

2025

ANNUAL OPERATING BUDGET



CITY OF LITTLE ROCK
ARKANSAS



ON the Cover: A view from across the Arkansas River by the Main Street bridge of the City of Little Rock downtown district.

Cover designed by: Arjun Saatia



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INTRODUCTION



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City of Little Rock

2025 Annual Operating Budget

Frank Scott, Jr.
Mayor

Susan Altrui
Interim City Manager

Prepared by:
Department of Finance

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Madeline Long, Grants Analyst
Silas Roaf, Budget Analyst

The enclosed 2025 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 2025 budget document and budget documents for previous years can be found on the City of Little Rock's website located at: www.littlerock.gov (<http://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, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Little Rock, Arkansas for its Annual Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting the City's 2025 budget to GFOA to determine its eligibility for another award.



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 3.4%, which is notably lower than the national average of 4.3% as of June 2024. The City's business-friendly environment continues to attract large corporations like Trex, Amazon, Trader Joe's, Fiocchi, Topgolf, 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 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.



Population Overview

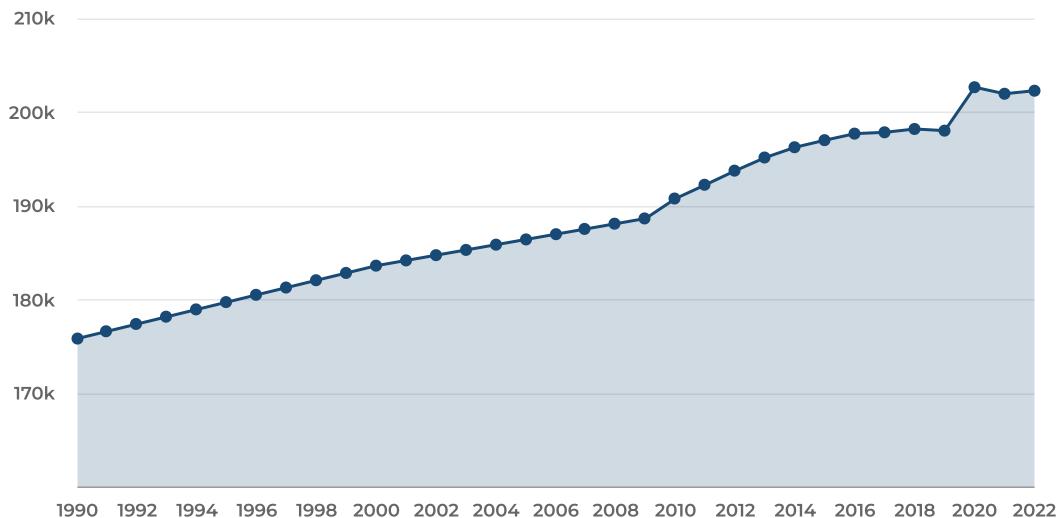


TOTAL POPULATION

202,218

▲ .2%
vs. 2021

GROWTH RANK
234 out of **502**
Municipalities in Arkansas



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



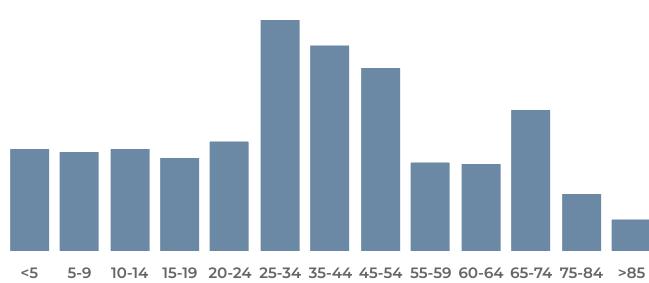
DAYTIME POPULATION

271,216

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

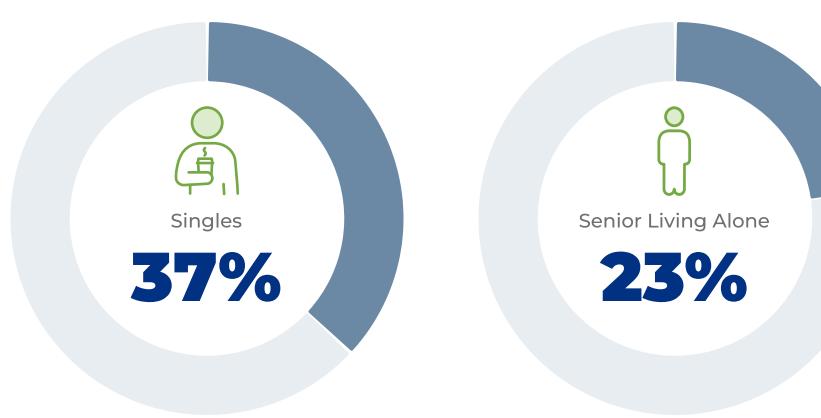
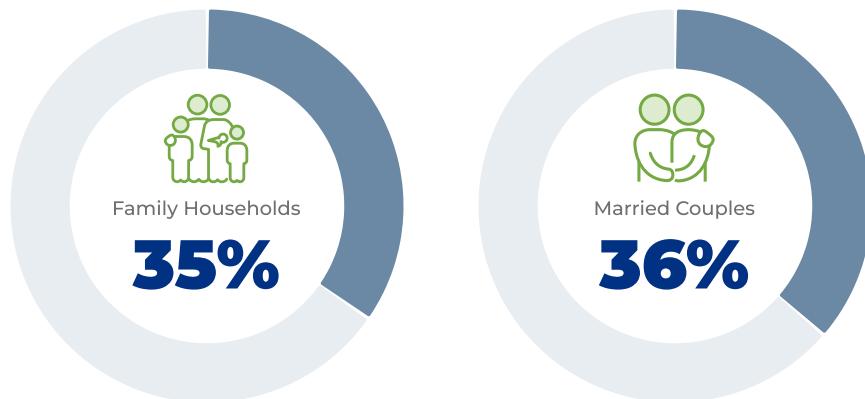


Household Analysis

TOTAL HOUSEHOLDS

86,365

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.

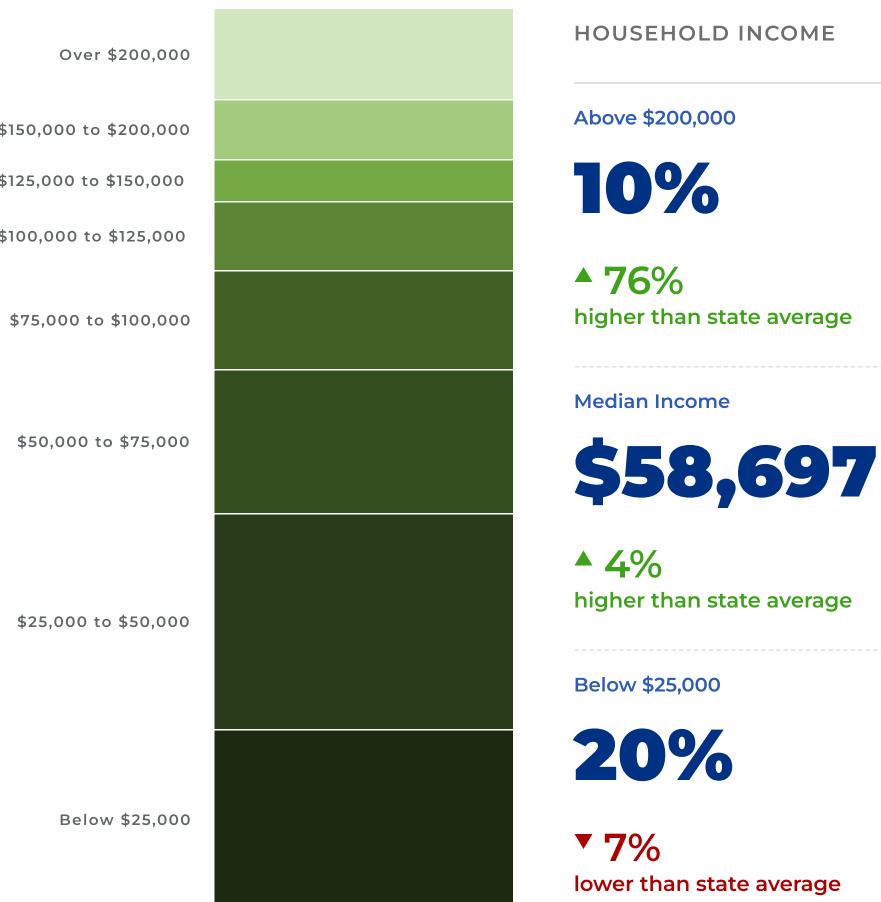


* Data Source: American Community Survey 5-year estimates



Economic Analysis

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.



