2026

ANNUAL OPERATING BUDGET























CITY OF LITTLE ROCK
ARKANSAS

ON THE COVER: Highlights of Fiscal Year 2025 improvements.

Created by: Arjun Saatia

TABLE OF CONTENTS

Introduction **4**
- Title Page 5
- Award 6
- Letter of Transmittals 7
- Little Rock At A Glance 12
- Demographics 14
- Mayor and Board of Directors 19
- How To Use The Budget Document 20
- City Administration 24
- City Organizational Chart 25

Executive Summary **26**
- Overall City Goals and Objectives 28
- Budgeting Process 32
- Operating Fund Structure 36
- Priorities and Issues 39
- Position Staffing 40
- Short-Term Organization Factors 46
- Financial Structure 47
- Five-Year Forecast 55

Funds Summary Overview **60**
- Operating Fund Budget 62
- General Fund 66
- Special Revenue Funds 70
- Enterprise Funds 74
- Internal Service Funds 77

Funding Sources Overview **80**
- Revenues Overview 81
- Revenue by Fund 100
- Revenue by Fund - General Fund 106
- Revenue by Fund - Other Funds 113
- Revenue by Department 117

Capital Improvement Plan **120**
- Capital Funding 121
- Capital Improvement Projects 134

Debt Services Overview **157**
- Debt Management 158
- Debt By Type 164
- Debt By Fund 175

Departments Summary **177**
- Executive Administration 178
- Board of Directors 183
- Community Programs 186
- City Attorney 192

District Court First Division ... 202
District Court Second Division ... 207
District Court Third Division ... 211
Finance ... 216
Human Resources ... 226
Information Technology ... 235
Planning and Development ... 244
Public Works Building Services ... 250
Housing and Neighborhood Programs ... 254
Parks and Recreation ... 264
Rivermarket ... 279
Parks and Recreation - Golf ... 282
Jim Dailey Fitness and Aquatic Center ... 289
Zoo ... 296
911 Emergency Communications ... 303
Little Rock Fire Department ... 310
Little Rock Police Department (LRPD) ... 316
Public Works Street Fund ... 323
Fleet Services ... 329
Vehicle Storage Facility ... 338
Waste Disposal ... 343
Appendix ... **350**
Glossary ... 351
Fiscal Policies ... **358**
State and City Budget Statutes ... **364**
Statistical Information ... **367**
Budget Book Glossary ... **390**

INTRODUCTION

City of Little Rock
2026 Annual Operating Budget

Frank Scott, Jr.
Mayor
Delphone Hubbard
City Manager

Prepared by:
Department of Finance
Nicholas Sarpy, Chief Financial Officer
Sandra Blade, Deputy Director of Finance
Gary Lee Chapman, Budget Manager
Christopher Bell, Budget Analyst
Silas Roaf, Budget Analyst
Madeline LeFevre, Grants Analyst
Mikayla Bryant, Administrative Assistant

The enclosed 2026 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 2026 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) 399-3440. 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, 2025

Christopher P. Morrill

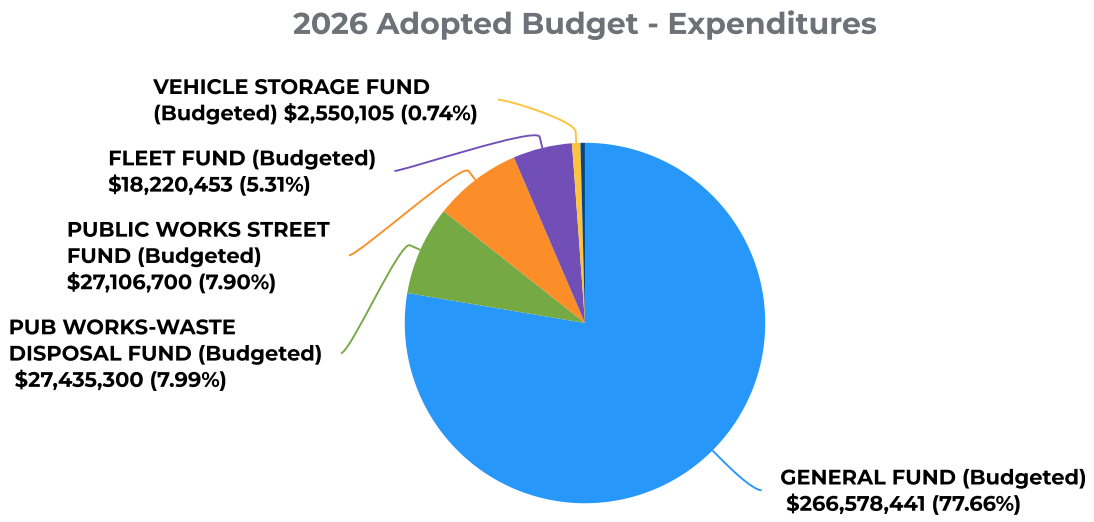
Executive Director

From The Desk of Mayor Frank Scott, Jr.

January 1, 2026

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

I respectfully submit the official 2026 Annual Operating Budget for the City of Little Rock. This budget has been prepared in accordance with Arkansas Statutes and City Ordinances and is based upon the financial information presented to the Board. This budget allocates the necessary funding for all city operations, including the General Fund, Street Fund, Waste Disposal Fund, Parking Garage Fund, Vehicle Storage Fund, and Fleet Fund. The budget demonstrates a pattern of slow but steady growth. The City of Little Rock remains the region's economic hub and has seen continued growth in housing and population. The City remains competitive and offers high-quality housing, urban landscapes, entertainment, and lifestyle advantages inherent to a sophisticated capital city. Little Rock's comparative economic diversity and low unemployment should continue to create stable revenue trends across all city funds.



	2024 Actual	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget	$ Change	% Change
General Fund	$ 265,994,628	$ 263,108,099	$ 264,084,488	$ 271,999,104	$ 7,914,616	3.00%
Street Fund	33,248,239	26,443,200	$ 32,552,711	27,106,700	(5,446,011)	-16.73%
Waste Disposal Fund	25,255,758	26,543,400	$ 26,543,400	27,435,300	891,900	3.36%
Fleet Services Fund	17,428,372	18,418,930	$ 18,418,930	18,220,453	(198,477)	-1.08%
Vehicle Storage Fund	2,199,426	2,292,195	$ 2,606,553	2,550,105	(56,448)	-2.17%
Parking Garage Fund	1,348,086	1,425,755	$ 1,425,755	1,387,330	(38,425)	-2.70%
	$ 345,474,509	$ 338,231,579	$ 345,631,837	$ 348,698,992	$ 3,067,155	0.89%

Principal Challenges and Opportunities

Little Rock continues to rebuild after the devastating tornado on March 31, 2023 – a tornado that destroyed hundreds of structures and impacted about 3,000 structures. We continue to work to come back stronger and better than before the Tornado as we continue to rebuild the city's infrastructure in the impacted area and work to deploy over $20 million in disaster recovery funds received from the Department of Housing and Urban Development in the area.

Coming into 2025, it was projected that revenues would not keep up with projected expenditures for the City's General Fund in 2026 due to increased costs from salary increases for employees, including 5% increases for uniformed police and fire employees, increased health insurance costs, costs for cancer screening for fire employees as agreed to in the labor agreement, and increasing jail costs. Although a challenge to ensure that services delivered to residents continue in the same form and manner as residents have come to expect, this also presented an opportunity to look at the city's cost structure and continue to identify efficiencies in operations, renegotiate contracts to get better pricing and value for the residents of Little Rock, and evaluate our rates and fees that are charged for services to ensure that they have kept up with inflation and our service delivery costs.

Our city employees are the lifeblood of our organization. We will continue to look at how we implement the recent compensation study to ensure that all of our employees are being paid a fair and livable wage for the work that they do.

Little Rock continues to perform well in attracting new businesses to the City and area to support quality jobs for our residents. We continue to work towards landing a super site tenant at the Port of Little Rock. In the last five years, we have created over 13,000 new jobs and over $800 million in new investments in Little Rock. We intend to keep this momentum going into 2026 as we continue to grow the Port of Little Rock and showcase our wonderful City to any and all businesses that are considering relocating or expanding their operations.

In 2026, we will continue our efforts to put our assets to work. This could mean working with developers via a public-private partnership or management agreements, to generate revenue from land and facilities that the City owns to support operations, investing in our deferred maintenance, or it could result in the sale of land or facilities.

We will also continue to look at ways that we can address affordable housing and homelessness in our City. I am committed to working with our partners to ensure all residents who want a home are able to find one that is safe and secure. I am excited to see our Micro Home Village open in 2026 and to continue working with our land bank and developers to build more affordable housing within the City.

Financial management and stewardship are important at City Hall. I am proud of the balanced budget our City Board continues to pass each year, despite multiple crises we've had to navigate. We continue to identify ways to cut costs and invest back in our residents.

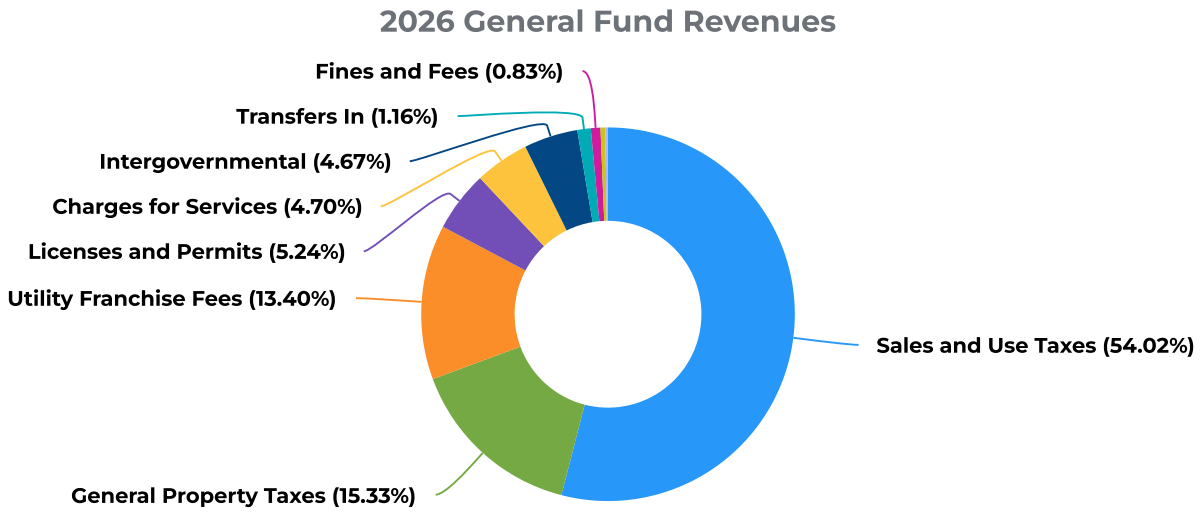
Revenue, Property Tax Rates and Fees

Sales and use tax continue to be the leading revenue source for the City at approximately $146.9 million or 54.02% of General Fund revenue. Total General Fund revenue increased approximately 3.4% from the prior year adopted budget in all General Fund categories and approximately 3% across all budgeted funds.

General Fund property tax revenue is expected to increase to around $41.7 million for 2026. Another $8.5 million, representing the City's share of the County road tax millage, is included in the Street Fund budget and is restricted to street repairs and maintenance.

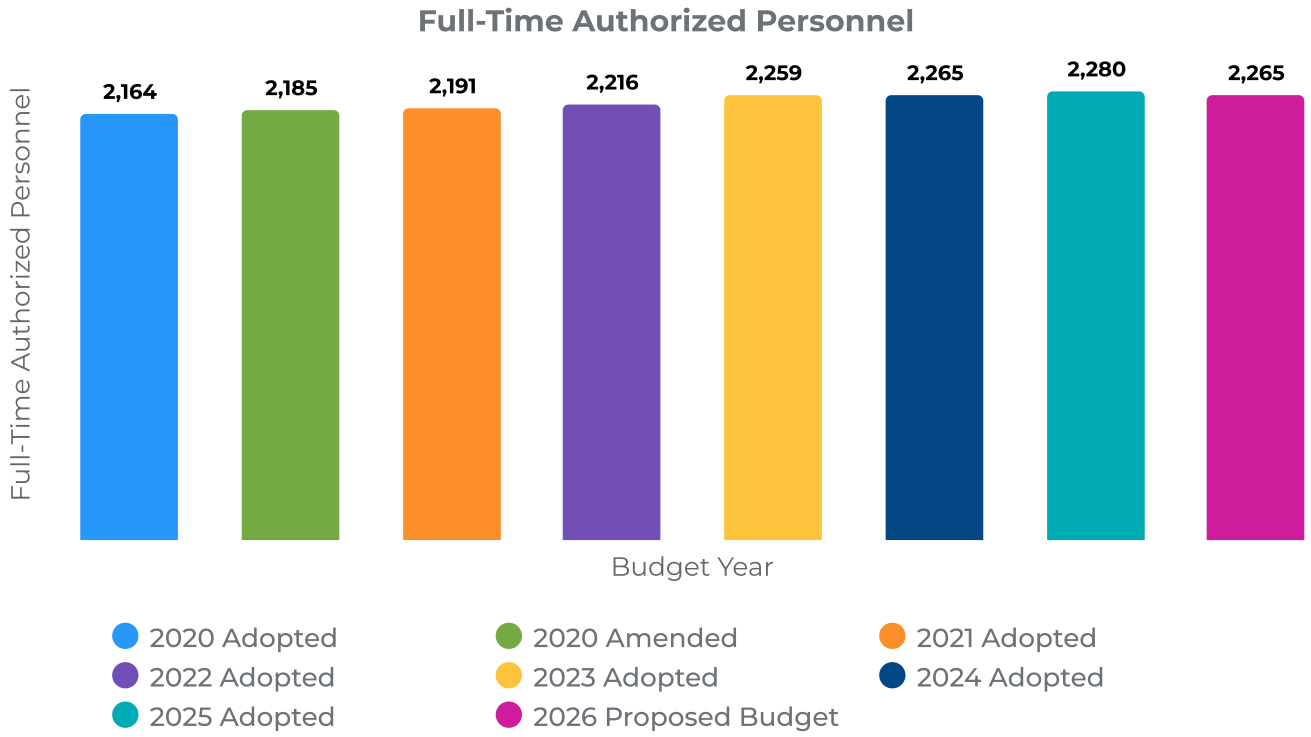
Franchise fees from local utilities comprise 13.40% of General Fund revenues. Overall, 2026 utility franchise fees are projected to be 3.23% higher than the 2025 adopted budget. Charges for services in 2025 are expected to be roughly $62M across all budgeted funds, including about $12.8 million or 4.70% of General Fund revenues.

Information on the City's various revenue sources is discussed in greater detail in the Funding Sources Overview Section of the 2026 Budget Document.



Personnel changes

The 2026 Adopted Budget supports 2,265 full-time authorized personnel, a decrease of fifteen (15) positions compared to FY2025. These positions were vacant positions that were reduced throughout the City to maintain our current level of service amid a growing residential and commercial population. Ten (10) of the fifteen (15) eliminated vacant positions are in the General Fund. Two (2) net Special Project and Grant positions were eliminated. Further, five (5) Fleet Fund positions were eliminated and this was offset by the addition of two (2) additions to the Vehicle Storage Fund. The changes are listed in detail in the Executive Summary Section of the 2026 Budget Document.


Full-Time Authorized Personnel
Full-Time Authorized Personnel
2,164
2,185
2,191
2,216
2,259
2,265
2,280
2,265
Budget Year
2020 Adopted
2020 Amended
2021 Adopted
2022 Adopted
2023 Adopted
2024 Adopted
2025 Adopted
2026 Proposed Budget

Economic Outlook

The Little Rock regional economy remains strong and poised to continue to grow in 2026. The total number of jobs has increased to 401,000. Little Rock's unemployment has increased to around 3.9% in August 2025, which is the latest available data, which is lower than the U.S. average of 4.3%. Reductions in interest rates in 2026 are expected to continue to be a tailwind for growth and development in Little Rock. In September 2025, the Consumer Price Index for All Urban Consumers (CPI-U) or more commonly, the inflation rate was 3.0% for the past 12 months.

It is anticipated that overall sales tax revenue growth will moderate to around 1% as consumers adjust to increased prices from the prior years and re-prioritize their budgets in 2026. Expected interest rate cuts in 2026, along with Little Rock's comparative economic diversity and low unemployment should continue to create stable revenue trends across all city funds.

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. In addition to supporting our local businesses, we will continue recruiting companies to Little Rock, adding to our total of more than 13,000 jobs since I took office in 2019.

Conclusion

The 2026 Budget reflects a conservative revenue forecast and a leveling off of sales tax figures. The 2026 Annual Operating Budget was presented to the Board of Directors on November 25, 2025. Staff met with the Board of Directors prior to the presentation on November 25th, so they had time to review requests, obtain feedback from their constituents, and provide recommendations.

This budget is the financial and operating plan for the City of Little Rock for 2026. The appropriations provide for quality municipal services.

The City has seen great progress over the past years, with more to come in 2026 and beyond as the Board of Directors, City Staff, and I continue to offer vital services to the residents of Little Rock.

Respectfully submitted,

Mayor Frank Scott, Jr.

Little Rock At A Glance

Little Rock, the Capital City of Arkansas, is a vibrant community rich in history and poised for continued growth. From its early days as a trading post to its current status as a thriving metropolitan area, Little Rock offers a unique blend of history, economic development, and quality of life.

In 1722, French explorer Bernard de La Harpe named a rock outcropping on the Arkansas River's southern bank "La Petite Roche," establishing the future site of Little Rock. Little Rock's first residence was built for a trader in 1800 and is currently home to a population of over 200,000 people, with over 1.26 million people living within 70 miles of the city in the metropolitan area.

Little Rock's economy thrives on key industries such as healthcare, government, manufacturing, retail, and technology. These sectors contribute to an unemployment rate of 3.9%, which is notably lower than the national average of 4.1% as of June 2025. The City's business-friendly environment continues to attract large corporations like Trex, Amazon, Trader Joe's, Fiocchi, Topgolf, Faymonville Group, and Elopak, as well as small and mid-sized businesses.

Downtown Little Rock is a hub of activity, where residents and visitors come to shop, work, and play. The area features an array of restaurants, shops, and attractions, like the Clinton Presidential Center and Arkansas Museum of Fine Arts, in addition to several other museums and a scenic bike trail system. Notable redevelopment projects include the revitalization of the MacArthur Park area, the SoMA (South Main) district, the Downtown Little Rock Master Plan, and the renovation of the Robinson Center Performance Hall. In 2021, the City received a $250,000 grant for MacArthur Park to build the first all-inclusive playground in Little Rock. MacArthur Unlimited features numerous pieces of play equipment accessible to kids and adults of all different abilities, including zip lines, slides, carousels, as well as interactive sensory music components.

Situated along the Arkansas River, where the Delta meets the Ouachita and Ozark Mountain ranges, Little Rock offers abundant outdoor recreational opportunities. The City offers over sixty parks featuring a variety of landscapes and recreational opportunities. Residents and visitors enjoy hiking, boating, and fishing, with over sixty parks and a variety of sports facilities. The city also hosts cultural attractions, like the Vogel Schwartz sculpture garden with more than 90 sculptures and the Little Rock Zoo. The Zoo welcomes 200,000 visitors annually and features the Arkansas Carousel, the only functioning over-the-jumps style carousel in operation worldwide, celebrating its 100th anniversary this year.

Little Rock serves as a medical hub for Arkansas with major hospitals offering bed space for around 2,320 patients. Included are many specialty clinics and outpatient surgery centers that are continuing to expand. The city is also home to diverse educational institutions, including the University of Arkansas Medical Sciences, known for its groundbreaking medical research, and the University of Arkansas at Little Rock, a metropolitan university with over 8,200 students. 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 leading exciting revitalization initiatives in their surrounding areas.

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 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 located within a national historic site boundary.

Little Rock continues to evolve with new initiatives, such as the Municipal ID Program, Community Schools, public education on City government functions, and small business development courses. The City’s commitment to growth and community engagement has earned it national recognition. In 2013, Little Rock was named #1 on Kiplinger’s Best Places

to Live list. It has also received recognition from Forbes and numerous other national publications as a great place to do business and retire.

Today, Little Rock stands as a city rich in history, culture, and opportunities. Whether you're visiting or planning to stay, Little Rock offers a unique experience that combines a strong sense of community with a forward-looking vision.

Demographics

Population

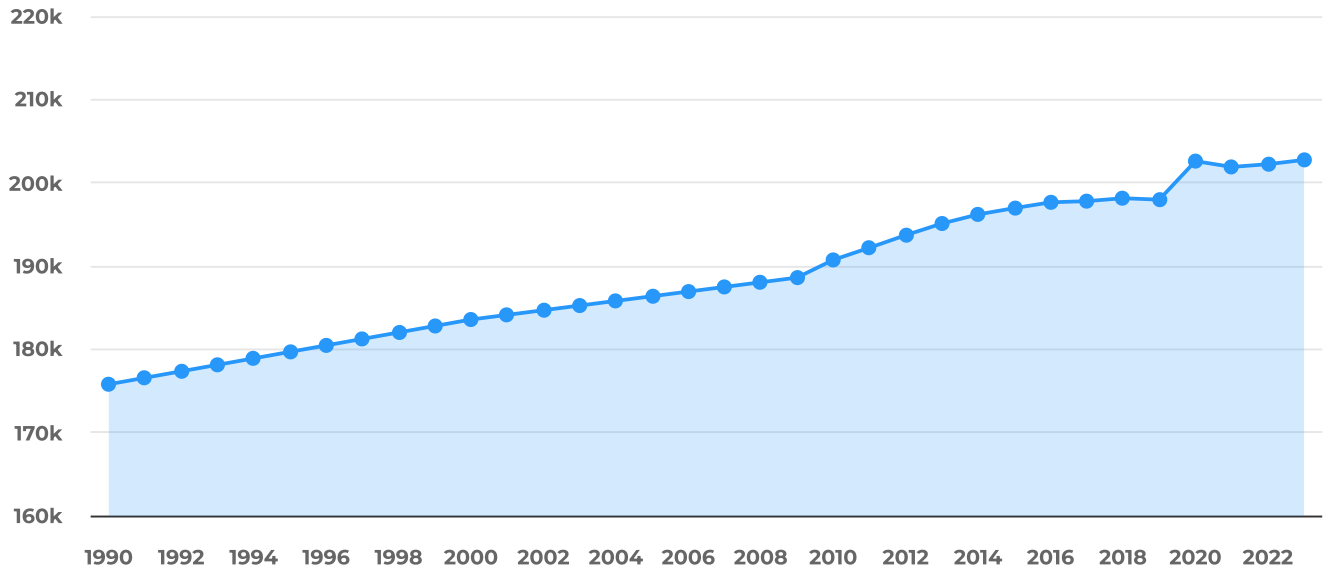
TOTAL POPULATION

202,739

0.26%
vs. 2022

GROWTH RANK

201 out of **503** Municipalities in Arkansas



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

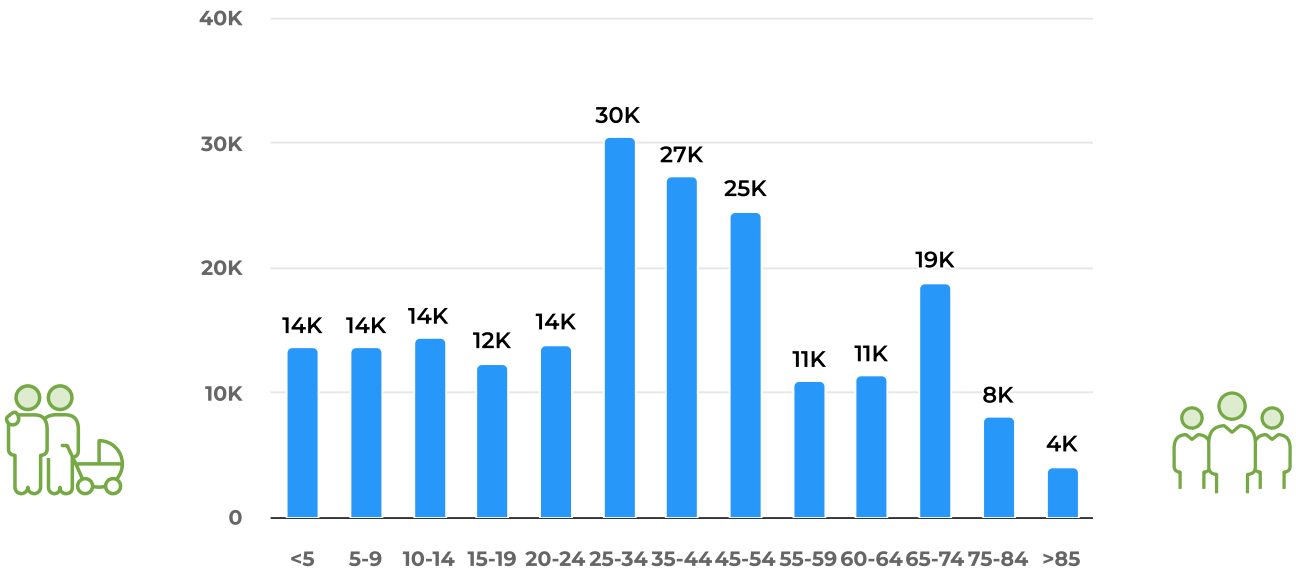
DAYTIME POPULATION

272,197

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

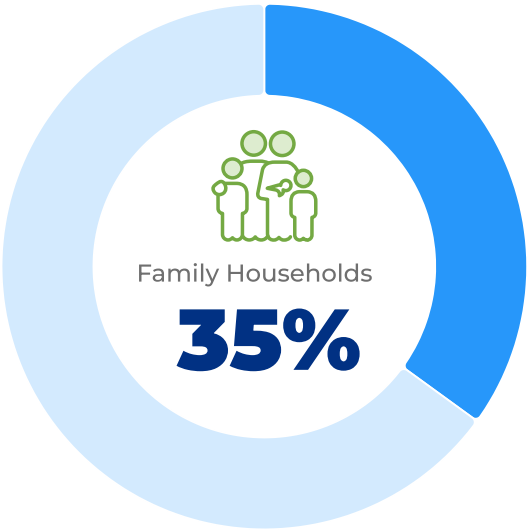
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

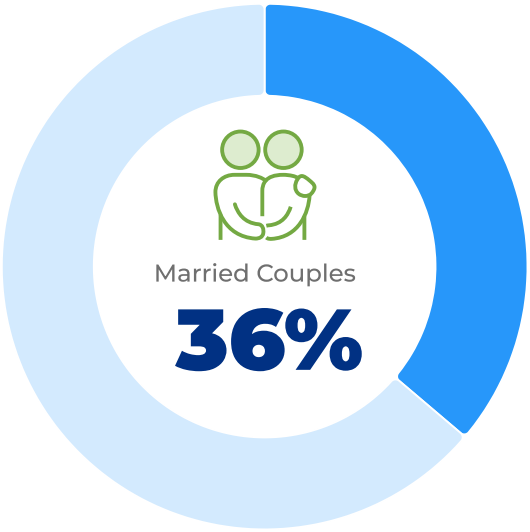
86,853

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



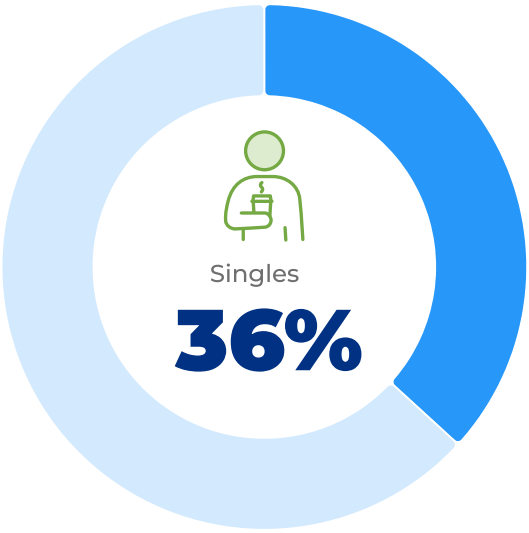
-33%

lower than state average



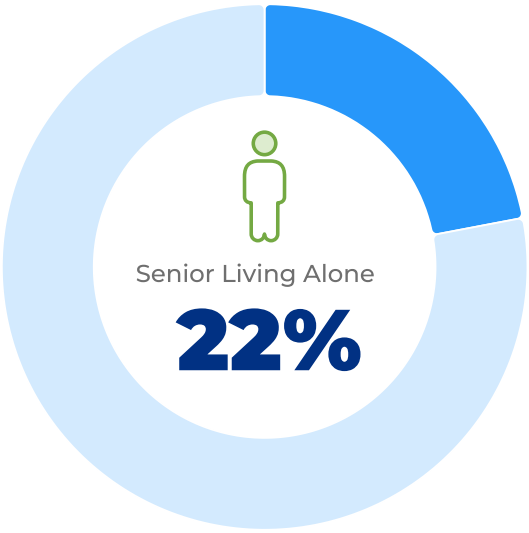
-25%

lower than state average



29%

higher than state average



79%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

11%

69.86%
higher than state average

Median income

$60,583

3.08%
higher than state average

Below $25,000

19%

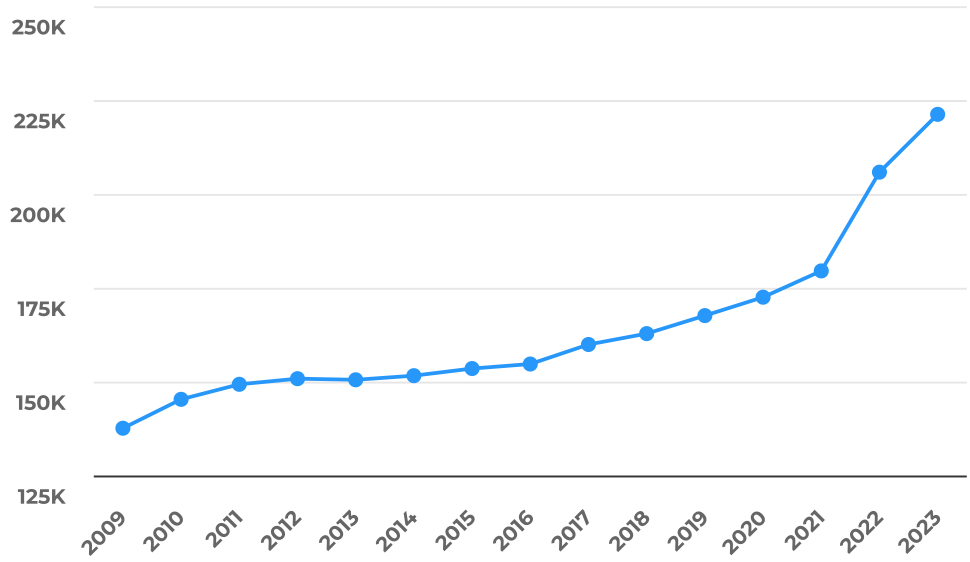
-7.84%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

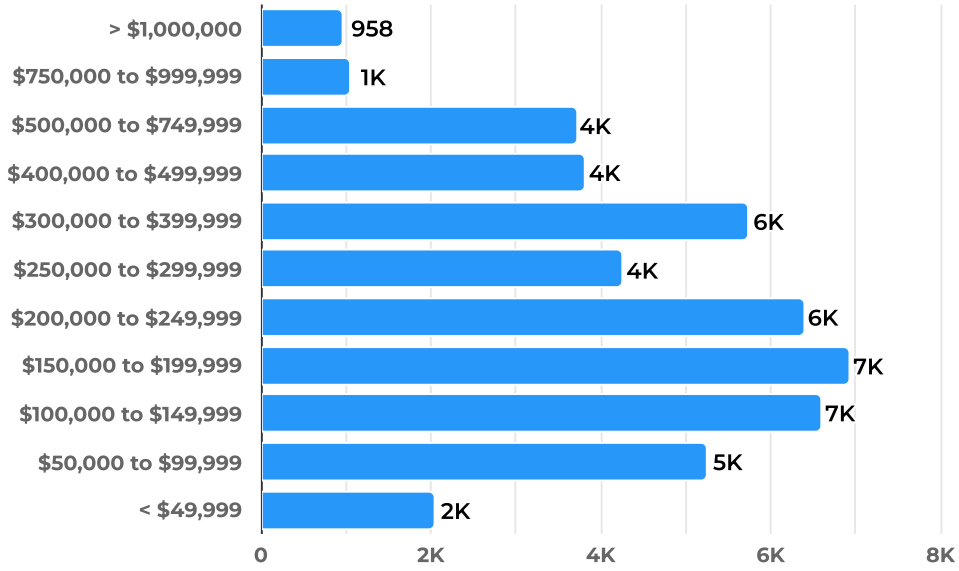
2023 MEDIAN HOME VALUE

$221,200



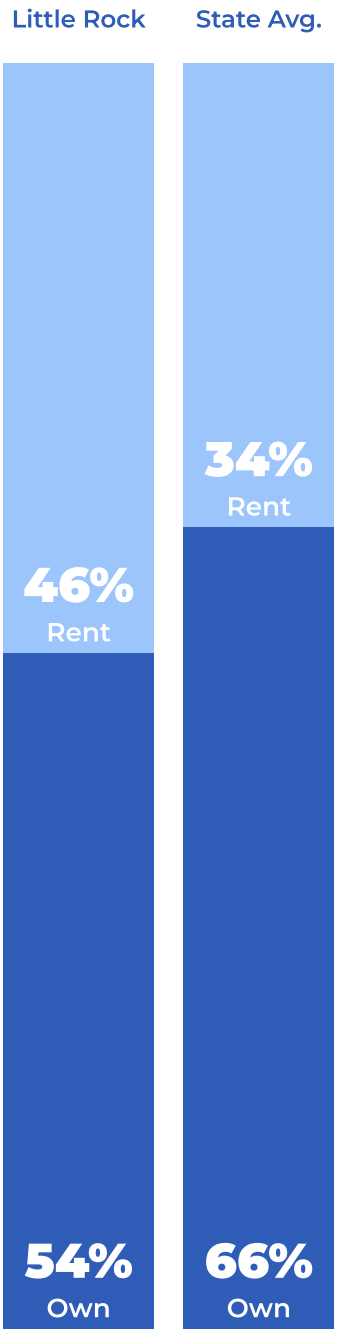
** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Board of Directors



Mayor Frank Scott, Jr.



Kathy Webb Ward Three



Director Virgil Miller
Ward One



Director Ken Richardson
Ward Two



Director Capi Peck
Ward Four



Director Lance Hines
Ward Five



Director Andrea Lewis
Ward Six



Vice Mayor 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 its overall goals and objectives. The Mayor's Transmittal Letter, a crucial part of this document, formally introduces the document and provides a comprehensive overview of 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 ***Executive Summary*** section includes information on the Operating Fund Structure of the City, reviews the annual budget process relating to the 2026 budget, including the amendment process and relevant policies and procedures, 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 a five-year forecast which provides a glimpse into the City's financial future.

The ***Funds Summary Overview*** provides a graphic chart of revenues and expenditures, a high-level view of the Operating Budget for 2024–2026 revenues, expenditures, and fund balance, broken out by fund type.

The ***Funding Sources Overview*** presents a chart of operating revenues from all fund sources for 2026 and detailed revenue data by source and fund from 2024 to 2026. A summary of revenue trends is provided.

The ***Capital Improvement Plan*** describes 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 2026 that meet the City's capitalization requirements. The conclusion of this section provides a chart displaying the City's sources and uses of capital funding.

The ***Debt Services Overview*** provides an overview of the City's debt status, including the debt limit and current outstanding debt. It also includes the 2026 debt amortization schedules.

The ***Position Staffing Schedule,*** which is included in the Executive Summary section, presents information for 2024 – 2026, showing the allocation and authorization of full-time personnel and the total number of positions by department.

The ***Departments Summary*** provides the mission statement, an organizational chart, the expenditure budget, staffing numbers, accomplishments, goals, and objectives for each department, and expenditures summarized by fund type, function, and expense category.

The ***Appendices*** reference relevant state statutes and City ordinances and provide statistical information and demographics for the City of Little Rock and its residents.

The ***Glossary*** defines key terms and acronyms used throughout the Budget Document.

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 the

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 2026 is included in this document to describe the budget development process more adequately.

The 2026 Basic Operating Budget comprises four major fund types: the General Fund, Special Revenue Funds, Internal Service Funds, 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

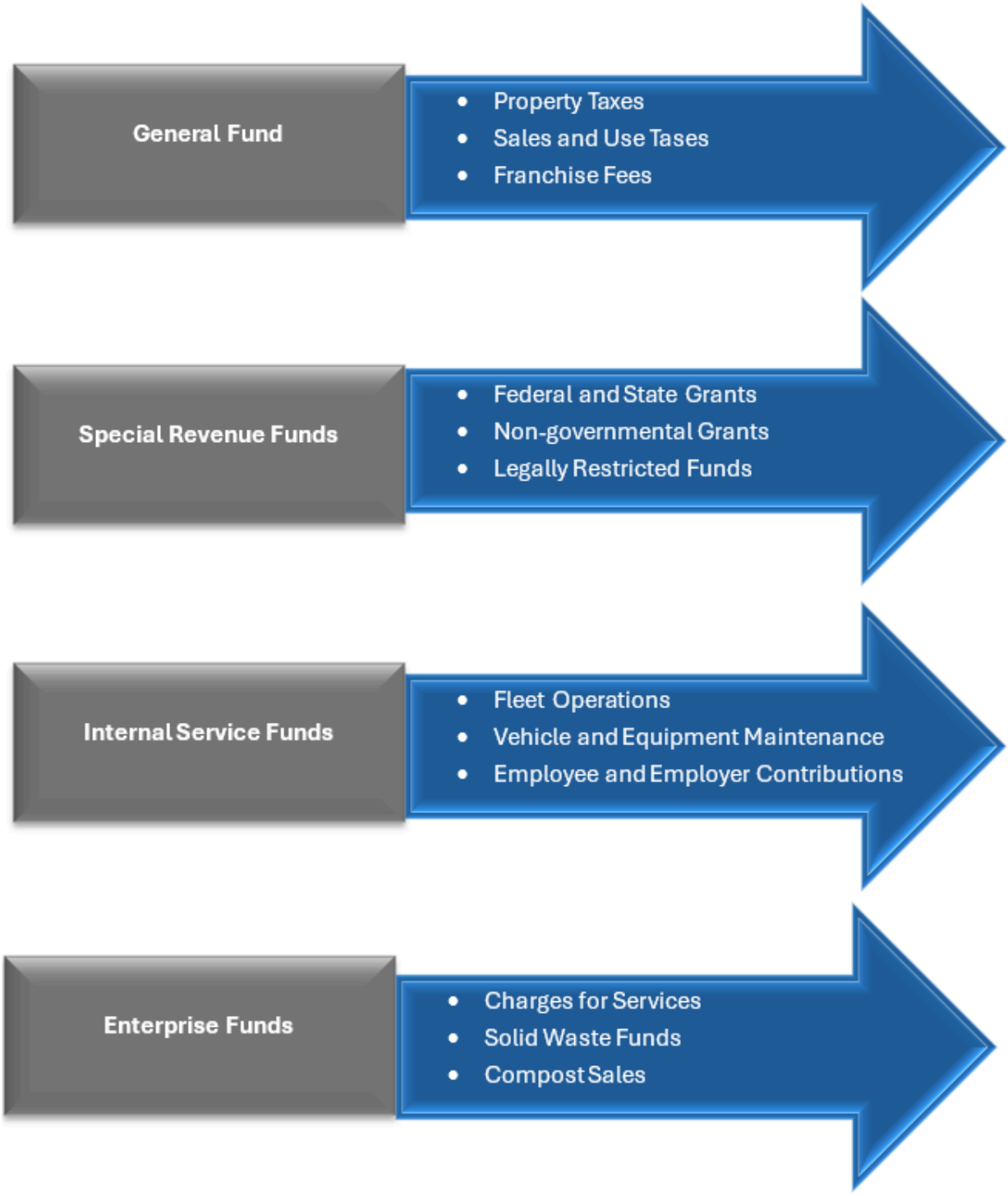
The other major fund types are described below:

1. Special Revenue Funds – These funds account for legally restricted revenues set aside for specific purpose expenditures, e.g., the 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 Funds – Funds that provide services to other parts of the City organization, e.g., motor pool, vehicle maintenance, and insurance.

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

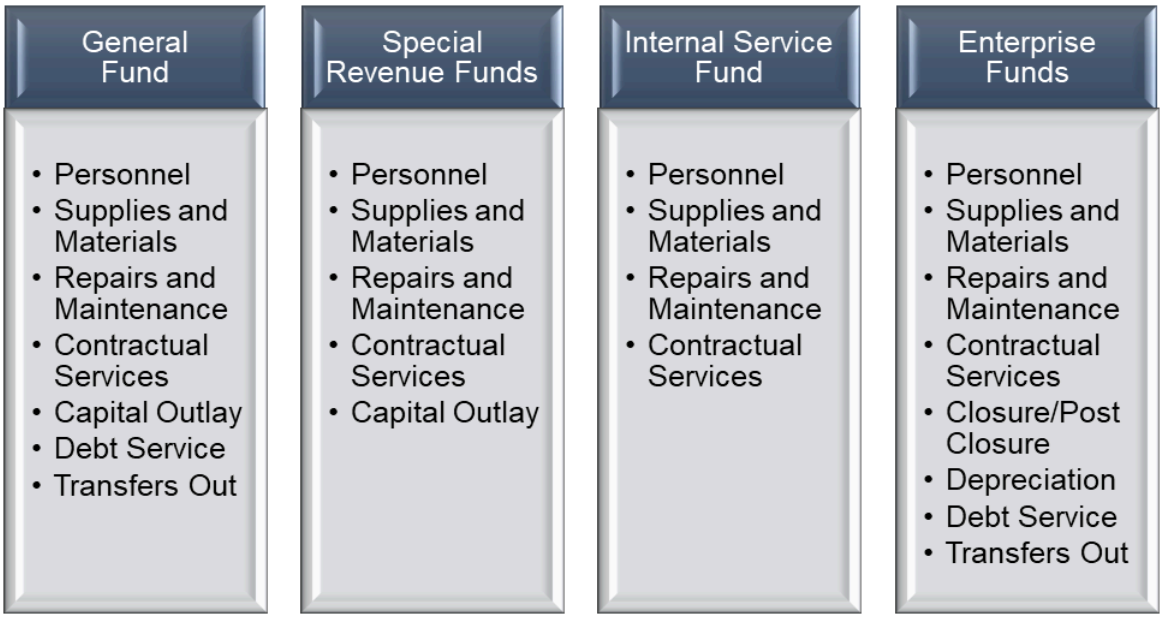
Operating Flow of Funds

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 Funds for Employee Health Self-Insurance, Fleet operations and vehicle and equipment maintenance.



Fund Expense Categories

The following categories classify fund expenditures:



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

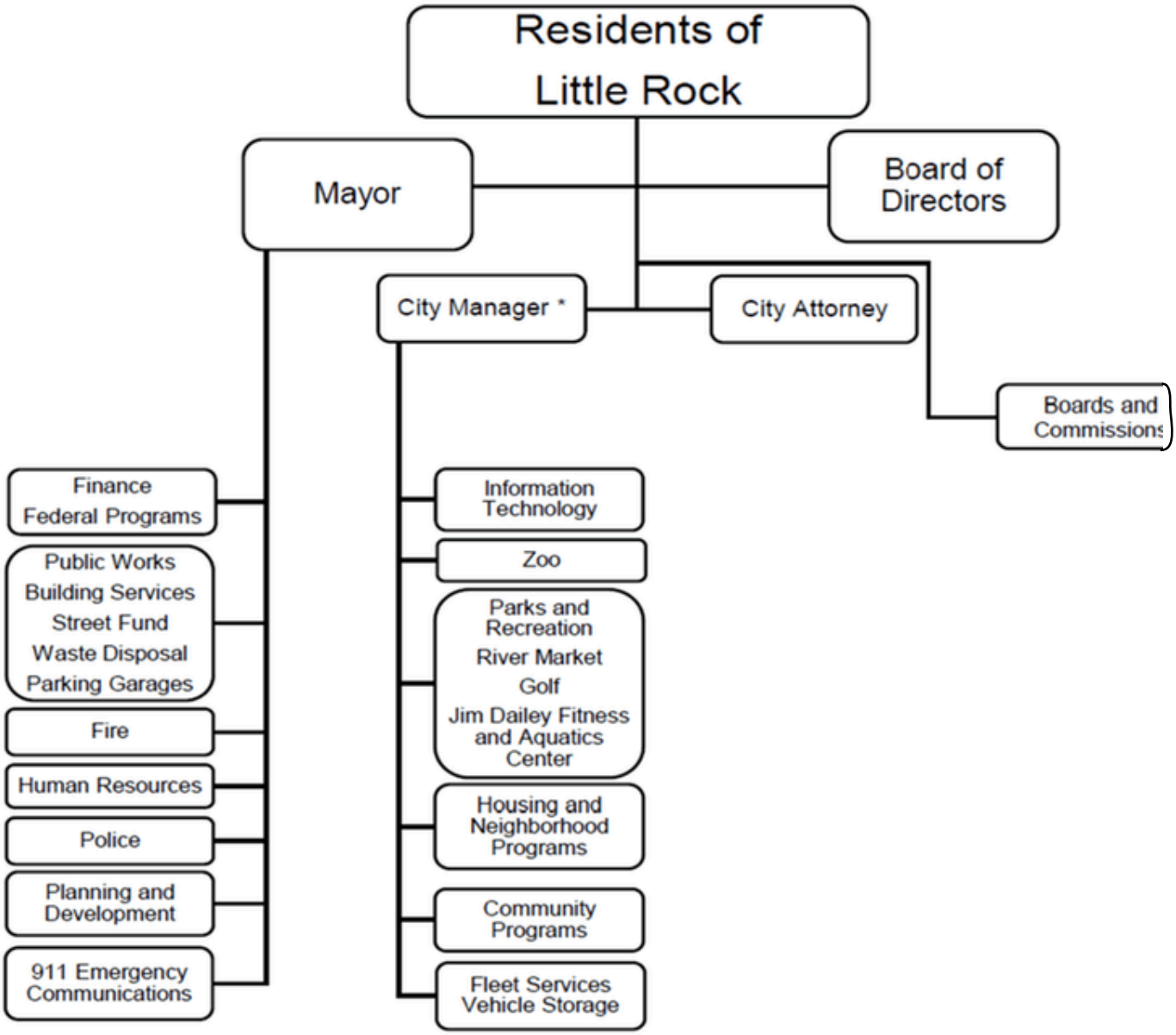
Funds generated from the sale of debt obligations are allocated to individual special projects within the capital project funds. The Board of Directors may direct unused funds to the retirement of the debt service obligation once a project is complete and the project account is closed. The Debt Service Funds are primarily supported by property tax millage, 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 document's Debt Management section is a description of the source of funding for debt retirement, a discussion of the City's legal debt margin, and the debt amortization schedules.

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 mission statement, organizational chart, department description, 2025 accomplishments, 2026 goals, applicable service measures, expenditure budget and staffing summary.

Executive Administration	
Frank Scott, Jr.	Mayor
Joycelin Randle	Mayor's Chief of Staff
Delphone Hubbard	City Manager
Department Directors	
Nicholas Sarpy	Chief Financial Officer
Abdoul Kabaou	Chief Information Officer
Sheridan Richards	Chief People Officer
Tom Carpenter	City Attorney
Juana Green	Director of 911 Emergency Communications
Michael Sanders	Director of Community Programs
Willie Hinton	Director of Fleet Services
Kevin Howard	Director of Housing & Neighborhood Programs
Leland Couch	Director of Parks & Recreation
Brad Jordan	Director of Planning & Development
Maneesh Krishnan	Director of Public Works
Susan Altrui	Director of Zoo
Michael Doan	Fire Chief
Heath Helton	Police Chief

City Organizational Chart
By Fund Responsibilities



*City Manager

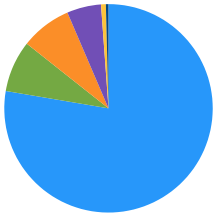
At the direction of the Mayor, the City Manager provides oversight to the departments of Finance, Police, Fire, 911 Emergency Communications, Planning and Development, Public Works, and Human Resources; however, those department leaders report directly to the Mayor.

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.

EXECUTIVE SUMMARY

Executive Summary - Expenditures

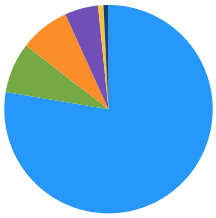
The Fiscal Year 2026 budget sees increases in all but the Fleet Fund and the Rivermarket garage fund (Parking Garage Fund). The primary reasons for the increases for the other funds are salary increases of 1.75% for all non-uniform employees, increased health insurance costs, 5% increases for uniform personnel and step in grade progression. The decrease in the Fleet Fund is due to a decrease in expected fuel costs in 2026. The decrease in the Parking Garage Fund is due to less interest expense as the outstanding bonds near maturity in 2028.



- GENERAL FUND **(Budgeted) $266,589,287**
- PUB WORKS-WASTE DISPOSAL FUND **(Budgeted) $27,435,300**
- PUBLIC WORKS STREET FUND **(Budgeted) $27,106,700**
- FLEET FUND **(Budgeted) $18,220,453**
- VEHICLE STORAGE FUND **(Budgeted) $2,550,105**
- RIVERMARKET GARAGE FUND **(Budgeted) $1,387,330**

Executive Summary - Revenues

The Fiscal year 2026 revenues see increases in all funds of the City except the Rivermarket Garage Fund and the Fleet Fund. The increase in the General Fund is due to increases in Sales Tax revenue, increased property taxes from increased values, and increased franchise fees due to increased rates from the City's franchise utilities. The Street Fund sees an increase in revenues primarily from increased property taxes due to property value increases. The Waste Disposal Fund sees incremental revenue increases due to increased customers and increased tipping fee revenues at the landfill. The Vehicle Storage Fund revenue increased due to increased activity over the past several years.



- GENERAL FUND **(Budgeted) $271,962,704**
- PUB WORKS-WASTE DISPOSAL FUND **(Budgeted) $27,435,300**
- PUBLIC WORKS STREET FUND **(Budgeted) $27,106,700**
- FLEET FUND **(Budgeted) $18,220,453**
- RIVERMARKET GARAGE FUND **(Budgeted) $2,954,816**
- VEHICLE STORAGE FUND **(Budgeted) $2,673,100**

Overall City Goals and Objectives

On February 21, 2023, the Mayor and Board of Directors reaffirmed the policy plan developed on February 28, 2003, and March 1, 2003, when 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 2003 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 businesses 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 to 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.

This will be accomplished by:

- Continuing to support and promote the local and 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
- Creating an environment that is attractive to young people
- Providing a strong workforce for new and existing businesses

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 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 Directors' overall goals and objectives. It is the Mayor's and City Manager's responsibility to work 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 2026 Statement of Management Policy includes these fundamental principles:

Affordable Housing/Homelessness

Continue to invest in affordable housing and our efforts to connect those experiencing homelessness with resources to help them get back on their feet.

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 retaining existing businesses and promoting small businesses in the City of Little Rock.

Infrastructure

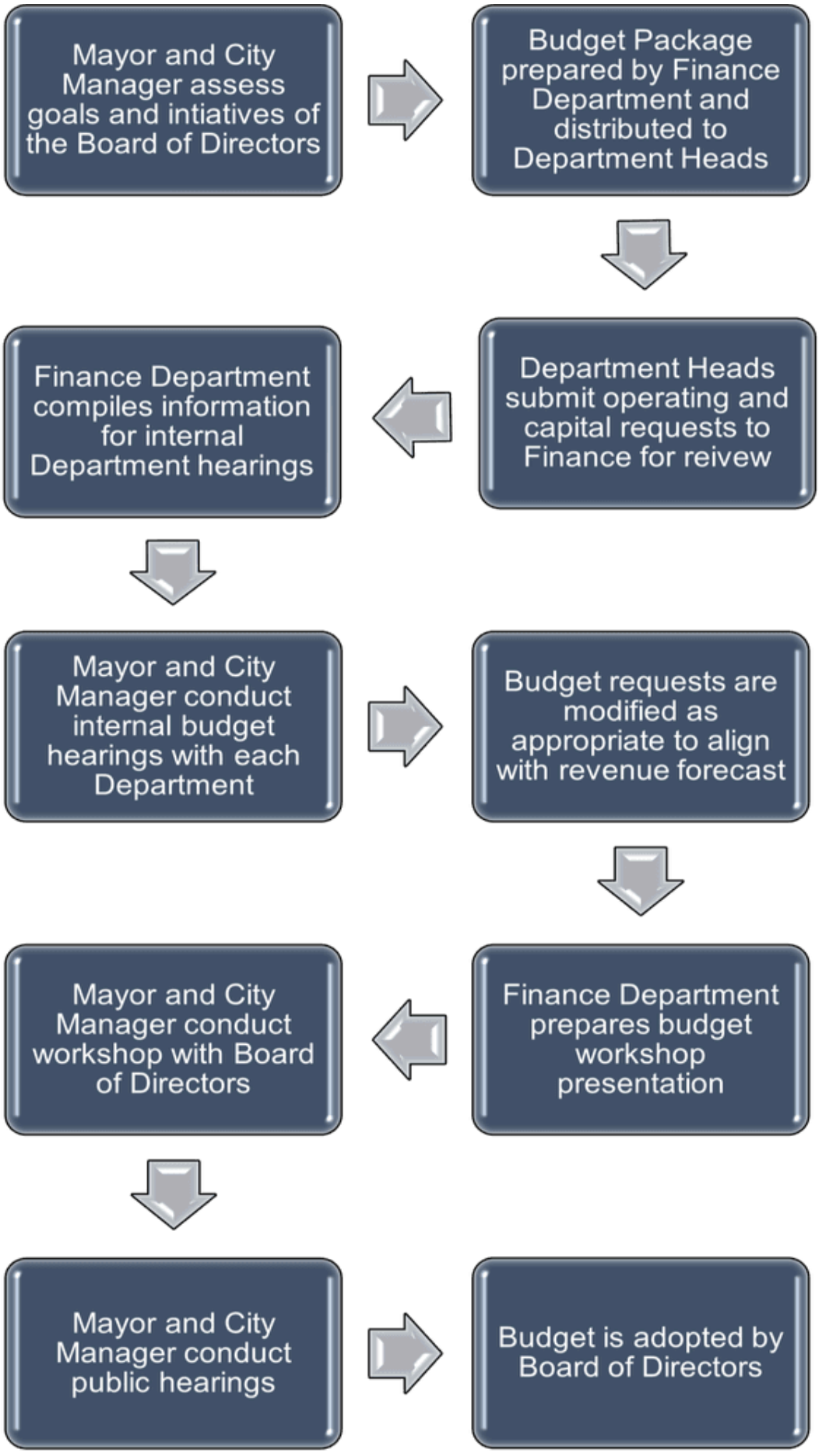
Focus on installing and maintaining streets, drainage, sidewalks, traffic signals, and other capital needs in the City of Little Rock.

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.


Mayor and City Manager assess goals and intiatives of the Board of Directors
Budget Package prepared by Finance Department and distributed to Department Heads
Department Heads submit operating and capital requests to Finance for reivew
Finance Department compiles information for internal Department hearings
Mayor and City Manager conduct internal budget hearings with each Department
Budget requests are modified as appropriate to align with revenue forecast
Finance Department prepares budget workshop presentation
Mayor and City Manager conduct workshop with Board of Directors
Mayor and City Manager conduct public hearings
Budget is adopted by Board of Directors

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 costs 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 provide 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 the 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 the available budget.

Following the 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 2026 Budget

The 2026 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 2026 budget follows:

June	2026 Budget instructions, departmental budgets, budget document data requests, and Personnel Model distributed. Finance assists departments with the budget process.
June/July August	Departments complete a review of the 2026 Personnel Model with necessary changes reported to the Budget Office.
August	Departments submit revenue estimates, proposed rate adjustments, new fee recommendations, and dedicated grant match requests to Finance.
August	Departments submit 2026 operating and capital budget requests to Finance. The Mayor and City Manager review departmental budget requests. Budget meetings are held with Department Directors.
August	Fleet Services submits the 2026 budget to Finance and departments.
September	Departments review special project balances.
September/October	The Mayor, City Manager, and Finance Director conduct budget policy discussions.
October	The Affordable Care Act look back period ends. Finance reviews the part-time report to determine which part-time employees will have a health care benefit in 2026.
September/October	Department Directors present budget requests, departmental needs and goals, and staffing requests at a workshop with the Board of Directors.
October/November	Finance verifies budget requests. Finance updates financial trends, revenue forecasts, and reviews new revenue options.
October	The Board of Directors adopts the 2025 mill levy Ordinance for collection in 2026.
October	The Mayor and City Manager review Outside Agency requests. HR provides new 2026 benefit rates.

November	The draft Budget is distributed to the Board of Directors. The Board Budget Workshop is held to review revenue and expenditure forecasts in detail.
December	The Board of Directors adopts the 2026 Budget Ordinance, utility franchise Ordinances, and revenue rate adjustments if applicable. The budget must be adopted by December 30 each year.
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 develop 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.

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
- Police
- 911 Communications
- Zoo

Special Revenue Funds

- Public Works Street Fund
- Special Projects Fund
- Emergency 911 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 Funds

- Short Term Financing
- 2012 – 2021 Capital Project Fund
- Tax Increment Financing – Port
- 2015 Library Bond
- Limited Tax General Obligation Capital Improvement Bonds, Series 2018
- City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018
- 2022 Library Construction and Refunding Bonds
- Limited Tax General Obligation Capital Improvement Bonds, Series 2022A, Series 2022B, Series 2024A, and Series 2024B

Debt Service Funds

- 2015 Library Bond
- Capital Improvements Refunding Revenue Bonds, Series 2017
- 2017 Library Refunding Bonds
- Limited Tax General Obligation Capital Improvement Bonds, Series 2018
- City of Little Rock, Arkansas Hotel Gross Receipts Tax Bonds, Series 2018
- 2022 Library Construction and Refunding Bonds
- Limited Tax General Obligation Capital Improvement Bonds, Series 2022A, Series 2022B, Series 2024A, and Series 2024B

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

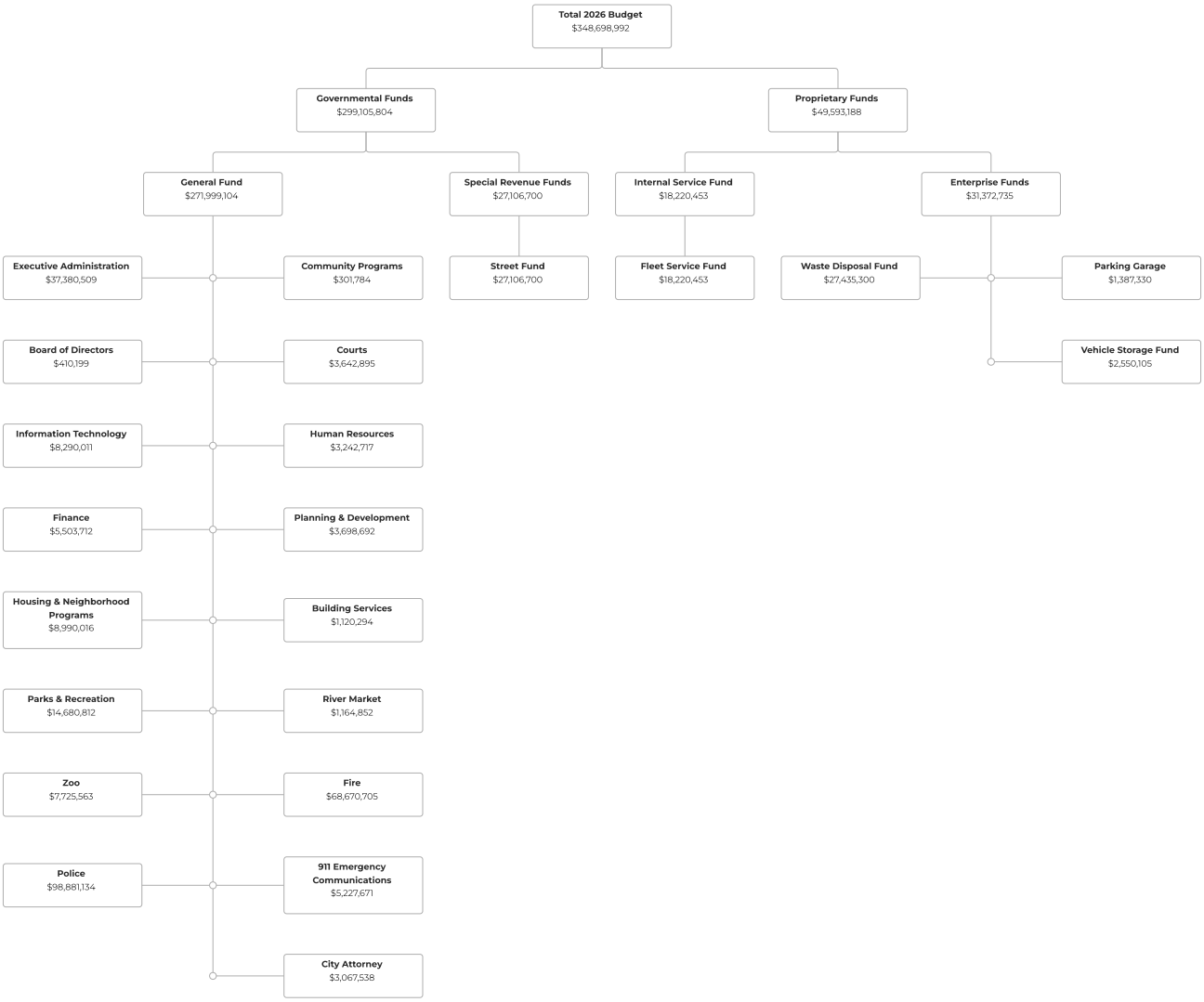
- Fleet Services Fund

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

Fiduciary Funds

- Police Pension and Relief Fund
- Fire Penson and Relief Fund
- Non-Uniform Defined Benefit Fund
- Non-Uniform Defined Contribution Fund
- 2014 Non-Uniform Defined Benefit Fund
- 401 (A) Pension Fund
- Health Management Trust Fund
- Court Fund

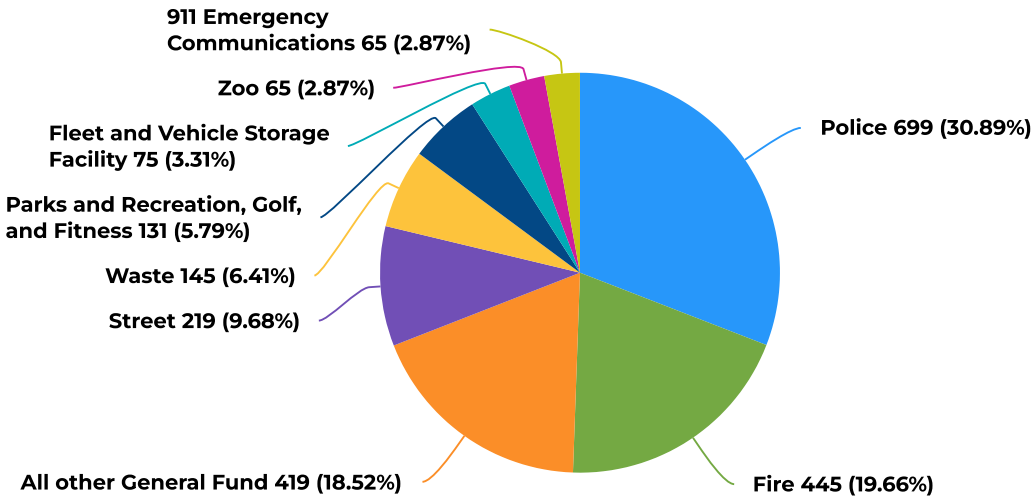
Annual Basis Operating Budget



Priorities and Issues

- Supporting our Public Safety Members through competitive wages to ensure that our wages and benefits are competitive with other cities in Arkansas
- Ensuring that we are adequately funding our increasing jail costs
- Ensuring that we fund cancer screening for our firefighters and technology needs for our Little Rock Police Department
- Ensuring that we continue to take care of our City employees who provide services to the residents of Little Rock.
- Effectively managing and trying to contain health care costs.
- Ensuring that our charges for services and fees are monitored and adjusted based on our increased costs for providing services.
- Working to decrease our backlog of deferred maintenance.
- Completing projects approved by voters in 2022 that are funded with the proceeds from bonds.
- Completing projects that are funded by grants including those funded by FEMA for the replacement of Fire Station 9 and improvements to Reservoir Park, which were both impacted by the March 31, 2023, Tornado.
- Completing the Micro Home Village to support the City's continued efforts to reduce homelessness.
- Continuing to grow the Port of Little Rock and Little Rock in general as a location for employers to expand or relocate operations to provide a variety of employment opportunities to our residents and grow city revenues.

Allocation of Full Time Personnel



Police	**699**	**Zoo**	**67**
Waste	**145**	**Parks and Rec, Golf, and Fitness**	**131**
Fire	**445**		
Fleet and Vehicle Storage Facility	**75**	**911 Emergency Communications**	**65**
All Other General Fund	**419**	**Street**	**219**

General Fund:

The 2026 General Fund Budget supports 1,826 full-time equivalent (FTE) positions – 1,770 are in General Fund Departments and 56 special positions funded through grants or special project allocations. This represents a net decrease of 15 FTEs compared to the 2025 Adopted Budget staffing levels. The Office of Executive Administration converted the Love your Block position and the Emergency Management Administrator position from grant funding to General Fund funding due to a change in the grants. This was offset by eliminating the Assistant City Manager position. Overall, Executive Administration positions were reduced by one (1) FTE. The Community Programs Department converted four (4) part-time employees to full-time. The City Attorney's Office eliminated one (1) Senior Deputy City Attorney position. The Finance Department eliminated three (3) Grants Analyst positions — two (2) via reclassification to a Grants Coordinator for a net reduction of two (2) positions and moved the P-Card Administrator to be Special Project Funded from the P-Card Rebates and eliminated the vacant Internal Auditor Position.

The Human Resources Department added one (1) Risk Management Assistant position. The Information Technology Department removed two (2) IT Support Specialist Positions, one (1) HelpDesk Support Specialist, and eliminated two (2) Network Analyst positions. Planning & Development eliminated one (1) Planning Document Technician and one (1)

Administrative Assistant position. Housing & Neighborhood Programs, eliminated one (1) Office Assistant Position, one (1) Americorps grant position and added two (2) Disaster and Recovery grant funded positions. Parks and Recreation added two (2) positions for the new Senior Center. Golf eliminated one (1) vacant Parks Maintenance Worker. The Zoo restored one (1) Engineering Specialist and one (1) General Curator Positions. The Police Department removed two (2) netted positions to move VOCA-funded positions to the General Fund at the grant end, as well as eliminated two (2) civilian positions due to changes in state law and eliminated two (2) positions. Fleet Services eliminated five (5) positions: three (3) automotive technicians and two (2) Procurement specialists. Vehicle Storage added an Administrative Assistant and Attendant Floater Position.

The General Fund Operating Budget appropriation includes $212,370,216 in personnel cost, reduced by an anticipated $13,104,374 in savings from authorized but vacant positions, resulting in a net personnel allocation of $199,265,838. There is a 1.75% salary increase for non-uniformed, full-time positions, included in the 2026 Proposed Budget, as well as the continuation of Step and Grade progression for the Fraternal Order of Police (FOP), International Association of Fire Fighters (IAFF), United Labor Unions Local 100 Union (Local 101) eligible as well as Emergency Communications personnel. There is an added Emergency Communication Recruit Incentive of $2,500. All step increases for officers will be increased by 5%. Step increases for Officers and Command Staff with more than fifteen (15) years of service will be increased by an additional 4%. Recruitment incentives will remain at $10,000 for 65 recruits. Fire uniformed personnel positions received a 5% salary increase.

The City will pursue comprehensive self-insured health insurance in 2026. The total cost of health insurance premiums will increase by ten (10)% to $13,461,883 in 2026. The City absorbs 100% of the cost of employee-only coverage and 60% of employee + spouse/child/family coverage for the base plan. There were no changes to the tiered options available and two (2) buy-up options plans that included lower deductibles and co-pays and a high-deductible plan.

Benefit changes approved by the State Legislature determine pension costs for uniformed Fire and Police personnel. The pension rate charged for uniformed Fire personnel is 24.5% of payroll, representing the maximum allowed by the plan. The pension rate for Police uniformed personnel is 24.5% of payroll. In addition, the City merged the administration of the closed local Police and Fire Pension Funds with LOPFI, which will require additional monthly funding contributions of $337,627 and $283,048, respectively. Contributions to the closed plans are offset by dedicated revenues, including 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 exceeding the required contributions are utilized to pay down the unfunded liability of the plans each year. There will be no change in 2026 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%.

Other Funds:

There are 219 FTEs included in the 2026 Street Fund budget, consistent with 2025. There are 145 FTEs included in the 2026 Waste Disposal Fund budget, staying consistent with 2025. The Fleet and Vehicle Storage budgets include 59 and 16 FTEs, a net decrease of 3 FTEs - 5 FTE reduction in the Fleet Fund and 2 FTE additions in the Vehicle Storage Fund. There is a 1.75% salary increase included in the 2026 Budget as well as the continuation of Step and Grade progression for all Union Eligible personnel. Benefits are consistent with those described for non-uniform General Fund personnel above.

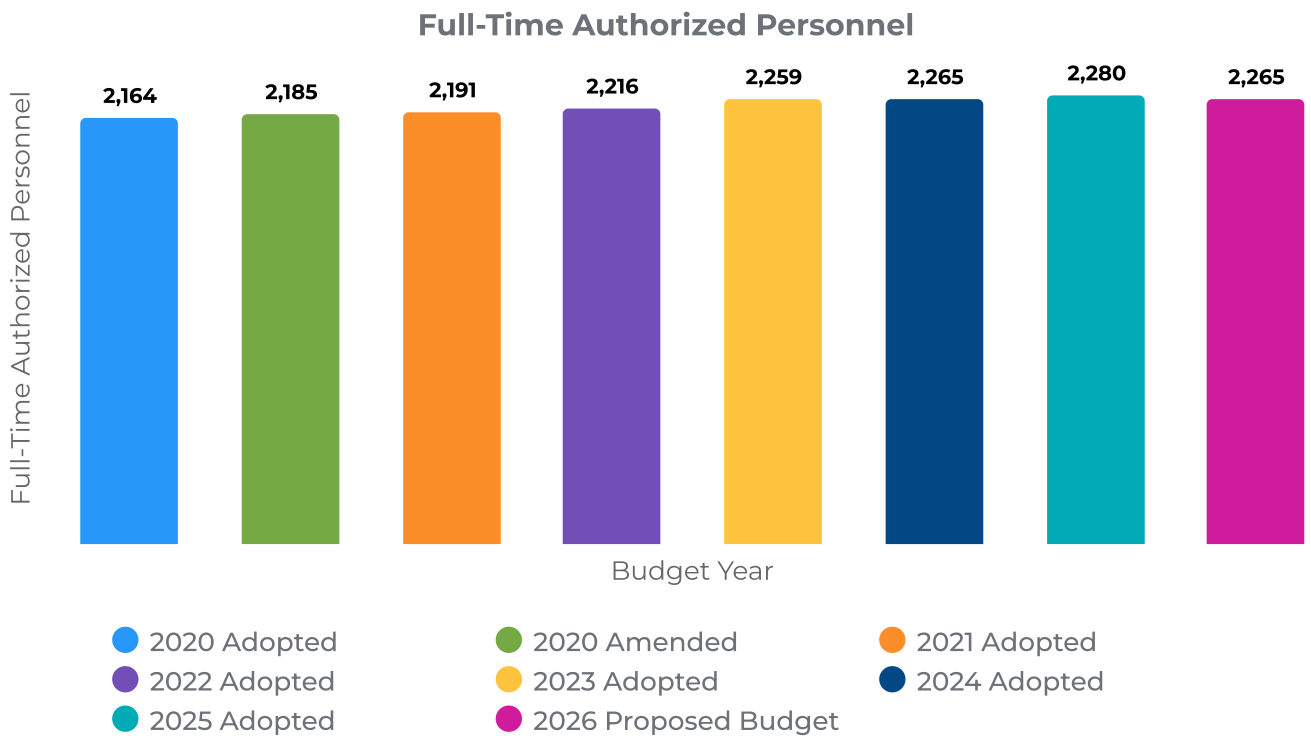
Overall, there are 2,265 full-time positions authorized in the 2026 Proposed Budget, a net decrease of fifteen (15) positions from 2025.

Full Time Personnel by Department

	2024	2025	2026
	Adopted	Adopted	Proposed
General Fund	Budget	Budget	Budget
Executive Administrative	37	38	37
Board of Directors	1	1	1
Community Programs	20	21	25
City Attorney	23	23	22
District Court First Division	21	21	21
District Court Second Division	19	19	19
District Court Third Division	8	8	8
Finance	55	54	51
Human Resources	25	27	28
Information Technology	43	44	39
Planning & Development	46	46	44
Housing & Neighborhood Programs	107	112	112
Public Works - General	12	12	12
Parks & Recreation	107	107	109
Golf	15	15	14
Jim Dailey Fitness Center	8	8	8
Zoo	63	65	67
Fire	445	445	445
Police	703	707	699
Emergency Communications	65	65	65
Subtotal General Fund	1,823	1,838	1,826

Other Funds			
Public Works - Street	219	219	219
Fleet Services	63	64	59
Vehicle Storage Facility	15	14	16
Waste Disposal	145	145	145
Subtotal Other Funds	442	442	439
Total Personnel	**2,265**	**2,280**	**2,265**

Personnel Authorization (2020 - 2026)



The net change in personnel between 2025 and 2026 is as indicated in the chart below.

2025 Adopted Budget 2,280

Department	# of Position(s) Changes
Executive Administration	(-1) (a)
Community Programs	4 (b)
City Attorney	(-1) (c)
Finance	(-3) (d)
Human Resources	1 (e)
Information Technology	(-5) (f)
Planning & Development	(-2) (g)
Parks & Recreation	(2) (h)
Golf	(-1) (i)
Zoo	(2) (j)
Police	(-8) (k)
Vehicle Storage Facility	(2) (l)
Fleet	(-5) (m)

2026 Adopted Budget 2,265

(a) reduced one (1) FTE related to elimination of the Assistant City Manager Position

(b) converted four (4) part-time employees to full-time.

(c) eliminated one (1) Senior Deputy City Attorney position.

(d) eliminated one (1) vacant internal auditor position and two (2) Grants analyst positions.

(e) added one (1) Risk Management Assistant Position.

(f) removed two (2) IT Support Specialist Positions, one (1) HelpDesk Support Specialist, and eliminated two (2) Network Analysts.

(g) eliminated one (1) Planning Document Technician and one (1) Administrative Assistant.

(h) added two (2) positions for the new Senior Center.

(i) eliminated one (1) vacant Parks Maintenance Worker.

(j) restored one (1) Engineering Specialist and one (1) General Curator Position.

(k) eliminated two (2) vacant civilian positions due to a change in state law, and eliminated six (6) vacant civilian positions to move grant-funded victim services (VOCA) positions from the grant funding to the general fund as a result of the grant ending.

(l) added one (1) administrative assistant position and one (1) attendant floater position.

(m) eliminated five (5) positions — three (3) automotive technician I and two (2) Procurement Specialist positions.

Short-Term Organization Factors

Organizational factors that impacted the 2026 budget include the following:

- Economic uncertainty, including tariffs and the associated impact on inflation and costs for the City.
- Ensuring that employees are provided with competitive wages to ensure the best possible workforce to deliver results for the residents of Little Rock.
- Ensuring there is operational funding for in-progress capital projects such as the new senior center and the Micro Home Village.
- Ensuring improvements are made to the Clinton Park Pedestrian Bridge Protection Cell, which required a short-term note issuance to fund the improvements.
- Completing ongoing capital projects and realizing the benefits of those projects, including the City's Solar Array, which will offset a majority of the City's electrical costs once up and running.
- Balancing long-term and ongoing commitments with current available resources and planning for the future of those commitments today.

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 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. The City's governing body manages several key funds to ensure the effective delivery of city services, maintenance of infrastructure, and support for community development.

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 dedicated to street and traffic maintenance. It includes income from 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 911 Fund – This fund includes fees derived from telephone charges, which are restricted to uses related to operating and equipping the City's 911 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) – Accounts for funds from the Community Development Block Grant – Section 108 Guaranteed Loan Program and other City funds are utilized to provide housing and housing assistance to qualifying residents and to improve neighborhood infrastructure.

Home Investment Partnership Fund (HIPP) – Funded by the U.S. Department of Housing and Urban Development, this fund is reserved 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.

2012 – 2021 Capital Project Fund – The tax went into effect on January 1, 2012, and expired on December 31, 2021. 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. This fund will remain active until the projects funded by the capital tax are complete.

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 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. These bonds were retired in 2022. The remaining capital improvement funds will be expended in 2024.

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.

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.

2022 Library Construction and Refunding Bonds – The Library Construction and Refunding Bonds, Series 2022 are limited obligations of the City of Little Rock payable solely from the collection of the Library tax and a Special tax, payable through 2036. 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 2015; (iii) pay interest of the Bonds on March 1, 2023, and (iv) pay the costs of issuing the Bonds.

Limited Tax General Obligation Capital Improvement Bonds, Series 2022A, Series 2022B, Series 2024A, and Series 2024B – The Series 2022A Bonds in the amount of $53,510,000, and Series 2022B Bonds in the amount of $5,055,000 (collectively, the "Series 2022 Bonds") issued on November 7, 2022, 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 Series 2024A Bonds in the amount of $26,565,000 and Series 2024B Bonds in the amount of $10,745,000, (collectively, the "Series 2024 Bonds") issued on December 30, 2024, are limited tax general obligations of the City and are the second tranche of proceeds derived from the 3-mills annual ad valorem tax on all taxable real and personal property located within the City. The issuance of the Series 2022 and 2024 Bonds was approved at the special election held on August 9, 2022, for the purpose of street and drainage infrastructure improvements, parks and recreational improvements, district court facility improvements, port industrial park improvements, and fire apparatus.

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 Enterprise 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 Board 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 and 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.

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 2026 budget includes salary step and grade progression for Police, Fire, and Emergency Communications positions.
- 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 in personnel costs. As vacancies occur, the savings are 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 costs. 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 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 costs 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 in 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 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** 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 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

		2023	2024	2025	2025	2026	
		Actual	**Actual**	**Budget**	**Amended**	**Budget**	
	Rock Region Metro	$ 9,854,118	$ 9,854,118	$ 9,854,118	$ 9,854,118	$ 9,854,118	(a)
	County Regional Detention Center	2,910,000	2,715,000	2,715,000	2,715,000	3,600,000	(b)
	Arkansas Museum of Fine Arts	2,200,000	4,000,000	4,000,000	4,000,000	4,000,000	
	Arkansas Museum of Discovery	192,000	400,000	400,000	400,000	400,000	
	Metroplan	186,384	186,384	186,384	186,384	186,384	
	Downtown Partnership	225,000	300,000	300,000	300,000	300,000	
	PAGIS	153,850	153,850	153,850	153,850	153,850	
	County Health Department	56,100	56,100	56,100	56,100	56,100	
	Oakland Fraternal Cemetery	50,000	100,000	100,000	100,000	100,000	
	St. Vincent	25,381	25,381	25,381	25,381	25,381	
	LR City Beautiful Commission	2,500	2,500	2,500	2,500	2,500	
	Total	**$ 15,855,333**	**$ 17,793,333**	**$ 17,793,333**	**$ 17,793,333**	**$ 18,578,333**	

(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) Funding for the County Regional Detention Center in 2026 increases to $3,600,000 as a result of historical increases in the annual expenditures related to jail costs charged to the City of Little Rock by Pulaski County.

Five-Year Forecast (2026 - 2030)

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 2026 General Fund budget is $1,302,717, or approximately 0.5% of estimated revenue, excluding Transfers In.

Per the City's financial policy, the goal is to set aside $10,000,000 or 10% of General Fund revenues, whichever is greater. 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 portion of the General Fund balance included in the restricted reserve is currently $13,100,000. 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.

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 with 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 resident input through community meetings that determined projects in the final (3)-year cycle (2019 – 2021) of the tax allocation.

