Rock, Arkansas
Maturity Schedule
Short-Term Financing Notes**

Original \$5,250,000

		2017 Temporary Note			
Year	Coupon	Principal	Interest	Total	Balance
					\$1,088,035.07
8/8/2022	1.810%	\$ 1,088,035.07	\$ 19,693.46	1,107,728.53	\$0.00
		\$ 1,088,035.07	\$ 19,693.46	\$ 1,107,728.53	

**City of Little Rock, Arkansas
Maturity Schedule
Short-Term Financing Notes**

Original \$5,650,000

		2019 Temporary Note			
Year	Coupon	Principal	Interest	Total	Balance
					\$3,465,312.03
8/20/2022	2.250%	\$1,129,523.39	\$77,969.52	\$1,207,492.91	\$2,335,788.64
8/20/2023	2.250%	\$1,154,937.67	\$52,555.24	\$1,207,492.91	\$1,180,850.97
8/20/2024	2.250%	\$1,180,850.97	\$26,641.94	\$1,207,492.91	\$0.00
		\$ 3,465,312.03	\$ 157,166.70	\$ 3,622,478.73	

**City of Little Rock, Arkansas
Maturity Schedule
Short-Term Financing Notes**

Original \$5,925,000

		2021 Temporary Note			
Year	Coupon	Principal	Interest	Total	Balance
					\$5,925,000.00
8/17/2022	0.840%	\$1,165,260.60	\$49,770.00	\$1,215,030.60	\$4,759,739.40
8/17/2023	0.840%	\$1,175,048.79	\$39,981.81	\$1,215,030.60	\$3,584,690.61
8/17/2024	0.840%	\$1,184,888.32	\$30,142.28	\$1,215,030.60	\$2,399,802.29
8/17/2025	0.840%	\$1,194,892.93	\$20,137.67	\$1,215,030.60	\$1,204,909.36
8/17/2026	0.840%	\$1,204,909.36	\$10,121.24	\$1,215,030.60	\$0.00
		\$5,925,000.00	\$150,153.00	\$6,075,153.00	

**Enterprise Vehicle Lease Amortization Schedule
Summary - 104 Vehicles Leased in 2019**

Date Received: 6/25/19-12/31/19
Delivered Price: \$2,924,374.08
Monthly Payment: \$47,254.08
Mgmt Fee: \$3,516.08

Interest Rate: Various
Contract Date: Various

Period	Cash	Mgmt Expense	Interest	Liability	
				Reduction	Liability Balance
12/31/2021					\$1,963,719.69
1/31/2022	\$47,246.69	\$3,516.08	\$7,159.09	\$36,571.52	1,927,148.16
2/28/2022	47,246.69	3,516.08	7,026.10	36,704.51	1,890,443.65
3/31/2022	47,246.69	3,516.08	6,892.62	36,837.99	1,853,605.66
4/30/2022	47,246.69	3,516.08	6,758.66	36,971.95	1,816,633.72
5/31/2022	47,246.69	3,516.08	6,624.22	37,106.39	1,779,527.33
6/30/2022	47,246.69	3,516.08	6,489.28	37,241.33	1,742,285.99
7/31/2022	47,246.69	3,516.08	6,353.85	37,376.76	1,704,909.23
8/31/2022	47,246.69	3,516.08	6,217.92	37,512.69	1,667,396.54
9/30/2022	47,246.69	3,516.08	6,081.50	37,649.11	1,629,747.43
10/31/2022	47,246.69	3,516.08	5,944.58	37,786.03	1,591,961.40
11/30/2022	47,246.69	3,516.08	5,807.17	37,923.44	1,554,037.96
12/31/2022	47,246.69	3,516.08	5,669.25	38,061.36	1,515,976.60
	566,960.28	42,192.96	77,024.23	447,743.09	
1/31/2023	47,246.69	3,516.08	5,530.83	38,199.78	1,477,776.82
2/28/2023	47,246.69	3,516.08	5,391.90	38,338.71	1,439,438.11
3/31/2023	47,246.69	3,516.08	5,252.47	38,478.14	1,400,959.97
4/30/2023	47,246.69	3,516.08	5,112.53	38,618.08	1,362,341.89
5/31/2023	47,246.69	3,516.08	4,972.08	38,758.53	1,323,583.35
6/30/2023	47,246.69	3,516.08	4,831.11	38,899.50	1,284,683.86
7/31/2023	47,246.69	3,516.08	4,689.64	39,040.97	1,245,642.89
8/31/2023	47,246.69	3,516.08	4,547.64	39,182.97	1,206,459.92
9/30/2023	47,246.69	3,516.08	4,405.13	39,325.48	1,167,134.44
10/31/2023	47,246.69	3,516.08	4,262.10	39,468.51	1,127,665.94
11/30/2023	47,246.69	3,516.08	4,118.55	39,612.06	1,088,053.88
12/31/2023	47,246.69	3,516.08	3,974.47	39,756.14	1,048,297.74
	566,960.28	42,192.96	57,088.46	467,678.86	
1/31/2024	47,246.69	3,516.08	3,829.87	39,900.74	1,008,397.00
2/29/2024	47,246.69	3,516.08	3,684.74	40,045.87	968,351.14
3/31/2024	47,246.69	3,516.08	3,539.09	40,191.52	928,159.61
4/30/2024	47,246.69	3,516.08	3,392.90	40,337.71	887,821.90
5/31/2024	47,246.69	3,516.08	3,246.17	40,484.44	847,337.46
6/30/2024	79,538.85	3,516.08	3,098.92	72,923.85	774,413.61 * June 2019
7/31/2024	272,914.04	3,312.88	2,832.72	266,768.45	507,645.16 * July 2019
8/31/2024	217,601.81	2,116.47	1,889.62	213,595.73	294,049.44 * August 2019
9/30/2024	66,093.55	1,230.93	1,086.35	63,776.27	230,273.17 * September 2019
10/31/2024	13,303.29	978.80	872.08	11,452.41	218,820.76 * October 2019
11/30/2024	126,193.12	978.80	828.72	124,385.60	94,435.16 * November 2019
12/31/2024	95,206.53	408.58	362.79	94,435.16	\$0.00 * December 2019
	\$1,107,084.65	\$30,122.94	\$28,663.97	\$1,048,297.74	