* Data Source: American Community Survey 5-year estimates

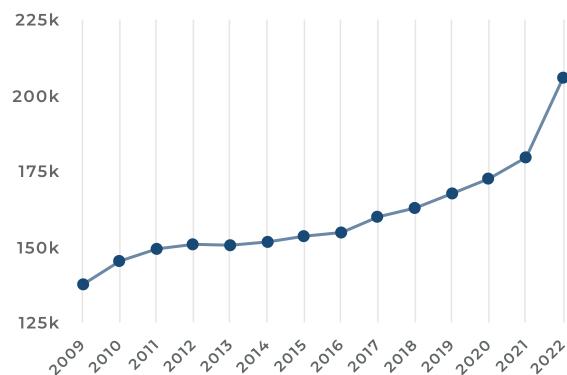


Housing Overview



2022 MEDIAN HOME VALUE

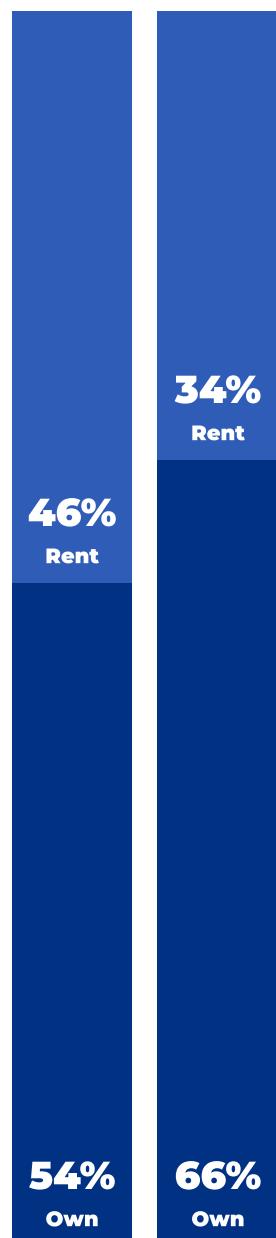
\$205,800



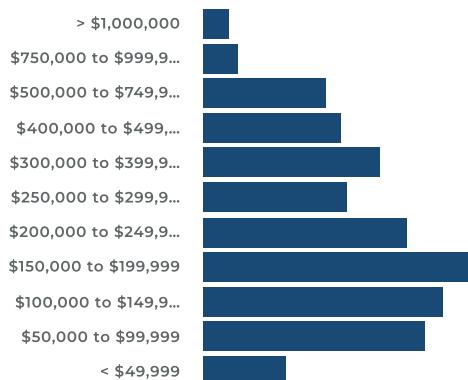
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Little Rock State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.





Board of Directors



Mayor Frank Scott, Jr.



**Kathy Webb Ward
Throo**



**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 Kumpfus
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.

Financial Structure, Policy and Process reviews the annual budget process relating to the 2025 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 relevant fiscal policies. Including a five-year forecast is particularly important, providing a glimpse into the City's financial future.

Fund Summaries provide a graphic chart of revenues and expenditures, a high-level view of the Operating Budget for 2023 - 2025 revenues, expenditures, and fund balance, broken out by fund type.

Funding Sources present a chart of operating revenues from all fund sources for 2025 and detailed revenue data by source and fund from 2023 - 2025. A summary of revenue trends is provided.

Capital Improvements describe the City's capital improvement program, including capital funding provided by bonds, short-term notes, and other sources. This section also presents major projects planned and in progress for 2025 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.

Debt Management provides an overview of the City's debt status, including the debt limit and current outstanding debt. It also contains the 2025 debt amortization schedules.

Position Summary Schedule presents information for 2023 – 2025, showing the allocation and authorization of full-time personnel and the total number of positions by department.

Department Budget Detail 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** references 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 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 2025 is included in this document to describe the budget development process more adequately.



The 2025 Basic Operating Budget comprises four major fund types: the General Fund, Special Revenue Funds, an Internal Service Fund and Enterprise Funds.

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

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

The other major fund types are described below:

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

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



Operating Flow of Funds

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



Fund Expense Categories

The following categories classify fund expenditures:

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

Capital Budget



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

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

Debt Service Flow of Funds

The City issues debt after one of the following:

- Approval by 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, 2024 accomplishments, 2025 goals, applicable service measures, expenditure budget and staffing summary.



City Administration

Executive Administration

| | |
|------------------|------------------------|
| Frank Scott, Jr. | Mayor |
| Kendra Pruitt | Mayor's Chief of Staff |
| Susan Altrui | Interim City Manager |

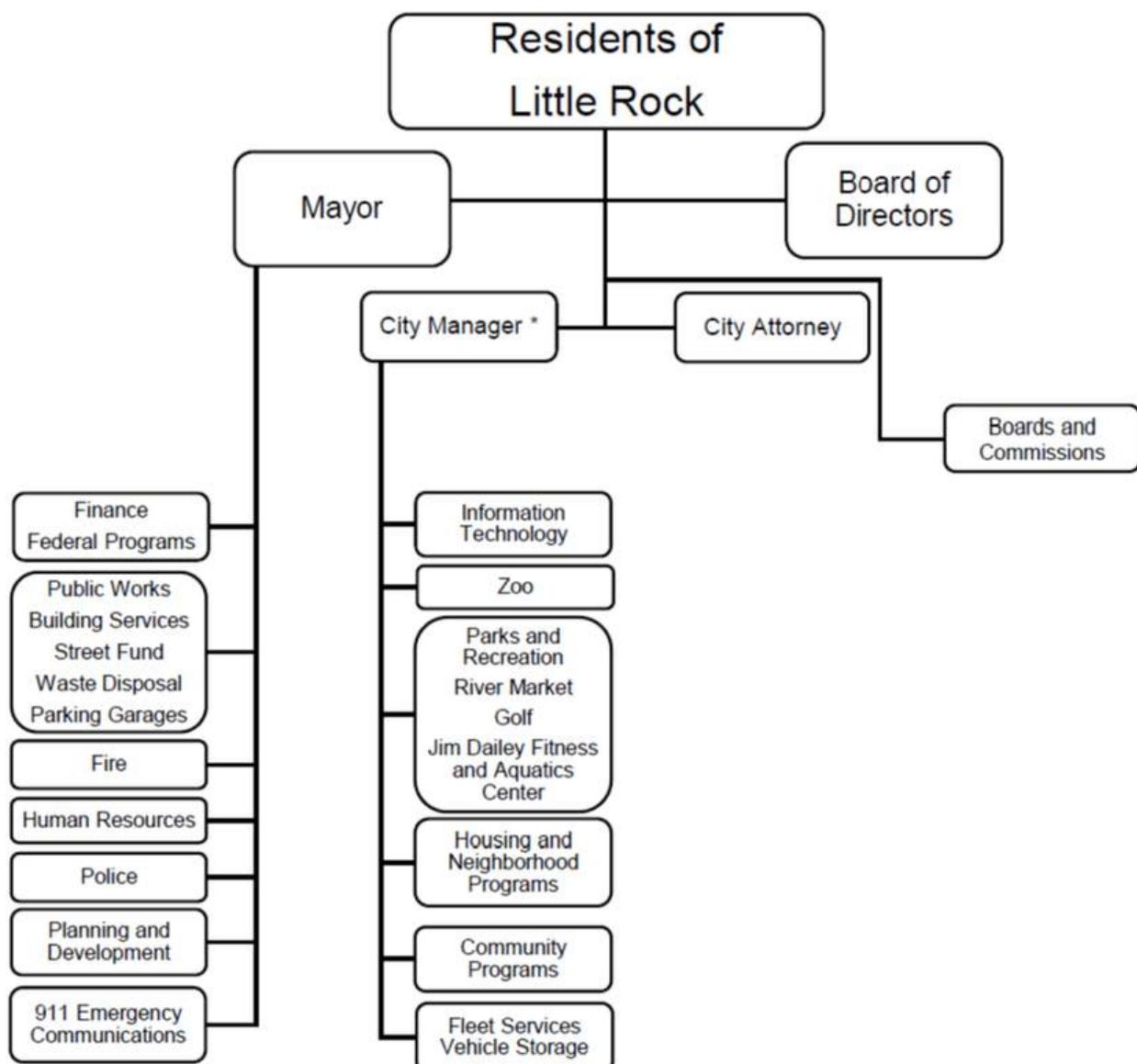
Department Directors

| | |
|-------------------|---|
| 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 |
| Dana Dossett | 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 |
| Jon Honeywell | Director of Public Works |
| Fran Lyon | Acting Director of Zoo |
| Delphone Hubbard | 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.



CITY OF LITTLE ROCK OPERATING FUND STRUCTURE

Governmental Funds

GENERAL FUND

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

SPECIAL REVENUE FUNDS

Public Works Street Fund
Special Projects Fund
Emergency 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 AND RELATED DEBT SERVICE FUNDS

Capital Projects Fund Listing:
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 and Series 2022B

Debt Service Fund Listing:
Tax Incremental Financing 2014 Capital Improvement Bonds
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 and Series 2022B