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 2022, the Mayor and Board of Directors proposed the renewal of a three (3)-mill ad valorem (property) tax levy to support a limited tax general obligation bond issue for designated capital improvements. The previous three (3)-mill levy supported bonds for street and drainage improvements were issued in two (2) series in 2013 and 2018. The 2013 and 2018 series bonds were fully redeemed in 2021 and 2022, respectively. The new three (3)—mill levy and the issuance of limited tax general obligation bonds in the aggregate principal amount of up to $161,800,000 was approved by voters at a Special Election held on August 9, 2022, for six (6) separate ballot questions including: Street Improvement - $40,500,000, Drainage Improvement - $40,500,000, Fire Apparatus Improvement - $19,500,000, Park and Recreational Improvements (including improvements to the Little Rock Zoo) - $37,000,000, District Court Facility Improvements - $8,500,000, and Port Industrial Park Improvements - $15,800,000. On December 21, 2022, the City issued $53,510,000 in tax-exempt bonds –

Series 2022A and $5,055,000 in taxable bonds – Series 2022B. Public meetings were held to identify the specific street, drainage, and park improvement projects by Ward. It is important to note that the new three (3)-mill levy did increase the existing ad valorem tax rate. On December 30, 2024, the City issued the second tranche of funding under the approved authorization. The City issued $26,565,000 in tax-exempt bonds — Series 2024A — and $10,745,000 in taxable bonds — Series 2024B. The second tranche of funding will be utilized to fund the remaining District Court Improvements, Fire Improvements, Parks and Recreational Improvements (including improvements to the Little Rock Zoo), and the Port Industrial Park Improvements.

The five-year forecast for 2026 – 2030 is not approved by the City Board of Directors; rather, it is a planning tool.

	FY26	FY27	FY28	FY29	FY30
General Fund	**General Fund**	**Planned**	**Projected**	**Projected**	**Projected**
Beginning Fund Balance	$43,967,342	$43,967,342	$43,967,342	$43,967,342	$43,967,342
Plus: Est. Revenue (a)	271,999,104	277,439,086	282,987,868	288,647,625	294,420,578
Less: Est. Expenses					
Executive Administration	33,274,294	31,632,738	31,812,124	32,561,404	34,158,894
Board of Directors	410,199	390,040	392,253	401,492	421,265
Community Programs	301,784	286,752	288,376	295,169	309,510
City Attorney	3,067,538	2,916,768	2,933,316	3,002,403	3,150,250
District Court — First Division	1,539,015	1,463,509	1,471,814	1,506,478	1,580,795
District Court — Second Division	1,463,550	1,391,464	1,399,356	1,432,315	1,502,699
District Court — Third Division	640,330	608,882	612,337	626,759	657,646
Finance	5,503,712	5,233,534	5,263,232	5,387,194	5,652,797
Human Resources	3,242,717	3,082,890	3,100,375	3,173,399	3,329,234
Information Technology	7,042,011	6,698,955	6,737,006	6,895,669	7,238,200
Planning and Development	3,698,692	3,517,008	3,536,964	3,620,268	3,798,645
Housing & Neighborhood Programs	8,990,016	8,548,069	8,596,566	8,799,038	9,232,247
Public Works	1,120,294	1,065,556	1,071,606	1,096,844	1,151,170
Parks & Recreation	11,927,050	11,340,537	11,404,875	11,673,491	12,248,043
River Market	1,164,852	1,107,254	1,113,531	1,139,759	1,195,550

	FY26	FY26	FY26	FY26	FY26
General Fund - Cont.	**General Fund**	**Planned**	**Projected**	**Projected**	**Projected**
Golf	1,808,479	1,719,716	1,729,474	1,770,207	1,857,498
Jim Dailey Fitness & Aquatics	945,008	898,529	903,627	924,910	970,425
Zoo	7,725,563	7,346,187	7,387,872	7,561,874	7,934,570
Fire (b)	68,671,344	72,300,324	74,313,015	76,386,283	78,295,940
Police (c)	98,880,495	104,114,018	107,020,841	110,015,533	112,765,921
911 Emergency Communications	5,227,671	5,347,465	5,470,417	5,596,628	5,726,205
Vacancy Reductions (d)	(13,104,374)	(13,104,374)	(13,104,374)	(13,104,374)	(13,104,374)
Debt Service — short-term notes (e)	5,550,644	6,625,045	6,625,045	4,976,662	1,439,228
Transfers Out (include contingency (f)	12,908,220	12,908,220	12,908,220	12,908,220	12,908,220
	$271,999,104	**$ 277,439,086**	**$282,987,868**	**$ 88,647,625**	**$294,420,578**
Net Increase (decrease) to Fund Balance	-	-	-	-	-
Ending Fund Balance (g)	**$43,967,342**	**$43,967,342**	**$43,967,342**	**$43,967,342**	**$43,967,342**
Reserve Requirement					
(10% of Revenues)	**$27,199,910**	**$27,743,909**	**$28,298,787**	**$28,864,763**	**$29,442,058**

(a) Assumes revenue growth of two percent (2%) each year, excluding Transfers In.

(b) Reflects a contracted salary increase of five percent (5%) in 2026 and 2027. Then a two and one half percent (2.5%) salary increase in the following years, plus cancer screening per contract of $300,000 each year.

(c) Reflects a Five Percent (5%) contracted salary increase in 2026 and 2027. Then a two and one half percent (2.5%) in the following years.

(d) The amount reflects approximately 4.9% of the cost of full staffing in 2026, 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 $13,100,000.

Note: Reflects adjustments to all non-public safety departments, excluding 911 Emergency Communications to balance.

	FY26	FY27	FY28	FY29	FY30
	Adopted	**Planned**	**Projected**	**Projected**	**Projected**
Street Fund					
Beginning Fund Balance	$14,830,825	$14,830,825	$14,830,825	$14,830,825	$14,830,825
Plus: Est. Revenue	27,106,700	27,648,834	28,201,811	28,765,847	29,341,164
Less: Est. Expenses	27,106,700	27,648,834	28,201,811	28,765,847	29,341,164
Ending Fund Balance	**$14,830,825**	**$14,830,825**	**$14,830,825**	**$14,830,825**	**$14,830,825**
Reserve Requirement					
(10% of revenue)	**$2,710,670**	**$2,764,883**	**$2,820,181**	**$2,876,585**	**$2,934,116**
Fleet Fund					
Beginning Net Position	$2,436,829	$2,436,829	$2,436,829	$2,436,829	$2,436,829
Plus: Est. Revenue	18,220,453	18,584,862	18,956,559	19,335,690	19,722,404
Less: Est. Expenses	18,220,453	18,584,862	18,956,559	19,335,690	19,722,404
Ending Net Position	**$2,436,829**	**$2,436,829**	**$2,436,829**	**$2,436,829**	**$2,436,829**
Reserve Requirement					
(10% of revenues)	**$1,822,045**	**$1,858,486**	**$1,895,656**	**$1,933,569**	**$1,972,240**
Vehicle Storage Facility					
Beginning Net Position	$2,542,832	$2,665,927	$2,778,118	$2,878,986	$2,968,102
Plus: Est. Revenue	2,673,200	2,713,298	2,753,997	2,795,307	2,837,237
Less: Est. Expenses	2,550,105	2,601,107	2,653,129	2,706,192	2,760,316
Ending Net Position	**$2,665,927**	**$2,778,118**	**$2,878,986**	**$2,968,102**	**$3,045,023**
Reserve Requirement					
(10% of revenues)	**$267,320**	**$271,330**	**$275,400**	**$279,531**	**$283,724**

	FY26	FY27	FY28	FY29	FY30
	Adopted	**Planned**	**Projected**	**Projected**	**Projected**
Waste Disposal Fund					
Beginning Net Position	$31,108,898	$31,108,898	$31,108,898	$31,108,898	$31,108,898
Plus: Est. Revenue	27,435,300	27,984,006	28,543,686	29,114,560	29,696,851
Less: Est. Expenses	27,435,300	27,984,006	28,543,686	29,114,560	29,696,851
Ending Net Position	**$31,108,898**	**$31,108,898**	**$31,108,898**	**$31,108,898**	**$31,108,898**
Reserve Requirement					
(15% of revenues)	**$4,115,295**	**$4,197,601**	**$4,281,553**	**$4,367,184**	**$4,454,528**
Parking Garages					
Beginning Net Position	$10,939,692	$12,507,178	$14,106,014	$15,736,826	$17,400,255
Plus: Est. Revenue	2,954,816	3,013,912	3,074,191	3,135,674	3,198,388
Less: Est. Expenses	1,387,330	1,415,077	1,443,378	1,472,246	1,501,691
Ending Net Position	**$12,507,178**	**$14,106,014**	**$15,736,826**	**$17,400,255**	**$19,096,952**
Reserve Requirement					
(10% of revenues)	**$295,482**	**$301,391**	**$307,419**	**$313,567**	**$319,839**

FUND SUMMARIES

Funds Summary Overview

The Operating Budget encompasses various funds that are essential for the administration, operation, maintenance, and improvement of City services.

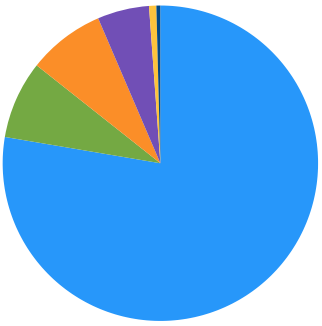
The following schedules summarize the audited 2024 operating results, the adopted 2025 operating budget, the amended 2025 operating budget, and the approved 2026 operating budget.

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 fund data is included for informational purposes only.

Major Funds

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

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



- GENERAL FUND **(Budgeted) $266,578,441** (77.66%)
- PUB WORKS-WASTE DISPOSAL FUND **(Budgeted) $27,435,300** (7.99%)
- PUBLIC WORKS STREET FUND **(Budgeted) $27,106,700** (7.90%)
- FLEET FUND **(Budgeted) $18,220,453** (5.31%)
- VEHICLE STORAGE FUND **(Budgeted) $2,550,105** (0.74%)
- RIVERMARKET GARAGE FUND **(Budgeted) $1,387,330** (0.40%)

Operating Fund Budget

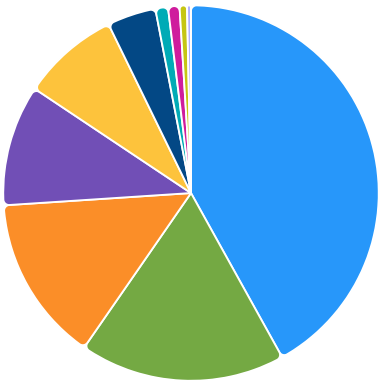
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopt
Beginning Fund Balance	**$112,420,674**	**$104,595,585**	**$108,332,412**
Revenues			
GENERAL PROPERTY TAXES	$47,172,669	$47,667,088	$50,236,739
SALES TAXES	$142,284,445	$144,738,728	$146,935,516
UTILITLY FRANCHISE FEES	$32,831,453	$34,696,403	$36,457,651
BUSINESS LICENSES	$11,639,981	$11,741,889	$11,887,000
PERMITS	$2,792,642	$2,707,276	$2,724,220
STREET FUND	$17,290	$17,290	$17,300
INTERGOVERNMENTAL	$28,959,770	$29,532,582	$29,460,931
POLICE SERVICES	$2,703,543	$2,537,530	$2,646,791
FIRE SERVICES	$1,685,523	$1,631,088	$1,712,642
WASTE DISPOSAL	$26,208,103	$26,333,841	$26,570,000
OTHER FEES	$240,781	$387,406	$379,800
PUBLIC WORKS	$192,371	$154,519	$208,500
PARKING	$1,772,746	$2,281,820	$1,693,900
PARKING GARAGE FUND	-$5,890	-$23,767	-$3,300
MEMBERSHIPS	$986,923	$1,196,001	$1,218,500
PARKS AND RECREATION	$4,530,805	$4,337,552	$4,392,790
CHARGES FOR SERVICES	$7,820	$6,365	$9,300
MISCELLANEOUS SERVICES	$2,575,511	$2,805,130	$2,804,900
MISCELLANEOUS INCOME	$288,213	$307,710	$314,200
RENTS AND ROYALTIES	$469,617	$336,635	$318,300
FLEET	$17,247,939	$19,623,745	$19,455,453
FLEET SERVICE FUND	$1,131,876	$1,306,000	$1,276,000
PLANNING AND DEVELOPMENT FEES	$68,499	$47,480	$46,700
FINES AND FEES	$1,341,965	$1,428,726	$1,428,520
COURT FEES	$103,599	$41,485	$41,100
COURT FINES	$422,282	$357,082	$359,900
INVESTMENT INCOME	$5,170,849	$3,304,925	$3,817,916
DONATIONS	$2,746,680	$1,919,215	$480,500
GAIN (LOSS) ON DISPOSAL OF ASSETS	-$1,285,341	$11,382	$0
PENSION CONTRIBUTIONS	$61,118	$52,710	$52,800
TRANSFER IN	$1,746,307	$4,696,828	$3,445,004
OTHER FINANCING SOURCES	$1,538,333	$0	$0
Total Revenues	**$337,648,420**	**$346,182,664**	**$350,389,573**
Expenditures			
PERSONNEL SERVICES	$210,096,100	$223,975,387	$228,622,799
SUPPLIES AND MATERIALS	$16,579,775	$16,964,070	$17,160,575
REPAIRS AND MAINTENANCE	$19,103,692	$24,009,616	$24,900,264
SERVICES AND OTHER EXPENSES	$51,273,624	$48,101,506	$50,589,882

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopt
CAPITAL OUTLAY	$5,726,243	$4,380,897	$3,195,993
DEBT SERVICE	$6,969,355	$3,608,622	$5,708,755
TRANSFERS	$35,724,721	$24,591,739	$18,520,724
Total Expenditures	**$345,473,509**	**$345,631,837**	**$348,698,992**
Total Revenues Less Expenditures	**-$7,825,089**	**$550,827**	**$1,690,581**
Ending Fund Balance	**$104,595,585**	**$105,146,412**	**$110,022,993**

Sources of Funds for 2026



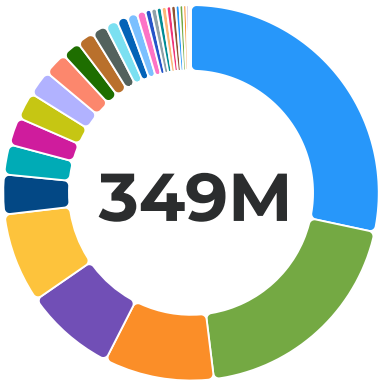
SALES TAXES	**$146,935,516**	41.93%
ALL OTHER - CHARGES FOR SERVICES	**$61,984,176**	17.69%
GENERAL PROPERTY TAXES	**$50,236,739**	14.34%
UTILITY FRANCHISES	**$36,457,651**	10.40%
ALL OTHER - INTERGOVERNMENTAL	**$29,460,931**	8.41%
LICENSES AND PERMITS	**$14,628,520**	4.17%
ALL OTHER - INVESTMENT INCOME	**$3,817,916**	1.09%
TRANSFERS IN	**$3,445,004**	0.98%
ALL OTHER - FINES AND FEES	**$2,256,020**	0.64%
ALL OTHER - MISCELLANEOUS	**$1,167,100**	0.33%

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL FUND	$261,738,145	$265,209,281	$271,999,104
PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
FLEET FUND	$15,970,187	$18,418,930	$18,220,453
VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
PUB WORKS-WASTE DISPOSAL FUND	$27,919,662	$30,072,698	$27,435,300
RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
Total Revenues	**$337,648,420**	**$346,182,664**	**$350,389,573**

Expenditures by Department

FY26 Expenditures by Department



POLICE	**$98,881,134**	28.36%
FIRE	**$68,670,705**	19.69%
GENERAL FUND	**$32,979,207**	9.46%
PUB WORKS-WASTE DIS OPERATIONS	**$27,435,300**	7.87%
PUBLIC WORKS STREET FUND	**$27,106,700**	7.77%
PARKS AND RECREATION	**$11,927,325**	3.42%
HOUSING AND NEIGHBORHOOD PROGS	**$8,990,016**	2.58%
INFORMATION TECHNOLOGY	**$8,290,011**	2.38%
FLT ACQUISITION AND MATERIALS	**$8,116,583**	2.33%
ZOO	**$7,725,563**	2.22%
FLEET MAINTENANCE MANAGEMENT	**$7,137,154**	2.05%
FINANCE	**$5,503,712**	1.58%
911 OPERATIONS	**$5,227,671**	1.50%
GENERAL ADMINISTRATIVE	**$4,401,302**	1.26%
PLANNING	**$3,698,692**	1.06%
HUMAN RESOURCES	**$3,242,717**	0.93%
CITY ATTORNEY	**$3,067,538**	0.88%
VEHICLE STORAGE FUND	**$2,550,105**	0.73%
GOLF	**$1,808,479**	0.52%
FLEET FINANCIAL MANAGEMENT	**$1,636,459**	0.47%
DISTRICT CRT-1ST DIV CRIMINAL	**$1,539,015**	0.44%
DISTRICT CRT-2ND DIV TRAFFIC	**$1,463,550**	0.42%
RIVERMARKET GARAGE FUND	**$1,387,330**	0.40%
FLEET FUND	**$1,330,257**	0.38%
RIVERMARKET	**$1,164,852**	0.33%
PUBLIC WORKS GENERAL FUND	**$1,120,294**	0.32%
JIM DAILEY FITNESS & AQUATICS	**$945,008**	0.27%
DISTRICT CRT-3RD DIV ENVIRON	**$640,330**	0.18%
BOARD OF DIRECTORS	**$410,199**	0.12%
COMMUNITY PROGRAMS	**$301,784**	0.09%

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL FUND	$265,994,628	$264,084,488	$271,999,104
PUBLIC WORKS STREET FUND	$33,247,239	$32,552,711	$27,106,700
FLEET FUND	$17,428,372	$18,418,930	$18,220,453
VEHICLE STORAGE FUND	$2,199,426	$2,606,553	$2,550,105
PUB WORKS-WASTE DISPOSAL FUND	$25,255,758	$26,543,400	$27,435,300
RIVERMARKET GARAGE FUND	$1,348,086	$1,425,755	$1,387,330
Total Expenditures	**$345,473,509**	**$345,631,837**	**$348,698,992**

General Fund

The General Fund is the primary operating fund of the City and includes all financial activities not accounted for in other funds. Activities included in the general fund include police and fire services, parks and recreation, general government services, golf, the Little Rock Zoo, and housing and neighborhood programs. The General Fund includes the General Fund Special Projects Fund, and the Seized Money Fund in addition to the General Fund Reserve Fund. This is in alignment with the presentation in the Annual Comprehensive Financial Report (ACFR).

Comprehensive Fund Summary

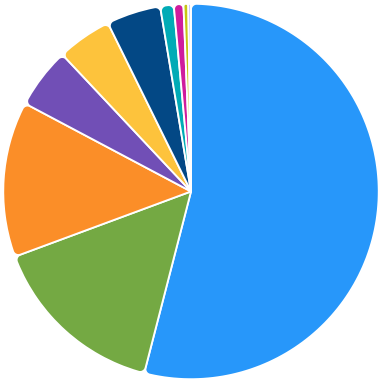
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopt
Beginning Fund Balance	**$92,571,976**	**$83,986,044**	**$85,110,837**
Revenues			
GENERAL PROPERTY TAXES	$39,091,658	$39,456,478	$41,701,839
SALES TAXES	$142,284,445	$144,738,728	$146,935,516
UTILITLY FRANCHISE FEES	$32,790,352	$34,696,403	$36,457,651
BUSINESS LICENSES	$11,313,970	$11,398,786	$11,540,400
PERMITS	$2,787,097	$2,701,446	$2,718,220
INTERGOVERNMENTAL	$12,282,469	$12,699,818	$12,699,831
POLICE SERVICES	$2,703,543	$2,537,530	$2,646,791
FIRE SERVICES	$1,685,523	$1,631,088	$1,712,642
OTHER FEES	$255,229	$387,406	$379,800
SPECIAL PROJECTS FUND	$27,336	$0	$0
PARKING GARAGE FUND	-$3,555	-$954	-$1,000
MEMBERSHIPS	$986,923	$1,196,001	$1,218,500
PARKS AND RECREATION	$4,586,076	$4,337,552	$4,392,790
CHARGES FOR SERVICES	$7,820	$6,365	$9,300
MISCELLANEOUS SERVICES	$2,573,190	$2,803,555	$2,803,600
MISCELLANEOUS INCOME	$637,511	$260,208	$269,300
RENTS AND ROYALTIES	$469,617	$336,635	$318,300
PLANNING AND DEVELOPMENT FEES	$68,499	$47,480	$46,700
FINES AND FEES	$1,341,965	$1,428,726	$1,428,520
COURT FEES	$164,565	$41,485	$41,100
COURT FINES	$422,282	$357,082	$359,900
INVESTMENT INCOME	$2,327,553	$575,969	$625,100
DONATIONS	$427,876	$480,435	$480,500
PENSION CONTRIBUTIONS	$61,118	$52,710	$52,800
TRANSFER IN	$25,044,836	$3,038,349	$3,161,004
OTHER FINANCING SOURCES	$2,974,756	$0	$0
Total Revenues	**$287,312,653**	**$265,209,281**	**$271,999,104**
Expenditures			
PERSONNEL SERVICES	$188,549,416	$195,244,422	$199,265,842
SUPPLIES AND MATERIALS	$8,102,558	$7,087,056	$7,032,686
REPAIRS AND MAINTENANCE	$12,642,231	$14,156,583	$14,436,564
SERVICES AND OTHER EXPENSES	$48,778,443	$30,998,637	$32,741,823

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopt
CAPITAL OUTLAY	$6,926,075	$63,325	$63,325
DEBT SERVICE	$7,949,390	$3,412,086	$5,550,644
TRANSFERS	$22,950,470	$13,122,379	$12,908,220
Total Expenditures	**$295,898,584**	**$264,084,488**	**$271,999,104**
Total Revenues Less Expenditures	**-$8,585,932**	**$1,124,793**	**$0**
Ending Fund Balance	**$83,986,044**	**$85,110,837**	**$85,110,837**

Note: The Fund balance reported here includes the General Fund, Special Projects Fund, and Police Seizure Fund in alignment with the General Fund as reported in the Annual Comprehensive Financial Report (ACFR).

Revenues by Source



SALES TAXES	**$146,935,516**	54.02%
GENERAL PROPERTY TAXES	**$41,701,839**	15.33%
UTILITY FRANCHISES	**$36,457,651**	13.40%
LICENSES AND PERMITS	**$14,258,620**	5.24%
ALL OTHER - CHARGES FOR SERVICES	**$12,782,623**	4.70%
ALL OTHER - INTERGOVERNMENTAL	**$12,699,831**	4.67%
TRANSFERS IN	**$3,161,004**	1.16%
ALL OTHER - FINES AND FEES	**$2,256,020**	0.83%
ALL OTHER - MISCELLANEOUS	**$1,120,900**	0.41%
ALL OTHER - INVESTMENT INCOME	**$625,100**	0.23%

The General Fund revenues by source for the fiscal year include SALES TAXES at $146.9 million, representing 54.02% of the total. GENERAL PROPERTY TAXES contribute $41.7 million, or 15.33%. UTILITY FRANCHISES account for $36.5 million, which is 13.4% of the revenues. LICENSES AND PERMITS provide $14.3 million, making up 5.24%. ALL OTHER - CHARGES FOR SERVICES total $12.8 million, or 4.7%, while ALL OTHER - INTERGOVERNMENTAL revenues are $12.7 million, representing 4.67%. TRANSFERS IN amount to $3.2 million, or 1.16%. ALL OTHER - FINES AND FEES contribute $2.3 million, which is 0.83%. ALL OTHER - MISCELLANEOUS revenues are $1.1 million, or 0.41%, and ALL OTHER - INVESTMENT INCOME totals $625,100, representing 0.23% of the General Fund revenues.

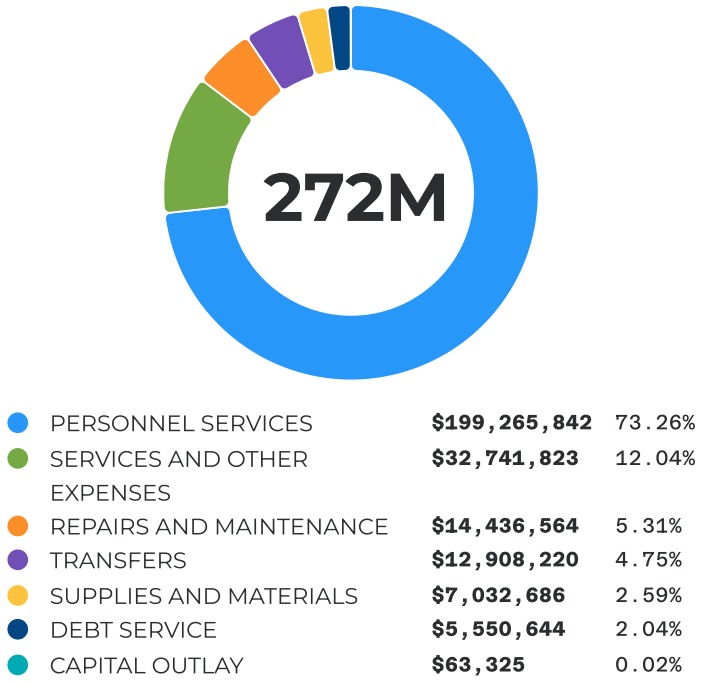
Revenues by Source

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
GENERAL PROPERTY TAXES	$39,091,658	$39,456,478	$41,701,839	5.69%
SALES TAXES	$142,284,445	$144,738,728	$146,935,516	1.52%
UTILITY FRANCHISES	$32,790,352	$34,696,403	$36,457,651	5.08%
LICENSES AND PERMITS	$14,101,067	$14,100,232	$14,258,620	1.12%
ALL OTHER - INTERGOVERNMENTAL	$12,282,469	$12,699,818	$12,699,831	0.00%
ALL OTHER - CHARGES FOR SERVICES	$12,566,855	$12,511,137	$12,782,623	2.17%
ALL OTHER - FINES AND FEES	$2,252,541	$2,262,179	$2,256,020	-0.27%
ALL OTHER - MISCELLANEOUS	$1,596,121	$1,129,988	$1,120,900	-0.80%
ALL OTHER - INVESTMENT INCOME	$2,327,553	$575,969	$625,100	8.53%
TRANSFERS IN	$28,019,592	$3,038,349	$3,161,004	4.04%
Total Revenues	**$287,312,653**	**$265,209,281**	**$271,999,104**	**2.56%**

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$261,738,145	$265,209,281	$271,999,104	2.56%
GENERAL FUNDS SPECIAL PROJECTS	$25,463,924	$0	$0	0.00%
SEIZED MONEY FUND	$151,685	$0	$0	0.00%
FRANCHISE FEE COLLECTION FUND	-$41,101	$0	$0	0.00%
Total Revenues	**$287,312,653**	**$265,209,281**	**$271,999,104**	**2.56%**

Expenditures by Category



For the General Fund expenditures by category in the fiscal year, Personnel Services accounts for $199.3 million, representing 73.26% of the total. Services and Other Expenses follow with $32.7 million, or 12.04%. Repairs and Maintenance comprise $14.4 million, which is 5.31%. Transfers amount to $12.9 million, making up 4.75%. Supplies and Materials total $7 million, or 2.59%. Debt Service is $5.6 million, representing 2.04%. Lastly, Capital Outlay is $63,325, accounting for 0.02% of the expenditures.

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended Budget vs. FY 2026 Budgeted ($ Change)
GENERAL FUND	$265,994,628	$264,084,488	$271,999,104	3.00%
GENERAL FUNDS SPECIAL PROJECTS	$29,841,997	$0	$0	0.00%
SEIZED MONEY FUND	$61,960	$0	$0	0.00%
Total Expenditures	**$295,898,584**	**$264,084,488**	**$271,999,104**	**3.00%**

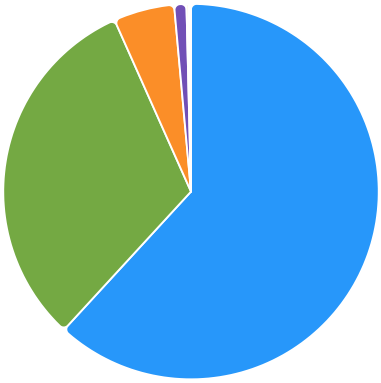
Special Revenue Funds

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
Beginning Fund Balance	**$43,368,308**	**$51,581,833**	**$49,058,615**
Revenues			
GENERAL PROPERTY TAXES	$8,081,011	$8,210,610	$8,534,900
BUSINESS LICENSES	$46,525	$0	$0
PERMITS	$15,593	$0	$0
STREET FUND	$17,290	$17,290	$17,300
INTERGOVERNMENTAL	$48,900,695	$16,832,764	$16,761,100
FIRE SERVICES	$4,600	$0	$0
PUBLIC WORKS	$34,731	$47,919	$42,500
PARKS AND RECREATION	$769,176	$0	$0
MISCELLANEOUS SERVICES	$1,195,091	$0	$0
MISCELLANEOUS INCOME	$1,206,953	$47,366	$44,800
FINES AND FEES	$900	$0	$0
COURT FEES	$423,688	$0	$0
COURT FINES	$305,225	$0	$0
INVESTMENT INCOME	$2,623,935	$1,403,544	$1,422,100
DONATIONS	$186,152	$0	$0
GAIN (LOSS) ON DISPOSAL OF ASSETS	$1,821,963	$0	$0
TRANSFER IN	$12,002,682	$284,000	$284,000
Total Revenues	**$77,636,210**	**$26,843,493**	**$27,106,700**
Expenditures			
PERSONNEL SERVICES	$22,511,920	$13,409,433	$13,569,251
SUPPLIES AND MATERIALS	$2,641,976	$1,079,996	$1,220,110
REPAIRS AND MAINTENANCE	$3,554,044	$3,262,183	$3,460,965
SERVICES AND OTHER EXPENSES	$16,877,466	$5,530,632	$5,557,047
CAPITAL OUTLAY	$11,796,038	$0	$0
DEBT SERVICE	$5,022	$0	$0
TRANSFERS	$12,036,217	$9,270,467	$3,299,327
Total Expenditures	**$69,422,684**	**$32,552,711**	**$27,106,700**
Total Revenues Less Expenditures	**$8,213,525**	**-$5,709,218**	**$0**
Ending Fund Balance	**$51,581,833**	**$45,872,615**	**$49,058,615**

Revenues by Source



ALL OTHER - INTERGOVERNMENTAL	**$16,761,100**	61.83%
GENERAL PROPERTY TAXES	**$8,534,900**	31.49%
ALL OTHER - INVESTMENT INCOME	**$1,422,100**	5.25%
TRANSFERS IN	**$284,000**	1.05%
ALL OTHER - MISCELLANEOUS	**$44,800**	0.17%
ALL OTHER - CHARGES FOR SERVICES	**$42,500**	0.16%
LICENSES AND PERMITS	**$17,300**	0.06%

The Special Revenue Funds' Revenues by Source for the fiscal year include ALL OTHER - INTERGOVERNMENTAL at $16.8 million, representing 61.83% of the total. GENERAL PROPERTY TAXES contribute $8.5 million, or 31.49%. ALL OTHER - INVESTMENT INCOME accounts for $1.4 million, which is 5.25%. TRANSFERS IN amount to $284,000, making up 1.05%. ALL OTHER - MISCELLANEOUS is $87,300, or 0.32%, and LICENSES AND PERMITS total $17,300, representing 0.06% of the revenues.

Revenues by Source

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
GENERAL PROPERTY TAXES	$8,081,011	$8,210,610	$8,534,900	3.95%
LICENSES AND PERMITS	$79,409	$17,290	$17,300	0.06%
ALL OTHER - INTERGOVERNMENTAL	$48,900,695	$16,832,764	$16,761,100	-0.43%
ALL OTHER - CHARGES FOR SERVICES	-$944,293	$47,919	$42,500	-11.31%
ALL OTHER - FINES AND FEES	$729,813	-	-	0.00%
ALL OTHER - MISCELLANEOUS	$6,162,958	$47,366	$44,800	-5.42%
ALL OTHER - INVESTMENT INCOME	$2,623,935	$1,403,544	$1,422,100	1.32%
TRANSFERS IN	$12,002,682	$284,000	$284,000	0.00%
Total Revenues	**$77,636,210**	**$26,843,493**	**$27,106,700**	**0.98%**

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted ($ Change)
PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700	0.98%
STREET FUND SPECIAL PROJECTS	$11,702,943	$0	$0	0.00%
SPECIAL PROJECTS	$4,861,158	$0	$0	0.00%
EMERGENCY 911	$1,409,675	$0	$0	0.00%
CDBG	$1,543,606	$0	$0	0.00%
HIPP	$1,813,230	$0	$0	0.00%
NHSP	$75,774	$0	$0	0.00%
GRANT FUND	$13,181,862	$0	$0	0.00%
AMERICAN RESCUE PLAN ACT - ARPA	$16,626,943	$0	$0	0.00%
Total Revenues	**$77,636,210**	**$26,843,493**	**$27,106,700**	**0.98%**

Expenditures by Category



PERSONNEL SERVICES	**$13,569,251**	50.06%
SERVICES AND OTHER EXPENSES	**$5,557,047**	20.50%
REPAIRS AND MAINTENANCE	**$3,460,965**	12.77%
TRANSFERS	**$3,299,327**	12.17%
SUPPLIES AND MATERIALS	**$1,220,110**	4.50%

Expenditures by category for the Special Revenue Funds include Personnel Services at $13.6 million, representing 50.06% of the total. Services and Other Expenses account for $5.6 million, or 20.5%. Repairs and Maintenance total $3.5 million, which is 12.77%. Transfers amount to $3.3 million, comprising 12.17%. Supplies and Materials are $1.2 million, making up 4.5% of the expenditures.

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
PUBLIC WORKS STREET FUND	$33,247,239	$32,552,711	$27,106,700	-16.73%
STREET FUND SPECIAL PROJECTS	$3,651,175	$0	$0	0.00%
SPECIAL PROJECTS	$3,307,820	$0	$0	0.00%
EMERGENCY 911	$169,265	$0	$0	0.00%
CDBG	$1,715,111	$0	$0	0.00%
HIPP	$2,046,454	$0	$0	0.00%
NHSP	$78,472	$0	$0	0.00%
GRANT FUND	$9,114,752	$0	$0	0.00%
AMERICAN RESCUE PLAN ACT - ARPA	$16,092,395	$0	$0	0.00%
Total Expenditures	**$69,422,684**	**$32,552,711**	**$27,106,700**	**-16.73%**

Enterprise Funds

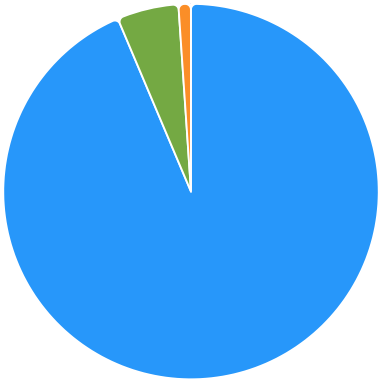
An enterprise fund is used to report activities for which a fee is charged to external users for goods or services.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
Beginning Fund Balance	**$37,825,171**	**$42,540,974**	**$47,676,226**
Revenues			
BUSINESS LICENSES	$326,011	$343,103	$346,600
PERMITS	$5,545	$5,830	$6,000
WASTE DISPOSAL	$26,208,103	$26,333,841	$26,570,000
PUBLIC WORKS	$158,240	$106,600	$166,000
PARKING	$1,772,746	$2,281,820	$1,693,900
PARKING GARAGE FUND	-$2,334	-$22,813	-$2,300
PARKS AND RECREATION	$442	$0	$0
MISCELLANEOUS SERVICES	$2,321	$1,575	$1,300
MISCELLANEOUS INCOME	$7,872	$136	$100
FLEET	$2,413,109	$2,530,815	$2,531,000
INVESTMENT INCOME	$1,585,206	$1,305,412	$1,750,716
DONATIONS	$2,327,154	$1,438,780	$0
GAIN (LOSS) ON DISPOSAL OF ASSETS	-$1,285,341	$11,382	$0
TRANSFER IN	$0	$1,374,479	$0
Total Revenues	**$33,519,072**	**$35,710,960**	**$33,063,316**
Expenditures			
PERSONNEL SERVICES	$10,869,506	$10,503,734	$10,983,304
SUPPLIES AND MATERIALS	$1,528,585	$1,708,028	$1,877,869
REPAIRS AND MAINTENANCE	$4,363,757	$5,210,290	$5,479,495
SERVICES AND OTHER EXPENSES	$7,612,802	$7,163,201	$7,675,111
CAPITAL OUTLAY	$3,184,062	$3,595,026	$2,885,668
DEBT SERVICE	$238,967	$196,536	$158,111
TRANSFERS	$1,005,590	$2,198,893	$2,313,177
Total Expenditures	**$28,803,269**	**$30,575,708**	**$31,372,735**
Total Revenues Less Expenditures	**$4,715,803**	**$5,135,252**	**$1,690,581**
Ending Fund Balance	**$42,540,974**	**$47,676,226**	**$49,366,807**

Revenues by Source



ALL OTHER - CHARGES FOR SERVICES	**$30,958,600**	93.63%
ALL OTHER - INVESTMENT INCOME	**$1,750,716**	5.30%
LICENSES AND PERMITS	**$352,600**	1.07%
ALL OTHER - MISCELLANEOUS	**$1,400**	0.00%

The Enterprise Funds' Revenues by Source for the fiscal year include ALL OTHER - CHARGES FOR SERVICES at $31 million, representing 93.63% of the total. ALL OTHER - INVESTMENT INCOME contributes $1.8 million, which is 5.3%. LICENSES AND PERMITS account for $352,600, or 1.07%, and ALL OTHER - MISCELLANEOUS adds $1,400, making up 0% of the revenues.

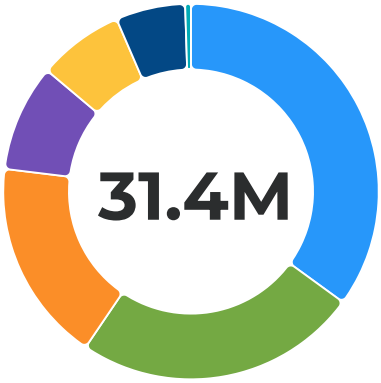
Revenues by Source

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
LICENSES AND PERMITS	$331,556	$348,933	$352,600	1.05%
ALL OTHER - CHARGES FOR SERVICES	$30,550,306	$31,230,263	$30,958,600	-0.87%
ALL OTHER - MISCELLANEOUS	$1,052,005	$1,451,873	$1,400	-99.90%
ALL OTHER - INVESTMENT INCOME	$1,585,206	$1,305,412	$1,750,716	34.11%
TRANSFERS IN	-	$1,374,479	-	-
Total Revenues	**$33,519,072**	**$35,710,960**	**$33,063,316**	**-7.41%**

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200	0.02%
PUB WORKS-WASTE DISPOSAL FUND	$27,919,662	$30,072,698	$27,435,300	-8.77%
RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816	-0.36%
Total Revenues	**$33,519,072**	**$35,710,960**	**$33,063,316**	**-7.41%**

Expenditures by Category



PERSONNEL SERVICES	**$10,983,304**	35.01%
SERVICES AND OTHER EXPENSES	**$7,675,111**	24.46%
REPAIRS AND MAINTENANCE	**$5,479,495**	17.47%
CAPITAL OUTLAY	**$2,885,668**	9.20%
TRANSFERS	**$2,313,177**	7.37%
SUPPLIES AND MATERIALS	**$1,877,869**	5.99%
DEBT SERVICE	**$158,111**	0.50%

For the fiscal year, expenditures by category in the Enterprise Funds include Personnel Services at $11 million, accounting for 35.01% of the total. Services and Other Expenses follow with $7.7 million, representing 24.4%. Repairs and Maintenance amount to $5.5 million, or 17.48% of expenditures. Capital Outlay is $2.9 million, making up 9.2%, while Transfers total $2.3 million, which is 7.37%. Supplies and Materials are $1.9 million, comprising 6.04%, and Debt Service is $158,111, representing 0.5% of the expenditures.

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
VEHICLE STORAGE FUND	$2,199,426	$2,606,553	$2,550,105	-2.17%
PUB WORKS-WASTE DISPOSAL FUND	$25,255,758	$26,543,400	$27,435,300	3.36%
RIVERMARKET GARAGE FUND	$1,348,086	$1,425,755	$1,387,330	-2.70%
Total Expenditures	**$28,803,269**	**$30,575,708**	**$31,372,735**	**2.61%**

Internal Service Funds

The City of Little Rock's internal service fund is used to account for goods and services provided by the Fleet Services Department to other city departments on a cost-reimbursement fee basis.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
Beginning Fund Balance	**$3,895,014**	**$2,436,829**	**$2,436,829**
Revenues			
FLEET	$14,834,830	$17,092,930	$16,924,453
FLEET SERVICE FUND	$1,131,876	$1,306,000	$1,276,000
INVESTMENT INCOME	$3,481	$20,000	$20,000
Total Revenues	**$15,970,187**	**$18,418,930**	**$18,220,453**
Expenditures			
PERSONNEL SERVICES	$4,191,443	$4,817,798	$4,804,402
SUPPLIES AND MATERIALS	$6,690,472	$7,088,990	$7,029,910
REPAIRS AND MAINTENANCE	$690,758	$1,380,560	$1,523,240
SERVICES AND OTHER EXPENSES	$4,971,326	$4,409,036	$4,615,901
CAPITAL OUTLAY	$868,675	$722,546	$247,000
DEBT SERVICE	$15,699	$0	$0
Total Expenditures	**$17,428,372**	**$18,418,930**	**$18,220,453**
Total Revenues Less Expenditures	**-$1,458,185**	**$0**	**$0**
Ending Fund Balance	**$2,436,829**	**$2,436,829**	**$2,436,829**

Revenues by Source



ALL OTHER - CHARGES FOR SERVICES	**$18,200,453**	99.89%
ALL OTHER - INVESTMENT INCOME	**$20,000**	0.11%

For the fiscal year, the "Internal Service Funds" revenues by source are primarily composed of ALL OTHER - CHARGES FOR SERVICES, which accounts for $18.2 million or 99.89% of the total. Additionally, ALL OTHER - INVESTMENT INCOME contributes $20,000, representing 0.11% of the revenues.

Revenues by Source

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
ALL OTHER - CHARGES FOR SERVICES	$15,966,706	$18,398,930	$18,200,453	-1.08%
ALL OTHER - INVESTMENT INCOME	$3,481	$20,000	$20,000	0.00%
Total Revenues	**$15,970,187**	**$18,418,930**	**$18,220,453**	**-1.08%**

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
FLEET FUND	$15,970,187	$18,418,930	$18,220,453	-1.08%
Total Revenues	**$15,970,187**	**$18,418,930**	**$18,220,453**	**-1.08%**

Expenditures by Category



SUPPLIES AND MATERIALS	**$7,029,910**	38.58%
PERSONNEL SERVICES	**$4,804,402**	26.37%
SERVICES AND OTHER EXPENSES	**$4,615,901**	25.33%
REPAIRS AND MAINTENANCE	**$1,523,240**	8.36%
CAPITAL OUTLAY	**$247,000**	1.36%

For the fiscal year, expenditures by category in the Internal Service Funds include $7 million for SUPPLIES AND MATERIALS, representing 38.58% of the total. PERSONNEL SERVICES account for $4.8 million, or 26.37%. SERVICES AND OTHER EXPENSES total $4.6 million, making up 25.33%. REPAIRS AND MAINTENANCE expenditures are $1.5 million, which is 8.36%. CAPITAL OUTLAY is $247,000, comprising 1.36% of the expenditures.

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
FLEET FUND	$17,428,372	$18,418,930	$18,220,453	-1.08%
Total Expenditures	**$17,428,372**	**$18,418,930**	**$18,220,453**	**-1.08%**

FUNDING SOURCES

Revenues Overview

The City of Little Rock's revenue outlook for 2026 is guided by continued diversification of the local economy, relatively low unemployment, and a mix of recurring revenues and one-time resources carried forward from prior years. As with the 2025 budget, the emphasis for 2026 is conservative, focusing on recurring revenue stability and careful treatment of one-time and non-recurring sources so that recurring service levels are matched with recurring revenues. 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 finances are comprised of the General Fund, Street Fund, Vehicle Storage Fund, Waste Disposal Fund, and Parking Garage Fund. Detailed information on the City's key revenue sources is as 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 2026 Adopted Budget for General Fund operating revenues totals

Approximately $271,522,400, which is 1.08% higher than the 2025 Adopted Budget.

	Revenues in Millions	% Change
2022 Actual Revenues	237.60	2.65%
2023 Actual Revenues	247.70	4.25%
2024 Amended Revenues	257.60	4.00%
2025 Adopted Revenues	263.10	2.12%
2026 Adopted Revenues	272.00	1.08%

Property Taxes

Property taxes are the second-largest source of revenue for the General Fund and represent approximately $41.7 million or 15.3% of the 2026 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 has historically established either a three (3) or a five (5) year cycle for real estate reappraisal. All counties in Arkansas will move to a four-year real property reappraisal cycle beginning in 2028, mandated by Act 139 of 2023. 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:

- 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 taxable value of residential property is limited to a maximum increase of 5% annually, regardless of the increase in market value of the property. The appraised value of a non-residential property or an investment property 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 70.00 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 levies assessed in 2025 for collection in 2026 remained at 15.10

	2024 Payable 2025	2025 Payable 2026
General Operation	5.00	5.00
Bond Retirement	3.00	3.00
Library System	5.10	5.10
Police & Fireman's Pension	2.00	2.00
	15.10	15.10

The General Assembly exercised its homestead exemption authority through Act 1598 of 2001 (Amendment 79). A homestead is a property which 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 $375 for qualifying properties. During the 2023 regular session, the Arkansas legislature passed Act 315 which lowered property taxes by increasing the homestead property tax credit from $375 to $425 a year. In 2024, the Arkansas legislature passed HB1002, now Act 3, which increased the homestead tax credit from $425 to $500. The 2025 Arkansas legislative session increased the Arkansas homestead property tax credit to $600. The new credit amount is effective for the 2025 assessment year and reflected on the 2026 tax bill.
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 $425 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.

In early February of 2026, the Pulaski County Assessor's Office will provide the City with the original charge for the 2025 property assessment, which will be reflected in the property tax collections made in 2026. The original charge is projected by the Pulaski County Assessor's Office to increase approximately 3.2% in property taxes, compared to an increase of 2.47% a year ago. 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%, which includes collection of delinquent taxes from previous years. The 5.0 mill levy for general operations is the maximum rate allowable under state law.

The 2026 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 $11.5 million in revenues.

Little Rock voters in a special election held on August 9, 2022, authorized renewing a capital improvement property tax at a rate of 3.0 mills. The existing 3.0 millage expired on December 31, 2022. In early April 2022, the 2018 Street and Drainage Capital Improvement Bonds were fully redeemed from the existing 3.0 mills.

The special election also authorized the issuance of up to $161.8 million in bonds to pay for six categories of public improvements, which were listed separately on the ballot. It is the seventh time Little Rock voters have renewed the capital improvement millage since the 1958 vote that enacted it. In November 2022. The Little Rock Board of Directors authorized $154,150,000 to usance bonds for capital improvements. On December 21, 2022, the 2022A$53,510,000 and the $5,055,000 Taxable Series 2022B Limited Tax General Obligation Capital Improvement Bonds were issued. On December 30, 2024, the $26,565,000 2024A Limited Tax General Obligation Capital Improvement Bonds and the $10,745,000 Taxable Series 2024B Bonds were issued. Little Rock is expected to issue the remaining bonds of $58,275,000 in early 2026.

Other revenues generated by property tax levies that were approved by voters and are not available for General Fund expenditures included a total of 5.1 mills for Libraries, including 1.3 mills for debt service on bonds issued for Library Improvements and 3.8 mills for the operation of the Central Arkansas Library System. In the fall of 2021, Little Rock voters approved an increase in the library system's millage rate that supports operations and maintenance. As a result, the rate rose from 3.3 to 3.8 mills. In the spring of 2022, voters approved to lower the millage rate for capital improvements by a corresponding amount, from 1.8 to 1.3 mills and to refinance existing library bonds. In November 2022, the $40,770,000 Library Construction and Refunding Bonds were issued.

These bonds refunded the City's outstanding Library Construction and Refunding Bonds, Series 2015 and will fund approximately $22 million for new projects. The 2017 $15,925,000 Library Refunding Bonds were fully redeemed in September 2022.

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 use for street repair and maintenance. The 2026 budget anticipates $8.44 million in property tax collections from this tax.

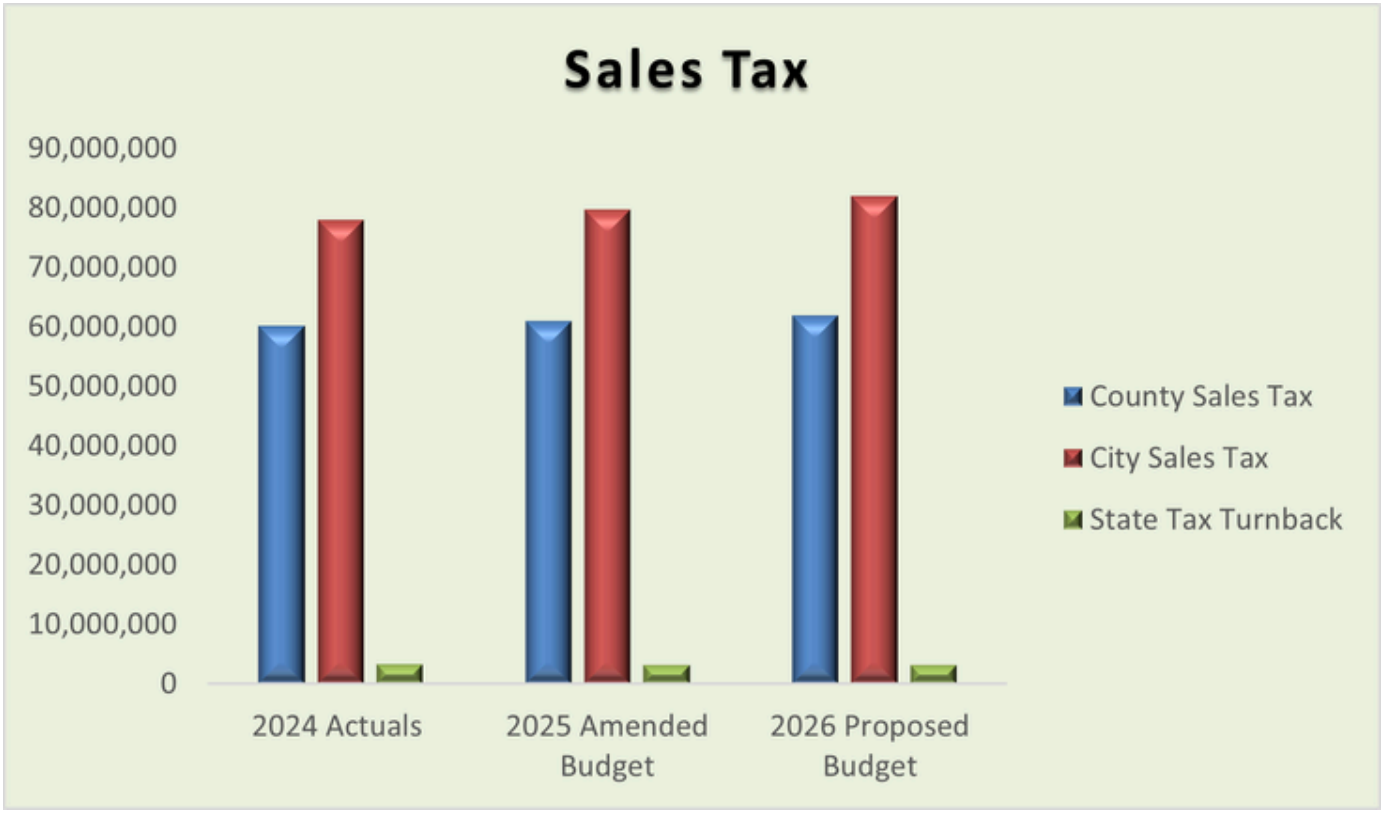
In addition to the City millage of 15.1 and the County Road millage of 2.9, a Little Rock property owner's tax assessment incl udes 5.60 mills levied by the County and 46.4 mills levied for the Little Rock School District. The total millage for a Little Rock property owner is 70.00 mills for 2025 property taxes payable in 2026.

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, Windstream and ATA Martial Arts Services are companies which are scheduled to make Act 9 Pilot payments in 2026.

Sales and USE Tax

The largest revenue source in the City's General Fund is sales and use tax which contributes approximately 54.0% or $146.9 million to the 2026 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 2026 Adopted Budget for sales and use tax was 2.63% above the final 2025 Amended Budget. The 2025 Budget was amended on December 17th, 2025, to reflect an increase in sales taxes.

In 2025, sales tax revenues were higher than 2024 by approximately $3,715,555, totaling approximately $145,989,900. 2025 was the sixth full year of collection of sales and use tax 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 will apply to retailers that have sold goods and services for delivery into Arkansas in at least 200 separate transactions per year. The growth rates since Act 822 have been 0.17% in the Covid-19 year of 2020, 15.31% in 2021, 5.41% in 2022, 7.03% in 2023 and negative 0.12% in 2024 and estimated to be 2.60% in 2025.



There is a two-month delay from the time the actual sales tax revenues are collected by businesses and the time the City receives them. Businesses remit sales taxes to the State, which disburses a 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 by 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 45.1% 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 local sales and use tax rebates and the exemption of certain purchases from any sales or use tax. 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 in comparison 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. Effective January 1, 2022, a new law allowed city governments to receive a report of the awarded amounts of cr edit or rebate of sales. The report will include the names of the taxpayers who were awarded the credit or rebate and the amount. Additionally, a new law will allow local governments to receive reports of the revenues generated within the boundaries of the city and shall include the total number of sales and use tax permit holders and the amounts reported to the North American Industry Classification System (NAICS) four-digit code.

County Sales Tax

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 2025 is projected to be 2.12% above 2024 results. The 2026 projected revenue from the City’s share of the County sales tax is approximately $61.9 million which represents less than a 1% increase from 2025 projections.

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 $10.5 million, or 16.95% 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 tax ended on December 31, 2021. The combined operating sales tax of 1.125% generated approximately $81.6 million for the year ended December 31, 2005, which is $2,644,200 higher than the previous year. Use taxes comprised $15.4 million or 18.65% of the 2025 City sales tax total.

Reported revenues are net of rebates of local tax and audits performed by DFA. The local sales tax rebate to businesses, governmental entities, and non-profits on purchases of more than $2,500 is projected to be $5,681,882 in 2025, representing a 5.05% reduction or $302,339 decrease from the previous year. The largest rebates in 2025 were returned to Electric Power Companies, NAICS with Less than 3 Businesses, and Other General Merchandise Stores. In addition, audits reduced net sales tax collections to $139,767 in 2025 compared to a reduction of $436,017 in 2024.

For 2025, the largest growth in the City’s combined 1.125% local tax occurred in NAICS categories including Machinery; Equipment; and Supplies Merchant Wholesalers, Other Nonmetallic Mineral Product Manufacturing and Water: Sewage

and Other Systems.

State Tax TurnBack

Through the Office of Budget, the State General Assembly appropriates and then distributes an amount for turnback to m unicipalities each July 1st, based on population. The long-term per capita trend for turnback continues to be downward. For 2026, the General Fund turnback remains $14.50 per capita, the same as 2024 levels. State turnback funds are expected to contribute approximately $3.0 million to General Fund revenues in 2026. 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 depending upon available surplus funds. Prior to 2014, Little Rock received an annual appropriation of approximately $411,000. A reduced surplus in the fund has resulted in a reduced appropriation to Little Rock of $201,957.

State Turnback

Sate Turnback Year-to-Date 2024 with 2025 Comparison (Shaded Blue)

	Street		Severance		General	
Month	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**
Januray	$13,454,741	$ 14,344,530	$ 240,989	$ 195,553 *	$ 4,053,954 *	$ 4,043,692
February	14,401,299	14,012,521	291,821	157,737	2,053,698	2,045,109
March	12,165,511	11,622,646	243,040	330,048	2,053,791	2,043,179
April	13,174,735	13,676,758	235,153	367,688	2,053,791	2,041,111
May	14,323,398	14,028,096	173,693	311,468	2,045,124	2,040,999
June	14,117,410	14,386,451	56,191	383,578	2,051,666	2,049,592
July	14,138,631	14,207,602	43,727	340,095 **	5,612,133 ***	5,616,357
August	14,079,298	13,924,877	-	154,040	1,657,294	1,618,232
September	14,258,813	14,584,356	130,338	248,166	2,044,037	2,014,413
October	11,526,561	13,578,890	194,177	258,053	2,043,692	2,019,837
November	13,294,518	13,471,117	93,516	121,652	2,043,525	2,016,097
December	12,903,891		102,506		2,043,692	
Total	**$ 161,838,805**	**$ 151,837,845**	**$ 1,805,151**	**$ 2,868,079**	**$ 29,756,397**	**$ 27,548,618**

* Includes $2 Million appropriation from the Property Tax Relief Fund.
** Includes $3,514,392.30 supplemental for July 2024.
*** Includes $3,513,475.89 supplemental for July 2025.
December 2025 Data is not avaiable until February 2026
Source: City and Town Magazine published by the Arkansas Municipal League.

Local Option Sales and Use Tax in Arkansas

Local Option Sales and Use Tax in Arkansas

	Milage Tax		County Tax		Total Tax		Interest	
Month	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**
Januray	$ 87,231,351	$ 86,862,371	$ 73,841,246	$ 74,528,796	$ 161,072,597	$ 161,391,167	$ 552,364	$ 617,233
February	99,189,231	95,415,332	82,980,100	80,279,972	182,169,331	175,695,304	492,132	636,728
March	82,603,040	78,770,386	69,633,233	67,473,517	152,236,273	146,243,903	484,497	670,892
April	78,191,680	79,987,030	67,323,560	69,344,938	145,515,240	149,331,968	535,740	693,345
May	88,877,799	90,224,300	77,018,979	76,716,593	165,896,778	166,940,893	492,720	636,336
June	89,233,284	84,560,060	75,247,038	72,394,282	164,480,322	156,954,342	227,276	603,810
July	90,220,754	86,879,194	76,473,646	73,819,576	166,694,400	160,698,770	553,450	720,986
August	91,495,631	89,183,357	77,564,991	76,027,968	169,060,621	165,211,326	526,942	671,600
September	92,338,849	87,897,466	79,302,329	75,130,969	171,641,179	163,028,435	537,910	664,721
October	91,269,649	88,062,355	77,780,466	75,108,082	169,050,115	163,170,437	576,141	707,196
November	91,205,492	87,283,881	78,249,667	74,005,294	169,455,158	161,289,175	519,867	602,341
December		88,658,933		75,900,169		164,559,102		589,602
Total	**$ 981,856,760**	**$ 1,043,784,665**	**$ 835,415,255**	**$ 890,730,156**	**$ 1,817,272,014**	**$ 1,934,514,822**	**$ 5,499,039**	**$ 7,814,790**
	$ 89,259,705	$ 86,982,055	$ 75,946,841	$ 74,227,513	$ 165,206,547	$ 161,209,569	$ 499,913	$ 651,233

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
December 2025 data is not available until February 2026
Source: Rachel Garrett, Office of State Treasurer

Utility Franchise Fee

Utility franchise fees comprise approximately 13.4% and $36,457,651 of the 2026 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, which-ever is greater.
CenterPoint Engergy	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

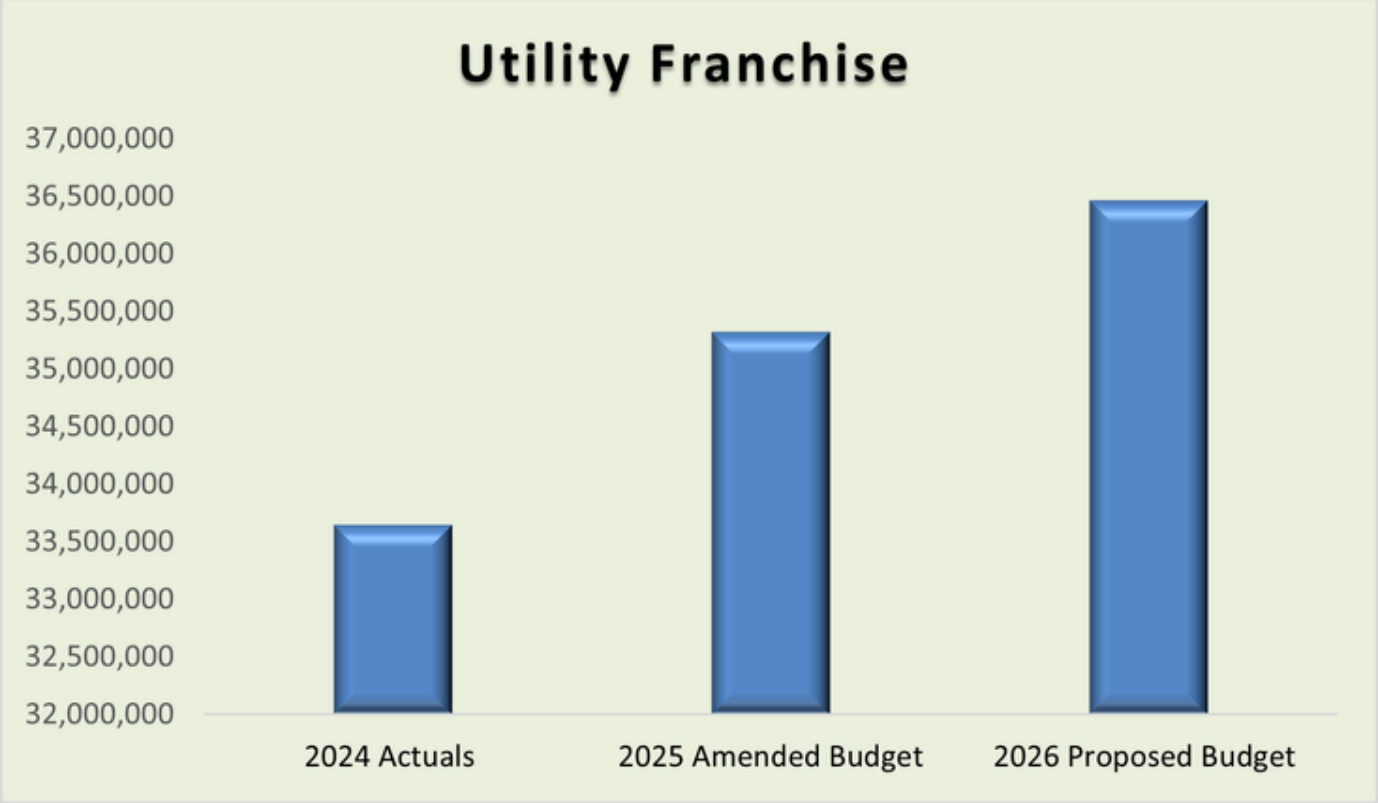
Overall, 2026 franchise fees are projected to be approximately 4.81% higher than 2025 projections. Franchise fee revenues in 2025 were approximately 5.92% above 2024 levels. The largest utilities, such as Entergy, Summit Utilities, Central Arkansas Water and the Little Rock Water Reclamation Authority, are heavily affected by weather and extreme weather events such as floods, winter storms, etc.

Announced Utility Rate Increases/Decreases for 2026	
SW Bel (AT&T)	0.00%
Entergy	4.54%
Long Distance	0.00%
Local Land Lines	0.00%
Summit Utilities	0.00%
Central AR Water	
Residential	7.77%
Commercial	7.77%
Industrial	0.00%
Fiber Optics	0.00%
Little Rock Water Reclamation Authority	7.25%

Utility Franchise

The Entergy Cost Recovery Rider or ECR rider is how Entergy Arkansas recovers the costs of fuel used in power plants and power purchased from other sources. The ECR will not be updated until March 2026, when the company will evaluate its energy costs and provide the company with flexibility to adjust rates accordingly. In 2025, Entergy usage was up around 3%, and revenues up 5.3% due to an unusually hot summer.

Entergy Arkansas provided a 2026 revenue projection of $17.4 million, which is 3.19% higher than 2025 projections. By law, there is a 4% cap on the annual base rate although fuel rates and other riders can exceed the 4% threshold. Natural gas is the largest energy source of power consumed and produced and is the leading source of electricity generation in Arkansas. In 2025, Entergy Arkansas franchise fees are projected to end the year at $16,874,400.



Summit Utilities, Inc. is the official gas provider to over 410,000 customers in Arkansas, which includes Little Rock. 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's bill. Summit
Utilities reports its natural gas costs to the PSC at the end of October each year. Fuel rates are passed on to customers with no profit going to the utility. Franchise fee revenues from Summit Utility franchise fees, have increased approximately 33.6% or roughly $874,500 in comparison to 2024. A typical residential customer experienced a total monthly bill increase of $15.43 which is approximately a 23% increase in revenues in 2025. Summit proposed a 2026 revenue projection of $5,024,386 which is a 17% increase from 2025 levels, primarily from the rate increase that was implemented in 2025. Summit is contemplating a rate increase for late 2027 or early 2028. Certain surcharges on bills will be falling off in 2026 which is included in the increased projection. Estimated sales volumes, which are affected by weather, customer counts, and projected gas prices, are the primary factors affecting gas revenues. Natural gas usage broke a trend in 2025 and increased 10.08%.

Central Arkansas Water (CAW) serves the water needs of approximately 500,000 customers in central Arkansas. Overall, Central Arkansas Water's (CAW) 2025 franchise fees increased by over $317,000 or 5.51% from 2024 levels, bolstered by a series of rate increases beginning on July 1, 2023. In January 2023, CAW's board approved a resolution setting a 10-year schedule of rate increases that would go into effect on July 1, 2023, and subsequent
increases would be effective January 1st of each year through 2032. The additional revenue from the rate increases would generate $685 million in capital improvements. Typical residential and commercial customers inside city limits could expect an increase in its monthly bill from $7.85 to $15.53 by 2032. In addition, an
infrastructure fee is scheduled to be 50 cents per month and gradually increase to reach $4.25 by 2032. The infrastructure f ee is intended to roll off once debt associated with essential renovations are complete. An average customer is one that us es 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 on-going national trend is a decrease in water consumption due to water-saving appliances and conservation measures, but weather is still one of the most significant factors in projecting CAW franchise

revenues. Forecasted 2026 revenues total $6,090,800, which includes the annual rate increase of 7.77% beginning January 1, 2025.

The Little Rock Water Reclamation Authority (LRWRA) services the sanitary sewer needs of approximately 70,500 residential and business customers and approximately 200,000 people living in Little Rock. LRWRA's 2025 franchise fees are projected to be slightly below budget and roughly 1.2% above 2024 levels. On June 4, 2025, the LRWRA approved a five-year schedule of rate increases that will increase a customer's bill by roughly 42% by 2030. The last rate increase was 2021, the final year of a five-year annual rate increase of 4.75%. The new rate would increase the monthly bills by 7.25% per year over the next five years. The monthly bill on a typical residential customer is expected to increase from $41.73 in 2026 to $59.22 in 2030. Sewer usage billings are based on average winter water consumption (AWC). The utility considers an average residential customer to be one with a monthly wastewater output of 550 cubic feet. The average domestic bill in Little Rock includes a $1 per month sewer line replacement fee, and the 10% franchise fee. The LRWRA Utility provided a 2026 franchise fee projection of $7,159,900 which is an 8.75% increase over 2025 projections.

Local landline franchise fee revenue is derived from 7.32% of local exchange access line charges for the previous calendar year. Several telecommunication companies, including AT&T, continue to offer landline service in addition to cellphone services. The primary reason people keep their home phone is in the event of a power outage or if cell service is interrupted, although usage is slowly declining. Local landline franchise fee revenues, including AT&T, decreased by approximately 18%. The Adopted Budget for 2026 for local landline revenue reflects further decline of AT&T local landline revenue to $223,400 and $343,400 for the remaining local landline companies reporting.

Long-distance carriers have declined significantly over the past ten years as the percentage of households that switch to only wireless grows. Most wireless phone plans contain free long distance. In 2025, long distance revenues declined by 6.2%. 2026 long-distance revenues are forecast at $454,400, which is a further decrease of roughly 8.0%.

Fiber optic companies, such as AT&T U-Verse and Windstream, and cable companies such as Comcast Cable, are in direct competition with internet streaming services and are losing market share each year. Fiber Optic revenue declined significantly in 2025 with a 13.04% decrease and an 18.7% decrease the prior year. Fiber optic companies rarely

announce anticipated rate increases in advance of the actual rate change. Cell phones, alarm system revenues, and internet services are not assessed franchise fees. Video subscribers have been in steady decline for the better part of the past 8-9 years. Fiber optic revenue and cable franchise revenues are projected to further decline 6.4% in 2026 as customers continue to migrate 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. Business licenses are a steady source of revenue and a leading indicator of local economic activity. On December 16th, 2025, the Board of Directors approved a 3% increase in the business license base rate. The 3% increase in the Business License base rate will generate approximately $65,350 in additional revenue beginning January 1, 2027. Business license fees have not increased since 2011. During that span, inflation has increased 473.99% since then. The 3% fee increase was based on the CPI-U year over year increase in December 2024 of 2.9%. Business licenses comprise approximately 2.80% and $7.61 million of 2026 General Fund revenues, which is approximately $139,700 more than 2025 actuals. 2025 business license revenue is expected to increase 1.89% from one year ago. There were 1,524 documented business closures and 1,647 new businesses added in 2025. Various programs are in place to locate businesses operating without a license and cross-referencing business listings with other governmental entities. The Treasury Management Division vigorously collects delinquent accounts. The goal is to increase the number of paperless accounts, which will reduce mailings each year. In 2025, business license assessments became a mandatory online only process and was a great success. The majority of payments are now being made electronically rather than in person or through the mail. 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 in order 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 limits. There has been a substantial rebound of approximately $2,000,000 from the lows in 2020 when most local eateries and bars were closed due to the outbreak of the pandemic. Full-service restaurants and bars continue to be in the top five of the highest grossing categories of sales and thus sales taxes, comprising over $3.9 million in 2025 collections. 2025 Mixed Drink collections are expected to be flat compared to the same period last year. The decrease is due in part to rising consumer prices. 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, there are few mixed drink delinquencies. Staff will continue their random audit program in 2026 to further ensure that reporting of mixed drink collections is accurate. The 2026 budget forecast for mixed drink supplemental payments is flat at $3.9 million.

BUILDING AND RELATED PERMITS

Building permit revenue is related to economic development and is an indicator of a municipality's prospect for future growth in business activity. Total building and related permits in 2025, which include electrical permits, plumbing permits, and heating ventilation and air conditioning (HVAC) permits generated approximately $3,345,000. Building permit revenue increased nearly 24.5% above 2024 totals with the majority of the gain coming from permits issued for the $230 million renovation of the Jack H. Wilson Central Arkansas Water Treatment Facility. The 2026 forecast for building and related permits totals $2.6 million, which is more in line with historical building activity throughout the year.

FINES AND FEES

Fines and Fees primarily consist of revenues derived from the three (3) district courts: Traffic, Criminal and Environmental. Total Fines and fees in 2025 are approximately 14.7% lower compared to 2024 but only 2.8% below budget. A 2023 accounting error was discovered in October 2025 and is the main source of the revenue decline from the courts. Revenue from court filing fees increased with a decrease in the amount that is paid to the State of Arkansas. Mobile home registrations were resumed in 2025 with collections nearing $80,000. Animal Services licensing and adoptions fees continue to rise each year and have increased by over $90,000. Parking fine revenue has decreased two years in a row with less patrons parking downtown and increased competition. Overall, 2026 fines and fees are projected to be $2,256,020.

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 cover all or part of the cost of providing the service.

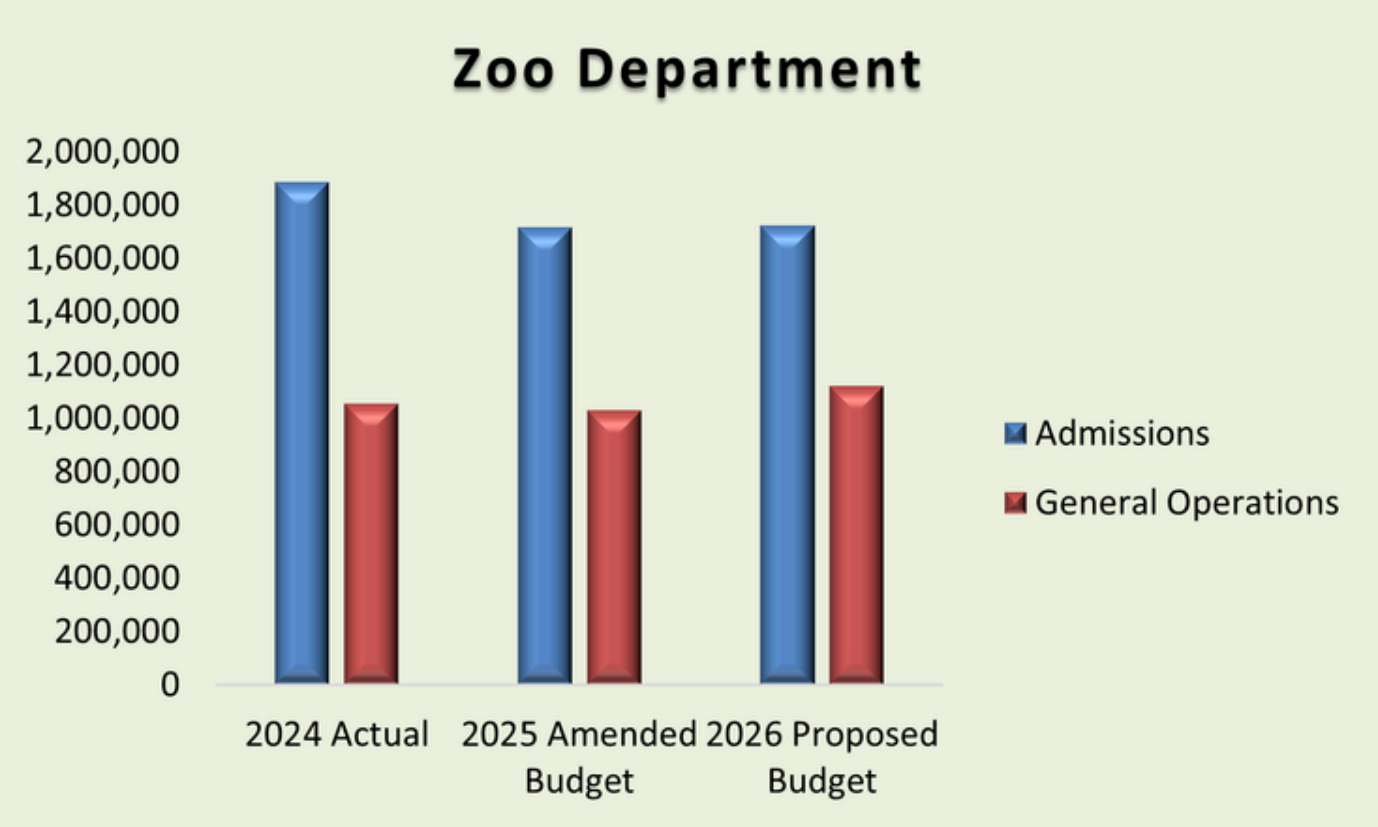
General Fund park-related charges for service revenues are generated by two (2) public golf courses, tennis fees, community center fees, athletics fees, summer programs, and pavilion rentals. Park-related revenues such as the community center fees and summer programs are expected to decrease roughly 12% to $331,400 in 2025 compared to $376,757 in 2024, The 2026 General Fund Parks budget anticipates charges for service revenues of $347,600, which is a 4.57% increase from 2025 actuals.

The City's indoor recreation facilities include the Jim Dailey Fitness & Aquatic Center. 2025 annual revenues of approximately $624,800, which is a significant increase from 2024 levels. The staff at Jim Dailey have increased their marketing as the monthly, daily and corporate memberships at the facility have markedly improved. Jim Dailey has fully rebounded back to pre-pandemic levels. The fitness center has a 2026 revenue budget of $643,150, which is a 2.93% increase compared to the 2025 actuals.

The Little Rock Zoo is the only zoo in Arkansas and provides an economic boost to local hotels, restaurants, and stores from the tourists that the zoo brings to the city. The Zoo entertains up to 5,000 people each day during the spring and summer months. The Zoo is home to over 500 animals with many on the endangered species list. 70% of the visitors live outside of Little Rock with 10 to 15 percent of those from other states. 2025 Zoo revenues are expected to decrease from $2.93 million in 2024 to $2.79 million in 2025, a 4.81% decrease. However, 2025 revenues are expected to be 9.62% over budget. A third-party vendor has been selected to operate both the Zoo Café and the Zoo Gift Shop.

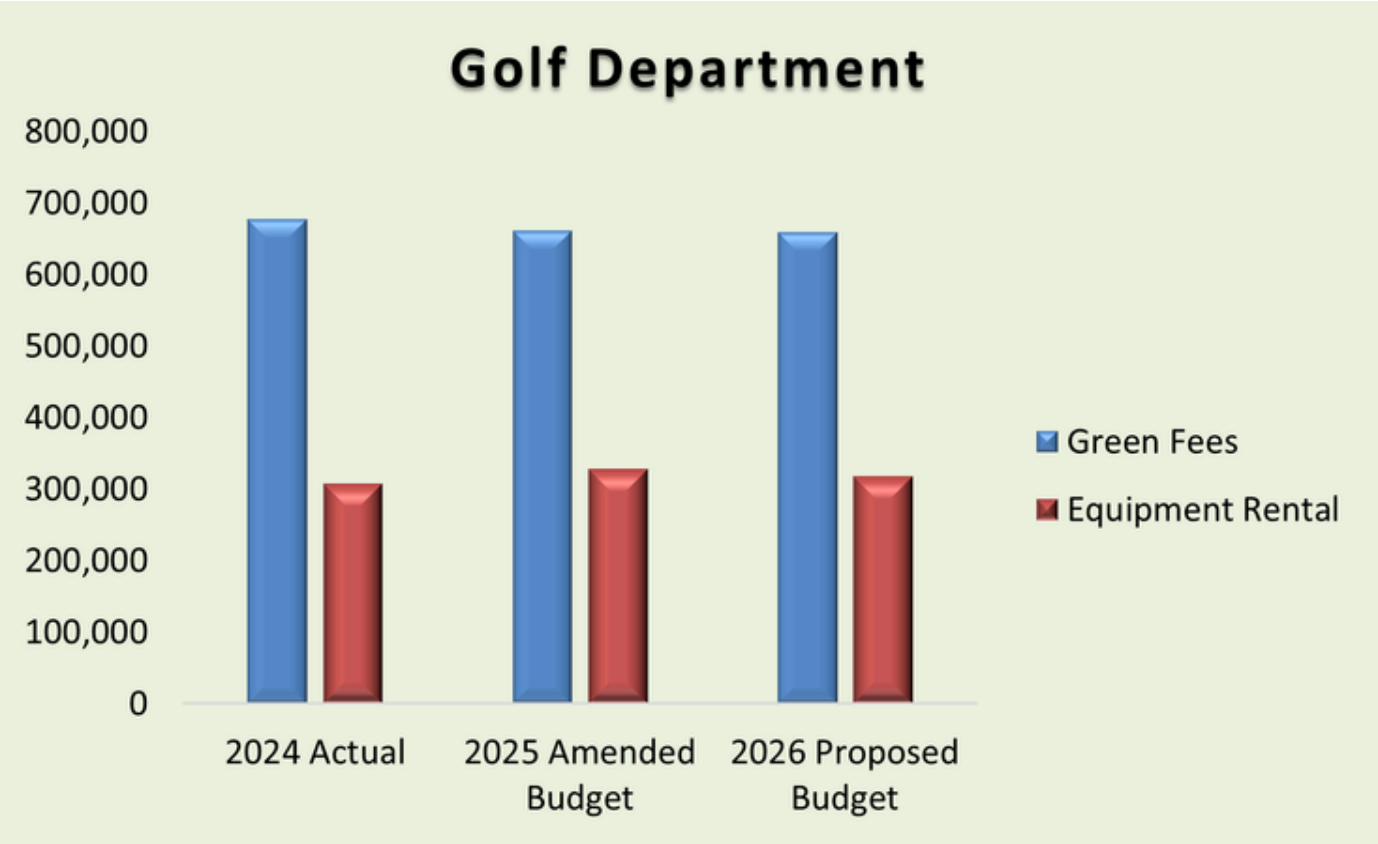
The Zoo

The Zoo will attempt to renegotiate the merchandise and concessions agreement in 2026. The main entrance to the Zoo is under construction in 2025. Also, a new exhibit with Komodo dragons should increase admissions and will be completed in September /October of 2026. The group rate admissions is increasing from $6 to $8. 2026 Zoo revenues are projected to increase 1.3% over 2025 actuals.