* End of Lease - Lease obligation debt is retired in month shown on the right.

NPV of Future Lease Payments:	Interest	Principal	Total
2022	\$77,024.23	\$447,743.09	\$524,767.32
2023	57,088.46	467,678.86	524,767.32
2024	28,663.97	1,048,297.74	1,076,961.71
	\$162,776.67	\$1,963,719.69	\$2,126,496.35

Total Minimum Payments	\$2,126,496.35
Less amount representing interest	(162,776.67)
Present Value of Minimum Lease Payments	<u>\$1,963,719.69</u>

Enterprise Vehicle Lease Amortization Schedule
Summary - 44 Vehicles Leased in 2020

Date Received: 1/3/20-6/2/20	Interest Rate: Various
Delivered Price: \$1,309,435.25	Contract Date: Various
Monthly Payment: \$21,067.54	
Mgmt Fee: \$1,705.65	

<u>Period</u>	<u>Cash</u>	<u>Mgmt Expense</u>	<u>Interest</u>	<u>Liability Reduction</u>	<u>Liability Balance</u>	
12/31/2021					\$968,880.30	
1/31/2022	\$21,067.54	\$1,705.65	\$3,384.94	\$15,976.95	952,903.35	
2/28/2022	21,067.54	1,705.65	3,329.04	16,032.85	936,870.50	
3/31/2022	21,067.54	1,705.65	3,272.95	16,088.94	920,781.56	
4/30/2022	21,067.54	1,705.65	3,216.66	16,145.23	904,636.33	
5/31/2022	21,067.54	1,705.65	3,160.17	16,201.72	888,434.62	
6/30/2022	21,067.54	1,705.65	3,103.49	16,258.40	872,176.21	
7/31/2022	21,067.54	1,705.65	3,046.60	16,315.29	855,860.92	
8/31/2022	21,067.54	1,705.65	2,989.51	16,372.38	839,488.55	
9/30/2022	21,067.54	1,705.65	2,932.22	16,429.67	823,058.88	
10/31/2022	21,067.54	1,705.65	2,874.73	16,487.16	806,571.72	
11/30/2022	21,067.54	1,705.65	2,817.04	16,544.85	790,026.87	
12/31/2022	21,067.54	1,705.65	2,759.14	16,602.75	773,424.12	
	<u>252,810.48</u>	<u>20,467.80</u>	<u>36,886.50</u>	<u>195,456.18</u>		
1/31/2023	21,067.54	1,705.65	2,701.04	16,660.85	756,763.27	
2/28/2023	21,067.54	1,705.65	2,642.73	16,719.16	740,044.12	
3/31/2023	21,067.54	1,705.65	2,584.22	16,777.67	723,266.45	
4/30/2023	21,067.54	1,705.65	2,525.51	16,836.38	706,430.07	
5/31/2023	21,067.54	1,705.65	2,466.58	16,895.31	689,534.76	
6/30/2023	21,067.54	1,705.65	2,407.45	16,954.44	672,580.31	
7/31/2023	21,067.54	1,705.65	2,348.11	17,013.78	655,566.53	
8/31/2023	21,067.54	1,705.65	2,288.56	17,073.33	638,493.20	
9/30/2023	21,067.54	1,705.65	2,228.80	17,133.09	621,360.10	
10/31/2023	21,067.54	1,705.65	2,168.82	17,193.07	604,167.04	