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



CITY OF LITTLE ROCK OPERATING FUND STRUCTURE

Proprietary Funds

ENTERPRISE FUNDS

Waste Disposal Fund
Vehicle Storage Facility Fund
Parking Garages Fund

INTERNAL SERVICE FUNDS

Fleet Services Fund

Fiduciary Funds

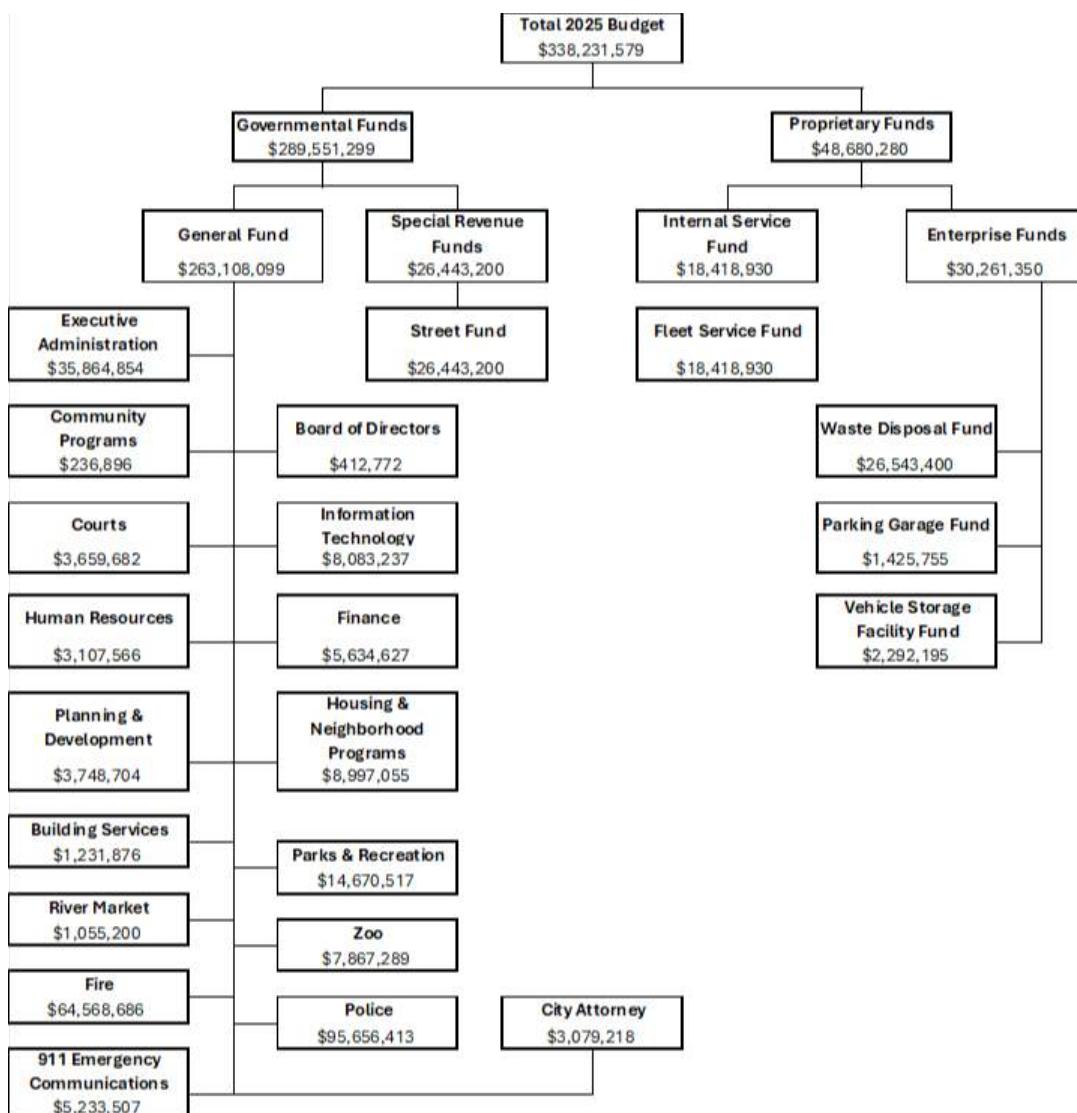
Police Pension & Relief Fund
Fire Pension & Relief Fund
Non-Uniform Defined Benefit Fund
Non-Uniform Defined Contribution

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

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



Annual Basis Operating Budget



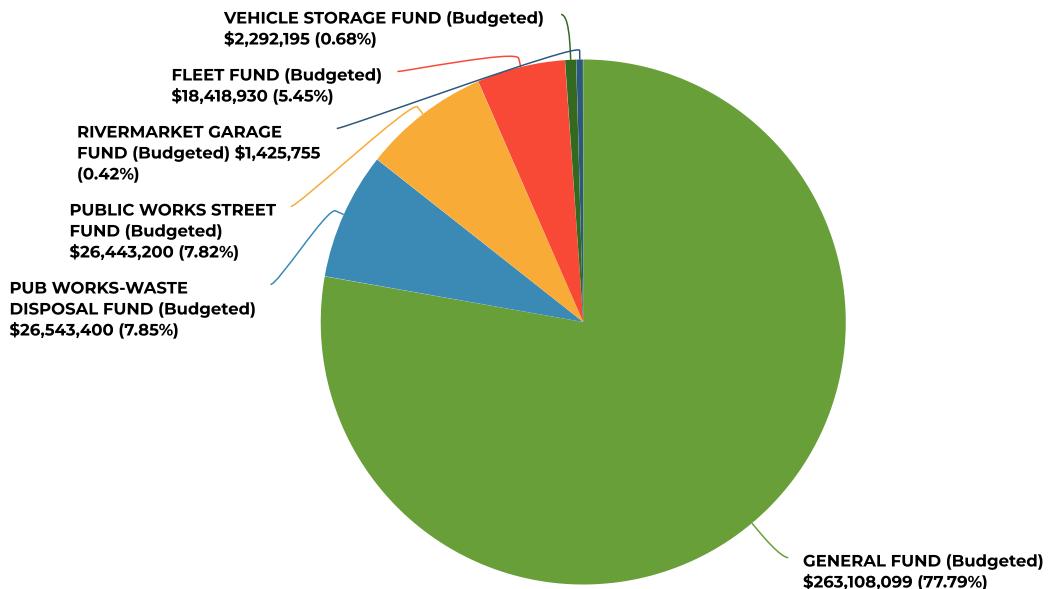
From The Desk of Mayor Frank Scott, Jr.

January 1, 2025

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

I respectfully submit the official 2025 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.

2025 Adopted Budget - Expenditures



| | 2023 Actual | 2024 Budget | 2024 Amended Budget | 2025 Budget | Change | % Change |
|--------------------------|----------------------|----------------------|---------------------------|----------------------|--------------------|---------------|
| General Fund | \$245,397,385 | \$257,510,221 | \$256,609,157 | \$263,108,099 | \$6,498,942 | 2.53% |
| Street Fund | 22,132,816 | 25,234,297 | 36,040,365 | 26,443,200 | (9,597,165) | -26.63% |
| Waste Disposal Fund | 24,240,393 | 25,712,800 | 25,712,800 | 26,543,400 | 830,600 | 3.23% |
| Fleet Services Fund | 15,895,526 | 18,575,988 | 18,575,988 | 18,418,930 | (157,058) | -0.85% |
| Vehicle Storage Facility | 1,645,796 | 2,208,454 | 2,208,454 | 2,292,195 | 83,741 | 3.79% |
| Parking Garage Fund | 1,675,425 | 1,380,908 | 1,380,908 | 1,425,755 | 44,847 | 3.25% |
| | <u>\$310,987,341</u> | <u>\$330,622,668</u> | <u>\$340,527,672</u> | <u>\$338,231,579</u> | <u>\$2,296,093</u> | <u>-0.67%</u> |



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.

During 2024, the City asked voters to support a Sales Tax Election that would have increased the Sales Tax rate by a penny. 3/8th of the penny would have been used for operations while 5/8th would have been used to support capital investments. Voters rejected the proposal on November 5, 2024. As a result, the City must continue to prioritize our funding, ensuring that we are funding areas that are important to our residents given the limited resources that we have available and do more with less, as has been the case since the prior sales tax sunset in 2021.

We also must evaluate how we ensure that we are taking care of our City employees who provide services to our residents day in and day out. Our city employees are the lifeblood of our organization. We will continue to look at how we implement the recently completed 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 11,000 new jobs and over \$800 million in new investments in Little Rock. We intend to keep this momentum going into 2025 as we continue to grow at the Port of Little Rock and showcase our wonderful City to any and all businesses that are considering relocating or expanding their operations.

In 2025, we will assess City facilities and City property ownership and look at ways we can put our assets to work. This could mean working with developers via a public-private partnership, 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 2025 and 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

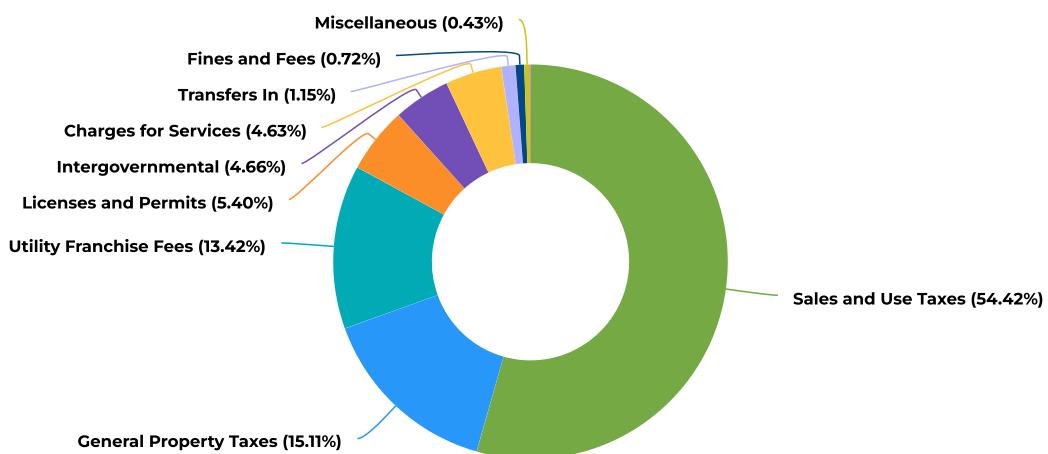
Sales and use tax continue to be the leading revenue source for the City at approximately \$143.2 million or 54.42% of General Fund revenue. Total General Fund revenue increased approximately 2.1% from the prior year in all General Fund categories and approximately 2% across all budgeted funds.

General Fund property tax revenue is expected to increase to around \$39.7 million for 2025. Another \$8.2 million, representing the City's share of the County road tax millage is included in the Street Fund budget and is restricted for street repairs and maintenance.

Franchise fees from local utilities comprise 13.42% of General Fund revenues. Overall, 2025 utility franchise fees are projected to be 6.03% higher than 2024 actual revenues. Charges for services in 2025 are expected to be roughly \$61 million across all budgeted funds, including about \$12.2 million or 4.63% of General Fund revenues.