Golf Department

The City owns and operates two municipal golf courses. Rebsamen Golf Course consists of the eighteen (18)-hole championship course and the shorter nine (9)-hole course with a driving range. First Tee has a nine (9)- hole regulation-length course as well as a nine (9)-hole par 3 course, also with a driving range. In 2025, Rebsamen Golf Course generated revenues of approximately $1,137,000, which was flat compared to 2024. The City Board of Directors approved fee increases for both green fees and electric cart fees at the Rebsamen Golf Course. Revenue at the First Tee Golf Course increased to $359,714 from $326,156 in 2024. Under normal weather patterns, Rebsamen and First Tee golf courses are projected to generate $1,491,090 in combined revenues in 2026.



AIRPORT REIMBURSEMENT

The Little Rock National Airport reimburses the city to police and fire protection expenses. In 2025, airport police reimbursements is expected to decrease $80,980 with a decrease in airport fire reimbursements of only $54,435. 2026 staffing levels are expected to be consistent with 2025 levels, adjusted only for salary and benefit cost increases. Annually, fluctuations can be attributed to changes in negotiated minimum staffing.

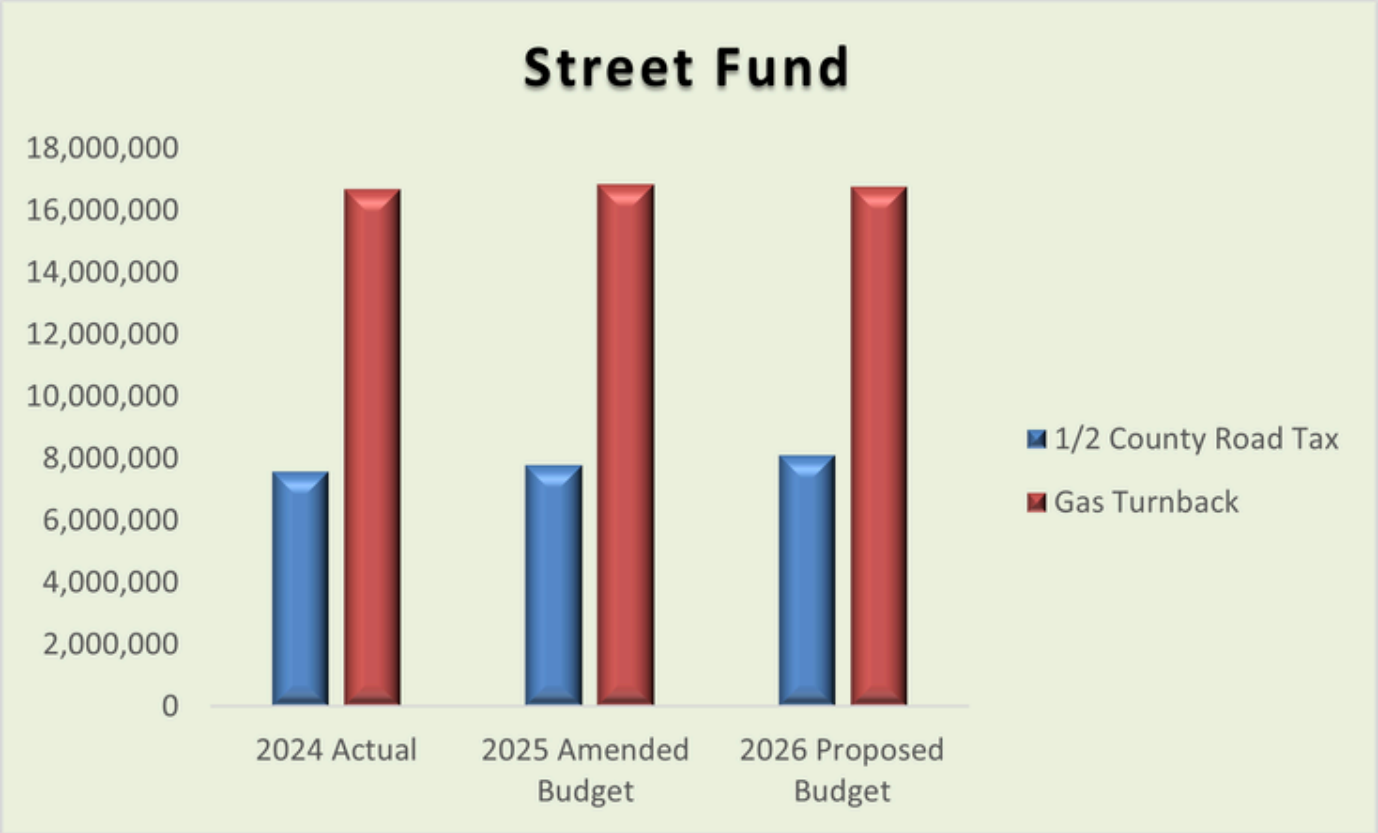
INTEREST EARNINGS

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. Many of the pooled investments are short-term in maturity (under five years) to meet short-term liabilities. The Federal Reserve has emphasized that future interest rate decisions will remain data-dependent, guided by incoming information on inflation, employment, and overall economic conditions. The Fed has signaled a cautious approach, indicating it will avoid premature rate cuts that could reignite inflation. At the same time, officials have acknowledged that if inflation continues to ease and economic conditions soften, adjustments to rates could be appropriate in 2026. With an increase in the General Fund balance, income from interest should end the year slightly over $900,000 which is significantly higher than 2024. As longer-term investments mature and are redeemed with higher coupons, interest earnings have increased.
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. The City's bank deposits are currently yielding 2.44%. 2026 interest earnings are projected to increase to $936,300, a 4.030% increase from 2025 projections.

Street Fund- Gas 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 approximately 62% or $16,761,100 of total 2026 budgeted revenues. The gas tax turnback is comprised of four components which include the gas tax, natural gas severance tax, wholesale fuel tax and sales tax. 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 on July 1, 2013, and was scheduled to end in June 2023.
However, in November 2021, voters approved of a constitutional amendment that will permanently extend the state's 0.5% sales tax for roads and highways. Since the half-cent sales tax is now permanent, the sales tax fund is ending and will now be a part of the Turnback Highway Funds. Approximately $44 million a year will be for cities for roads in the future. Act 416, enacted by the Arkansas Legislature in 2019, added a new wholesale sales tax on gasoline and diesel. Act 211 of 2023 amended the distribution of revenues from the additional registration fee for electric vehicles, hybrid vehicles, and plug-in hybrid vehicles. The fee is known as the Electric Vehicle Registration Fee and was first collected in August 2024. The Turnback is estimated to be $82.00 per capita from a year ago. The per capita calculation only pertains to one of the four components, which is the permanent Turnback Highway Funds. The excise tax on gasoline is 24.7 cents a gallon and the state's excise tax on diesel is 28.5 cents per gallon.

Property taxes are the second largest source of revenue for the Street Fund, comprising 29.70% of the 2026 adopted budget. Investment income should increase slightly from 2025 levels. Overall, the Street Fund revenues for 2026 are budgeted at $27,044,151, which is a 0.74% increase from last year.



Bond & Interest Fund

In October 2023, revenues in this fund were sufficient to fully redeem the outstanding bonds of the Limited Tax Capital Improvement Bonds, Series 2018. Little Rock voters in a special election held on August 9, 2022, authorized renewing a capital improvement property tax at the existing rate of 3.0 mills. The existing 3.0 millage expired on December 31, 2022. It is the seventh time Little Rock voters have renewed the millage since the 1958 vote that enacted it. The special election also authorized the issuance of capital bonds to pay for capital improvements. The millage is pledged for up to $162 million with a 25-year term for six categories of capital improvements which include street and street repairs - $40.5 million; drainage - $40.5 million; fire department apparatus - $19.5 million; parks and recreation, including the Little Rock Zoo - $37 million; construction of a new district court facility - $8.5 million; and expansion of the Little Rock port industrial park -$15.8 million. The six categories of public improvements were listed separately on the ballot. The existing millage and the Homestead Credit, which is monies generated from a state-wide half-cent sales tax, produced approximately $16.98 million in revenues in 2025. This total includes the Excess Commissions of approximately $600,000, which are reimbursed to the fund annually from Pulaski County.

City board members in April voted to pursue a stated term of 20 years with two bond issuances to obtain approximately $154 million in project funds. On December 21, 2022, the 2022A $53,510,000 and the $5,055,000 Taxable Series 2022B Limited Tax General Obligation Capital Improvement Bonds were issued. The second series of bonds is expected to be issued in 2026.

On December 30th, 2024, the 2024A $26,565,000 and the $10,745,000 Taxable Series 2024B Limited Tax General Obligation Capital Improvement Bonds were issued. The 2024A bonds were issued for the purpose of financing District Court Improvements, Parks and Recreational Improvements and Fire Improvements. The 2024B bonds were issued for the purpose of financing Port Industrial Park Improvements. These bonds are on parity with the 2022A and 2022B Bonds.

The City is expected to issue the final series of Capital Improvement Bonds in the first half of 2026 for an approximate issue of $58,275,000 to pay for capital improvements.

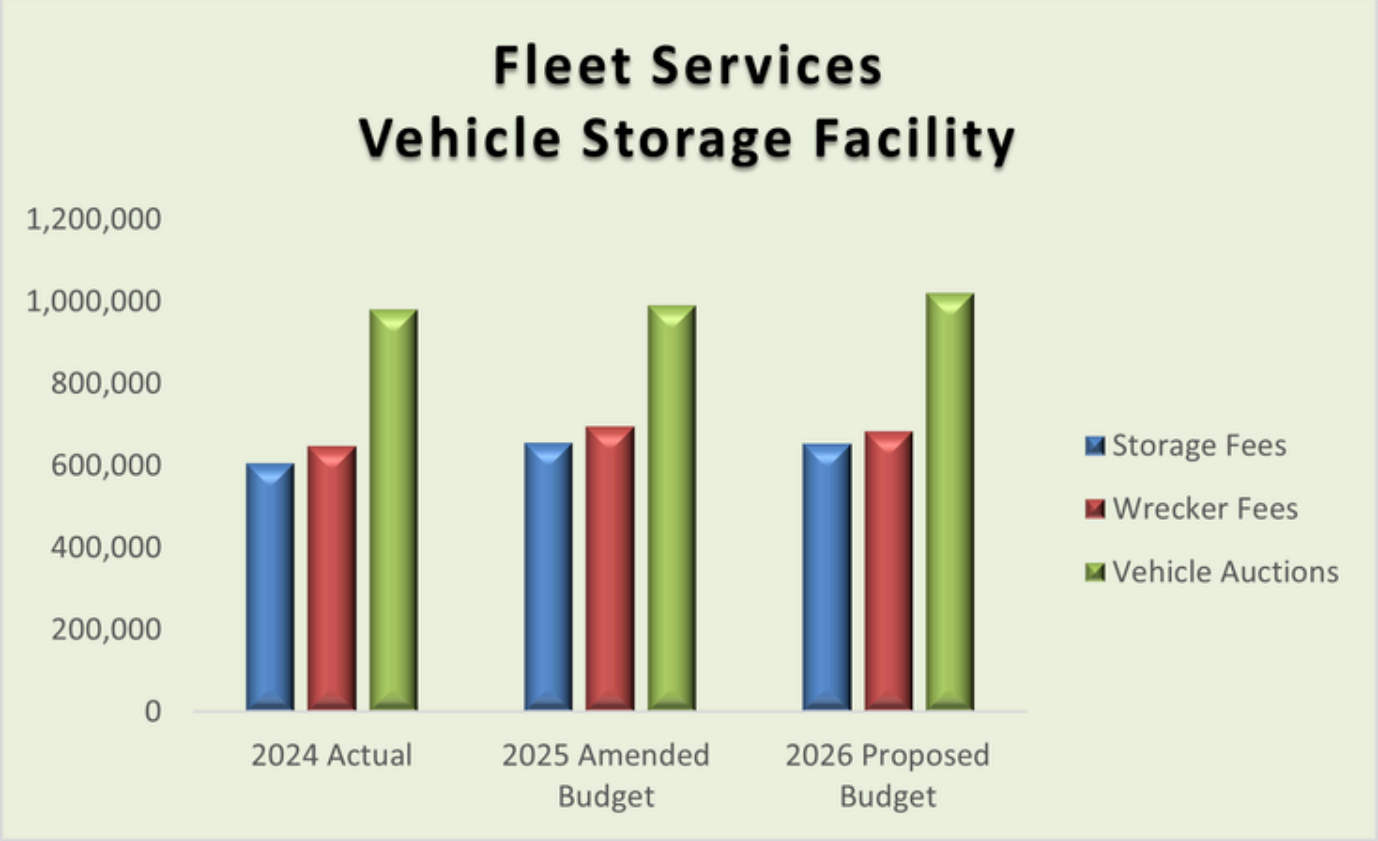
Waste Disposal

Waste Disposal charges for services, primarily include sanitation fees, landfill fees, yard waste revenues, and compost sale revenues. These four revenue sources are projected to end 2026 flat compared to 2025. Overall, 2025 Sanitation fees are projected to increase $140,725 from the previous year. Landfill fees decreased roughly 4%. The last rate increase was January 2020. On December 2, 2025, the City Board of Directors approved a series of rate increases for the city's landfill and collection of solid waste. A rate study had previously been conducted and recommended the rate increases. The current monthly residential garbage collection fee is $29.68. That fee is scheduled to rise by $10.39 effective February 1, 2026. From 2027 through 2030 the rate will increase by $2 annually, meaning the monthly fee will be $48.07 at the conclusion of the rate schedule. The ordinance also authorizes increases to the tipping fees for dumping waste at the city's landfill. Those fees are scheduled to increase annually through 2030 as well.



Vehicle Storage

Vehicle Storage revenues are primarily generated from storage fees, wrecker fees, and auction sales, representing 87.25% of 2025 revenues. Combined, revenues from these sources are projected to increase 5.62% compared to 2024. Storage fees increased 9.74% and wrecker fees increased 7.66%, primarily due to an increase in vehicles on the road. In 202, Vehicle Storage had 1,246 vehicles auctioned in 2025. Consequently, revenues from auto sales increased slightly in 2025. The average sales price per vehicle auctioned in 2025 was $1,511 compared to $1,315 in 2024. The 2026 overall revenue budget is $2,673,200 or relatively flat compared to projected 2025 actual results. Auctioned sales are projected to be flat compared to a year ago. Auction handling fees will increase from $10 to $25, starting January 1, 2026, generating approximately $25,000, up from $9,450. There are no other scheduled rate increases for 2026.



Parking Garage Fund

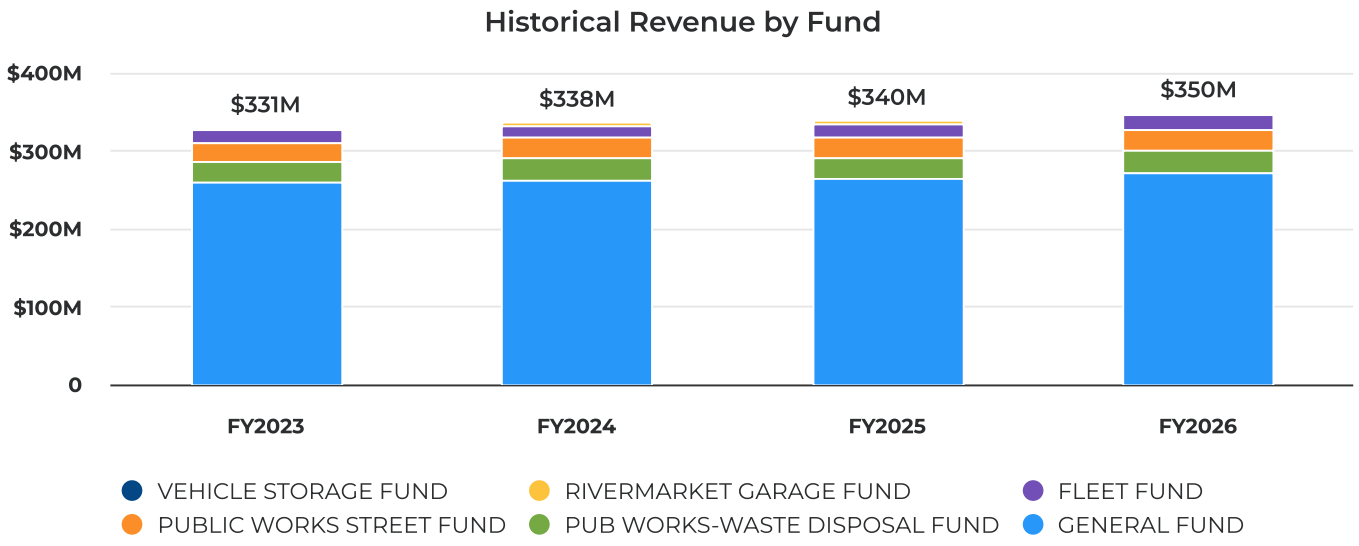
Garage revenues are generated by monthly and daily parking fees at the Second and Main Convention Center Parking Facility and the River Market Parking Garage. In addition to parking fee revenues, annual business license fees received from the rental and/or leasing of automobiles and trucks, parking meter revenues, and street repair fees from utility companies are pledged to debt service on the bonds issued to construct the parking garages. 2025 Parking meter revenue is expected to be slightly lower than 2024 levels, primarily from a loss of daily parking lot patrons in the Rivermarket District. The City Board of Directors recently approved a lease agreement with a firm for 80 parking spaces at the Second and Main Parking Garage. Parking Meter revenue increased by over $30,000 to approximately $535,600 from that garage. Business license revenue from rental car companies are committed to parking bonds debt service. Business licenses are due January 1st of each year. Business license collections exceeded the annual budget by $111,300. Most street repairs or street cuts are performed by local utility companies. Street repair revenues are not consistent, and the billings for street cuts was higher than in 2024 with increased cuts by the major utilities.

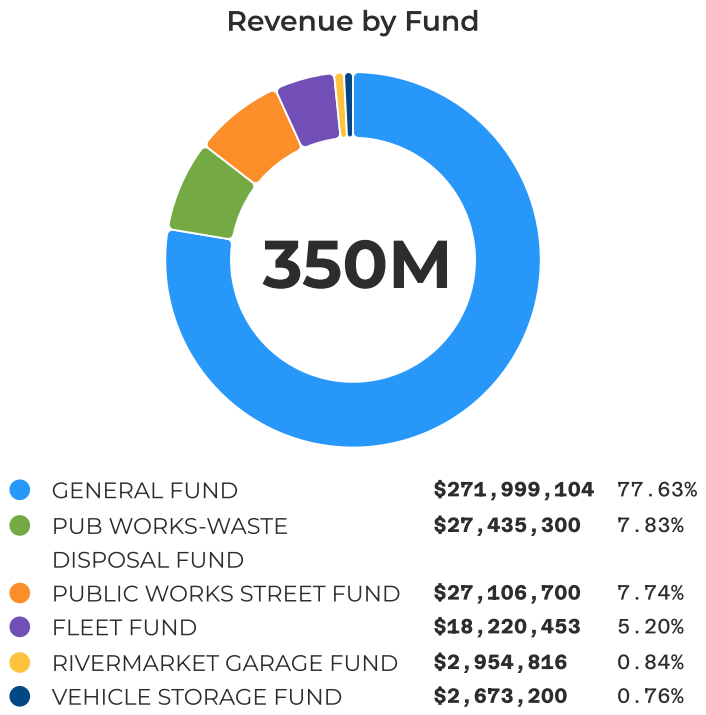
2026 Parking Garage revenues are expected to be slightly higher than 2025 levels.

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 would grow at a rate equal to or greater than the combined effects of inflation and expenditures.

Revenue by Fund

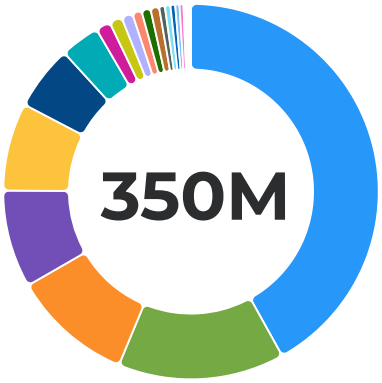




Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL FUND	$261,738,145	$265,209,281	$271,999,104
PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
FLEET FUND	$15,970,187	$18,418,930	$18,220,453
VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
PUB WORKS-WASTE DISPOSAL FUND	$27,919,662	$30,072,698	$27,435,300
RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
Total Revenues	**$337,648,420**	**$346,182,664**	**$350,389,573**

FY26 Revenues by Revenue Source



SALES TAXES	**$146,935,516**	41.93%
GENERAL PROPERTY TAXES	**$50,236,739**	14.34%
UTILITLY FRANCHISE FEES	**$36,457,651**	10.40%
INTERGOVERNMENTAL	**$29,460,931**	8.41%
WASTE DISPOSAL	**$26,570,000**	7.58%
FLEET	**$19,455,453**	5.55%
BUSINESS LICENSES	**$11,887,000**	3.39%
PARKS AND RECREATION	**$4,392,790**	1.25%
INVESTMENT INCOME	**$3,817,916**	1.09%
TRANSFER IN	**$3,445,004**	0.98%
MISCELLANEOUS SERVICES	**$2,804,900**	0.80%
PERMITS	**$2,724,220**	0.78%
POLICE SERVICES	**$2,646,791**	0.76%
FIRE SERVICES	**$1,712,642**	0.49%
PARKING	**$1,693,900**	0.48%
FINES AND FEES	**$1,428,520**	0.41%
FLEET SERVICE FUND	**$1,276,000**	0.36%
MEMBERSHIPS	**$1,218,500**	0.35%
DONATIONS	**$480,500**	0.14%
OTHER FEES	**$379,800**	0.11%
COURT FINES	**$359,900**	0.10%
RENTS AND ROYALTIES	**$318,300**	0.09%
MISCELLANEOUS INCOME	**$314,200**	0.09%
PUBLIC WORKS	**$208,500**	0.06%
PENSION CONTRIBUTIONS	**$52,800**	0.02%
PLANNING AND DEVELOPMENT FEES	**$46,700**	0.01%
COURT FEES	**$41,100**	0.01%
STREET FUND	**$17,300**	0.00%
CHARGES FOR SERVICES	**$9,300**	0.00%
PARKING GARAGE FUND	**-$3,300**	0.00%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
GENERAL PROPERTY TAXES	$47,172,669	$47,667,088	$50,236,739	5.39%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND				
Total GENERAL FUND	$39,091,658	$39,456,478	$41,701,839	5.69%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$8,081,011	$8,210,610	$8,534,900	3.95%
SALES TAXES	$142,284,445	$144,738,728	$146,935,516	1.52%
GENERAL FUND				
Total GENERAL FUND	$142,284,445	$144,738,728	$146,935,516	1.52%
UTILITLY FRANCHISE FEES	$32,831,453	$34,696,403	$36,457,651	5.08%
GENERAL FUND				
Total GENERAL FUND	$32,831,453	$34,696,403	$36,457,651	5.08%
BUSINESS LICENSES	$11,639,981	$11,741,889	$11,887,000	1.24%
GENERAL FUND				
Total GENERAL FUND	$11,313,970	$11,398,786	$11,540,400	1.24%
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$326,011	$343,103	$346,600	1.02%
PERMITS	$2,792,642	$2,707,276	$2,724,220	0.63%
GENERAL FUND				
Total GENERAL FUND	$2,787,097	$2,701,446	$2,718,220	0.62%
VEHICLE STORAGE FUND				
Total VEHICLE STORAGE FUND	$5,545	$5,830	$6,000	2.92%
STREET FUND	$17,290	$17,290	$17,300	0.06%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$17,290	$17,290	$17,300	0.06%
INTERGOVERNMENTAL	$28,959,770	$29,532,582	$29,460,931	-0.24%
GENERAL FUND				
Total GENERAL FUND	$12,282,469	$12,699,818	$12,699,831	0.00%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$16,677,301	$16,832,764	$16,761,100	-0.43%
POLICE SERVICES	$2,703,543	$2,537,530	$2,646,791	4.31%
GENERAL FUND				
Total GENERAL FUND	$2,703,543	$2,537,530	$2,646,791	4.31%
FIRE SERVICES	$1,685,523	$1,631,088	$1,712,642	5.00%
GENERAL FUND				
Total GENERAL FUND	$1,685,523	$1,631,088	$1,712,642	5.00%
WASTE DISPOSAL	$26,208,103	$26,333,841	$26,570,000	0.90%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$26,208,103	$26,333,841	$26,570,000	0.90%
OTHER FEES	$240,781	$387,406	$379,800	-1.96%
GENERAL FUND				

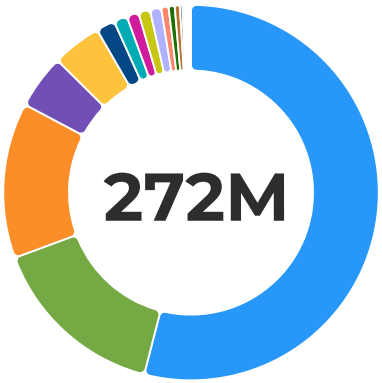
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
Total GENERAL FUND	$240,781	$387,406	$379,800	-1.96%
PUBLIC WORKS	$192,371	$154,519	$208,500	34.93%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$34,131	$47,919	$42,500	-11.31%
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$158,240	$106,600	$166,000	55.72%
PARKING	$1,772,746	$2,281,820	$1,693,900	-25.77%
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$1,772,746	$2,281,820	$1,693,900	-25.77%
PARKING GARAGE FUND	-$5,890	-$23,767	-$3,300	-86.12%
GENERAL FUND				
Total GENERAL FUND	-$3,555	-$954	-$1,000	4.82%
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	-$2,334	-$22,813	-$2,300	-89.92%
MEMBERSHIPS	$986,923	$1,196,001	$1,218,500	1.88%
GENERAL FUND				
Total GENERAL FUND	$986,923	$1,196,001	$1,218,500	1.88%
PARKS AND RECREATION	$4,530,805	$4,337,552	$4,392,790	1.27%
GENERAL FUND				
Total GENERAL FUND	$4,530,363	$4,337,552	$4,392,790	1.27%
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$442	$0	$0	0.00%
CHARGES FOR SERVICES	$7,820	$6,365	$9,300	46.11%
GENERAL FUND				
Total GENERAL FUND	$7,820	$6,365	$9,300	46.11%
MISCELLANEOUS SERVICES	$2,575,511	$2,805,130	$2,804,900	-0.01%
GENERAL FUND				
Total GENERAL FUND	$2,573,190	$2,803,555	$2,803,600	0.00%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$2,321	$1,575	$1,300	-17.46%
MISCELLANEOUS INCOME	$288,213	$307,710	$314,200	2.11%
GENERAL FUND				
Total GENERAL FUND	$221,607	$260,208	$269,300	3.49%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$58,734	$47,366	$44,800	-5.42%
VEHICLE STORAGE FUND				
Total VEHICLE STORAGE FUND	$0	$11	$100	809.09%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$398	$125	$0	
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$7,474	$0	$0	0.00%
RENTS AND ROYALTIES	$469,617	$336,635	$318,300	-5.45%
GENERAL FUND				
Total GENERAL FUND	$469,617	$336,635	$318,300	-5.45%
FLEET	$17,247,939	$19,623,745	$19,455,453	-0.86%
FLEET FUND				
Total FLEET FUND	$14,834,830	$17,092,930	$16,924,453	-0.99%
VEHICLE STORAGE FUND				
Total VEHICLE STORAGE FUND	$2,413,109	$2,530,815	$2,531,000	0.01%
FLEET SERVICE FUND	$1,131,876	$1,306,000	$1,276,000	-2.30%
FLEET FUND				
Total FLEET FUND	$1,131,876	$1,306,000	$1,276,000	-2.30%
PLANNING AND DEVELOPMENT FEES	$68,499	$47,480	$46,700	-1.64%
GENERAL FUND				
Total GENERAL FUND	$68,499	$47,480	$46,700	-1.64%
FINES AND FEES	$1,341,965	$1,428,726	$1,428,520	-0.01%
GENERAL FUND				
Total GENERAL FUND	$1,341,965	$1,428,726	$1,428,520	-0.01%
COURT FEES	$103,599	$41,485	$41,100	-0.93%
GENERAL FUND				
Total GENERAL FUND	$103,599	$41,485	$41,100	-0.93%
COURT FINES	$422,282	$357,082	$359,900	0.79%
GENERAL FUND				
Total GENERAL FUND	$422,282	$357,082	$359,900	0.79%
INVESTMENT INCOME	$5,170,849	$3,304,925	$3,817,916	15.52%
GENERAL FUND				
Total GENERAL FUND	$2,313,612	$575,969	$625,100	8.53%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$1,268,550	$1,403,544	$1,422,100	1.32%
FLEET FUND				
Total FLEET FUND	$3,481	$20,000	$20,000	0.00%
VEHICLE STORAGE FUND				
Total VEHICLE STORAGE FUND	$66,808	$136,027	$136,100	0.05%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$654,941	$912,516	$864,000	-5.32%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Budget vs. FY 2026 Adopted (% Change)
RIVERMARKET GARAGE FUND				
Total RIVERMARKET GARAGE FUND	$863,457	$256,869	$750,616	192.22%
DONATIONS	$2,746,680	$1,919,215	$480,500	-74.96%
GENERAL FUND				
Total GENERAL FUND	$419,526	$480,435	$480,500	0.01%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$2,327,154	$1,438,780	$0	
GAIN (LOSS) ON DISPOSAL OF ASSETS	-$1,285,341	$11,382	$0	
VEHICLE STORAGE FUND				
Total VEHICLE STORAGE FUND	-$12,087	$0	$0	0.00%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	-$1,273,254	$11,382	$0	
PENSION CONTRIBUTIONS	$61,118	$52,710	$52,800	0.17%
GENERAL FUND				
Total GENERAL FUND	$61,118	$52,710	$52,800	0.17%
TRANSFER IN	$1,746,307	$4,696,828	$3,445,004	-26.65%
GENERAL FUND				
Total GENERAL FUND	$1,462,307	$3,038,349	$3,161,004	4.04%
PUBLIC WORKS STREET FUND				
Total PUBLIC WORKS STREET FUND	$284,000	$284,000	$284,000	0.00%
PUB WORKS-WASTE DISPOSAL FUND				
Total PUB WORKS-WASTE DISPOSAL FUND	$0	$1,374,479	$0	
OTHER FINANCING SOURCES	$1,538,333	$0	$0	0.00%
GENERAL FUND				
Total GENERAL FUND	$1,538,333	$0	$0	0.00%
Total Revenues	**$337,648,420**	**$346,182,664**	**$350,389,573**	**1.22%**

Revenue by Fund - General Fund

FY26 Revenues by Revenue Source



SALES TAXES	**$146,935,516**	54.02%
GENERAL PROPERTY TAXES	**$41,701,839**	15.33%
UTILITLY FRANCHISE FEES	**$36,457,651**	13.40%
INTERGOVERNMENTAL	**$12,699,831**	4.67%
BUSINESS LICENSES	**$11,540,400**	4.24%
PARKS AND RECREATION	**$4,392,790**	1.62%
TRANSFER IN	**$3,161,004**	1.16%
MISCELLANEOUS SERVICES	**$2,803,600**	1.03%
PERMITS	**$2,718,220**	1.00%
POLICE SERVICES	**$2,646,791**	0.97%
FIRE SERVICES	**$1,712,642**	0.63%
FINES AND FEES	**$1,428,520**	0.53%
MEMBERSHIPS	**$1,218,500**	0.45%
INVESTMENT INCOME	**$625,100**	0.23%
DONATIONS	**$480,500**	0.18%
OTHER FEES	**$379,800**	0.14%
COURT FINES	**$359,900**	0.13%
RENTS AND ROYALTIES	**$318,300**	0.12%
MISCELLANEOUS INCOME	**$269,300**	0.10%
PENSION CONTRIBUTIONS	**$52,800**	0.02%
PLANNING AND DEVELOPMENT FEES	**$46,700**	0.02%
COURT FEES	**$41,100**	0.02%
CHARGES FOR SERVICES	**$9,300**	0.00%
PARKING GARAGE FUND	**-$1,000**	0.00%

The Fiscal Year Revenue by Revenue Source for the General Fund includes SALES TAXES at $146.9 million, representing 54.02% of the total. GENERAL PROPERTY TAXES contribute $41.7 million, or 15.33%. UTILITY FRANCHISE FEES account for $36.5 million, which is 13.4%. INTERGOVERNMENTAL revenue is $12.7 million, making up 4.67%. BUSINESS LICENSES provide $11.5 million, or 4.24%. PARKS AND RECREATION revenue totals $4.4 million, representing 1.62%. TRANSFER IN amounts to $3.2 million, or 1.16%. MISCELLANEOUS SERVICES contributed $2.8 million, which is 1.03%. PERMITS bring in $2.7 million, or 1%. POLICE SERVICES account for $2.6 million, representing 0.97% of the revenue. Fourteen smaller categories are not included in this summary.

Revenues by Fund - General Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL PROPERTY TAXES			
PROPERTY TAX	$26,120,115	$26,835,806	$28,114,506
STATE HOMESTEAD TAX	$1,639,123	$1,684,034	$1,902,453
ACT 9 REVENUE	$121,917	$104,182	$98,760
STATE HOMESTEAD TAX	$327,720	$0	$0
PENSION PROPERTY TAX	$5,256,113	$5,386,048	$5,760,140
ACT 9 REVENUE	$21,312	$30,180	$32,920
STATE HOMESTEAD TAX	$327,720	$0	$0
PENSION PROPERTY TAX	$5,256,326	$5,386,048	$5,760,140
ACT 9 REVENUE	$21,312	$30,180	$32,920
Total GENERAL PROPERTY TAXES	$39,091,658	$39,456,478	$41,701,839
SALES TAXES			
COUNTY SALES TAX	$60,148,210	$60,985,319	$61,930,591
CITY SALES TAX	$77,955,803	$79,744,092	$80,995,625
STATE SALES TURNBACK	$3,180,432	$3,009,317	$3,009,300
CITY SALES TAX	$500,000	$500,000	$500,000
CITY SALES TAX	$500,000	$500,000	$500,000
Total SALES TAXES	$142,284,445	$144,738,728	$146,935,516
UTILITLY FRANCHISE FEES			
ELECTRIC UTILITY FRANCHISE	$0	$16,773,724	$17,413,165
TELEPHONE UTILITY FRANCHISE	$0	$250,909	$223,400
LOCAL LANDLINE FRANCHISE	$0	$298,576	$343,400
LONG DISTANCE FRANCHISE	-$76,414	$493,850	$454,400
GAS UTILITY FRANCHISE	$0	$4,437,315	$5,024,386
WATER UTILITY FRANCHISE	$5,566,687	$5,961,396	$6,090,800
WASTEWATER FRANCHISE	$6,605,661	$6,644,332	$7,159,900
FIBER OPTICS FRANCHISE	$0	$342,134	$316,500
CABLE TV FRANCHISE	$0	$996,017	$936,300
FRANCHISE CONTRA ACCOUNT	$20,735,518	-$1,501,850	-$1,504,600
Total UTILITLY FRANCHISE FEES	$32,831,453	$34,696,403	$36,457,651
BUSINESS LICENSES			
GENERAL BUSINESS LICENSE	$7,327,540	$7,464,128	$7,605,700
MIXED DRINKS LICENSE	$3,986,430	$3,934,658	$3,934,700
Total BUSINESS LICENSES	$11,313,970	$11,398,786	$11,540,400
PERMITS			
WRECKER PERMITS	$100,724	$103,284	$106,600
BLDGS & EXCAVATION PERMITS	$1,819,275	$1,705,953	$1,706,000
ELECTRICAL PERMITS	$317,132	$321,125	$321,200
PLUMBING PERMITS	$234,341	$258,260	$258,300
HVACR PERMITS	$315,514	$312,824	$312,900
BURN PERMIT - 90 DAY	$105	$0	$0
BURN PERMIT - RESIDENTIAL	$5	$0	$13,220
Total PERMITS	$2,787,097	$2,701,446	$2,718,220
INTERGOVERNMENTAL			
INSURANCE PENSION TURNBACK	$7,761,367	$8,197,687	$8,197,700
INSURANCE PENSION TURNBACK	$1,501,953	$1,542,895	$1,542,895
FUTURE SUPPLEMENT (ACT 1373)	$542,133	$559,962	$559,962

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
INTERGOVERNMENTAL FUNDS	$10,571	$0	$0
INSURANCE PENSION TURNBACK	$1,758,080	$1,694,773	$1,694,773
POLICE SUPPLEMENT	$135,600	$135,600	$135,600
FUTURE SUPPLEMENT (ACT 1373)	$572,765	$568,901	$568,901
Total INTERGOVERNMENTAL	$12,282,469	$12,699,818	$12,699,831
POLICE SERVICES			
POLICE REPORTS	$216,657	$188,603	$198,000
FALSE ALARM	$119,151	$62,174	$47,700
AIRPORT-SECURITY GUARDS	$2,367,735	$2,286,753	$2,401,091
Total POLICE SERVICES	$2,703,543	$2,537,530	$2,646,791
FIRE SERVICES			
AIRPORT-FIRE PROTECTION	$1,685,523	$1,631,088	$1,712,642
Total FIRE SERVICES	$1,685,523	$1,631,088	$1,712,642
OTHER FEES			
MOBILE HOME REGISTRATION FEES	$10,900	$70,200	$66,400
ANIMAL SERVICES	$229,881	$317,206	$313,400
Total OTHER FEES	$240,781	$387,406	$379,800
PARKING GARAGE FUND			
P&D METER FEES CONTRA	-$3,555	-$954	-$1,000
Total PARKING GARAGE FUND	-$3,555	-$954	-$1,000
MEMBERSHIPS			
ANNUAL MEMBERSHIP	$55,213	$38,201	$37,600
MONTHLY MEMBERSHIP	$288,064	$446,382	$443,700
DAILY MEMBERSHIP	$91,593	$108,608	$108,000
CORPORATE MEMBERSHIP	$0	$38,088	$36,400
ANNUAL MEMBERSHIP	$552,054	$564,722	$592,800
Total MEMBERSHIPS	$986,923	$1,196,001	$1,218,500
PARKS AND RECREATION			
RENTAL REVENUE	$19,022	$18,448	$17,300
CONCESSIONS-FOOD	$629	$372	$500
RENTAL REVENUE	$6,450	$5,605	$5,000
DUNBAR COMMUNITY CENTER	$29,541	$26,023	$26,300
EAST LR SENIOR CITIZENS CTR	$240	$258	$260
DUNBAR SENIOR CITIZENS CTR	$495	$0	$0
SWLR COMMUNITY COMPLEX	$65,204	$40,960	$41,800
CONCESSIONS-FOOD	$666	$909	$1,000
SPECIAL EVENTS	$190	$0	$0
RENTAL REVENUE	$105	$0	$0
STEPHENS COMM CTR	$33,178	$13,481	$13,800
WEST CENTRAL COMM CTR	$30,870	$34,290	$35,800
MISC REVENUE	$2,582	$5,632	$5,700
ATH-SUMMER SOFTBALL PROGRAM	$3,195	$886	$900
ATH-FACILITY RESERVATIONS	$5,215	$4,083	$6,100
ATH-SUMMER PLAYGROUND	$66,390	$82,206	$80,400
PAVILION RENTALS	$62,603	$52,595	$54,300
ADMISSIONS REVENUE	$39,434	$42,155	$43,100
CONCESSIONS-FOOD	$209	$2,518	$2,300
PRO SHOP	$2,720	$3,718	$3,800

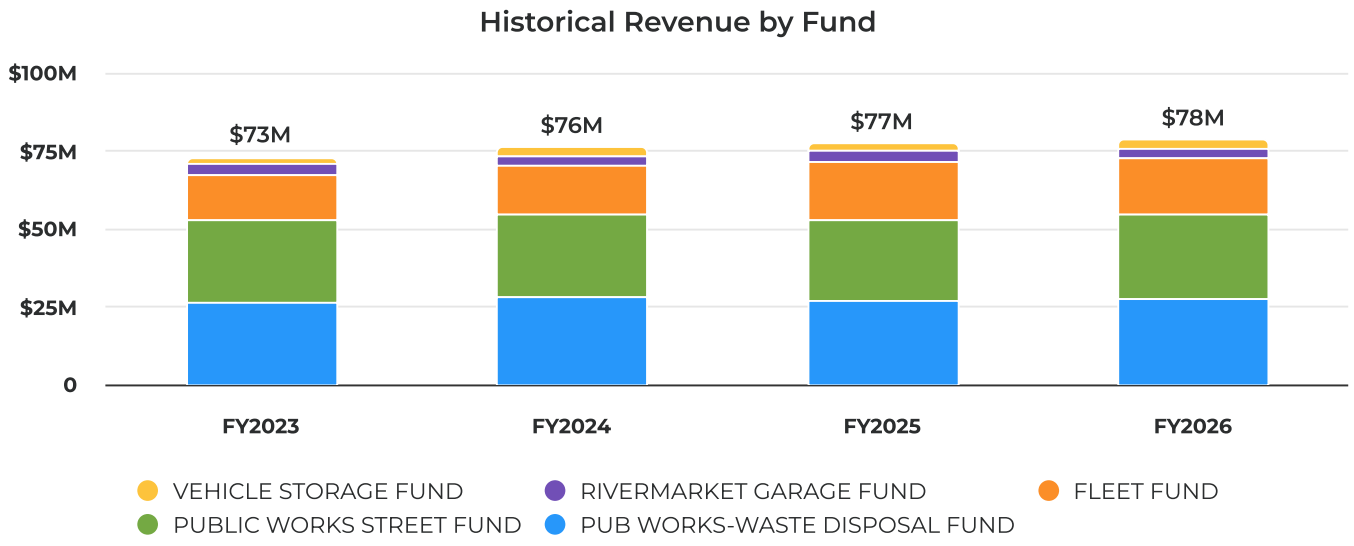
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
ADMISSIONS REVENUE	$100,832	$83,344	$83,400
SPACE RENTAL	$210,505	$220,874	$220,900
GREEN FEES	$560,728	$537,135	$536,100
ELECTRIC CART	$305,746	$326,027	$315,500
PULL CART	$2,321	$2,528	$2,500
CLUB RENT	$1,627	$40	$1,300
TOURNAMENTS - REBSAMEN GOLF	$0	$0	$5,500
SR ANNUAL PASS	$975	$1,300	$1,300
NINE HOLE COURSE	$29,195	$36,462	$35,600
DRIVING RANGE	$58,463	$69,468	$67,300
PRO SHOP	$57,978	$65,750	$62,800
MISC REVENUE	$0	-$2	$0
CONCESSIONS-FOOD	$80,417	$79,186	$77,100
CONCESSIONS-BEER	$37,885	$38,411	$38,000
CONCESSIONS-MISC	-$1,876	-$2,774	-$3,000
CONCESSIONS-MISC	-$362	-$729	-$800
ELECTRIC CART	-$2,408	-$3,379	-$3,400
PRO SHOP	-$296	-$406	-$410
CONCESSIONS-FOOD	$20,103	$22,974	$22,900
GREEN FEES	$116,753	$124,637	$123,500
ELECTRIC CART	$131,837	$144,428	$143,300
PULL CART	$657	$1,047	$1,100
CLUB RENT	$192	$200	$200
TOURNAMENTS	$4,895	$5,092	$0
SR ANNUAL PASS	$11,700	$9,100	$9,500
DRIVING RANGE	$29,178	$32,222	$32,500
PRO SHOP	$15,737	$18,443	$18,100
INSTRUCTIONAL CLASSES	$400	$6,853	$6,800
GROUP/PRIVATE SWIM LESSON	-$640	$3,900	$4,100
CONCESSIONS-FOOD	$1,578	$1,553	$1,600
SPECIAL EVENTS	$0	$10	$10
SURCHARGE-PARTY	$5,900	$4,575	$4,800
SPECIAL FEES	$40	$205	$140
MISC REVENUE	$100	$0	-$10
ZOO RENTALS	$2,298	$0	$0
MISC REVENUE	$17,891	$9,743	$10,100
CONCESSIONS REVENUE	$88,601	$71,148	$150,000
EDUCATION	$18,090	$16,461	$17,500
MERCHANDISE SALES	$99,151	$85,188	$81,600
ADMISSIONS REVENUE	$551	$0	$0
SPECIAL EVENTS	$87,758	$98,909	$84,300
ADMISSIONS REVENUE	$1,881,614	$1,713,598	$1,720,300
TOKEN SALES	$185,313	$179,892	$182,400
Total PARKS AND RECREATION	$4,530,363	$4,337,552	$4,392,790
CHARGES FOR SERVICES			
PROGRAM FEES	$7,820	$6,365	$9,300
Total CHARGES FOR SERVICES	$7,820	$6,365	$9,300
MISCELLANEOUS SERVICES			

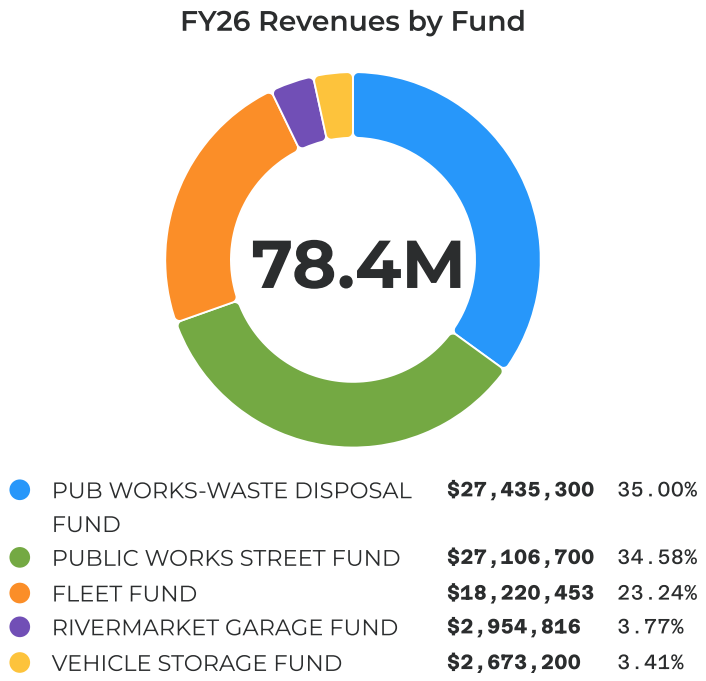
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
CROSSING GUARDS-LRSD REIMB	$819,908	$1,050,255	$1,050,300
911 SERVICES CONTRA	$1,753,283	$1,753,300	$1,753,300
Total MISCELLANEOUS SERVICES	$2,573,190	$2,803,555	$2,803,600
MISCELLANEOUS INCOME			
OTHER REIMB	$0	$30,569	$30,600
MISCELLANEOUS REVENUE	$186	$0	$0
MISCELLANEOUS REVENUE	$17,728	$0	$0
MISCELLANEOUS REVENUE	$56,110	$69,727	$78,900
MISCELLANEOUS REVENUE	$275	$0	$0
MISCELLANEOUS REVENUE	$200	$0	$0
MISCELLANEOUS REVENUE	$95	$12	$100
MISCELLANEOUS REVENUE	$32	$0	$0
INSURANCE REIMB	-$20	$0	$0
MISCELLANEOUS REVENUE	-$30,537	$0	$0
POLICE 10% PARKING	$44,007	$38,089	$39,400
LRPD RETIREMENT	$133,531	$121,811	$120,300
Total MISCELLANEOUS INCOME	$221,607	$260,208	$269,300
RENTS AND ROYALTIES			
TOWER LEASE	$9,745	$0	$0
TOWER LEASE	$41,823	-$25,736	-$28,100
SPRINT LR03XC055 ANNUAL	$16,916	$18,325	$17,000
SPRINT LR03XC006 ANNUAL	$28,751	$32,361	$29,900
SPRINT LR03XC046 ANNUAL	$17,125	$19,038	$17,600
ALLTEL-CS37	$13,800	$13,800	$13,800
SWBELL PCS9138	$14,250	$14,641	$13,400
SWBELL PCS9134	$29,107	$31,569	$28,600
TELECORP LTR20	$30,005	$28,028	$28,000
TELECORP LTR65	$34,765	$35,370	$32,300
TELECORP LTR12	$34,231	$33,020	$30,500
TELECORP LTR49	$18,361	$18,275	$18,100
TELECORP LTR23	$25,646	$22,833	$22,900
TELECORP LTR48	$19,001	$19,428	$19,400
AMER TOWER 098170	$13,883	$13,082	$13,200
SPECTRA AR0207	$14,537	$13,418	$13,500
TANK#2 BAPTIST	$21,113	$19,441	$18,400
VERIZON	$8,521	$9,502	$9,500
Other Leases	$6,000	$6,000	$6,000
GROUND LEASES	$12,240	$14,240	$14,300
Other Leases	$59,798	$0	$0
Total RENTS AND ROYALTIES	$469,617	$336,635	$318,300
PLANNING AND DEVELOPMENT FEES			
REZONING FEES	$68,499	$47,480	$46,700
Total PLANNING AND DEVELOPMENT FEES	$68,499	$47,480	$46,700
FINES AND FEES			
WRIT OF SCIRE FACIAS	$40	$20	$20
UNIFORM FILING FEES/COURT COSTS	$187,935	$245,069	$245,100
WARRANT SERVICE POLICE	$777	$840	$800

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
WRIT GARNISHMENT/EXEC	$2,790	$2,970	$2,900
COPY FEES	$302	$219	$100
GENERAL FINES	$1,149,395	$1,179,010	$1,179,100
PUBLIC SAFETY FUND	$500	$508	$500
FAIL TO PRESENT PROOF INSURANCE	$227	$90	$0
Total FINES AND FEES	$1,341,965	$1,428,726	$1,428,520
COURT FEES			
MISC SERVICES FEES	-$442	$0	$0
ACT 9 ADMIN FEES	$7,000	$7,000	$7,000
BOOKING AND ADMIN FEE - PCJ	$0	$11,785	$11,300
BOOKING AND ADMIN FEE - PCJ	$10,652	$0	$0
COMMUNITY SERV FEES	$940	$501	$600
MISC SERVICES FEES	$85,449	$22,641	$22,700
MISC SERVICES FEES	$0	-$442	-$500
Total COURT FEES	$103,599	$41,485	$41,100
COURT FINES			
PARKING FINES	$387,239	$325,717	$329,600
IMMOBILIZATION FEE	$8,820	$2,250	$2,300
ANIMAL CONTROL FINES	$0	$1,020	$1,100
PROBATION ASSESSMENTS	$26,221	$28,095	$26,900
PETITION TO SEAL - CITY	$3	$0	$0
Total COURT FINES	$422,282	$357,082	$359,900
INVESTMENT INCOME			
INTEREST INCOME	$463,651	$634,601	$625,100
INTEREST INCOME-LEASES	$0	-$40,000	$0
CHANGE IN FAIR MARKET VALUE	$1,801,754	-$58,632	$0
INTEREST INCOME-LEASES	$2,057	$0	$0
INTEREST INCOME-LEASES	$46,151	$40,000	$0
Total INVESTMENT INCOME	$2,313,612	$575,969	$625,100
DONATIONS			
CONTRIBUTIONS	$419,526	$480,435	$480,500
Total DONATIONS	$419,526	$480,435	$480,500
PENSION CONTRIBUTIONS			
INCOME-POLICE CLEARING	$62,394	$50,692	$50,700
PENSION MISCELLANEOUS	-$1,276	$2,018	$2,100
Total PENSION CONTRIBUTIONS	$61,118	$52,710	$52,800
TRANSFER IN			
TRANSFERS IN	$1,462,307	$3,038,349	$3,161,004
Total TRANSFER IN	$1,462,307	$3,038,349	$3,161,004
OTHER FINANCING SOURCES			
LEASES	$5,797	$0	$0
LEASES	$17,447	$0	$0
LEASES	$9,950	$0	$0
LEASES	$5,181	$0	$0
LEASES	$7,542	$0	$0
LEASES	$6,900	$0	$0
OTHFINSRC-SBITA	$140,881	$0	$0
OTHFINSRC-SBITA	$380,320	$0	$0

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
LEASES	$3,462	$0	$0
LEASES	$16,533	$0	$0
LEASES	$6,146	$0	$0
LEASES	$553,150	$0	$0
LEASES	$219,493	$0	$0
LEASES	$3,336	$0	$0
LEASES	$7,847	$0	$0
LEASES	$3,336	$0	$0
LEASES	$3,336	$0	$0
LEASES	$135,357	$0	$0
LEASES	$6,242	$0	$0
LEASES	$6,080	$0	$0
Total OTHER FINANCING SOURCES	$1,538,333	$0	$0
Total Revenues	**$261,738,145**	**$265,209,281**	**$271,999,104**

Revenue by Fund - Other Funds





Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
PUBLIC WORKS STREET FUND			
OTHER REIMB	$0	$45,019	$44,800
REIMB-STREET REPAIR	$34,131	$47,919	$0
LOADING ZONE	$17,290	$17,290	$17,300
OTHER REIMB	$44,462	$0	$0
MISCELLANEOUS REVENUE	$14,271	$0	$0
MISCELLANEOUS REVENUE	$0	$0	$6,100
STATE HOMESTEAD TAX	$475,338	$397,091	$410,000
STATE 1/2 3-MILL ROAD TAX	$7,574,770	$7,782,319	$8,093,700

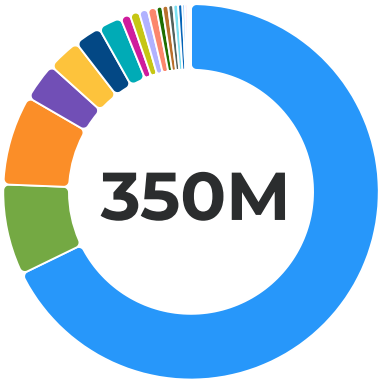
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
ACT 9 REVENUE	$30,902	$31,200	$31,200
STATE GAS TAX TURNBACK	$16,677,301	$16,832,764	$16,761,100
REIMBURSEMENT- STREET CUTS	$0	$0	$36,400
INTEREST INCOME	$654,815	$720,260	$738,800
CHANGE IN FAIR MARKET VALUE	$613,735	$683,284	$683,300
MISCELLANEOUS REVENUE	$0	$2,347	$0
TRANSFERS IN	$284,000	$284,000	$284,000
Total PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
FLEET FUND			
FLEET MANAGEMENT	$927,438	$1,244,380	$1,262,083
MISCELLANEOUS	$0	$0	$900
FLEET INSURANCE REPAIR	$7,904	$0	$0
INTEREST INCOME	$0	$20,000	$20,000
CHANGE IN FAIR MARKET VALUE	$3,481	$0	$0
FUEL-USER FEE	$3,127,221	$3,651,750	$3,957,600
FUEL-HOUSING AUTHORITY	$4,850	$7,000	$7,000
FUEL-LR CONVENTION BUREAU	$4,228	$3,000	$3,000
FUEL-MEMS	$37,214	$50,000	$49,900
FUEL-METRO CENTER	$711	$4,000	$4,000
FUEL-OAKLAND CEM	$2,997	$2,000	$2,000
USER FEE-MOTORPOOL VEHICLES	$4,834	$5,000	$5,000
FLEET MANAGEMENT	$111,358	$0	$0
MISCELLANEOUS	$398,725	$500,000	$451,861
FLEET PARTS	$3,515,225	$3,906,880	$3,593,700
NON FLEET PARTS	$3,159	$0	$0
FLEET MANAGEMENT	$315,546	$499,536	$529,170
VEHICLE INSURANCE	$1,128,168	$1,300,000	$1,270,000
FLEET LABOR COSTS	$2,673,528	$2,457,382	$2,461,955
FLEET LABOR OUTSIDE CUSTOMERS	$3,002	$0	$0
MISCELLANEOUS	$44	$0	$0
FLEET INSURANCE REPAIR	$254,014	$625,000	$400,000
OUTSIDE INSURANCE REPAIR	$10,623	$0	$0
FLEET SUBLETS	$2,535,619	$1,269,338	$1,301,944
FLEET SUBLETS-OUTSIDE CUST	$570	$0	$0
FLEET LABOR COSTS	$899,729	$1,763,002	$1,766,284
OUTSIDE INSURANCE REPAIR	$0	$200,000	$200,000
FLEET SUBLETS	$0	$910,662	$934,056
Total FLEET FUND	$15,970,187	$18,418,930	$18,220,453
VEHICLE STORAGE FUND			
TAXI DRIVER PERMIT	$1,095	$1,480	$1,500
TAXI VEHICLE PERMIT	$10	$0	$0
SPECIALIZED OPERATOR PERMIT	$3,090	$3,170	$3,200
SPECIALIZED VEHICLE PERMIT	$870	$850	$900
SPECIALIZED DRIVER PERMIT	$480	$330	$400
ADMINISTRATION FEES	$163,632	$175,626	$161,200
STORAGE FEES	$605,618	$655,888	$653,300
WRECKER FEES	$646,700	$695,477	$683,700
AUCTION SALES	$971,572	$980,082	$996,200

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
AUCTION HANDLING FEES	$9,820	$9,860	$25,000
VEHICLE STORAGE MISC	$15,768	$13,882	$11,600
INTEREST INCOME	$0	$0	$77,200
GAIN/LOSS ON SALE OF FIXED ASSETS	-$12,087	$0	$0
MISCELLANEOUS REVENUE	$0	$11	$100
INTEREST INCOME	$20,782	$77,128	$0
CHANGE IN FAIR MARKET VALUE	$46,026	$58,899	$58,900
Total VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
PUB WORKS-WASTE DISPOSAL FUND			
SANITATION	$22,818,272	$23,016,699	$23,214,500
RECYCLING REIMB	$2,321	$1,575	$1,300
GAIN/LOSS ON SALE OF FIXED ASSETS	$40,043	$0	$0
MISCELLANEOUS REVENUE	$0	$125	$0
LANDFILL REVENUE	$3,267,158	$3,177,201	$3,208,800
YARD WASTE	$83,492	$0	$0
CONTRIBUTIONS	$251,102	$0	$0
MISCELLANEOUS REVENUE	$398	$0	$0
YARD WASTE	$130,098	$129,122	$135,700
COMPOST REVENUE	$7,661	$10,819	$11,000
LANDFILL REVENUE	-$106	$0	$0
YARD WASTE	-$98,472	$0	$0
INTEREST INCOME	$402,491	$472,374	$423,800
CHANGE IN FAIR MARKET VALUE	$252,450	$440,142	$440,200
CONTRIBUTIONS	$2,076,052	$1,438,780	$0
GAIN/LOSS ON SALE OF FIXED ASSETS	-$1,313,297	$11,382	$0
TRANSFERS IN	$0	$1,374,479	$0
Total PUB WORKS-WASTE DISPOSAL FUND	$27,919,662	$30,072,698	$27,435,300
RIVERMARKET GARAGE FUND			
INTEREST-DEBT SERVICE RESERVE	$71,470	$43,541	$39,100
SURFACE LOT PARKING	$49,317	$108,280	$98,900
PARKING DECK-MONTHLY	$269,967	$431,879	$363,600
PARKING DECK-DAILY	$321,214	$310,402	$186,100
MISC REVENUE	$221	$0	$0
INTEREST INCOME	$9,462	$0	$0
INTEREST INCOME-LEASES	$316,567	$0	$316,567
PARKING DECK-MONTHLY	$390,456	$503,894	$373,400
PARKING DECK-DAILY	$342,153	$332,526	$195,800
MISC REVENUE	$221	$0	$0
INTEREST INCOME	$1,949	$0	$0
INTEREST INCOME-LEASES	$188,599	$0	$188,599
GENERAL BUSINESS LICENSE	$326,011	$343,103	$346,600
REIMB-STREET REPAIR	$158,240	$106,600	$166,000
PARKING METERS	$515,117	$594,977	$476,100
P&D METER FEES CONTRA	-$2,334	-$22,813	-$2,300
PARKING DECK-MONTHLY	-$115,478	-$138	$0
INTEREST INCOME	$94,706	$105,015	$93,800
INTEREST INCOME-LEASES	$112,550	$0	$112,550

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
CHANGE IN FAIR MARKET VALUE	$68,154	$108,313	$0
MISCELLANEOUS REVENUE	$7,474	$0	$0
Total RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
Total Revenues	**$75,910,275**	**$80,973,383**	**$78,390,469**

Revenue by Department

Revenue by Department



GENERAL FUND	**$237,537,890**	67.79%
PUB WORKS-WASTE DIS OPERATIONS	**$27,435,300**	7.83%
PUBLIC WORKS STREET FUND	**$27,106,700**	7.74%
POLICE	**$11,551,625**	3.30%
FIRE	**$10,121,779**	2.89%
FLT ACQUISITION AND MATERIALS	**$8,074,061**	2.30%
FLEET MAINTENANCE MANAGEMENT	**$7,064,239**	2.02%
RIVERMARKET GARAGE FUND	**$2,954,816**	0.84%
ZOO	**$2,838,500**	0.81%
VEHICLE STORAGE FUND	**$2,673,200**	0.76%
PLANNING	**$2,645,100**	0.75%
FLEET FINANCIAL MANAGEMENT	**$1,799,170**	0.51%
911 OPERATIONS	**$1,753,300**	0.50%
GOLF	**$1,486,590**	0.42%
DISTRICT COURT	**$1,456,020**	0.42%
FLEET FUND	**$1,282,983**	0.37%
RIVERMARKET	**$807,500**	0.23%
JIM DAILEY FITNESS & AQUATICS	**$643,140**	0.18%
HOUSING AND NEIGHBORHOOD PROGS	**$397,100**	0.11%
DISTRICT CRT-3RD DIV ENVIRON	**$333,000**	0.10%
PARKS AND RECREATION	**$330,360**	0.09%
FINANCE	**$78,900**	0.02%
DISTRICT CRT-2ND DIV TRAFFIC	**$11,300**	0.00%
DISTRICT CRT-1ST DIV CRIMINAL	**$7,000**	0.00%

Revenues by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL FUND	$226,150,266	$231,749,733	$237,537,890
DISTRICT CRT-2ND DIV TRAFFIC	$5,181	$11,785	$11,300
DISTRICT CRT-3RD DIV ENVIRON	$403,601	$328,987	$333,000
DISTRICT COURT	$1,379,780	$1,457,322	$1,456,020
FINANCE	$56,110	$69,727	$78,900
PLANNING	$2,755,037	$2,645,642	$2,645,100
HOUSING AND NEIGHBORHOOD PROGS	$660,118	$405,854	$397,100
PARKS AND RECREATION	$364,081	$322,056	$330,360
RIVERMARKET	$818,369	$807,294	$807,500
GOLF	$2,234,212	$1,507,172	$1,486,590
JIM DAILEY FITNESS & AQUATICS	$442,247	$648,375	$643,140
FIRE	$9,834,864	$9,650,173	$10,121,779
POLICE	$11,753,175	$11,105,642	$11,551,625
911 OPERATIONS	$1,759,525	$1,753,300	$1,753,300
ZOO	$2,939,401	$2,739,219	$2,838,500
PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
FLEET FUND	$938,823	$1,264,380	$1,282,983
FLT ACQUISITION AND MATERIALS	$7,210,520	$8,129,630	$8,074,061
FLEET FINANCIAL MANAGEMENT	$1,443,714	$1,799,536	$1,799,170
FLEET MAINTENANCE MANAGEMENT	$6,377,129	$7,225,384	$7,064,239
VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
PUB WORKS-WASTE DIS OPERATIONS	$27,919,662	$28,698,219	$27,435,300
RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
DISTRICT CRT-1ST DIV CRIMINAL	$16,950	$7,000	$7,000
HUMAN RESOURCES	$147,781	$0	$0
CITY ATTORNEY	$17,447	$0	$0
Total Revenues	**$337,648,420**	**$344,808,185**	**$350,389,573**

Revenue by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
GENERAL FUND			
GENERAL FUND	$226,150,266	$231,749,733	$237,537,890
DISTRICT CRT-2ND DIV TRAFFIC	$5,181	$11,785	$11,300
DISTRICT CRT-3RD DIV ENVIRON	$403,601	$328,987	$333,000
DISTRICT COURT	$1,379,780	$1,457,322	$1,456,020
FINANCE	$56,110	$69,727	$78,900
PLANNING	$2,755,037	$2,645,642	$2,645,100
HOUSING AND NEIGHBORHOOD PROGS	$660,118	$405,854	$397,100
PARKS AND RECREATION	$364,081	$322,056	$330,360
RIVERMARKET	$818,369	$807,294	$807,500
GOLF	$2,234,212	$1,507,172	$1,486,590
JIM DAILEY FITNESS & AQUATICS	$442,247	$648,375	$643,140
FIRE	$9,834,864	$9,650,173	$10,121,779
POLICE	$11,753,175	$11,105,642	$11,551,625
911 OPERATIONS	$1,759,525	$1,753,300	$1,753,300

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Adopted
ZOO	$2,939,401	$2,739,219	$2,838,500
DISTRICT CRT-1ST DIV CRIMINAL	$16,950	$7,000	$7,000
HUMAN RESOURCES	$147,781	$0	$0
CITY ATTORNEY	$17,447	$0	$0
Total GENERAL FUND	$261,738,145	$265,209,281	$271,999,104
PUBLIC WORKS STREET FUND			
PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
Total PUBLIC WORKS STREET FUND	$26,421,016	$26,843,493	$27,106,700
FLEET FUND			
FLEET FUND	$938,823	$1,264,380	$1,282,983
FLT ACQUISITION AND MATERIALS	$7,210,520	$8,129,630	$8,074,061
FLEET FINANCIAL MANAGEMENT	$1,443,714	$1,799,536	$1,799,170
FLEET MAINTENANCE MANAGEMENT	$6,377,129	$7,225,384	$7,064,239
Total FLEET FUND	$15,970,187	$18,418,930	$18,220,453
VEHICLE STORAGE FUND			
VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
Total VEHICLE STORAGE FUND	$2,473,375	$2,672,683	$2,673,200
PUB WORKS-WASTE DISPOSAL FUND			
PUB WORKS-WASTE DIS OPERATIONS	$27,919,662	$28,698,219	$27,435,300
Total PUB WORKS-WASTE DISPOSAL FUND	$27,919,662	$28,698,219	$27,435,300
RIVERMARKET GARAGE FUND			
RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
Total RIVERMARKET GARAGE FUND	$3,126,034	$2,965,579	$2,954,816
Total Revenues	**$337,648,420**	**$344,808,185**	**$350,389,573**

CAPITAL IMPROVEMENTS

Capital Funding

The City of Little Rock uses a structured approach to fund long-term capital improvements guided by both state laws and local policies. This ensures that necessary infrastructure, vehicles, and equipment are adequately maintained and expanded over time as needed.

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. These bonds are typically used for large-scale projects that benefit the public, such as new roads or public buildings.

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 designed to guide capital expenditures, focusing on the replacement and expansion of the City's infrastructure, vehicles, and equipment. Updated annually, the CIP reflects the City's current priorities, revised cost estimates, and available funding sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will provide 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 to 50 years for infrastructure, 10 – 75 years for buildings, and 3 – 25 years for land improvements, vehicles, and equipment. Depreciation expenses are charged directly to the department/function based on the department that utilizes the assets, ensuring costs are appropriately allocated.

Each year, the Mayor and Board of Directors make appropriations for special projects for 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. These bonds are retired, and the remaining capital improvement funds will be expended in 2026.

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. These bonds were retired in 2022, and the remaining capital improvement funds will be expended in 2024.

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. These bonds were retired in 2022.

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 collection of the tax for debt service at a special election held on February 8, 2016. The bond proceeds were used to construct the new Museum of Fine Arts, through a public-private partnership. Contributions from generous private donors have more than quadrupled the public commitment – and fundraising is ongoing. The remaining capital improvement funds will be expended in 2024.

2022 Library Construction and Refunding Bonds – The Library Construction and Refunding Bonds, Series 2022 are limited obligations of the City of Little Rock payable solely from the collection of the Library tax and a special tax, payable through 2036. 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 2015; (iii) pay interest of the Bonds on March 1, 2024, and (iv) pay the costs of issuing the Bonds.

Limited Tax General Obligation Capital Improvement Bonds, Series 2022A, Series 2022B, Series 2024A, and Series 2024B – The Series 2022A Bonds in the amount of $53,510,000, and Series 2022B Bonds in the amount of $5,055,000 (collectively, the "Series 2022 Bonds") issued on November 7, 2022, 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 Series 2024A Bonds in the amount of $26,565,000 and Series 2024B Bonds in the amount of $10,745,000, (collectively, the "Series 2024 Bonds") issued on December 30, 2024, are limited tax general obligations of the City and are the second tranche of proceeds derived from the 3-mills annual ad valorem tax on all taxable real and personal property located within the City. The issuance of the Series 2022 and 2024 Bonds was approved at the special election held on August 9, 2022, for the purpose of street and drainage infrastructure improvements, parks and recreational improvements, district court facility improvements, port industrial park improvements, and fire apparatus.

Projects 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 under estimates, 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 Complete
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
12th Street Mid-Town Police Station	9,970,000	10,096,850	2014
Main Police Headquarters & Courts Building	9,000,000	9,892,954	2023
West Little Rock Police Station	1,000,000	1,044,072	2016
Police Firing Range *	-	200,276	
Fire:			
West Little Rock Fire Station	800,000	777,304	2012
Southwest Fire Station	4,050,000	4,274,282	2020
Fire Station Facility Upgrades *	-	102,026	
Turnouts *		198,430	
Housing and Neighborhood Programs:			
Code Enforcement Vehicles and Equipment	397,000	459,912	2012
Animal Village Expansion *	602,000	446,546	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**	**$ 42,927,675**	
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:	Original Project Cost Estimate	Estimated Final Project Allocation	Year Complete
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	2022
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:	Original Project Cost Estimate	Estimated Final Project Allocation	Year Complete
Parks and Recreation:			
Equipment for Expanded Maintenance	$ 250,000	$ 250,000	2013
Park Upgrades	4,500,000	4,478,174	2021
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
MacAuthur Park & Museum	500,000	484,441	In process
Otter Creek Park	500,000	484,745	2021
Crump Park	1,000,000	969,491	2021
Natural Steps Ball Complex	500,000	499,539	2015
Western Hills Park	1,000,000	969,492	In process
Trails *	1,500,000	1,564,134	In process
Zoo:			
Capital Upgrades	8,000,000	7,588,504	In process
Tourism:			
State Fair Infrastructure	3,000,000	2,908,473	In process
Total Parks and Recreation, Zoo and Tourism	**$ 28,284,000**	**$ 27,896,369**	

Other Priorities:				
	Fleet Replacement *	$ 9,250,000	$ 9,524,968	In process
	Information Technology Capital	7,020,000	6,819,616	In process
	Total Other Priorities	**$ 16,270,000**	**$ 16,344,584**	
	Grand Total	**$ 195,843,000**	**$ 193,915,280**	

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

The 3/8-cent tax revenue generated over the ten (10)-year life span represents 97.7% of the original forecast amount. Interest earnings generated by the proceeds of short-term financing notes and accumulated tax proceeds provided $2,410,007 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 $726,529 in interest earnings on accumulated tax proceeds was allocated to fleet replacement ($500,000) and the Animal Village Expansion ($226,529). Residual balances are transferred to other projects within the same allocation category as we complete projects.

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 to 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, 2021, 2023, 2024, and 2025, the City issued short-term financing notes for other capital projects in the amounts of $7,375,000, $5,250,000, $5,650,000, $5,925,000, $7,400,000, $12,000,000, and $6,500,000, respectively. These notes are to be repaid solely from general fund revenues. The City may issue another short-term financing note in 2026 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
	$ 6,075,000
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
	5,903,000
	$ 11,978,000

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
	$ 5,250,000

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
	$ 5,650,000

The 2021 note included funding for 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
	4,325,000
Equipment	
Mobile Radios (Police and Fire) (Phase II)	1,600,000
	$ 5,925,000

The 2023 note includes funding for the following project:

Vehicles and Equipment	
103 Police Vehicles	$ 7,400,000
	$ 7,400,000

The 2024 note includes funding for the following project:

Buildings and Improvements	
Solar Facility	$ 12,000,000
	$ 12,000,000

The 2025 note includes funding for the following project:

Improvements	
Clinton Park Pedestrian Bridge Protection Cell	$ 6,500,000
	$ 6,500,000

City of Little Rock, Arkansas					
Maturity Schedule					
Short-Term Financing Notes					
Original $5,925,000					
	2021 Temporary Note				
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					$1,204,909.36
8/20/2026	0.840%	$ 1,204,909.36	$ 10,121.24	$ 1,215,030.60	$ 0.00
		$ 1,204,909.36	$ 10,121.24	$ 1,215,030.60	
Original $7,400,000.00					
	2023 Temporary Note Fund				
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					7,400,000.00
1/10/2026	3.700%	$ 1,478,161.68	$ 170,221.63	$ 1,648,383.31	$ 3,122,422.91
1/10/2027	3.700%	$ 1,532,853.66	$ 115,529.65	$ 1,648,383.31	$ 1,589,569.25
1/10/2028	3.700%	$ 1,589,569.25	$ 58,814.06	$ 1,648,383.31	$ 0.00
		$ 7,400,000.00	**$ 841,916.55**	**$ 8,241,916.55**	
Original $12,000,000.00					
	2024 Temporary Note Fund				
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					12,000,000.00
5/22/2026	6.930%	$ 2,710,002.54	$ 827,431.06	$ 3,537,433.60	$ 9,289,997.46
5/22/2027	6.930%	$ 2,893,636.78	$ 643,796.82	$ 3,537,433.60	$ 6,396,360.68
5/22/2028	6.930%	$ 3,092,951.37	$ 444,482.23	$ 3,537,433.60	$ 3,303,409.31
5/22/2029	6.930%	$ 3,303,409.31	$ 228,926.27	$ 3,532,335.58	0.00
		$ 12,000,000.00	**$ 2,144,636.38**	**$ 14,144,636.38**	

Original $6,500,000.00					
	2025 Temporary Note Fund				
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					6,500,000.00
9/23/2026	3.490%	$ 1,212,378.49	$ 226,850.00	$ 1,439,228.49	$ 5,287,621.51
9/23/2027	3.490%	$ 1,254,690.50	$ 184,537.99	$ 1,439,228.49	$ 4,032,931.01
9/23/2028	3.490%	$ 1,298,373.84	$ 140,854.65	$ 1,439,228.49	$ 2,734,557.17
9/23/2029	3.490%	$ 1,343,863.88	$ 95,364.61	$ 1,439,228.49	$ 1,390,693.29
9/23/2030	3.490%	$ 1,390,693.29	$ 48,535.20	$ 1,439,228.49	0.00
		$ 6,500,000.00	**$ 696,142.45**	**$ 7,196,142.45**	

American Rescue Plan Act (ARPA) of 2021 – Accounts for funding received from the U.S. Department of Treasury to provide fiscal recovery and respond to the COVID-19 pandemic. The City of Little Rock received $18,856,700.50 in May 2021, the first tranche allocation, and $18,856,700.50 in June 2022, the second tranche allocation. The Little Rock Board of Directors allocated $37,713,401 in 2022 and 2023 to various projects. Of the $37,713,401 received, $14,915,169 is allocated to capital improvement projects.

American Rescue Plan Act (ARPA)	Initial Project Allocation	Final Project Allocation
Capital Allocation:		
Expenditure Category: Negative Economic Impacts		
Investments to Affordable Housing and Efforts to Decrease Homelessness	$ 1,500,000	$ 317,769
Infrastructure to Support Future Affordable Housing Sites	950,000	901,837
Senior Center	3,000,000	0
Sidewalks in Wards 1, 2, 6, 7 and a small portion of 3	201,156	31,000
Expenditure Category: Infrastructure		
Drainage Project Leachate Pond	0	357,238
Drainage Project Yorkwood	500,000	0
Drainage Project G Street at Monroe	100,000	50,000
Drainage Project Midland Rebsamen (Construction)	0	355,970
Drainage Project Midland (Construction)	0	136,410
Drainage Project Midland Rebsamen (Design)	400,000	41,250
Drainage Project Swaggerty Branch	2,000,000	2,007,587
Fire Apparatus	1,460,000	1,458,011
Southside Park, Interstate Park	200,000	201,034
I-30 Crossing Park Master plan	0	750,000
Public Meeting Facilitation Equipment	100,000	89,413
Fire Apparatus Pumper	840,000	839,040
Fire Facility Improvements	1,500,000	1,345,974

	Public Works Capital Needs	2,550,000	2,812,245
	LRFD Capital Needs (Design Station 25)	2,100,000	156,975
	Infrastructure as Economic Development	750,000	0
	Drainage Projects as Targeted Community Development	1,000,000	0
	Improvements to West Central Sports Complex	1,000,000	1,000,000
	JR Deputy Lighting Improvements	875,000	875,000
	Parks and Community Centers	2,000,000	1,188,416
	Total Capital Allocation	**23,026,156**	**14,915,169**

American Rescue Plan Act (ARPA)	**Initial Project Allocation**	**Final Project Allocation**
Noncapital Allocation:		
Expenditure Category: Public Health		
COVID Mitigation and Prevention	300,000	199,987
Community Violence Intervention Programs	1,287,495	1,287,495
Expenditure Category: Negative Economic Impacts		
Congregate Housing — World Services	100,000	100,000
Food Desert Investment	1,000,000	0
Investments to Affordable Housing and Efforts to Decrease Homelessness (Services)	0	189,558
Recreational Facilities (Nonprofit Assistance: Boys and Girls Club)	200,000	200,000
Expenditure Category: Public Health — Negative Economic Impacts: Public Sector Capacity		
Employee Retention Incentive	782,265	782,265
Expenditure Category: Premium Pay		
Premium Pay	2,230,389	2,230,389
Expenditure Category: Natural Disasters		
Assistance with Replacement of Lost Necessities for Tornado Victims	0	30,450
Debris Removal (Match)	0	504,322

	Parks Immediate Repair	0	2,878
	Expenditure Category: Revenue Replacement		
	IT Upgrades to Cybersecurity and IT Infrastructure	3,600,000	3,600,000
	IT Division — Public Meeting Facilitation	35,000	35,000
	Downtown Master Plan Capital Needs	1,500,000	746,177
	Planning Development IT and Software Upgrades	421,000	421,000
	Community Violence Intervention Programs LRPD Social Workers	212,506	212,506
	Finance Procurement Division IT and Software Upgrades	400,000	400,000
	Install Broadband at East Little Rock Community Center and Wi-Fi at Public Facilities	337,000	337,000
	Administrative Expenses	899,890	468,953
	Real Time Crime Center	1,000,000	1,000,000
	Public Safety Salaries	0	9,425,252
	Total Noncapital Allocation	**14,305,545**	**22,173,232**
Other Allocation:			
	Expenditure Category: Revenue Replacement		
	Infrastructure as Economic Development: Little Rock Technology Park Expansion Assistance	0	250,000
	Capital Improvements: Museum of Discovery (Component Unit)	375,000	375,000
	Total Other Allocation	**375,000**	**625,000**
	Grand Total	**$ 37,706,701**	**$ 37,713,401**

2026 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.

Capital Improvement Projects (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 $84,694,376 are planned for 2026 and are funded by various sources, as described in detail below.

CIP – Significant Routine Capital Expenditures:

These expenditures are recurring in nature, replacing existing assets on a rotating schedule, and do not have additional operating expense requirements. The available budget for the 2026 recurring fleet replacement is $2,242,650 for General Fund Departments. 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 such as obligated American Rescue Plan Act (ARPA) Funds. The following section includes CIP projects that are pending completion in 2026 or later and completed in 2025. Projects are managed by their corresponding departments.

City Clerk's Office, Executive Administration Department

Little Rock City Hall Board Chambers COMPLETE – Redesign the Board Chambers in City Hall to accommodate updated safety procedures and precautions.