11/30/2023	21,067.54	1,705.65	2,108.64	17,253.25	586,913.79	
12/31/2023	21,067.54	1,705.65	2,048.25	17,313.64	569,600.14	
	<u>252,810.48</u>	<u>20,467.80</u>	<u>28,518.70</u>	<u>203,823.98</u>		
1/31/2024	21,067.54	1,705.65	1,987.64	17,374.25	552,225.89	
2/29/2024	21,067.54	1,705.65	1,926.82	17,435.07	534,790.82	
3/27/2024	21,067.54	1,705.65	1,865.78	17,496.11	517,294.71	
4/24/2024	21,067.54	1,705.65	1,804.53	17,557.36	499,737.34	
5/22/2024	21,067.54	1,705.65	1,743.06	17,618.83	482,118.51	
6/19/2024	21,067.54	1,705.65	1,681.38	17,680.51	464,438.00	
7/17/2024	21,067.54	1,705.65	1,619.47	17,742.42	446,695.58	
8/14/2024	21,067.54	1,705.65	1,557.35	17,804.54	428,891.05	
9/11/2024	21,067.54	1,705.65	1,495.01	17,866.88	411,024.17	
10/9/2024	21,067.54	1,705.65	1,432.45	17,929.44	393,094.73	
11/6/2024	21,067.54	1,705.65	1,369.67	17,992.22	375,102.51	
12/4/2024	21,067.54	1,705.65	1,306.67	18,055.22	357,047.29	
	<u>252,810.48</u>	<u>20,467.80</u>	<u>19,789.83</u>	<u>212,552.85</u>		
1/31/2025	155,707.08	1,705.65	1,243.45	152,757.99	204,289.31	* January 2020
2/28/2025	19,859.89	1,030.94	665.35	18,163.60	186,125.70	* February 2020
3/31/2025	142,209.66	982.72	603.64	140,623.31	45,502.40	* March 2020
4/30/2025	16,331.90	177.40	152.17	16,002.34	29,500.06	* April 2020
5/31/2025	20,523.04	115.29	100.52	20,307.23	9,192.83	* May 2020
6/30/2025	9,270.30	44.53	32.94	9,192.83	\$0.00	* June 2020
	<u>\$363,901.88</u>	<u>\$4,056.53</u>	<u>\$2,798.06</u>	<u>\$357,047.29</u>		

* End of Lease - Lease obligation debt is retired in month shown on the right.

NPV of Future Lease Payments:	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2022	\$36,886.50	\$195,456.18	\$232,342.68
2023	28,518.70	203,823.98	232,342.68
2024	19,789.83	212,552.85	232,342.68
2025	2,798.06	357,047.29	359,845.35
	<u>\$87,993.09</u>	<u>\$968,880.30</u>	<u>\$1,056,873.39</u>

Total Minimum Payments	\$1,056,873.39
Less amount representing interest	(87,993.09)
Present Value of Minimum Lease Payments	<u>\$968,880.30</u>

**Enterprise Vehicle Lease Amortization Schedule
Summary - 51 Vehicles Leased in 2021**

Date Received: 3/2421-10/8/21 Interest Rate: Various
 Delivered Price: \$1,857,413.00 Contract Date: Various
 Monthly Payment: \$38,694.38
 Mgmt Fee: \$1,307.04