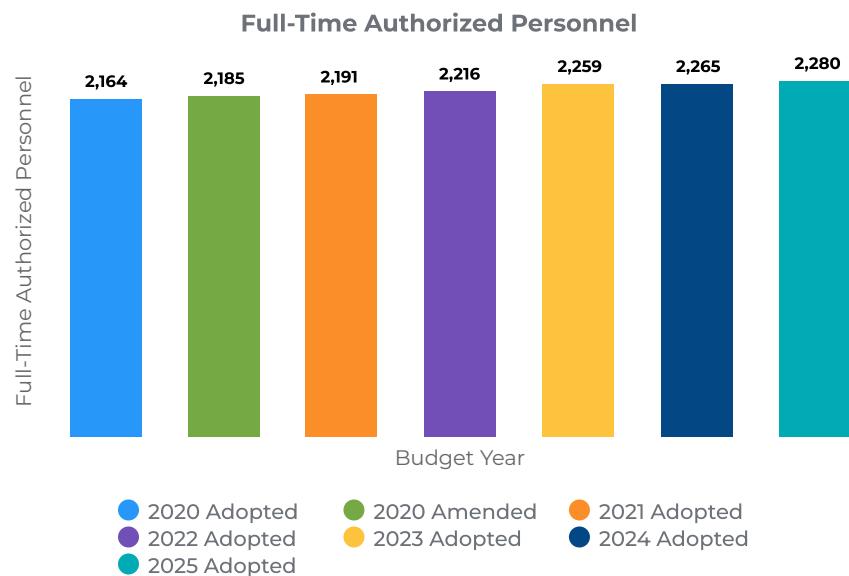
Information on the City's various revenue sources is discussed in greater detail in the Revenue Trends Section of the 2025 Budget Document.

2025 General Fund Revenues



Personnel changes

The 2025 Adopted Budget supports 2,280 full-time authorized personnel, an increase of fifteen (15) positions over FY2024. These positions were added throughout the City to maintain our current level of service amid a growing residential and commercial population. Twelve (12) of the fifteen (15) added positions are in the General Fund. The additional three positions added (3) are Special Project and Grant positions. The changes are listed in detail in the Expenditures Section of the 2025 Budget Document.



Economic Outlook

The Little Rock regional economy remains strong and poised to continue to grow in 2025. The total number of jobs has increased to 401,400. Little Rock's unemployment has fallen to around 2.7%, which is lower than the U.S. average of 4.1%. Reductions in interest rates in 2024 are expected to continue to be a tailwind for growth and development in Little Rock, although we are still working through the effects of the significant increase in prices experienced coming out of the pandemic. In October 2024, the Consumer Price Index for All Urban Consumers (CPI-U) or more commonly, the inflation rate was a more manageable 2.6% for the past 12 months.

It is anticipated that overall sales tax revenue growth will moderate to less than 1% as consumers adjust to increased prices from the prior years and re-prioritize their budgets in 2025. Expected interest rate cuts in 2025, 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 with an equity-driven approach to our policies and programs. In addition to supporting our local businesses, we will continue recruiting companies to Little Rock, adding to our total of more than 11,000 jobs since I took office in 2019.

Conclusion

The 2025 Budget reflects a conservative revenue forecast and a leveling off of sales tax figures. The 2025 Annual Operating Budget was presented to the Board of Directors on November 26, 2024. Staff met with the Board of Directors prior to the presentation on November 26th, 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 2025. The appropriations included provide for quality municipal services.

The City has seen great progress over the past years, with more to come in 2025 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.



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 business can thrive.

Must Do

Policy Statement for a Safe City

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

This shall be accomplished by:

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



Must Do

Policy Statement for Economic Development

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

This will be accomplished by:

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

Must Do

Policy Statement for Basic City Services

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

The services provided to the citizenry will include:

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

Must Do

Policy Statement for Infrastructure

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

A comprehensive infrastructure system includes:

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



Should Do

Policy Statement for Quality of Life

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

This will be accomplished by:

- Adopting policies that encourage the availability and 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, working in conjunction with Department Directors, to develop the annual budget around these policy areas to promote efficiency and effectiveness in delivering services to the public.

The 2025 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 retain existing businesses and promote small businesses in the City of Little Rock.

Infrastructure

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

Quality of Life

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

Financial Reporting

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



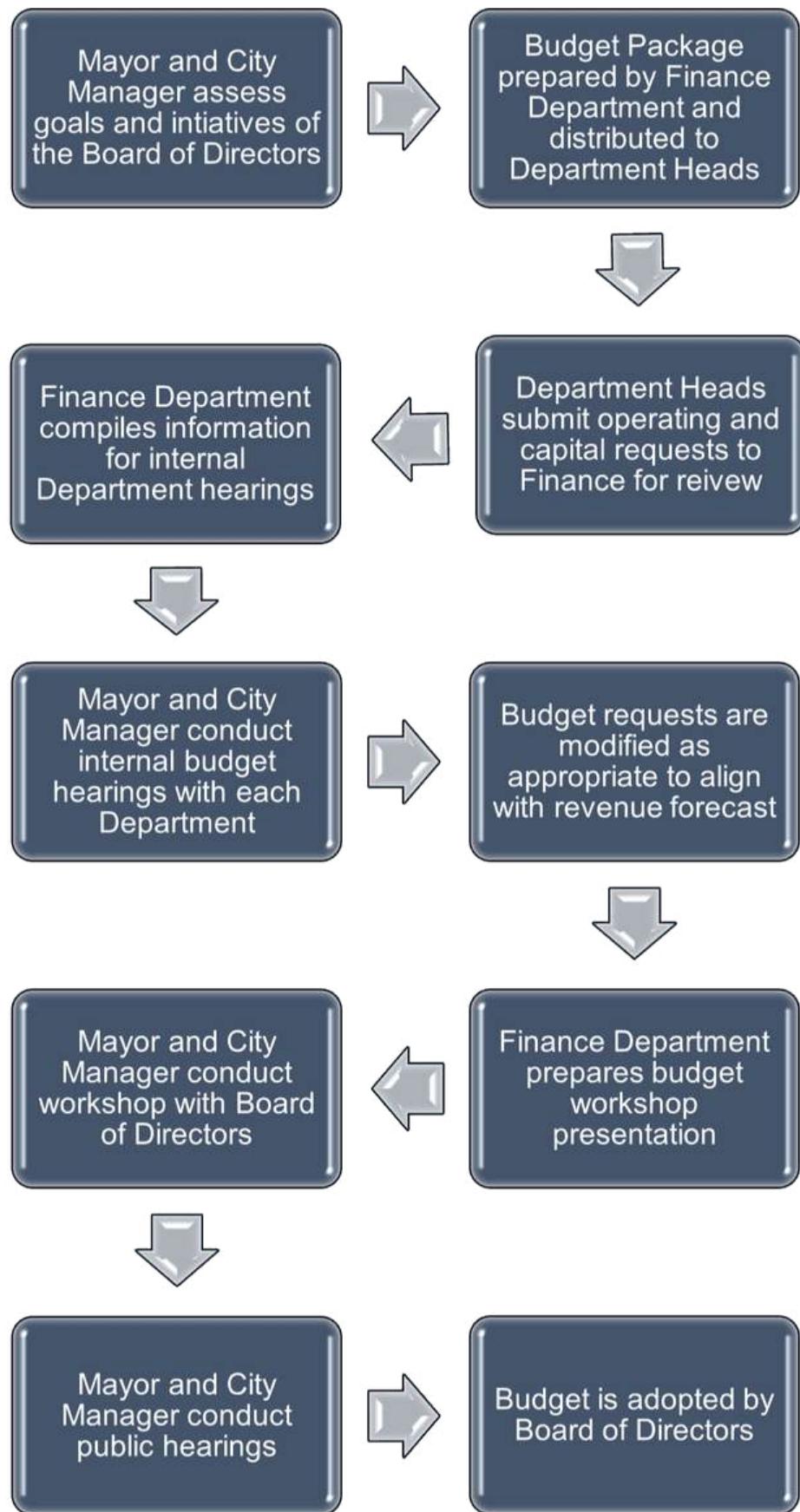
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FINANCIAL STRUCTURE POLICY & PROCESS



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Budget Process Illustration



Budget Process

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

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

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

The budget process begins with the Mayor's and City Manager's assessment of the goals and initiatives of the Board of Directors. A budget package prepared by the Finance Department is then distributed to the Department Heads. The package includes general guidelines from the Mayor and City Manager with budget reports that include initial revenue projections, prior year expenditures, current year budgeted, and actual year-to-date expenditures for all operating accounts, a listing of capital projects, and a budget preparation calendar. The Internal Services Fund provides projected vehicle maintenance, labor and fuel charges to each user Department. Budget staff 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 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 2025 Budget

The 2025 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 2025 budget follows:

| | |
|----------------------------------|---|
| August | Affordable Care Act look back period ends. Finance reviews part-time report to determine which part-time employees will have a health care benefit in 2025. |
| August | Finance Department sends out Personnel Model for verification |
| August/September | Departments complete review of 2025 Personnel Model with necessary changes reported to the Budget Office |
| August/September | Departments submit revenue estimates, proposed rate adjustments and new fee recommendations and dedicated grant match requests to Finance. |
| August | 2025 Budget instructions, departmental budgets, budget document data requests, and Personnel Model distributed. Finance assists departments with budget process. |
| August/September | Departments submit 2025 operating and capital budget requests to Finance. Mayor and City Manager review departmental budget requests. Budget meetings held with Department Directors. |
| September | Departments review special project balances. |
| September/October | Mayor, City Manager, and Finance Director conduct budget policy discussions |
| September | Fleet Services submits 2025 budget to Finance and departments. |
| November | 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 forecast, and reviews new revenue options. |
| November | Board adopts 2024 mill levy Ordinance for collection in 2025. |
| November | Mayor and City Manager review Outside Agency requests. HR provides 2025 new benefit rates to Finance. |
| November | Draft Budget distributed to Board of Directors. Board Budget Workshop held to review revenue and expenditure forecasts in detail. |
| October - December | Union negotiations continue until agreements are reached. |
| December | Board of Directors adopts 2025 Budget Ordinance, utility franchise Ordinances, and revenue rate adjustments if applicable. 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 develops the Community Development Block Grant and Home Investment Partnership Program budgets per specific federal guidelines, including obtaining required resident input. They are then presented to the Mayor and Board of Directors for final approval. The City does not officially adopt budgets for grant funds, capital projects and related debt service funds, or fiduciary funds.