- **Estimated Total Project Cost:** $1,319,932
- **Funding Sources:** 2021 funds set aside – Special Projects ($1,137,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Summer 2025
- **Estimated Increase in Operating Expenditures:** Completed

Housing and Neighborhood Programs Department

Investments in Affordable Housing and Efforts to Decrease Homelessness –Acquisition of a property for the purposes of developing a micro-home village including a community center with emergency shelter and 80 non-congregated micro-units to house the unsheltered in the city of Little Rock.

- **Estimated Total Project Cost:** $7,100,000
- **Funding Sources:** ARPA and Special Projects
- **2026 Estimated Expenditures:** $6,500,000
- **Estimated Completion Date**: Spring 2026
- **Estimated Increase in Operating Expenditures:** $900,000

Investments for Capacity Building –The replacement of 30 exterior windows at the Willie Hinton Neighborhood Resource Center, a property for building capacity within Little Rock Neighborhood Associations, Community Based Organizations, and small not-for-profit organizations, by facilitating partnerships with appropriate resources and forging collaborations among local government, businesses, universities, not-for-profit agencies, small businesses and community residents.

- **Estimated Total Project Cost:** $500,000
- **Funding Sources:** Special Projects
- **2026 Estimated Expenditures:** $400,000
- **Estimated Completion Date**: Winter 2025/2026
- **Estimated Increase in Operating Expenditures:** $0

Investments for Capacity Building –Rehabilitation of 1419 Little Rock Nine Way. This project will serve as a Neighborhood Resource Center, a property for building capacity within Little Rock Neighborhood Associations, Community Based Organizations, and small not-for-profit organizations by facilitating partnerships with appropriate resources and forging collaborations among local government, businesses, universities, not-for-profit agencies, small businesses and community residents.

- **Estimated Total Project Cost:** $600,000
- **Funding Sources:** Special Projects
- **2026 Estimated Expenditures:** $450,000
- **Estimated Completion Date**: Winter 2025/2026
- **Estimated Increase in Operating Expenditures:** $125,000

Investments to Increase Affordable Housing–Acquisition and development of 14 single-family homes for the purposes of addressing the growing need for affordable housing by constructing cost-effective, sustainable residential units to be sold to low- to moderate-income households.

- **Estimated Total Project Cost:** $3,706,978
- **Funding Sources:** HOME Investment Partnership Fund, City of Little Rock ARPA funds and Special Projects
- **2026 Estimated Expenditures:** $486,978
- **Estimated Completion Date**: Fall 2026
- **Estimated Increase in Operating Expenditures:** $0

Information and Technology Department

Information Technology – The City will upgrade various technology infrastructure, hardware, and software over the ten (10) year period from 2012 to 2021 with proceeds from the temporary 3/8-Cent Sales Tax. The total estimated allocation of proceeds for technology expenditures from 2012 to 2021 is $4,020,000. Note: The project was extended into 2026 due to COVID-19 delays and supply chain delays.

- **Estimated Total Project Cost:** $4,020,000 and total expended and encumbered funds up to September 2025 are $3,821,163.
- **Funding Sources:** 3/8-Cent Sales Tax
- **2026 Estimated Expenditures:** $449,378
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures**: Ongoing maintenance expenditures will be phased in with the completion of various projects and will be included in the repair and maintenance budget for the Information Technology Department operations each year.

Enterprise Resource Planning – The City of Little Rock will migrate its Enterprise Resource Planning (ERP) system to a modern cloud-based platform over the next three years. This strategic investment, estimated at $5 million over a seven-year period, will enhance system performance, security, and accessibility across departments. Implementation will follow a phased approach, beginning with either the Human Resources/Payroll or Finance modules.

- **Estimated Total Project Cost:** $5,000,000
- **Funding Sources:** Special Project Funds
- **2026 Estimated Expenditures:** $3,000,000
- **Estimated Completion Date:** Fourth Quarter 2028
- **Estimated Increase in Operating Expenditures**: Will replace current ERP system general operating costs.

Parks and Recreation Department

ADA Transition Plan – Develop an ADA Parks Transition Plan.

- **Estimated Total Project Cost:** $100,000
- **Funding Sources:** Special project funds ($100,000)
- **2026 Estimated Expenditures:** $20,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Allsopp Park – Replace playground and footbridges at Allsopp Park.

- **Estimated Total Project Cost:** $400,000
- **Funding Sources:** Bond
- **2026 Estimated Expenditures:** $400,000
- **Estimated Completion Date:** May 2027
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Allsopp Park Mountain Bike Trails– New and renovated existing trails.

- **Estimated Total Project Cost:** $250,000
- **Funding Sources:** Grant Funds
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Arkansas River Trail Two Rivers Park COMPLETED – Improvements to existing facilities.

- **Estimated Total Project Cost:** $200,000
- **Funding Sources:** Bond funds ($100,000), RTP Grant Funds ($75,000), Grant Match ($25,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Dunbar Community Center COMPLETED – Upgrades and Renovations to existing facilities at Dunbar Community Center.

- **Estimated Total Project Cost:** $600,000
- **Funding Sources:** ARPA Funds ($600,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

East Little Rock Community Center COMPLETED – Upgrades and Renovations to existing facilities at East Little Rock Community Center.

- **Estimated Total Project Cost:** $400,000
- **Funding Sources:** ARPA Funds ($400,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Hindman Park Master plan – Develop a Park Master plan including Neighborhood Park amenities, Disc Golf Courses, and Soft Surface trail infrastructure highlighting National Interscholastic Cycling Association (NICA) standards.

- **Estimated Total Project Cost:** $135,000
- **Funding Sources:** Special project funds ($135,000)
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Interstate Park – Replace existing ballfield lighting with new sports lights.

- **Estimated Total Project Cost:** $1,100,000.00
- **Funding Sources:** Targeted Community Development Funds (Special Project Funds)
- **2026 Estimated Expenditures:** $1,100,000.00
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Jim Dailey Fitness Indoor Aquatic Center Renovations – Replace the roof of the Natatorium.

- **Estimated Total Project Cost:** $700,000
- **Funding Sources:** Bond funds
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Jim Dailey Fitness Indoor Aquatic Center Renovations – Replace and renovate existing gym equipment and space.

- **Estimated Total Project Cost:** $300,000
- **Funding Sources:** Bond funds
- **2026 Estimated Expenditures:** $300,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Kanis Park Trail – Improvements to existing facilities for Kanis Park Trail.

- **Estimated Total Project Cost:** $125,000
- **Funding Sources:** RTP Grant Funds ($100,000), Grant Match ($25,000)
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Kawanis Park COMPLETED– Install new playground and trail improvements.

- **Estimated Total Project Cost:** $300,000.00
- **Funding Sources:** Bond Funds
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed

- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Murray Park Playground Improvements –Renovations to playground

- **Estimated Total Project Cost:** $160,000.00
- **Funding Sources:** Bond Funds ($160,000)
- **2026 Estimated Expenditures:** $160,000
- **Estimated Completion Date:** March 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Murray Park Fit lot Repairs COMPLETED– Murray Park Fitlot was damaged by the 2023 tornado. The unit will be repaired.

- **Estimated Total Project Cost:** $92,000
- **Funding Sources:** FEMA Funds ($69,000), Insurance Funds ($23,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated

Rebsamen Golf Course – Facility improvements for drainage, cart paths, general.

- **Estimated Total Project Cost:** $200,000
- **Funding Sources:** Bond
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** October 2027
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** $500,000
- **Funding Sources:** Special project funds
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** October 2027
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Reservoir Park – Reservoir Park was destroyed in the 2023 tornado. Project will rebuild existing roads

- **Estimated Total Project Cost:** $700,000
- **Funding Sources:** FEMA Funds ($500,000), Insurance Funds ($200,000)
- **2026 Estimated Expenditures:** $700,000
- **Estimated Completion Date:** FEMA Funds under Appeal
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Reservoir Park – Reservoir Park was destroyed in the 2023 tornado; the project will rebuild the existing pavilion and tennis courts.

- **Estimated Total Project Cost:** $325,000
- **Funding Sources:** FEMA Funds ($243,750), Insurance Funds ($81,250)

- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** No ongoing additional expense anticipated.

Reservoir Park – Reservoir Park was destroyed in the 2023 tornado. The project will rebuild the existing ballfield.

- **Estimated Total Project Cost:** $500,000
- **Funding Sources:** FEMA Funds ($350,000), Insurance Funds ($150,000)
- **2026 Estimated Expenditures:** $500,000
- **Estimated Completion Date:** September 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Reservoir Park – Reservoir Park was destroyed in the 2023 tornado. The project will rebuild the existing Restroom.

- **Estimated Total Project Cost:** $150,000
- **Funding Sources:** FEMA Funds ($100,000), Insurance Funds ($50,000)
- **2026 Estimated Expenditures:** $150,000
- **Estimated Completion Date:** February 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Reservoir and Murray Parks Green Network Project –Implementation of planting 7,550 trees lost in the 2023 tornado at Reservoir and Murray Parks.

- **Estimated Total Project Cost:** $574,420
- **Funding Sources:** Grant Funds
- **2026 Estimated Expenditures:** $574,420
- **Estimated Completion Date:** December 2027
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

River Market and Riverfront Park – Improvements to existing facilities.

- **Estimated Total Project Cost:** $9,000,000
- **Funding Sources:** Bond funds ($9,000,000)
- **2026 Estimated Expenditures:** $2,000,000
- **Estimated Completion Date:** December 2027
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Riverfront Park Playground Improvements –Renovations to playground

- **Estimated Total Project Cost:** $25,000
- **Funding Sources:** General Fund-Parks Maintenance
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** March 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Senior Center – Renovation of existing facility to provide programming for aging populations.

- **Estimated Total Project Cost:** $4,150,000
- **Funding Sources:** Special Projects Fund

- **2026 Estimated Expenditures:** $3,500,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** $500,000

Southwest Little Rock Community Center COMPLETED– Upgrades and Renovations to existing facilities at Southwest Little Rock Community Center.

- **Estimated Total Project Cost:** $600,000
- **Funding Sources:** ARPA Funds ($600,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Stephens Community Center COMPLETED – Upgrades and Renovations to existing facilities.

- **Estimated Total Project Cost:** $400,000
- **Funding Sources:** ARPA Funds ($400,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Southside Park – Install new playground and site improvements.

- **Estimated Total Project Cost:** $200,000
- **Funding Sources:** Bond
- **2026 Estimated Expenditures:** $200,000
- **Estimated Completion Date:** May 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Southside Park – Renovations to existing parking lot and access.

- **Estimated Total Project Cost:** $200,000
- **Funding Sources:** Targeted Community Development Funds (Special Project Funds)
- **2026 Estimated Expenditures:** $200,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Union Park: Install new ballfield lights.

- **Estimated Total Project Cost:** $165,000
- **Funding Sources:** Bond
- **2026 Estimated Expenditures:** $165,000
- **Estimated Completion Date:** September 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

West Central Ballfield COMPLETED– Construct a new ballfield and improvements to the existing ballfield at West Central Ballfield.

- **Estimated Total Project Cost:** $1,400,000
- **Funding Sources:** ARPA Funds /Special Projects ($1,400,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** Completed
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Western Hills Park Improvements COMPLETED – Project to include a play area with some component items and shade structure along with pavilions. 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 ($940,000) and a Legacy Grant ($660,000)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** November 2025
- **Estimated Increase in 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 ($750,000) and a grant from the Arkansas Department of Transportation ($3,000,000)
- **2026 Estimated Expenditures:** $200,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

War Memorial Disc Golf –Install new disc golf courses in the Park.

- **Estimated Total Project Cost:** $25,000.00
- **Funding Sources:** General Fund - Parks Maintenance
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** March 2026
- **Estimated Increase in Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

30 Crossing Master plan Project –Develop Master plan for an 18-acre downtown park.

- **Estimated Total Project Cost:** $750,000
- **Funding Sources:** ARPA Funds ($750,000)
- **2026 Estimated Expenditures:** $0
- **Estimated Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** No ongoing operating expenditures as this is a master plan only.

Public Works Department

Arkansas River Trail at Cantrell Road STBG– The City of Little Rock has been awarded a $400,000 grant to design the Arkansas River Trail along Cantrell Road at Dillard's.

- **Estimated Total Project Cost:** $550,000
- **Funding Sources:** $400,000 from Metroplan, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2026 Estimated Expenditures:** $300,000

- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** Design study only; no increase to operating expenses; funds are for design only.

Arkansas River Trail Connector (FLAP) –The City of Little Rock received a grant from the United States Department of Transportation (U.S. DOT), Federal Highway Administration to fund Phase 1 of the 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 the 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 U.S. DOT grant, the remainder from Public Works Street Fund Special Projects
- **2026 Estimated Expenditures:** $1,200,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.

Bowman Road and Kanis Road Improvements – The Board authorized a project to widen and improve the Kanis at Bowman Intersection and widen Bowman Road from Kanis Road to Cherry Laurel**.** The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** $5,500,000
- **Funding Sources:** 2013 and 2018 Capital Improvements Bonds ($760,000), 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage ($1,000,000) and Federal Transportation Grants ($3,740,000).
- **2026 Estimated Expenditures:** $0
- **Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Bowman Road, Phase 2 STBG– In 2023, the City of Little Rock was awarded a $400,000 grant to design the widening of Bowman Road from Cherry Laurel to Brodie Creek Trail. In 2025, the City received a supplemental award of $2,800,000 for right of way acquisition and utility relocations.

- **Estimated Total Project Cost:** $4,050,000
- **Funding Sources:** $3,200,000 from Metroplan, the remainder from the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage.
- **2026 Estimated Expenditures:** $3,550,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** Design and right-of-way acquisition only; no increase to operating expense.

Chenal Parkway at Gamble Road Intersection – The Board has authorized a project to signalize the intersection of Chenal Parkway and Gamble Road.

- **Estimated Total Project Cost:** $700,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $500,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Clinton Rock Island Pedestrian Bridge Protection Cell – Replacement of a bridge pier protection cell damaged by a barge.

- **Estimated Total Project Cost:** $6,500,000
- **Funding Sources:** $6,500,000 in short-term financing. Possible legal settlement to offset costs.
- **2026 Estimated Expenditures:** $6,000,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** Need to implement an inspection program. Costs to be determined.

East 39th Street Drainage – The Board has authorized a project to improve drainage and reduce flooding on East 39th Street.

- **Estimated Total Project Cost:** $850,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $700,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Hilaro Springs Bridge Replacement – Constructed in 1936, the Hilaro Springs Bridge over Little Fourche Creek lies at the south City Limits between Arch Street and Geyer Springs. Hilaro Springs is a Minor Arterial linking Scott Hamilton Dr. and the Upper Baseline Windamere neighborhoods to the Willow Springs area. Recent reports from the routine ARDOT inspection program revealed the bridge is in very bad condition with extensive spalling or breaking away of concrete from the bridge deck, support columns and bents allowing exposed reinforcing steel to corrode. Detailed design and environmental clearance to be completed in preparation for bridge grant applications.

- **Estimated Total Project Cost:** $4,500,000
- **Funding Sources:** $3,200,000 from US DOT, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2026 Estimated Expenditures:** $2,500,000
- **Estimated Completion Date:** December 2027
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

I-30 Deck Park - Reconnecting Communities Program (RCP) – The City of Little Rock has been awarded a $2M grant to determine the feasibility of constructing a deck park over I-30 between 6th Street and 9th Street to reconnect downtown to the East Village.

- **Estimated Total Project Cost:** $2,500,000
- **Funding Sources:** $2,000,000 from the U.S. Department of Transportation, the remainder from the Street Fund.
- **2026 Estimated Expenditures:** $2,500,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** Feasibility study only, no increase to operating expenses.

Infrastructure as Economic Development – Infrastructure projects for economic development.

- **Estimated Total Project Cost:** $750,000
- **Funding Sources:** Special Projects Fund
- **2026 Estimated Expenditures:** $0

- **Estimated Completion Date**: December 2025
- **Estimated Increase in Operating Expenditures:** Assistance with expansion of Little Rock Technology Park, sidewalk improvements at Main and 24th and 25th Streets, and accessibility improvements near the Boyle Building. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Jonesboro Children's Trail Phase 1 and 2 – The City of Little Rock has been awarded a $1.32M grant to design and construct a bicycle & pedestrian corridor connecting 12th Street to the Little Rock Zoo along Jonesboro Drive.

- **Estimated Total Project Cost:** $1,625,000
- **Funding Sources:** $1,320,000 from US DOT, remainder from Special Projects Fund
- **2026 Estimated Expenditures:** $1,000,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Jonesboro Children's Trail Phase 3 and 4 – The City of Little Rock has been awarded a $520,000 grant to design and develop an extension of the Phase 1 & 2 bicycle & pedestrian corridor along Jonesboro Drive from the Zoo to Markham Street.

- **Estimated Total Project Cost:** $750,000
- **Funding Sources:** $520,000 from Metroplan, remainder from Special Projects Fund
- **2026 Estimated Expenditures:** $300,000
- **Estimated Completion Date**: December 2027
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Kanis Road at Cooper Orbit Intersection – The Board has authorized a project to widen and signalize the intersection of Kanis Road and Cooper Orbit Road. The project includes additional turn and through lanes, a new signal system, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** $1,300,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $1,000,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Kirk Road at Rahling Road Intersection – The Board has authorized a project to signalize the intersection of Kirk Road and Rahling Road. The project includes a new signal system and new sidewalks.

- **Estimated Total Project Cost:** $625,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $0
- **Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Leachate Pond Liner Replacement – Project to replace the pond liner at Little Rock Solid Waste Facility.

- **Estimated Total Project Cost:** $530,000
- **Funding Sources:** Solid Waste Fund ($110,000) and American Rescue Plan Act (ARPA) ($420,000)

- **2026 Estimated Expenditures:** $0
- **Completion Date**: March 2025
- **Estimated Increase in Operating Expenditures:** None anticipated. Maintenance included in Solid Waste Enterprise Funds for facility operation.

Little Rock District Court Building – The facility will include courtrooms, judicial chambers, office space for staff members, short-term holding cells, secured cashier's office and windows, and public and semi-public spaces that accommodate the needs of the public and those persons coming before the courts.

- **Estimated Total Project Cost:** $16,000,000
- **Funding Sources:** $8,000,000 from 2022/2024 bond funds, the remainder from future Pledged Revenue Bond Funds
- **2026 Estimated Expenditures:** $1,960,000
- **Estimated Completion Date**: December 2027
- **Estimated Increase in Operating Expenditures:** The current Courts building will be demolished. No additional staffing or operating expenditure increase is anticipated in 2026.

Markham Street Road Diet, Phase 1 STBG– The City of Little Rock has been awarded a $1.1M grant to reconstruct Markham Street from Martin to Pearl to narrow the roadway to 3 lanes and construct accessible sidewalks and crosswalks.

- **Estimated Total Project Cost:** $1,375,000
- **Funding Sources:** $1,100,000 from Metroplan, the remainder from the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage
- **2026 Estimated Expenditures:** $1,300,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** No significant increase. Will be assumed in the street operation and maintenance 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 ($6,190,000) and the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage ($343,800)
- **2026 Estimated Expenditures:** $0
- **Completion Date:** October 2025
- **Estimated Increase in Operating Expenditures:** 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 Street Resurfacing and Drainage Projects –The 3/8-cent sales tax, which expired December 31, 2021, provided funding for approximately $72 million in street resurfacing and maintenance, street drainage reconstruction, traffic signals, traffic-calming, and sidewalks. The Board approved projects for the 2013 to 2015 and the 2016 to 2018 improvement plan are all complete. Ninety percent (90%) 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
- **2026 Estimated Expenditures:** $5,000,000
- **Estimated Completion Date:** December 2026

- **Estimated Increase in Operating Expenditures:** Not applicable. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund 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:** $46,300,000
- **Funding Sources:** 2018 Capital Improvement Bond Issue
- **2026 Estimated Expenditures:** $0
- **Completion Date:** December 2025
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Public Works 2022 Capital Improvement Bond Street Resurfacing, Street and Drainage Projects – Following a series of community meetings, the Board approved $36 million in projects to be completed for street resurfacing, street reconstruction and drainage reconstruction projects, traffic signals, traffic-calming, and sidewalks.

- **Estimated Total Project Cost:** $36,000,000
- **Funding Sources:** 2022 Capital Improvement Bond Issue
- **2026 Estimated Expenditures:** $5,000,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Reservoir Road Widening – The Board has authorized a project to widen Reservoir Road from Northedge Road to Meredith Court. The project will widen Reservoir Road from a two-lane road to a three-lane section with curb and gutter, new underground storm sewers, and new sidewalks.

- **Estimated Total Project Cost:** $600,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $0
- **Completion Date:** June 2025
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Rose Creek Trail Climate Reduction Pollution Grant (CPRG)– The City of Little Rock has been awarded a $1.2M grant to construct the Rose Creek Trail connecting Rose Creek Park to the Arkansas River Trail.

- **Estimated Total Project Cost:** $1,500,000
- **Funding Sources:** $1,200,000 from Metroplan, the remainder from the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage
- **2026 Estimated Expenditures:** $1,200,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** No significant increase. Parks and Recreation trail maintenance budget.

Safe Streets For All (SS4A) – The City of Little Rock has been awarded a $25M grant to develop recommended standards to enhance pedestrian safety along arterial roadways and implement those standards on high risk corridors including John Barrow, Chicot, Geyer Springs and Woodrow at 12th Street.

- **Estimated Total Project Cost:** $31,250,000
- **Funding Sources:** $25,000,000 from the U.S. DOT and Grant Match from Street Fund.
- **2026 Estimated Expenditures:** $3,125,000
- **Estimated Completion Date**: December 2030
- **Estimated Increase in Operating Expenditures:** No significant increase will be assumed in the street operation and maintenance budget.

Solar Array, Clean Energy Implementation– The City of Little Rock is advancing its commitment to operate on 100% clean energy by 2030 through the installation of City-owned solar photovoltaic arrays. This project will utilize up to 50 acres of City-owned land across one to four sites and is anticipated to provide approximately 70% of the City's municipal electricity needs. The project positions the City to be grandfathered into 1:1 net metering, allowing the City to offset utility costs by selling excess electricity to the grid at the same rate it is purchased.

- **Estimated Total Project Cost:** $12,000,000
- **Funding Sources:** Short-Term Financing
- **2026 Estimated Expenditures:** $2,113,600
- **Estimated Completion Date**: June 2026
- **Estimated Increase in Operating Expenditures:** None anticipated; project expected to generate avoided electricity costs.

South Broadway Road Diet STBG– The City of Little Rock has been awarded a $400,000 grant to design a road diet on Broadway from 17th to Roosevelt to slow traffic and make the corridor safer for pedestrians.

- **Estimated Total Project Cost:** $550,000
- **Funding Sources:** $400,000 from Metroplan, the remainder from the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage.
- **2026 Estimated Expenditures:** $250,000
- **Estimated Completion Date**: June 2026
- **Estimated Increase in Operating Expenditures:** Design Study only. No increase in operating expense.

Southeast Trail — The City of Little Rock and Pulaski County received a grant ($900k) from Metroplan to fund Phase 1 of the Southeast Trail. The trail is an off-street bike/ped trail from the Clinton Library to East End Park following the existing levee. Future phases will eventually extend the trail to provide a connection to the terminal at Bill and Hillary Clinton National Airport.

- **Estimated Total Project Cost:** $2,500,000
- **Funding Sources:** $900,000 from the Metroplan grant, the remainder split between Public Works Street Fund Special Projects and Pulaski County.
- **2026 Estimated Expenditures:** $0
- **Completion Date:** October 2025
- **Estimated Increase in Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.

Stump Creek Drainage Project – The U.S. Army Corps of Engineers provided $500,000 to study the effectiveness of a clearing and snagging project on Stump Creek to alleviate flooding of nearby residences. The project is currently in design and permitting.

- **Estimated Total Project Cost:** $1,750,000
- **Funding Sources:** US Army Corps grant of $500,000, $1,000,000 from ARPA Funds, $250,000 from the 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $250,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** No significant increase. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Swaggerty Branch Drainage Project – Rehabilitation of corrugated metal pipe outfall from Roosevelt Road south to 31st Street.

- **Estimated Total Project Cost:** $2,500,000
- **Funding Sources:** $2,000,000 from ARPA Funds, the remainder ($500,000) from 2018 Capital Improvements Bonds and the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage.
- **2026 Estimated Expenditures:** $0
- **Completion Date**: October 2025
- **Estimated Increase in Operating Expenditures:** No significant increase. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Vimy Ridge Road Widening – The Board has authorized a project to widen Vimy Ridge Road from Pleasant Hill to Sherri Marie Drive. The project will widen Vimy Ridge from a two-lane road to a three-lane section with curb and gutter, new underground storm sewers, and new sidewalks.

- **Estimated Total Project Cost:** $1,500,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $1,100,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

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

- **Estimated Total Project Cost:** $3,642,000
- **Funding Sources:** 2018 Capital Improvements Bonds ($642,000) and the 3/8-Cent Sales Tax and Compensating Use Tax for Streets and Drainage ($3,000,000).
- **2026 Estimated Expenditures:** $3,000,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Woodson Road Reconstruction – The Board has authorized a project to widen Woodson Road from Browning Road to Meadowlark Drive. The project will widen Woodson from a two-lane road to a Collector section with curb and gutter, new underground storm sewers, and new sidewalks.

- **Estimated Total Project Cost:** $660,000
- **Funding Sources:** 2022 Capital Improvement Bond program.
- **2026 Estimated Expenditures:** $400,000
- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Yorkwood Drainage Improvements – Construction of floodway channel improvements in Yorkwood neighborhood area west of Chicot Road on Smith Creek, (location of project -92.36099, 34.649856). Currently working with the U.S. Army Corps of Engineers for permitting.

- **Estimated Total Project Cost:** $814,000
- **Funding Sources:** 2018 Capital Improvements Bonds ($114,000) and the 3/8-Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage ($700,000).
- **2026 Estimated Expenditures:** $610,000
- **Estimated Completion Date**: December 2026
- **Estimated Increase in Operating Expenditures:** No significant increase. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Little Rock Fire Department

Fire Station #25 –The Little Rock Fire Department will build a new Fire Station (#25).

- **Estimated Total Project Cost:** $5,000,000
- **Funding Sources:** Special Projects Funds ($2,100,000) and a Future Pledged Revenue Bond Issue ($2,900,000)
- **2026 Estimated Expenditures:** $4,500,000
- **Estimated Completion Date**: December 2027
- **Estimated Increase in Operating Expenditures:** Increased operating expenses will be incorporated into the 2028 budget for utility and maintenance expenditures.

Temporary Fire Station #9 – The Little Rock Fire Department will purchase and renovate a building to temporarily replace Fire Station #9 until the permanent Fire Station can be rebuilt.

- **Estimated Total Project Cost:** $2,500,000
- **Funding Sources:** Federal Emergency Management Agency Funds
- **2026 Estimated Expenditures:** $0
- **Completion Date:** June 2025.
- **Estimated Increase in Operating Expenditures:** Annual operating budget funds will cover cost increases.

Permanent Fire Station #9 – Reconstruction of Fire Station #9 that was destroyed in the March 2023 Tornado.

- **Estimated Total Project Cost:** $5,902,950
- **Funding Sources:** Federal Emergency Management Agency Funds and Insurance Proceeds
- **2026 Estimated Expenditures:** $2,500,000
- **Estimated Completion Date:** January 2027
- **Estimated Increase in Operating Expenditures:** Annual operating budget funds will cover cost increases.

Vehicle and Apparatuses – Receive and place in service new frontline vehicles and apparatuses. Seven (7) Pumping Apparatuses: Cost $850,000.00 per unit. One (1) Aerial Apparatus: Cost $1.9 Million.

- **Estimated Total Project Cost:** $2,750,000
- **Funding Sources:** 2022/2024 Bond Project
- **2026 Estimated Expenditures:** $2,750,000
- **Estimated Completion Date:** January 2027
- **Estimated Increase in Operating Expenditures:** It is expected the newer fleet will reduce maintenance expenditures.

Little Rock Police Department

Police Department Property Room – The Little Rock Police Department will create a new property and evidence room in a recently acquired property.

- **Estimated Total Project Cost:** $1,600,000
- **Funding Sources:** 2022 funds set aside – Special Projects
- **2026 Estimated Expenditures:** $900,000
- **Estimated Completion Date**: December 2027
- **Estimated Increase in Operating Expenditures:** Increases in utility costs will be factored into the annual budget process.

Police Department Secured Fencing Project COMPLETED – The Little Rock Police Department will install a solar or electric commercial fence at two precincts, Northwest Precinct at 10001 Kanis Road and Southwest Precinct at 6401 Baseline Road.

- **Estimated Total Project Cost:** $482,039
- **Funding Sources:** 2022 funds set aside — Special Projects
- **2026 Estimated Expenditures:** $0
- **Completion Date**: February 2025
- **Estimated Increase in Operating Expenditures:** None anticipated.

Little Rock Zoo

Front Entry Bond Project – The Zoo will build a new front entry project that includes an updated lemur exhibit, a new amphitheater, a new monkey and Capybara habitat and anteater habitat. It also updates the front entry complex and ambassador animal holding areas.

- **Estimated Total Project Cost:** $12,888,000
- **Funding Sources:** 2022 Bond and Private Funding
- **2026 Estimated Expenditures:** $6,800,000
- **Estimated Completion Date:** October 2026
- **Estimated Increase in Operating Expenditures:** Anticipating a slight increase in animal food line items.

HVAC Replacements – The Zoo Will replace outdated HVAC systems in several animal areas

- **Estimated Total Project Cost:** $250,000
- **Funding Sources:** Zoo Special Project Fund
- **2026 Estimated Expenditures:** $250,000

- **Estimated Completion Date:** June 2026
- **Estimated Increase in Operating Expenditures:** None.

Komodo Dragon Habitat COMPLETED – The Zoo will renovate the west side of the Primate/Reptile building to a new Komodo dragon habitat. The west side of the building has been vacant for years as the current area is not up to modern zoological standards for any species. The addition of Komodo dragons to the Zoo will see increased attendance as a new species.

- **Total Project Cost:** $970,833.87
- **Funding Sources:** 3/8-Cent Sales Tax and donations from the Arkansas Zoological Foundation
- **2026 Estimated Expenditures:** $0
- **Completion Date:** July 2025
- **Estimated Increase in Operating Expenditures:** Anticipating a slight increase in animal food line item.

Playground Surfacing Replacement COMPLETED– The Zoo will change the worn surfaces of playgrounds at the Arkansas Heritage Farm and Café Africa to artificial turf. There will also be a shade structure added to the Café Africa playground to provide shade for Zoo guests.

- **Total Project Cost:** $95,308.93
- **Funding Sources:** Private Funding
- **2026 Expenditures:** $0
- **Completion Date:** June 2025
- **Estimated Increase in Operating Expenditures:** None anticipated.

Rhino Yard Expansion – The Zoo will expand and upgrade its current rhino yard to allow for better management of its current rhinos. The old giraffe yard will be converted into a yard suitable for three rhinos.

- **Estimated Total Project Cost:** $80,000
- **Funding Sources:** Zoo Special Project Fund
- **2026 Estimated Expenditures:** $80,000
- **Estimated Completion Date:** October 2026
- **Estimated Increase in Operating Expenditures:** None anticipated.

Security Cameras COMPLETED– The Zoo will install security cameras throughout the zoo and the zoo's parking lot. The camera will link to the Little Rock Police Department Crime Information System and be monitored by the zoo's safety rangers to increase security.

- **Total Project Cost:** $292,696.58
- **Funding Sources:** FEMA Grant and Special Project Funds
- **2026 Expenditures**: $0
- **Estimated Completion Date:** June 2025
- **Estimated Increase in Operating Expenditures:** None anticipated.

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

- **Total Project Cost:** $767,201.57
- **Funding Sources:** Special projects fund
- **2026 Expenditures:** $0
- **Completion Date**: January 2025.
- **Estimated Increase in Operating Expenditures:** Watershed improvements and reclamation will significantly decrease the Zoo's overall spending on utilities, wastewater treatment, and storm drain maintenance.

Public Works Bond Projects

2023-2025 BOND SERIES A

Snapshot October 13, 2025

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
CITY-WIDE PROJECTS							
BONDS	KANIS RD @ COOPER ORBIT INTER	$ 1,274,000.00	$ 82,500.00	Under Construction	25%	9/2/2025	4/1/2025
BONDS	CHENAL AT GAMBLE INTERSECTION	$ 710,000.00	$ 26,353.88	Under Construction	5%	6/17/2025	4/1/2025
BONDS	STREET RESURFACING 2023 - 2025	$ 9,960,000.00	$ 8,784,412.70	Under Construction	88%	1/1/2023	12/31/2025
		$ 11,944,000.00	$ 8,893,266.58				

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 1 PROJECTS		**$ 3,300,000.00**					
BONDS	BROADWAY STREET DRAINAGE	$ 390,000.00	$ 63,365.00	Under Construction	0%	7/10/2025	12/31/2025
BONDS	WEST 24TH ST RECONSTRUCTION	$ 425,000.00	$ 36,100.00	Under Construction	0%	9/10/2025	12/31/2025
BONDS	WEST 10TH ST RECONSTRUCTION	$ 420,000.00	$ 386,040.27	Complete	100%	5/18/2025	8/18/2025
BONDS	WEST 13TH ST RECONSTRUCTION	$ 420,000.00	$ 197,774.51	Under Construction	40%	7/7/2025	11/15/2025
BONDS	BISHOP STREET SIDEWALK	$ 115,000.00	$ 84,464.40	Complete	100%	11/17/2024	1/7/2025
BONDS	EAST 39TH STREET DRAINAGE	$ 860,000.00	$ 155,014.58	Under Construction	0%	11/1/2025	4/1/2026
BONDS	EAST 38TH STREET DRAINAGE	$ 285,000.00	$ 245,644.69	Complete	100%	11/1/2024	1/8/2025
BONDS	ROCK STREET CROSSWALKS	$ 240,000.00	$ 184,977.85	Under Construction	97%	6/11/2025	11/15/2025
		$ 3,155,000.00	$ 1,353,381.30				

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 2 PROJECTS		**$ 3,300,000.00**					
BONDS	VALLEY DRIVE RECONSTRUCTION	$ 670,000.00	$ 287,805.91	Under Construction	47%	3/17/2025	11/15/2025
BONDS	WOODSON ROAD RECONSTRUCTION	$ 660,000.00	$ 189,809.14	Under Construction	27%	1/28/2025	12/31/2025
BONDS	WARD 2 SIDEWALKS	$ 450,000.00	$ 367,714.80	Complete	100%	1/31/2025	7/16/2025
BONDS	STUMP CREEK CHANNEL IMPRMTS	$ 300,000.00	$ 200,565.00	Design	0%	1/1/2026	12/31/2026
BONDS	LARCH ROAD DRAINAGE	$ 240,000.00	$ 152,396.06	Under Construction	67%	4/10/2025	12/1/2025
BONDS	RINKE ROAD DRAINAGE	$ 215,000.00	$ 64,143.15	Under Construction	33%	5/14/2025	11/15/2025
BONDS	WEST 57TH STREET DRAINAGE	$ 190,000.00	$ 160,081.50	Complete	100%	8/4/2024	11/4/2024
BONDS	AZALEA DRIVE DRAINAGE	$ 230,000.00	$ 204,757.50	Complete	100%	11/15/2024	1/8/2025
BONDS	REDWOOD DRIVE DRAINAGE	$ 140,000.00	$ 128,386.50	Complete	100%	12/20/2024	3/31/2025
		$ 3,095,000.00	$ 1,755,659.56				

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 3 PROJECTS		**$ 3,300,000.00**					
BONDS	NORTH POLK STREET RECONSTRUCTI	$ 545,000.00	$ 518,469.19	Complete	100%	8/20/2024	4/24/2025
BONDS	F STREET RECONSTRUCTION	$ 480,000.00	$ 297,809.30	Under Construction	64%	6/13/2025	12/31/2025
BONDS	INDIAN TRAIL SIDEWALK	$ 1,235,000.00	$ 215,162.69	Under Construction	13%	8/1/2025	1/31/2026
BONDS	DURWOOD ROAD DRAINAGE	$ 320,000.00	$ 130,654.10	Under Construction	44%	3/31/2025	12/1/2025
BONDS	L STREET DRAINAGE	$ 230,000.00	$ 200,307.75	Complete	100%	3/19/2025	6/16/2025
BONDS	MELLON STREET DRAINAGE	$ 255,000.00	$ 225,976.75	Complete	100%	4/2/2025	7/31/2025
BONDS	KAVANAUGH @ N UNIVERSITY DRAIN	$ 95,000.00	$ 85,376.22	Complete	100%	1/31/2025	2/25/2025
BONDS	R STREET AT FILLMORE DRAINAGE	$ 345,000.00	$ 325,927.62	Complete	100%	2/17/2025	8/28/2025
BONDS	KAVANAUGH 5201 DRAINAGE	$ 405,000.00	$ 19,360.00	Complete	100%	4/25/2025	7/25/2025
		$ 3,910,000.00	$ 2,019,043.62				

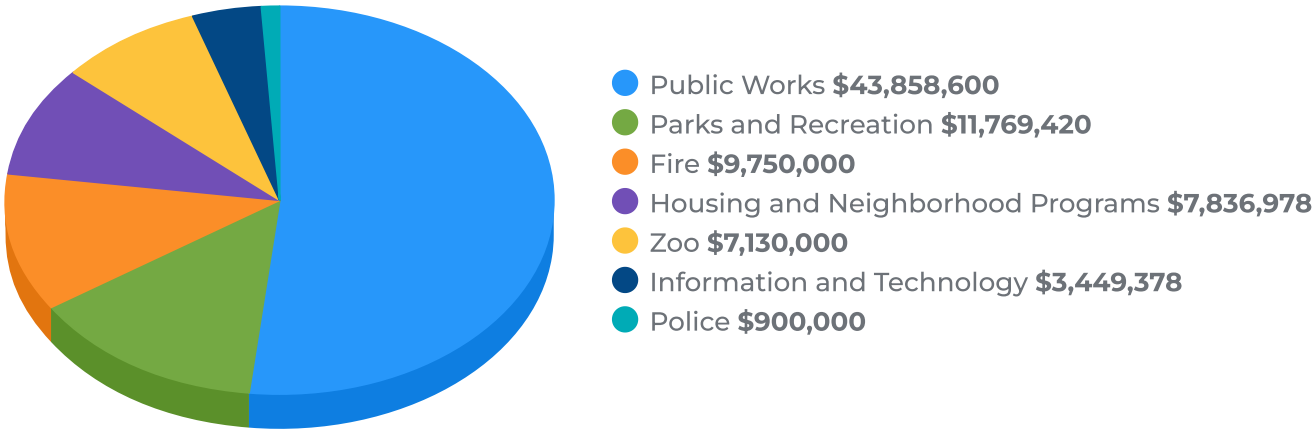
Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 4 PROJECTS		**$ 3,300,000.00**					
BONDS	HIDDEN VALLEY SIDEWALK	$ 115,000.00	$ 79,935.45	Complete	100%	11/19/2024	12/12/2024
BONDS	AUTUMN ROAD WIDENING	$ 335,000.00	$ 63,500.00	Under Construction	0%	9/10/2025	12/31/2025
BONDS	RESERVOIR ROAD WIDENING	$ 590,000.00	$ 486,378.14	Complete	100%	3/4/2025	6/6/2025
BONDS	WARD 4 SIDEWALKS	$ 335,000.00	$ 102,497.66	Under Construction	10%	12/1/2025	2/1/2026
BONDS	BRIDGEPORT CT DRAINAGE	$ 135,000.00	$ 104,618.44	Complete	100%	2/10/2024	3/30/2025
BONDS	RESERVOIR RD AT CLAREMORE DRAI	$ 300,000.00	$ 266,523.25	Complete	100%	9/30/2024	12/26/2024
BONDS	TETON FOREST DRAINAGE	$ 200,000.00	$ 26,441.57	Under Construction	0%	8/27/2025	1/31/2026
BONDS	BUTTERMILK ROAD DRAINAGE	$ 235,000.00	$ 132,084.88	Under Construction	61%	6/30/2025	12/1/2025
BONDS	HIDDEN VALLEY DRAINAGE	$ 155,000.00	$ 131,186.50	Complete	100%	11/25/2024	3/30/2025
BONDS	MONTROSE DRIVE DRAINAGE	$ 155,000.00	$ 26,100.00	Under Construction	0%	8/27/2025	12/31/2025
		$ 2,555,000.00	$ 1,419,265.89				

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 5 PROJECTS		**$ 3,300,000.00**					
BONDS	BELLA ROSA BRIDGE	$ 570,000.00	$ 62,600.00	Bidding & Contract Award	0%	1/1/2026	6/30/2026
BONDS	KIRK AT RAHLING SIGNAL	$ 625,000.00	$ 446,952.62	Under Construction	89%	12/10/2024	11/15/2025
BONDS	CHENAL AT LOYOLA RIGHT TURN	$ 100,000.00	$ 90,248.90	Complete	100%	3/18/2025	5/8/2025
BONDS	CHENAL AT CHENAL CLUB INTERSEC	$ 490,000.00	$ 223,636.93	Under Construction	91%	4/15/2025	12/1/2025
BONDS	ADELL DRIVE DRAINAGE	$ 150,000.00	$ 132,381.00	Complete	100%	5/27/2025	7/21/2025
BONDS	WESTON COURT DRAINAGE	$ 102,000.00	$ 81,518.00	Complete	100%	8/5/2024	10/3/2024
BONDS	JOHNSON RANCH ROAD CROSS DRAIN	$ 335,000.00	$ 184,636.25	Under Construction	95%	6/30/2025	11/1/2025
BONDS	MORRISON COURT DRAINAGE	$ 140,000.00	$ 78,306.12	Under Construction	55%	8/13/2025	11/15/2025
BONDS	TAYLOR LOOP 15808 DRAINAGE	$ 590,000.00	$ 51,836.00	Under Construction	0%	7/30/2025	3/1/2026
BONDS	CHENAL AT FITZROY DRAINAGE	$ 225,000.00	$ 199,524.74	Complete	100%	1/9/2025	4/14/2025
BONDS	KIRK ROAD DRAINAGE	$ 30,000.00	$ 23,400.00	Design	0%	On Hold	On Hold
		$ 3,357,000.00	$ 1,575,040.56				

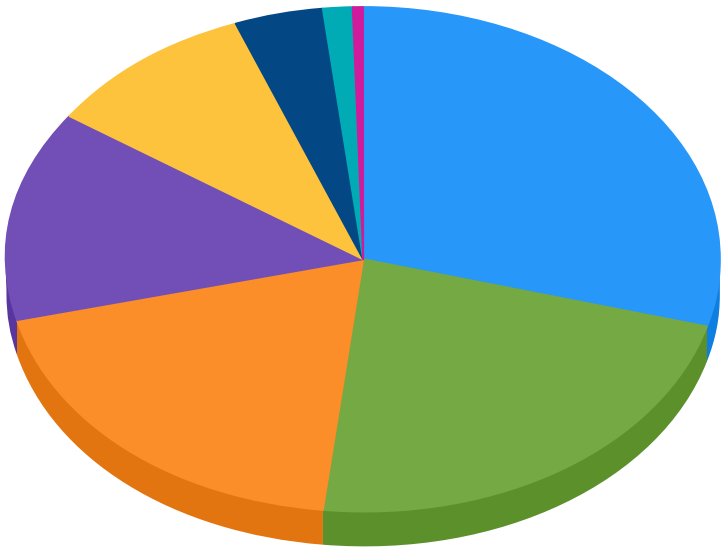
Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 6 PROJECTS		**$ 3,300,000.00**					
BONDS	BOYD STREET RECONSTRUCTION	$ 415,000.00	$ 359,959.70	Complete	100%	1/31/2025	5/16/2025
BONDS	ARTHUR LANE WIDENING	$ 270,000.00	$ 77,705.00	Under Construction	0%	8/11/2025	12/31/2025
BONDS	WEST 30TH ST RECONSTRUCTION	$ 220,000.00	$ 197,960.74	Complete	100%	10/1/2024	12/19/2024
BONDS	WARD 6 SIDEWALKS	$ 420,000.00	$ 50,000.00	Under Construction	0%	7/18/2025	12/1/2025
BONDS	CHERRYBARK DRIVE DRAINAGE	$ 170,000.00	$ 157,351.50	Complete	100%	6/15/2025	8/21/2025
BONDS	PINE SUMMIT COURT DRAINAGE	$ 230,000.00	$ 182,205.00	Complete	100%	6/2/2025	8/28/2025
BONDS	CHERRYWOOD COURT DRAINAGE	$ 110,000.00	$ 87,738.00	Complete	100%	12/18/2024	4/23/2025
BONDS	DORCHESTER DRIVE DRAINAGE	$ 164,000.00	$ 118,908.00	Complete	100%	2/11/2025	5/5/2025
BONDS	DRYAD LANE DRAINAGE	$ 110,000.00	$ 85,671.50	Complete	100%	9/4/2024	12/4/2024
BONDS	LEANDER DRIVE DRAINAGE	$ 70,000.00	$ 63,476.36	Complete	100%	9/1/2024	10/16/2024
BONDS	WALKER STREET DRAINAGE	$ 790,000.00	$ 675,983.14	Complete	100%	11/11/2024	3/24/2025
BONDS	SHACKLEFORD ROAD DRAINAGE	$ 120,000.00	$ 12,000.00	Under Construction	0%	10/31/2025	12/31/2025
BONDS	35TH STREET DRAINAGE	$ 255,000.00	$ 204,073.50	Complete	100%	4/9/2025	7/9/2025
		$ 3,344,000.00	$ 2,273,032.44				

Fund	Description	Estimated Total Cost	Cost To-Date	Status	Construction % Complete	Construction Start	Construction Complete
WARD 7 PROJECTS		**$ 3,300,000.00**					
BONDS	SHACKLEFORD AT COL GLENN INTER	$ 390,000.00	$ 86,250.00	Under Construction	0%	8/21/2025	3/1/2026
BONDS	VIMY RIDGE ROAD WIDENING	$ 1,460,000.00	$ 359,477.75	Under Construction	16%	7/1/2025	4/1/2026
BONDS	WEST 41ST STREET DRAINAGE	$ 125,000.00	$ 98,613.93	Complete	100%	8/19/2024	1/16/2025
BONDS	HEINKE ROAD CROSS DRAIN	$ 85,000.00	$ 82,633.82	Complete	100%	9/30/2024	12/4/2024
BONDS	GREENLAND COVE DRAINAGE	$ 175,000.00	$ 159,174.04	Complete	100%	8/8/2024	10/17/2024
BONDS	DAVID O DODD DRAINAGE	$ 100,000.00	$ 76,501.40	Complete	100%	9/9/2024	2/25/2025
BONDS	WEST WINDSOR AT BROOKVIEW DRAI	$ 175,000.00	$ 171,296.00	Complete	100%	3/25/2025	5/8/2025
BONDS	IRISH ROSE DRAINAGE	$ 90,000.00	$ 51,817.00	Complete	100%	1/1/2025	10/2/2024
BONDS	PRESTON DRIVE AREA DRAINAGE	$ 510,000.00	$ 448,935.00	Complete	100%	5/11/2025	8/12/2025
		$ 3,110,000.00	$ 1,534,698.94				

2026 Capital Funding Uses by Department



2026 Capital Funding Sources



- Grants **$24,809,420**
- Bonds **$19,060,000**
- Special Projects **$16,366,978**
- 3/8-Cent Sales Tax **$11,419,378**
- Short-Term Financing **$8,113,600**
- Donations **$3,400,000**
- Street Fund **$1,125,000**
- Insurance Funds **$400,000**

THIS PAGE LEFT BLANK

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 12/31/25, the net debt applicable to the debt limitation is $108,306,799. The legal debt margin allows the City flexibility to issue additional debt in the amount of approximately $1,400,431,172.

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 $534.61 compared to $584.87 in 2024. 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, 2025

	Amount
2025 Assessed Value	
(2025 assessment to be collected in 2026)	
Real Property	$4,486,024,301
TIF - Real Estate	55,247,653
Personal Property	1,177,089,371
Utility: Personal Property	316,590,562
Total assessed value	6,034,951,887
General obligation debt limitation (20% of assessed value)	1,206,990,377
Short-term financing debt limitation (5% of assessed value)	301,747,594
Total debt limitation	1,508,737,972
Debt applicable to limit:	
General obligation and short-term financing, net of discounts and premiums	127,199,135
Less: Amount set aside for repayment in debt service funds	18,892,336
Total net debt applicable to limit	108,306,799
Legal Debt Margin	**$1,400,431,172**

Debt Applicable to Debt Limit 2016 - 2025

	Legal Debt Margin	Legal Debt Limit
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	1,182,494,889	1,219,933,643
2022	1,230,761,257	1,343,471,789
2023	1,329,527,946	1,425,122,946
2024	1,345,259,392	1,464,794,146
2025	1,400,431,172	1,508,737,972

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 2025, the combined legal debt limit is approximately $1,508,737,972 based on the total assessed value of approximately $6,034,951,887. The City's Legal Debt Margin and Legal Debt Limit for the last ten years is shown in the table above.

The City of Little Rock's outstanding general obligation debt as of December 31, 2025, is $101,580,000, before net premiums of $1,313,641. Outstanding short-term financing debt is $24,305,494.

Although the City may increase general obligation and short-term debt levels to a maximum of $1,508,737,972, 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 4.3 mills. Based on the current assessed valuation, the millage required to fund almost $1.509 billion in debt would be approximately 20.94 mills. With voter approval, the millage may be increased to provide funds up to the legal debt limit.

Little Rock voters in a special election held on August 9, 2022, authorized renewing a capital improvement property tax at a rate of 3.0 mills. The existing 3.0 millage expired on December 31, 2022. In early April 2022, the 2018 Street and Drainage Capital Improvement Bonds were fully redeemed from the existing 3.0 mills.

The special election also authorized the issuance of up to $161.8 million in bonds to pay for six categories of public improvements, which were listed separately on the ballot. It is the seventh time Little Rock voters have renewed the capital improvement millage since the 1958 vote that enacted it. On December 21, 2022, the 2022A $53,510,000 and the $5,055,000 Taxable Series 2022B Limited Tax General Obligation Capital Improvement Bonds were issued. The 2022B $5,055,000 bonds were fully redeemed on February 1, 2024.

On December 30, 2024, the 2024A $26,565,000 and the $10,745,000 Taxable Series 2024B Limited Tax General Obligation Capital Improvement Bonds were issued. The 2024A bonds were issued for the purpose of financing District Court Improvements, Park and Recreational Improvements and Fire Improvements. The 2024B bonds were issued for the purpose of financing Port Industrial Park Improvements. These bonds are on parity with the 2022A & 2022B Bonds.

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. These bonds were fully redeemed on March 1, 2025.

Other revenues generated by property tax levies that were approved by voters and are not available for General Fund expenditures included a total of 5.1 mills for Libraries, including 1.3 mills for debt service on bonds issued for Library Improvements and 3.8 mills for the operation of the Central Arkansas Library System. In the fall of 2021, Little Rock voters approved an increase in the library system's millage rate that supports operations and maintenance. As a result, the rate rose from 3.3 to 3.8 mills. In the spring of 2022, voters approved to lower the millage rate for capital improvements by a corresponding amount, from 1.8 to 1.3 mills and to refinance existing library bonds. In November 2022, the $40,770,000 Library Construction and Refunding Bonds were issued. These bonds refunded the City's outstanding Library Construction and Refunding Bonds, Series 2015 and will fund approximately $22 million for new projects. The 2017 $15,925,000 Library Refunding Bonds were fully redeemed in September 2022.

Revenue Bonds:

The primary government of the City of Little Rock had outstanding Revenue Bonds in the amount of $41,040,000 as of December 31, 2025, 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 of 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 were not previously pledged by the City.

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. The issuance of the bonds and the pledging of collections of the tax for debt service were approved 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, 2025

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2024	BONDS ISSUED	PRINCIPAL PAID IN 2025	BONDS RETIRED 2025	PRINCIPAL BALANCE AT 12/31/2025	INTEREST PAID IN 2025
2014 Tax Increment Improvement Bonds	Regions Bank	2,615,000	3/1/2036	6.00%	$265,000	0	0	$265,000	$0	$7,950
2022 Library Construction and Refunding Bonds	Regions Bank	40,770,000	3/1/2036	4.10% - 5.00%	37,205,000	0	2,430,000	3,700,000	31,075,000	1,585,500
2022A Limited Tax Capital Improvement Bonds	First Security Bank	53,510,000	2/1/2043	3.88% - 5.00%	48,055,000	0		14,860,000	33,195,000	1,664,519
2024A Limited Tax Capital Improvement Bonds	First Security Bank	26,565,000	2/1/2045	3.65% - 5.00%	26,565,000			0	26,565,000	625,641
2024B Limited Tax Capital Improvement Bonds	First Security Bank	10,745,000	2/1/2028	4.50% - 4.52%	10,745,000	0		0	10,745,000	284,238
SPECIAL TAX BONDS										
2018 Hotel Gross Receipts Tax Bonds	First Security Bank	32,570,000	12/1/2048	3.00% - 5.00%	29,090,000	0	705,000		28,385,000	1,219,394
REVENUE BONDS										
2003 Capital Improvement and Refunding Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,110,000	0	725,000		2,385,000	164,830
2017 Capital Improvement and Refunding Revenue Bonds	First Security Banik	17,875,000	10/1/2033	2.00% - 5.00%	11,315,000	0	1,045,000		10,270,000	456,850
TEMPORARY NOTES										
2021 Temporary Note	Regions Capital Advantage, Inc	5,925,000	8/17/2026	0.84%	2,399,802	0	1,194,893		1,204,909	20,138
2023 Temporary Note	Regions Capital Advantage, Inc	7,400,000	1/10/2028	3.70%	6,025,417	0	1,424,832		4,600,585	223,551
2024 Letter of Credit	First Security Bank	12,000,000	5/22/2029	3.70%	12,000,000	0	0		12,000,000	548,671
2025 Temporary Note	Regions Capital Advantage, Inc	6,500,000	9/23/2030	3.49%	0	6,500,000	0		6,500,000	0
Grand Total		$228,330,000			$186,775,219	$6,500,000	$7,524,725	$18,825,000	$166,925,494	$6,801,282

FORECAST SUMMARY OF BOND INDEBTEDNESS
For the year ended December 31, 2026

GENERAL OBLIGATION DEBT	TRUSTEE	ORIGINAL AMOUNT	MATURITY DATE	INTEREST RATE	PRINCIPAL BALANCE AT 12/31/2025	BONDS ISSUED	PRINCIPAL PAID IN 2026	BONDS RETIRED 2026	PRINCIPAL BALANCE AT 12/31/2026	INTEREST PAID IN 2026
2022 Library Construction and Refunding Bonds	Regions Bank	40,770,000	3/1/2036	4.10% - 5.00%	31,075,000	0	2,550,000	0	28,525,000	1,387,000
2022A Limited Tax Capital Improvement Bonds	First Security Bank	53,510,000	2/1/2043	3.88% - 5.00%	33,195,000	0	685,000	0	32,510,000	1,359,481
2024A Limited Tax Capital Improvement Bonds	First Security Bank	26,565,000	2/1/2045	3.65% - 5.00%	26,565,000			0	26,565,000	1,067,444
2024B Limited Tax Capital Improvement Bonds	First Security Bank	10,745,000	2/1/2028	4.50% - 4.52%	10,745,000	0	4,300,000	0	6,445,000	387,818
										0
SPECIAL TAX BONDS										
2018 Hotel Gross Receipts Tax Bonds	First Security Bank	32,570,000	12/1/2048	3.00% - 5.00%	28,385,000	0	740,000		27,645,000	1,184,144
REVENUE BONDS										
2003 Capital Improvement and Refunding Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	2,385,000	0	760,000		1,625,000	126,405
2017 Capital Improvement and Refunding Revenue Bonds	First Security Banik	17,875,000	10/1/2033	2.00% - 5.00%	10,270,000	0	1,100,000		9,170,000	404,600
TEMPORARY NOTES										
2021 Temporary Note	Regions Capital Advantage, Inc	5,925,000	8/17/2026	0.84%	1,204,909	0	1,204,909		0	10,121
2023 Temporary Note	Regions Capital Advantage, Inc	7,400,000	1/10/2028	3.70%	4,600,585	0	1,478,162		3,122,423	170,222
2024 Letter of Credit	First Security Bank	12,000,000	5/22/2029	3.70%	12,000,000	0	2,710,003		9,289,997	827,431
2025 Temporary Note	Regions Capital Advantage, Inc	6,500,000	9/23/2030	3.49%	6,500,000	0	1,212,378		5,287,622	226,850
Grand Total		$225,715,000			$166,925,494	$0	$16,740,452	$0	$150,185,042	$7,151,516

OVERALL FUTURE DEBT SERVICE
NEXT TEN YEARS

YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$16,740,452	$7,151,516	$23,891,968
2027	$16,446,181	$6,357,683	$22,803,864
2028	$17,240,894	$5,523,339	$22,764,233
2029	$13,232,273	$4,718,910	$17,951,183
2030	$10,350,693	$4,044,029	$14,394,722
2031	$9,370,000	$7,718,344	$17,088,344
2032	$9,805,000	$3,141,869	$12,946,869
2033	$10,220,000	$2,730,900	$12,950,900
2034	$9,125,000	$2,386,188	$11,511,188
2035	$8,570,000	$2,152,988	$10,722,988

GENERAL OBLIGATION BONDS AND SHORT-TERM NOTES FUTURE DEBT SERVICE

YEAR	PRINCIPAL	INTEREST	TOTAL
2026	$14,140,452	$5,436,367	$19,576,819
2027	$13,706,181	$4,774,814	$18,480,995
2028	$14,395,894	$4,079,885	$18,475,779
2029	$11,112,273	$3,408,066	$14,520,339
2030	$8,140,693	$2,826,585	$10,967,279
2031	$7,065,000	$6,598,300	$13,663,300
2032	$7,395,000	$2,123,475	$9,518,475
2033	$7,730,000	$1,791,025	$9,521,025
2034	$8,060,000	$1,527,450	$9,587,450
2035	$7,460,000	$1,336,850	$8,796,850

REVENUE BONDS
FUTURE DEBT SERVICE

YEAR	PRINCIPAL	INTEREST	TOTAL
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
2032	$2,410,000	$1,018,394	$3,428,394
2033	$2,490,000	$939,875	$3,429,875
2034	$1,065,000	$858,738	$1,923,738
2035	$1,110,000	$816,138	$1,926,138

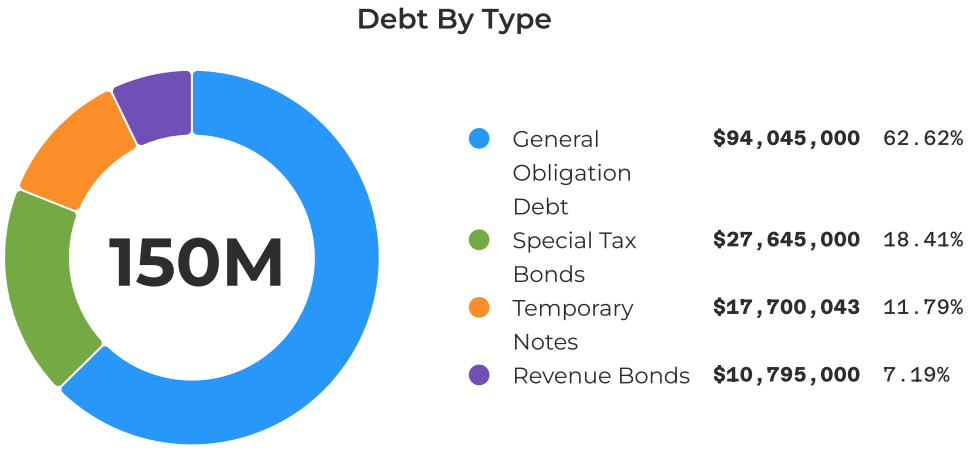
City of Little Rock, Arkansas
Direct and Overlapping Governmental Activities Debt
12/31/2025

Governmental Unit	Debt Available for Retirement	Percentage Applicable	Little Rock's Share of Overlapping Debt	
City of Little Rock, Arkansas	$154,270,494	100%	$154,270,494	(a)
Little Rock Public School District	432,581,650	100%	432,581,650	(b)
Total direct and overlapping debt	$586,852,144		$586,852,144	

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

(b) Obtained from Jean Ring at 447-1089 or at jean.ring@lrsd.org
Finance Director at Little Rock School District

Debt By Type



Total Debt

$150,185,043

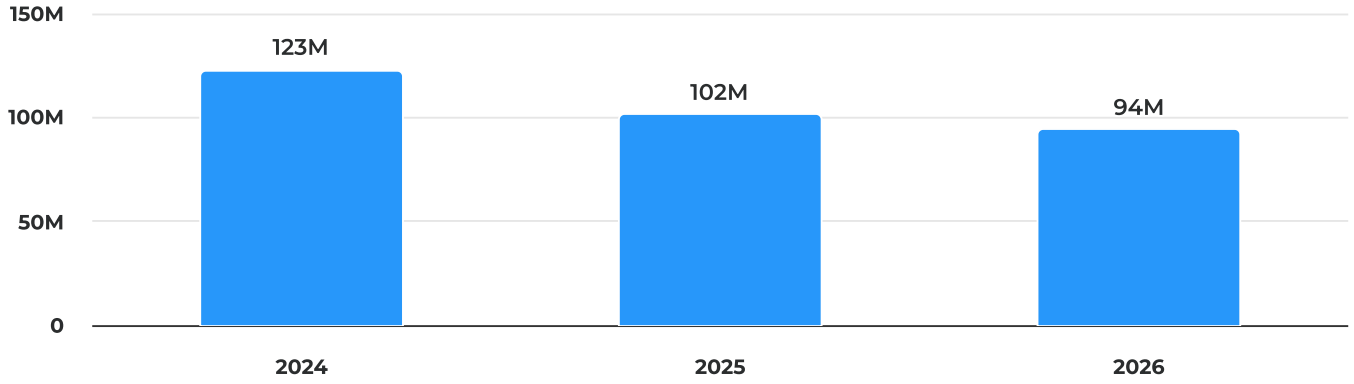
-$16,740,451 (-10.03% vs. FY25)

Fund Name	FY2024	FY2025	FY2026
General Obligation Debt	$122,835,000	$101,580,000	$94,045,000
Special Tax Bonds	$29,090,000	$28,385,000	$27,645,000
Revenue Bonds	$14,425,000	$12,655,000	$10,795,000
Temporary Notes	$19,379,619	$24,305,494	$17,700,043
Total Debt	**$185,729,619**	**$166,925,494**	**$150,185,043**

General Obligation Debt

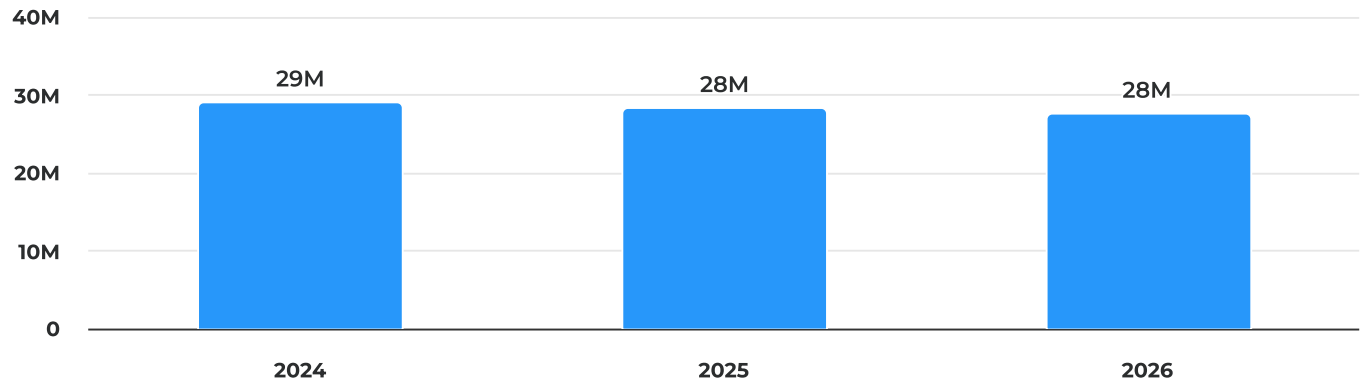
The City of Little Rock is authorized to issue General Obligation (G.O.) Bonds payable from ad valorem taxes to finance capital improvements. These bonds require majority voter approval prior to issuance. The Arkansas State constitution provides that the amount of debt secured by property tax revenues 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 12/31/25, the net debt applicable to the debt limitation is $108,306,799. The legal debt margin allows the City flexibility to issue additional debt in the amount of approximately $1,400,431,172.

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 $534.61 compared to $584.87 in 2024. 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.



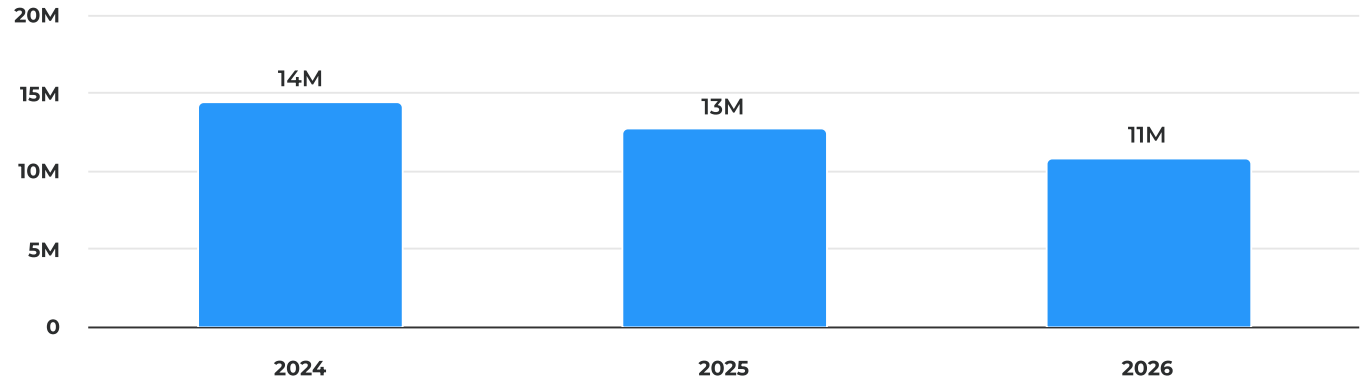
Fund Name	FY2024	FY2025	FY2026
2014 Tax Increment Improvement Bonds	$265,000	$0	$0
2022 Library Construction and Refunding Bonds	$37,205,000	$31,075,000	$28,525,000
2022A Limited Tax Capital Improvement Bonds	$48,055,000	$33,195,000	$32,510,000
2024A Limited Tax Capital Improvement Bonds	$26,565,000	$26,565,000	$26,565,000
2024B Limited Tax Capital Improvement Bonds	$10,745,000	$10,745,000	$6,445,000
Total Debt	**$122,835,000**	**$101,580,000**	**$94,045,000**

Special Tax Bonds



Fund Name	FY2024	FY2025	FY2026
2018 Hotel Gross Receipts Tax Bonds	$29,090,000	$28,385,000	$27,645,000
Total Debt	**$29,090,000**	**$28,385,000**	**$27,645,000**

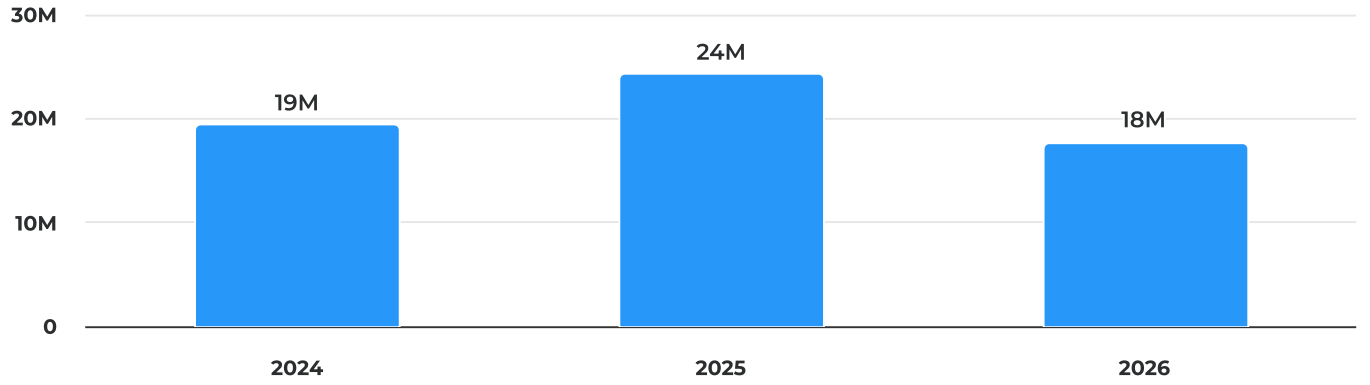
Revenue Bonds



Fund Name	FY2024	FY2025	FY2026
2003 Capital Improvement and Refunding Projects	$14,425,000	$12,655,000	$10,795,000

Fund Name	FY2024	FY2025	FY2026
2017 Capital Improvement and Refunding Revenue Bonds	$11,315,000	$10,270,000	$9,170,000
Total Debt	**$25,740,000**	**$22,925,000**	**$19,965,000**

Temporary Notes



Fund Name	FY2024	FY2025	FY2026
2021 Temporary Note	$2,399,802	$1,204,909	$0
2023 Temporary Note	$6,025,417	$4,600,585	$3,122,423
2024 Temporary Note	$10,954,400	$12,000,000	$9,289,998
2025 Temporary Note	$0	$6,500,000	$5,287,622
Total Debt	**$19,379,619**	**$24,305,494**	**$17,700,043**

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	$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
	$28,385,000.00	$7,948,468.80	$7,948,468.80	

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 by 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**	**$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
2034				$0.00
2035				$0.00
2036				$0.00
2037				$0.00
2038				$0.00
2039				$0.00
	$10,270,000.00	$876,625.00	$876,625.00	

City of Little Rock						
2022 Library Construction and Refunding Bonds						
Original Issue $40,770,000						
These bonds refunded the 2015 Library Bonds.						
The debt service is paid for by a 1.3 Mill Library Property Tax. The millage was lowered from 1.8 mill on May 24, 2022, at a special election.						
	After a call of $3,700,000 on March 1, 2025.					
		2022 Library Limited Tax Obligation Bonds Fund				
	Year	**Principal**	**Interest Payment**	**Interest Payment**	**Balance**	
		Due March 1st	**March 1st**	**September 1st**	**$31,075,000.00**	
	2026	$2,550,000.00	$725,375.00	$661,625.00	$28,525,000.00	
	2027	$2,680,000.00	$661,625.00	$594,625.00	$25,845,000.00	
	2028	$2,815,000.00	$594,625.00	$524,250.00	$23,030,000.00	
	2029	$2,955,000.00	$524,250.00	$450,375.00	$20,075,000.00	
	2030	$3,100,000.00	$450,375.00	$372,875.00	$16,975,000.00	
	2031	$3,255,000.00	$372,875.00	$291,500.00	$13,720,000.00	
	2032	$3,420,000.00	$291,500.00	$206,000.00	$10,300,000.00	
	2033	$3,590,000.00	$206,000.00	$134,200.00	$6,710,000.00	
	2034	$3,735,000.00	$134,200.00	$59,500.00	$2,975,000.00	
	2035	$2,975,000.00	$59,500.00	$0.00	$0.00	
	2036	$0.00	$0.00	$0.00	$0.00	
		$31,075,000.00	$4,020,325.00	$3,294,950.00		

City of Little Rock				
2022A Limited Tax General Obligation Capital Improvement Bonds				
Original Issue $53,510,000				
The debt service is paid for by a 3 Mill Ad Valorem Property Tax.				
Issue Date of December 21, 2022				
After the call of $14,860,000 on February 1, 2025.				
	2022A Limited Tax General Obligation Capital Improvement Bonds			
Year	**Principal**	**Interest Payment**	**Interest Payment**	**Balance**
	Due February 1st	**February 1st**	**August 1st**	**$33,195,000.00**
2026	$685,000.00	$688,303.13	$671,178.13	$32,510,000.00
2027	$2,195,000.00	$671,178.13	$616,303.13	$30,315,000.00
2028	$2,305,000.00	$616,303.13	$558,678.13	$28,010,000.00
2029	$2,420,000.00	$558,678.13	$510,278.13	$25,590,000.00
2030	$2,510,000.00	$510,278.13	$460,078.13	$23,080,000.00
2031	$2,615,000.00	$460,078.13	$407,778.13	$20,465,000.00
2032	$2,720,000.00	$407,778.13	$353,378.13	$17,745,000.00
2033	$2,825,000.00	$353,378.13	$296,878.13	$14,920,000.00
2034	$2,940,000.00	$296,878.13	$238,078.13	$11,980,000.00
2035	$3,050,000.00	$238,078.13	$177,078.13	$8,930,000.00
2036	$3,185,000.00	$177,078.13	$113,378.13	$5,745,000.00
2037	$3,310,000.00	$113,378.13	$47,178.13	$2,435,000.00
2038	$2,435,000.00	$47,178.13	$0.00	$0.00
2039	$0.00	$0.00	$0.00	$0.00
2040	$0.00	$0.00	$0.00	$0.00
2041	$0.00	$0.00	$0.00	$0.00
2042	$0.00	$0.00	$0.00	$0.00
2043	$0.00	$0.00	$0.00	$0.00
	$33,195,000.00	$5,138,565.69	$4,450,262.56	

City of Little Rock				
2024A Limited Tax General Obligation Capital Improvement Bonds				
Original Issue $26,565,000				
The debt service is paid for by a 3 Mill Ad Valorem Property Tax.				
Issue Date of December 30, 2024				
2024A Limited Tax General Obligation Capital Improvement Bonds				
Year	**Principal**	**Interest Payment**	**Interest Payment**	**Balance**
	Due February 1st	**February 1st**	**August 1st**	**$26,565,000.00**
2026	$0.00	$533,721.88	$533,721.88	$26,565,000.00
2027	$0.00	$533,721.88	$533,721.88	$26,565,000.00
2028	$0.00	$533,721.88	$533,721.88	$26,565,000.00
2029	$1,090,000.00	$533,721.88	$506,471.88	$25,475,000.00
2030	$1,140,000.00	$506,471.88	$477,971.88	$24,335,000.00
2031	$1,195,000.00	$477,971.88	$448,096.88	$23,140,000.00
2032	$1,255,000.00	$448,096.88	$416,721.88	$21,885,000.00
2033	$1,315,000.00	$416,721.88	$383,846.88	$20,570,000.00
2034	$1,385,000.00	$383,846.88	$356,146.88	$19,185,000.00
2035	$1,435,000.00	$356,146.88	$327,446.88	$17,750,000.00
2036	$1,500,000.00	$327,446.88	$297,446.88	$16,250,000.00
2037	$1,555,000.00	$297,446.88	$266,346.88	$14,695,000.00
2038	$1,620,000.00	$266,346.88	$236,984.38	$13,075,000.00
2039	$1,675,000.00	$236,984.38	$206,625.00	$11,400,000.00
2040	$1,735,000.00	$206,625.00	$175,178.13	$9,665,000.00
2041	$1,795,000.00	$175,178.13	$142,643.75	$7,870,000.00
2042	$1,865,000.00	$142,643.75	$108,840.63	$6,005,000.00
2043	$1,930,000.00	$108,840.63	$73,859.38	$4,075,000.00
2044	$2,000,000.00	$73,859.38	$37,609.38	$2,075,000.00
2045	$2,075,000.00	$37,609.38	$0.00	$0.00
	$26,565,000.00	$6,597,125.09	$6,063,403.21	

City of Little Rock				
2024B Limited Tax General Obligation Capital Improvement Bonds				
Original Issue $10,745,000				
The debt service is paid for by a 3 Mill Ad Valorem Property Tax.				
Issue date of December 30, 2024, Taxable Issue				
2024B Limited Tax General Obligation Capital Improvement Bonds				
Year	**Principal**	**Interest Payment**	**Interest Payment**	**Balance**
	Due February 1st	**February 1st**	**August 1st**	**$10,745,000.00**
2026	$4,300,000.00	$242,477.55	$145,340.55	$6,445,000.00
2027	$3,150,000.00	$145,340.55	$74,434.05	$3,295,000.00
2028	$3,295,000.00	$74,434.05	$0.00	$0.00
2029	$0.00	$0.00	$0.00	$0.00
2030	$0.00	$0.00	$0.00	$0.00
2031	$0.00	$0.00	$0.00	$0.00
2032	$0.00	$0.00	$0.00	$0.00
2033	$0.00	$0.00	$0.00	$0.00
2034	$0.00	$0.00	$0.00	$0.00
2035	$0.00	$0.00	$0.00	$0.00
2036	$0.00	$0.00	$0.00	$0.00
2037	$0.00	$0.00	$0.00	$0.00
2038	$0.00	$0.00	$0.00	$0.00
2039	$0.00	$0.00	$0.00	$0.00
2040	$0.00	$0.00	$0.00	$0.00
2041	$0.00	$0.00	$0.00	$0.00
2042	$0.00	$0.00	$0.00	$0.00
2043	$0.00	$0.00	$0.00	$0.00
2044	$0.00	$0.00	$0.00	$0.00
2045	$0.00	$0.00	$0.00	$0.00
				$0.00
	$10,745,000.00	$462,252.15	$219,774.60	

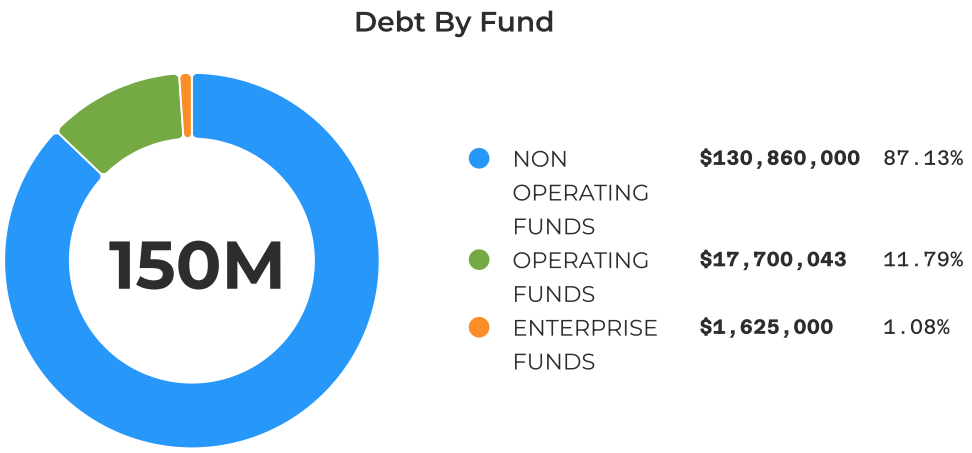
City of Little Rock, Arkansas					
Maturity Schedule					
Short-Term Financing Notes					
Original $5,925,000					
2021 Temporary Note					
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					$1,204,909.36
8/20/2026	0.840%	$1,204,909.36	$10,121.24	$1,215,030.60	$0.00
		$1,204,909.36	$10,121.24	$1,215,030.60	

City of Little Rock, Arkansas					
Maturity Schedule					
Short-Term Financing Notes					
Original $7,400,000.00					
2023 Temporary Note					
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					$4,600,584.59
1/10/2026	3.700%	$1,478,161.68	$170,221.63	$1,648,383.31	$3,122,422.91
1/10/2027	3.700%	$1,532,853.66	$115,529.65	$1,648,383.31	$1,589,569.25
1/10/2028	3.700%	$1,589,569.25	$58,814.06	$1,648,383.31	$0.00
		$4,600,584.59	$344,565.34	$4,945,149.93	

City of Little Rock, Arkansas					
Maturity Schedule					
Short-Term Financing Notes					
Original $12,000,000.00					
2024 Temporary Note					
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					$12,000,000.00
5/22/2026	6.930%	$2,710,002.54	$827,431.06	$3,537,433.60	$9,289,997.46
5/22/2027	6.930%	$2,893,636.78	$643,796.82	$3,537,433.60	$6,396,360.68
5/22/2028	6.930%	$3,092,951.37	$444,482.23	$3,537,433.60	$3,303,409.31
5/22/2029	6.930%	$3,303,409.31	$228,926.27	$3,532,335.58	$0.00
		$12,000,000.00	$2,144,636.38	$14,144,636.38	

City of Little Rock, Arkansas					
Maturity Schedule					
Short-Term Financing Notes					
Original $6,500,000.00					
2025 Temporary Note					
Year	**Coupon**	**Principal**	**Interest**	**Total**	**Balance**
					$6,500,000.00
9/23/2026	3.490%	$1,212,378.49	$226,850.00	$1,439,228.49	$5,287,621.51
9/23/2027	3.490%	$1,254,690.50	$184,537.99	$1,439,228.49	$4,032,931.01
9/23/2028	3.490%	$1,298,373.84	$140,854.65	$1,439,228.49	$2,734,557.17
9/23/2029	3.490%	$1,343,863.88	$95,364.61	$1,439,228.49	$1,390,693.29
9/23/2030	3.490%	$1,390,693.29	$48,535.20	$1,439,228.49	$-
		$6,500,000.00	$696,142.45	$7,196,142.45	

Debt Service Payment By Fund



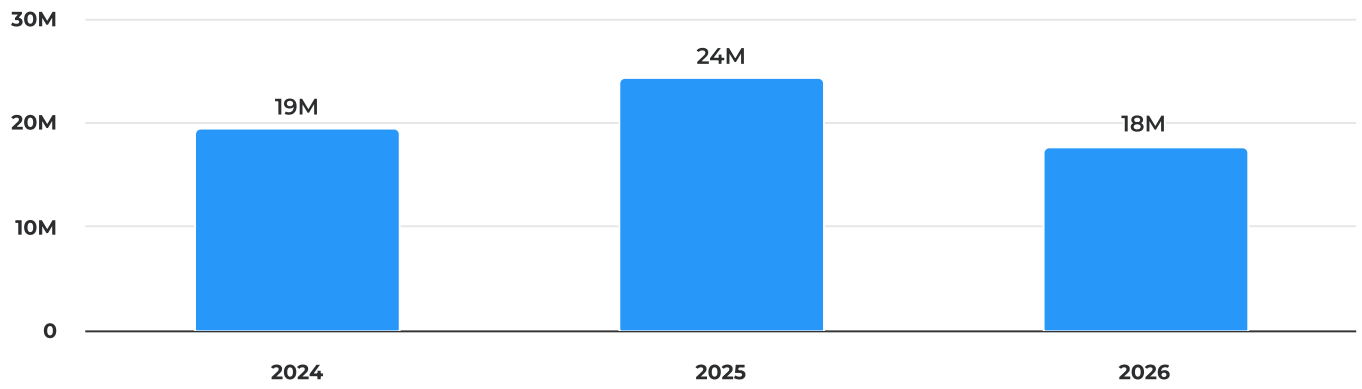
Total Debt

$150,185,043

-$16,740,451 (-10.03% vs. FY25)

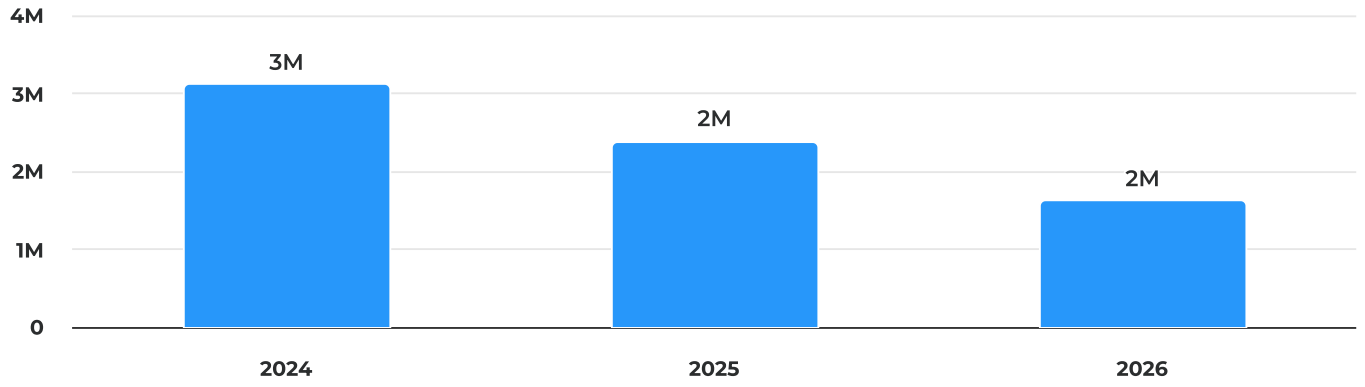
Fund Name	FY2024	FY2025	FY2026
OPERATING FUNDS	$19,379,619	$24,305,494	$17,700,043
ENTERPRISE FUNDS	$3,110,000	$2,385,000	$1,625,000
NON OPERATING FUNDS	$163,240,000	$140,235,000	$130,860,000
Total Debt	**$185,729,619**	**$166,925,494**	**$150,185,043**

OPERATING FUNDS



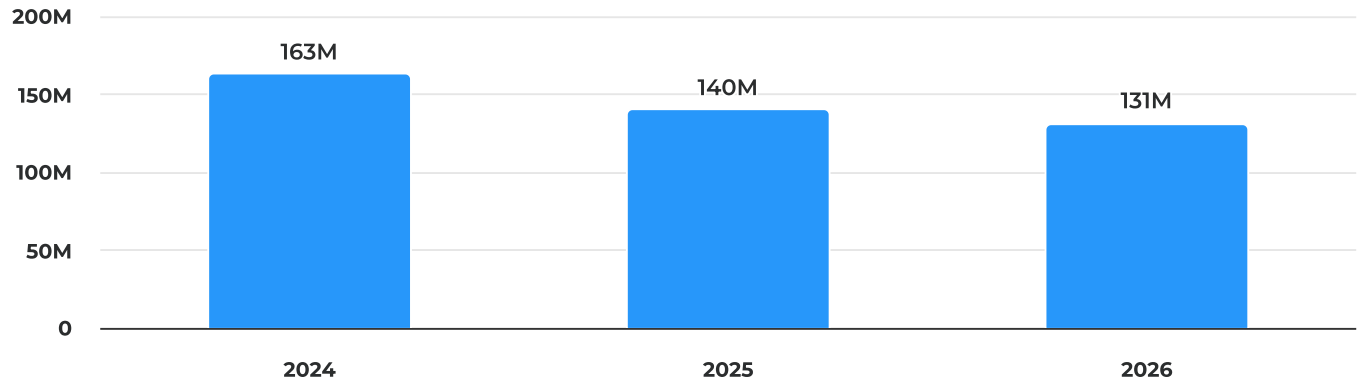
Fund Name	FY2024	FY2025	FY2026	% Change	$ Change
GENERAL FUND	$19,379,619	$24,305,494	$17,700,043	-27.18%	-$6,605,451
Total Debt	**$19,379,619**	**$24,305,494**	**$17,700,043**	**-27.18%**	**-$6,605,451**

ENTERPRISE FUNDS



Fund Name	FY2024	FY2025	FY2026	% Change	$ Change
RIVERMARKET GARAGE FUND	$3,110,000	$2,385,000	$1,625,000	-31.87%	-$760,000
Total Debt	**$3,110,000**	**$2,385,000**	**$1,625,000**	**-31.87%**	**-$760,000**

NON OPERATING FUNDS



Fund Name	FY2024	FY2025	FY2026	% Change	$ Change
2022A/B GO CAP IMP BONDS DSR	$85,365,000	$70,505,000	$65,520,000	-7.07%	-$4,985,000
2017 CI REFUNDING REVENUE BOND	$11,315,000	$10,270,000	$9,170,000	-10.71%	-$1,100,000
TIF #1 2014 DEBT SERVICE	$265,000	$0	$0	0.00%	$0
2017 LIBRARY REFDING BOND FUND	$37,205,000	$31,075,000	$28,525,000	-8.21%	-$2,550,000
2018 HOTEL GROSS REC DEBT SERV	$29,090,000	$28,385,000	$27,645,000	-2.61%	-$740,000
Total Debt	**$163,240,000**	**$140,235,000**	**$130,860,000**	**-6.69%**	**-$9,375,000**

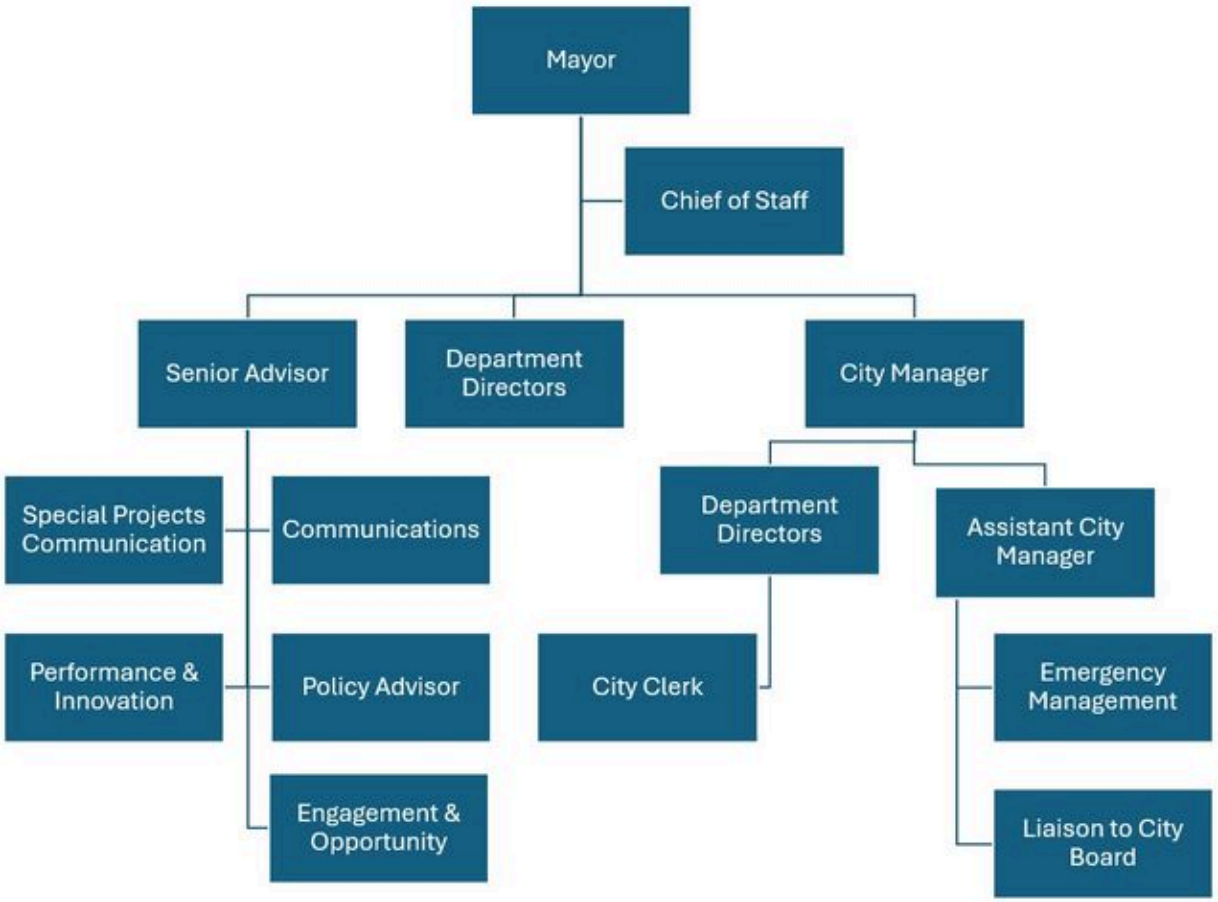
DEPARTMENT BUDGET DETAIL

Executive Administration

Mission Statement:

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 can 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 regarding the policies, services, and activities of Little Rock Government to residents.