Period	Cash	Mgmt Expense	Interest	Liability Reduction	Liability Balance
12/31/2021					\$1,661,181.47
1/31/2022	\$38,694.38	\$1,307.04	\$4,698.21	\$32,689.13	1,628,492.34
2/28/2022	38,694.38	1,307.04	4,605.83	32,781.51	1,595,710.83
3/31/2022	38,694.38	1,307.04	4,513.18	32,874.16	1,562,836.67
4/30/2022	38,694.38	1,307.04	4,420.27	32,967.07	1,529,869.60
5/31/2022	38,694.38	1,307.04	4,327.10	33,060.24	1,496,809.36
6/30/2022	38,694.38	1,307.04	4,233.67	33,153.67	1,463,655.69
7/31/2022	38,694.38	1,307.04	4,139.97	33,247.37	1,430,408.32
8/31/2022	38,694.38	1,307.04	4,046.01	33,341.33	1,397,066.98
9/30/2022	38,694.38	1,307.04	3,951.78	33,435.56	1,363,631.42
10/31/2022	38,694.38	1,307.04	3,857.28	33,530.06	1,330,101.36
11/30/2022	38,694.38	1,307.04	3,762.52	33,624.82	1,296,476.54
12/31/2022	38,694.38	1,307.04	3,667.49	33,719.85	1,262,756.69
	<u>464,332.56</u>	<u>15,684.48</u>	<u>50,223.31</u>	<u>398,424.77</u>	
1/31/2023	38,694.38	1,307.04	3,572.19	33,815.15	1,228,941.55
2/28/2023	38,694.38	1,307.04	3,476.62	33,910.72	1,195,030.83
3/31/2023	38,694.38	1,307.04	3,380.78	34,006.56	1,161,024.27
4/30/2023	38,694.38	1,307.04	3,284.67	34,102.67	1,126,921.61
5/31/2023	38,694.38	1,307.04	3,188.29	34,199.05	1,092,722.56
6/30/2023	38,694.38	1,307.04	3,091.64	34,295.70	1,058,426.86
7/31/2023	38,694.38	1,307.04	2,994.71	34,392.63	1,024,034.23
8/31/2023	38,694.38	1,307.04	2,897.51	34,489.83	989,544.41
9/30/2023	38,694.38	1,307.04	2,800.04	34,587.30	954,957.10
10/31/2023	38,694.38	1,307.04	2,702.29	34,685.05	920,272.05
11/30/2023	38,694.38	1,307.04	2,604.26	34,783.08	885,488.97
12/31/2023	38,694.38	1,307.04	2,505.95	34,881.39	850,607.58
	<u>464,332.56</u>	<u>15,684.48</u>	<u>36,498.97</u>	<u>412,149.11</u>	
1/31/2024	38,694.38	1,307.04	2,407.37	34,979.97	815,627.61
2/28/2024	38,694.38	1,307.04	2,308.51	35,078.83	780,548.78
3/31/2024	38,694.38	1,307.04	2,209.37	35,177.97	745,370.81
4/30/2024	38,694.38	1,307.04	2,109.95	35,277.39	710,093.42
5/31/2024	38,694.38	1,307.04	2,010.25	35,377.09	674,716.32
6/30/2024	38,694.38	1,307.04	1,910.26	35,477.08	639,239.25
7/31/2024	38,694.38	1,307.04	1,810.00	35,577.34	603,661.90
8/31/2024	38,694.38	1,307.04	1,709.44	35,677.90	567,984.01
9/30/2024	38,694.38	1,307.04	1,608.61	35,778.73	532,205.28
10/31/2024	38,694.38	1,307.04	1,507.49	35,879.85	496,325.43
11/30/2024	38,694.38	1,307.04	1,406.09	35,981.25	460,344.17
12/31/2024	38,694.38	1,307.04	1,304.39	36,082.95	424,261.23
	<u>464,332.56</u>	<u>15,684.48</u>	<u>22,301.73</u>	<u>426,346.35</u>	
1/31/2025	38,694.38	1,307.04	1,202.41	36,184.93	388,076.30
2/28/2025	38,694.38	1,307.04	1,100.15	36,287.19	351,789.11
3/31/2025	70,218.69	1,307.04	997.59	67,914.06	283,875.04 * March 2021
4/30/2025	53,940.93	1,079.24	808.05	52,053.64	231,821.40 * April 2021
5/31/2025	57,055.05	904.18	661.23	55,489.63	176,331.77 * May 2021
6/30/2025	21,977.65	699.14	504.82	20,773.69	155,558.08 * June 2021
7/31/2025	58,644.70	699.14	445.31	57,500.25	98,057.82 * July 2021
8/31/2025	50,328.07	485.75	279.91	49,562.40	48,495.42 * August 2021
9/30/2025	48,905.18	272.36	137.40	48,495.42	\$0.00 * September 2021
	<u>\$438,459.03</u>	<u>\$8,060.93</u>	<u>\$6,136.88</u>	<u>\$424,261.23</u>	

* End of Lease - Lease obligation debt is retired in month shown on the right.

NPV of Future Lease Payments:	Interest	Principal	Total
2022	50,223.31	398,424.77	448,648.08
2023	36,498.97	412,149.11	448,648.08
2024	22,301.73	426,346.35	448,648.08
2025	6,136.88	424,261.23	430,398.10
	<u>\$115,160.88</u>	<u>\$1,661,181.47</u>	<u>\$1,776,342.34</u>

Total Minimum Payments	\$1,776,342.34
Less amount representing interest	(115,160.88)
Present Value of Minimum Lease Payments	<u>\$1,661,181.47</u>

Glossary



GLOSSARY OF KEY BUDGET TERMS

Accrual Basis of Accounting – A basis of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flow.

Agency – A division of City government commonly referred to as a City department. Examples are Police, Fire, Parks and Recreation, and Public Works departments. See also **Outside or Other Agency**.

Amortization – An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time. Concerning a loan, amortization focuses on spreading out loan payments over time. When applied to an intangible asset, amortization is similar to depreciation.

Appropriation – An amount of money authorized by the Board of Directors to incur obligations and to make expenditures/expenses of resources for designated purposes.