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



Little Rock's Financial Structure

Cities in Arkansas derive the authority to levy taxes and provide municipal services from state statutes. Little Rock's financial structure utilizes fund accounting, which separates the transactions related to various City functions and is designed to demonstrate compliance with legal requirements. Certain funds are controlled directly by the City's governing body, and other funds are controlled by agencies whose assets are owned by the City but are operated by independent boards and commissions. 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 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 2025 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 (PACIS) 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 Actual | 2024 Budget | 2024 Amended | 2025 Budget |
|----------------------------------|------------------------|------------------------|-------------------------|------------------------|
| Rock Region Metro | \$ 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 |
| Arkansas Museum of Fine Arts | 2,200,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Arkansas Museum of Discovery | 192,000 | 400,000 | 400,000 | 400,000 |
| Metroplan | 186,384 | 186,384 | 186,384 | 186,384 |
| Downtown Partnership | 225,000 | 300,000 | 300,000 | 300,000 |
| PAGIS | 153,850 | 153,850 | 153,850 | 153,850 |
| County Health Department | 56,100 | 56,100 | 56,100 | 56,100 |
| Oakland Fraternal Cemetery | 50,000 | 100,000 | 100,000 | 100,000 |
| St. Vincent | 25,381 | 25,381 | 25,381 | 25,381 |
| LR City Beautiful Commission | 2,500 | 2,500 | 2,500 | 2,500 |
| Total | \$ 15,855,333 | \$ 17,793,333 | \$ 17,793,333 | \$ 17,793,333 |

(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.



Five-Year Forecast (2025 - 2029)

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 2025 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 was to set aside \$10,000,000 or 10% of General Fund revenues, whichever is greater, into a restricted reserve fund on or before December 31, 2005. Contingency appropriations, which are not utilized during the fiscal year to meet unforeseen needs, may be added to the restricted reserve until the desired level is achieved. The 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. The City is currently reviewing financial policies.

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 2025 – 2029 is not approved by the City Board of Directors; rather, it is a planning tool.



| | FY25 <u>Adopted</u> | FY26 <u>Projected</u> | FY27 <u>Projected</u> | FY28 <u>Projected</u> | FY29 <u>Projected</u> |
|---|--------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Fund | | | | | |
| Beginning Fund Balance | \$ 43,967,342 | \$ 43,967,342 | \$ 43,967,342 | \$ 43,967,342 | \$ 43,967,342 |
| Plus: Est. Revenue (a) | 263,108,099 | 268,370,261 | 275,079,518 | 281,956,506 | 289,005,419 |
| Less: Est. Expenses | | | | | |
| Executive Administration | 31,379,060 | 29,022,062 | 29,778,521 | 30,117,316 | 31,001,970 |
| Board of Directors | 412,772 | 413,747 | 424,338 | 429,447 | 441,750 |
| Community Programs | 236,896 | 219,341 | 225,057 | 227,619 | 234,302 |
| City Attorney | 3,079,218 | 2,851,023 | 2,925,315 | 2,958,624 | 3,045,499 |
| District Court - First Division | 1,590,355 | 1,472,497 | 1,510,868 | 1,528,071 | 1,572,940 |
| District Court - Second Division | 1,418,639 | 1,313,507 | 1,347,735 | 1,363,081 | 1,403,106 |
| District Court - Third Division | 650,688 | 602,467 | 618,166 | 625,205 | 643,564 |
| Finance | 5,634,627 | 5,217,057 | 5,353,005 | 5,413,957 | 5,572,929 |
| Human Resources | 3,107,566 | 2,877,271 | 2,952,247 | 2,985,863 | 3,073,538 |
| Information Technology | 8,083,237 | 7,484,207 | 7,679,233 | 7,766,673 | 7,994,728 |
| Planning and Development | 3,748,704 | 3,470,896 | 3,561,342 | 3,601,894 | 3,707,658 |
| Housing & Neighborhood Programs | 8,997,055 | 8,330,303 | 8,547,377 | 8,644,703 | 8,898,541 |
| Public Works | 1,231,876 | 1,140,585 | 1,170,307 | 1,183,633 | 1,218,389 |
| Parks & Recreation | 11,875,529 | 10,995,460 | 11,281,984 | 11,410,447 | 11,745,496 |
| River Market | 1,055,200 | 977,002 | 1,002,461 | 1,013,875 | 1,043,647 |
| Golf | 1,856,684 | 1,719,089 | 1,763,886 | 1,783,971 | 1,836,354 |
| Jim Dailey Fitness & Aquatics | 938,304 | 868,769 | 891,408 | 901,558 | 928,031 |
| Zoo | 7,867,289 | 7,284,262 | 7,474,078 | 7,559,182 | 7,781,146 |
| Fire (b) | 64,568,686 | 67,974,111 | 70,199,175 | 72,500,282 | 74,880,179 |
| Police (c) | 95,656,413 | 100,701,440 | 103,997,800 | 107,406,816 | 110,932,557 |
| 911 Emergency Communications | 5,233,507 | 5,351,981 | 5,473,516 | 5,598,205 | 5,726,149 |
| Vacancy Reductions (d) | (11,000,000) | (11,000,000) | (11,000,000) | (11,000,000) | (11,000,000) |
| Debt Service - short-term notes (e) | 2,863,415 | 6,420,477 | 5,205,446 | 5,205,446 | 3,557,063 |
| Transfers Out (including contingency) (f) | 12,622,379 | 12,662,707 | 12,696,253 | 12,730,638 | 12,765,883 |
| | \$ 263,108,099 | \$ 268,370,261 | \$ 275,079,518 | \$ 281,956,506 | \$ 289,005,419 |
| 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) | \$ 26,310,810 | \$ 26,837,026 | \$ 27,507,952 | \$ 28,195,651 | \$ 28,900,542 |

(a) Assumes 2025 revenues grow two percent (2%) in 2026. Then a growth of two point five percent (2.5%) in 2027, 2028 and 2029, excluding Transfers In.

(b) Reflects 2025 contracted salary increase of five percent (5%). Then a five Percent (5%) salary increase in 2026 plus cancer screening per contract, with a three percent (3%) increase in 2027, 2028, and 2029.

(c) Reflects 2025 Five Percent (5%) contracted salary increase. Then a five Percent (5%) salary increase in 2026, with a three percent (3%) increase in 2027, 2028, and 2029.

(d) The amount reflects approximately 4% of the cost of full staffing in 2025, 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 an annual Health Insurance increase of five percent (5%).



| | FY25 <u>Adopted</u> | FY26 <u>Projected</u> | FY27 <u>Projected</u> | FY28 <u>Projected</u> | FY29 <u>Projected</u> |
|--|--------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <u>Street Fund</u> | | | | | |
| Beginning Fund Balance | \$ 17,462,280 | \$ 17,462,280 | \$ 16,668,984 | \$ 15,582,168 | \$ 14,187,633 |
| Plus: Est. Revenue | 26,443,200 | 26,972,064 | 27,511,505 | 28,061,735 | 28,622,970 |
| Less: Est. Expenses | 26,443,200 | 27,765,360 | 28,598,321 | 29,456,270 | 30,339,959 |
| Ending Fund Balance | \$ 17,462,280 | \$ 16,668,984 | \$ 15,582,168 | \$ 14,187,633 | \$ 12,470,645 |
| Reserve Requirement (10% of revenue) | \$ 2,644,320 | \$ 2,697,206 | \$ 2,751,151 | \$ 2,806,174 | \$ 2,862,297 |
| <u>Fleet Fund</u> | | | | | |
| Beginning Net Position | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 |
| Plus: Est. Revenue | 18,418,930 | 18,787,309 | 19,163,055 | 19,546,316 | 19,937,242 |
| Less: Est. Expenses | 18,418,930 | 18,787,309 | 19,163,055 | 19,546,316 | 19,937,242 |
| Ending Net Position | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 | \$ 3,895,024 |
| Reserve Requirement (10% of revenues) | \$ 1,841,893 | \$ 1,878,731 | \$ 1,916,305 | \$ 1,954,632 | \$ 1,993,724 |
| <u>Vehicle Storage Facility</u> | | | | | |
| Beginning Net Position | \$ 2,379,621 | \$ 2,540,626 | \$ 2,681,124 | \$ 2,800,235 | \$ 2,897,050 |
| Plus: Est. Revenue | 2,453,200 | 2,489,998 | 2,527,348 | 2,565,258 | 2,603,737 |
| Less: Est. Expenses | 2,292,195 | 2,349,500 | 2,408,237 | 2,468,443 | 2,530,154 |
| Ending Net Position | \$ 2,540,626 | \$ 2,681,124 | \$ 2,800,235 | \$ 2,897,050 | \$ 2,970,632 |
| Reserve Requirement (10% of revenues) | \$ 245,320 | \$ 249,000 | \$ 252,735 | \$ 256,526 | \$ 260,374 |
| <u>Waste Disposal Fund</u> | | | | | |
| Beginning Net Position | \$ 29,094,097 | \$ 29,094,097 | \$ 28,961,380 | \$ 28,689,974 | \$ 28,273,704 |
| Plus: Est. Revenue (h) | 26,543,400 | 27,074,268 | 27,615,753 | 28,168,068 | 28,731,430 |
| Less: Est. Expenses | 26,543,400 | 27,206,985 | 27,887,160 | 28,584,339 | 29,298,947 |
| Ending Net Position | \$ 29,094,097 | \$ 28,961,380 | \$ 28,689,974 | \$ 28,273,704 | \$ 27,706,186 |
| Reserve Requirement (15% of revenues) | \$ 3,981,510 | \$ 4,061,140 | \$ 4,142,363 | \$ 4,225,210 | \$ 4,309,714 |
| (h) A rate study in 2019 resulted in a new rate structure beginning January 1, 2020 that is intended to cover the cost of services in the Waste Disposal fund and expansion of the landfill. | | | | | |
| <u>Parking Garages</u> | | | | | |
| Beginning Net Position | \$ 9,084,704 | \$ 10,974,149 | \$ 12,894,254 | \$ 14,845,454 | \$ 16,828,189 |
| Plus: Est. Revenue | 3,315,200 | 3,381,504 | 3,449,134 | 3,518,117 | 3,588,479 |
| Less: Est. Expenses | 1,425,755 | 1,461,399 | 1,497,934 | 1,535,382 | 1,573,767 |
| Ending Net Position | \$ 10,974,149 | \$ 12,894,254 | \$ 14,845,454 | \$ 16,828,189 | \$ 18,842,901 |
| Reserve Requirement (10% of revenues) | \$ 331,520 | \$ 338,150 | \$ 344,913 | \$ 351,812 | \$ 358,848 |