Organizational Chart



FY 2025 Accomplishments

- Continued to move forward regarding impacted city services following the March 31, 2023, tornado
- Focused efforts on making Little Rock a SMART city through citywide data strategy ROCKfolio
- Continued efforts to diversify our supplier pool by increasing minority spend
- Continued sustainability efforts, including obtaining short-term financing and completing necessary interconnection agreements with Entergy for a 4.9 megawatt AC solar project
- Continued to partner with LRSD to implement and expand the Community Schools Model by adding McDermott Elementary and Dunbar Middle School
- Worked with LRPD leadership to expand the holistic approach to crime reduction by focusing on state-of-the-art technology through the Real Time Crime Center with Eyes on the Rock
- Continued BUILD Academy and Emprende incubator with strategic focus towards sectors that align closely with municipal contracting needs
- Continued to address housing and homelessness through our Holistic Housing Initiative
- Built upon the City's Summer Youth Employment Opportunity by identifying and working with students who would benefit from apprenticeship programs through Little Rock Career Climb
- Continued to work with departments to leverage ARPA State and Local Fiscal Recovery Funds
- Managed efforts to expend bond funds raised through millage levy extension
- Completed renovations to City Board of Directors Chambers in City Hall
- Pursued a 1% sales tax initiative

FY 2026 Departmental Goals

- Continue to build out Career Climb by attracting more students and funding and by working closely with the Department of Community Programs.
- Strengthening our economy by focusing on affordable housing by implementing the Housing Trust Fund and by working closely with the Department of Housing and Neighborhood Programs.
- Continue to focus on public safety and resident engagement by investing in our neighborhoods through our Project Impact and Love your Block Programs. We will work closely with Housing and Neighborhood Programs.
- Continue to engage our residents by partnering with our community schools and working closely with Community Programs, continuing to improve our 311 communication turnaround by working closely with the Department of Public Works and other departments.
- Increasing our engagement with our residents by increasing our communication of city programs, policies and events by using all communication channels, including LRTV and social media platforms.

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
37	38	37

Expenditures by Fund

Expenditures by Fund

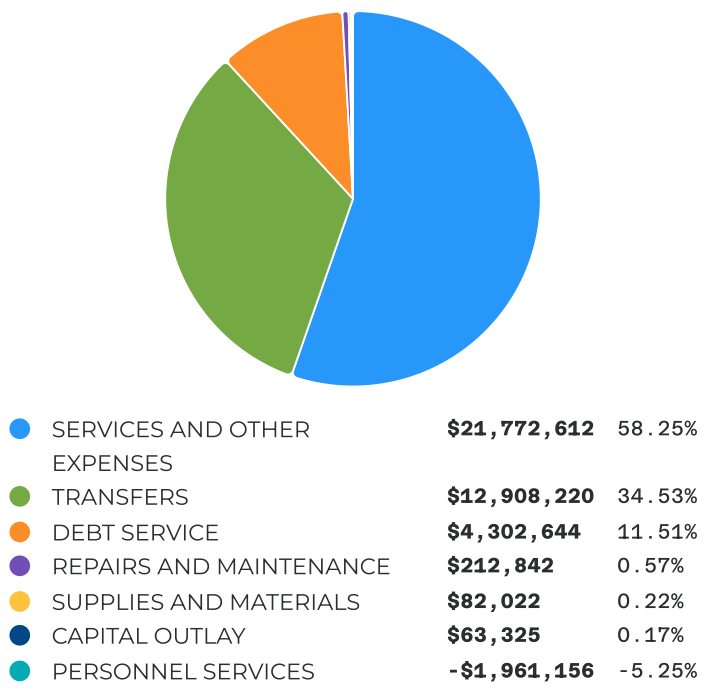
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	$56,656,598	$35,864,854	$47,475,543	$37,380,509	-21.26%	4.23%
Total Expenditures	**$56,656,598**	**$35,864,854**	**$47,475,543**	**$37,380,509**	**-21.26%**	**4.23%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
NON-DEPARTMENTAL	$46,412,719	$23,292,523	$35,341,194	$24,748,566
CITY CLERK	$366,526	$465,223	$415,455	$450,008
GEN. ADMIN. & NON-DPT.	$1,273,290	$2,787,525	$2,787,370	$2,759,941
EMPLOYEE BENEFITS	$5,099,409	$5,438,058	$5,438,058	$5,470,700
RACE RELATIONS/DIVERSITY	$371	$0	$0	$0
MAYOR	$926,633	$838,787	$838,787	$931,234
MAYOR & CITY MANAGER	$659,744	$922,595	$599,937	$852,981
EMERGENCY MANAGEMENT	$230,899	$239,209	$239,209	$246,968
SMALL AND WOMEN OWNED BUS DEV	$64	$0	$0	$0
LRTV	$507,758	$519,902	$508,553	$548,301
311 SERVICE CENTER	$401,085	$536,381	$482,329	$529,747
PERFORMANCE & INNOVATION	$230,042	$222,252	$222,252	$225,293
EDUCATION DIVISION	$112,646	$128,118	$128,118	$130,068
OFFICE OF ENGAGEMENT AND OPPORTUNITY	$435,300	$474,281	$474,281	$486,977
MAYOR'S OFFICE-ADMIN	$89	$0	$0	$0
FIRE TRAINING FACILITY	$24	$0	$0	$0
Total Expenditures	**$56,656,598**	**$35,864,854**	**$47,475,543**	**$37,380,784**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted ($ Change)	FY2025 Adopted Vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$8,314,041	$28,124	$10,598,542	-$1,961,156	-$12,559,698	-$1,989,280
SUPPLIES AND MATERIALS	$120,066	$79,404	$75,404	$82,022	$6,618	$2,618
REPAIRS AND MAINTENANCE	$149,054	$205,718	$205,718	$212,842	$7,124	$7,124
SERVICES AND OTHER EXPENSES	$21,311,695	$20,002,489	$19,998,089	$21,772,887	$1,774,798	$1,770,398
CAPITAL OUTLAY	$5,797	$63,325	$63,325	$63,325	$0	$0
DEBT SERVICE	$4,073,031	$2,863,415	$3,412,086	$4,302,644	$890,558	$1,439,229
TRANSFERS	$22,682,914	$12,622,379	$13,122,379	$12,908,220	-$214,159	$285,841
Total Expenditures	**$56,656,598**	**$35,864,854**	**$47,475,543**	**$37,380,784**	**-$10,094,759**	**$1,515,930**

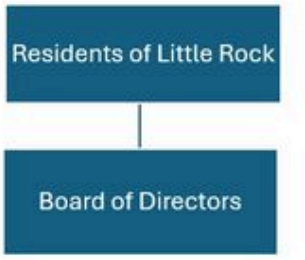
The decrease in personnel costs is the result of an increase in vacancy savings which is budgeted in the Executive administration of $2.1 million in 2026. This increase is offset by the 1.75% increase in salaries for non-uniform personnel and the reduction of one full-time equivalent (FTE). The increase in Services and Other Expenses is a result of the increase in the County Jail cost of slightly over $1 million in 2026 as a result of increased costs to house prisoners. Further, the additional increase is a result of increases in risk management (insurance) costs. The increase in debt service is the result of the 2025 short-term note which was issued to fund the Clinton Park Pedestrian Bridge Protection Cell Replacement.

Board of Directors

Mission Statement:

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. 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.

Organizational Chart



Personnel Summary

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
1	1	1

Expenditures by Fund

Expenditures by Fund

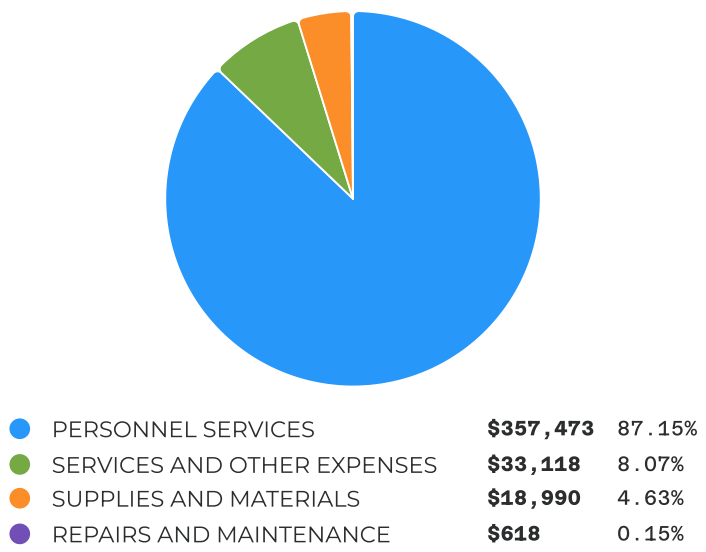
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$435,294	$412,772	$412,772	$410,199	-0.62%	-0.62%
Total Expenditures	**$435,294**	**$412,772**	**$412,772**	**$410,199**	**-0.62%**	**-0.62%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
MAYOR	$178	$300	$300	$300
DIRECTOR WARD 1	$30,623	$27,482	$27,482	$26,913
DIRECTOR WARD 2	$30,623	$27,482	$27,482	$26,913
DIRECTOR WARD 3	$30,370	$27,482	$27,482	$26,913
DIRECTOR WARD 4	$30,623	$27,482	$27,482	$26,913
DIRECTOR WARD 5	$30,623	$27,482	$27,482	$26,913
DIRECTOR WARD 6	$9,107	$27,482	$27,482	$26,913
DIRECTOR WARD 7	$30,623	$27,482	$27,482	$26,913
DIRECTOR POSITION 8	$30,623	$27,482	$27,482	$26,913
DIRECTOR POSITION 9	$30,623	$27,482	$27,482	$26,913
DIRECTOR POSITION 10	$30,460	$27,482	$27,482	$26,913
BOD GENERAL	$150,819	$137,652	$137,652	$140,769
Total Expenditures	**$435,294**	**$412,772**	**$412,772**	**$410,199**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$369,011	$360,664	$360,664	$357,473	-$3,191	-$3,191
SUPPLIES AND MATERIALS	$16,257	$18,990	$18,990	$18,990	$0	$0
REPAIRS AND MAINTENANCE	$0	$618	$618	$618	$0	$0
SERVICES AND OTHER EXPENSES	$50,026	$32,500	$32,500	$33,118	$618	$618
Total Expenditures	**$435,294**	**$412,772**	**$412,772**	**$410,199**	**-$2,573**	**-$2,573**

The change in the personnel services for the Board of Directors relates to correcting an error in the prior year related to the applicability of salary increases that did not impact anybody's compensation.

Community Programs

Mission Statement

The Department of Community Programs is committed to delivering results-driven prevention, intervention, and treatment (PIT) services that put the needs of Little Rock families first. By responsibly managing taxpayer dollars and prioritizing efficient, effective programs, we work to strengthen our communities and improve the lives of children, youth, and families across our city.

Our approach emphasizes proven methods, streamlined operations, and real input from local citizens—ensuring that every program delivers value, accountability, and real-world impact.

We are dedicated to building a strong, respectful community that:

- Honors the worth of every individual
- Encourages open, constructive dialogue
- Recognizes and respects the rich cultural heritage of all Americans

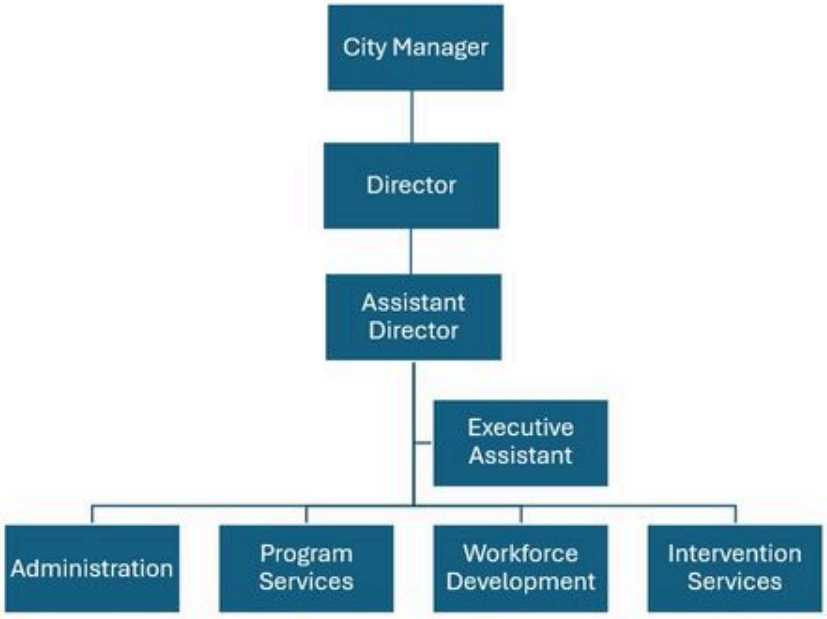
Vision Statement

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 businesses can thrive.

Department Description

The Department of Community Programs, established in 1996, was created to address crime prevention and expand access to vital social and human services based on the needs and priorities of the community. The Department is responsible for ensuring the effective implementation, administration, and evaluation of the City's funded prevention, intervention and treatment (PIT) programs. It also serves as a key resource for residents, partners, and community-based organizations involved in delivering or supporting these services.

Organizational Chart



FY 2025 Accomplishments

Programs Unit

- **Tracked Engagement Through Contact Hours**
  Calculated total contact hours for the Positive Prevention Program, where one contact hour equals one participant engaged in one hour of programming. From January through June 2025, a total of **45,440 contact hours** were completed by program participants.
- **Analyzed Program Outcomes**
  Compiled and analyzed **2024 outcome data** for 338 Positive Prevention Program participants across **18 program sites**, providing insights to guide future planning and improvements.
- **Policy and Contract Alignment**
  Completed a comprehensive **crosswalk review** of the 2025 Positive Prevention Programs Request for Proposals (RFP), Contract Template, and Financial & Programmatic Policies and Procedures. This ensured alignment and corrected discrepancies across all three documents.

Workforce Development

- **Little Rock Career Climb for Advanced Manufacturing – First Graduating Class**
  Celebrated a major milestone with the graduation of the **first five interns** from the pilot program, which included:
  - 6-week, 192-hour curriculum
  - Financial literacy, team-building, resume writing
  - OSHA certification and “Future Fit” skills such as blueprint reading and machine operations
  - Real-world exposure via mock interviews and “lunch & learn” with major industry partners including 3M, Dassault Falcon Jet, EssickAir, and Union Pacific
- **Summer Youth Employment Opportunity (SYEO) – Financial Empowerment Partnership**
  Partnered with **First Convenience Bank** to provide financial access and literacy:
  - **89 new bank accounts** opened during SYEO orientation
  - An additional **24 accounts opened** at the June Little Rock Career Job Fair.
  - **Five job seekers received interview opportunities** through the event.
- **"Get Real, Here is the Deal" Simulation Event**
  Hosted a financial literacy and real-world simulation event at UA Little Rock in collaboration with the Cooperative Extension Office:
  - **175 SYEO interns** participated
  - Supported by **40 community partners and volunteers**
  - In-kind contributions, door prizes, and donations totaled over **$10,000**, representing significant savings for the department.

Intervention Unit

- **Launched Brown Bag Lunch PD Series for Hiring Managers**
  Provided professional development to managers and supervisors of newly placed reentry participants across departments including **Public Works, Housing and Neighborhood Programs, and Solid Waste**.
- **City of Little Rock Reentry Site Visits**
  Created a City-hosted PD experience for justice-impacted employees working across departments. Partnered closely with **Public Works** supervisors to support integration and development.
- **Hosted the National Reentry Conference**
  Partnered with the **National Association of Reentry Professionals (NARP)** to host a high-impact, national-level conference focused on reentry best practices and strategies.

- **Launched the 2025 Youth Summer Workforce Development Institute**
  Successfully implemented a **six-week institute** for youth aged **13–15**, introducing them to early workforce skills and professional development.
- **No Judgment Zone – School-Year Initiative**
  Rolled out a powerful intervention program during the 2024–2025 school year, where students engaged in private discussions with **Juvenile Judge Tjuana Byrd-Manning** and **Probation Officer Cortez Bell** to explore positive alternatives to delinquent behavior and involvement with the justice system.

FY 2026 Departmental Goals

GOAL 1:
Increase prevention and intervention services for youth aged 13–18 by 50% by the end of FY 2026 through enhanced engagement strategies and expanded placement opportunities.

GOAL 2:
Complete a full-year, uniform evaluation of both process and outcome variables at **100% of Positive Prevention Program sites** by the end of FY 2026 to ensure quality, consistency, and measurable impact.

GOAL 3:
Implement four place-based intervention programs in targeted “hot spot” areas of the city to directly address violence, reduce risk factors, and support community-based solutions.

GOAL 4:
Provide 400 youths with summer employment internships through the Summer Youth Employment Opportunity (SYEO) Program by the end of FY 2026, equipping them with early workforce experience and professional development.

GOAL 5:
Expand the Career Climb workforce development program by launching **at least two new cohorts** by the end of FY 2026, increasing access to industry-specific training and career pathways for young adults.

Objective Measures of Progress

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Requests available for process and reimbursement.	600	792	533	300	400
Workload: Requests processed for reimbursement.	595	786	526	275	300
Efficiency: Requests processed per month.	49	66	65	22.91	25
Effect/Outcome: Percentage of total requests processed.	99%	99%	98%	91%	100%

Department Objective: To recruit youth, provide orientation, and approve youth to be hired for summer employment.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Youth available for recruitment and orientation.	437	700	911	1000	1000
Workload: Youth recruited and processed through orientation.	437	618	803	277	400
Efficiency: Youth processed and available for employment in June.	257	528	657	255	400
Effect/Outcome: Percentage of youth processed and available for work in June.	57%	85%	82%	92%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
20	21	25

Expenditures by Fund

Expenditures by Fund

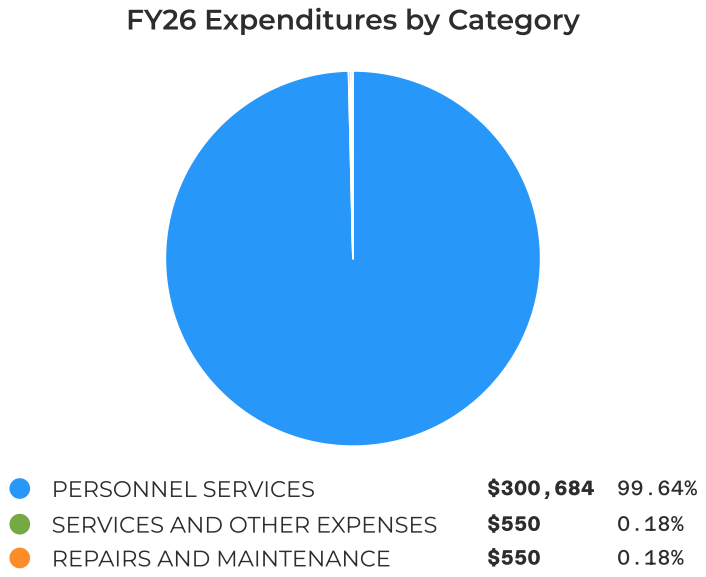
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$84,164	$236,896	$236,896	$301,784	27.39%	27.39%
Total Expenditures	**$84,164**	**$236,896**	**$236,896**	**$301,784**	**27.39%**	**27.39%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
RACE RELATIONS/DIVERSITY	$5,812	$0	$0	$0
CP-ADMINISTRATION	$68,222	$236,865	$236,865	$301,722
COMMUNITY PROGRAMS OPERATIONS	$10,130	$31	$31	$62
Total Expenditures	**$84,164**	**$236,896**	**$236,896**	**$301,784**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$63,486	$236,346	$236,346	$300,684	$64,338	$64,338
SUPPLIES AND MATERIALS	$19,243	$0	$0	$0	$0	$0
REPAIRS AND MAINTENANCE	$0	$550	$550	$550	$0	$0
SERVICES AND OTHER EXPENSES	$1,436	$0	$0	$550	$550	$550
Total Expenditures	**$84,164**	**$236,896**	**$236,896**	**$301,784**	**$64,888**	**$64,888**

The increase in personnel services is a result of the 1.75% increase in non-uniform salaries, health insurance costs and change in personnel budgeted within the general fund as opposed to the department's special project — children, youth and family.

Office of City Attorney

Mission Statement

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

Department Description

During this reporting period, the City Attorney's Office ("CAO") performed legal services essential to support the functions and operations of fifteen City departments and nineteen City Boards and Commissions and completed commercial and financial legal transactions related to the administration of over 2,500 City employees. Significant legal services were provided to the City in the areas of Freedom of Information Act requests and responses, real estate matters, contracts, special projects, legal opinions, agreements, legal research, prosecutions in three specialty courts, as well as defending the City in civil litigation at the circuit and appellate courts (both state and federal), administrative hearings, and mediations. The CAO currently has twelve attorneys, which equates to approximately one attorney for every 208 City employees.

Organizational Chart



FY 2025 Accomplishments

Civil Service Commission

There are currently five appeals that have been submitted to Human Resources which are in various stages of scheduling a hearing date. The CAO is currently handling seven appeals pending in the Pulaski County Circuit Court. There are no matters currently on appeal to the Arkansas Courts of Appeals.

City of Little Rock Boards and Commissions

The CAO provides legal counsel to the Mayor, City Board of Directors, City Departments, and Little Rock Boards and Commissions. Additionally, the CAO sends legal representatives to regularly attend nineteen Board and Commission meetings in person weekly, monthly, or as scheduled by the entity.

Noteworthy engagements with Boards and Commissions are:

- For the majority of 2024, the CAO served as chief legal counsel to Little Rock Housing Authority, d/b/a Metropolitan Housing Authority, and the Central Arkansas Housing Corporation;
- The CAO provided legal counsel to the Oakland & Fraternal Historic Cemetery Park Board in areas related to a variety of matters, which include assisting the Oakland Cemetery Board and the Sexton in employment matters, and matters relating to improving the daily and long-term operations of the Cemetery.

Courts

CAO prosecuted over 19,500 traffic violation and DWI/DUI cases from FY 2024-July 2025 in Little Rock District Court, Second Division, also known as Traffic Court. Additionally, during the same period, CAO prosecuted over 1,785 truancy cases in the 8th and 10th Division Circuit Courts of Pulaski County that were referred to the office from three public school districts (Little Rock Public School District, Pulaski County Special School District, and eStem Public Charter Schools). The office monitored dozens of properties for potential nuisance abatement lawsuits as part of the Criminal Abatement Program. The CAO also prosecuted over 7,236 cases in the Little Rock District Court, Third Division, also known as Environmental Court, which ranged from code violations, illegal dumping, animal charges, and disputed parking tickets.

Freedom of Information Act Requests

The CAO accepts Freedom of Information Act (“FOIA”) requests for all City departments except the Little Rock Police Department (“LRPD”). This work includes the coordination of complex requests, oversight of the FOIA database, and delivery of FOIA training for departments and newly hired employees. In FY 2024 through July 2025, the CAO processed a total of 2,669 FOIA requests. The office also partnered with the LRPD to implement the JustFOIA software platform, to improve the efficiency and transparency of the FOIA process across all City departments.

Legal Support for City Departments

The CAO provides legal support and guidance internally to all City departments and divisions.

Noteworthy legal matters involving the CAO are:

- Subaward agreements for the JAG Byrne Grant;
- Love Your Block Grant contract accepting funds from Johns Hopkins University;
- Reviewed various policy changes, including placement background checks for minors;
- The CAO provided legal counsel by reviewing and drafting grant awards of more than $30,667,000. in FY2024;
- Collaborated with Human Resources on EEOC position statements and revisions to administrative policies and procedures;
- Draft contract templates for most common types of City contracts;
- Created presentations for and assisted in training LRPD Academy recruits;
- Drafted a MOU for Outreach Task Force that outlines how various organizations may work with the City to address issues facing homeless residents;

- Assisted with drafting the Stormwater Drainage ordinance for the City to comply with necessary permits;
- Provided legal guidance for the Americans with Disabilities Grievance Committee;
- Provided legal guidance for Title VI Civil Rights complaints;
- Reviewed legislation filed by the Arkansas General Assembly and issued legal opinions on its impact to City departments.

Litigation

The CAO defends the vast majority of litigation cases brought against the City with in-house litigators, providing substantial savings to the City. Litigation work is costly, labor-intensive, and the stakes are high. Litigation section attorneys have appeared in numerous trials, pre-trial hearings, depositions, and mediations on behalf of City departments, employees, and City Boards named as either plaintiffs or defendants in lawsuits in FY2024- July 2025.

Favorable outcomes in litigation are:

- Attorneys in this office prevailed at jury trial, obtaining a favorable unanimous verdict, in *Brittany Jackson v. City of Little Rock*, an employment discrimination lawsuit.
- The U.S. District Court granted summary judgment in favor of the City in *Brewer v. City of Little Rock*, an employment discrimination lawsuit, in essence ruling in the City's favor because there were no genuine disputes over material facts in the matter.
- Attorneys in this office prevailed at trial in *Rainey v. City of Little Rock*, a state court negligence action involving a collision with a vehicle from Public Works.
- The 8th Circuit Court of Appeals upheld summary judgments awarded to the City in two federal cases: *Derrick A. Davis v. City of Little Rock*, *Kenton Buckner, et al.*, and in *Susan Davenport, et al. v. City of Little Rock, et al.*, both "No Knock" cases.
- City of Little Rock attorneys successfully negotiated a settlement in *Khakeem Marquis Williams, as Administrator of the Estate of Terence Lamar Caffey v. City of Little Rock, et al.* in which the Plaintiff's demand was $6 million. At the conclusion of the mediation, the City's out of pocket exposure was settled at $25,000 with the Arkansas Municipal League Defense Fund covering $225,000.
- City of Little Rock attorneys successfully argued on appeal that the Circuit Court did not abuse its discretion when it reduced an attorney fees award from a requested $18,850.00 to $500.00. Rehearing by the Arkansas Supreme Court was denied in *Ben Motal v. City of Little Rock*
- City of Little Rock attorneys successfully argued a Motion to Dismiss in a Writ of Mandamus case styled *Clifton Taylor v. Kenton Buckner, et al.*, and the case was dismissed.
- City of Little Rock attorneys successfully argued a 12(b)(6) Motion to Dismiss in a claim alleging constitutional violations styled *Brittany Jeffrey v. Jalen Salaam, et al. c*laiming that the complainant failed to state a claim upon which relief can be granted. As a result, the City of Little Rock was dismissed as a defendant.
- The personal injury matter of *Roshelle Jordan v. City of Little Rock, et al.* was dismissed.
- City of Little Rock attorneys successfully argued a Motion for Summary Judgment in an employment discrimination matter styled *Reginald Lockhart v. Eric Petty, et al.* As a result, the matter was dismissed with prejudice, *i.e.*, the case cannot be refiled.
- City of Little Rock attorneys successfully argued a 12(b)(6) Motion to Dismiss in a claim involving an alleged wrongful arrest styled *Toni Martin v. Bayely Young, et al.* As a result, the City of Little Rock was dismissed as a defendant.

Real Estate

The CAO drafts and reviews real estate documents and provides legal opinions concerning a myriad of real property matters, including easements, rights-of-way, foreclosures, construction and demolition contracts, cell towers, lease agreements and terminations, ordinance amendments, memoranda of understanding, and railroad agreements. In the last year, our office has completed review of 67 contracts for street, sidewalk, and drainage improvements throughout the City. The CAO also works closely with the City's Planning & Development Department, the Planning Commission, and the Board of Adjustment to provide legal counsel and research for dozens of matters ranging from zoning variance requests, new development, historic preservation, and short-term rentals. Our real estate team has undertaken representation of the City in several lawsuits, including *Rotolo Consultants, Inc. v. Nabholz, et al.* in which the City was dismissed, as a party avoiding $380,521 in alleged damages. The CAO in its litigation resulting from the Clinton Pedestrian Bridge Barge allision (maritime collision) spearheaded by our real estate team, has worked with the U.S. Coast Guard to save the City $9.7 Million in possible daily fines. Our Real Estate team also took *Clark v. City of Little Rock* to trial regarding the Capital Guards Monument which was removed from MacArthur Park, where the Court ultimately ruled in the City's favor. In that matter the Court stated it was not going to order the City to re-erect the monument. The City has appealed the Court's decision on other grounds (the City was ordered to seek a waiver from the Arkansas History Commission). CAO Real Estate

Attorneys also successfully negotiated a settlement in *Borne v. City of Little Rock* which dealt with the historic Terry Mansion. In addition to their work in litigation, transactions, and staffing boards and commissions, the Real Estate team has played a vital role in research and planning for the implementation of new policies following the elimination of the extraterritorial jurisdiction and expansion of accessory dwelling units by the state legislature and in the negotiation and implementation of the City's new Stormwater Drainage manual.

Transactional and Special Projects

The Transactional and Special Projects teams prepared and/or provided the legal review for a variety of legal documents and matters. The transactional attorneys drafted and/or reviewed contracts valued at approximately $43,354,480.21 million in FY 2024. The following is a breakdown of the types and quantity of documents that the CAO processed this year:

- Ordinances: 167
- Resolutions: 393
- Contracts and Agreements: 610
- Garnishments: 76 (YTD2025)

Noteworthy contracts and agreements are:

- War Memorial Stadium Lease;
- LRPD Lease Agreement with Park Plaza Mall;
- Land acquisitions for ARDOT;
- Fire Station 9 Architectural and Design Project;
- Axion Enterprises Taser Purchases;
- MOU for Downtown Duck Decoy Art;
- Contract for Mobile Grocery Stores with University District Development Commission;
- 30 Crossings Park Construction Contract with Sasaki Assoc. Inc.;
- Lonestar Tactical Buildings for Class A Burn Building used for Fire Department training;
- Construction Contract for Zoo Front Entry Renovation and Upgrades;
- Construction Contract for Cafe Africa Roof Replacement;
- Engineering Contract for Tri-Phase Physical Improvement for Landfill Groundwater Monitoring;
- Solid Waste Financial Planning and Cost of Service Study and Operational Scan Agreement with Raftelis Financial Consultants, Inc.;
- Career Climb Program Partnership Memorandum of Understanding with University of Arkansas - Pulaski Technical College;
- Certification of Compliance with Local Captive Wildlife Ordinances with Arkansas Game and Fish Commission;
- Senior Recreation Facility Renovation Project Contract with Flynco, Inc.;
- 2025 6-12 Positive Prevention Programs ("PPP") Contracts;
- Grant Agreement — Cities for Financial Empowerment ("CFE") Fund
- Homeless Day Resource Center Agreement with Depaul USA and Jericho Way;
- Services Agreement for Digital Obesity Management Program and Platform with Heuro, Inc.;
- 2024-2025 VOCA Subgrant 231051-23BG for Victim Services Unit Memorandum with Women and Children First: The Center Against Family Violence;
- 2024-2025 Sustainable Implementation of Community Model Schools MOU Renewal with LRSD;
- Bridge to Work Program Contract Renewal with Canvas Community United Methodist Congregation;
- Customs Power of Attorney, Service Terms and Conditions & Acknowledgment for Broker Services with Geodis USA, LLC;
- Contract for 2024-2025 Be Mighty Food Insecurity Program with Central Arkansas Library System;
- Absence Management Services Agreement of ADA & FMLA Leave with Symetra Life Insurance Company;
- 2025 Voluntary Hospital Indemnity Insurance Coverage Renewal Agreement with Symetra Life Insurance Company;
- 2025 Renewal of Critical Illness Coverage Agreements with Symetra Life Insurance Company;
- 2025 Group Life, AD&D & Long-Term Disability Insurance Coverage Agreement with Symetra Life Insurance Company;
- CDBG Subrecipient Award Agreement for Community Healthcare Services for Low Income Residents with CHI St. Vincent East Clinic;
- Towing contracts for Fleet Services;
- Various ARPA (American Rescue Plan Act) contracts completed before the federal deadline of December 31, 2024;
- Renewal contracts for legal and engineering consultants to support of the City's solar power project;
- MOU with Clinton School for CLR employee discount;
- Contract for OnPoint Electronic Document Management Software for LRPD;
- City health and dental insurance contracts;
- MOU between LRPD and the Central Arkansas Veterans Hospital Police Service;
- Cellebrite, for continued use of product need for LRPD investigations;
- CherryRoad Technologies for Zoo website upgrades;

- Landfill gas monitoring contracts with selected vendor.

FY 2026 Departmental Goals

- To aggressively defend the City – or sue on behalf of the City – in state and federal trial and appellate courts;
- To expand legal training efforts by providing instruction to 100% of LRPD recruit classes in 2026 and training at least 50% of all active-duty officers on key legal topics, including constitutional law, use of force, and civil liability, to strengthen legal understanding and promote best practices in policing;
- To improve interdepartmental coordination by maintaining and monitoring designated submission email addresses and updating the contract submission form to make it easier for departments to submit required information, with the goal of reducing processing delays and improving response tracking across all City departments;
- To hire a part-time transactional attorney to support the growing volume of requests to review and/or prepare contracts and legal memoranda, ensuring continued timely and responsive legal service across all departments;
- To provide timely turnaround of contract review/drafting with the benchmark of thirty days for of 80% of department requests;
- To continue and expand the “Meet the Attorneys” initiative by engaging not only City departments but also outside agencies, boards, and commissions which regularly work with the City Attorney’s Office, with the goal of fostering stronger relationships, promoting collaboration, and enhancing mutual understanding of legal processes;
- Continue to provide training to all City employees and all City Boards and Commissions on the Arkansas Freedom of Information Act and to maintain a 100% compliance in FOIA responsiveness;
- Train all City FOIA custodians of records (other than the LRPD) to use JustFOIA; Draft a City retention policy recognizing the needs of each City department;
- Review CAO documents and purge obsolete files; and
- Continue to monitor developments in FOIA in Arkansas and around the country;
- To expand legal research capacity by hosting part-time law clerks from the University of Arkansas-Fayetteville and UA Little Rock-Bowen School of Law during the academic year.

Objective Measures of Progress

LITIGATION SUMMARY

Lawsuits	
New Lawsuits	**56**
Total Lawsuits Tried	**4**
Trial Wins	**2**
Trials Losses	**1**
Summary Judgments	**2**
Dismissals	**6**
Settlements	**2**
Appeals	
New Appeals	**5**
Pending Appeals	**4**
Total Appeals Resolved	**1**
Appeal Wins	**1**
Appeal Losses	**0**
Appeal Dismissed by Plaintiff	**0**

Performance Measurement: To prosecute traffic violations and DUI/DWI cases.

Performance Measurement	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2026 Budget**
Demand Total: Traffic Cases	NA	10,145	12,000	7,500	15,000
Demand: DUI/DWI Cases	NA	202	300	134	350
2026 Performance Goal: Traffic Case Conviction Rate	85-90%				NA
2026 Performance Goal: DWI/DUI conviction rate.	75%				NA

Department Objective: To prosecute City code violations

Performance Measurement	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2026 Budget**
Demand: Total environmental cases.	N/A	1,472	4,132	3,104	10,158*

**These numbers are expected to rise in 2026, because the City has hired additional code officers.*

Department Objective: To monitor adolescent truancy and public nuisance complaints arising at various properties.

Performance Measurement	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 YTD**	**2026 Budget**
Demand Total: Referrals received for truancy	NA	1,203	1,147	1,785	2,239

Demand: Referrals received for the criminal Abatement Program**	NA	30-50	30-50	30-50	30-50

Department Objective: To provide legal representation for the Civil Service Commission.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Appeals filed with the Commission.^	NA	6	5	6	6

Department Objective: To respond to FOIA request in a timely manner.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: FOIA request received	NA	781	1,732	937	1,832
2026 Performance Goal: FOIA request responded to in a timely manner	100%				

Department Objective: to review and/or prepare contracts and legal memoranda in a timely manner

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Request for contracts and legal research.	293	385	497	252	554
2026 Performance Goal: Contracts and legal memoranda prepared in a timely manner	100%				

Department Objective: To review, edit, or draft Board of Directors communications, resolutions, and ordinances in a timely and accurate manner.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Requests to review, edit, or draft Board of Directors communications, resolutions, and ordinances.	NA	NA	NA	252	529
2026 Performance Goal: Ensure that Board of Directors communications, resolutions, and ordinances are reviewed, edited, or drafted in a timely manner	100%				

Department Objective: To analyze and prepare legal documentation related to real property.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Request to analyze and prepare real property documents.	NA	67	53	90	180
2026 Performance Goal: Real property documents prepared and reviewed in a timely manner.	100%				

Department Objective: To review and provide legal counsel on agenda items at the Planning Department and the Board of Adjustment meetings

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Requests from the Planning Department to review documents and provide legal counsel.	NA	268	266	268	260

Demand: Request from Board of Adjustment to review documents and provide legal counsel.	NA	56	60	56	60
2026 Performance Goal: Review documents and provide legal counsel in a timely manner.	100%				

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
23	**23**	**22**

Expenditures by Fund

Expenditures by Fund

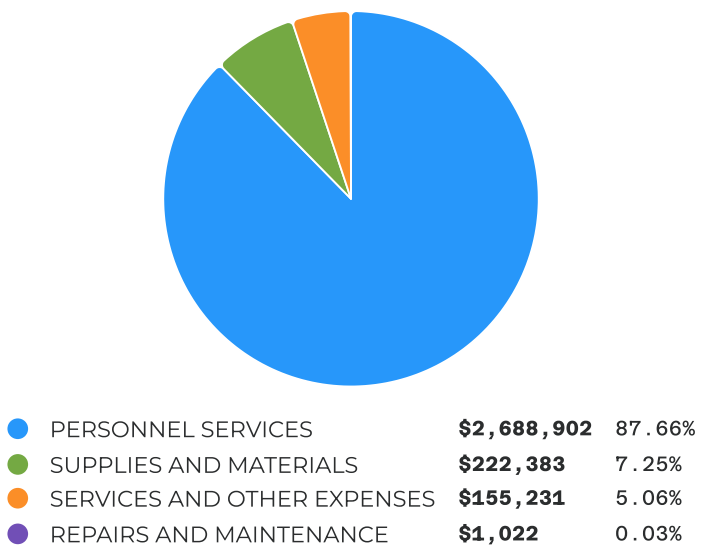
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$2,977,499	$3,079,218	$2,904,380	$3,067,538	5.62%	-0.38%
Total Expenditures	**$2,977,499**	**$3,079,218**	**$2,904,380**	**$3,067,538**	**5.62%**	**-0.38%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
OFFICE OF CITY ATTORNEY	$2,977,499	$3,079,218	$2,904,380	$3,067,538
Total Expenditures	**$2,977,499**	**$3,079,218**	**$2,904,380**	**$3,067,538**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs FY 2026 Adopted ($ Change)	FY 2025 Adopted Vs. FY2026 Adopted ($ Change)
PERSONNEL SERVICES	$2,537,084	$2,667,078	$2,492,240	$2,688,902	$196,662	$21,824
SUPPLIES AND MATERIALS	$234,809	$295,474	$295,474	$222,383	-$73,091	-$73,091
REPAIRS AND MAINTENANCE	$4,221	$1,022	$1,022	$1,022	$0	$0
SERVICES AND OTHER EXPENSES	$182,688	$115,644	$115,644	$155,231	$39,587	$39,587
CAPITAL OUTLAY	$17,447	$0	$0	$0	$0	$0
DEBT SERVICE	$1,250	$0	$0	$0	$0	$0
Total Expenditures	**$2,977,499**	**$3,079,218**	**$2,904,380**	**$3,067,538**	**$163,158**	**-$11,680**

The change in personnel is a result of the 1.75% increase for non-uniform personnel as well as increased health insurance costs. This is offset by the reduction of one vacant position. The other reductions were adjustments made by the department to right-size the budget for 2026.

District Court First Division

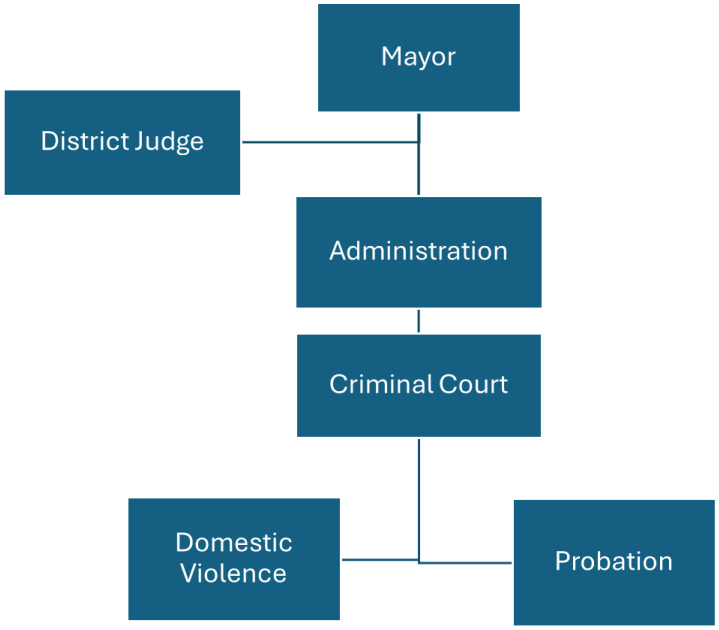
Mission Statement

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.

Department Description

To direct the overall operation of criminal proceedings while ensuring legal compliance, impartial and timely adjudication, and public accountability.

Organizational Chart



FY 2025 Accomplishments

In 2025, Little Rock District Court, First Division-Criminal, continues to operate in a fair and impartial manner in order to adjudicate criminal offenses. In the first two quarters of 2025 the court entered and set bonds for 9,264 charges and disposed 9,600 charges, an increase of over 1,000 more cases entered and 650 disposed from 2024. The court issued 937 affidavit warrants and filed 827 search warrants and orders. Efforts continue to divert offenders from criminal activity by referral to special programs and community partners within the city and surrounding cities. The court continued to strive to address mental health issues with individuals within the court with a goal of providing counseling and community service rather than to focus only on punishment. Little Rock Criminal Court continued to operate the Pulaski County Mental Health Court and has had three more participants graduate from the program in 2024 and accepted 7 new participants. Worked with the Arkansas Coalition Against Domestic Violence to launch a domestic violence pilot program.

FY 2026 Departmental Goals

- Operate within the guidelines and laws of the State of Arkansas and City of Little Rock. This goal is ongoing and continuous in order to be in compliance with the Court's Mission Statement.
- Provide informed sentencing recommendations, monitoring, and administer fair and impartial adjudications for all citizens on misdemeanor and preliminary felony matters, while also considering best practice methods as received by the Administrative Office of the Court.
- This goal is ongoing and continuous in order remain in compliance with the Court's Mission Statement. Continue to operate and accept new participants for the Mental Health Specialty Court for those in need with mental health issues. This goal is Ongoing. The Pulaski County Mental Health Court continues to operate and receive referrals from multiple District Courts in Pulaski County as well as Pulaski County Circuit Court. The Court strives to address mental health issues with individuals within the Court, with the goal of providing counseling and community service rather than focus on punishment.
- Continue to periodically organize and hold Leniency Court. This goal is ongoing. The Court continues to organize and participate in special events, such as the annual "Rights After Wrongs" event. The Court also organizes and holds in-person leniency Court, all three Little Rock District Courts participated in a Leniency event in June 2025.
- Continue to work with community organizations and individuals to reach and assist those offenders in need for intervention.The Court has been working with the city of Little Rock's Chief Homeless Officer at the Department of Housing and Community Programs to collaborate on ways to assist the homeless population with resolving legal issues and remove barriers and fear this population has with courts and law enforcement.
- Work with the Arkansas Coalition Against Domestic Violence to improve the Criminal Justice Response Program by targeting system improvements to an under resourced, high-need jurisdiction. This goal is ongoing and is in conjunction with a grant to improve the Criminal Justice Response to violence.
- Continue working with Arkansas State Hospital and the Department of Human Services to ensure all efforts for timely and complete evaluations and restoration is being done. This goal is ongoing and necessary to ensure those defendants with mental defects and illness are being evaluated and treated in accordance with the laws and statutes. Assessing the possible collaboration with Restore Hope to implement the Smart Justice District Court Initiative in the Criminal Court.
- The Court has met with and is considering implementing, along with Restore Hope, a Smart Justice Initiative that would include court coordination with community resources to provide early intervention, case management, and rehabilitative approaches to defendants to promote stability, enhance community safety, and reduce recidivism.
- Continue to work with staff to make the department more efficient. This goal is continuous and ongoing, efforts to make our department more efficient are high priority.
- Continue to work directly with the City of Little Rock in the District Court Facility Project.This goal is ongoing, as the project was approved by voters in the millage renewal in 2022. The Court is working closely with the city in the new Courthouse building project.

Objective Measures of Progress

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Set bonds within 24 hours and dispose criminal cases from all criminal arrests timely.	13,340	16,686	17,124	9264	20,000
Workload: Cases entered and bonds set on all criminal arrests.	13,340	16.686	17,124	9264	20,000
Efficiency: Cases disposed.	13,995	14,870	18,745	9600	20,000
Effect/Outcome: Percentage of cases disposed yearly.	105%	89%	109%	103%	100%

Affidavits, Orders, and Search Warrants Approved and filed **1,764.**

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
21	21	21

Expenditures by Fund

Expenditures by Fund

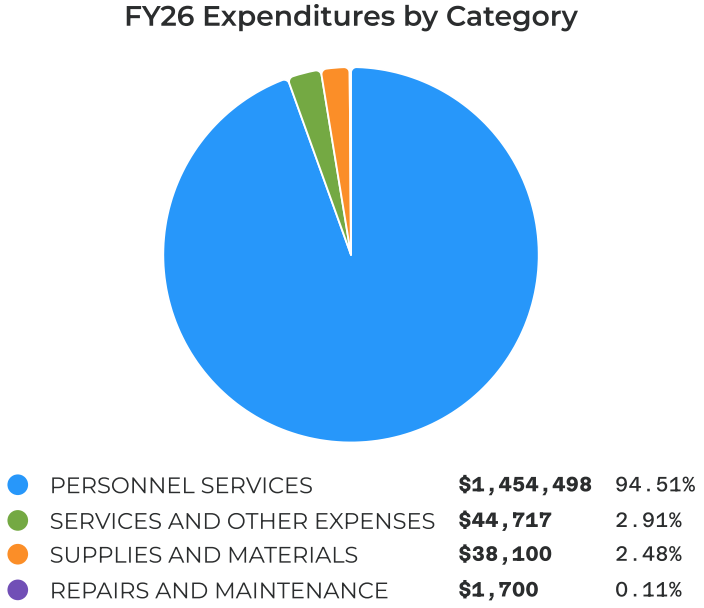
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$1,471,445	$1,590,355	$1,549,472	$1,539,015	-0.67%	-0.67%
Total Expenditures	**$1,471,445**	**$1,590,355**	**$1,549,472**	**$1,539,015**	**-0.67%**	**-0.67%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
DISTRICT CRT-1ST DIV CRIMINAL	$1,471,445	$1,590,355	$1,549,472	$1,539,015
Total Expenditures	**$1,471,445**	**$1,590,355**	**$1,549,472**	**$1,539,015**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$1,341,022	$1,444,292	$1,405,273	$1,454,498	$49,225	$10,206
SUPPLIES AND MATERIALS	$35,242	$42,100	$42,100	$38,100	-$4,000	-$4,000
REPAIRS AND MAINTENANCE	$1,145	$1,700	$1,700	$1,700	$0	$0
SERVICES AND OTHER EXPENSES	$80,652	$102,263	$100,399	$44,717	-$55,682	-$57,546
CAPITAL OUTLAY	$9,950	$0	$0	$0	$0	$0
DEBT SERVICE	$3,435	$0	$0	$0	$0	$0
Total Expenditures	**$1,471,445**	**$1,590,355**	**$1,549,472**	**$1,539,015**	**-$10,457**	**-$51,340**

The change in personnel is a result of the 1.75% increase for non-uniform personnel as well as increased health insurance costs. This is offset by reductions by the department associated with the change in the structure of funding for the judges as a result of state law.

District Court Second Division

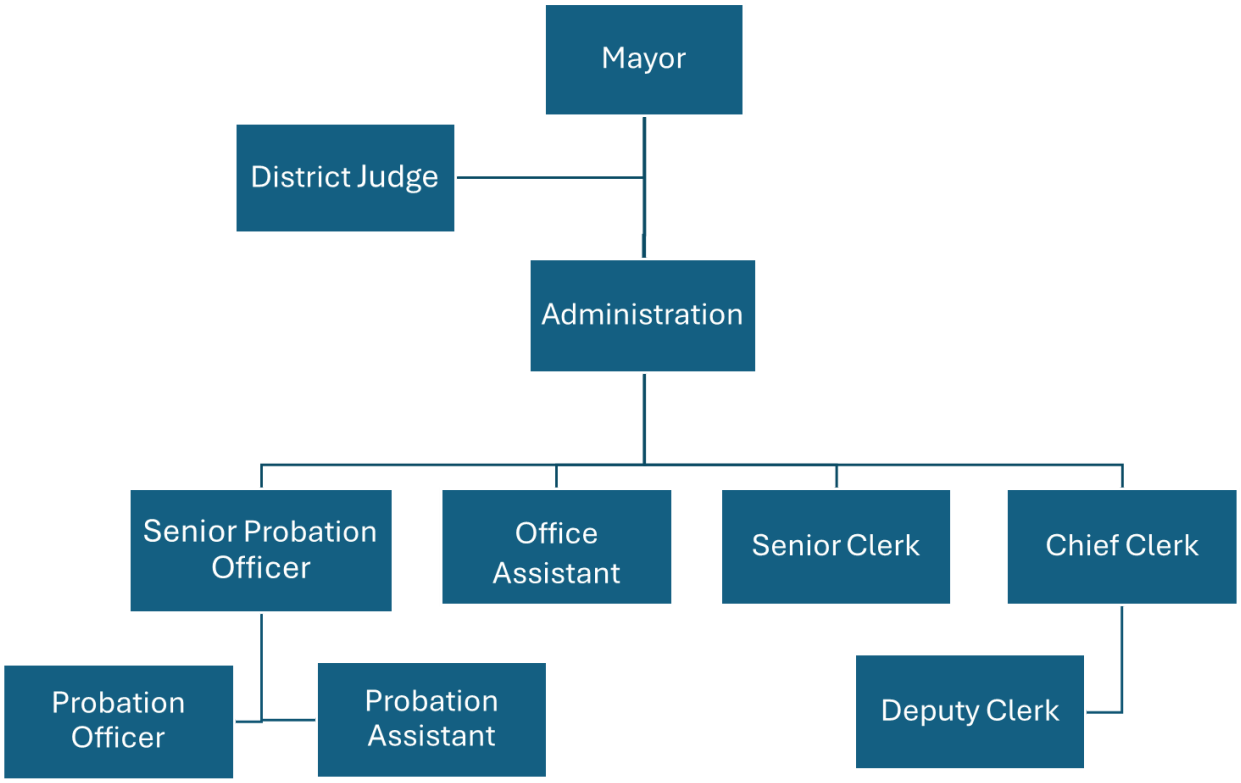
Mission Statement

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 the changing needs of the court and the community.

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 for 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.

Organizational Chart



FY 2025 Accomplishments

Little Rock District Court-2nd Division (Traffic) had a total of 28,361 violations filed and a total of 29,704 violations disposed of in 2024. The department maintained a 105% clearance rate for 2024. The court continued to offer a virtual court docket once a month to accommodate individuals who live out of state or who were physically unable to make it to court. The court utilized programs to make it more efficient: The Electronic Filing System (eFile) allowed attorneys to file documents electronically instead of mailing or hand-delivering them to the Court, the use of the Arkansas Crime Information Center (ACIC) and Justice Exchange gave the Court information related to defendants' criminal history, allowing the Court to apply proper sentencing and give appropriate credit for time served. The system was also utilized to identify over 800 deceased defendants, allowing the court to clear those cases from the warrant backlog. The Court also utilizes the eCourt Date text notification system to remind defendants of upcoming court dates.

FY 2026 Departmental Goals

- In 2026, the court will determine ways to improve court operations in an effort to better serve our community, improve data integrity, and streamline procedures to make the court more efficient.
- Empower our team members to assist the citizens of Little Rock who have Traffic Court issues by providing the team with the necessary resources and support to efficiently help the citizens.
- Identify new continuing education opportunities for probation officers, court clerks and other staff in emergency awareness, customer service, and other areas in an effort to cultivate their professional skills and better serve and protect the community.
- Evaluate court processes to identify ways we can use the court case management system more efficiently, reducing the need to retain paper copies of all documents.
- Identify additional Community Services agencies willing to work with the court, as well as identifying areas for improvement that will increase defendants' community service completion rates.
- Continue to determine ways to address severely delinquent court obligations in an effort to clean up a large backlog of unresolved cases and reduce the 2nd Division balances on the aging report.

Objective Measures of Progress

Department Objective: Timely processing of violations filed with Little Rock District Court-2nd Division

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Violations Filed	20,797	23,433	28,361	15,595	29,000
Workload: Violations Disposed	20,389	21,240	29,704	22,668	29,000
Efficiency: Average number of violations filed per month.	1,734	1,953	2,364	2,228	2,417
Efficiency: Average number of violations disposed of per month.	1,700	1,770	2,476	3,239	2,417
Effect/Outcome: Violation clearance rate.	98%	91%	105%	145%	100%

Department Objective: Timely processing of cases filed with Little Rock District Court-2nd Division

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Cases Filed	10,110	10,071	13,963	7,382	14,000
Workload: Cases Disposed	10,829	10,989	13,691	15,979	14,000
Efficiency: Average number of cases filed each month.	843	840	1,164	1,055	1,167
Efficiency: Average number of cases disposed of each month.	903	916	1,141	1,332	1,167
Effect/Outcome: Ccase clearance rate.	107%	109%	98%	216%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
19	19	19

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$1,368,463	$1,418,369	$1,372,557	$1,463,550	6.63%	3.19%
Total Expenditures	**$1,368,463**	**$1,418,369**	**$1,372,557**	**$1,463,550**	**6.63%**	**3.19%**

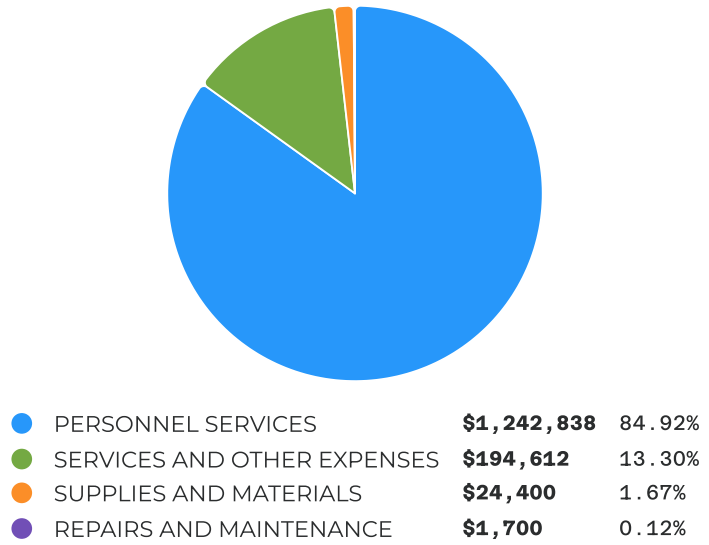
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
DISTRICT CRT-2ND DIV TRAFFIC	$1,368,463	$1,418,369	$1,372,557	$1,463,550
Total Expenditures	**$1,368,463**	**$1,418,369**	**$1,372,557**	**$1,463,550**

Expenditures by Category

FY26 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$1,071,033	$1,131,264	$1,087,449	$1,242,838	$155,389	$111,574
SUPPLIES AND MATERIALS	$23,430	$24,400	$24,400	$24,400	$0	$0
REPAIRS AND MAINTENANCE	$1,550	$2,050	$2,050	$1,700	-$350	-$350
SERVICES AND OTHER EXPENSES	$265,481	$260,655	$258,658	$194,612	-$64,046	-$66,043
CAPITAL OUTLAY	$5,181	$0	$0	$0	$0	$0
DEBT SERVICE	$1,789	$0	$0	$0	$0	$0
Total Expenditures	**$1,368,463**	**$1,418,369**	**$1,372,557**	**$1,463,550**	**$90,993**	**$45,181**

The change in personnel is a result of the 1.75% increase for non-uniform personnel as well as increased health insurance costs. This is offset by reductions by the department associated in the change in the structure of funding for the judges as a result of state law.

District Court Third Division

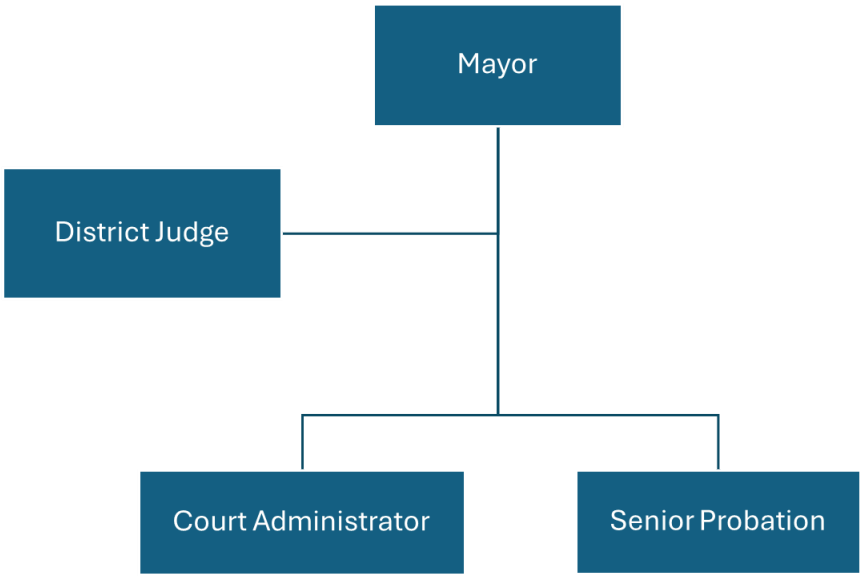
Mission Statement:

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.

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.

Organizational Chart



FY 2025 Accomplishments

Little Rock District Court – 3rd Division continues to strive to reduce paper within our office in preparation of our move to a new district court building. All documents associated with court cases are scanned into our Contexte court management system, logged for destruction and shredded.

Several projects were initiated in 2024. We are working diligently to increase our case clearance rates. Below is a summary of our 2024 violations by charge:

	Filings	Disposition	Clearance Rate
Civil Small Claims	585	611	104%
Cammack Village	461	383	83%
Environmental Court	3,112	2,298	74%

- Parking in the yard cases with no dispositions that are over three (3) years old were placed on dockets throughout the year to be dismissed by the statute of limitations. Another project began to scan old civil small case files that are stored in the basement of the district court building. These are cases with unsatisfied judgments that are over ten (10) years old and have not been revived. We don't anticipate our new building having storage so we are making an effort to scan the files into Laserfiche so a permanent record will be retained by the court.
- Fines collected in 2024 increased over $16,000.00 from 2023. Statements are sent to defendants when a fail to pay warrant is issued giving notice of the active warrant and the balance due on their case(s). Payment arrangements can be made to bring the balance current and have the warrant recalled. We understand the current economic conditions and make every effort to work with our clients.
- We have two team members attending the Arkansas Administrative Office of the Courts Court Management Program, which requires three years training. One will graduate this year, while the other to graduate in 2026.
- In 2024, our probation staff has been more intentional about tracking school attendance and grades for juveniles with curfew violations pending in our court. Staff obtains consent from parents to obtain grades from schools and periodic visits to schools are conducted during the year. Status updates are given to Judge Leverett for each defendant appearing in court so he can make informed decisions as to what further action needs to be taken.
- No courtroom incidents occurred during the year. We credit this achievement to our highly trained probation staff and the respect that is demanded of those who enter our courtroom.
- Our amazing staff is a huge accomplishment year after year. With the smallest number of employees than the other two courts, we are efficient, accurate and maintain well-documented cases. We have very low turnover due to the leadership of Judge Leverett.

FY 2026 Departmental Goals

Little Rock District Court – 3rd Division will continue to close cases whereby the statute of limitations has run. Our goal is to scan more of the civil/small claim files in preparation of moving to a new court building. We also will focus on closing unrevived judgments in our civil/small claims office.

We look forward to giving input in our new court building design and hopefully have our entire staff under one roof within the next few years. We have always shared a courtroom, and we anticipate having our own in the next two years.

With the rise of juvenile activity in the downtown area and a revision of the curfew ordinance, we anticipate more citations being issued and cases being heard in our court. We hope to have positive interaction with our young people and focus on assisting them secure part-time jobs and/or enroll in tutoring programs. We are in conversations with a local autobody repair shop to partner with and enroll juveniles in their hands-on program for those who may be interested in learning a trade. We will continue to make frequent contact with juvenile defendants at schools and homes when warranted to ensure they successfully complete probation and stay on the right path.

Objective Measures of Progress

Department Objective: To process life-threatening violations within seven (7) days of the date the citation is written.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Violations to be processed.	38	14	74	6	35
Workload: Citations processed, recorded, and entered into the computer.	38	14	74	6	35
Efficiency: Citations processed per month.	3	1	6	0.5	3
Effect/Outcome: Percentage of citations processed within thirty (30) days.	100%	100%	100%	100%	100%

Department Objective: To enter citations into Contexte within 48 hours received.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Citations to be entered.	1,431	2,172	2,075	1,287	2,200
Workload: Citations entered and processed.	1,431	2,172	2,075	1,287	2,200
Efficiency: Citations processed per month.	119	181	173	183	183
Effect/Outcome: Percentage of Citations processed within forty-eight (48) hours received.	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
8	8	8

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$636,277	$650,688	$650,688	$640,330	-1.59%	-1.59%
Total Expenditures	**$636,277**	**$650,688**	**$650,688**	**$640,330**	**-1.59%**	**-1.59%**

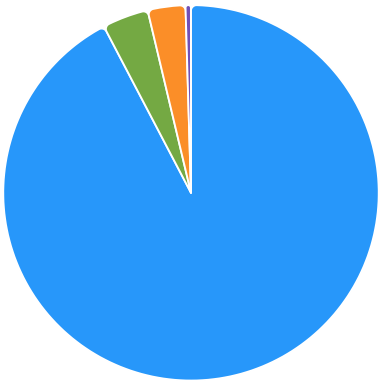
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
DISTRICT CRT-3RD DIV ENVIRON	$636,277	$650,688	$650,688	$640,330
Total Expenditures	**$636,277**	**$650,688**	**$650,688**	**$640,330**

Expenditures by Category

FY26 Expenditures by Category



PERSONNEL SERVICES	**$591,193**	92.33%
SERVICES AND OTHER EXPENSES	**$25,320**	3.95%
SUPPLIES AND MATERIALS	**$20,817**	3.25%
REPAIRS AND MAINTENANCE	**$3,000**	0.47%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Vs. FY 2026 Adopted ($ change)
PERSONNEL SERVICES	$543,352	$536,536	$536,536	$591,193	$54,657	$54,657
SUPPLIES AND MATERIALS	$10,688	$21,167	$21,167	$20,817	-$350	-$350
REPAIRS AND MAINTENANCE	$1,277	$4,500	$4,500	$3,000	-$1,500	-$1,500
SERVICES AND OTHER EXPENSES	$69,211	$88,485	$88,485	$25,320	-$63,165	-$63,165
CAPITAL OUTLAY	$7,542	$0	$0	$0	$0	$0
DEBT SERVICE	$4,207	$0	$0	$0	$0	$0
Total Expenditures	**$636,277**	**$650,688**	**$650,688**	**$640,330**	**-$10,358**	**-$10,358**

The change in personnel is a result of the 1.75% increase for non-uniform personnel as well as increased health insurance costs. This is offset by reductions by the department associated with the change in the structure of funding for the judges as a result of state law.

Finance

Mission Statement:

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 Statement

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.

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 website for transparency to residents and other interested parties.

Organizational Chart



FY 2025 Accomplishments

- 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 2025 Distinguished Budget Presentation and received the award from GFOA for its 2023 Annual Comprehensive Financial Report for Financial Excellence in Financial Reporting.
- The Finance Department, in consultation with Communications and Marketing, received the GFOA award for excellence for the City's inaugural Popular Annual Financial Report for 2023.
- The City maintained its General Obligation Limited Tax Bond rating by S&P Global Ratings of AA and Moody's Investors Service at Aa1.
- The Small Business Development Office held its 5th Annual BUILD Academy and its Pitch in the Rock Competition in partnership with the Emprende Program.
- The Procurement Division completed the City's Disparity Study.
- The department completed the Fiscal Year 2024 Annual Comprehensive Financial Report in July 2025, three months earlier than the prior year.
- Updated the Investment Policy to allow non-physical presence investment houses to be added to the broker/dealer list.
- As a result of the new Investment Policy, new authorized broker/dealers have been added to the list for investment purposes and thus better yields on the City's investment portfolio.
- Business license revenue is currently up 2.74% over the same period one year ago.
- The 2025 General Fund Revenue Projections are within 3% of the original budget projections.
- Treasury Management added a mobile payment device that can be away from City Hall and away from Wi-Fi to receive payments. Treasury Management is striving to bring Treasury to our residents where they are instead of our customers having to come to City Hall.
- Treasury Management has updated its website and the Little Rock Performance Management website. Virtually every function of Treasury can be accessed on the Treasury website, which has data reports, forms, applications, etc.
- Treasury Management developed a Google Doc process where both the Fire Department and the Treasury Management Division know in real time the status of the fire approval at every stage and can relay that information to the business owner.
- The Procurement Division was awarded the 2025 Achievement of Excellence in Procurement by the National Procurement Institute.
- The Payroll Division continued to demonstrate efficiency and dedication by completing the processing and distribution of the 2024 W-2 forms ahead of the federal deadline.
- The Purchasing Card Program was significantly expanded, adding 176 new users citywide. Growth continues at a steady pace, delivering efficiencies across departments.
- The Procurement Division and Small Business Development Office attended the 2025 NASPO Exchange, participating in valuable one-on-one meetings and vendor networking sessions to explore collaborative solutions and strengthen procurement strategies.
- The Procurement Division validated and verified nine (9) Cooperative Purchasing Agreements, supporting continued cost savings and reduced procurement timelines.
- Over 250 City employees were trained in procurement rules and procedures through this year's "Procurement Day" workshops, supporting compliance and professional development across departments.
- The Procurement Division and Small Business Development Office presented at the 2025 NIGP Forum, delivering two informative presentations showcasing innovative practices in public procurement.
- The procurement Division and Small Business Development Office completed a data-focused Capstone Project with the University of Arkansas at Little Rock (UALR), leveraging student research and analysis to uncover insights that drive informed decision-making, improve procurement strategies, and support small business engagement.
- The Accounts Payable Division drafted a Standard Operating Procedure outlining the accounts payable process.

- The Accounts Payable Division implemented a new invoice separation method, organizing invoices by department instead of alphabetically. This change has significantly improved the efficiency and accuracy of invoice entry, making it easier to identify issues by department and enabling quicker resolutions and better accountability.
- The Internal Audit Division has continued to work with departments throughout the City to improve processes while also regularly conducting audits to identify areas where we are doing well and areas that need improvement.
- The Procurement Division went live with the new electronic procurement platform, Bonfire (now Euna Procurement Solutions).

FY 2026 Departmental 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 2025 Annual Comprehensive Financial Report and submit the report to the Government Finance Officers Association (GFOA) to retain the Award for Excellence in Financial Reporting.
- Finance will complete and file all required legislative reports and continuing Debt Disclosure reports in a timely manner.
- Finance will coordinate with the Mayor, Board of Directors, and City Manager to plan and develop a balanced budget for 2027, while also maintaining sufficient financial reserves.
- Finance will continue the development and implementation of a recurring training plan for departments to include budget analysis, accounts payable processing, procurement, grants management and administration, expense reporting, and use and management of purchasing cards.
- Finance will implement a new Enterprise Resource Planning (ERP) system.
- The Internal Audit Division will prepare an Annual Audit Plan, continuing the shift to a proactive approach promoting impartial reviews and risk-based analysis of processes and internal controls to help with continuous process improvement, and will continue to provide other audit services that result in objective recommendations and useful information for City Departments.
- The 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.
- The Internal Audit Division will work to establish a process improvement program to help streamline processes and make tasks as efficient as possible utilizing various improvement techniques.
- The Procurement Division and Small Business Development Office will continue to establish and develop external partnerships to promote education, training, and opportunities for doing business with the City of Little Rock, with an emphasis on small business participation to further progress towards increasing competition for City contracts and ensuring that all suppliers that want to work with the City are provided and understand the opportunity.
- Complete the City's first reverse internet auction procurement.
- Issue the 3rd and final tranche of the 2022 Voter Approved Limited Tax General Obligation Bonds.
- Collaborate with the Arkansas Sales and Use Tax Department for the feasibility of the State collecting the City's alcohol permits and 10% mixed drink supplemental payments.
- Add Apple Pay to the front counter of Treasury Management and the Courts building to expand the options to pay for our customers.
- Treasury Management will work to reduce outstanding receivables by 10-15% through enhanced collection strategies and removal of uncollectible accounts.
- Treasury Management will collaborate with the Public Works Department on the rate structure of the new Industrial Stormwater Facility Discharge Program. Treasury Management will also provide the billing and collection of the program.
- Increase the investment income for all funds by optimizing liquidity and reducing idle funds within state and local compliance requirements.
- Provide a quarterly investment report of the City's operating funds to the Board of Directors and post on the City's website.
- Strengthen awareness, build capacity, and expand the pipeline for qualified local suppliers through outreach and engagement with small businesses through the Small Business Development Office.
- The Grants Division will continue to work to increase the number of grants applied for each year with a focus on increasing the number of successful applications to carry out the strategic objectives of the City.
- The Procurement Division will explore the development of a centralized Procurement Marketplace, designed to deliver cost savings and ensure compliant spending through a platform of approved suppliers and pre-negotiated pricing.
- Key goals for Bonfire include the implementation of advanced features, improving the user experience, and streamlining internal workflows to reduce processing times and increase transparency for vendors.