Assessed Valuation of Property – The taxable value of real and personal property in Little Rock, established at twenty (20) percent of market value by the Pulaski County Assessor.

Audit – The process of examining an organization's financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulations, and laws.

Balanced Budget – A situation in financial planning or the budgeting process where total expected revenues are equal to the total planned expenses.

Basic Budget – An annual financial plan that identifies revenue sources and amounts, services to be provided, and amounts of money appropriated to fund these services.

Board of Directors – The eleven elected Board members who form the City's governing body.

Bonds – Certificates of indebtedness issued by an entity which guarantee payment of principal and interest at a future date.

Budget Amendment – Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

Budget Document – The official written document prepared by the Finance Department that presents the adopted budget for the City of Little Rock.

Budget Ordinance – The enacted local law that appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

Budget: Capital – A financial plan for the purchase or construction of major assets such as buildings, land, streets, sewers, and recreation facilities.

Budget: Operating – A financial document designed to provide funding for operating or "ongoing" annual service programs.

Capital Assets – Assets of long-term character intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets may also be referred to as fixed assets.

Capital Equipment – Generally, equipment with a value greater than \$5,000 and an expected life of more than one year.

Capital Improvement – For program purposes, the City defines a capital improvement as a major improvement or acquisition that results in a capital asset costing more than \$5,000 and having a useful life (depreciable life) of two (2) years or greater. Exceptions are for infrastructure assets which are defined as having a constructed cost greater than \$250,000.

Capital Outlay – The portion of the annual operating budget that appropriates funds for the purchase of long-lived items often separated from regular operating expenditures such as personnel services, supplies and maintenance, and contractual. The capital budget includes funds for purchases such as furniture, vehicles, machinery, building improvements, data processing equipment, and special tools, usually distinguished from operating expenditures according to their value and projected useful life.

Charges for Services – The direct payment by the public for a specific service provided. For example, a monthly charge for garbage pickup.

Commission – A City government unit authorized under State statutes to provide a municipal service without control by the City's elected governing body. For example, the Housing Commission.

Component Unit – A legally separate organization for which the primary government officials are financially accountable or for which the relationship with the primary government is such that it would be misleading or incomplete to exclude it from the primary government's financial statements.

Contingency Reserve – A budgetary reserve set aside for emergencies or unforeseen expenditures, not otherwise included in the basic budget.

Contractual Services – Goods and services acquired under a contract that the City receives from an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

Debt Service – Expenditures for principal and interest on outstanding bond issues.

Depreciation – An accounting method of allocating the cost of an asset over its useful life or life expectancy.

Discrete Component Unit – A separate fund that is ultimately dependent upon the City Board of Directors for oversight or approval of its operations.

Encumbrance – An amount of money committed for payment of a specific good or service not yet received. Funds so committed cannot be used for another purpose.

Enterprise Fund – A self-contained fund operated to account for services supported by user charges and fees. Examples are the Golf, Zoo, and Waste Disposal funds.

Expenditures – Decreases in net financial resources under the current financial resources measurement focus and pertains to payment of normal operating costs and encumbrances. Expenditures are measured according to governmental accounting rules.

Expenses – The cost of doing business in a proprietary organization and can be either direct outflows or the using up of an asset, such as the depreciation of capital assets.

Fiduciary Fund – A separate fund utilized to account for the pension obligations or other post-employment benefits due to a specific group of City employees. A Board of Trustees exercises a fiduciary responsibility for each fund.

Fiscal Year – A period of twelve (12) consecutive months designated as the budget year. The City of Little Rock's fiscal year is the calendar year.

Fleet Services – A management organization accounted for as an internal service fund and responsible for acquiring and maintaining the City's vehicle fleet.

Full-Time Equivalent (FTE) – Number of staff positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months.

Fund – A fiscal entity composed of a group of revenue and expenditure accounts maintained to account for a specific purpose. The section "Little Rock's Financial Structure" describes the funds controlled by the Board of Directors, various Commissions, and Pension Trustees.

Fund Balance – The balance in a fund remaining from all revenues, expenditures, and carryover funds that is subject to future appropriation.

FUTURE-Little Rock – A community goal setting process utilized to assess the City's problems and needs and deliver recommended solutions to the Board of Directors. The process, which involved hundreds of citizens over eighteen months, resulted in the City's first half-cent local sales tax.

Gain/Loss Sale of Fixed Assets – The proceeds from the sale or disposal of an asset after deduction of the asset's cost, net of depreciation.

General and Administrative Cost – Cost associated with the administration of general City services.

General Fund – A fund used to account for all transactions of a government unit that are not accounted for in another fund, such as police and fire services.

General Obligation Bonds – Bonds secured by the full faith and credit of the City.

Generally Accepted Accounting Principles (GAAP) – A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Government Fund Type – Funds generally used to account for tax-supported activities. There are five different types of government funds: The General Fund; Special Revenue Funds; Debt Service Funds; Capital Project Funds; and Trust Funds.