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FUND SUMMARIES



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Operating Fund Budget

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 2023 operating results, the amended 2024 operating budget, and the approved 2025 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.

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

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

This presentation includes restricted reserves of \$13,100,000 in the General Fund.

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

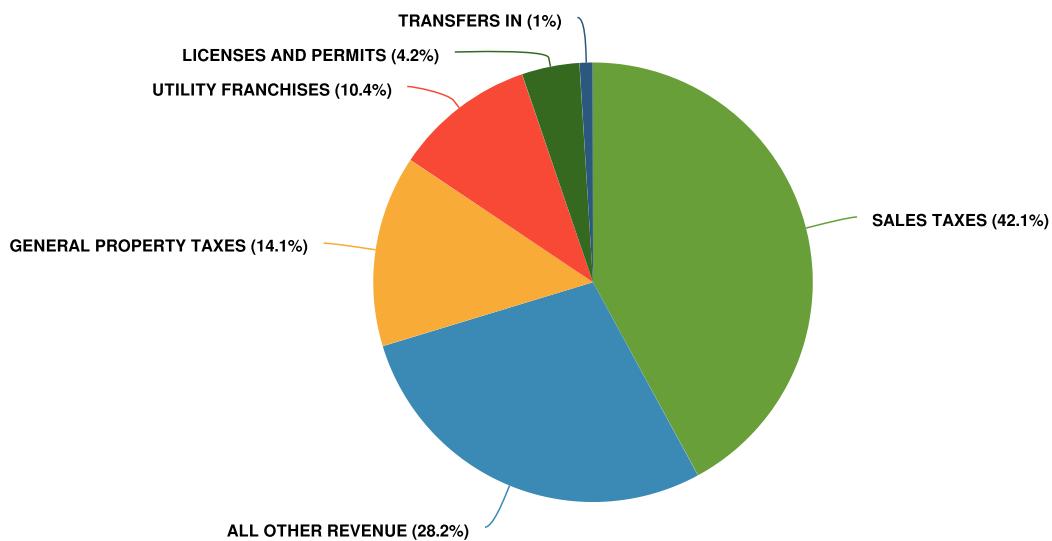
Fund Balance Summary

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|---------------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance: | \$90,894,035 | \$110,870,791 | \$106,083,180 |
| Revenues | | | |
| GENERAL PROPERTY TAXES | \$43,576,412 | \$46,116,535 | \$47,912,300 |
| SALES TAXES | \$142,611,135 | \$141,513,161 | \$143,172,400 |
| UTILITY FRANCHISES | \$32,227,202 | \$33,641,950 | \$35,313,950 |
| LICENSES AND PERMITS | \$13,986,703 | \$14,378,200 | \$14,450,100 |
| TRANSFERS IN | \$5,597,601 | \$2,953,807 | \$3,322,349 |
| ALL OTHER REVENUE | \$93,110,042 | \$95,386,409 | \$96,110,930 |
| Total Revenues: | \$331,109,094 | \$333,990,062 | \$340,282,029 |
| Expenditures | | | |
| PERSONNEL SERVICES | \$198,784,376 | \$208,299,818 | \$223,375,467 |
| Total PERSONNEL SERVICES: | \$198,784,376 | \$208,299,818 | \$223,375,467 |
| SUPPLIES AND MATERIALS | \$16,056,984 | \$17,810,659 | \$17,587,825 |
| Total SUPPLIES AND MATERIALS: | \$16,056,984 | \$17,810,659 | \$17,587,825 |
| REPAIRS AND MAINTENANCE | | | |
| REPAIRS AND MAINTENANCE | \$6,450,431 | \$9,583,969 | \$10,029,591 |
| FLEET SERVICES | \$10,872,948 | \$12,935,207 | \$13,860,009 |
| Total REPAIRS AND MAINTENANCE: | \$17,323,379 | \$22,519,176 | \$23,889,600 |
| SERVICES AND OTHER EXPENSES | \$47,950,570 | \$47,974,496 | \$48,725,515 |



| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|---|----------------------|----------------------|----------------------|
| Total SERVICES AND OTHER EXPENSES: | \$47,950,570 | \$47,974,496 | \$48,725,515 |
| CAPITAL OUTLAY | \$6,280,535 | \$4,583,566 | \$3,480,993 |
| Total CAPITAL OUTLAY: | \$6,280,535 | \$4,583,566 | \$3,480,993 |
| DEBT SERVICE | \$4,830,123 | \$4,285,596 | \$3,059,951 |
| Total DEBT SERVICE: | \$4,830,123 | \$4,285,596 | \$3,059,951 |
| TRANSFERS | \$19,906,370 | \$33,304,361 | \$18,112,228 |
| Total TRANSFERS: | \$19,906,370 | \$33,304,361 | \$18,112,228 |
| Total Expenditures: | \$311,132,338 | \$338,777,672 | \$338,231,579 |
| Total Revenues Less Expenditures: | \$19,976,756 | -\$4,787,610 | \$2,050,450 |
| Ending Fund Balance: | \$110,870,791 | \$106,083,181 | \$108,133,630 |

Sources of Funds for 2025

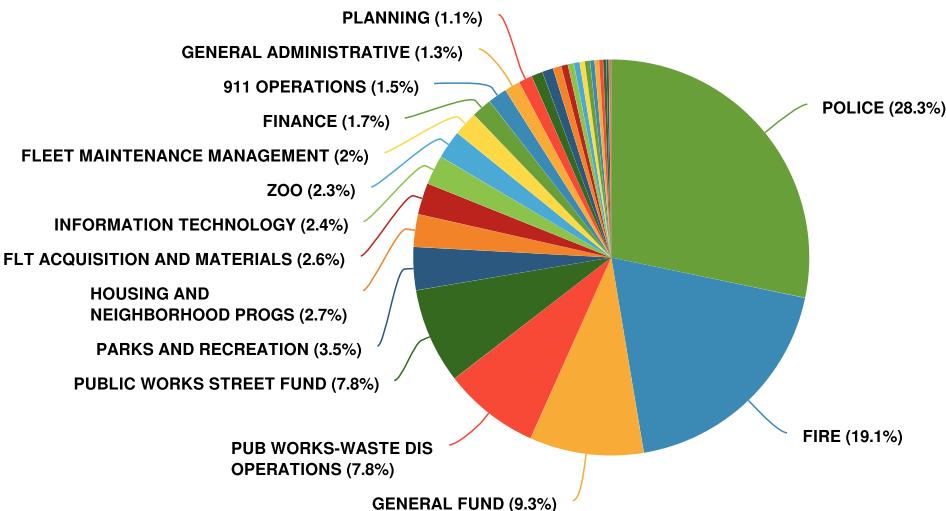


Revenue by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|--------------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | \$258,290,652 | \$257,649,062 | \$263,108,099 |
| PUBLIC WORKS STREET FUND | \$26,155,659 | \$25,729,597 | \$26,443,200 |
| FLEET FUND | \$14,710,978 | \$18,575,988 | \$18,418,930 |
| ENTERPRISE FUNDS | \$31,951,804 | \$32,035,415 | \$32,311,800 |
| Total: | \$331,109,094 | \$333,990,062 | \$340,282,029 |



Uses of Funds for 2025



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|--------------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | \$245,542,384 | \$256,609,157 | \$263,108,099 |
| PUBLIC WORKS STREET FUND | \$22,132,816 | \$34,290,365 | \$26,443,200 |
| FLEET FUND | \$15,895,525 | \$18,575,988 | \$18,418,930 |
| ENTERPRISE FUNDS | \$27,561,613 | \$29,302,162 | \$30,261,350 |
| Total: | \$311,132,338 | \$338,777,672 | \$338,231,579 |





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 Funds 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).