- Procurement will strengthen internal capacity through regular department-wide training focused on procurement rules, technology tools, and best practices—delivered via “Procurement Day” events and tailored one-on-one sessions.
- The Procurement division will advance its sustainability roadmap by aligning purchasing practices with the goals of the City’s Sustainability Commission and supporting the “Back-to-Basics” initiative through responsible and environmentally conscious procurement.
- The Procurement Division and Small Business Development Office will continue their partnership with the University of Arkansas at Little Rock (UALR) through a data-focused Capstone Project, leveraging student research and analysis to uncover insights that drive informed decision-making, improve procurement strategies, and support small business engagement.
- Printing and Mailing Services will continue modernizing processes and upgrading equipment to meet growing demands, improve efficiency, and enhance service delivery across the City.

Objective Measure of Progress

Department Objective: To monitor compliance with the annual adopted budget.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: To prepare consolidated monthly variance reports for department variances > $50,000 and 5% of budget.	12	12	12	4	12
Workload: Prepared consolidated monthly variance reports for department variances > $50,000 and 5% of budget.	12	12	12	4	12
Efficiency: Consolidated variance reports prepared monthly.	1	1	1	1	1
Effect/Outcome: Percentage of consolidated monthly variance reports for department variance > $50,000 and 5% of budget completed.	100%	100%	100%	100%	100%

Department Objective: To provide accurate and efficient accounting and reporting for all public funds received by the City and maintained by the Finance Department.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Number of journal entries to be processed and completed.	1,093	920	1,090	900	1,000
Workload: Number of journal entries processed and completed.	1,093	920	1,090	900	1,000
Efficiency: Average number of journal entries processed and reviewed per month.	91	77	91	75	83
Effect/Outcome: Percentage of journal entries completed per year.	100%	100%	100%	100%	100%

Department 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.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Number of invoices to be processed and recorded.	61,919	63,929	57,661	24,939	52,000
Workload: Number of invoices processed, recorded, and completed.	61,919	63,929	57,661	24,939	52,000
Efficiency: Number of invoices processed per hour.	29.77	30.74	27.72	23.98	25
Effect/Outcome: Percentage of invoice payments issued within 30 days.	95%	95%	95%	95%	95%

Department Objective: To provide and maintain a systematic method of accounting for and controlling the City's assets.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Number of departmental annual asset inventory counts scheduled.	42	42	42	42	42

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Workload: Number of additions, retirement, depreciation, transfer, and adjustment transactions processed.	32,351	30,246	28,590	16,285	30,000
Efficiency: Number of departmental asset inventory counts completed	42	42	42	42	42
Efficiency: Transactions processed per month.	2,696	2,521	2,383	2,714	2,500
Effect/Outcome: Percentage of departmental annual asset inventory counts conducted.	100%	100%	100%	100%	100%

Department Objective: To increase engagement with small businesses through outreach events and educational workshops.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Outreach events hosted or attended	N/A	N/A	N/A	N/A	24
Workload: Outreach events hosted or attended per quarter	N/A	N/A	N/A	N/A	6
Efficiency: Outreach events hosted or attended per quarter	N/A	N/A	N/A	N/A	6
Effect/Outcome: Outreach events hosted or attended	N/A	N/A	N/A	N/A	24

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Number of small businesses reached or engaged	N/A	N/A	N/A	N/A	400
Workload: Number of small businesses reached or engaged per quarter	N/A	N/A	N/A	N/A	100
Efficiency: Number of small businesses reached or engaged per quarter	N/A	N/A	N/A	N/A	100
Effect/Outcome: Number of small businesses reached or engaged	N/A	N/A	N/A	N/A	400

Department Objective: To increase the number of grants applied for on an annual basis to support overall city operations in order to leverage external funding to achieve overall city goals and objectives.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD*	2026 Budget
Demand: Number of grant applications.	28	44	61	18	53
Workload: Number of grant applications completed.	28	44	61	18	53
Efficiency: Number of grant applications.	28	44	61	18	53
Effect/Outcome: Number of grant applications completed.	28	44	61	18	53

*** YTD numbers are through June 30, 2025**

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
55	**54**	**51**

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Vs. FY 2026 Adopted (% Change)
GENERAL FUND	$4,870,428	$5,634,627	$5,394,985	$5,503,712	2.02%	-2.32%
Total Expenditures	**$4,870,428**	**$5,634,627**	**$5,394,985**	**$5,503,712**	**2.02%**	**-2.32%**

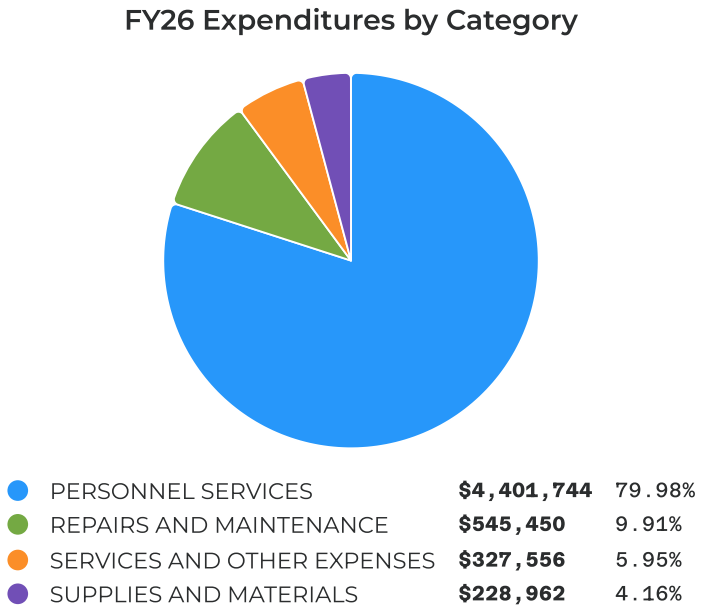
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
FIN-ADMINISTRATION	$1,172,793	$1,198,885	$1,189,352	$1,233,805
FN-REPORTING & COMPLIANCE	$74,489	$119,378	$119,378	$120,471
BUDGET	$228,364	$315,308	$315,308	$378,523
INTERNAL AUDIT	$234,597	$282,435	$225,030	$127,906
ACCOUNTING & REPORTING	$318,638	$749,022	$662,409	$763,895
ACCOUNTS PAYABLE	$502,652	$575,348	$564,350	$478,608
PAYROLL	$264,132	$281,461	$281,461	$292,427
TREASURY MANAGEMENT	$839,928	$800,943	$800,943	$818,913
COURT CASHIERS	$521	$0	$0	$0
PURCHASING	$715,719	$794,168	$730,626	$770,414
SMALL BUSINESS DEVELOPMENT	$114,027	$128,893	$117,342	$123,005

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
PRINT SHOP	$73,937	$64,135	$64,135	$68,212
GRANTS MANAGEMENT	$330,631	$324,651	$324,651	$327,533
Total Expenditures	**$4,870,428**	**$5,634,627**	**$5,394,985**	**$5,503,712**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended Vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$3,759,954	$4,609,280	$4,369,638	$4,401,744	$32,106	-$207,536
SUPPLIES AND MATERIALS	$286,163	$166,157	$166,157	$228,962	$62,805	$62,805
REPAIRS AND MAINTENANCE	$521,225	$480,280	$480,280	$545,450	$65,170	$65,170
SERVICES AND OTHER EXPENSES	$293,754	$378,910	$378,910	$327,556	-$51,354	-$51,354
DEBT SERVICE	$9,332	$0	$0	$0	$0	$0
Total Expenditures	**$4,870,428**	**$5,634,627**	**$5,394,985**	**$5,503,712**	**$108,727**	**-$130,915**

The reduction in personnel costs is associated with the reduction of three FTEs for 2026, along with reductions in audit services contracts and various other right sizing of the budget for 2026.

Human Resources

Mission Statement

The mission of the Human Resources Department is to support the City's growth, enhance operational efficiency, and enable the timely delivery of services to residents.

Vision Statement

The Department of Human Resources serves as a strategic partner with all City Departments in the attraction, development, and retention of talent that delivers high-quality service to residents.

Department Description

To lead strategic partnerships across all departments in attracting, developing, and retaining a high-performing, diverse, and engaged workforce—empowering employees to deliver exceptional, efficient, and equitable services to residents.

Organizational Chart



FY 2025 Accomplishments

- **Outsourced FMLA and ADA Administration:** Successfully transitioned leave tracking to Symetra, streamlining compliance, improving reporting accuracy, and reducing internal administrative burden
- **Digitized Offboarding Workflow:** Fully eliminated paper-based processes by implementing an automated, end-to-end termination workflow in NeoGov.
- **Advanced ATS–ERP Integration:** Made substantial progress on integrating the Applicant Tracking System with the ERP platform, on track for full system alignment by year-end—enhancing data consistency and operational efficiency.
- **Improved Hiring Efficiency:** Reduced time-to-hire through targeted process improvements, system optimizations, and closer coordination with hiring departments.
- **Launched Talent Pipeline Initiative:** Developed and implemented strategic recruitment partnerships with local colleges, universities, and workforce development programs to build a sustainable talent pipeline.
- **Enhanced Workplace Culture:** Delivered organization-wide harassment and discrimination prevention training to foster a respectful, inclusive, and legally compliant work environment.
- **Modernized Job Classification Framework:** Implemented key non-economic recommendations from the classification and compensation study, including updated job titles that better reflect industry norms and role responsibilities.
- **Strengthened Background Check Protocols:** Updated screening procedures for positions serving minors and vulnerable populations, significantly enhancing organizational safety and compliance.
- **Established Civil Service Testing Calendar:** Rolled out a comprehensive civil service exam and promotion calendar, improving transparency, efficiency, and the overall candidate experience.
- **Established a Comprehensive Workers' Compensation Process:** Developed the 2025 COLR Workers' Compensation Step-by-Step Guide, complete with forms and tip sheets to improve accuracy, consistency, and processing efficiency.
- **Strengthened Workers' Compensation Claims Management:** Finalized an RFP for a new Workers' Compensation Third-Party Administrator to enhance service delivery, claims processing, and cost control.
- **Implemented Onsite DOT Drug Testing:** Introduced onsite random drug testing for Department of Transportation-regulated positions, improving compliance and minimizing employee downtime.
- **Enhanced Injury Response & Reporting:** Installed a new nurse triage service to streamline Workers' Compensation triage and reporting, enabling faster and more informed response to employee injuries.
- **Improved COBRA and Retiree Benefit Administration:** Onboarded a new vendor to manage COBRA and retiree benefits, enhancing customer service and streamlining backend processing.
- **Optimized New Hire Benefits Onboarding:** Developed and launched a New Hire Benefits Checklist to clarify timelines and enrollment procedures—enhancing understanding and reducing benefits-related delays for new employees.
- **Expanded Retirement Education:** Facilitated 10 in-person retirement planning sessions across departments, significantly reducing demand for individual consultations and ensuring broader employee access to retirement guidance. Additional sessions are planned throughout the year.
- **Streamlined LOPFI Payroll Reporting:** Automated and standardized the LOPFI form entry process to ensure all records are accurately captured by the first payroll cycle—reducing reporting errors and improving payroll data integrity.
- **Proactively Communicated Open Enrollment:** Completed and distributed the 2026 Open Enrollment schedule in February for departments and in June for retirees, improving awareness and planning.
- **Wellness Room Refurbishment:** Upgraded the City Hall Wellness Room to provide employees with an improved space for relaxation and self-care.

- **Expanded Employee Engagement Events:** Grew the popular *Food Truck Fridays* to multiple locations, increasing participation and supporting workplace morale and engagement.
- **Omada Pre-Diabetes Program:** Surpassed participation goals, enrolling nearly 300 employees in the digital health coaching program for diabetes prevention.
- **Preventive Health Engagement:**
  - 93 employees completed a Cigna Health Assessment
  - 48 completed a biometric screening
  - 102 completed an annual wellness exam
  - 24 completed an OBGYN exam
  - 27 received a mammogram
  - 12 completed a colon cancer screening
  - 51 completed a prostate cancer screening
  - Hosted Lunch & Learn educational sessions with 80 employees attending at least one *Lunch & Learn*, promoting employee wellness awareness and engagement.

FY 2026 Departmental Goals

- **Support Transition to Self-Insured Medical Plan** – Beginning January 1, 2026, monitor and support the implementation of the City's self-insured medical plan by ensuring all plan materials, FAQs, and benefit changes are communicated to employees at least 30 days prior to roll out, and provide ongoing support through monthly HR-led information sessions during the first nine months of implementation.
- **Open Employee Health Clinic** – By June 30, 2026, launch an on-site employee health clinic to provide accessible primary care, reduce occupational health and pharmacy-related expenses, and support the City's self-insured medical model—with a goal of 40% employee utilization within the first year of operation
- **Boost Wellness Program Participation** – By December 2026, increase employee participation in wellness programs by 20% over 2025 levels through the launch of 3 targeted wellness campaigns, department-based challenges, and the introduction of at least 2 new incentives for program engagement.
- **Expand HR Business Partner (HRBP) Model** – By June 30, 2026, increase adoption of the HR Business Partner model across all departments by assigning HR partners to 100% of departments, conducting biannual strategic HR check-ins, and reducing HR response time for employee and labor relations matters by 10% compared to 2025.
- **Align HR and Departmental Workforce Planning** – By December 2026, we will facilitate quarterly joint planning sessions between HR and department leaders to align workforce planning and performance management goals, with a minimum participation rate of 90% of department heads and documentation of alignment plans for each department.
- **Reduce Time-to-Hire by 15%** – By March 31, 2026, reduce average time-to-hire by 15% by completing the full integration of the Applicant Tracking System (ATS) and ERP system, and optimizing recruitment workflows and approvals.
- **Clean HRIS Data for ERP Migration** – By December 31, 2026, complete a full audit and cleanup of all HRIS employee data fields to prepare for ERP migration, achieving 100% validation of core employee records (e.g., name, title, job code, department, pay grade) and documenting all data correction protocols.
- **Launch Formal Onboarding Program** – By June 30, 2026, design and implement a formal onboarding program for all new hires, including pre-boarding, orientation, and 30/60/90-day milestones—aiming to improve new hire retention within the first year by 15% compared to 2025 data.
- **Digitize and Update Employee Policies** – By December 2026, we will review, update, and digitize all employee policies and procedures to ensure compliance with current federal, state, and local regulations, and make them accessible via a centralized online platform—with 100% of HR policies reviewed and updated
- **Enhance Safety Training & Communication** – By December 2026, strengthen safety practices by updating safety training content, launching monthly safety communications, and achieving 100% participation in mandatory training for high-risk departments.
- **Streamline HR Processes and Workflows** – By December 2026, increase HR process efficiency by identifying and redesigning at least 5 core processes, eliminating redundancies, and integrating digital platforms to automate transactional HR tasks.

Objective Measures of Progress

Department Objective: To strategically design, administer, and continuously improve employee benefit programs that deliver high-value insurance and wellness offerings—ensuring compliance with legal requirements, alignment with fiscal responsibilities, and support for the health, financial security, and overall well-being of City employees and their families.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Total enrollment information meetings.	30	35	40	40	40
Workload: Number of enrollment information meetings conducted.	33	42	40	56	N/A
Efficiency: Completed enrollment meeting materials by contract/payroll deadlines.	100%	100%	100%	100%	100%
Effect/Outcome: Percentage of enrollment materials completed by payroll and contract targets	100%	100%	100%	100%	100%

Department Objective: To develop, maintain, and continuously refine clear, accurate, and forward-looking job descriptions and specifications that attract, engage, and retain highly qualified talent—supporting an innovative, high-performing workforce for the City.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year.	277	273	322	197	270
Workload: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year.	277	273	322	197	270
Efficiency: To write effective job descriptions/specifications to be utilized as a guiding document for employee selection, employee performance evaluation, 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.	30	27	28	28	60
Effect/Outcome: Average number of days to write effective and accurate job descriptions/specifications.	30	27	28	28	60

Department Objective: To proactively verify and monitor the driver's license status of City employees to ensure compliance with safety standards, reduce organizational risk, and protect the City of Little Rock from potential legal and financial liabilities.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of driver's license verifications conducted.	1,053	2,105	617	1,045	1,800
Workload: Number of driver's license verifications conducted.	1,053	2,105	617	1,045	1,800
Efficiency: To initiate action toward ensuring city employees comply with driver's license requirements as specified on the respective job descriptions/specifications and maintain compliance with the city insurance provider.	100%	100%	100%	100%	100%
Effect/Outcome: Percentage of driver's license verifications conducted.	100%	100%	100%	100%	100%

Department Objective: To review and evaluate the services of individuals and sole proprietors to ensure accurate classification as employees or independent contractors in full compliance with IRS guidelines, minimizing legal risk and supporting proper payroll and tax reporting practices.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Total number of services reviewed to determine appropriate classification as employee or independent contractor.	83	56	27	9	25
Workload: Total number of services reviewed to determine appropriate classification as employee or independent contractor.	86	56	27	9	25
Efficiency: To ensure the services provided are appropriately classified for prevention of noncompliance findings and associated fines.	100%	100%	100%	100%	100%
Effect/Outcome: Total percentage of services reviewed	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
25	27	28

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$3,310,192	$3,107,836	$3,044,712	$3,242,717	6.50%	4.34%
Total Expenditures	**$3,310,192**	**$3,107,836**	**$3,044,712**	**$3,242,717**	**6.50%**	**4.34%**

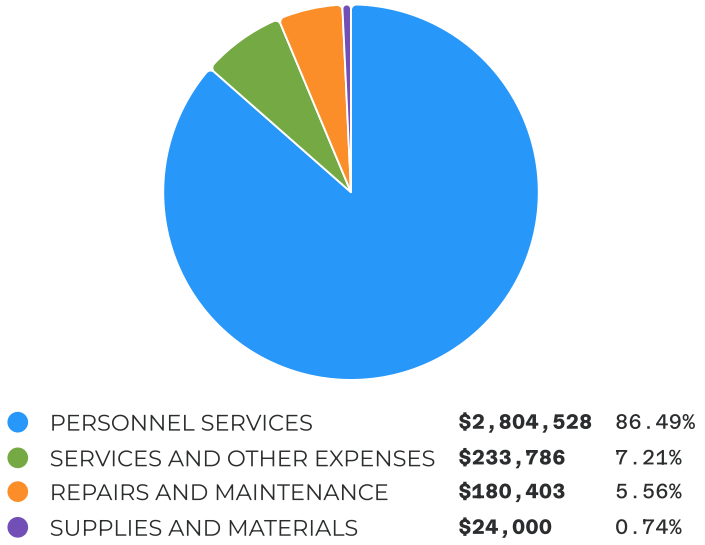
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
HUMAN RESOURCES	$3,310,192	$3,107,836	$3,044,712	$3,242,717
Total Expenditures	**$3,310,192**	**$3,107,836**	**$3,044,712**	**$3,242,717**

Expenditures by Category

FY26 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$2,587,236	$2,566,781	$2,517,026	$2,804,528	$287,502	$237,747
SUPPLIES AND MATERIALS	$63,777	$17,200	$17,200	$24,000	$6,800	$6,800
REPAIRS AND MAINTENANCE	$215,523	$118,858	$118,858	$180,403	$61,545	$61,545

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted ($ Change)
SERVICES AND OTHER EXPENSES	$255,833	$404,997	$391,628	$233,786	-$157,842	-$171,211
CAPITAL OUTLAY	$147,781	$0	$0	$0	$0	$0
DEBT SERVICE	$40,041	$0	$0	$0	$0	$0
Total Expenditures	**$3,310,192**	**$3,107,836**	**$3,044,712**	**$3,242,717**	**$198,005**	**$134,881**

The increase in personnel costs is the result of the addition of one FTE plus the 1.75% increase for non-uniformed personnel in 2026. The reductions are the department's proposed changes for 2026.

Information Technology

Mission Statement

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 Statement

To provide the City of Little Rock Departments and the residents of Little Rock with updated and accessible technological 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.

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.

Organizational Chart



FY 2025 Accomplishments

Cybersecurity

Protect the integrity of the City's information and IT assets by strengthening our cybersecurity posture — IT will partner with federal agencies and industry leaders to leverage best practices to train our IT workforce.

- Enhanced security access controls: BeyondTrust solution has been implemented to enhance privileged access controls, secure remote sessions, and support compliance with security best practices.
- Increased cybersecurity awareness: KnowBe4 platform is being implemented to enhance the City's cybersecurity posture through end-user awareness training and simulated phishing campaigns.
- Implemented secure remote access system: A new Virtual Private Network (VPN) solution replaced the legacy remote access system, which had known vulnerabilities. The new platform enhances security, performance, and user experience while supporting multi-factor authentication (MFA) and improved logging.
- Advanced threat protection and defense mechanisms: The firewall upgrade project is underway to replace aging hardware and improve the City's network security posture. The new firewalls will provide advanced threat protection, application-aware filtering, and improved network performance.
- Initiated 24/7 threat detection and response: Completed the implementation of Managed Detection and Response (MDR) solution which now actively monitors and responds to threats across the City's network, providing 24/7 threat detection, response, and expert analysis.
- Established a plan for ISO 27001 certification: An initial assessment is underway to assess the City's readiness for ISO 27001 certification. The efforts will include evaluating security controls, identifying resource needs and developing an implementation plan to achieve compliance.
- Streamlined user login and access process: Implemented Single Sign-on (SSO) for the NEOGOV human resources application and First Two public safety applications, making login easier and more secure.

Migration to Cloud Services

- Improved knowledge and collaboration on Microsoft 365: Facilitated training for the Microsoft 365 platform; conducted weekly workshops with departments related to the migration of SharePoint and OneDrive.
- Evaluated the top three vendors for Data Center refresh: Three vendors have been evaluated for compatibility, cost and support. Staff is finalizing the results for a final solution which will provide improved performance and reliability for data processing and storage.

ERP

- Initiated the selection process for a new Enterprise Resource Planning (ERP) system: Finalizing the RFP process to identify the top two. Implementation is not expected to begin before the start of 2026.

Applications

- Developed and implemented Planning Applications: Implemented Special Use, Conditional Use, Subdivision, Rezoning, Planned Zoning, and Land Use Agreements applications.
- Automated Processes in the INFOR Public Sector (IPS) environment: Developed Motorola 311 interface for new service types in IPS environment; currently in testing phase, to be completed by Q4 2025.
- Expanded availability to City services and information: Developed and deployed the Homeless Bed Availability Tracker, Childcare Availability Tracker, Homeless Data Collector and the Mayor's Request Viewer application.
- Increased accessibility to Incident Reports: Citizens can now click a link on the City's website to obtain incident reports.

Service Desk/User Support

- Enhanced the user support experience: Upgraded KACE service desk functionality, increasing efficiency and overall customer satisfaction.
- Improved reporting and data collection for user support: Implemented IT Service Management (ITSM) methodology to improve reporting and establish service metrics.
- Implemented cost-efficient call center functionality to the Service Desk: Leveraged existing call center system currently used by TRU and 311 to increase efficiency and reporting of calls.

Professional Development

- Enabled training and professional development opportunities for staff: LRIT has completed first and second quarterly departmental training; staff at all levels attended conferences to enhance leadership capabilities within the organization; management staff participated in the Info-Tech conference to expand strategic IT leadership skills.
- Enhanced technology experience for City of Little Rock youth: Provided mentorship and job-shadowing opportunities for 35 students in the Little Rock School District (LRSD). Provided mentorship and job-shadowing opportunities for 35 students in the Little Rock School District (LRSD).

INFRASTRUCTURE MODERNIZATION AND UPGRADES

- Advanced the Eyes on the Rock (EOTR) initiative: In partnership with LRPD's Real Time Crime Center (RTCC), LRIT continues to integrate cameras at registered locations throughout the communities.
- Realized cost savings of $120,000 yearly: Through audit, LRIT has identified 248 inactive mobile devices (210 Verizon and 38 AT&T) and discontinued cellular services, resulting in significant cost savings for the City.
- Realized cost savings of $211,800 yearly: Replaced high-cost analog phones lines with Voice over IP (VoIP) in Community Centers, Fire Stations and Resource Centers across the City.
- Versaterm – Digitize paper case files for LRPD. LRPD is now using Versaterm to digitize old case files, improving access and preserving historical records.
- Deployment of 49 Panasonic Laptops for new Patrol Cars (LRPD)
- Installed cellular boosters at several LRPD locations to improve communication.
- Partnered with LRPD with their move to VAPD
- Completed upgrade to the iBase software.
- Replaced 70 ARPA funded access points: Routine infrastructure maintenance to ensure reliable wireless service.
- Replaced Legacy network switches identified as end-of-life: to ensure continued vendor support, improved reliability, and alignment with current infrastructure standards.
- Replaced legacy coax connections with fiber: as part of the network modernization initiative, to support high-performance data transmission and reduce maintenance issues at East Little Rock Community Center.
- Decommissioning all Windows 2012 and prior servers: Work is ongoing to decommission all Windows 2012 and prior servers. Systems are being migrated to supported platforms to maintain security.
- Established network connectivity a new Park's facility: To include internet access, internal LAN, and secure integration with City's enterprise network.

FY 2026 Departmental Goals

Cybersecurity

Strengthen Security Posture by enhancing capabilities to identify, protect, detect, respond, and recover accordingly:

- Procure and implement an enterprise-grade Identity and Access Management (IAM) solution, contingent on funding.
- Continue integrating applications into the single sign-on (SSO) platform.
- Maintain quarterly cybersecurity awareness campaigns.
- Utilize the newly implemented Privileged Identity and Access Management (PAM) solution to enforce session recording for administrators and vendors.
- Update the incident response plan.

IT Infrastructure Modernization

Modernize IT infrastructure, systems, and technologies to improve user experience and productivity through innovative technology:

- Establish SharePoint as the City's Enterprise Content Management (ECM) solution.
- Develop a structured data infrastructure to enable business intelligence with best practices and policies.
- Deploy Microsoft Copilot to leverage AI capabilities across M365 applications.
- Implement an IT Service Management (ITSM) Helpdesk support system that integrates with existing Microsoft 365 platforms and cloud systems.
- Reintroduce biometrics to provide alternative Multifactor Authentication (MFA) methods.
- Develop an end-user device replacement and refresh plan.
- Migrate the VoIP phone system to the cloud.
- Expand the City's fiber-optic Network to support higher bandwidth, improved reliability, and long-term scalability.
- Plan, design, and deploy IT infrastructure and technologies for the new Police building.
- Complete conversions to Windows 2022 OS Servers for Production and Test Environments.
- Refresh the City's Data Center with a cloud-ready solution.
- Select a new Permitting System to coincide with the new ERP system.
- Begin implementation of the ERP cloud application

Policy and Procedure Development

Define and establish policies and procedures to enable tracking, safe utilization, and performance of IT systems and support:

- Update IT's Tactical plan and build IT Strategic Plans
- Mature project intake, prioritization, and resourcing process and develop an IT project management SOP
- Develop a data governance strategy for Microsoft 365 to ensure secure, compliant, and efficient use of organizational data.
- Review, update, and implement policies that align with business goals, audit requirements, and the evolving technology landscape.
- Implement data access control policies to restrict access to authorized personnel and systems.
- Update the disaster recovery plan.

Workforce Development

Provide training, mentorship, and professional development:

- Build a Strategic Workforce Development plan aimed at reducing the IT skill gap and creating a high-performing team culture.
- Develop and facilitate training for the Microsoft 365 platform and features for IT and City staff.
- Continue providing Security Awareness Training for IT and City staff.
- Continue partnerships with the Little Rock School District and local colleges and universities to offer mentorship and job-shadowing opportunities to City of Little Rock youth and establish a recruitment pipeline.

Objective Measures of Progress

Department Objective: To ensure that the City's local area computer network is available 99% of the available work hours.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Hours available in the work year.	8,760	8,760	8,760	5,064	8,760
Workload: Hours available for use per year.	8,760	8,760	8,760	5,064	8,760
Efficiency: Actual hours available for use per year.	8,672	8,672	8,672	5,062	8,751
Effect/Outcome: Percentage network is available during work hours	99%	99%	99%	99.98%	99.99%

Department Objective: To ensure that 97% of the City staff trouble tickets receive a satisfactory or better rating.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of trouble tickets per year.	10,933	14,054	13,096	5,017	9895
Workload: Number of tickets processed within the year.	10,933	13,950	12,995	4,700	9895
Efficiency: Number of satisfactory or better rated tickets.	10,824	13,942	12,966	4,695	9796
Effect/Outcome: Percentage of satisfactory or better rated tickets.	99%	99%	99%	99%	99%

Department Objective: Less than 5% of tickets over 30 days old.

*Note Tickets from 2022, 2023, and 2024 were from less than 5% over the 90-day metric

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of trouble tickets per year.	10,933*	14,054*	13,096*	5,017	9895
Workload: Number of tickets processed within the year.	10,933*	13,950*	12,995*	4,700	9895
Efficiency: Number of tickets processed within 30 days.	10,137	13,418	12,565	4478	9697
Effect/Outcome: Percentage of tickets processed within 30 days.	92%	95%	96%	95%	98%

Department Objective: Completion of 75% of projects by the end of 2025.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of open projects per year.	N/A	N/A	115	105	105
Workload: Number of projects processed within the year.	N/A	N/A	115	105	105
Efficiency: Number of projects completed.	N/A	N/A	73	33	79
Effect/Outcome: Percentage of projects completed	0%	0%	63%	31%	75%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
43	44	39

Expenditures by Fund

Expenditures by Fund

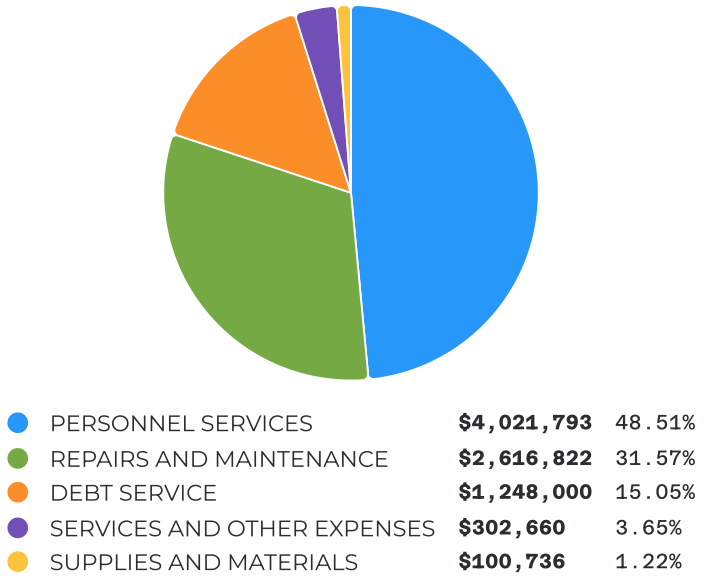
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$7,081,957	$8,083,237	$7,719,485	$8,290,011	7.39%	2.56%
Total Expenditures	**$7,081,957**	**$8,083,237**	**$7,719,485**	**$8,290,011**	**7.39%**	**2.56%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
IT-ADMINISTRATION	$891,765	$930,773	$847,802	$987,072
APPLICATION PROGRAMMING	$960,729	$994,500	$1,009,500	$864,873
NETWORKING	$2,906,828	$3,328,574	$3,230,468	$4,165,518
TELECOMMUNICATIONS	$597,402	$662,323	$662,323	$622,294
COMPUTER OPERATIONS	$1,725,233	$2,167,067	$1,969,392	$1,650,254
Total Expenditures	**$7,081,957**	**$8,083,237**	**$7,719,485**	**$8,290,011**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$4,405,747	$4,385,017	$4,014,200	$4,021,793	$7,593	-$363,224
SUPPLIES AND MATERIALS	$68,953	$175,600	$161,860	$100,736	-$61,124	-$74,864
REPAIRS AND MAINTENANCE	$1,164,939	$3,209,508	$3,280,313	$2,616,822	-$663,491	-$592,686
SERVICES AND OTHER EXPENSES	$194,825	$313,112	$263,112	$302,660	$39,548	-$10,452
DEBT SERVICE	$1,247,493	$0	$0	$1,248,000	$1,248,000	$1,248,000
Total Expenditures	**$7,081,957**	**$8,083,237**	**$7,719,485**	**$8,290,011**	**$570,526**	**$206,774**

The reduction in personnel costs is a result of the reduction of five vacant positions within the department. The increase of $1.2 million for debt service is a result of budgeting for interest and principal payments associated with software subscriptions in accordance with accounting standards as opposed to budgeting the payments for repairs and maintenance.

Planning and Development

Mission Statement:

To guide the sustainable growth and development of Little Rock through inclusive planning, responsible land use, and collaborative community engagement – enhancing the quality of life for all residents while preserving the city's unique character, fostering economic vitality, and ensuring equitable access to opportunities and services.

Department Description

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

Organizational Chart



FY 2025 Accomplishments

- Stormwater Drainage Manual
- Pettaway Sidewalk
- Peoples Trust Bank ATM
- Code Enforcement GIS dashboard
- Fully staffed at the mid-manager level
- Implementing the STR software – GovOs
- Hannah Ratzlaff's Preserve Arkansas Award – Outstanding Achievement
- The launch of the Little Rock Historic Landmarks and District Viewer
- Achieved compliance with new state regulations from 2025 Legislative session
- Overachieved an on-time inspection rate of 90% to 94%
- Nearing completion of digitizing paper documents related to planning

FY 2026 Departmental Goals

- Completing the outstanding demolition list
- Finding areas for additional revenue
- Create an increased revenue stream for the Department by:
    - Revising our Grading Permit requirements
    - Reviewing the permit limit requirements
    - Misc. Plan review fees (RoW)
    - Misc. Inspection fees (RoW)
    - Misc. Permit Fees (RoW)
    - Misc. Permits to be added to the portal
    - Annual raise of inspection fees
    - Fee study for permit and applications
    - Annual raise of permit fees
    - Resubmittal fees (using the City of Fayetteville's example)
    - Signs
- We will be working with Public Works in order to create standards for stormwater runoff for properties less than an acre
- Continued outreach to neighborhood associations.
- **Expanding GIS Use Across the City**: While not solely a Planning & Development initiative, we are actively working to increase GIS integration, particularly for field operations. By equipping more departments with GIS tools, we can enhance data collection and analysis, leading to better decision-making and more responsive city services.
- **ESRI Enterprise & Advantage Agreement**: We are pursuing an ESRI Enterprise and Advantage Agreement to provide more advanced GIS capabilities. This will improve data accessibility, mapping, and analytics for multiple departments, ultimately benefiting residents through improved city planning, infrastructure management, and service delivery.
- Making all Planning applications and outreach materials bilingual

Objective Measures of Progress

Department Objective: To process 95% of all applications within forty-five (45) days.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Land Use, Historic District, and River Market District cases to be processed	25	38	29	40	40
Workload: Land Use, Historic District, and River Market District cases processed.	25	38	29	40	40
Efficiency: Cases reviewed/completed per month.	2.10	3.12	3.63	3.33	3.33
Effect/Outcome: Completion of cases.	100%	100%	100%	100%	100%

Department Objective: To process all inspection requests within one (1) day

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Building, Plumbing, Mechanical, and Electrical inspection requests possible.	21,946	22,128	22,201	12,780	22,005
Workload: Building, Plumbing, Mechanical, and Electrical inspection requests completed	21,946	22,128	22,201	12,780	22,005
Efficiency: Inspection requests completed per year.	21,946	22,128	22,201	12,780	22,005
Effect/Outcome: Percentage of requests completed.	100%	100%	100%	100%	100%

Department Objective: To complete zoning, subdivision, and sign code enforcement inspections, and re-inspections within policy-directed timeframes.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Zoning, subdivision and sign code inspections and re-inspections to be completed	7,920	8,000	7,000	9,000	8,000
Workload: Zoning, subdivision and sign code inspections and re-inspections completed	7,920	8,000	7,000	9,000	8,000
Efficiency: Cases processed per year.	7,920	8,000	7,000	9,000	8,000
Effect/Outcome: Compliance and completion of cases.	100%	100%	100%	100%	100%

Department Objective: To process 95% of all applications within forty-five (45) days of filing for the Board of Adjustment and Planning Commission and within ninety (90) days of filing for final Board action.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Processing of Conditional Use, Tower Use, Special Use, Variances, Preliminary or Final Plats, Planned Developments and Site Plan Reviews.	250	324	326	449	675
Workload: Total Cases available per year.	250	324	326	129	400
Efficiency: Cases processed per year.	250	324	326	129	400
Effect/Outcome. Compliance and completion of cases.	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
46	46	44

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$3,591,135	$3,748,704	$3,456,383	$3,698,692	7.01%	-1.33%
Total Expenditures	**$3,591,135**	**$3,748,704**	**$3,456,383**	**$3,698,692**	**7.01%**	**-1.33%**

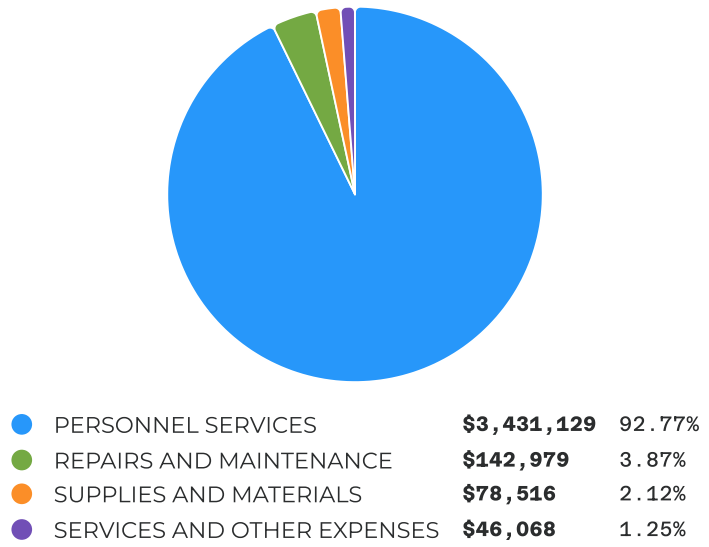
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
ADMINISTRATION	$430,727	$432,242	$352,772	$382,778
PLANNING	$481,674	$499,164	$454,988	$433,896
ZONING & SUBDIVISION	$988,469	$1,109,515	$1,049,557	$1,071,042
BUILDING CODES	$1,354,503	$1,342,773	$1,263,205	$1,430,613
ENGINEERING	$335,762	$365,010	$335,861	$380,363
Total Expenditures	**$3,591,135**	**$3,748,704**	**$3,456,383**	**$3,698,692**

Expenditures by Category

FY26 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$3,307,986	$3,476,937	$3,184,616	$3,431,129	$246,513	-$45,808

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
SUPPLIES AND MATERIALS	$61,494	$79,591	$63,591	$78,516	$14,925	-$1,075
REPAIRS AND MAINTENANCE	$91,233	$142,065	$138,565	$142,979	$4,414	$914
SERVICES AND OTHER EXPENSES	$69,825	$50,111	$69,611	$46,068	-$23,543	-$4,043
DEBT SERVICE	$60,598	$0	$0	$0	$0	$0
Total Expenditures	**$3,591,135**	**$3,748,704**	**$3,456,383**	**$3,698,692**	**$242,309**	**-$50,012**

The decrease in personnel costs is the result of eliminating two vacant positions offset by the 1.75% increase for non-uniform personnel.

Public Works Building Services

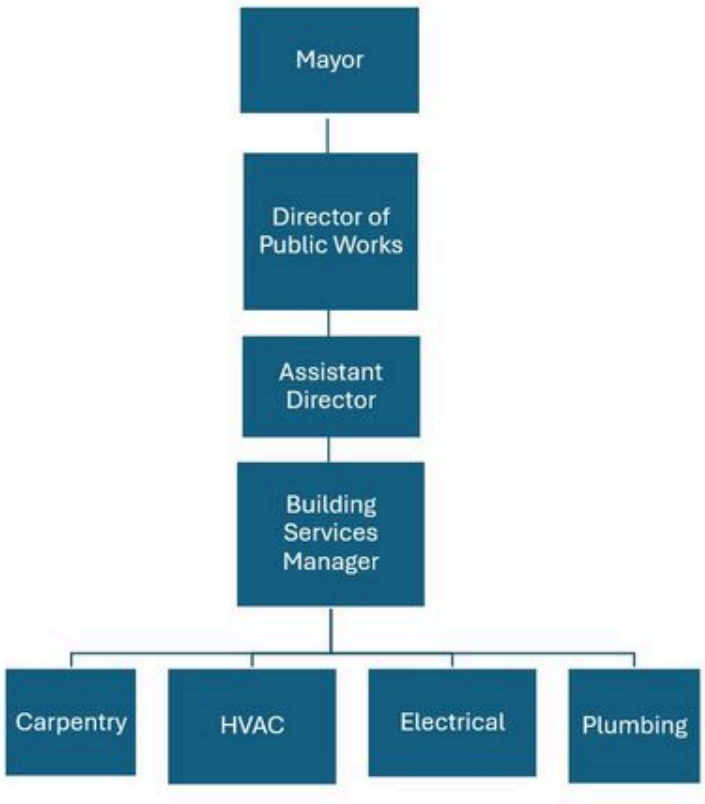
Mission Statement

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.

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.

Organizational Chart



FY 2025 Accomplishments

- Replaced Chiller pipes at City Hall
- Continuing to install LED lights and dimmers in all buildings to conserve energy
- Completed construction of boiler room for City Hall-high efficiency upgrade
- Completed construction of board room at City Hall.

FY 2026 Departmental Goals

- Support completion of the Fire Station repairs funded by City
- Provide support and services to complete the move of LRPD property room
- Provide support and services to open up new city health clinic
- Continuing to upgrade HVAC controls to EcoStructure
- Develop a Preventative Maintenance Program

Objective Measures of Progress

Department Objective: To complete all building-related service work requests in a timely fashion.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Work orders to be completed by City departments	3,416	3,234	2,362	3,250	3500
Workload: Work orders completed.	3,395	3,234	2,164	3,250	3500
Efficiency: Work orders completed per month.	283	270	289	270	292
Effect/Outcome: Percentage of work orders completed.	99.38%	100%	91.62%	100%	100

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
12	12	12

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs, FY 2026 Adopted (% Change)	FY 2025 Adopted vs. 2026 Adopted (% Change)
GENERAL FUND	$1,150,351	$1,231,876	$1,090,242	$1,120,294	2.76%	-9.06%
Total Expenditures	**$1,150,351**	**$1,231,876**	**$1,090,242**	**$1,120,294**	**2.76%**	**-9.06%**

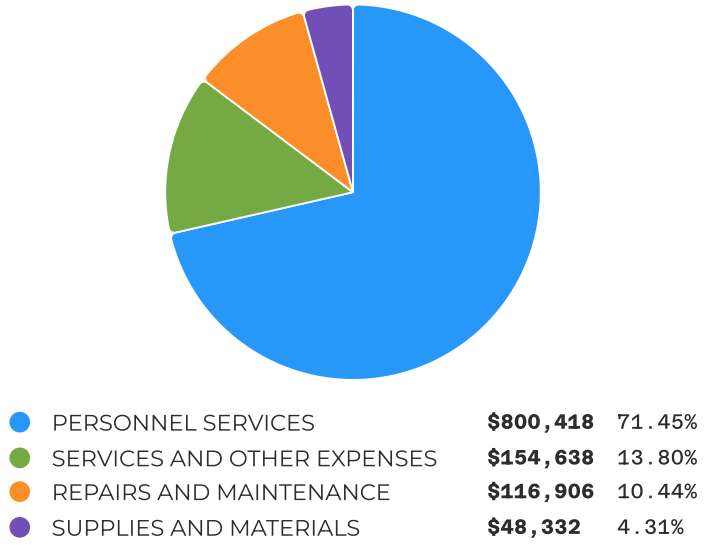
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
BUILDING SERVICES	$1,150,351	$1,231,876	$1,090,242	$1,120,294
Total Expenditures	**$1,150,351**	**$1,231,876**	**$1,090,242**	**$1,120,294**

Expenditures by Category

FY26 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Actual	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$808,992	$834,517	$627,100	$800,418	$105,426	-$34,099
SUPPLIES AND MATERIALS	$36,029	$47,888	$68,597	$48,332	$444	$444
REPAIRS AND MAINTENANCE	$166,322	$194,333	$179,476	$116,906	-$75,318	-$77,427

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Actual	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
SERVICES AND OTHER EXPENSES	$139,007	$155,138	$156,731	$154,638	-$500	-$500
Total Expenditures	**$1,150,351**	**$1,231,876**	**$1,031,903**	**$1,120,294**	**$30,052**	**-$111,582**

The decrease in personnel services is a result of changes in personnel. The reduction in repairs and maintenance was an adjustment by the department.

Housing and Neighborhood Programs

Mission Statement

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.

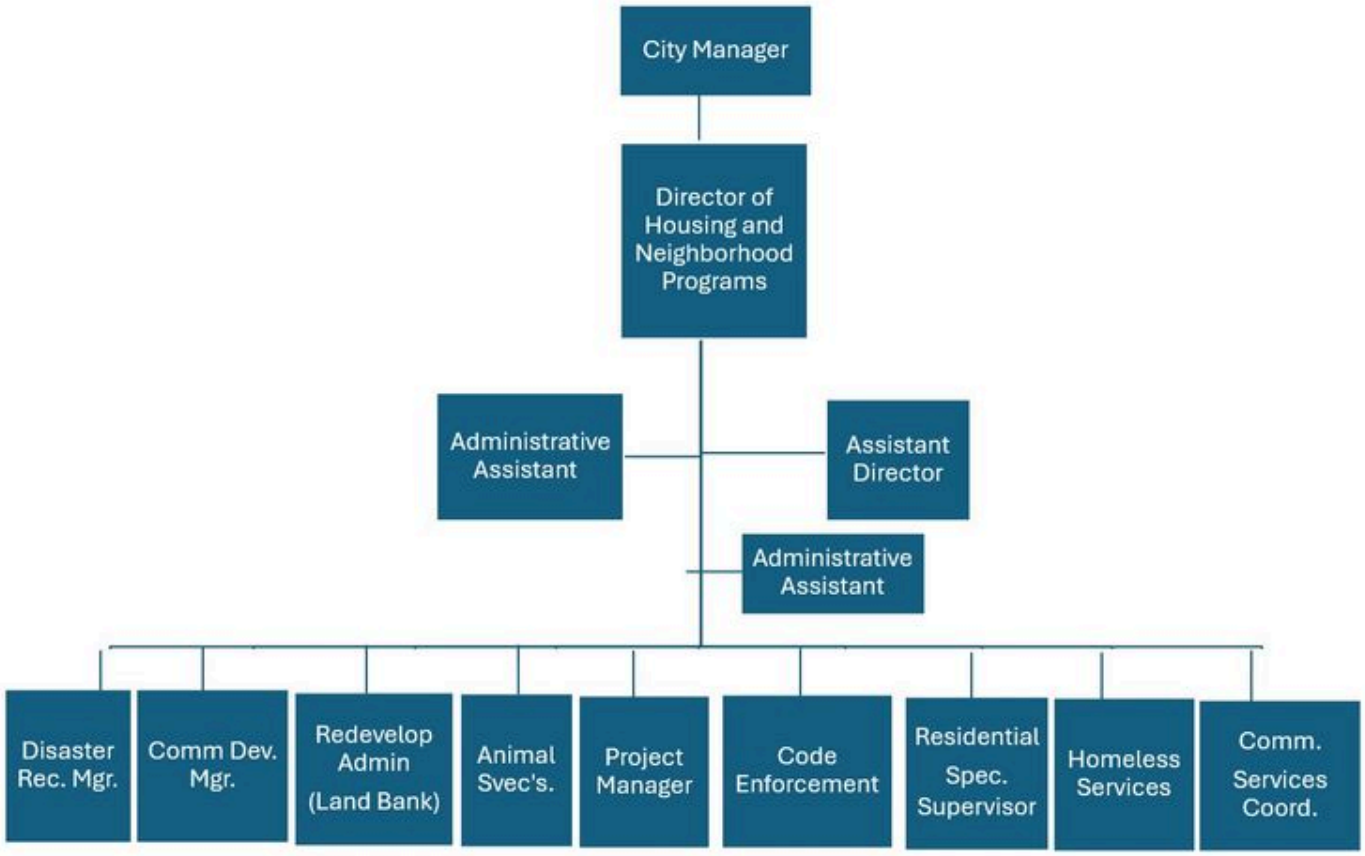
Vision Statement

To be the most vibrant, innovative, safe, and progressive form of local government that provides excellent and sustainable services for the community, to thrive and receive the best quality of life for all individuals and families.

Department Description

To provide administrative and managerial support to the Department of Housing and Neighborhood Program's divisions and program activities; Community Development, Affordable

Organizational Chart



FY 2025 Accomplishments

Animal Services

- Closed out 2,714 service requests
- Removed 2,874 animals from residential neighborhoods.

Code Enforcement

- Registered staff for the American Association of Code Enforcement Conference
- Provided ongoing training to staff to improve the accuracy of notices, citations, affidavits and condemnation files.
- Hired a Rental Supervisor
- Cut over 600 overgrown weed lots, helping to abate nuisance in our communities.
- Hosted Resident's Academy to provide residents with the opportunity to learn about the functions and services of the Housing and Neighborhood Programs Code Enforcement.
- Removed over 75 unsafe properties that pose a health and safety risk from the UV list through repair and demolition.
- Applied for Code Division accreditation through the American Association of Code Enforcement and the International Code Counsel.

Community Development

- Completed 8 wheelchair ramps
- Completed 5 DPA'S
- Hosted various activities for National Community Development Week
- Assisted 4,000 households with health services through CHI St. Vincent East Clinic
- Sponsored 800 meals for home bound residents through Carelink
- Hosted a DPA Lunch and Learn
- Completed 6 SNAPS with Arvest Bank, and Federal Home Loan Bank of Dallas.
- Completed 11 World Changers projects
- Completed the CDBG-DR Action Plan
- 50 clients assisted through HOPWA funding (TBRA, PHP, STRMU)
- Conducted the Point in Time Count
- Hosted the CATCH Board retreat

Homeless Services

- Filled 1 PT Catch position
- Hosted 2 unsheltered Fairs.
- Decommissioned 89 encampments
- Established a Winter Emergency Shelter Plan
- Established Standard Operating Procedures for Homeless Services Division.
- Placed 32 individuals in housing/sheltering opportunities to meet immediate or long-term needs by the end of Q4 2026.
- Applied for ESG Grants to support current and expand future programming.

Land Bank

- Submitted proposal for the 2025 Global Mayors Challenge although not awarded.
- Sold 3 Land Bank properties
- Attended the Arkansas City Management Association Conference

Resource Specialist

- Completed 1,169 311 entries
- Attended 20 Neighborhood Association Meetings
- Working on National Night out
- Assisted with a warming center for twenty-one days (21)
- Completed two (2) neighborhood cleanup

Special Projects

- Hired 2 additional nighttime staff

Special Projects

- Staff is working on the construction of Micro Village Community Center
- Staff is working with DePaul USA to conduct the day-to-day operations and ensure policies are in place.
- 1419 Little Rock Nine Way (1419 S. Park St.) – working on the parking lot. The building which will be used as a Neighborhood Resource Center.
- Completing infrastructure for 16 lots to develop Affordable Housing for Low to Moderate Income home buyers.
- Day Labor– Cutting/cleaning around the city; ditch maintenance & right-a-way areas

FY 2026 Departmental Goals

Animal Services

- Fill any open positions and maintain a list of eligible applications to replace staff that leave for other positions or termination.
- New staff must have six (6) months training before “Citation Certification” can be achieved.
- Increase adoptions by 5%
- Get our “Live Release Rate” back to 2019 levels (Pre-COVID) of over 80%.
- Coordinate with ASPCA to facilitate moving over 700 pets to new homes.
- Reduce the number of strays and unwanted animals inside the city.
- Serve warrants to remove all unregistered and illegal Pit Bull type dogs from the city.

Code Enforcement

- Produce 4 PSA’s to keep residents informed on current code issues.
- Provide ongoing training to staff to improve the accuracy of notices, citations, affidavits and condemnation files.
- Add 5 officers to the Rental Team.
- Cut 1250 overgrown weed lots and board and secure 100 vacant properties, helping to abate nuisance in our communities.
- Host Resident’s Academy in 2026 providing citizens with the opportunity to learn about the functions and services of the Housing and Neighborhood Programs Code Enforcement.
- Remove 100 unsafe properties that pose a health and safety risk from the UV list through repair and demolition.
- Keep the average time for a violation to be brought into compliance at 14 days, and 85% of cases in compliance within 30 days. Keep response time under 15 days.
- Apply for Code Division accreditation through the American Association of Code Enforcement and the International Code Counsel.
- Establish Code Training Curriculum for the State of Arkansas.
- Bring in $100,000 to HNP's lien turn back account through services provided in weed lot cuts, board/secure and clean-up services.

Community Development

- Complete audits with 0 findings.
- Complete 10 New Construction units.
- Assist 30 households with DPA.
- Host a DPA Lunch and Learn
- Complete 50 Rehab projects through LHR and EGP.
- Complete 6 SNAPS with Arvest Bank, and Federal Home Loan Bank of Dallas.
- Complete 12 World Changers projects
- Complete 10 Wheelchair Ramps
- Assist 7,500 residents through CHI St. Vincent East
- Assist 2,000 residents through Carelink’s Meals on Wheels
- Assist 150 clients through HOPWA funding (TBRA, PHP, STRMU)
- Conduct the Point in Time Count
- Host the CATCH Board retreat
- Monitor the COC organizations on a quarterly basis.
- Complete 100 TBRA applications
- Hire 2 staff for CDBG-DR grant
- Create CDBG-DR Advisory Board
- Complete the CDBG-DR application process for residents
- Complete the 2026 CAPER
- Host 2 groundbreaking events
- Conduct 4 public meetings for CDBG/HOME/HOPWA grants
- Attend NCDA training

- Conduct HOPWA training

Homeless Services

- Establish an assessment process to determine needs and connect to available services during the encampment decommissioning process with implementation by Q3 2026.
- Through a robust landlord engagement process, create access to 20 more accessible permanent housing units by Q4 2025.
- Create a referral/coordinated entry process with the new City of Little Rock Opportunity House, Micro Home Village, and other community partners by the end of Q1 2026.
- Add 15 new service providers/partners and one new host to quarterly Unsheltered Fairs by the end of Q4 2026.
- Place 100 individuals in housing/sheltering opportunities to meet immediate or long-term needs by the end of Q4 2026.
- Reduce time service requests are open to a maximum of 45 days by the end of Q3 2026.
- Develop and implement a reporting system by the end of Q2 2026.
- Provide 75 service connections to facilitate the process of helping individuals access permanent housing by the end of Q4 2026.
- Create and utilize partnerships with court systems
- Expand the capacity of the Winter Shelter through the addition of a new base of operation by allowing for community partnerships and creating an internal incentive/training program by the end of Q3 2026.
- Adding five more mobile partners by the end of Q2 2026.
- Offer a training session each quarter to businesses, community partners, and residents to educate on Homeless Services and ways to respond.
- Identify and apply for three grants to support current and expand future programming

Land Bank

- Sell 3 land bank properties
- Acquire 5 new properties to add to the Land Banks inventory
- Attend the 2026 Land Bank Summit
- Attend the 2026 ICMA Conference

Resource Specialist

- Complete 16,000 surveys
- Attend Neighborhood Association Meetings
- Conduct 2 PSA to educate residents
- Host National Night Out events in 4 locations across the City.
- Assist with the Point in Time Count
- Assist with staffing Warming Shelter
- Attend 3 workshops regrading housing and neighborhoods
- Establish a Yard Work program for elderly residents
- Host Food Pantry at Wright Avenue Resource Center
- Complete 6 cleanups

Special Projects

- Hire 2 additional nighttime staff

Special Projects

- Staff is working on the construction of Micro Village Community Center
- Staff is working with DePaul USA to conduct the day-to-day operations and ensure policies are in place.
- 1419 Little Rock Nine Way (1419 S. Park St.) – working on the parking lot. The building which will be used as a Neighborhood Resource Center.
- Willie Hinton Resource Center Renovation –Replace the windows and working with HR to convert the space to a health clinic.
- Infrastructure 29th & Zion – Installing infrastructure for the development of an Affordable Housing project in line with the Mayor's Goals
- Infrastructure 37th – 38th Zion Street — Installing infrastructure for the development of an Affordable Housing project in line with the Mayor's Goals
- Affordable Housing Development Holt & Bowers – Developing 16 lots for Affordable Housing for Low to Moderate Income home buyers.
- Day Labor– Cutting and cleaning around the city; ditch maintenance & right-a-way areas

Objective Measures of Progress

Division Objective: To enforce nuisance codes through property inspections.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Nuisance code inspections to be performed.	30,000	28,684	15,610	31,000	31,000
Workload: Nuisance code inspections performed.	35,004	27,536	14,517	30,380	30,700
Efficiency: Average nuisance code inspections done per month.	2,917	2,390	1,950	2,500	2,500
Effect/Outcome: Percentage of nuisance code inspections completed annually.	98%	96%	93%	98%	99%

Division Objective: To remove unsafe and vacant properties.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of UVS to be removed	50	50	150	150	170
Workload: Number of UVS'S completed	25	27	132	157	170
Efficiency: Average UVS's removed per month	2	2	11	13	14
Effect/Outcome: Percentage of uv's removed annually	40%	40%	30%	40%	40%

Division Objective: To increase affordable housing stock by assisting with down payment assistance.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of DPA'S to be completed	8	19	26	5	30
Workload: Number of DPA'S completed	8	19	26	5	30
Efficiency: Average DPA's completed per month	2	2	2	1	2
Effect/Outcome: Percentage of funding allocated annually	100%	100%	100%	100%	100%

Division Objective: To remove stray animals.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Stray animals to be removed	3,000	3,000	3,000	3,000	3,000
Workload: Number of strays removed	4,323	4,501	4,359	2,837	3,000
Efficiency: Average number of strays removed per month	360	365	362	354	360
Effect/Outcome: Percentage of removals annually	95%	95%	95%	95%	95%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
107	112	112

Expenditures by Fund

Expenditures by Fund

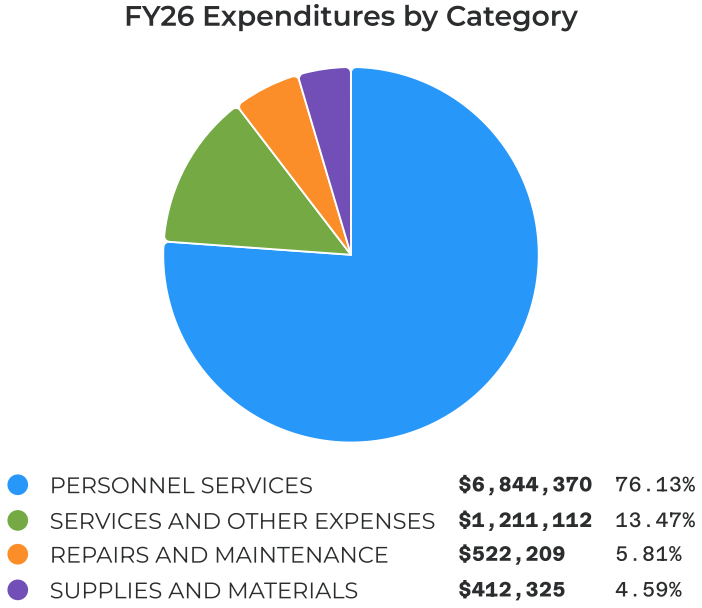
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$7,836,610	$8,997,055	$7,995,887	$8,990,016	12.43%	-0.08%
Total Expenditures	**$7,836,610**	**$8,997,055**	**$7,995,887**	**$8,990,016**	**12.43%**	**-0.08%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Amended	FY 2025 Adopted Budget	FY 2026 Adopted
H&N-ADMINISTRATION	$621,459	$553,429	$612,667	$855,784
ANIMAL SERVICES	$1,857,296	$1,607,942	$1,698,443	$1,911,395
CDBG - HOUSING PROGRAMS	$2,815	$388,068	$388,068	$12,083
NEIGHBORHOOD PROGRAMS	$3,945,263	$3,863,015	$4,036,252	$3,878,886
NEIGHBORHOOD ALERT CENTERS	$784,945	$730,224	$781,636	$787,229
NEIGHBORHOOD RESOURCE CENTER	$201,865	$237,155	$237,155	$243,000
ENVIRONMENTAL SERVICES	$349,436	$239,681	$314,300	$333,653
HOMELESS SERVICES	$73,530	$376,373	$928,534	$967,986
Total Expenditures	**$7,836,610**	**$7,995,887**	**$8,997,055**	**$8,990,016**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$5,916,426	$6,959,383	$6,462,324	$6,844,370	$382,046	-$115,013
SUPPLIES AND MATERIALS	$480,433	$457,547	$457,547	$412,325	-$45,222	-$45,222
REPAIRS AND MAINTENANCE	$345,115	$502,224	$502,224	$522,209	$19,985	$19,985
SERVICES AND OTHER EXPENSES	$584,621	$1,077,901	$573,792	$1,211,112	$637,320	$133,211
CAPITAL OUTLAY	$400,315	$0	$0	$0	$0	$0
DEBT SERVICE	$109,700	$0	$0	$0	$0	$0
Total Expenditures	**$7,836,610**	**$8,997,055**	**$7,995,887**	**$8,990,016**	**$994,129**	**-$7,039**

The decrease in personnel costs is the result of changes in personnel over the course of the year. Other changes in departmental expenditures are adjustments made by the department.

Parks and Recreation

Mission Statement:

To encourage healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision Statement:

To create 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

Department Description:

To ensure that all programs and facilities successfully promote 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.

Organizational Chart



FY 2025 Accomplishments

Administration Division

- Little Rock Parks and Recreation prepare for accreditation process with new national accreditation standards; new Parks Data and Marketing Coordinator position was developed and filled; position has started developing new data for accreditation standards with goal to apply for National accreditation in 2026.

- A new main department phone line directory has been implemented to enhance operational efficiency and improve the overall resident experience. This upgrade includes advanced call taker technology designed to streamline communication and ensure timely responses to public inquiries.

- Policies and procedures for facility rentals and special events have been reviewed and updated to establish standardized guidelines and fee structures. As part of this initiative, residents now have the convenience of booking pavilions online, further improving accessibility and service delivery.

- The Department actively pursued efforts to fill vacancies and improve staff retention, achieving a mid-year staffing rate of 85% and maintaining 80% as of December. These efforts helped strengthen workforce stability, reduce operational strain, and support the delivery of quality programs and services despite ongoing staffing challenges.

- Resource Administration successfully scheduled and facilitated multiple professional development opportunities for administrative staff, enhancing skills, knowledge, and organizational effectiveness. Key trainings included:
- ActiveNet Reservation System – Improved proficiency in online facility and pavilion registration.
- AED/CPR Recertifications – Ensured staff readiness for emergency situations.
- Arkansas Public Employers HR Association – “Blending Empathy & Risk Mitigation as an HR Professional” enhanced HR decision-making and employee relations.
- 8-Week Pilot Spanish Program – Expanded language skills to better serve diverse communities.
- Laserfiche Training – Strengthened document management and digital workflow capabilities.
- Certified Tourism Ambassadors Program (CTA) – Three (3) staff members completed program, enhancing community engagement skills.
- Hiring Manager’s Workshop – Improved recruitment and talent acquisition practices.
- Women’s Symposium & Leadership Conference – Advanced leadership and professional growth.
- CAHRA 2025 Work Matters Leadership Forum – Addressed emerging trends in AI, DEI, and business leadership.
- CAHRA 2025 Managers and Supervisors Conference – Strengthened management skills and team leadership capabilities.

- The Department successfully advanced professional credentials by obtaining a Certified Parks and Recreation Professional (CPRP) through Joe Guzman, Programs Coordinator, and a Certified Parks and Recreation Executive (CPRE) through JP Rogers, Parks Maintenance Manager. These certifications demonstrate professional competency, leadership excellence, and commitment to industry standards, enhancing the Department’s credibility, strengthening leadership capacity, and improving the quality of services delivered to the community.

- Resource Administration successfully implemented Laserfiche to create and manage digital files for revenue documentation. This initiative has improved departmental efficiency, enhanced accuracy and accessibility, reduced reliance on paper, and supported streamlined operations and secure document management.

Recreation Division
Adult Athletics
- Achieved full enrollment across all Summer Day Camp sites for the first time since the COVID-19 pandemic, serving over 800 participants.
- Introduced outdoor camping activities to enhance the summer camp experience.
- Successfully relocated the youth softball/baseball program to Interstate Park to accommodate new field construction at the West Central Sports Complex.

Outdoor Recreation
- Expanded program offerings at Parks Summer Day Camp sites, providing two programs per location, including Therapeutic Recreation.
- Launched archery programs at Rebsamen Park and select community centers.

- Continued group mountain biking and road cycling events at Boyle Park, River Mountain, Blue Mountain/Rattlesnake Ridge, and Pinnacle Mountain.
- Hosted the 3rd Annual *Squatch Till You Drop* trail running event at Allsopp Park, with growing attendance and community engagement.

Community Centers

- Completed various facility improvements across all centers using ARPA funding. While renovations led to temporary closures and reduced attendance, long-term benefits are anticipated.
- All centers operated as cooling and warming shelters during regular hours.
- Senior programming was successfully expanded, with the Age-Friendly Commission actively contributing to the new Senior Center design and hosting a summit at West Central.
- The *Star Student After School Program* and *Summer Day Camp* saw high participation across all centers.
- Hosted a Youth Soccer Camp featuring international pro player Clifford Fagariba.
- Southwest Community Center presented public dance performances by the *Southwest Steppers*, led by Mr. Willie Holloway, with strong community turnout.
- Organized the 2nd Annual *SWLR Bike Rodeo* in partnership with Dee Brown Library and Recycled Bikes 4 Kids, serving 40 youth who received safety training, certifications, bikes, and helmets.
- Southwest also hosted the 2nd Annual *Oaktober Kickoff Event* with Arkansas Master Naturalists and Dee Brown Library.
- Athletic program participation continues to rise year-over-year across all centers.
- Hundreds of families benefited from annual back-to-school supply giveaways.
- Southwest exceeded its swim lesson goal, delivering over 400 lessons.
- West Central completed a new baseball field and complex renovations, resulting in increased memberships and rental activity.
- Dunbar served as an overnight warming shelter and saw increased tennis court usage following new lighting installation.
- East Little Rock Community Center became the new home of the Little Rock Marathon offices and hosted Park Stat meetings. The gym and meeting spaces continue to serve the neighborhood.
- East Little Rock's outdated tennis courts were transformed into a DIY skate park through collaboration with local residents, expanding recreational opportunities for diverse user groups.

Therapeutic Recreation

- Launched the inaugural *All Abilities Division* of the Little Rock Marathon, allowing 24 participants of all ages and abilities to complete a modified marathon experience in a safe and supportive environment.
- Hosted the 2025 *Therapeutic Recreation Arts Festival* with approximately 500 attendees and 35 community vendors. The event received positive feedback and will celebrate its 24th year in 2026.
- Achieved full enrollment in the Youth Summer Day Camp, with measurable progress noted in campers' Individual Recreation Plans.
- Hosted the 12th Annual *Therapeutic Recreation Christmas Program* at Fellowship Bible Church.

MacArthur Military Museum

- **Community Engagement & Events:** Hosted over a dozen public events including *History on the Run* 5K, *Stars and Stripes* concert, Flag Day celebration, and the *Vintage Military Gear Show*. Collaborated with the Clinton Presidential Library, Little Rock Winds, and veteran organizations.
- **Exhibitions:** Presented *War Toys: Ukraine*, a traveling exhibit on the impact of war on children and planned the *Thomas Hart Benton* exhibit opening in November.
- **Outreach & Partnerships:** Participated in the Quapaw Quarter Association's Spring Tour of Homes and delivered educational programming to over 3,400 students.
- **Fundraising & Attendance:** Raised $63,177.50 in donations and sponsorships (98% of annual goal); gift shop sales totaled $11,939.26. Total attendance reached 34,922, including on-site, virtual, and outreach participants from 45 states and 20 countries.
- **Facility Improvements:** Developed a preventative maintenance schedule for the historic Arsenal Building in collaboration with Parks staff.

Rebsamen Tennis Center

- Hosted the highly successful *2025 Little Rock Open* and *Southern 16's*, with record attendance and new sponsors including Cadillac.
- Doubled USTA Team Tennis participation from 2024, with over 50 spring teams and significant growth in tri-level and mixed doubles teams.
- Increased overall facility attendance by 50% compared to the previous year.
- Launched monthly social mixers and Arkansas's first wooden racquet adult tournament.
- Introduced a new red ball lesson and league for youth, gaining strong interest and participation.

Operations Division – 2025 Accomplishments
Planning, Design & Construction

- **Riverfront Park Improvements:** WER Architects were selected to develop design, and construction plans for enhancements between the Cumberland Entrance and Ottenheimer Plaza, including a renovated parking lot, improved signage, and enhanced accessibility.

- **Bond Funding – Second Round:** Secured funding for key projects including River Market Hall upgrades, golf course improvements (including fleet purchases), Jim Dailey Fitness Center roof replacement, general maintenance fleet, and park facility enhancements.
- **Kanis Park Upgrades:** Completed the basketball court renovations and low-water bridge mitigation project, now open to the public. Additionally, shade structures were installed at Pickleball courts.
- **Western Hills Park:** Master plan improvements, partially funded by a Legacy Grant, were completed and the park reopened to the public.
- **Tri-Creek Greenway:** Construction plans finalized and Phase I land acquisition completed. All documents submitted to ARDOT for final approval and bid advisement.
- **MacArthur Park Pond Renovation:** Completed pond restoration including bank slope improvements, drainage upgrades, pump and fountain replacement. The Arkansas Game and Fish Commission restocked the pond, allowing the return of fishing derbies.
- **North Allsopp Mountain Bike Trail (RTP Grant):** Successfully bid and completed construction.
- **Two Rivers Arkansas River Trail Resurfacing (RTP Grant):** Project completed, improving trail quality and safety.
- **Public Art Installations:** New sculptures installed in Riverfront Park and at the Little Rock Chamber.

Master Planning & Community Engagement

- **Hindman Park Master Plan:** Finalized with a focus on disc golf, NICA mountain biking, trail development, and neighborhood amenities. Multiple community feedback sessions held.
- **30 Crossing Park Master Plan:** Completed with extensive stakeholder and public input, including sessions at the Downtown Food Truck Festival and River Market. Phase Zero planning and coordination are underway.

Storm Recovery & Park Renovations

- **Rock Creek Park:** Completed tornado recovery efforts including trail reconstruction and debris removal. A volunteer event planted hundreds of tree saplings.
- **Murray Park:** Renovations completed post-tornado, including rebuilding the FitLot, pavilions, and maintenance facilities.
- **Reservoir Park:** Renovations ongoing. Cromwell selected for professional services. Tennis courts and pavilion renovations completed; restroom construction underway; ballfield design finalized and pending bid. Volunteer events supported cleanup and tree planting.
- **CPRG Grant Award:** Secured $575,000 for tree installations at Reservoir and Murray Parks.

Facility & Safety Enhancements

- **Senior Facility Construction:** Progressing on schedule, with completion anticipated in late 2026.
- **Safe Room Projects:** In coordination with Emergency Management, submitted applications for indoor safe rooms at Rebsamen Tennis Center and Jim Dailey Fitness & Aquatics Center.
- **ADA Transition Plan:** Approved; Cromwell selected for professional services. Contract completion is the next step.
- **Signage Improvements:** Continued replacement of police notice signs and park entry signage across all locations.

Public-Private Partnerships & Agreements
Initiated or advanced lease agreements and partnerships through MOU/RFP processes for:

- East Little Rock Park & Community Center
- River Mountain Park Boathouse Operations
- United Soccer lease amendments for Natural Steps
- War Memorial Park lease agreement with the State
- First Tee lease agreement
- Otter Creek Park Soccer Field lease
- 30 Crossing Park MOU with ARDOT
- MacArthur Park shade structure donation agreement
- Interstate Park Ballfield MOU with Central High

Facility & System Upgrades

- **River Market Hall Renovation:** In partnership with LRCVB, selected New and Found for a $25 million renovation. Final contract and budgeting are in progress.
- **RAISE Grant Application:** Submitted in partnership with ARDOT and the State for 30 Crossing Park improvements.
- **Southside Park:** Completed minor improvements and removed the existing playground in preparation for a new installation.
- **Allsopp Park:** Completed minor improvements; new playground and pedestrian bridge design underway, with installation planned for early 2026.
- **ESRI for Parks:** Selected as the new operations work order system. Procurement is in progress, with implementation expected in 2026.

- War Memorial Park: Received a $25,000 total value donation of thirty-eight professional-grade disc golf baskets; parks team are helping with installation of new disc golf courses.

Urban Forestry & Trails

- **Urban Forestry Division:** Completed major storm debris cleanup and contracted professional services for specialized projects. Initiated the Little Rock Downtown Tree Master Plan, with continued development into 2026.
- **Trail Division:** Maintained all paved and unpaved trails across the park system. Mountain bike trails at River Mountain, Boyle Park, and Two Rivers Park received enhanced maintenance to uphold high standards.

Parks Construction Crew

- Provided critical support across numerous projects, focusing on renovations and removal of outdated amenities. Key contributions included work on the MacArthur Park Pond restoration and other park-wide improvements.

ARPA Funded Park Improvements

- **West Central Ball Complex**
  Design and construction documents for the West Central Ball Complex were successfully completed, leading to a competitive bidding process. Construction of the new ballfield was finalized in 2025, marking a significant milestone in the enhancement of recreational facilities in the region.
- **John Barrow Road Property Improvements**
  In addition to the ballfield project, improvements were made to recently acquired land along John Barrow Road. This included the demolition of existing structures to prepare the site for future development and expanded community use.
- **Senior Center Facility**
  Design and construction documents for the new Senior Center Facility have been completed. The project was successfully bid, and construction is scheduled for completion by the end of 2026.
- **Stephens Community Center**
  Plans, general design, and construction documents for the Stephens Community Center were finalized. The project was successfully bid, and construction was completed in 2025.
- **Southwest Community Center**
  The Southwest Community Center project saw the completion of planning, design, and construction documentation. Following a successful bid process, construction was completed in 2025.
- **Dunbar Community Center**
  Design and construction documents for the Dunbar Community Center were completed, and the project was successfully bid. Construction was finalized in 2025.
- **East Little Rock Community Center**
  Plans, general design, and construction documents for the East Little Rock Community Center were completed. The project was successfully bid, and construction was completed in 2025.

- **Bond Funded Park Improvements and Equipment Upgrades**
- **Boyle Park**
  A new playground, mountain bike trails, and site enhancements were successfully completed, providing improved recreational opportunities for the community.
- **Pankey Park**
  Upgrades at Pankey Park included the installation of a new playground and pavilion, along with comprehensive site improvements to enhance visitor experience.
- **Kiwanis Park**
  Kiwanis Park received a new playground, renovations to trail infrastructure, and site upgrades, contributing to the overall revitalization of the park.
- **Neighborhood Park Enhancements**
  Several neighborhood parks—including Cheatem, Allsopp, Interstate, and Murry benefited from upgraded amenities. Improvements included the addition of picnic tables, benches, trash receptacles, water fountains, and bleachers, enhancing comfort and usability for park visitors.
- **Parks Fleet Expansion**
  To support ongoing maintenance and operations, the Parks fleet was expanded with the acquisition of:
- 2 Dump Trucks
- 1 Ford F-750 Truck
- 1 John Deere Tractor with Bush Hog
- 1 CAT Mini Excavator

FY 2026 Departmental Goals

- **Administration Division – Strategic Goals**

- Resource Administration will schedule in-house trainings for Managers and Supervisors covering Administrative protocols that will promotes standardized procedures, improves workflow efficiency, and reduces errors; Human Resources policies that will ensures policy compliance, supports effective employee management, and minimizes risk; Finance competency that will strengthen fiscal responsibility, improves budgeting accuracy, and supports informed decision-making; and Payroll knowledge which will ensure timely and accurate compensation, ensure consistency, reduces payroll discrepancies, and maintains regulatory compliance.

- Little Rock Parks and Recreation will review new accreditation standards and apply for accreditation in 2026 this process will help to ensure compliance, operational excellence, and alignment with industry's best practices. The goal is to complete the Human Resources and Finance sections by mid-year, as these areas are critical to maintain organizational accountability, fiscal integrity, and effective workforce management.

- The Department will review and update the existing Little Rock Parks and Recreation Handbook, emphasizing its importance as a guiding resource for consistent policies, procedures, and expectations. The updated handbook will be finalized by February 2026.

- Resource Administration will work with department to work proactively to fill vacancies and maintain a 90% staffing retention rate by reviewing and revising job descriptions to attract highly qualified candidates and support long-term employee retention. Filling vacant positions is critical to ensuring service continuity, reducing workload strain on existing staff, and maintaining high-quality programs and operations.

- Resource Administration will collaborate with departments to schedule professional development opportunities for administrative staff to strengthen understanding of best practices, professionalism, and ethical standards. This initiative supports consistent decision-making, enhances public trust, and promotes a culture of accountability and integrity across the organization.

- The Department will work toward obtaining **Certified Parks and Recreation Professional (CPRP)** and/or **Certified Parks and Recreation Executive (CPRE)** credentials. The goal is to achieve at least one certification per year, as these recognitions demonstrate professional competency, leadership excellence, and a commitment to industry standards, ultimately strengthening organizational credibility and service quality.

- The Department will increase adaptability by utilizing Laserfiche to house digital files for revenue documentation and employee personnel records, with a goal of full implementation by the end of the year. This transition will help eliminate paper-based processes, improve efficiency, enhance record security, support compliance, and ensure timely access to accurate information, and allow the Department to downsize physical storage needs while promoting long-term sustainability.
-
- Resource Administration will work toward initiating random gas usage and P-Card audits to verify that all charges are accurate, appropriate, and in compliance with policy. Our goal is to strengthen fiscal accountability, prevent misuse, and ensure responsible management of departmental resources.

- The Department will streamline special event, processes, and locations by utilizing maps and updating the website to reflect current information. This effort will improve efficiency, enhance public understanding, support effective planning and coordination, and ensure accurate communication, ultimately creating a smoother experience for staff, partners, and the community.

- The Department will review and update the existing Little Rock Parks and Recreation Policy and Procedure Guidelines, each Division emphasize their role as a key resource for ensuring consistent policies, procedures, and organizational expectations. The updated guidelines are scheduled to be finalized by March 2026.

- The Department will continue to review and expand its collection of online forms, Standard Operating Procedures (SOPs), and other essential documents, as well as enhance record-keeping practices. These resources will serve as a key tool for ensuring consistency, efficiency, and accessibility across the Department's operations.

- **Recreation Administration Division – Strategic Goals**

- **Enhance Inclusivity in Summer Programming**
  Integrate the Parks Summer Day Camp with the Therapeutic Recreation (TR) Summer Day Camp and Summer Laureate at Southwest to foster greater awareness of inclusivity and ensure accommodations for all citizens of Little Rock.

- **Expand Senior Services**
  Recruit and onboard a **Senior Affairs Coordinator** and supporting staff for the new Senior Center. Establish and activate a **Senior Center Advisory Board** to provide strategic guidance on long-term planning, market positioning, program development, and innovation, while offering objective feedback to leadership.

- **Grow Recreation Volunteer Engagement**
  Increase recreation volunteer participation by 2% through targeted strategies, including:
  - Encouraging current volunteers to invite friends or family members
  - Offering short-term and one-time volunteer opportunities
  - Providing flexible scheduling and clear role descriptions
  - Recognizing contributions through monthly shout-outs and thank-you notes
  - Offering volunteer hours for high school students and community organizations

- **Advance Golf Facility Operations**
  Pursue professional development in **golf management** to enhance operational efficiency and programming at both golf courses. Share acquired knowledge with staff to foster innovation and continuous improvement.