Grant – Contribution by one government or non-government unit or funding source to the City. The contribution is usually made to aid a specified function, but is sometimes available for general purposes.

Grant Match – City funds, private funds, or in-kind services required to be contributed or raised by the receiving entity for the purpose of matching funds obtained from Federal and State grant programs.

Industrial Development Revenue Bonds – Bonds issued by the City to finance construction or expansion of an industrial facility. The City is in no way obligated to repay these bonds; rather, they are the sole obligation of the industry that benefits from the financing.

Infrastructure – Infrastructure includes the basic public works of a city, such as roads, bridges, sewer and water systems, drainage systems, and essential public utilities.

Internal Service Fund – This fund operates like an Enterprise Fund to account for citywide vehicle and maintenance costs and the revenue from charge-backs to user departments. It provides a mechanism for identifying vehicle costs and charging them to the property budget program.

Investment – Securities purchased and held for the production of revenues in the form of interest.

Lapsing Appropriation – An appropriation made for a specified time period - generally for the budget year - that is expiring at the end of the period unless otherwise provided for by law. Most operating funds are lapsing funds.

Maintenance – Maintenance encompasses various materials and services for land and equipment of a permanent or semi-permanent nature or for software for the renewal, replacement, repair, minor renovation, and other costs associated with keeping an asset in the proper condition or working order.

Major Fund – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Millage - The tax rate(s) levied on real and personal property. One mill equals \$1 per \$1,000 of assessed property value.

Modified Accrual Basis of Accounting – A basis of accounting according to which (1) revenues are recognized in the accounting period in which they become available and measurable and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Position – The residual of all other elements presented in a statement of financial position. The term incorporates deferred outflows of resources and deferred inflows of resources as defined by GASB Statement No. 63 into the definitions of the residual measure's required components and renaming that measure as net positions rather than net assets.

Non-Lapsing Funds – A fund whose unencumbered appropriation balance remains available for expenditure after the end of the fiscal year. A non-lapsing fund remains open and available for use until all appropriations are expended, transferred, or closed by budgetary action. Grants and Capital Funds normally operate as non-lapsing funds.

Non-Operating Fund – A fund established to account for revenue and expenditures that are not recurring and, therefore, not part of the annual operating budget. Examples of these revenues are sales taxes set aside for special items and one-time revenue collections such as litigation settlements. Examples of expenditures are those for special programs and projects and capital projects.

Non-Operating Income or Expense – A nonrecurring, unusual type of revenue or expense that would distort financial results if presented as an operating item. These items are reflected below the operating income line on statements of income and expense.

Operating Expenses – Recurring costs required to provide a service or maintain an operation.

Operating Revenues – Regular and recurring sources of income for an entity.

Other Reimbursements – Usually nonrecurring funds received from another entity. Amounts refunded for costs incurred or expenses paid.

Outside or Other Agency – These are local organizations that are not a part of the City government but receive appropriations from the City in exchange for services provided to citizens. Examples are the County Health Department, Central Arkansas Library,

Arkansas Museum of Fine Arts, Arkansas Museum of Discovery, and others.

Program – A division or sub-unit of an agency budget, which identifies a specific service activity to be performed. For example, a snow and ice removal program is funded in the Public Works Street Maintenance budget.

Proprietary Fund Type – Funds that focus on determining operating income, changes in net assets – or cost recovery – financial position, and cash flows. There are two different types of proprietary funds: Enterprise Funds and Internal Service Funds.

Rating – Several institutions issue ratings to indicate the likelihood that the borrower will repay an obligation. The highest rating is triple A, which is awarded to debt securities of the U. S. Government. Little Rock's general obligation bonds are rated AA by two rating agencies, which indicate a high level of confidence in the City's ability to repay its obligations.

Recycling – Share of proceeds from the sale of newspaper, metal, and glass collected by a private company from sanitation routes.

Redemption – The repayment of a bonded indebtedness. Redemption can occur at a specified date or subject to early retirement, should funds be available to do so.

Reserve – The Board of Directors may set aside money into an account called a reserve to provide for future needs or meet unknown obligations. For example, the City self-insures workers' compensation claims and maintains a reserve to meet any unforeseen future claims. The City also maintains a general working capital reserve to meet unknown emergency needs.

Restricted Reserve – A specific amount of cash set aside by action of the Board of Directors for funding unforeseen contingencies such as destruction from a tornado, flooding, or litigation.

Revenue(s) – Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds, general long-term debt proceeds and operating transfers in.

Risk Management – A program to effectively deal with the varied risks faced by the City. This includes protecting the public and City employees by providing commercial or self-insurance coverage for fire, vehicle, public officials, and other liabilities, developing and maintaining safe driving programs, and maintaining a safe working environment.