Fund Balance Summary

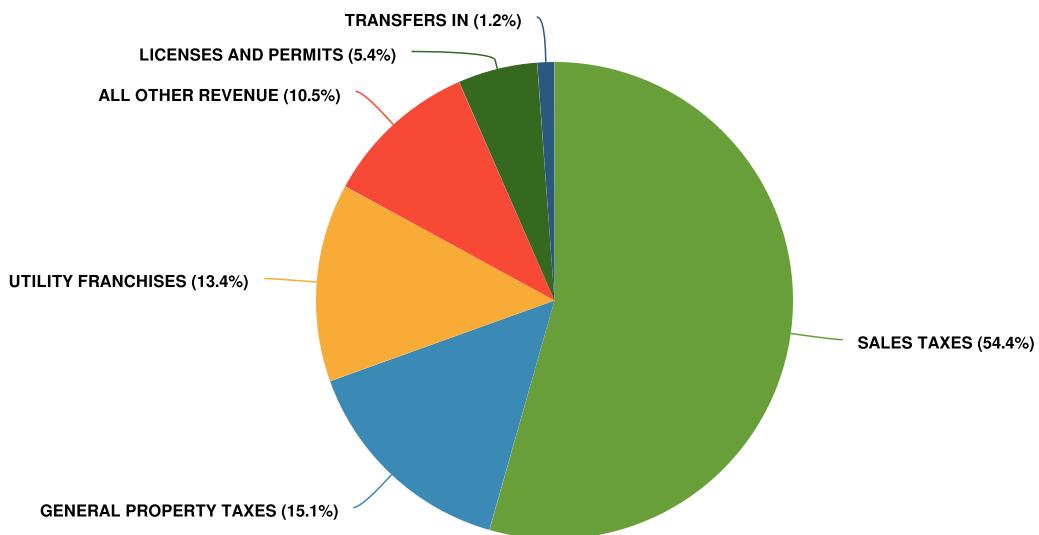
| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|---|----------------------|----------------------|----------------------|
| Beginning Fund Balance: | \$82,007,491 | \$90,862,495 | \$93,485,292 |
| Revenues | | | |
| GENERAL PROPERTY TAXES | \$36,110,953 | \$38,265,638 | \$39,748,000 |
| SALES TAXES | \$142,611,135 | \$141,513,161 | \$143,172,400 |
| UTILITY FRANCHISES | \$32,227,202 | \$33,641,950 | \$35,313,950 |
| LICENSES AND PERMITS | \$13,615,339 | \$14,012,300 | \$14,195,900 |
| TRANSFERS IN | \$21,070,368 | \$4,252,699 | \$3,038,349 |
| ALL OTHER REVENUE | \$29,108,617 | \$27,546,206 | \$27,639,500 |
| Total Revenues: | \$274,743,615 | \$259,231,954 | \$263,108,099 |
| Expenditures | | | |
| PERSONNEL SERVICES | \$178,190,705 | \$181,460,673 | \$194,719,682 |
| Total PERSONNEL SERVICES: | \$178,190,705 | \$181,460,673 | \$194,719,682 |
| SUPPLIES AND MATERIALS | \$8,514,825 | \$6,564,762 | \$7,125,265 |
| Total SUPPLIES AND MATERIALS: | \$8,514,825 | \$6,564,762 | \$7,125,265 |
| REPAIRS AND MAINTENANCE | | | |
| REPAIRS AND MAINTENANCE | \$4,445,581 | \$6,470,357 | \$6,915,979 |
| FLEET SERVICES | \$5,408,742 | \$6,827,808 | \$7,175,408 |
| Total REPAIRS AND MAINTENANCE: | \$9,854,323 | \$13,298,165 | \$14,091,387 |
| SERVICES AND OTHER EXPENSES | \$39,295,425 | \$30,888,771 | \$31,622,646 |
| Total SERVICES AND OTHER EXPENSES: | \$39,295,425 | \$30,888,771 | \$31,622,646 |
| CAPITAL OUTLAY | \$8,784,772 | \$63,325 | \$63,325 |
| Total CAPITAL OUTLAY: | \$8,784,772 | \$63,325 | \$63,325 |
| DEBT SERVICE | \$5,782,412 | \$4,070,907 | \$2,863,415 |
| Total DEBT SERVICE: | \$5,782,412 | \$4,070,907 | \$2,863,415 |
| TRANSFERS | \$15,466,150 | \$20,262,554 | \$12,622,379 |
| Total TRANSFERS: | \$15,466,150 | \$20,262,554 | \$12,622,379 |
| Total Expenditures: | \$265,888,611 | \$256,609,157 | \$263,108,099 |
| Total Revenues Less Expenditures: | \$8,855,003 | \$2,622,797 | \$0 |
| Ending Fund Balance: | \$90,862,494 | \$93,485,292 | \$93,485,292 |



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

The lower revenue total in 2024 was the result of fewer transfers for special projects. The 2025 Adopted Budget was based on 2024 actual revenues through July, collected through September, and a projected increase of 0.75% in sales tax growth over the next five months. Property taxes are the second-largest source of revenue for the General Fund and represent approximately \$39.8M or 15.1% of the 2025 General Fund budget. Overall, 2025 franchise fees are projected to be approximately 5% higher than 2024 actuals. These changes reflect a mix of stability and growth in the City's revenue sources, positioning Little Rock for continued financial success.



| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|------------------------------|----------------------|----------------------|----------------------|---|
| Revenue Source | | | | |
| GENERAL PROPERTY TAXES | \$36,110,953 | \$38,265,638 | \$39,748,000 | 3.9% |
| SALES TAXES | \$142,611,135 | \$141,513,161 | \$143,172,400 | 1.2% |
| UTILITY FRANCHISES | \$32,227,202 | \$33,641,950 | \$35,313,950 | 5% |
| LICENSES AND PERMITS | \$13,615,339 | \$14,012,300 | \$14,195,900 | 1.3% |
| TRANSFERS IN | \$21,070,368 | \$4,252,699 | \$3,038,349 | -28.6% |
| ALL OTHER REVENUE | \$29,108,617 | \$27,546,206 | \$27,639,500 | 0.3% |
| Total Revenue Source: | \$274,743,615 | \$259,231,954 | \$263,108,099 | 1.5% |



Revenue by Fund

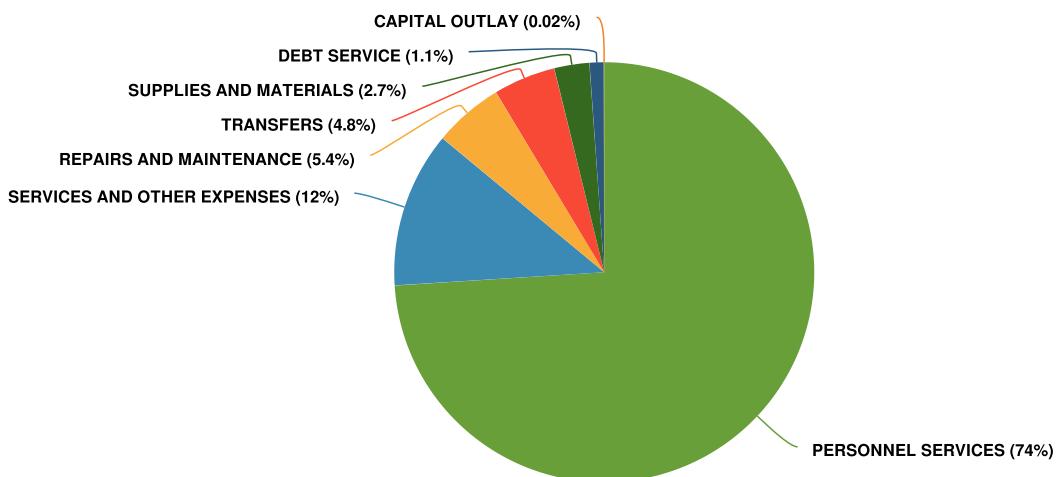
| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|----------------------|----------------------|----------------------|---|
| GENERAL FUND | \$258,290,652 | \$257,649,062 | \$263,108,099 | 2.1% |
| GENERAL FUNDS SPECIAL PROJECTS | \$16,316,977 | \$1,582,892 | \$0 | -100% |
| SEIZED MONEY FUND | \$135,986 | \$0 | \$0 | 0% |
| Total: | \$274,743,615 | \$259,231,954 | \$263,108,099 | 1.5% |

Expenditures by Category

In terms of PERSONNEL SERVICES, there was a steady increase from 2023 to 2024, with a 7% rise to \$178,190,705 in 2023 and a further 6% increase to \$189,544,629 in 2024. Looking ahead to 2025, there will be a more modest 3% increase to \$194,719,682.

On the other hand, SERVICES AND OTHER EXPENSES saw a 9% increase to \$39,295,425 in 2023, followed by a 20% decrease to \$31,387,771 in 2024. However, there will be a slight 1% increase to \$31,622,646 in the 2025 budget.

Lastly, REPAIRS AND MAINTENANCE expenditures experienced a 10% decrease to \$9,854,323 in 2023, followed by a significant 35% increase to \$13,298,165 in 2024. For the upcoming 2025 budget, there will be a 6% increase to \$14,091,387.



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|----------------------|----------------------|----------------------|---|
| GENERAL FUND | \$245,542,384 | \$256,609,157 | \$263,108,099 | 2.5% |
| GENERAL FUNDS SPECIAL PROJECTS | \$20,166,412 | \$0 | \$0 | 0% |
| SEIZED MONEY FUND | \$179,815 | \$0 | \$0 | 0% |
| Total: | \$265,888,611 | \$256,609,157 | \$263,108,099 | 2.5% |





Special Revenue Funds

A special revenue fund is a fund that is used to accumulate proceeds from certain revenue sources whose use is restricted to specific purposes or activities.