- **Invest in Leadership Development**
  Continue personal and professional growth through participation in NRPA and ARPA conferences, WiPAR classes, and annual leadership sessions. In the new roles of ARPA Treasurer and WiPAR Ambassador for Arkansas, contribute to statewide leadership and support the advancement of women in parks and recreation.

- **Increase Facility Revenue**
  Maximize revenue generation across all facility locations by:
  - Repurposing underutilized spaces for consistent income
  - Partnering with local businesses to co-host events and share costs
  - Expanding program offerings focused on high-demand services
  - Enhancing rental opportunities, activities, and events

- **Improve Attendance Tracking**
  Implement a new attendance counting system to reduce human error, eliminate duplicate entries, and improve data accuracy. Real-time data will support trend analysis, resource allocation, and funding justification, while reducing administrative workload and paperwork.

- **Adult and Youth Athletics**

- Enhance customer service by improving reservation accuracy through better tracking and expanded scheduling methods.
- Achieve a minimum of 210 field reservations at the ballpark.
- Increase participation in all youth sports programs by 20%.
- Revitalize the summer softball league, which was previously delayed due to youth league scheduling conflicts during the development of the new fields at the West Central Sports Complex.

- **MacArthur Military Museum**
- Collaborate with Parks staff to develop and implement a preventative maintenance schedule for the historic Arsenal Building.
- Partner with veterans' organizations—including the Arkansas Department of Veterans Affairs, the Korean American Federation of Arkansas, and the state's Congressional delegation—to host veteran-themed events at MacArthur Park and the museum.
- Work with the MacArthur Park Group to promote awareness of the park's history and event opportunities, including:
- History on the Run 5K (May)
- Stars and Stripes Flag Day Concert (June)
- Vintage Military Vehicle Show (October)
- Arkansas Paranormal Expo (October)
- Continue collaboration with the Arkansas Museum of Fine Arts to develop joint programming that highlights both institutions and MacArthur Park.

- **Community Centers**
- Review and upgrade signage across all facilities.
- Develop new youth sports programs at each community center.
- Expand adult programming for ages 25+ and increase activities for teens ages 13–17.
- Introduce new community-based resources and partnerships to enhance center offerings.
- Increase participation in volleyball and similar existing programs.
- Revitalize the planting class at West Central's outdoor pavilion and launch a community garden.
- Renovate West Central's game room and computer lab with new equipment to improve space utilization and attendance.
- Increase monthly memberships for ages 50+ at Southwest Community Center by 10%.
- Introduce weekly pickleball classes and open play opportunities for all age groups.
- Develop a comprehensive outdoor leisure plan for Southwest Community Center, including upgrades to the playground, installation of pavilions with picnic tables and grills, new pickleball and basketball courts, restrooms, utilities, landscaping, and fencing.
- Enhance aquatics offerings at Southwest Community Center by providing pool parties, private rentals, and designated areas for large group events. Explore the feasibility of installing pool covers to reduce off-season maintenance costs.

- **Therapeutic Recreation**
- Host the 24th Annual Therapeutic Recreation Arts Festival with a targeted 10% increase in attendance.
- Continue growing registration and participation in Logan's Run and the All-Abilities Marathon.
- Launch a mentorship program for Adult Branch Out participants through strategic community partnerships.
- Support the department's inclusive programming goals by expanding youth offerings in 2026.
- Assist in increasing awareness and understanding of inclusivity and accommodations to ensure all residents can successfully participate in recreation program
- **Rebsamen Tennis Center**
- Maintain current USTA team participation levels (50+ teams in spring; 60+ in summer and fall), building on growth following the installation of new lighting.
- Resurface courts 1, 2, 13, 14, 15, 16, and the stadium court to meet professional tournament standards and address existing wear.

- Expand monthly social events and mixers, capitalizing on their growing popularity.
- Increase daytime play through the development of leagues, lessons, and live ball drills, despite scheduling challenges.
- Add new adult tournaments to the existing calendar, further establishing Rebsamen as a premier tennis destination.
- Support tennis professionals by promoting their programs through social media and other outreach platforms to increase visibility and participation.

Outdoor Recreation

- Double program offerings at Parks Summer Day Camp sites in 2026, increasing from two to four programs per site, including Therapeutic Recreation.
- Launch beginner archery programs at Rebsamen Park's archery range and select community centers, with a goal of offering at least 10 fee-based classes in late 2025 and throughout 2026.
- Continue group mountain biking and road cycling events, expanding routes to include the Arkansas River Trail, Boyle Park, River Mountain, Blue Mountain/Rattlesnake Ridge, and Pinnacle Mountain.
- Host the 3rd Annual Squatch Till You Drop trail running event at Allsopp Park in 2026, introducing a team category to the 6-hour challenge.
- Launch a fee-based Outdoor Cooking class to engage residents in outdoor culinary skills.
- Continue monthly disc golf pop-up events at various parks, including at least one fundraiser. Introduce a disc golf clinic in conjunction with a pop-up event to expand community engagement.

2026 Park Operations Goals

- **Increase Low-Mow and Native Plant Areas by 10%**
- Expanding low-mow and native plant zones will reduce mowing frequency, fuel consumption, labor hours, and contractor costs. These landscapes support pollinators, reduce erosion, and align with sustainability and modern park management practices.

Resolve All Red- and Orange-Level Playground Safety Concerns

- Addressing high-priority playground safety issues mitigates liability risks, prevents injuries, and ensures compliance with national safety standards. Actions may include demolition, replacement, or removal of outdated or unsafe equipment.

Complete Active Bond Projects

- Timely completion of voter-approved, bond-funded projects reinforces public trust, prevents cost overruns, and allows staff to refocus on routine park operations. Closing out these projects also reduces administrative burden.
- JDFAC roof renovations
    - River Market Hall renovations
    - Golf Course renovations and fleet purchases
    - General Park facilities improvements
    - Senior Facility

Complete Construction of Reservoir Park

- *(Ballfield, Restroom, Playground, Disc Golf Course, and Road Repairs)*
  Restoring Reservoir Park after tornado damage will reinstate vital recreational amenities, support community programming, and meet FEMA compliance deadlines. Completing construction avoids further delays and cost escalation.

- **Finalize Asset Disposition Policy for Section 13 Property**
- Disposing of this property will eliminate ongoing maintenance obligations, reduce resource expenditures, and potentially generate one-time revenue, streamlining land management responsibilities.

Right-Size Park Operations

- In the absence of additional funding and staffing, optimizing operations is essential to maintain high service standards. This includes:

- Leasing or developing select park areas (War Memorial North Lawn, Natural Steps, Otter Creek, Interstate Park)
- Clarifying maintenance responsibilities via MOUs (Curran Conway, Southside, Curran Hall)
- Decommissioning underutilized or high-cost infrastructure:
    - Demolition of the unused East Little Rock maintenance building
    - Removal of past lifecycle ballfield lights or other park amenities
    - Revaluation of gates at Crump, Meriwether, and Hindman Parks
    - Removal of low-use, past lifecycle, high-vandalism restrooms Parks. These actions will reduce maintenance, utility, labor, and contractor costs while preserving public access and improving operational efficiency.

Complete Tree Planting on Two Downtown Blocks (Tree Master Plan)

- Advancing the Tree Master Plan will expand the urban canopy, reduce heat island effects, improve air quality, and enhance walkability. Completing two blocks demonstrates measurable progress toward long-term urban forestry goals.

Establish New Standard Operating Procedures (SOPs) for Park Operations

- Developing SOPs for donation benches, donated projects, and other operational areas ensures consistency, prevents unfunded liabilities, and supports sustainable community partnerships.

Reduce Port-o-Potty Usage in Parks

- Minimizing reliance on portable restrooms will reduce recurring rental costs, mitigate vandalism, and encourage use of parks with permanent restroom facilities, improving visitor experience and operational efficiency.

- **30 Crossing Park Masterplan**
- Complete masterplan development process by completing Phase Zero plans, finalize approval of Masterplan with ARDOT and MOA, complete application for Build grant partnering with ARDOT and State. Continue working with stakeholders and other grant or private partnerships.

Complete general operation projects

- Southside Park new playground and renovation of existing parking lot utilizing Targeted Community Development Funds
- Allsopp Park replace playground and pedestrian bridge
- War Memorial Park complete installation of new disc golf courses
- Interstate Park replace entry signage
- Crump Garden improvements utilizing Targeted Community Development Funds
- Bill Clark wetland boardwalk improvements
- MacArthur Park Shade structure installation

Grant projects

- Bid and complete CPRG grant for Reservoir and Murray Park for tree plantings
- Complete Kanis Park Loop RTP Grant
- Bid and complete Tri Creek Greenway phase one development
- Complete RTP grant project for River Mountain boat launch and parking improvements
- Complete application for Build grant partnering with ARDOT and State for 30 Crossing Park
- Complete safe room grant applications for JDFAC and Rebsamen Tennis

Complete operation design and workflow projects

- Complete acquisition of ESRI for new work order system
- Complete ADA transition plans

Objective Measures of Progress

Department Objective: In alignment with our mission to enhance the lives of all residents through exceptional park experiences, we strive to increase the utilization of City Park Pavilions and reservable spaces by 25% in 2024. This goal will be measured by internal and external reservations and underscores our commitment to ensuring that our park spaces are accessible and inviting for all. By guaranteeing these spaces remain affordable and desirable, we aim to build a City in a Park where every resident can connect with nature and one another.

Performance Measurement	2022 Final	2023 Final	2024 Actual	2025 YTD	2026 Budget
Demand: Average triennial reservations plus 25% (target)	911	919	1007	1182	1250
Workload: Actual annual reservations	764	687	781	438	
Efficiency: Average annual reservations per month	64	57	65	73	
Effect/Outcome: Percentage of actual reservations over target utilization	83.9%	74.8%	77.6%	74.1%	

Department Objective: Reflecting our vision of promoting healthy lifestyles and nurturing community connections, we are dedicated to increasing participation and attendance in our recreation centers every year by 10% to grow back to pre-COVID numbers. This objective supports our core values of being people-centered and delivering exceptional service as we work to create inclusive and vibrant spaces that meet the diverse needs of our residents.

Performance Measurement	2022 Final	2023 Final	2024 Actual	2025 YTD	2026 Budget
Demand: Average triennial attendance plus 10% (target)	171,756	129,876	206,619	277,800	298,000
Workload: Actual recreation center attendance	203,943	271,635	354,479	179,430	
Efficiency: Average recreation center attendance per month	16,995	22,636	29,540	29,905	
Effect/Outcome: Percentage of actual attendance over target attendance	119%	209%	172%	129%	

Department Objective: To advance our goal of fostering greater awareness and engagement with our park and recreation offerings, we aim to increase our online following by 25% every year through strategic digital publishing efforts. This objective aligns with our commitment to innovation and accountability, ensuring that our communications are effective, transparent, and resonate with the community we serve.

Performance Measurement	2022 Final	2023 Final	2024 Actual	2025 YTD	2026 Budget
Demand: Followers on Facebook and Instagram plus 25% (target)	12,000	13,618	15,713	18,334	22,651
Workload: Current online followers	10,894	12,570	14,667	18,121	
Efficiency: New online followers	896	1,676	2,097	3,454	
Effect/Outcome: Percentage of current following over target following	91%	92%	89%	94%	

Department Objective: We are committed to maintaining city parks with the highest standards of care, upholding our dedication to professionalism and exceptional service. In 2024, we will strive to mow all designated “green zones” in City Parks no less frequently than every seven days, demonstrating our accountability in preserving the beauty and accessibility of our green spaces for all residents and visitors to enjoy.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Number of City Parks that require regular mowing and maintenance	63	63	63	63	63
Workload: Actual average number of days in mowing schedules at each City Park	10	10	10	14	14
Efficiency: Ideal average number of days in mowing schedules at each City Park	7	7	7	7	7
Effect/Outcome: Percentage of actual maintenance schedule over ideal maintenance schedule	70%	70%	70%	50%	50%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
107	107	109

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopt (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopt (% Change)
GENERAL FUND	$11,075,858	$11,875,529	$11,041,917	$11,927,325	8.02%	0.44%
Total Expenditures	**$11,075,858**	**$11,875,529**	**$11,041,917**	**$11,927,325**	**8.02%**	**0.44%**

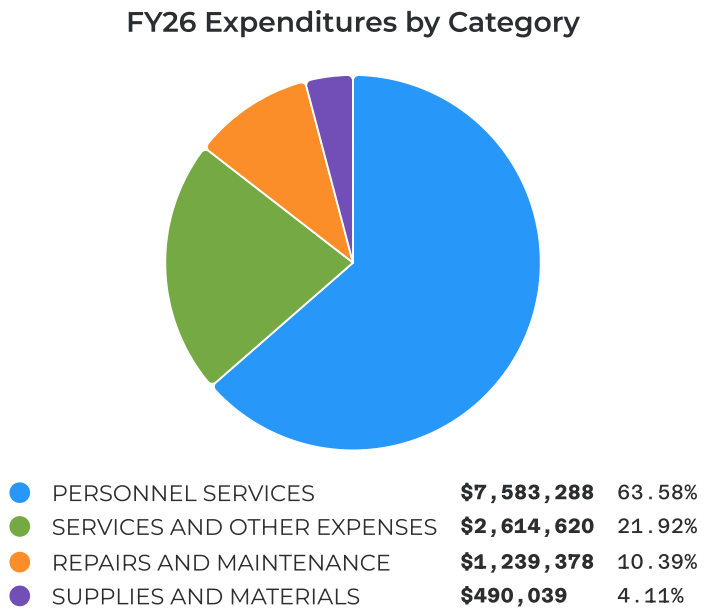
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt
PK-ADMINISTRATION	$520,783	$407,018	$353,877	$487,966
DESIGN/SCHEDULING	$538,001	$505,952	$505,952	$570,254
RESOURCES ADMINISTRATION	$343,280	$494,245	$453,134	$507,815
CULTURAL-MUSEUM	$301,177	$318,630	$297,984	$323,771
THERAPEUTIC	$218,194	$260,723	$260,723	$266,250
DEV. & MAIN. ADMIN.	$166,127	$171,626	$171,626	$180,294
OPERATIONS & IMPROV. DEV.	$1,375,660	$1,612,299	$1,495,485	$1,664,292
PARK MAINTENANCE	$2,617,712	$2,583,937	$2,367,266	$2,469,631
HORTICULTURE	$995,124	$1,112,645	$1,061,087	$1,114,054
URBAN FORESTRY	$422,051	$483,546	$465,095	$472,215
RECREATION ADMINISTRATION	$282,941	$279,678	$224,420	$202,960

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt
COMMUNITY CENTER ADMIN	$158,798	$217,831	$172,734	$203,587
DUNBAR COMMUNITY CENTER	$500,182	$500,655	$457,073	$494,214
EAST LITTLE ROCK REC CENTER	$98,538	$101,125	$99,980	$99,913
SENIOR PROGRAMS	$134,350	$97,092	$97,092	$96,904
SOUTHWEST COMMUNITY CENTER	$477,068	$560,013	$515,733	$556,609
STEPHENS COMMUNITY CENTER	$262,957	$238,088	$228,109	$139,416
UNIVERSITY PARK ADULT CENTER	$260,402	$352,193	$249,956	$620,789
WEST CENTRAL COMMUNITY CENTER	$611,750	$668,199	$657,257	$665,406
PARKS MAINTENANCE-MOWING	$165,004	$156,202	$153,502	$108,267
ATHLETICS/PLAYGROUNDS	$253,378	$421,841	$421,841	$346,317
TENNIS CENTER OPERATIONS	$314,400	$270,846	$270,846	$277,650
CDBG - N.W. HILL COMM COMPLEX	$55,568	$61,145	$61,145	$58,751
SOUTH LITTLE ROCK COMMUNITY CT	$2,411	$0	$0	$0
Total Expenditures	**$11,075,858**	**$11,875,529**	**$11,041,917**	**$11,927,325**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$6,252,055	$7,309,613	$6,490,595	$7,583,288	$1,092,693	$273,675
SUPPLIES AND MATERIALS	$445,717	$487,528	$487,528	$490,039	$2,511	$2,511
REPAIRS AND MAINTENANCE	$1,356,426	$1,257,772	$1,257,772	$1,239,378	-$18,394	-$18,394

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
SERVICES AND OTHER EXPENSES	$2,889,985	$2,820,616	$2,806,022	$2,614,620	-$191,402	-$206,271
CAPITAL OUTLAY	$125,019	$0	$0	$0	$0	$0
DEBT SERVICE	$6,656	$0	$0	$0	$0	$0
Total Expenditures	**$11,075,858**	**$11,875,529**	**$11,041,917**	**$11,927,325**	**$885,408**	**$51,521**

The increase in personnel services is the result of the increase of 2 FTEs for the Senior Center as well as the 1.75% increase in salaries for non-uniform personnel. The reduction in services and other expenses is a result of proposed changes submitted by the department.

River Market

Mission Statement

To encourage healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Organizational Chart



Staffing

Little Rock Convention and Visitor's Bureau (LRCVB) will continue to operate the River Market on behalf of the City in 2026.

Expenditures by Fund

Expenditures by Fund

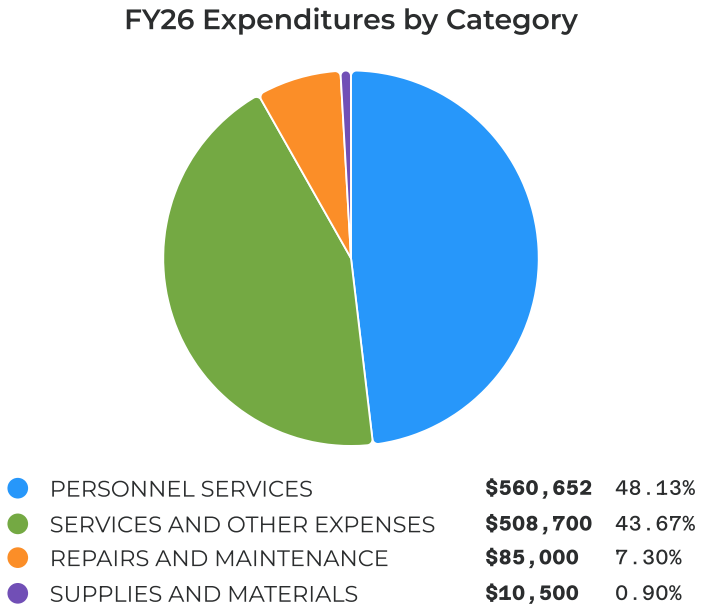
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$1,272,354	$1,055,200	$1,055,200	$1,164,852	10.39%	10.39%
Total Expenditures	**$1,272,354**	**$1,055,200**	**$1,055,200**	**$1,164,852**	**10.39%**	**10.39%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
RIVERMARKET	$1,272,354	$1,055,200	$1,055,200	$1,164,852
Total Expenditures	**$1,272,354**	**$1,055,200**	**$1,055,200**	**$1,164,852**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$540,804	$378,000	$378,000	$560,652	$182,652	$182,652
SUPPLIES AND MATERIALS	$10,515	$20,500	$20,500	$10,500	-$10,000	-$10,000
REPAIRS AND MAINTENANCE	$78,200	$85,000	$85,000	$85,000	$0	$0
SERVICES AND OTHER EXPENSES	$642,835	$571,700	$571,700	$508,700	-$63,000	-$63,000
Total Expenditures	**$1,272,354**	**$1,055,200**	**$1,055,200**	**$1,164,852**	**$109,652**	**$109,652**

The change in personnel costs is a result of the budget information provided by LRCVB for 2026 for managing the River Market Hall for the entire year.

Parks and Recreation - Golf

Mission Statement

To encourage healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision Statement

To create 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.

Department Description

To provide and maintain quality, affordable public golf facilities, and programs for residents 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.

Organizational Chart



FY 2025 Accomplishments

2025 Accomplishments – Rebsamen and First Tee Golf Courses

- Overview
  Throughout 2025, both Rebsamen and First Tee Golf Courses continued to experience strong rounds of play, reflecting their popularity and importance to the community. Despite ongoing high maintenance demands, each facility made notable improvements within existing budgetary constraints.
- **Rebsamen Golf Course**
- Enhanced Course Aesthetics
  - Replaced outdated signage with modern, professional designs to improve visual appeal and wayfinding.
  - Refreshed and revitalized flower beds around the Pro Shop, planting seasonal blooms to create a more welcoming environment.
- Volunteer Engagement
  - Successfully recruited eight maintenance volunteers to assist with bunker restoration, weed control, and landscaping efforts.
- Operational Improvements
  - Streamlined the concessions menu to focus on customer favorites, reducing complexity and minimizing food waste.
  - Upgraded broken concessions equipment with new multifunctional units to improve service efficiency.
- Staffing and Equipment
  - Achieved full staffing for all full-time positions, ensuring consistent operations and service delivery.
  - Acquired two new pieces of turf maintenance equipment from Baroness, enhancing course upkeep capabilities.
- **First Tee Golf Course**
- Facility Enhancements
  - Improved the exterior appearance of the Pro Shop through professional wood staining and maintenance.
  - Installed a new security camera system and implemented updated security protocols to better protect the facility and its assets.
- Volunteer and Course Maintenance Initiatives
  - Welcomed six new volunteer marshals to support course operations and enhance the player experience.
  - Initiated bunker re-edging and sand redistribution to improve playability and course aesthetics.
- Equipment Upgrades
  - Received three new pieces of turf maintenance equipment from Baroness, contributing to improved course conditions.

FY 2026 Departmental Goals

- **2025 Strategic Goals – Rebsamen Golf Course**
- Course Enhancements
    - Continue improving overall landscaping, drainage infrastructure, and cart paths to enhance playability and aesthetics.
    - Remove contaminated turf and restore greens to optimal playing conditions.
    - Remove hazardous or dead trees and initiate replanting to improve safety and environmental sustainability.
- Programming & Engagement
    - Expand league golf offerings to increase community participation and course utilization.
- Concessions & Revenue Growth
    - Elevate food quality and diversify offerings to boost customer satisfaction and increase revenue.
    - Conduct a comprehensive analysis of Pro Shop and concessions budgets to optimize purchasing and reduce waste.
- Technology & Innovation
    - Explore investment in golf simulator or launch monitor technology to enhance player experience and training opportunities.
- Staff Development
    - Focus on improving staff morale and cultivating a customer-focused, experience-driven team culture.
- **2025 Strategic Goals – First Tee Golf Course**
- Infrastructure Development
    - Secure funding for the installation of cart paths throughout the Chairman's Course to improve accessibility and course conditions.
    - Develop plans for a new maintenance facility on Western Hills Avenue, with the intention to repurpose the current maintenance shop into a modern cart barn.
- Branding & Visibility
    - Launch a comprehensive rebranding initiative to establish a distinct and recognizable identity for the golf course.
    - Install prominent signage along University Avenue to increase visibility and attract new patrons.
- Course & Environmental Improvements
    - Conduct a thorough review of the existing tree canopy and implement a selective removal plan to enhance course playability and turf health.
- Revenue & Utilization
    - Increase total rounds played across both courses through targeted marketing and programming.
    - Achieve a general revenue increase exceeding $350,000.
    - Expand tournament bookings and meeting room reservations to maximize facility usage and community engagement.

Objective Measures of Progress

Department Objective: To provide quality, affordable public golf experiences that enhance the well-being of our community, while maintaining and improving our courses to meet the highest standards of excellence. We are committed to fostering equity, accessibility, and innovation in our golf programs, ensuring they serve the needs of both residents and visitors. By adhering to our City's core values of Exceptional Service and Professionalism, we aim to create memorable experiences for all who enjoy our courses, contributing to the overall vision of a City in a Park.

Performance Measure: To increase access to affordable golfing experiences while generating sustainable revenue that supports the upkeep and enhancement of Little Rock's public golf facilities.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Projected golf rounds.	37,000	37,000	37,000	40,700	41,500
Workload: Actual golf rounds.	32,855	47,299	36,595	26,013	N/A
Efficiency: Average rounds per month.	2,737	3,941	4,066	3,716	3,458
Effect/Outcome: Percentage of actual rounds of golf.	89%	127%	98%	64%	90%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
15	15	14

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$3,028,404	$1,856,684	$1,781,628	$1,808,479	1.51%	-2.60%
Total Expenditures	**$3,028,404**	**$1,856,684**	**$1,781,628**	**$1,808,479**	**1.51%**	**-2.60%**

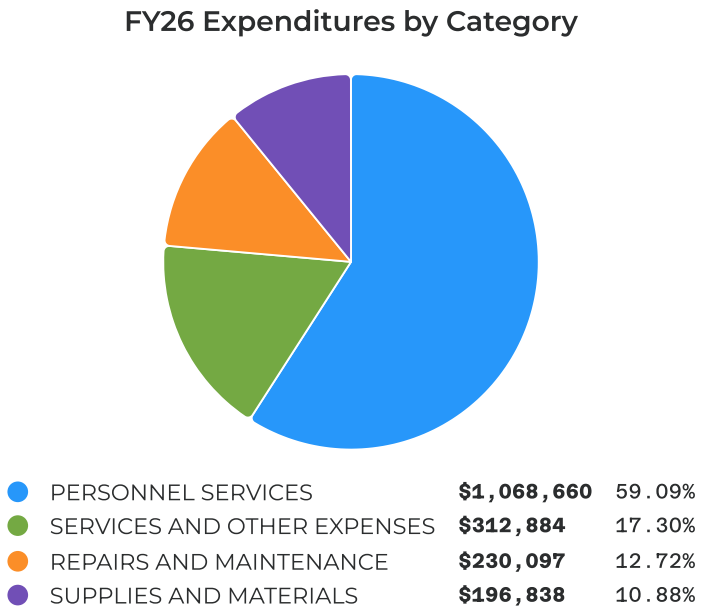
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
REBSAMEN GOLF PRO	$1,243,970	$499,338	$478,200	$499,436
REBSAMEN GOLF MAINTENANCE	$645,607	$636,377	$614,386	$663,274

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
REBSAMEN GOLF PRO CONCESSION	$178,953	$152,482	$152,482	$154,624
WAR MEMORIAL GOLF PRO	$0	$600	$600	$600
WAR MEMORIAL GOLF MAINTENANCE	$0	$292	$292	$292
HINDMAN GOLF PRO	$0	$1,200	$1,200	$1,200
FIRST TEE GOLF PRO	$598,787	$222,569	$203,254	$207,944
FIRST TEE GOLF MAINTENANCE	$361,088	$343,826	$331,214	$281,109
Total Expenditures	**$3,028,404**	**$1,856,684**	**$1,781,628**	**$1,808,479**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$1,161,010	$1,091,966	$1,024,470	$1,068,660	$44,190	-$23,306
SUPPLIES AND MATERIALS	$218,192	$215,030	$215,030	$196,838	-$18,192	-$18,192
REPAIRS AND MAINTENANCE	$267,772	$233,026	$233,026	$230,097	-$2,929	-$2,929
SERVICES AND OTHER EXPENSES	$384,282	$316,662	$309,102	$312,884	$3,782	-$3,778
CAPITAL OUTLAY	$772,642	$0	$0	$0	$0	$0
DEBT SERVICE	$224,505	$0	$0	$0	$0	$0
Total Expenditures	**$3,028,404**	**$1,856,684**	**$1,781,628**	**$1,808,479**	**$26,851**	**-$48,205**

The decrease is the result of reductions by the department and the elimination of one vacant maintenance worker position.

Jim Dailey Fitness and Aquatic Center

Mission Statement

To encourage healthy lifestyles by providing quality recreation opportunities and access to exceptional park experiences in an efficient and equitable manner.

Vision Statement

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

Department Description

To provide a Fitness Center which provides citizens with an opportunity to participate in a variety of health and fitness activities.

Organizational Chart



FY 2025 Accomplishments

To optimize the performance of the Jim Dailey Fitness & Aquatic Center, the following key objectives are identified:

Attendance & Membership

- New Memberships: Successfully met the annual target with over 1,800 new memberships secured, working toward a goal of 2,700+ new members by year-end.
- Membership Renewals: Sustained a 75% renewal rate, with over 7,500 renewals, progressing toward the goal of 11,000+ total renewals.
- Cancellations: Maintained cancellation levels at an average of 1% per month, with a projected year-end total of no more than 90 cancellations, achieving our retention target.

Revenue

- Projected Revenue: Estimated 10% increase in overall revenue, with a year-end revenue projection of $500,000, reflecting strong performance in memberships, programs, and activities.

Customer Satisfaction

- Achieved a 90% customer satisfaction rating, reflecting strong service, programming, and facility operations.

Marketing & Communications

- Social Media Growth: Exceeded the goal of a 15% increase in social media engagement and visibility through high-quality content and improved community management.
- Member Communication: Enhanced outreach and engagement with members and the public through the expanded use of Active Network tools, including email and text messaging capabilities.

Class Offerings & Program Development

- Group Fitness: Maintained an average of 7 participants per class, ensuring consistency and quality in group fitness offerings.
- Youth, Teen, and Family Programs: Increased offerings by 10%, successfully launching new and engaging activities tailored to these groups.

To optimize the performance of the Jim Dailey Fitness & Aquatic Center, the following key objectives are identified:

Attendance & Membership

- New Memberships: Successfully met the annual target with over 1,800 new memberships secured, working toward a goal of 2,700+ new members by year-end.
- Membership Renewals: Sustained a 75% renewal rate, with over 7,500 renewals, progressing toward the goal of 11,000+ total renewals.
- Cancellations: Maintained cancellation levels at an average of 1% per month, with a projected year-end total of no more than 90 cancellations, achieving our retention target

Revenue

- Projected Revenue: Estimated 10% increase in overall revenue, with a year-end revenue projection of $500,000, reflecting strong performance in memberships, programs, and activities.

Customer Satisfaction

- Achieved a 90% customer satisfaction rating, reflecting strong service, programming, and facility operations.

Marketing & Communications

- Social Media Growth: Exceeded the goal of a 15% increase in social media engagement and visibility through high-quality content and improved community management.
- Member Communication: Enhanced outreach and engagement with members and the public through the expanded use of Active Network tools, including email and text messaging capabilities.

Class Offerings & Program Development

- Group Fitness: Maintained an average of 7 participants per class, ensuring consistency and quality in group fitness offerings.
- Youth, Teen, and Family Programs: Increased offerings by 10%, successfully launching new and engaging activities tailored to these groups.
- Adaptive Programming: Implemented and maintained adaptive programs for the ACCESS Group, offering inclusive fitness activities twice weekly.

Staffing

- Operating at 90% full-time staffing, with expectations to reach 100% by the end of the fiscal year, supporting high-quality service and facility operations.

Improvements

- Indoor Pool: Completed the replacement of the indoor pool filtration system, improving water quality and reliability.
- Outdoor Pool: Demolished the outdated kiddie pool, making space for future enhancements.
- Spin Class Expansion:Purchased additional spin bikes to meet increased class demand and support growing interest in cycling programs. daptive Programming: Implemented and maintained adaptive programs for the ACCESS Group, offering inclusive fitness activities twice weekly.

Staffing

- Operating at 90% full-time staffing, with expectations to reach 100% by the end of the fiscal year, supporting high-quality service and facility operations.

Improvements

- Indoor Pool: Completed the replacement of the indoor pool filtration system, improving water quality and reliability.
- Outdoor Pool: Demolished the outdated kiddie pool, making space for future enhancements.
- Spin Class Expansion:Purchased additional spin bikes to meet increased class demand and support growing interest in cycling programs.

FY 2026 Departmental Goals

Attendance & Membership

- New Memberships: Achieve a minimum of 2,700 new membership sales by year-end to expand community reach and increase engagement.
- Membership Renewals: Maintain a 75% renewal rate, targeting 11,000+ total renewals to support member retention.

Cancellations:

- Limit cancellations to an average of 1% per month, with no more than 90 cancellations annually.
- Annual Attendance: Reach a total of 150,000 visits for the year, reflecting increased usage and program participation.

Revenue

- Revenue Growth: Increase overall revenue by 5%, with a projected year-end total of $500,000 through memberships, programs, and rentals.

Customer Satisfaction

- Satisfaction Rating: Sustain a 90% customer satisfaction rating by delivering exceptional service, programming, and facility upkeep.

Marketing & Communications

- Social Media Expansion: Expand digital engagement by implementing Instagram as a new platform.
- Member Communication: Continue to enhance communication with members through the Active Network system, leveraging email and text messaging to improve information sharing and engagement.

Community Partnerships

- New Partnerships: Forge at least one new partnership with a local business, community agency, or neighborhood association in Ward 3 to boost visibility and support for the facility and its programs.

Class Offerings & Program Development

- Group Fitness: Maintain an average of 8 participants per class, ensuring high-quality group fitness experience.
- Youth, Teen, and Family Programs: Increase offerings by 10%, with creative and inclusive activities for all ages.
- Adaptive Programming: Continue weekly adaptive programming in partnership with the ACCESS Group, supporting fitness opportunities for individuals with disabilities.

Community & Special Events

- Special Events: Host a total of 8 community events targeting youth, adults, seniors, teens, and families, to promote health, wellness, and community engagement. Events will be designed to align with seasonal themes, holidays, and key community interests.

Staffing & Development

- Full-Time Staffing: Achieve and maintain 100% full-time staffing, ensuring operational excellence.
- Professional Development: Support staff growth by ensuring at least one full-time team member earns a professional certification in their area of expertise.

Improvements

- Indoor Pool: Complete the replacement and renovation of the roofing system.
- Outdoor Pool: Continue to make improvements and repairs to pool surrounds, including drainage grates, deck boards, painting.

Objective Measures of Progress

Department Objective: To offer a diverse range of innovative and accessible health and wellness programs that promote the physical and mental well-being of our community. Our mission is to provide a safe, inclusive, and clean environment where individuals and families can engage in fitness, aquatic, and sports activities. We are dedicated to upholding the City's values of People-Centered service and Accountability, striving to improve the quality of life for all citizens and visitors through exceptional and affordable recreational opportunities.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Potential program attendance capacity.	102,000	130,000	130,000	130,000	150,000
Workload: Actual program attendance.	119,739	139,510	53,422	75,246	130,000
Efficiency: Attendance per month.	9,978	11,625	8,903	10,749	10,833
Effect/Outcome: Percentage of actual attendance over potential attendance	117%	107%	41%	87%	90%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
8	8	8

Expenditures by Fund

Expenditures by Fund

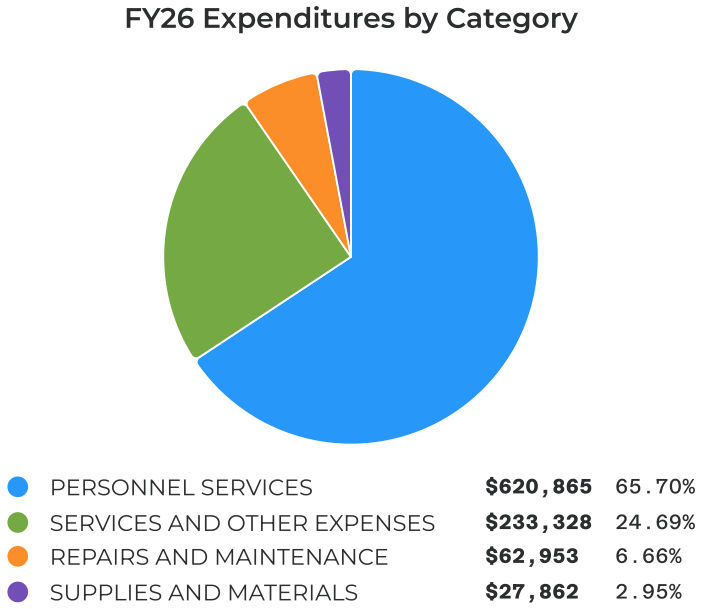
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$1,132,214	$938,304	$859,595	$945,008	9.94%	0.71%
Total Expenditures	**$1,132,214**	**$938,304**	**$859,595**	**$945,008**	**9.94%**	**0.71%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
JIM DAILEY FITNESS & AQUATICS	$1,132,214	$938,304	$859,595	$945,008
Total Expenditures	**$1,132,214**	**$938,304**	**$859,595**	**$945,008**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$703,310	$605,792	$532,530	$620,865	$88,335	$15,073
SUPPLIES AND MATERIALS	$114,526	$30,733	$30,733	$27,862	-$2,871	-$2,871
REPAIRS AND MAINTENANCE	$5,068	$65,532	$65,532	$62,953	-$2,579	-$2,579
SERVICES AND OTHER EXPENSES	$309,310	$236,247	$230,800	$233,328	$2,528	-$2,919
Total Expenditures	**$1,132,214**	**$938,304**	**$859,595**	**$945,008**	**$85,413**	**$6,704**

The increase is the result of the 1.75% salary increase for non-uniform personnel offset by department reductions.

Zoo

Mission Statement

To inspire people to value and conserve our natural world

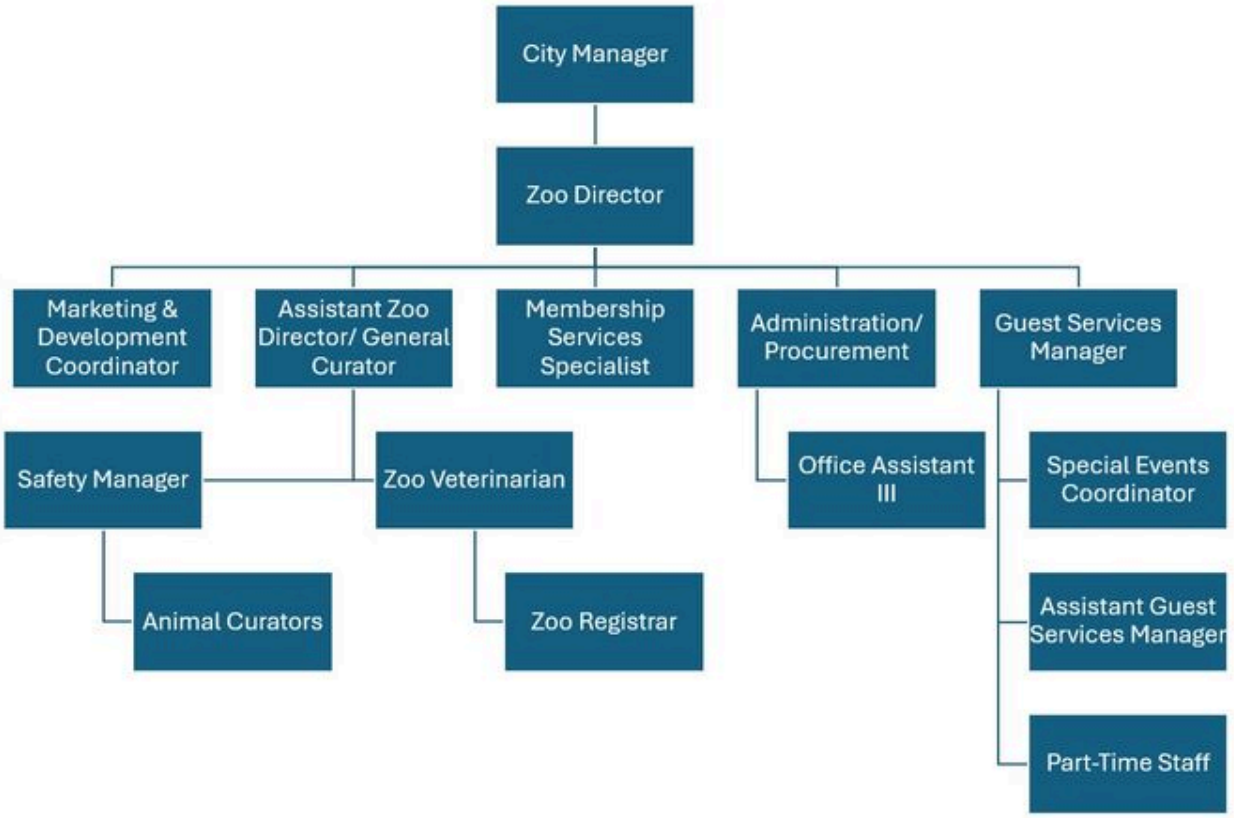
Vision Statement

To envision a world where nature is in balance and all living things thrive.

Department Description

To 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 attraction in central Arkansas and one of the largest tourist attractions in the state.

Organizational Chart



FY 2025 Accomplishment

- Groundbreaking for “Project Zoo: Wildly Reimagined” a $12 million dollar construction project funded with City of Little Rock Bond Funds and private donations from the Arkansas Zoological Foundation. This project will create a new guest entry experience, build a new lemur habitat, a new capybara and squirrel monkey habitat, a new anteater habitat and a tortoise. It also updates the zoo’s amphitheater.
- Grand opening of the Laura P. Nichols Isle of the Dragon Komodo dragon and Hidden Corners amphibian habitats. The zoo opened these two new habitats that renovated the reptile building using City Capital funds and private dollars raised by the Arkansas Zoological Foundation. The Conway Area Chamber of Commerce donated funds to support the amphibian exhibit in honor of Toad Suck Daze.
- Completed full implementation of Zoo for All program to make zoo admissions more accessible. The Zoo added a SNAP card benefit where admission is only $2 for any SNAP card recipient and offers quarterly Community Days sponsored by Southern Bancorp where Little Rock residents can access the Zoo for only $2. The Zoo also continued its popular Hiland Dairy Dollar Day in July with $1 admission.
- The Zoo saw the birth of a new baby gorilla, “Beni”, as part of the Species Survival Plan (SSP). Good Morning America hosted a naming contest for Beni and his name was announced on a national television broadcast along with other local news stations.
- The Zoo hosted public recycling events that collected more than a ton of old holiday lights that were recycled as part of the “Lights for Lions” recycling program. The program raised funds for lion conservation while recycling old holiday lights. More than 100 electronic devices were also recycled along with thousands of other materials.
- The Zoo announced its Centennial celebration with a series of special events and a new timeline exhibition in a renovated section of the reptile/primate house. The Zoo also installed centennial signage around pathways and throughout the Zoo to acknowledge its past and look forward to its future.
- The Zoo’s Education Department had many successes in 2025. The Zoo hosted one of its most successful Zoofari camps with 439 campers collecting more than $101,000 in revenue. It also opened the Citizen Science Center on the weekends to engage guests in learning about birds and urban wildlife.
- The Zoo participated in Entergy’s Clear Results energy efficiency program to make the zoo more energy efficient. The program helped reduce overall energy consumption by 20% and also provided resources for Zoo staff to make their homes more energy efficient, as well.

FY 2026 Departmental Goals

- The Zoo will host the grand opening of its largest construction project to date, “Project Zoo: Wildly Reimagined.” This project will create a new guest entry experience, update and expand the lemur habitat, build a new capybara and squirrel monkey habitat, a new anteater habitat and a tortoise habitat where guests can feed the animals. It also updates the zoo’s amphitheater into an animal ambassador experience area.
- The Zoo will host a seasonal show during its spring season similar to the popular Dragon Kingdom exhibit hosted in 2024 to help drive the gate and increase revenue while construction is underway for “Project Zoo.” The show will be funded in part by the Arkansas Zoological Foundation and private donors.
- The Zoo will continue to update its infrastructure including updates to HVAC units and other equipment. It will also expand and update the rhino yard in anticipation of the arrival of a new rhino as part of a breeding recommendation of the Species Survival Plan (SSP).
- The Zoo will begin preparations for accreditation in 2027 by submitting its written materials packet in 2026 before its official on-site inspection is scheduled in 2027 with the Association of Zoos and Aquariums (AZA). This process is conducted every five years and just as rigorous every five years.
- The Zoo will create and execute a strategy to apply for and acquire additional grant funding to support operations and capital projects. The Zoo will work with the City of Little Rock Grants Department as well as the Arkansas Zoological Foundation to research and apply for grant funding throughout the year.

Objective Measures of Progress

Objective: To track annual admission revenue.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Anticipated annual admission revenue.	$1,561,345	$1,587,900	$1,881,614	$960,867	$1,677,200
Workload: Actual annual admission revenue.	$1,600,317	$1,794,295	$1,882,166	$1,209,923	NA
Efficiency: Average revenue per month.	$133,360	$149,525	$156,847	$172,846	NA
Effect/Outcome: Percentage of workload over demand/	2.5%	12%	3%	26%	NA

Objective: To track annual membership sales.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Anticipated annual membership sales.	$554,138	$494,192	$551,300	$291,667	$550,000
Workload: Actual membership sales.	$554,138	$507,545	$552,053	$344,030	NA
Efficiency: Average sales per month.	$46,178	$42,295	$46,004	$49,147	NA
Effect/Outcome: Percentage of workload over demand/	0%	3%	1%	18%	NA

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
63	65	67

Expenditures by Fund

Expenditures by Fund

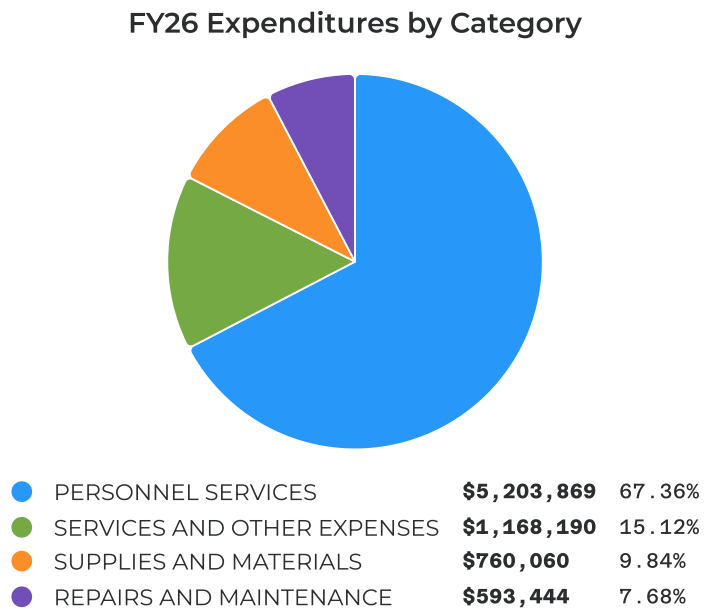
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$7,899,408	$7,867,289	$7,668,843	$7,725,563	0.74%	-1.80%
Total Expenditures	**$7,899,408**	**$7,867,289**	**$7,668,843**	**$7,725,563**	**0.74%**	**-1.80%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Budgeted
ZOO-ADMINISTRATION	$758,778	$731,567	$731,567	$730,733
ZOO CONCESSIONS	$108,685	$383,356	$383,356	$60,958
ZOO EDUCATION	$476,035	$507,283	$507,283	$514,469
ZOO GIFT SHOP	$903	$0	$0	$0
ZOO MEMBERSHIP	$76,374	$113,344	$113,344	$113,790
ZOO SPECIAL EVENTS	$113,462	$93,430	$93,430	$93,430
ZOO MARKETING & PROMOTION	$288,890	$275,972	$275,972	$276,901
ZOO FACILITIES OPERATION	$2,111,261	$2,104,727	$2,067,755	$2,117,810
ZOO ANIMAL MANAGEMENT	$3,031,329	$2,911,178	$2,758,146	$3,064,747
ZOO VET SERVICES	$276,885	$255,300	$255,300	$286,609
ZOO VISITOR SERVICES ADMIN	$656,809	$491,132	$482,690	$466,116
Total Expenditures	**$7,899,408**	**$7,867,289**	**$7,668,843**	**$7,725,563**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Amended	FY 2025 Actual	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$5,029,942	$5,055,826	$4,064,470	$5,203,869	$148,043	-$42,856
SUPPLIES AND MATERIALS	$807,216	$722,154	$586,544	$760,060	$37,906	$33,437
REPAIRS AND MAINTENANCE	$533,233	$610,227	$453,100	$593,444	-$16,783	-$16,783
SERVICES AND OTHER EXPENSES	$1,506,309	$1,280,636	$1,208,878	$1,168,190	-$112,446	-$115,524
CAPITAL OUTLAY	$6,080	$0	$0	$0	$0	$0
DEBT SERVICE	$16,627	$0	$0	$0	$0	$0
Total Expenditures	**$7,899,408**	**$7,668,843**	**$6,312,992**	**$7,725,563**	**$56,720**	**-$141,726**

The decrease in personnel services is a result of changes in personnel year over year. The other adjustments were adjustments made by the department and include a reduction in travel costs and utility costs from efforts to fix leaks.

911 Emergency Communications

Mission Statement

To provide efficient and courteous service to the residents and visitors of the City of Little Rock and each other and to maintain the highest standards of quality and professionalism possible.

Vision Statement

To provide a standard quality of service to our residents through Selfless service that will be executed with Harmony, Integrity, and Fairness while maintaining Trust:

- **Selfless Service:** Residents are our focus of everything we do.
- **Harmony:** We treat everyone as a valued member of our team.
- **Integrity:** We will always be honest and do what we say we will do.
- **Fairness:** We will always provide impartial and just treatment without discrimination to anyone or their situation.
- **Trust:** We are vulnerable and receptive to all feedback to improve the quality of service to our residents.

Department Description

To provide the residents and visitors of Little Rock with a standard quality of service to include professionalism and empathy, while ascertaining accurate emergency information and sending a public safety response in a timely manner.

Organizational Chart



FY 2025 Accomplishments

- Increased and improved retention of Operations staffing.
- Promoted more leadership/training opportunities.
    - Four (4) supervisors completed recommended leadership courses;
    - One (1) supervisor completed the recommended Communication Center Manger course;
    - One (1) Emergency Communication Trainer is scheduled to attend and complete the recommended Communication Center Manager course in Fall 2025.
- Improved performance with a projection of completing the year at 95%.

FY 2026 Departmental Goals

Long -Term Goals and Objectives

- **Goal:** Purchase and relocate the Emergency Communications Center.
    - **Objective:**
        - Locate a facility that meets the needs of a growing Communications Center, including but not limited to a full kitchen, break room, decompression/quiet room, fitness center, bunking area, showers, nursing room, fully equipped training classroom, and special operations room. This facility should function as an Emergency Operations Complex that can house other emergency/non-emergency public safety departments, with EOC functions, a media room, a potential regional training facility, and an innovation room to test new technology in the industry.
        - Determine the cost of the project.
        - Identify a funding source for the project.
- **Goal:** Develop a plan to create or re-purpose the current site into a Disaster Recovery Site.
    - **Objective:**
        - Locate a feasible location and facility that would meet the needs of the back-up Emergency Communications Center.
        - Determine the cost of the project.
        - Identify a funding source for the project

Short -Term Goals and Objectives

- **Goal:** Continue to update Communications equipment and technology to align with Next Generation 9-1-1 (NG911).
    - **Objective**:
        - Purchase and update communications equipment and software to align with and support NG911 functions, including but not limited to Text-2-911, receiving photographs, receiving video footage, Artificial Intelligence (AI), and language interpretation systems.
        - Identify a funding source for the project.
        - Educate the community about new upgrades and how they will impact by contacting 9-1-1.
- **Goal:** Continue to increase the personnel in the Emergency Communications Center in order to align with the population growth of the city.
    - **Objective:**
        - Conduct a Staffing Study to determine the exact number of staff that is needed to adequately serve the city's residential population; to include visitors and major events.
        - Determine minimum and emergency staffing requirements to meet and/or exceed industry standards
- **Goal**: Enhance the functionality of the Training Division to be more effective for New Hire Academies, creating more educational opportunities within the local school district, and identifying training needs that can mitigate high turnover rates.
    - **Objective:**
        - Collaborate with Human Resources to ensure all hiring criteria are accurate and recalibrate all sections of the pre-employment testing.
        - Collaborate with the Little Rock School District to recruit and educate students on the Emergency Communications industry and how to make it a career.

- Revise the layout for New Hire Training Academies to include the newly implemented systems that can increase productivity and reduce call-taker liability.

Anticipated Capital Improvements and Equipment Needs

- Currently, the Disaster Recovery Site is minimal and basic. Proper equipment is needed to update the DR site to full functionality. Purchasing and relocating a new site for the current main Emergency Communications Center will allow the department to re-purpose the site as a DR site. The current site will need to update the current back-up radio systems in order to properly function in this capacity.

Objective Measures of Progress

Department Objective: To answer 95% of 9-1-1 calls in 20 seconds or less.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Incoming 9-1-1 Emergency calls to Communications.	245,996	262,836	142,813	250,000	220,000
Workload: Calls answered by Communications personnel.	191,027	199,922	124,710	225,000	200,000
Abandoned/Called back: 9-1-1 Calls that were unanswered and called back.	54,969	62,914	18,103	25,000	22,000
Efficiency: Average time to answer 9-1-1 calls (in seconds).	15.87	16.45	8.0	5.0	8
Effect/Outcome: Annual average percentage of calls answered in 20 seconds or less.	79.02%	76.18%	92.34%	95.0%	95.0%

Department Objective: To process calls for service to be dispatched to field responders.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Incoming Emergency calls to Communications to be processed as calls for service for Police and Fire.	167,181	171,447	117,343	170,000	170,000
Workload: Calls processed by Communications personnel	167, 181	171,447	117,343	170,000	170,000
Efficiency: Monthly average calls for service processed for the Police and Fire.	13,932	14,287	14,967	14,166	14,166
Effect/Outcome: Percentage of incidents processed.	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
65	65	65

Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$5,097,692	$5,233,507	$4,647,157	$5,227,671	12.49%	-0.11%
Total Expenditures	**$5,097,692**	**$5,233,507**	**$4,647,157**	**$5,227,671**	**12.49%**	**-0.11%**

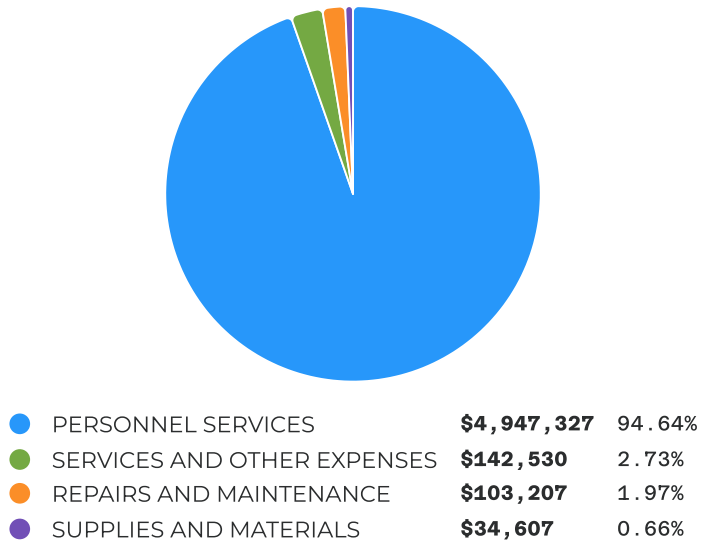
Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Amended	FY 2025 Adopted Budget	FY 2026 Adopted
911 OPERATIONS	$5,097,692	$4,647,157	$5,233,507	$5,227,671
Total Expenditures	**$5,097,692**	**$4,647,157**	**$5,233,507**	**$5,227,671**

Expenditures by Category

FY26 Expenditures by Category



PERSONNEL SERVICES	**$4,947,327**	94.64%
SERVICES AND OTHER EXPENSES	**$142,530**	2.73%
REPAIRS AND MAINTENANCE	**$103,207**	1.97%
SUPPLIES AND MATERIALS	**$34,607**	0.66%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$4,797,776	$4,840,835	$4,257,651	$4,947,327	$689,676	$106,492
SUPPLIES AND MATERIALS	$38,891	$40,903	$40,903	$34,607	-$6,296	-$6,296
REPAIRS AND MAINTENANCE	$18,749	$110,181	$110,181	$103,207	-$6,974	-$6,974
SERVICES AND OTHER EXPENSES	$234,533	$241,588	$238,422	$142,530	-$95,892	-$99,058
CAPITAL OUTLAY	$6,242	$0	$0	$0	$0	$0
DEBT SERVICE	$1,500	$0	$0	$0	$0	$0
Total Expenditures	**$5,097,692**	**$5,233,507**	**$4,647,157**	**$5,227,671**	**$580,514**	**-$5,836**

The increase is a result of continued steps in grade progression for dispatchers as well as the 1.75% non-uniform salary increase offset by adjustments submitted by the department for 2026.

Little Rock Fire Department

Mission Statement

To provide immediate fire and emergency medical service in a professional and efficient manner.

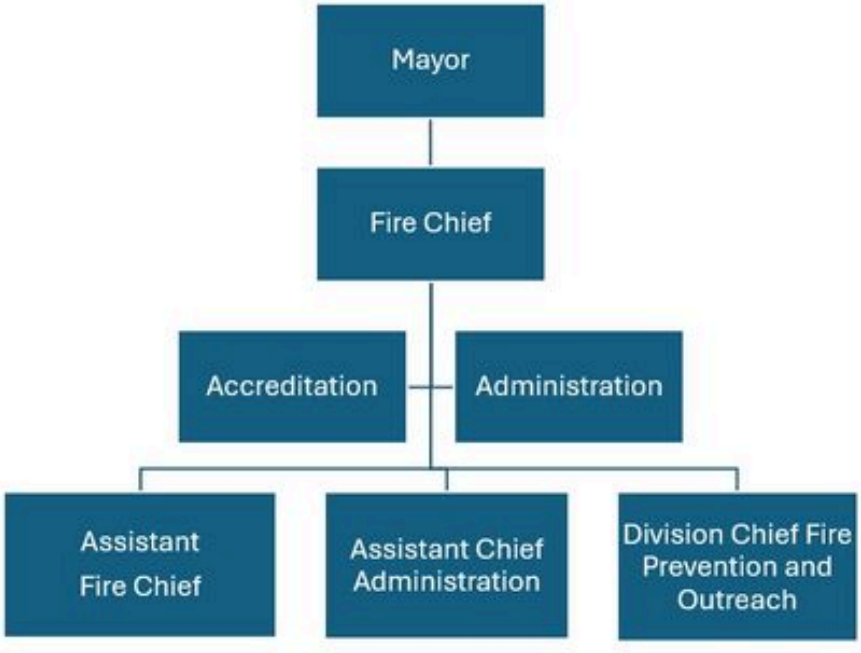
Vision Statement

To serve with Pride, Excellence, and National Recognition.

Department Description

The Little Rock Fire Department protects 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.

Organizational Chart



FY 2025 Accomplishments

In 2025, The Little Rock Fire Department (LRFD) was able to achieve the following accomplishments:

- The LRFD hired 25 recruits with a graduation date of September 16, 2025.
- Replacement of new frontline vehicles and apparatuses:
    - Five (5) Pumping Apparatuses
    - One (1) Aerial Apparatus
    - Two (2) Battalion Chief Command Units
- Groundbreaking of new Fire Station 9 on March 31, 2025
- The Fire Training Tactical Burn Building was placed into service on July 16, 2025.
- Temporary Station 9 opened and operational as of July 17, 2025

Conducted three (3) large scale fire safety education and smoke detector installation neighborhood canvases, contacting over 300 residents.

FY 2026 Departmental Goals

In 2026, the LRFD sets the following goals to further the mission of the Department:

- Complete the reconstruction of Fire Station 9: Scheduled completion June 2026.
- Break ground on Fire Station 25: Estimated cost $4.5 - $5 Million.
- Receive and place in service new frontline vehicles and apparatuses: (2022 Bond Project)
    - Seven (7) Pumping Apparatuses: Cost $850,000.00 per unit.
    - One (1) Aerial Apparatus: Cost $1.9 Million
- Equip our Fire Prevention and Investigations Bureau with the City's first Arson Detection and Community Outreach Canine Program
- Implement a "Drones as First Responders" program.

Objective Measures of Progress

Department Objective: To increase the property value saved by decreasing the amount of property value lost due to fires.

Performance Measurement	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Estimated total property value amount effected by fires	$9,103,792	$74,106,600	$286,932,933	$95,902,341
Workload: Total number of fires.	332	596	308	362
Efficiency: Estimated total property value amount saved by fire department mitigation efforts.	$8,193,412	$66,695,940	$6,045,944	$41,186,194
Effect/Outcome: Percentage of property value saved.	90%	90%	98%	%57

Department Objective: 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.

Performance Measurement	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Estimated total property value amount effected by fires	48,665	115,632	19,236	62,397
Workload: Total number of fires.	264	264	264	264
Efficiency: Estimated total property value amount saved by fire department mitigation efforts.	111	195	43	140
Effect/Outcome: Percentage of property value saved.	42%	74%	78%	78%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
445	445	445

Expenditures by Fund

Expenditures by Fund

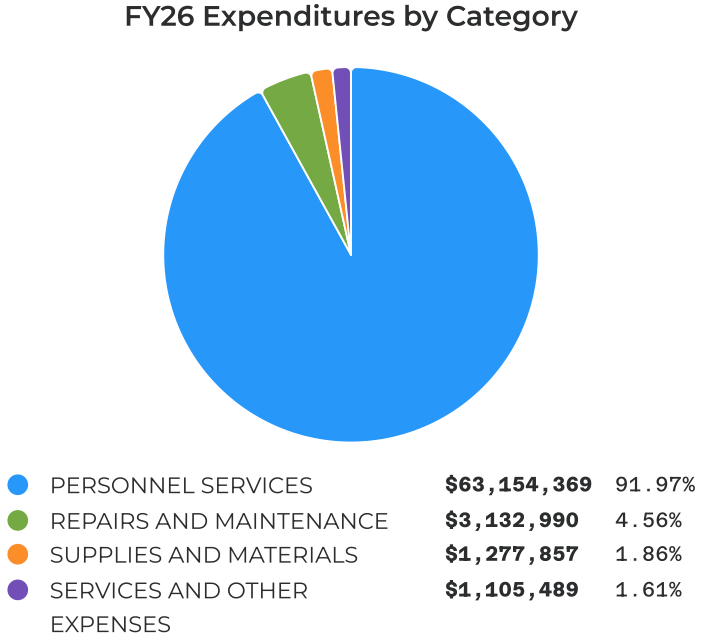
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopt (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopt (% Change)
GENERAL FUND	$57,750,574	$64,568,686	$64,094,562	$68,670,705	7.14%	6.35%
Total Expenditures	**$57,750,574**	**$64,568,686**	**$64,094,562**	**$68,670,705**	**7.14%**	**6.35%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
FIRE-ADMINISTRATION	$2,043,514	$1,954,692	$1,864,878	$2,191,709
FIRE PENSION	$7,913,357	$8,888,105	$9,164,905	$8,888,105
FIRE OPERATIONS AND RESCUE	$43,844,046	$50,161,578	$49,500,468	$53,766,122
FIRE PREVENTION-INVESTIG.	$1,513,424	$1,337,709	$1,337,709	$1,274,941
FIRE TRAINING	$1,163,058	$1,087,957	$1,087,957	$1,582,867
ARFF-AIRCRAFT RESCUE & FIRE FI	$1,273,176	$1,138,645	$1,138,645	$967,600
Total Expenditures	**$57,750,574**	**$64,568,686**	**$64,094,562**	**$68,671,344**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2024 Actuals vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$52,090,298	$59,705,899	$59,254,500	$63,154,369	$3,899,869	$3,448,470
SUPPLIES AND MATERIALS	$1,585,161	$1,201,583	$1,201,583	$1,277,857	$76,274	$76,274
REPAIRS AND MAINTENANCE	$3,000,408	$2,852,228	$2,852,228	$3,132,990	$280,762	$280,762
SERVICES AND OTHER EXPENSES	$1,058,407	$808,976	$786,251	$1,106,128	$319,877	$297,152
CAPITAL OUTLAY	$16,300	$0	$0	$0	$0	$0
Total Expenditures	**$57,750,574**	**$64,568,686**	**$64,094,562**	**$68,671,344**	**$4,576,782**	**$4,102,658**

The increase in personnel services is the result of a 5% increase for uniform personnel and increases in health insurance costs.

Little Rock Police Department (LRPD)

Mission Statement: TRUST

To protect life and property through Teamwork with the community while embracing mutual Respect and Understanding and to provide professional Service that is unbiased, consistent and Transparent.

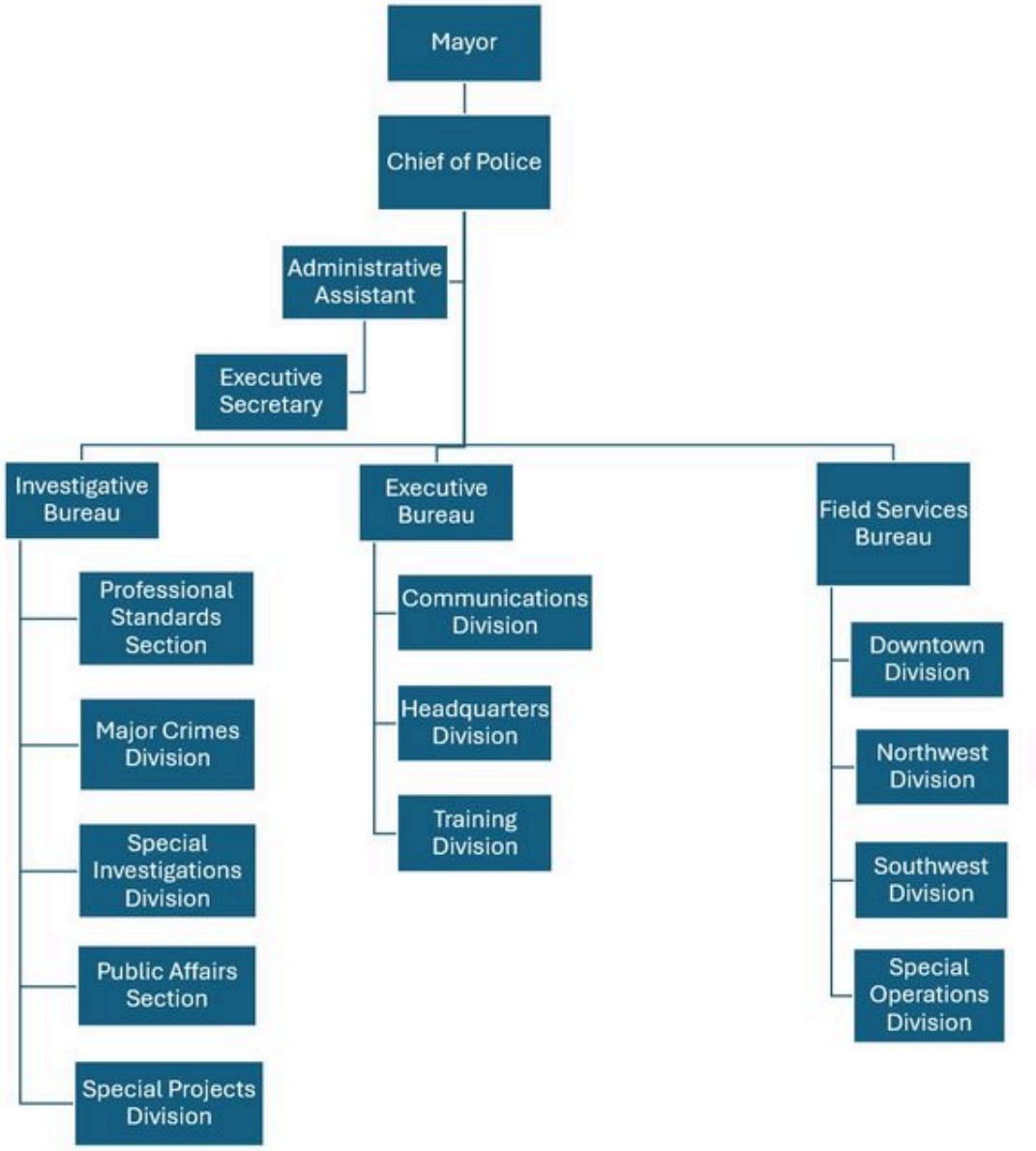
Vision Statement

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.

Department Description

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.

Organizational Chart



FY 2025 Accomplishments

(The listed items are only a few of the department's accomplishments. A more comprehensive report will be completed at the conclusion of 2025).

Overall crime numbers from January-July 2025:

- Violent Crime down 6%
- Property Crime down 21%
- Overall, crime Citywide is down 18%.

Real Time Center (Eyes on the Rock Initiative)

- Registered Cameras- 2700
- Integrated Cameras- 2491

The Homicide Unit currently has a 100% clearance rate of the 34 incidents that have occurred in 2025.

Graduated a recruit class in January 2025 of 21 recruits and started another class in June 2025 of 21 recruits. Additional classes are scheduled for the rest of 2025.

Implementation of the Special Traffic and Enforcement Detail to address and detour criminal activity, as well as quality of life issues during the summer months. The group of 8 officers and 2 supervisors has been very impactful, which is having positive implications on our crime numbers.

LRPD hosted two major conferences in 2025 — the International Conference of Police Chaplains, and the Commission on Accreditation for Law Enforcement Agencies. Both conferences brought in a total of 800–1000 visitors to the city, creating economic impact and positive visibility for our great city.

FY 2026 Departmental Goals

Strengthening Community Trust and Transparency

- Objective: Expand programs like “Courageous Conversations,” Quarterly Neighborhood Meetings and the department’s various social media platforms to actively solicit and act on community feedback, ensuring heightened transparency.
- Objective: Achieve broader camera integration with the Real-Time Crime Center via ConnectLR (Eyes of the Rock Initiative), thereby deepening public-private collaboration.

Continue with Evidence-Based and Data-Driven Practices

- Objective: Implement and/or improve current evidence-based policing strategies to guide patrol deployments, resource allocations, and interventions.
- Objective: Identify and focus efforts on high-risk “hot spots,” supported by data and spatial analysis, to reduce violent crime—similar to strategies yielding results in other cities.

Expand Mental Health and Social Support Integration

- Objective: Scale up the current social worker and violence intervention programs, ensuring every at-risk case has cross-disciplinary support.
- Objective: Partner with local nonprofits to provide wraparound services—job counseling, conflict resolution, youth mentorship, and more.

Enhance Staffing, Training, and Officer Wellness

- Objective: Recruit to maintain and elevate staffing levels above national benchmarks, ensuring a diverse and representative force.
- Objective: Invest in officer wellness programs to support mental health, reduce turnover, and boost job satisfaction.

Leverage Technology and Innovation

- Objective: Expand the Real-Time Crime Center capabilities, invest in new tech (like BWC analytics, drone, etc.), and explore and opportunities to partner with the Arkansas Crime Intelligence Network.
- Objective: Pilot AI-assisted tools to analyze body-worn camera data for insights on interactions and de-escalation trends.

Prioritize Youth and Crime Prevention Initiatives

- Objective: Implement proven community crime prevention models like Group Violence Intervention (GVI), focusing on early intervention and family support to help reduce violent crime and homicides.
- Objective: Partner with city programs (e.g., mentoring, arts, skill-building programs) to keep youth engaged and supported.

By weaving together trust-building, data-driven strategies, mental health investment, and innovation—all anchored in community and youth support—LRPD can meaningfully elevate public safety and community cohesion in 2026.

Objective Measures of Progress

Department Objective: To improve the safety and security of the public by reducing the total number of part one offenses (homicide, rape, robbery, aggravated assault, burglary, larceny, and stolen vehicles) by a minimum of 3% compared to the previous year. Measures a reduction in crime; negative numbers in outcome are considered good.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of June 30th)	2026 Budget
Demand: Previous year's total Part One Offenses	14812	14506	14739	6823	12720
Workload: This year's total Part One Offenses.	14506	14739	14066	5741	12263
Efficiency: Difference in Part one Offenses.	-306	233	-673	-1082	-457
Effect/Outcome: Percentage increase or decrease in Part One Offenses.	-2%	2%	-5%	-16%	-5%

Department Objective: To bring closure to victims of crimes within Little Rock, LRPD strives to maintain a "clearance" case rate higher than the national average for Part One offenses. Measures difference in percentage; positive numbers are considered good.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD (as of June 30th)	2026 Budget
Demand: Current year national average for "cleared" Violent Crime cases.	36.70%	41%	42.70%	(information not available until 01/26)	NA
Workload: Current year LRPD average for "cleared "Violent Crime cases.	33%	32%	41.24%	41.78%	NA
Efficiency: Difference in percentages.	-4%	-9%	-1%	NA	NA
Effect/Outcome: Percent above or below the national average "clearance" rate.	3.7% below	9% below	1.46 % below	NA	NA

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
703	707	699

Expenditures by Fund

Expenditures by Fund

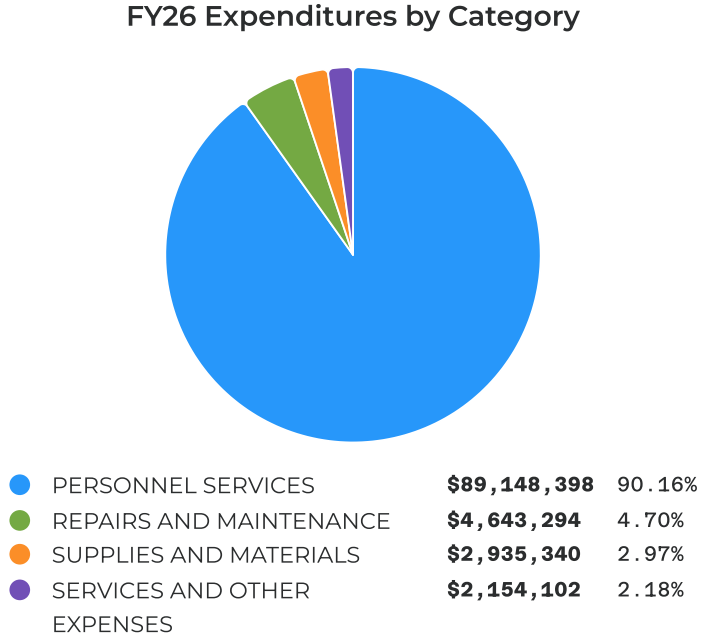
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
GENERAL FUND	$87,267,710	$95,656,413	$89,631,584	$98,881,134	10.32%	3.37%
Total Expenditures	**$87,267,710**	**$95,656,413**	**$89,631,584**	**$98,881,134**	**10.32%**	**3.37%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt
POL-ADMINISTRATION	$5,194,624	$4,924,566	$4,848,335	$5,307,064
POLICE PENSION	$8,677,240	$8,888,105	$9,039,023	$8,888,105
INTERNAL AFFAIRS	$184,329	$147,833	$147,833	$209,703
ORG. CRIME-INTELLIGENCE	$6,417,463	$5,584,115	$5,520,220	$6,576,118
TRAINING & CRIME PREVENTION	$8,346,464	$10,313,810	$10,149,536	$11,383,970
DETECTIVES	$8,113,430	$7,878,616	$7,513,224	$9,864,383
DOWNTOWN PATROL	$11,945,454	$16,462,557	$13,821,149	$13,079,640
SOUTHWEST PATROL	$10,849,840	$14,132,468	$12,817,762	$11,610,185
SPECIAL OPERATIONS	$7,911,617	$7,232,300	$7,201,429	$6,211,595
W W WILLIAMS NW SUBSTATION	$11,669,763	$12,478,608	$11,214,391	$11,046,172
AIRPORT POLICE	$1,858,120	$1,673,529	$1,669,756	$2,536,225
RECORDS & SUPPORT	$5,081,258	$5,405,142	$5,154,162	$3,985,660
COMMUNICATION CENTER	$19,380	$10,785	$10,785	$10,281
HEADQUARTERS	$998,728	$523,979	$523,979	$2,751,370
21ST CENTURY POLICING ACCOUNTI	$0	$0	$0	$3,602,913
PROFESSIONAL STANDARDS	$0	$0	$0	$1,817,750
Total Expenditures	**$87,267,710**	**$95,656,413**	**$89,631,584**	**$98,881,134**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopt	FY 2025 Amended vs. FY 2026 Adopt ($ Change)	FY 2025 Adopted Budget vs. FY 2026 Adopt ($ Change)
PERSONNEL SERVICES	$77,804,130	$86,304,633	$80,291,004	$89,148,398	$8,857,394	$2,843,765
SUPPLIES AND MATERIALS	$2,700,329	$2,976,847	$2,976,847	$2,935,340	-$41,507	-$41,507
REPAIRS AND MAINTENANCE	$3,029,306	$4,013,995	$4,013,995	$4,643,294	$629,299	$629,299
SERVICES AND OTHER EXPENSES	$2,671,232	$2,360,938	$2,349,738	$2,154,102	-$195,636	-$206,836
CAPITAL OUTLAY	$153,211	$0	$0	$0	$0	$0
DEBT SERVICE	$909,503	$0	$0	$0	$0	$0
Total Expenditures	**$87,267,710**	**$95,656,413**	**$89,631,584**	**$98,881,134**	**$9,249,550**	**$3,224,721**

The increase in personnel costs is due to a 5% increase for uniformed personnel and a 1.75% increase for non-uniform personnel and increases in health insurance costs. Additionally, LRPD was provided $1M in additional costs related to software that were offset by reductions to phone costs.

Public Works Street Fund

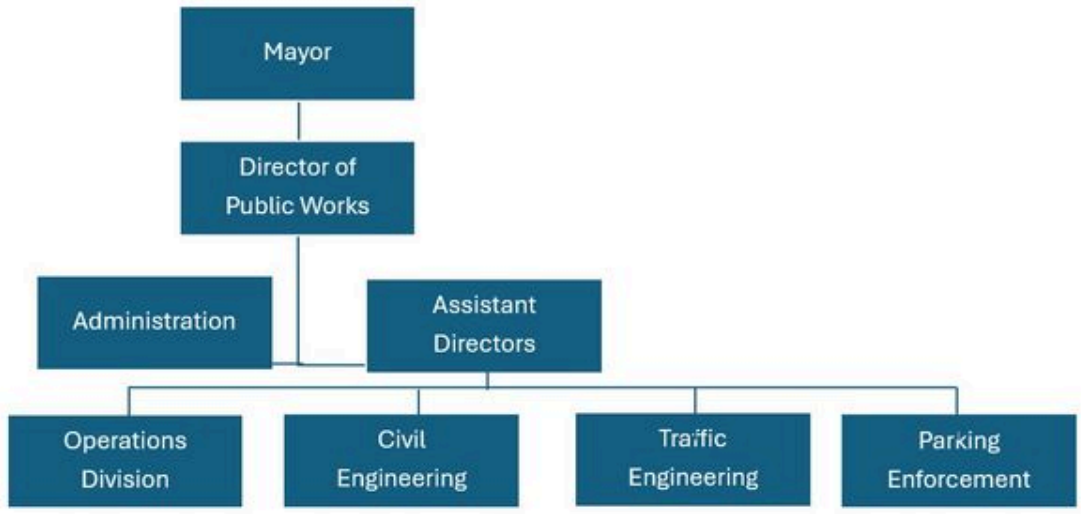
Mission Statement

To provide efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

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

Organizational Chart



FY 2025 Accomplishments

Civil Engineering:

- Completed the design of Jonesboro Drive Children's Trail Phases 1 & 2 and bid on the project. Construction to begin in Fall 2025.
- Public Works received funding for the following projects:
    - Metroplan TAP Funding for Phase 4 of the Jonesboro Dr. Children's Trail project is $320,000.
    - CPRG Grant from Metroplan for the Rose Creek Trail project was $1.2 Million.
    - ARDOT TAP funding for Markham Rd. Sidepath in front of the school for deaf and blind is $500,000.
    - Metroplan STBG Grant for Right of Way acquisition for Bowman Rd. widening project of $2.7 Million.
    - Metroplan STBG Grant for the design of the Kanis Rd. widening project was $400,000.
- 2023 – 2025 Bond program – Completed design on all projects, 50% of construction completed so far

Operations:

- Provided response to the April 5th storms by removing trees which fell on the public right of way at approximately 390 locations and repaired damaged infrastructure on the public right of way at 15 locations.
- Crews continued construction of damaged and deteriorated sidewalks in the public right of way with the Sidewalk Replacement Program.
- Crews installed new pavement marking lane lines on city streets to improve the visibility of travel lanes.
- Reduced backlog of service requests pertaining to ditch maintenance.
- Pavement condition maps were completed and uploaded onto the City website.
- Paving program – 2023, 2024 and 2025 – paving completed on 59 streets. Utilized pavement condition data to select 3 more streets for resurfacing with remaining funds.

Traffic:

- Received CPRG Grant from Metroplan for a streetlight conversion project of $2.1 Million.
- Upgraded School Flasher system to newer technology for better connectivity and communication.
- Preventive maintenance for more than 340 Traffic Signals (Cabinets) has been completed.
- Faded/worn out striping at many major intersections were identified and restriped.
- Several faded street signs on arterials and collectors were replaced.