Salaries, Wages, and Employee Benefits – All costs associated with providing personnel for an agency or program, including salaries, wages, social security and Medicare tax payments, retirement contributions, health, dental, life, disability, unemployment insurance, and Workers' Compensation coverage.

Special Project – Generally, a project funded for a specific purpose. Special projects may be for capital improvements or other non-operating items or specific programs such as Children, Youth, and Family initiatives.

State Tax Turnback – The State of Arkansas returns a portion of its tax receipts to incorporated cities within the state. Certain turnback revenues may be used for general purposes, while other turnback funds are restricted to street improvements.

Sundries – Revenue received from miscellaneous sources.

Supplies – Supplies are articles that show a material change in their physical condition when consumed or used. These items generally last less than one year. Examples of supplies are office supplies, clothing, cleaning and janitorial supplies, petroleum products and chemicals, medical and laboratory expenses.

Transfers In – Reimbursements or allocations from other funds.

Utility Franchise Fee – A City fee levied upon the gross receipts of local privately-owned utilities (power, gas, and telephone). Under state law, this fee may be passed on to the utility user.

Vehicle Storage Fees – Charges for release from the impound lot of vehicles that have been abandoned on the street, towed from illegal parking zones, or seized after a violation of vehicular laws.

GLOSSARY OF KEY ACRONYMS

ABC – Arkansas Alcoholic Beverage Control Agency

ACIC – Arkansas Crime Information Center

ADA – The Americans with Disabilities Act of 1990 prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of TDD (telecommunications device for the deaf) and TRS (telecommunications relay service).

AFSCME – American Federation of State, County, and Municipal Employees Union

ANRC – Arkansas Natural Resource Commission

ARPA – The American Rescue Plan Act is a \$1.9 trillion economic stimulus bill passed by the 117th U.S. Congress and signed into law by President Joe Biden on March 11, 2021.

ARRA – American Recovery and Reinvestment Act of 2009

ASPCA – American Society for the Prevention of Cruelty to Animals

AZA – Association of Zoos and Aquariums

BUILD Academy – Business United in Leadership Development. The BUILD Academy is a 12-week business development initiative that walks local business owners and aspiring entrepreneurs through topics pertaining to business essentials.

CADC – Central Arkansas Development Council

CALEA – Commission on Accreditation for Law Enforcement Agencies

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by former President Donald Trump on March 27, 2020.

CAW – Central Arkansas Water

CDBG – Community Development Block Grant representing federal block grants used primarily for street improvements, community services, and community center operations.

CDL – Commercial Driver's License

CIP – Capital Improvement Program is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles, and equipment.

COBRA/Retiree – The Federal Consolidated Omnibus Budget Reconciliation Act of 1985 requires that the City offer employees, retirees, and their families the opportunity to continue group health and/or welfare fund coverage in certain instances where the coverage would otherwise terminate.

COPS – Community Oriented Policing Services funded by a Federal grant.

COVID-19 – Coronavirus disease newly discovered in 2019.

CPRE – Certified Park and Recreation Executive

CPRP – Certified Park and Recreation Professional

CYF – Children, Youth and Families promotes a comprehensive and holistic approach that reaches out to families and children that are most at risk of losing a safe, nurturing, self-determining, drug-free, and violence-free environment. The Program requires the full partnership of City and government agencies, local educational agencies, public and private business communities, and dedicated organizations working directly in the neighborhoods.

DWI/DUI – Driving while intoxicated/Driving under the influence.

EMT – Emergency Medical Technicians

ERP – Enterprise Resource Planning

FCC – Federal Communications Commission is an independent United States government agency. Established by the Communications Act of 1934, the FCC regulates interstate and international communications by radio, television, wire, satellite, and cable. The FCC's jurisdiction covers the 50 states, the District of Columbia, and U.S. territories.

FEMA – Federal Emergency Management Agency

FLSA – The Fair Labor Standards Act of 1938 29 U.S.C. § 203 is a United States labor law that creates the right to a minimum wage, and "time-and-a-half" overtime pay when people work over forty hours a week.

FMLA – The Family and Medical Leave Act of 1993 is a United States labor law requiring covered employers to provide employees with job-protected, unpaid leave for qualified medical and family reasons.

FOIA – Freedom of Information Act

FOP – Fraternal Order of Police Union

FTE – Full-Time Equivalent

FULR – Future Little Rock initiatives paid from a half-cent sales tax initiated in 1994 to help fund Prevention, Intervention, and Treatment (PIT) programs that address youth issues, benefit public safety, and curb youth violence.

GAAP – Generally Accepted Accounting Principles are accounting rules used to prepare, present, and report financial statements for a wide variety of entities, including publicly-traded and privately-held companies, non-profit organizations, and governments.