General:

Parking enforcement – procurement and implementation of new enforcement software (Duncan Solutions).

FY 2026 Departmental Goals

Civil Engineering:

- Begin next bond cycle for capital projects.
- Complete the I-30 Deck Park planning study.
- Kick off the design for SS4A projects.
- Begin design and construction on several special projects funded through ARDOT and Metroplan.

Operations:

- Public Works plans to continue construction of damaged and deteriorated sidewalks in the public right of ways with the Sidewalk Replacement Program.
- Further reduce backlog of service requests in the operations division.
- Begin the next cycle of resurfacing project under the bond program.
- Replacement of equipment to improve efficiency of our operations.
- Restripe lane lines on city streets to improve visibility of travel lanes.
- Continue using contractor assistance in addition to city staff to provide vegetation mowing of public right of ways along city streets.

Traffic Engineering:

- Continue to work with Operations Division to identify and schedule striping projects for streets where striping is badly faded.
- Continue traffic signs inventory for all arterials and collectors and replace badly faded signs and install any missing ones.
- Begin LED street light conversion project

General:

Execute ParkMobile contract for parking enforcement

Objective Measures of Progress

Department Objective: To review and approve street cut permits for consistency with City requirements for streets.

Performance Measurement	2022 Actual	2023 Actual	2024 YTD	2025 Budget	2026
Demand: Permits for review.	1,126	926	589	800	998
Workload: Permits reviewed.	1,126	926	589	800	930
Efficiency: Permits processed per month.	94	77	66	66	72
Effect/Outcome: Percentage of permits completed.	100%	100%	100%	100%	100%

Department Objective: To administer the Street Sweeping Program to clean the streets, remove debris, and prevent interference with the City's drainage system and provide a clean and aesthetically pleasing environment.

Performance Measurement	2022 Actual	2023 Actual	2024 YTD	2025 Budget	2026
Demand: Annual Street Sweeping Program miles.	50,000	50,000	50,000	50,000	50,000
Workload: Sweeping Program street lane miles.	49,964	33,615	20,843	50,000	50,000
Efficiency: Program miles completed per month.	3,747	2,801	2,540	4,167	4,003
Effect/Outcome: Percentage of miles completed.	90%	68%	61%	100%	98%

Department Objective: To respond to citizen requests/complaints regarding traffic issues affecting neighborhoods and/or other parts of the City.

Performance Measurement	2022 Actual	2023 Actual	2024 YTD	2025 Budget	2026
Demand: Requests for review.	441	264	98	150	189
Workload: Requests reviewed.	441	264	98	150	189
Efficiency: Requests completed per month.	36	22	11	12	27
Effect/Outcome: Percentage of requests submitted/completed.	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
219	219	219

Expenditures by Fund

Expenditures by Fund

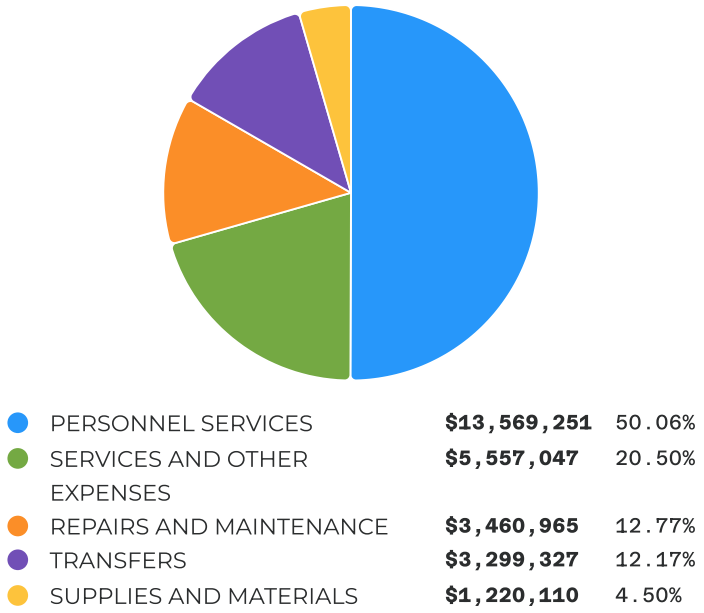
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
PUBLIC WORKS STREET FUND	$33,247,239	$26,443,200	$32,552,711	$27,106,700	-16.73%	2.51%
Total Expenditures	**$33,247,239**	**$26,443,200**	**$32,552,711**	**$27,106,700**	**-16.73%**	**2.51%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
NON-DEPARTMENTAL	$13,452,000	$4,324,000	$10,303,511	$4,324,000
PW-ADMINISTRATION	$1,117,659	$1,207,910	$1,207,910	$1,333,775
PW-OPS ADMINSTRATION	$983,285	$1,407,285	$1,407,285	$1,425,420
STREET & DRAIN. MAINT.	$8,281,462	$9,030,876	$9,160,876	$9,530,650
STORM DRAIN MAIN.	$973,675	$1,356,894	$1,356,894	$1,313,439
WORK POOL	$89,382	$138,591	$138,591	$142,899
RESOURCE CONTROL & SCHEDULING	$404,768	$419,427	$419,427	$415,492
CONTROL DEVICES	$998,484	$1,127,427	$1,127,427	$1,123,429
SIGNALS	$1,489,736	$1,262,624	$1,262,624	$1,261,907
PARKING METERS	$119,036	$139,143	$139,143	$134,129
CIVIL ENGINEERING	$1,306,005	$1,851,867	$1,851,867	$1,701,281
TRAFFIC ENGINEERING	$3,732,823	$3,805,657	$3,805,657	$4,084,608
PARKING ENFORCEMENT	$298,924	$371,499	$371,499	$315,671
Total Expenditures	**$33,247,239**	**$26,443,200**	**$32,552,711**	**$27,106,700**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. 2026 Adopted($ change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$11,630,456	$13,339,433	$13,409,433	$13,569,251	$159,818	$229,818
SUPPLIES AND MATERIALS	$983,587	$1,079,996	$1,079,996	$1,220,110	$140,114	$140,114
REPAIRS AND MAINTENANCE	$3,098,409	$3,202,183	$3,262,183	$3,460,965	$198,782	$258,782
SERVICES AND OTHER EXPENSES	$5,493,548	$5,530,632	$5,530,632	$5,557,047	$26,415	$26,415
DEBT SERVICE	$5,022	$0	$0	$0	$0	$0
TRANSFERS	$12,036,217	$3,290,956	$9,270,467	$3,299,327	-$5,971,140	$8,371
Total Expenditures	**$33,247,239**	**$26,443,200**	**$32,552,711**	**$27,106,700**	**-$5,446,011**	**$663,500**

Local Labor Union 100 personnel will continue step and grade progression, and all non-uniform employees will receive a 1.75% increase offset by an increase in vacancy savings to align with historical amounts. In addition, health insurance costs were increased by approximately 9%. Increases in other categories are based on historical trends as adjusted by the department.

Fleet Services

Mission Statement

On behalf of the citizens of Little Rock, it is the mission of the Fleet Services Department to provide our internal and external customers with safe and dependable vehicles, equipment, and service facilities. Our goal is to work in partnership with our customers, employees, and a diverse service sector that promotes diversity to provide high-quality products and services cost-effectively.

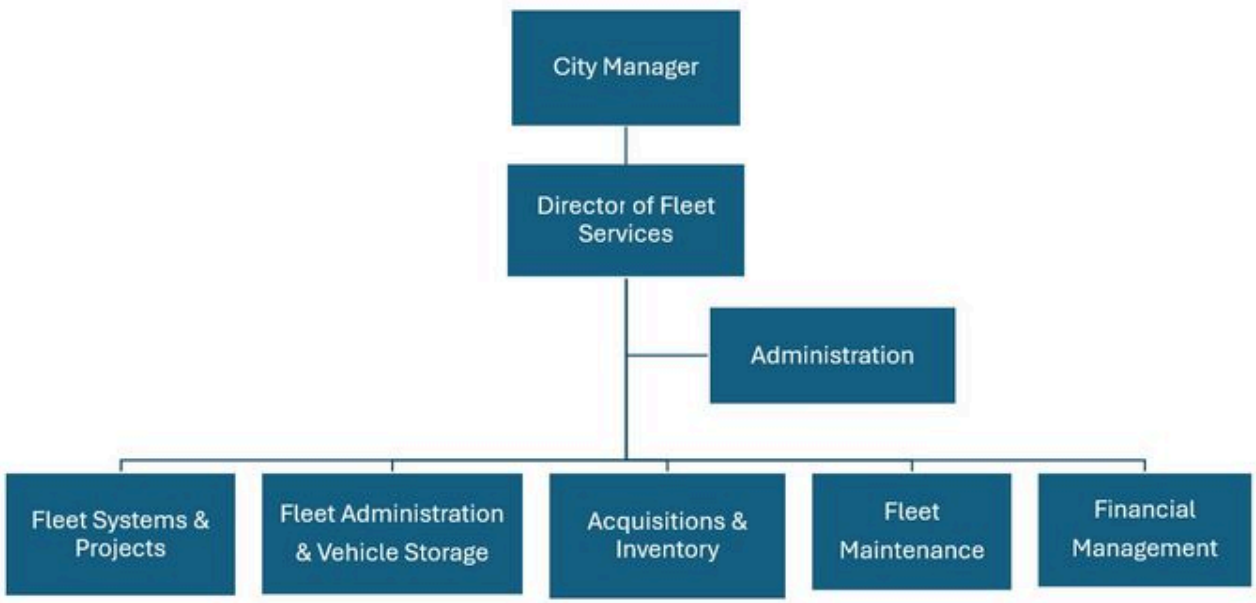
Vision Statement

To be recognized consistently as a safe, top 100 large municipal and quality sustainable fleet operation.

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.

Organizational Chart



FY 2025 Accomplishments

Install Enterprise Asset Management

Continue the implementation of EAM business-ware. Phase 2 (Vehicle Storage Facility) of completion is scheduled to be completed by the end of Q3.

- Install EAM Asset Management Module – April
- Install EAM Work Management Module – May
- Install EAM Materials Management Module – June
- Install EAM Case Management Module – July

The implementation is running behind due to resources; however, we are planning to have the tool installed, patched and in use by the end of Q4 in Fleet and deployed to VSF in Q2 of 2026.

Formalize Fleet Asset Replacements with Public Works' Street Operations and Solid Waste Divisions

- Develop a replacement plan with Solid Waste that illustrates the need for funding replacements with a permanent funding source that will not only address equipment renewals- Q1. A replacement plan has been established; however, the permanent funding source needs to be established.
- Develop a replacement plan with Street Operations that illustrates the need for funding replacements with a permanent funding source that will not only address equipment renewals- Q2. A replacement plan is in the process of being established; however, the permanent funding source needs to be established.
- Expand the leased unit's supplier base- Q1. Continued to end of Q3.

Accelerate Fleet's Electric Vehicle (EV) Roll out

Continue to roll out Fleet's electrification plan for the City's fleet after consultation with City departments, electric vehicle providers and other government and grant funding sources.

- Conceive of and fund the building updates that will be required to launch the changeover to a sizable electric fleet. The safety requirements and installation of new technology must be front of mind and scheduled- Q2. Continued to Q2 2026.
- Install 20 additional Level 2 chargers- Q4. On target to be completed by Q1 2026.
- Complete the installation of Level 3 chargers at the 6th Street Fuel Site- Q1.
- Purchase 80 additional electric vehicles, making a total of 100 City-owned electric vehicles- Q4. We have added 16 Electric Vehicles into the fleet. 25 units will be purchased by the end of Q3. A total of 40 units will be added by the end of Q4 2025. These vehicles will be for various departments.
- Install two (2) portable solar electric vehicle charging stations- Q3. Continued to Q1 2026.

Participant in Large Fleets National Recognition

Continue Fleet's efforts of being nationally recognized among best large fleets.

- Apply as a contestant by completing the application process for NAFA's best large fleet- Q1. Fleet Services ranked 83rd among the 100 Best Fleets in the Americas.

Improve Fleet Services' Productivity

Redeploy personnel from other shops to enhance productivity at the Landfill.

- Improve management oversite and daily maintenance execution in conjunction with Landfill Operations – Q1. Routine maintenance in process for completion in Q4.
  - Add a landfill fleet maintenance manager- Q1. This goal has been redirected.
  - Implement the electronic Operators checklist (part of EAM)- Q2. This goal is in process of being completed by Q4.
- Improve coordination of hired external services and their scheduling of critical service equipment and the equipment's return to service- Q1. Complete.

Hone Fleet's Organization and Team Training

Complete the redeployment of Fleet's management and support personnel to support the new changes, meet ongoing technological training needs and better utilize personnel within the divisions.

- Appoint Fleet's number 2 manager as an assistant director and number 3 as a senior manager- Q1. In process to be completed by Q4.
- Hire 8 diesel technicians- Q2. Continuous goal. We were able to hire a diesel technician. We anticipate this goal to be completed by end of Q4 by adding a Fleet Technician 3 classification to enhance our ability to attain highly skilled diesel personnel from other companies.
- Design and plan out a maintenance facility for maintaining, cleaning & upfitting public safety equipment and electric vehicles. Attain drawings and cost for the 2025 and 2026 budget cycles- Q2. Cleaning portion was completed Q3; upfitting implementation for public safety equipment will be completed end of Q4. Staff have obtained drawings and costs for 2025 and 2026 budget cycles.

FY 2026 Departmental Goals

Roll Out Enterprise Asset Management to other Operating departments

- Implement the base modules on our Enterprise Asset and Work Management system to the other operating business units – Q1 to Q4.
- VSF– Q1
- PW Building Services - Q1
- PW Waste - Q2
- PW Streets - Q3

Execute Fleet Replacements with Public Works' Street Operations & Solid Waste, and with Parks' Divisions

- Execute the sustained replacement plan in Solid Waste with varied funding sources to address equipment timely turnover and to optimize the residual value at specific interval in the vehicle's useful life - Q1.
- Execute the sustained replacement plan in Streets with varied funding methods to address equipment timely turnover and to optimize the residual value at specific interval in the vehicle's useful life - Q2.
- Revisit the replacement strategy for Parks department to assist in attaining funding for the timely renewal of Golf and off-road equipment – Q2.
- Continue to expand the leased unit's supplier base - Q2 & Q4.

Continue Fleet's Electric Vehicle (EV) Roll out

Continue to roll out Fleet's electrification plan for the City's fleet after consultation with City departments, electric vehicle providers and other government and grant funding sources.

- Conceive of and fund the building updates that will be required to launch the changeover to a sizable electric fleet. The safety requirements and installation of new technology must be front of mind and scheduled- Q2.
- Complete the installation of 20 additional Level 2 chargers – Q2 & Q4.
- Complete the installation of Level 3 chargers at the 6th Street Fuel Site- Q3.
- Purchase 60 additional electric vehicles, making a total of 120 City-owned electric vehicles- Q4.
- Install two (2) portable solar electric vehicle charging stations - Q3.

Participant in Large Fleets National Recognition

Continue Fleet's efforts of being nationally recognized among best large fleets.

- Apply as a contestant by completing the application process for NAFA's best large fleet - Q1.
- Apply as a contestant by completing the application process for Government Fleets 100 best large fleet - Q1.

Improve Fleet Services' Productivity

Redeploy personnel within the shops to enhance productivity and to return some externally hired services to being performed internally, such as upfits Q1 to Q4.

- Improve management oversite and daily maintenance execution in conjunction with Landfill Operations – Q3.
  - Renovate Landfill shop and materials' storage area renovations to enhance safety and increase productivity – Q2
  - Upgrade the materials' support position - Q1
  - Add personnel to extend working hours at the Landfill - Q4
  - Implement the electronic Operators checklist (part of EAM)- Q2.
  - Install upfitting equipment in the old building services building and redeploy or add skilled personnel of perform upfitting tasks – Q3.
- Improve coordination of hired external services and their scheduling of critical service equipment and the equipment's return to service- Q2.

Hone Fleet's Organization Capability, Team Training and buildings upgrades

Complete the redeployment of Fleet's management and support personnel to support the new changes, meet ongoing technological training needs and better utilize personnel within the divisions.

- Hire a project manager - Q1.
- Hire 6 to 8 Fleet Auto Technicians 3 positions - Q2.

- Acquire the 3.7-acre industrial parcel on Stenger Road directly behind the Fleet Body shop to allow for improved access and future expansion – Q1
- Create a robust diesel technician apprentice program to include both hands-on experience and formal training – Q3
- Install Solar panel over the Fleet EV chargers to assist in a net zero self-contained battery powered micro-grid - Q1
- Complete the modification of conjoining the Fleet Auto Body and the old building services' building to enhance the auto body repair area, to add a Fleet upfitting public safety equipment and move the tire & wheel assembly area - Q1
- Attain drawings and cost to add a brushless carwash facility in the old tire shop - Q3.

Objective Measures of Progress

Performance Measurement

Demand: Preventative work orders scheduled.
Workload: Preventative work orders opened and closed.
Efficiency: Preventative work orders closed on or before due date.
Effect/Outcome: Percentage of work orders closed on or before due date vs. total scheduled work orders.

2023 Actual	2024 Actual	2025 YTD	2026 Budget
1,960	1,913	1,115	2,000
1,906	1,789	983	1,950
1,547	850	448	1,490
79%	44%	40%	75%

Performance Measurement

Demand: Incoming Total number of shop hours.
Workload: Shop hours categorized as direct shop hours.
Efficiency: Average direct shop hours per month.
Effect/Outcome: Percentage of direct shop hours/total available shop hours.

2023 Actual	2024 Actual	2025 YTD	2026 Budget
67,458	58,063	25,215	45,000
49,432	46,638	20,347	38,250
4,119	3,887	1,696	3,188
73%	80%	81%	85%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
64	64	59

Expenditures by Fund

Expenditures by Fund

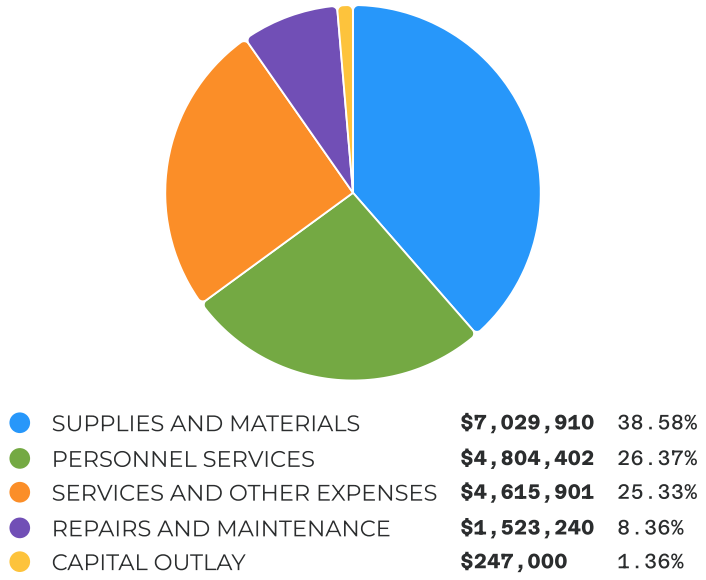
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
FLEET FUND	$17,428,372	$18,418,930	$18,418,930	$18,220,453	-1.08%	-1.08%
Total Expenditures	**$17,428,372**	**$18,418,930**	**$18,418,930**	**$18,220,453**	**-1.08%**	**-1.08%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted
NON-DEPARTMENTAL	$298,100	$120,000	$120,000
FLT-ADMINISTRATION	$937,336	$1,146,117	$1,210,257
FLT ACQUISITION AND PARTS	$3,786,616	$4,634,007	$4,145,243
FLT-ACQUISITIONS	$112,302	$143,074	$0
FLT-PARTS	$4,185,270	$3,954,338	$3,971,340
FLT-FINANCIAL MANAGEMENT	$1,499,264	$1,688,803	$1,636,459
FLT-MAINTENANCE ADMIN	$4,621,780	$4,668,325	$4,768,802
FLT-LANDFILL SHOP	$1,794,897	$2,064,266	$2,348,352
FLT-FLEET FUND PROJECTS	$192,808	$0	$20,000
Total Expenditures	**$17,428,372**	**$18,418,930**	**$18,220,453**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$4,191,443	$4,812,618	$4,817,798	$4,804,402	-$13,396	-$8,216
SUPPLIES AND MATERIALS	$6,690,472	$7,674,536	$7,088,990	$7,029,910	-$59,080	-$644,626
REPAIRS AND MAINTENANCE	$690,758	$1,385,740	$1,380,560	$1,523,240	$142,680	$137,500
SERVICES AND OTHER EXPENSES	$4,971,326	$4,409,036	$4,409,036	$4,615,901	$206,865	$206,865
CAPITAL OUTLAY	$868,675	$137,000	$722,546	$247,000	-$475,546	$110,000
DEBT SERVICE	$15,699	$0	$0	$0	$0	$0
Total Expenditures	**$17,428,372**	**$18,418,930**	**$18,418,930**	**$18,220,453**	**-$198,477**	**-$198,477**

The Fleet Services Budget is balanced at $18,220,453. The increase in personnel costs is attributed to increased health insurance costs, step-and-grade progression, a 1.75% increase in non-uniform salaries and wages, reclassifications and the reduction of 5 FTEs to support the reclassifications.

Vehicle Storage Facility

Mission Statement

To provide our customers with diverse services through regulation of transportation services, administering vehicle storage processes, and disposal of unclaimed and abandoned vehicles through public auction as required by law.

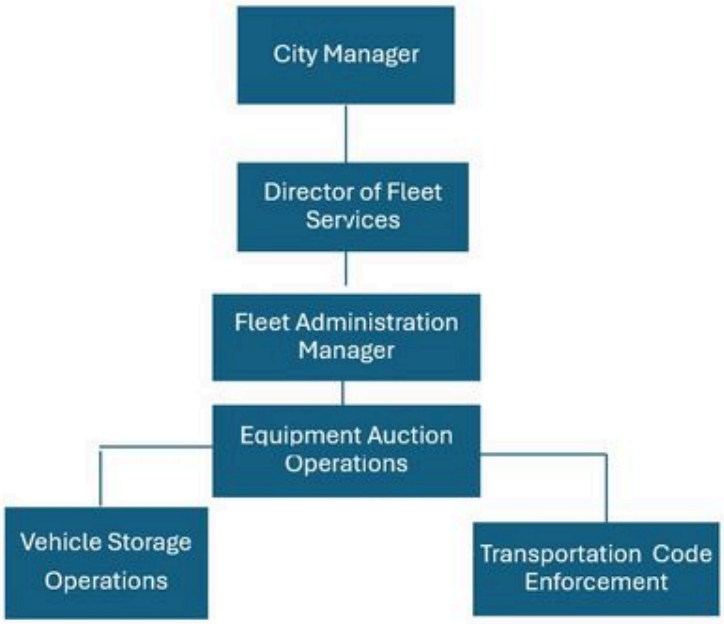
Vision Statement

To provide our customers with compassionate and transparent services while enforcing Fleet Services' rules and regulations related to the towing and recovery of vehicles to our facility via contract wrecker services and in our efforts to implement the city's transportation code.

Department Description

To provide safe storage for vehicles until they are reclaimed by the registered owner(s) and disposal of unclaimed and abandoned vehicles.

Organizational Chart



FY 2025 Accomplishments

Continue Vehicle Storage Facility and Building Safety Improvements

Move forward with facility enhancements discussed with Public Works and others that will enhance security and impound operations – Q1. Continuous goal to be completed Q4 2026.

- Improve VSF Asset Management and Customer-Facing Systems
  - Continue to upgrade facility equipment and systems- Q2. 2025 goals have been completed. Upgrading facility equipment and systems is a continuous goal.
  - Migrate VSF into EAM to manage Assets and Materials- Q3. Moved to Q2 2026

FY 2026 Departmental Goals

Continue Vehicle Storage Facility, Building Safety and Personnel Enhancements & Improvements

Move forward with facility enhancements discussed with Public Works and others that will enhance security and impound operations – Q1.

- Continue the upgrade of facilities, grounds and assets- Q2
  - Move building services to Fire Training – Q1
  - Enhance employee parking lot to accommodate Fleet and Street's hourly employees parking needs – Q4
  - Redeploy some personnel to add security capability between Fleet, VSF and PW Street divisions – Q4.
  - Finish supervisory assessment and upgrades - Q1

Improve VSF Asset Management and Customer Facing Systems

- Continue the upgrade of equipment and systems- Q2
- Migrate VSF into EAM to manage Assets and Materials- Q2.
- Install a new POS system – Q3.

Objective Measures of Progress

Department Objective: To release 85% of eligible vehicles within 45 days of impoundment.

Demand: Impounded vehicles
Workload: Impounded vehicles eligible for release.
Efficiency: Eligible vehicles released within 45 days.
Effect/Outcome: Percentage of eligible vehicles released within 45 days.

2023 Actual	2024 Actual	2025 YTD	2026 Budget
3,696	4,687	2,613	5,167
3,497	4,412	2,425	5,017
2,861	3,615	2,106	4,264
82%	82%	87%	85%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
14	14	16

Expenditures by Fund

Expenditures by Fund

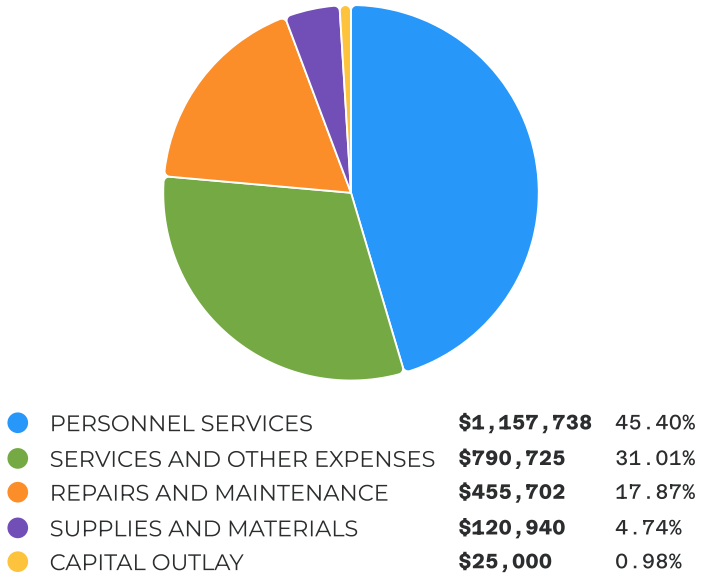
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
VEHICLE STORAGE FUND	$2,199,426	$2,292,195	$2,606,553	$2,550,105	-2.17%	11.25%
Total Expenditures	**$2,199,426**	**$2,292,195**	**$2,606,553**	**$2,550,105**	**-2.17%**	**11.25%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
NON-DEPARTMENTAL	$61,411	$0	$0	$0
FLEET SERVS VEHICLE STORAGE FA	$2,138,015	$2,292,195	$2,606,553	$2,550,105
Total Expenditures	**$2,199,426**	**$2,292,195**	**$2,606,553**	**$2,550,105**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$908,725	$930,592	$930,592	$1,157,738	$227,146	$227,146
SUPPLIES AND MATERIALS	$80,516	$119,934	$119,934	$120,940	$1,006	$1,006
REPAIRS AND MAINTENANCE	$317,704	$453,944	$453,944	$455,702	$1,758	$1,758
SERVICES AND OTHER EXPENSES	$849,057	$783,725	$783,725	$790,725	$7,000	$7,000
CAPITAL OUTLAY	$42,458	$4,000	$318,358	$25,000	-$293,358	$21,000
DEBT SERVICE	$966	$0	$0	$0	$0	$0
Total Expenditures	**$2,199,426**	**$2,292,195**	**$2,606,553**	**$2,550,105**	**-$56,448**	**$257,910**

The Vehicle Storage Fund is anticipated to have net income of $123,095. Personnel costs are budgeted to increase compared to 2025 by $227,146 or 24.41% due to increased health insurance costs, a 1.75% increase in non-uniform salaries and wages, reclassification of positions, and the addition of 2 FTEs.

Waste Disposal

Mission Statement

To provide efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner. 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.

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.

Organizational Chart



FY 2025 Accomplishments

- Completed construction of a new truck washing facility that will improve the operation, usable lifespan, and appearance of the vehicles.
- Completed the acquisition, installation, and adoption of a new collections' vehicle camera, telematics, and routing software solution to improve safety.
- Implemented improved safety and inspection policies and training of equipment operators, improving the safety of the facility and staff and maintenance of equipment.
- Implemented digital submission and tracking form for vehicle maintenance service requests, improved communication around and oversight of SW vehicle and heavy machinery maintenance.
- Completed the selection process and contract negotiation to sell Landfill Gas as a renewable energy product.
- Completed the installation and completion of a Smart Controller pilot program to monitor leachate pump activity and fluid levels in landfill sumps.
- Completed a Solid Waste Fee Rate Study and Operational Scan to evaluate operational efficiencies and determine fee structures needed to adequately maintain current and future operation of Solid Waste Collections and Disposal services for the residents of Little Rock and partner organizations.

FY 2026 Departmental Goals

- Implement changes based on the 2025 Operational Scan study to improve the efficiency and quality of Solid Waste services provided to residents.
- Develop and implement Standard Operating Procedures for all frequent division tasks.
- Implement online forms with digital signature capabilities to streamline service requests and facilitate legal waivers and agreements required of residents for services.
- Complete the acquisition, installation, and adoption of a new Push-To-Talk communications platform for use in Solid Waste Collection and Disposal vehicles and heavy machinery.
- Complete the construction and installation of an additional landfill gas collection system to sell Landfill Gas as a renewable energy product, improve air quality, landfill operations, and offset capital costs.
- Complete the installation of a replacement Composting Pad to comply with DEQ composting requirements.
- Develop a Capital Improvement Plan based on Operational Scan and Rate Study results to guarantee necessary funds for future landfill construction and ongoing replacement of aging vehicles and heavy equipment.

Objective Measures of Progress

Department Objective: To monitor sources of waste received and collected.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Homes Served Weekly	60,640	60,947	61,156	61,385	61,650
Number of 3rd Party Loads Received at Landfill	36,490	44,667	33,267	20,373	45,000
% Recycling of Total Tonnage	4%	3%	3%	3%	3%
% Yard Waste of Total Tonnage	14%	22%	14%	14%	14%
% Class I & Class IV of Total Tonnage	82%	75%	83%	83%	83%

Department Objective: To promote recycling and increase annual tonnage collected.

Performance Measurement	2022 Actual	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Average Workload: Recycling collected per month (tons)	479	487	493	530	575
Curbside recycling collected (tons)	5,754	5,839	5854	6,024	6075
LR Recycles Quarterly Event Day (tons)	N/A	44	37	23	50
Green Station Electronics Recycling (tons)	N/A	N/A	57	29	65
Total Recycling Collected (tons)	5,754	5,883	5,948	3,178	6,190

Department Objective: To monitor incoming tonnage of Yard Waste.

Performance Measurement	2022 Actual	2023 Normal Sources	2023 Tornado Debris	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Yard Waste to be collected (tons)	22,700	22,576	28,382	50,958	25,459	15,433	27,500
Workload: Yard Waste collected (tons)	22,700	22,576	28,382	50,958	25,459	15,433	27,500
Efficiency: Average Yard Waste collected per month (tons)	1,879	1,881	2,365	4,249	2,122	1,286	2,292
Effect/Outcome: Percentage of collected annually	100%	100%	100%	100%	100%	100%	100%

Department Objective: To monitor incoming tonnage to the Class I and Class IV Landfill Cells.

Performance Measurement	2022 Actual	2023 Normal Sources	2023 Tornado Debris	2023 Actual	2024 Actual	2025 YTD	2026 Budget
Demand: Class I & Class 4 Garbage accepted (tons)	131,442	156,970	13,908	170,878	142,450	78,169	140,000
Workload: Class I & Class 4 Garbage disposed (tons)	131,000	156,970	13,908	170,878	142,450	78,169	140,000
Efficiency: Average Monthly Class I & Class 4 Garbage (tons)	11,000	13,081	1,159	14,240	11,870	10,782	11,666
Effect/Outcome: Percentage of collected annually (tons)	100%	100%	100%	100%	100%	100%	100%

Staffing

2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
145	145	145

Expenditures by Fund

Expenditures by Fund

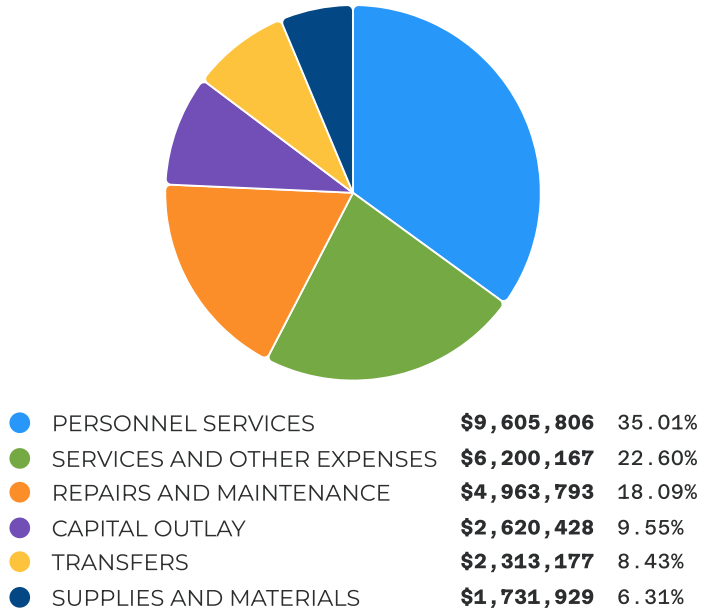
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY2025 Amended vs. FY2026 Adopted (% Change)	FY 2025 Adopted Budget vs. FY 2026 Adopted (% Change)
PUB WORKS-WASTE DISPOSAL FUND	$25,255,758	$26,543,400	$26,543,400	$27,435,300	3.36%	3.36%
Total Expenditures	**$25,255,758**	**$26,543,400**	**$26,543,400**	**$27,435,300**	**3.36%**	**3.36%**

Expenditures by Division

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted
NON-DEPARTMENTAL	$758,603	-$122,000	-$122,000	-$827,700
WD-ADMINISTRATION	$1,567,718	$3,114,343	$3,114,343	$3,273,752
SOLID WASTE COLLECTION	$17,787,935	$18,225,212	$18,225,212	$19,824,809
SOLID WASTE DISPOSAL	$4,305,233	$4,741,194	$4,741,194	$4,726,384
SOLID WASTE COMPOSTING	$480,372	$584,651	$584,651	$438,055
PUB WORKS-WASTE DISP PROJECTS	$355,898	$0	$0	$0
Total Expenditures	**$25,255,758**	**$26,543,400**	**$26,543,400**	**$27,435,300**

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended	FY 2026 Adopted	FY 2025 Amended vs. FY 2026 Adopted ($ Change)	FY 2025 Adopted vs. FY 2026 Adopted ($ Change)
PERSONNEL SERVICES	$9,789,416	$9,353,382	$9,353,382	$9,605,806	$252,424	$252,424
SUPPLIES AND MATERIALS	$1,442,762	$1,563,094	$1,563,094	$1,731,929	$168,835	$168,835
REPAIRS AND MAINTENANCE	$3,943,169	$4,696,346	$4,696,346	$4,963,793	$267,447	$267,447
SERVICES AND OTHER EXPENSES	$6,133,316	$5,695,257	$5,695,257	$6,200,167	$504,910	$504,910
CAPITAL OUTLAY	$2,921,418	$3,036,428	$3,036,428	$2,620,428	-$416,000	-$416,000
DEBT SERVICE	$20,087	$0	$0	$0	$0	$0
TRANSFERS	$1,005,590	$2,198,893	$2,198,893	$2,313,177	$114,284	$114,284
Total Expenditures	**$25,255,758**	**$26,543,400**	**$26,543,400**	**$27,435,300**	**$891,900**	**$891,900**

The Waste Disposal Fund Budget is balanced at $27,435,300. The increase in personnel costs is attributed to increased health insurance costs, step-and-grade progression and a 1.75% increase in non-uniform salaries and wages. The increases in services is derived from costs attributed to the Waste Management Recycling contract that increases on an annual basis. The increase in transfers is related to the administrative overhead costs charged to the Waste Disposal Fund for services provided by the General Fund such as finance, HR, IT, etc.

APPENDICES

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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.



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 2025 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, ongoing 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 replacement 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 $13,100,000. 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. Remedying 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

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.

Statistical Information

This section contains a variety of statistical information about the city to share with constituents and provides insight on data which informs policy decisions. Statistics are considered when determining the allocation of resources, planning infrastructure projects, and creating policies that address specific community needs. For example, when proposing urban improvements, population density, transportation data, and housing trends can help provide information to make an efficient design decision on improvements in urban areas of the city. In addition to general statistical data about the City, specific data from department services is provided in this section.

The following pages include statistical information on:

- City of Little Rock Employees and Commissions
- City of Little Rock Municipal, Financial, and Safety Indicators
- City of Little Rock Services
- Little Rock Population and Demographics Overview
- Little Rock Population Growth
- Little Rock Population by Age and Sex
- Little Rock Educational Landscape
- Little Rock Unemployment Trends
- Little Rock Area Major Employers
- Little Rock Top 10 Sales Tax Payers by Industry
- Little Rock Medical Facilities
- Little Rock Property Values

City of Little Rock Employees and Commissions

As the Capital City of the State of Arkansas, the City of Little Rock is a diverse community. Therefore, the City of Little Rock strives to hire locally with a conscious effort to ensure the demographics of our staff reflect the community. The following sections contain demographic information on Little Rock city services, employees, businesses, etc. The Department of Human Resources provides the City of Little Rock with full-time and part-time employee data, while commissions each provide metrics for their full-time and part-time employees in the tables below.

City of Little Rock Employees 2025			
Classification	**Full-Time**	**Part-Time**	**Total**
Local 100	394	68	462
IAFF	415	0	415
FOP	487	0	487
Non-Union	755	308	1,063
Total Employment	**2,051**	**376**	**2,427**

City of Little Rock Employee Demographics 2025	
Race	**Percent (%)**
American Indian/Alaskan Native	0.21%
Asian	1.85%
Black	48.21%
Hawaiian/Pacific Islander	0.21%
Hispanic	2.72%
Other	1.77%
White	45.04%
Total	**100%**

City of Little Rock Employee Gender 2025	
Gender	**Percent (%)**
Female	31.27%
Male	68.73%
Total	**100%**

Commission Employees 2025			
Commission	**Full-Time**	**Part-Time**	**Total**
Arkansas Museum of Discovery	27	25	52
Arkansas Museum of Fine Arts	60	104	164
Bill & Hillary Clinton National Airport	178	3	181
Central Arkansas Library	229	85	314
Little Rock Convention & Visitors Bureau	135	101	232
Little Rock Port Authority	12	1	13
Little Rock Water Reclamation Authority	221	3	224
Metropolitan Emergency Medical Services	334	67	401
Rock Region Metro	194	10	204
Total Employment	**1,390**	**399**	**1,789**

City of Little Rock Municipal, Financial and Public Safety Indicators

Municipal Information

The City of Little Rock was incorporated on November 7, 1831, and formally adopted its charter on November 2, 1835, marking the official establishment of the city as a municipal entity. Over time, the city's governance evolved, with a significant milestone occurring on July 27, 1993, when the City Manager form of government was adopted. This foundational information highlights key moments in the city's history and provides a framework for understanding its modern governance structure.

City of Little Rock Governance 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 of City (Square Miles)	112.36

Financial and Public Safety Indicators

The City of Little Rock maintains a strong financial position, reflected in its high bond ratings. Standard & Poor's rates the city's General Obligation Bonds as AA, while Moody's assigns a rating of Aa1, both indicating high credit quality and low investment risk. Additionally, the city holds a Class I rating from the Insurance Service Office (ISO), the highest possible classification, highlighting superior fire protection services and risk management capabilities. Little Rock's total sales tax rate combines local, county, and state levies. The local sales tax is 1.125%, the county sales tax is 1.0%, and the state sales tax is 6.5%, resulting in a combined sales tax rate of 8.625%. This diversified tax structure supports essential municipal services and infrastructure development, contributing to the city's long-term fiscal sustainability.

City of Little Rock Bond, Sales Tax, and Insurance	
Bond Ratings	
Standard and Poor's	AA
Moody's	Aa1
Insurance Rating for Insurance Services Officers (ISO)	
City of Little Rock Insurance	Class I
Sales Tax Rates	
Local Sales Tax	1.125%
County Sales Tax	1.0%
State Sales Tax	6.5%

City of Little Rock Services

Building Permits

The City of Little Rock issues building permits through the Department of Planning and Development in compliance with City Ordinance No.22,204. Permit fee schedules are required for any work that exceeds $5,000 of building, electrical, plumbing, and mechanical costs, with few exceptions. Building permit fees are charges paid to a local government to cover the administrative costs associated with processing a building permit application, including plan review, inspections, and other necessary steps to ensure construction adheres to building codes, essentially funding the staff and resources required to review and approve construction projects while safeguarding public safety. The table below estimates the costs incurred for administrative services to issue building permits annually.

Building Permits Issued by the Department of Planning and Development 2014-2025		
Year	**Permits Issued**	**Estimated Cost**
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
2022	2,440	$643,686,232
2023	2,188	$710,308,830
2024*	1,305	$803,826,987
2025*	1,931	$764,176,233

*2024 building permits issued as of 9/4/2024.

*2025 building permit issued as of 11/9/2025.

Fire Protection

The Little Rock Fire Department (LRFD) plays a critical role in safeguarding the community by providing rapid fire suppression, rescue, and emergency medical services. The table below showcases call and response data that reflects the department's commitment to protecting life, property, and the environment across Little Rock.

Fire Protection Measures provided by the Little Rock Fire Department in 2025*	
Category	**Count**
Number of Fire Stations	22
Number of Authorized Uniformed Employees	433
Rescue, Emergency, and Medical Calls	18,824
Fire and Explosions	1,568
Overpressure Rupture, Explosion, Overheat (no fire)	32
Service Calls	3,007
Good Intent Calls	4,450
False Alarm Calls	4,368
Natural Disaster Calls	31
Other Calls	193
Hazardous Conditions Standby	1,164

*2025 Fire Protection Measures as of 9/14/2025.

Police Protection

The Little Rock Police Department (LRPD) plays a critical role in ensuring public safety by providing comprehensive law enforcement services. In 2025, the department operates out of 10 police stations, with a total of 595 authorized uniformed employees. Through its proactive measures and community-focused approach, LRPD continues to support the safety and well-being of Little Rock's residents. The table below showcases call and response data that reflect the department's commitment to maintaining prompt and effective police services.

Police Protection Measures provided by the Little Rock Police Department in 2025*	
Category	**Count**
Number of Stations	10
Number of Authorized Uniformed Employees	595
Calls for Service Police	139,874
Arrests	8,964

*2025 Police Protection Measures as of 11/14/2025.

Recreation Services

The City of Little Rock offers a wide range of recreation services through its Department of Parks and Recreation and the Little Rock Zoo. Cultural and recreational attractions include two museums, an amphitheater, the River Market, and the Little Rock Zoo, which welcomed over 245,000 visitors. With 23 pavilions, fitness centers, adult centers, and year-round recreational programming, the city provides diverse opportunities for leisure and outdoor activities. The table below details the various recreation amenities offered by the City's Department of Parks and Recreation.

Recreation Services offered by the Department of Parks and Recreation and Little Rock Zoo 2025*	
Service	**Count**
Number of Parks, Including Park Development	63
Total Acres (developed & underdeveloped)	6,140
Number of Playgrounds	33
Number of Tennis Courts	35
Number of Basketball Courts	25
Number of Museums	2
Number of Golf Courses	2
Number of Ball Fields	23
Number of Play Fields	5
Number of Community Centers	5
Number of Swimming Pools	3
Number of Adult Centers	1
Number of Senior Facilities	1
Number of Soccer Fields	14
Number of Fitness Centers	1
River Market	1
Amphitheatre	1
Number of Pavilions	23
Number of Pickleball Courts	6
Number of Volleyball Courts	10
Total Recorded Park Attendance	494,171
Number of Zoos	1
Total Zoo Attendance*	245,397
Total Zoo Member Households*	5,410

*2025 Zoo Attendance and Member Households as of 11/12/2025.

Street Services

The Department of Public Works in Little Rock plays a critical role in maintaining and improving the city's transportation infrastructure. In 2025, the department will continue to deliver essential street services, ensuring safe and efficient travel for residents and visitors alike. Key responsibilities include road maintenance, repair of damaged streets, and the upkeep of sidewalks, traffic signals, and signage. Additionally, the department addresses storm drainage issues and ensures proper street cleaning to enhance the overall quality of life. These services are vital for supporting Little Rock's growing population and its commitment to a well-maintained, accessible urban environment.

Street Services provided by the Department of Public Works 2025*	
Category	**Quantity**
Streets Graded and Surface Treatment	397.86 miles
Paved - Permanent (Concrete and Asphalt)	2,394 miles
Alleys Maintained	74 miles
Drainage Ditches Maintained	1,567.72 miles
Storm Sewers Maintained	454 miles
Waterlines Maintained	1,450 miles
Sanitary Miles	1,426 miles
Traffic Signals Repaired	800
Total Miles of Streets and Alleys	**2,553.60 miles**

*2025 data as of 11/17/2025.

Solid Waste Services

Through the Department of Public Works, the City provides waste management services, ensuring a clean and sustainable environment for residential and commercial users. The table below provides information on waste collection performed by Public Works in 2025.

Solid Waste and Garbage Collection 2025*	
Category	**Count**
Class I and IV tonnage	107,053.62
Yard Waste	22,772.49
On-call Service	22,944
Knuckleboom Truck Pick-ups	2,478
Number of Residential Users	61,536
Number of Commercial Users	530

*2025 data as of 11/17/2025.

Little Rock Population and Demographics Overview

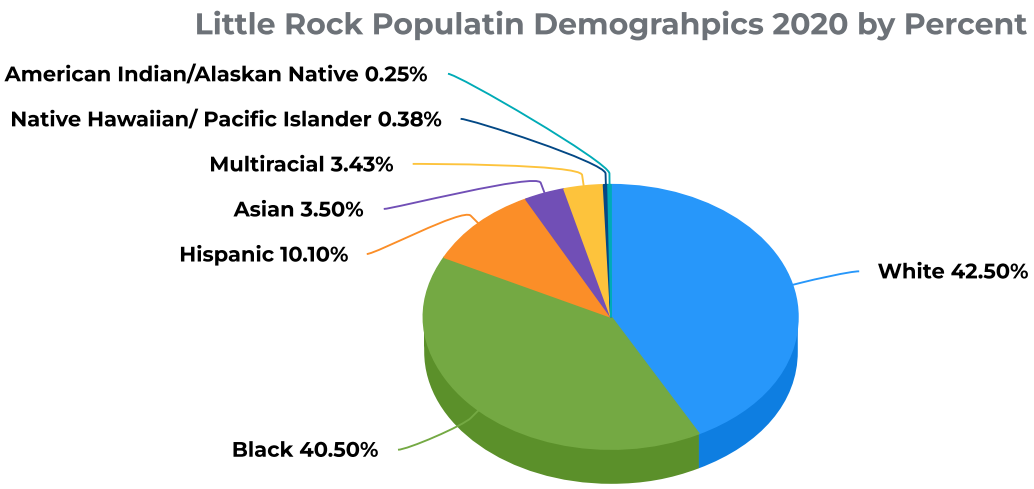
The table below provides a snapshot of key statistics for Little Rock in 2023-2024, offering a concise view of the city's demographics, economic indicators, and labor trends. With a population of 207,626 and a median age of 38.3, Little Rock reflects a balanced demographic profile. Economic metrics include a per capita income of $41,709 and a median household income of $59,762, highlighting the city's financial landscape. The U.S. Consumer Price Index stood at 315.5, with a 2.6% inflation rate over the past year, signifying modest economic stability. Additionally, an average unemployment rate of 3.5% over the same period underscores a healthy job market. These figures provide a comprehensive overview of Little Rock's current social and economic conditions.

Little Rock Statistics 2024*		
Category	**Data**	**Source**
Population	207,626	Metroplan (Estimate)
Per capita income 2023	$41,709	ACS 2023
Median household income 2023	$59,762	ACS 2023
U.S. Consumer Price Index	315.5	Federal Reserve Bank St. Louis
Percent inflation over the last year (November 2023-October 2024)	2.6%	U.S. Bureau of Labor Statistics
Average unemployment over the past year (November 2023–October 2024)	3.5%	U.S. Bureau of Labor Statistics
Median age	38.3	ACS 2023

*All figures represent the latest accurate data available as of November 2024, compiled by Metroplan.

Little Rock Population Demographics 2020*	
Race	**Percent (%)**
American Indian/Alaskan Native	0.25%
Asian	3.5%
Black	40.15%
Hispanic	10.10%
Multiracial	3.43%
Native Hawaiian/Pacific Islander	0.03%
Other	0.38%
White	42.5%
Total	**100%**

*Data for the table provided from the 2020 Census, during 2020 the population of Little Rock was 202,591. Estimates from Metroplan and the U.S. Census for 2024 show slight (approximately 0.1%-2.0%) changes in various demographic categories.


Little Rock Populatin Demograhpics 2020 by Percent
American Indian/Alaskan Native 0.25%
Native Hawaiian/ Pacific Islander 0.38%
Multiracial 3.43%
Asian 3.50%
Hispanic 10.10%
White 42.50%
Black 40.50%

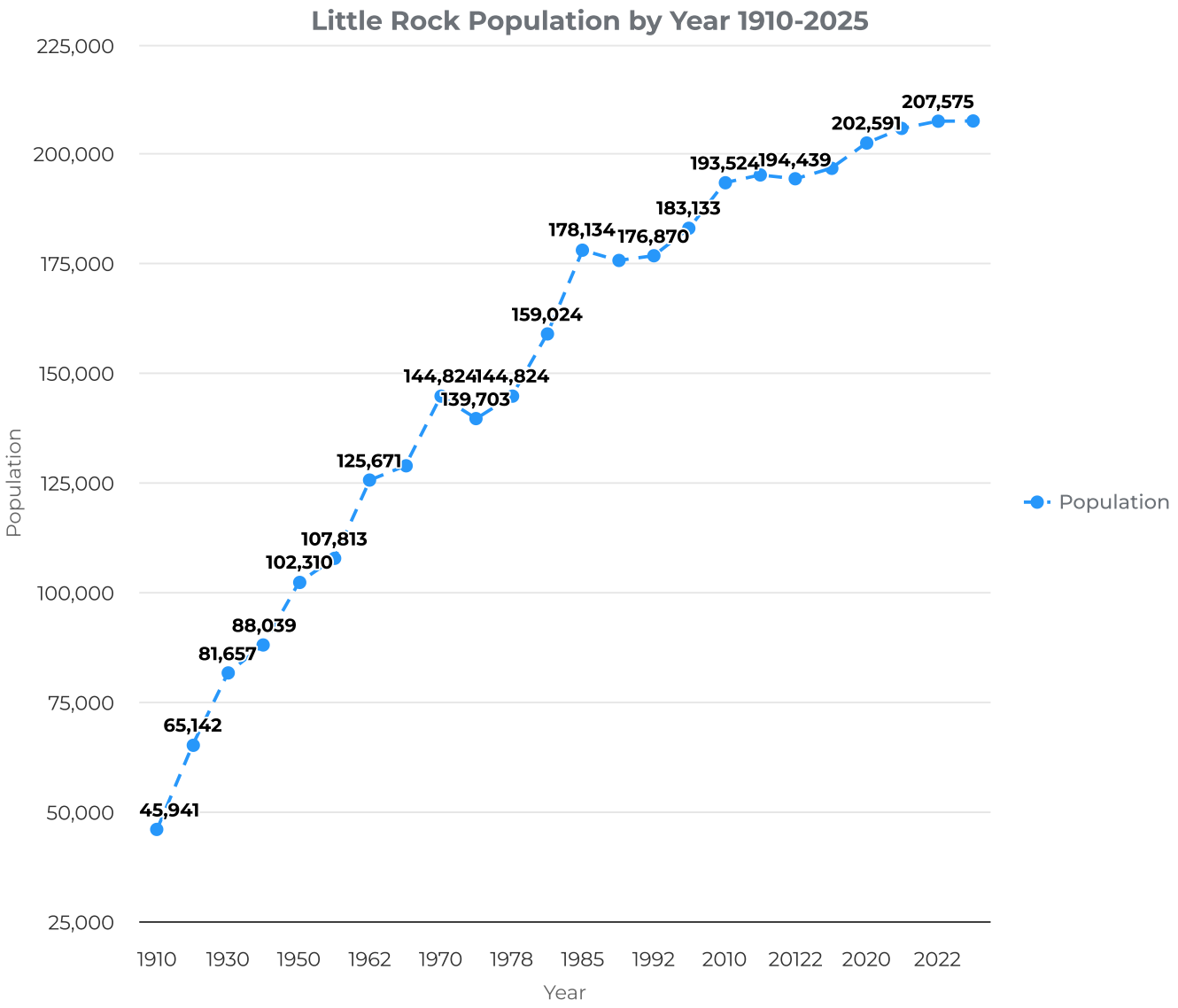
Little Rock Population Growth

The table below features a historical overview of Little Rock's population growth and fluctuations from 1910 to 2025, highlighting data collected through U.S. censuses, special censuses, and estimates. It captures key trends in urban expansion and the city's evolving size over more than a century, offering insight into periods of rapid growth and stabilization in recent years. The data serves as a foundation for understanding Little Rock's development and planning for its future.

Little Rock Population by Year		
Year	**Population Number**	**Data Source**
1910	45,941	
1920	65,142	
1930	81,657	
1940	88,039	
1950	102,310	
1960	107,813	
1962	125,671	Special Census
1964	128,929	Special Census
1970	144,824	Census
1974	139,703	Special Census
1978	144,824	Special Census
1980	159,024	Census
1985	178,134	Special Cenus
1990	175,795	Special Census
1992	176,870	U.S. Census Bureau Estimate
2000	183,133	Census
2010	193,524	Census
2011	195,310	Special Census*
2012	194,439	Special Census**
2013	196,814	Special Census
2020	202,591	Census
2021	205,932	Estimate**
2022	207,575	Estimate**
2023	208,830	Estimate**
2025	207,626	Estimate**

*Source for data: Arkansas Business 2020 Book of Lists.

**Estimates provided by Metroplan.



Little Rock Population by Age and Sex

In 2023, Little Rock's population demographics, characterized by a strong working-age population, a sizable older demographic, and a slight female majority, underscore the city's need to balance services for families, career-focused adults, and an aging community. Little Rock's population totaled 203,844, with females slightly outnumbering males. The data in the table below provides detailed population numbers by age and sex in Little Rock.

Little Rock Population by Age and Sex 2023			
Age Ranges	**Male**	**Female**	**Total**
Under 5	6,204	6,456	12,660
5 to 9	6,182	7,729	13,911
10 to 14	6,223	4,677	10,900
15 to 19	6,157	5,036	11,193
20 to 24	8,132	6,303	14,435
25 to 29	7,889	8,066	15,955
30 to 34	6,529	6,649	13,178
35 to 39	6,985	9,037	16,022
40 to 44	6,592	7,092	13,684
45 to 49	6,325	6,847	13.172
50 to 54	4,654	5,272	9,926
55 to 59	5,227	4,790	10,017
60 to 64	5,338	6,815	12,153
65 to 69	6,364	6,433	12,797
70 to 74	3,435	5,631	9,066
75 to 79	3,192	4,478	7,670
80 to 84	1,312	1,913	3,225
85 and over	1,502	2,378	3,880
Totals	**98,242**	**105,602**	**203,844**
Median Age	36.6	39.6	38.3

Data for the table and line graph were compiled by Metroplan. Source for data from ACS 2023 one-year data, Table S0101.

Little Rock Educational Landscape

Little Rock School District

The Little Rock School District (LRSD) plays a central role in shaping the educational experience for nearly 20,000 students across the city. With 39 school buildings and a workforce of 3,246 staff members, including 1,425 full-time teachers, the district provides education from kindergarten through 12th grade. The metrics in the table below highlight the scale of LRSD's impact.

Little Rock School District Schools, Students, and Staff 2024-2025*	
Category	**Count**
Number of School Buildings	39
Number of Staff (Including Principals and Supervisors)	3,246
Number of Teachers (Full-Time)	1,425
Number of Registered Students	19,565
Number of Kindergarten Students	9,321
Number of 6th-8th Grade Students	4,261
Number of 9th-12th Grade Students	5,983
Tax Rate (Mills) Real	46.4
Tax Rate (Mills) Personal	46.4

*Data for the table were sourced from the Arkansas Department of Education Data Center and the National Center for Education Statistics.

Little Rock Institutions of Higher Education

In addition to primary and secondary education, Little Rock is home to several higher education institutions. The Fall 2023 enrollment across the city's four major colleges and universities totaled 12,650 students, with the University of Arkansas at Little Rock leading at 8,158 students, followed by the University of Arkansas for Medical Sciences with 3,275 students. Understanding enrollment trends helps the city and its educational institutions anticipate future workforce needs, plan community services, and allocate funding for higher education support.

Little Rock Institutions of Higher Education Enrollment 2023*		
Institution	**Fall 2023 Enrollment**	**% Change in Enrollment 2022-2023**
Arkansas Baptist College	351	-27.6%
University of Arkansas at Little Rock	8,158	-0.5%
University of Arkansas for Medical Sciences	3,275	1.1%
Philander Smith University	866	12.6%
Total Higher Education Enrollment	12,650	

*Source for data: Arkansas Business Book of Lists 2025 provides the latest Fall 2023 data.

Little Rock Education Attainment

Educational attainment in Little Rock provides valuable insight into the city's workforce potential and economic capacity. The figures provided in the table below reflect a well-educated population, which is crucial for attracting employers, fostering economic growth, and developing local talent pipelines.

Little Rock Population Highest Level of Education Attainment 2023*	
Population	
Total Population (ACS)	208,830
Population 25 Years Old and Over	136,513
Percent (%)of Population Over 25 Years Old	65.4%
Overall Education Attainment by Percent (%) for Little Rock Population	
High School Diploma or Higher	95%
Bachelor's Degree or Higher	41%
Maximum Education Level in Years of Formal School by Percent (%) for Little Rock Population	
Less Than High School	5%
High School or Equivalent	22.5%
Some College or Associates Degree	31.5%
Bachelor's Degree or Higher	41.0%

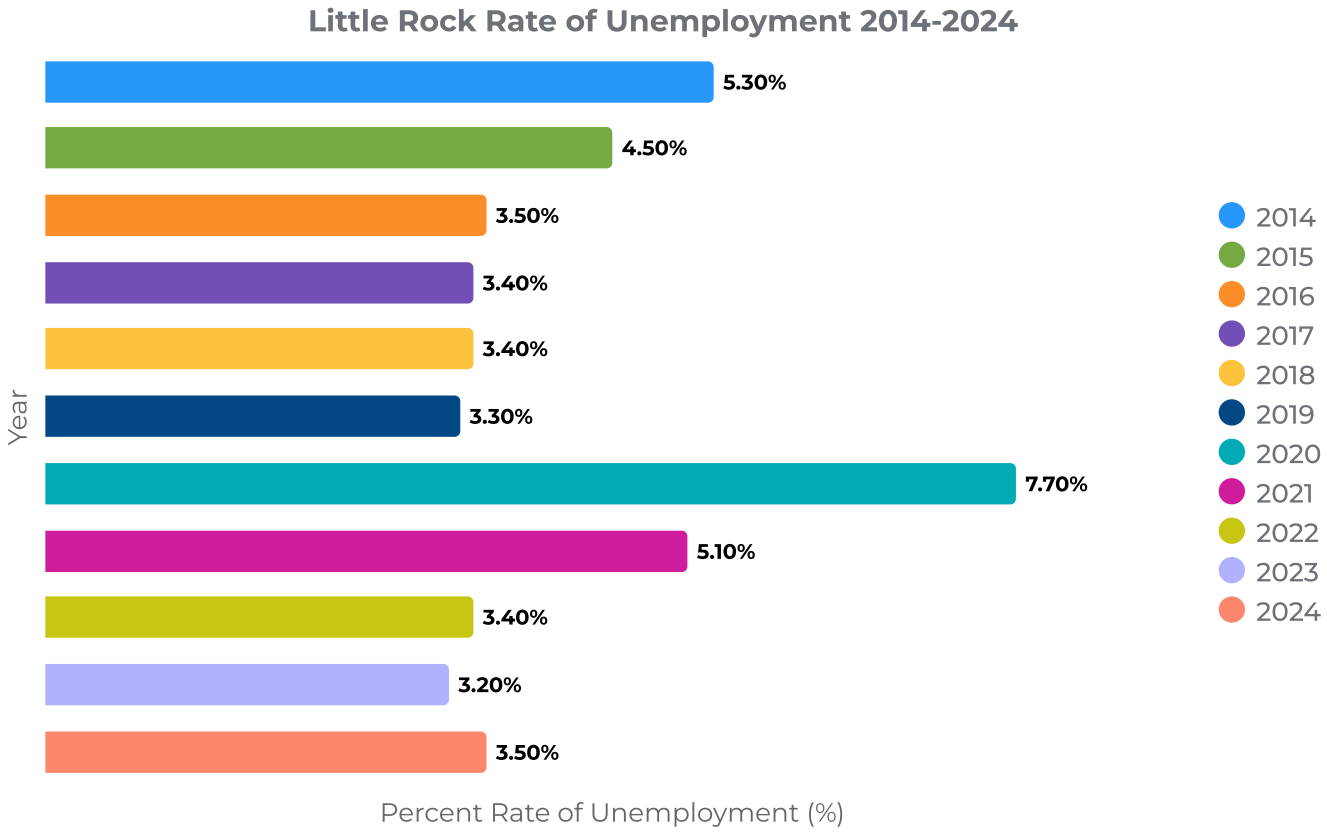
*Data sourced from ACS 2023 1-Year Estimates.

Little Rock Unemployment Trends

According to the American Community Survey (ACS), unemployment is calculated by dividing the number of people classified as "unemployed" (those without a job who have actively looked for work in the past four weeks) by the total civilian labor force (sum of employed and unemployed individuals), resulting in a percentage representing the unemployment rate; essentially, the formula is: (Unemployed / Labor Force) x 100%.

Little Rock Rate of Unemployment	
Year	**Rate %**
2014	5.3%
2015	4.5%
2016	3.5%
2017	3.4%
2018	3.4%
2019	3.3%
2020	7.7%
2021	5.1%
2022	3.4%
2023	3.2%
2024*	3.5%

*Unemployment rate for 2024 is a preliminary estimate; Data for December 2024 is not yet available. Data for the table and chart were compiled by Metroplan on 1/3/2025.


Little Rock Rate of Unemployment 2014-2024
5.30%
4.50%
3.50%
3.40%
3.40%
3.30%
7.70%
5.10%
3.40%
3.20%
3.50%
Year
Percent Rate of Unemployment (%)
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

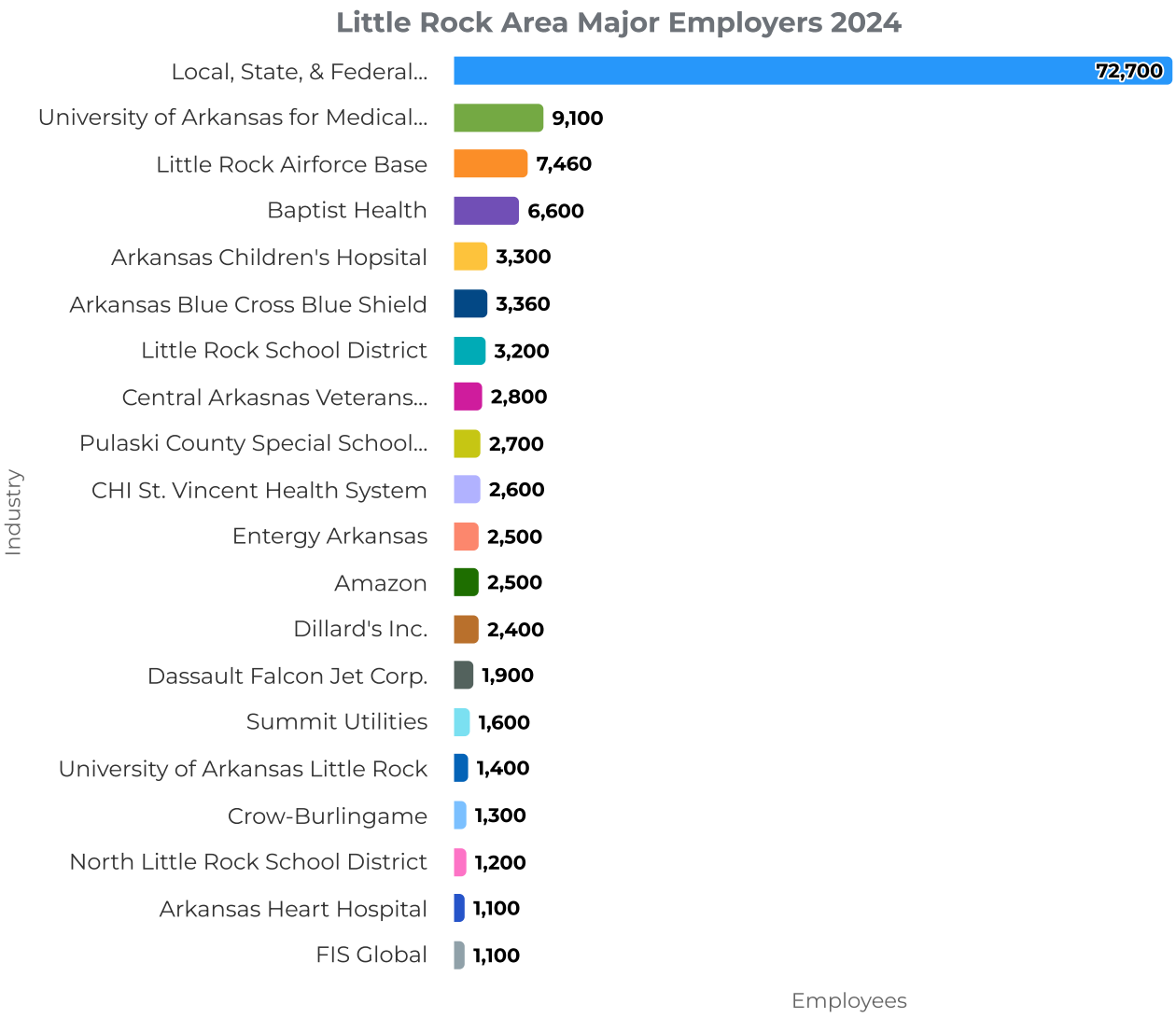
Little Rock Major Area Employers

The Little Rock Area Major Employers highlights the top employers in the metropolitan statistical area (MSA), reflecting the city's economic landscape. Government positions dominate the employment sector, with 72,700 employees across local, state, and federal levels, underscoring the importance of public administration to the regional economy. The University of Arkansas for Medical Sciences (UAMS) is the second-largest employer, providing 9,100 jobs in education and medical services, followed by Little Rock Air Force Base, employing 7,460 individuals, including military personnel and civilian staff. The information provided in the table is useful for understanding the key drivers of the local economy, identifying employment opportunities, and supporting strategic decision-making for business, policy, and community development.

Little Rock Area Major Employers 2024*			
	Company	**Industry**	**Employees**
1	**Local, State, & Federal Governments within the Metropolitan Statistical Area**	Government	72,700
2	**University of Arkansas for Medical Sciences**	Education/Medical Services	9,100
3	**Little Rock Air Force Base****	Government	7,460
4	**Baptist Health**	Medical Services	6,600
5	**Arkansas Children's Hospital**	Medical Services	3,300
6	**Arkansas Blue Cross Blue Shield**	Insurance	3,360
7	**Little Rock School District**	Schools/Colleges/Education	3,200
8	**Central Arkansas Veterans Healthcare System**	Medical Services	2,800
9	**Pulaski County Special School District**	Schools/Colleges/Education	2,700
10	**CHI St. Vincent Health System**	Medical Services	2,600
11	**Entergy Arkansas**	Utility (Electric)	2,500
12	**Amazon**	Distribution	2,500
13	**Dillard's Inc.**	Department Store	2,400
14	**Dassault Falcon Jet Corp.**	Falcon Aircraft Models	1,900
15	**Summit Utilities**	Utility (Natural Gas)	1,600
16	**University of Arkansas Little Rock**	Education	1,400
17	**Crow-Burlingame**	Automotive	1,300
18	**North Little Rock School District**	Education	1,200
19	**Arkansas Heart Hospital**	Medical Services	1,100
20	**FIS Global**	Financial Data Services	1,100

*Data for 2024 are included up until 11/01/2024 and are compiled by the Little Rock Regional Chamber.

**Little Rock Air Force Base "Total Employees" of 7,460 includes Military Personnel 6,366 and Air Force and Naval Air Force Civilians 1,126 employed.


Little Rock Area Major Employers 2024
Local, State, & Federal... 72,700
University of Arkansas for Medical... 9,100
Little Rock Airforce Base 7,460
Baptist Health 6,600
Arkansas Children's Hopsital 3,300
Arkansas Blue Cross Blue Shield 3,360
Little Rock School District 3,200
Central Arkasnas Veterans... 2,800
Pulaski County Special School... 2,700
CHI St. Vincent Health System 2,600
Entergy Arkansas 2,500
Amazon 2,500
Dillard's Inc. 2,400
Dassault Falcon Jet Corp. 1,900
Summit Utilities 1,600
University of Arkansas Little Rock 1,400
Crow-Burlingame 1,300
North Little Rock School District 1,200
Arkansas Heart Hospital 1,100
FIS Global 1,100
Industry
Employees

Little Rock Top 10 Sales Tax Payers by Industry

The City of Little Rock, Arkansas' largest own-source revenue is sales tax. The City's sales tax revenues are generated from a permanent one-and-one-eight (1,125) cent of general sales tax. Prior to 2022, the City also assessed a three-eight (0.375) cent sales tax on capital projects which sunset on December 31, 2021. Taxes are assessed based on point-of-sale. In addition, the City of Little Rock makes up approximately 51% of the county population and receives a proportion of the county tax. In 2025, the City's local 1,125 -cent sales tax generated revenue of approximately $81,600,000. The City's share of the county 1-cent tax generated revenue of approximately $61,422,200.

According to the Arkansas State Statues, the City is required to keep the identities of the individual taxpayers confidential. Therefore, the City of Little Rock is not able to disclose the top ten taxpayers. However, Little Rock enjoys a diverse economic sales tax base. Revenues generated by industry codes are noted in the tables below.

Little Rock Top Ten 1 1/8 Cent Sales Taxpayers 2025*			
	Industry	**Tax Collected $**	
1	Other General Merchandise Stores	$	4,466,670.17
2	Grocery Stores	$	3,968,723.50
3	Building Material and Supplies Dealers	$	2,948,544.45
4	Electronic Shopping and Mail-Order Houses	$	2,912,097.86
5	Food Services and Drinking Places; Unknown Subclassification	$	2,818,910.07
6	Full-Service Restaurants	$	2,492,732.60
7	Electronics and Appliance Stores	$	2,019,769.45
8	Electric Power Generation; Transmission and Distribution	$	1,744,244.62
9	Automotive Equipment Rental and Leasing	$	1,556,599.20
10	Clothing Stores	$	1,406,075.05
Totals		**$**	**26,334,366.97**

Little Rock Top Ten 1 Cent County Sales Taxpayers 2025*			
	Industry	**Tax Collected $**	
1	Other General Merchandise Stores	$	8,383,517.10
2	Building Material and Supplies Dealers	$	5,271,354.71
3	Grocery Stores	$	5,140,157.89
4	Electronic Shopping and Mail-Order Houses	$	4,791,005.81
5	Food Services and Drinking Places; Unknown Subclassification	$	3,995,892.21
6	Full-Service Restaurants	$	3,430,651.05
7	Electric Power Generation; Transmission and Distribution	$	3,375,946.00
8	Electronics and Appliance Stores	$	2,517,932.20
9	Automotive Repair and Maintenance	$	1,849,776.81
10	Clothing Stores	$	1,758,367.43
Totals		**$**	**40,514,601.21**

Little Rock Medical Facilities

The healthcare sector in Little Rock is a significant component of the city's economy, infrastructure, and quality of life. The city is served by six major medical facilities, collectively providing 2,226 beds and employing 14,204 healthcare workers. The estimated ratio of beds per 1,000 residents is 10.72, which exceeds national benchmarks (2.35 per 1,000 residents) for hospital bed availability. This ratio provides insight into the city's ability to meet healthcare needs during routine operations as well as in times of increased demand, such as public health crises or natural disasters.

Little Rock Medical Facilities Number of Beds (Occupancy Rooms) 2024			
Medical Facility	**Beds**	**Occupancy Rate**	**Employees**
Arkansas Children's Hospital	326	70.2%	3,246
Arkansas Heart Hospital	112	50.7%	915
Arkansas State Hospital	230	85.6%	639
Baptist Health Medical Center — Little Rock	658	69.6%	3,361
St. Vincent Infirmary Medical Center	379	64.6%	1,653
University of Arkansas Medical Sciences Medical Facility	521	76.5%	4,390
Totals	**2,226**	**69.53% (Average)**	**14,204**
Estimated Total Beds per 1,000 of the Population (207,626)	**10.72**		

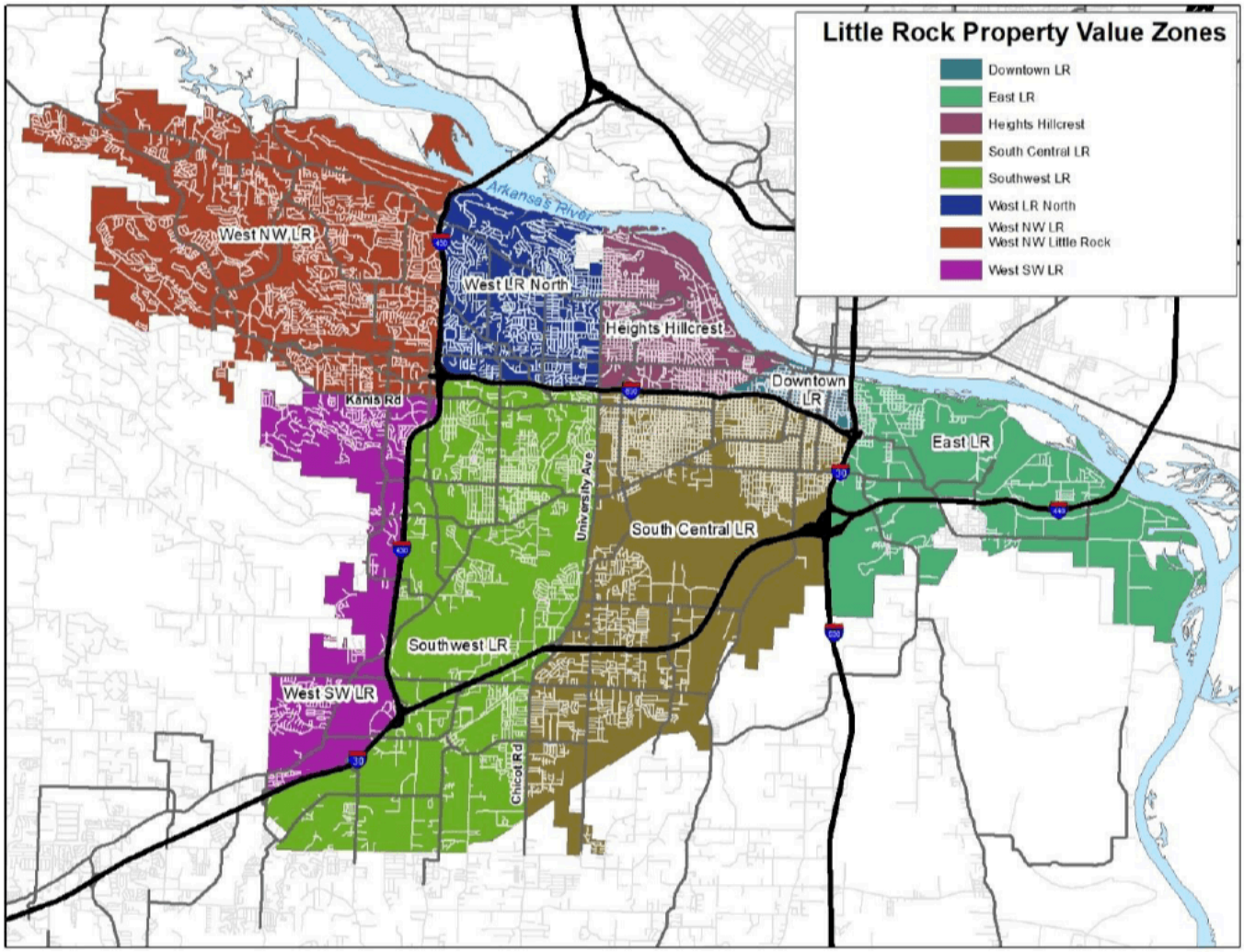
*Data source: Arkansas Business Book of Lists 2025.

Little Rock Property Values

Between 2020 and 2025, Little Rock's property values demonstrated mixed trends across the various areas. Overall, the city's property values increased by 32.2% to a modest 1.5% growth from 2024 to 2025. The data provided in the table below highlights significant long-term growth in Heights/Hillcrest, South Central, West Northwest areas, contrasting with slower growth declines in East Little Rock.

Little Rock Property Value by Trend by Area: 2020-2024*								
Area	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Chg 20-25**	**Chg 24-25**
Downtown LR	$1,512,323	$1,488,889	$1,603,646	$1,603,646	$1,608,865	$1,633,864	8.0%	1.6%
East LR	$945,156	$918,335	$1,062,440	$849,687	$888,099	$890,830	-5.7%	0.3%
Heights/Hillcrest LR	$3,125,865	$4,155,976	$4,949,817	$4,223,302	$5,266,357	$5,296,113	69.4%	0.6%
South Central LR	$1,951,988	$2,468,315	$3,139,250	$2,394,208	$2,944,405	$2,97,755	52.5%	1.1%
Southwest LR	$2,643,275	$2,732,699	$3,287,524	$2,285,705	$3,326,383	$3,358,818	27.1%	1.0%
West LR North	$2,571,715	$2,538,421	$3,067,811	$3,067,811	$3,008,069	$3,051,508	18.7%	1.4%
West NW LR	$7,014,300	$7,213,833	$8,776,891	$8,776,891	$8,863,929	$9,066,042	29.3%	2.3%
West SW LR	$2,007,919	$1,985,721	$2,422,186	$2,422,186	$2,457,119	$2,511,718	25.1%	2.2%
Totals	**$21,772,541**	**$23,502,189**	**$28,309,565**	**$25,623,436**	**$28,363,226**	**$26,106,648**	**32.2%**	**1.5%**

*Data for table compiled by MetroPlan 12/20/2024. Data sourced from Pulaski County Assessor PAGIS. Data shown in thousands.


Little Rock Property Value Zones
Downtown LR
East LR
Heights Hillcrest
South Central LR
Southwest LR
West LR North
West NW LR
West NW Little Rock
West SW LR
Arkansas River
West NW LR
West LR North
Heights Hillcrest
Downtown LR
East LR
Kanis Rd
University Ave
South Central LR
Southwest LR
West SW LR
Chicot Rd

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**.

Amended Budget- This is a budget that was changed after it was approved.

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 ten elected Board members and the Mayor 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 include Waste Disposal, Vehicle Storage, and Parking Garage 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 chargebacks to user departments. It provides a mechanism for identifying vehicle costs and charging them to the proper 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's primary 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 S&P Global and AA1 by Moody's Investors Service, 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

ACFR – Annual Comprehensive Financial Report

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.

CAO – City Attorney's Office

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 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.

DCP – Department of Community Programs

DWI/DUI – Driving while intoxicated/Driving under the influence.

ECR – Entergy Cost Recovery Rider

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.

GIS – Geographic Information Systems

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.

HR – Human Resources

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

LRWRA – Little Rock Water Reclamation Authority

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.

MEMS – Metropolitan Emergency Medical Services

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.

PPP – Positive Prevention Program

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

SCALES – Specialty Court Application and Legal Exchange System

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.

TANF – Temporary Assistance for Needy Families

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.

YPQI – Youth Program Quality Intervention