GASB – Governmental Accounting Standards Board is currently the source of generally accepted accounting principles used by U.S. state and local governments. It was established in 1984 to improve state and local governmental accounting and financial reporting standards that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and other users.

GFOA – Government Finance Officers Association promotes the government's professional management for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

GPS – Global Positioning System

HIPP – Home Investment Partnership Program funds are expended to provide housing or housing assistance to qualifying citizens, improve neighborhood streets and drainage, and operate community health and recreation facilities.

HUD – Department of Housing and Urban Development, is a government agency that was established in 1965.

IAFF – International Association of Fire Fighters Union

LOPFI – Arkansas Local Police & Fire Retirement System

LR Cent Committee – Little Rock Citizens for Evaluation of New Tax is a committee of citizens, which is made up of two (2) Co-Chairs, individuals from each of the City's seven (7) Wards, and three (3) At-Large Members. The LR Cent Committee meets on a quarterly basis to evaluate the spending of the additional revenue generated by the one (1)-cent sales tax increase approved by voters in September 2011 that went into effect on January 1, 2012.

LRFD – Little Rock Fire Department

LRPD – Little Rock Police Department

LRSD – Little Rock School District

MBE – Minority Business Enterprise is a classification of business enterprises that is at least 51% owned (male and female), operated, and controlled daily by one or more (in combination) United States citizens of the following ethnic minority classifications: African American, Asian-Indian (India, Pakistan, etc.) and Asian-Pacific (Japan, Korea, etc.), Hispanic/Latin American (Honduras, Mexico, etc.) and Native American including Aleuts.

NAICS – North American Industry Classification System

NHSP – Neighborhood Housing Special Project Fund - Section 108 Guaranteed Loan Program to provide housing and housing assistance to qualifying citizens and improve neighborhood infrastructure.

NIBIN – The National Integrated Ballistic Information Network Program automates ballistics evaluations and provides actionable investigative leads in a timely manner. NIBIN is the only interstate automated ballistic imaging network in operation in the United States and is available to most major population centers in the United States.

NRPA – National Recreation and Park Association

NUSA – Neighborhoods, USA is a national non-profit organization committed to building and strengthening neighborhood organizations. Created in 1975 to share information and experiences toward building stronger communities, NUSA now continues to encourage networking and information-sharing to facilitate the development of partnerships among neighborhood organizations, government, and the private sector.

OPEB – Other post-employment benefits – are the benefits, other than pension distributions, that employees may begin to receive from their employer once they retire. Other post-employment benefits can include life insurance, health insurance, and deferred compensation.

PIT – Prevention, Intervention, and Treatment Programs actively promote collaborations between public and private organizations, citizen groups, and other community-based organizations with its youth-oriented programming. Through a multi-faceted approach, PIT programs seek to reduce crime levels over time while encouraging local youth's potential. The wide range of PIT programming encompasses services for education, health, safety, and employment for young people.

PSA – Public Service Announcement

PSC – The Public Service Commission of the State of Arkansas. The Commission is responsible for ensuring that public utilities provide safe, adequate, and reliable utility services at just and reasonable rates.

PTRTF – The Property Tax Relief Trust Fund of the State of Arkansas was created by Act 1544 of 2001.

RFP/RFQ – Request for Proposal (RFP) is a bidding method when there are subjective qualifications that must be met before you consider pricing. The RFP gives the buyer a chance to evaluate subjective offerings such as the seller's approach to a project, references, personnel assigned to the task, and the seller's history with similar projects. The City typically uses the Two-Step RFP Method in which qualifications are submitted in one envelope and evaluated and pricing is included in another envelope for comparison with those qualified. A Request for Qualifications (RFQ) is a bidding method where only qualifications are submitted, and price is determined by negotiation with the selected vendor.

RTP – Recreational Trails Program

SNAP – Supplemental Nutrition Assistance Program - SNAP is a federal government program that provides nutrition benefits to supplement the food budget of needy families so they can purchase healthy food and move towards self-sufficiency.

STEM – Science, Technology, Engineering, and Mathematics

STF – Short Term Financing - In 2001, the State of Arkansas passed Amendment No. 78 and Act No. 1808, allowing cities and counties to obtain short-term financing agreements for the purpose of acquiring, constructing, installing, or renting real property or tangible personal property having an expected useful life of more than one year. These financing agreements may not mature over a period to exceed five (5) years and may have fixed or variable interest rates to be repaid with general fund revenues.

TNEP – Targeted Neighborhood Enhancement Program

UALR – University of Arkansas at Little Rock

UAMS – University of Arkansas for Medical Sciences

UGG – Uniform Grant Guidance is simply a set of authoritative rules and regulations about federal grants from the Office of Management and Budget (OMB).

WBE – Women Business Enterprise – a classification of business enterprises wherein at least 51% of the business is women owned.