Fund Balance Summary

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|---|---------------------|---------------------|---------------------|
| Beginning Fund Balance: | \$42,529,065 | \$43,368,303 | \$43,969,535 |
| Revenues | | | |
| GENERAL PROPERTY TAXES | \$7,465,458 | \$7,850,897 | \$8,164,300 |
| LICENSES AND PERMITS | \$98,111 | \$18,100 | \$17,300 |
| TRANSFERS IN | \$2,589,277 | \$9,446,000 | \$284,000 |
| ALL OTHER REVENUE | \$47,143,775 | \$17,576,600 | \$17,977,600 |
| Total Revenues: | \$57,296,620 | \$34,891,597 | \$26,443,200 |
| Expenditures | | | |
| PERSONNEL SERVICES | \$17,669,609 | \$12,615,020 | \$13,339,433 |
| Total PERSONNEL SERVICES: | \$17,669,609 | \$12,615,020 | \$13,339,433 |
| SUPPLIES AND MATERIALS | \$2,857,498 | \$1,152,563 | \$1,079,996 |
| Total SUPPLIES AND MATERIALS: | \$2,857,498 | \$1,152,563 | \$1,079,996 |
| REPAIRS AND MAINTENANCE | | | |
| REPAIRS AND MAINTENANCE | \$1,205,056 | \$816,226 | \$816,226 |
| FLEET SERVICES | \$1,821,597 | \$2,139,707 | \$2,385,957 |
| Total REPAIRS AND MAINTENANCE: | \$3,026,654 | \$2,955,933 | \$3,202,183 |
| SERVICES AND OTHER EXPENSES | \$21,505,961 | \$5,530,632 | \$5,530,632 |
| Total SERVICES AND OTHER EXPENSES: | \$21,505,961 | \$5,530,632 | \$5,530,632 |
| CAPITAL OUTLAY | \$8,567,950 | \$0 | \$0 |
| Total CAPITAL OUTLAY: | \$8,567,950 | \$0 | \$0 |
| DEBT SERVICE | \$2,494 | \$0 | \$0 |
| Total DEBT SERVICE: | \$2,494 | \$0 | \$0 |
| TRANSFERS | \$2,827,217 | \$12,036,217 | \$3,290,956 |
| Total TRANSFERS: | \$2,827,217 | \$12,036,217 | \$3,290,956 |
| Total Expenditures: | \$56,457,383 | \$34,290,365 | \$26,443,200 |
| Total Revenues Less Expenditures: | \$839,237 | \$601,232 | \$0 |
| Ending Fund Balance: | \$43,368,302 | \$43,969,535 | \$43,969,535 |

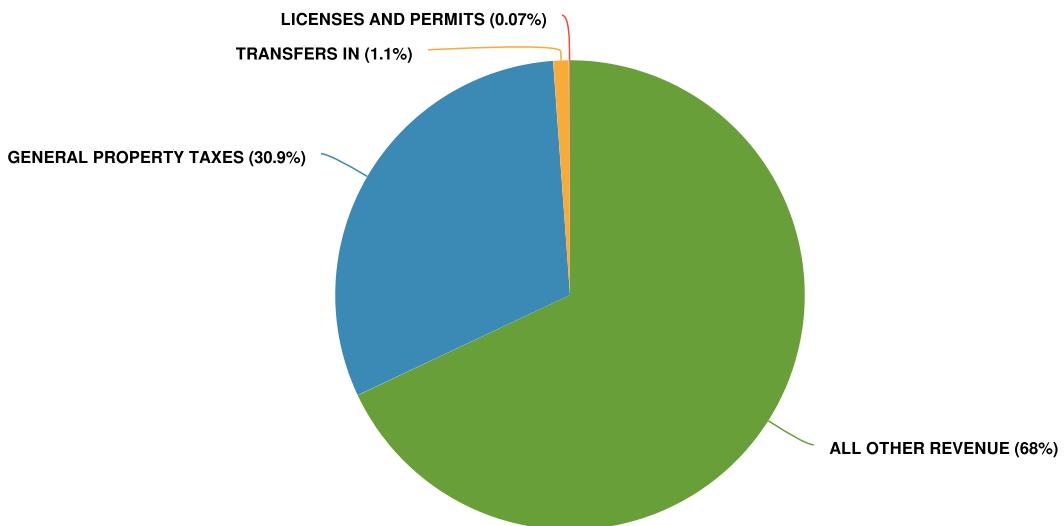


Revenues by Source

In 2023, ALL OTHER REVENUE revenues saw a substantial increase of 35% to \$47,143,775. However, in 2024, there was a sharp decline of 62% to \$17,976,600. The upcoming 2025 budget predicts no change, remaining at \$17,977,600.

GENERAL PROPERTY TAXES revenues have been steadily increasing. In 2023, there was a 10% increase to \$7,465,458, followed by a 5% increase in 2024 to \$7,850,897. The trend continues with a 4% increase projected for 2025, reaching \$8,164,300.

TRANSFERS IN revenues experienced a significant decrease in 2023, dropping by 51% to \$2,589,277. This downward trend continued in 2024 with an 89% decrease to \$284,000, and it will stay flat in 2025.



Revenue by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---|
| PUBLIC WORKS STREET FUND | \$26,155,659 | \$25,729,597 | \$26,443,200 | 2.8% |
| STREET FUND SPECIAL PROJECTS | \$2,377,160 | \$9,162,000 | \$0 | -100% |
| SPECIAL PROJECTS | \$9,116,878 | \$0 | \$0 | 0% |
| EMERGENCY 911 | \$1,551,825 | \$0 | \$0 | 0% |
| CDBG | \$2,075,020 | \$0 | \$0 | 0% |
| HIPP | \$1,017,706 | \$0 | \$0 | 0% |
| NHSP | \$100,961 | \$0 | \$0 | 0% |
| GRANT FUND | \$5,254,573 | \$0 | \$0 | 0% |
| AMERICAN RESCUE PLAN ACT -ARPA | \$9,646,837 | \$0 | \$0 | 0% |
| Total: | \$57,296,620 | \$34,891,597 | \$26,443,200 | -24.2% |

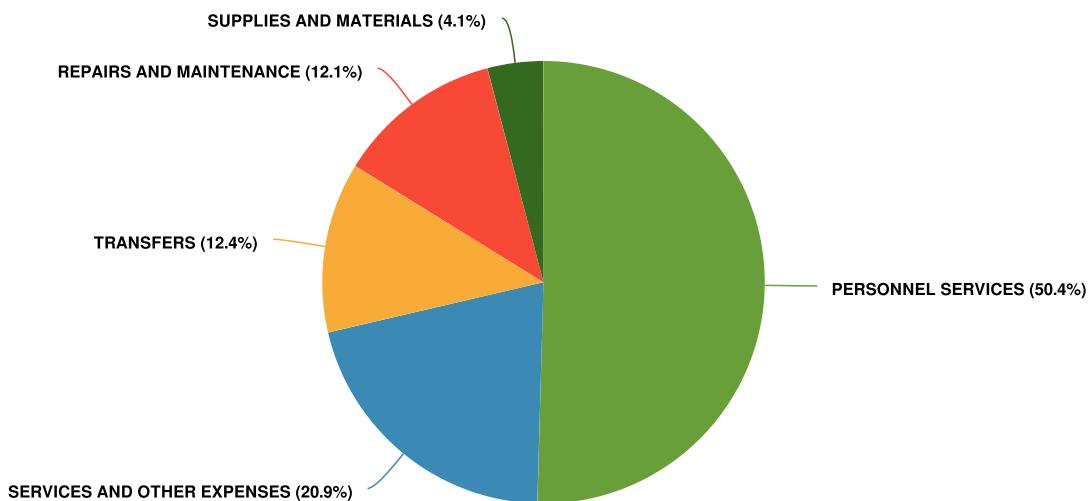


Expenditures by Category

The Special Revenue Funds fund's expenditures by type have shown significant fluctuations over the past few years. In 2023, PERSONNEL SERVICES expenditures saw a notable increase of 41% to \$17,669,609, followed by a decrease of 28% in 2024 to \$12,720,952. However, there will be a slight 5% increase to \$13,339,433 in the upcoming 2025 budget year.

Similarly, SERVICES AND OTHER EXPENSES expenditures experienced a substantial 52% increase in 2023 to \$21,505,961, but then decreased by 74% in 2024 to \$5,530,632. This category will maintain the same amount in the 2025 budget year.

On the other hand, TRANSFERS expenditures decreased by 14% in 2023 to \$2,827,217, then increased by 2% in 2024 to \$2,874,217. There will be a further 14% increase to \$3,290,956 in the 2025 budget.



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---|
| PUBLIC WORKS STREET FUND | \$22,132,816 | \$34,290,365 | \$26,443,200 | -22.9% |
| STREET FUND SPECIAL PROJECTS | \$2,135,110 | \$0 | \$0 | 0% |
| SPECIAL PROJECTS | \$3,782,555 | \$0 | \$0 | 0% |
| EMERGENCY 911 | \$360,891 | \$0 | \$0 | 0% |
| CDBG | \$2,115,344 | \$0 | \$0 | 0% |
| HIPP | \$1,558,893 | \$0 | \$0 | 0% |
| NHSP | \$104,309 | \$0 | \$0 | 0% |
| GRANT FUND | \$15,552,403 | \$0 | \$0 | 0% |
| AMERICAN RESCUE PLAN ACT -ARPA | \$8,715,062 | \$0 | \$0 | 0% |
| Total: | \$56,457,383 | \$34,290,365 | \$26,443,200 | -22.9% |





Fund Balance Summary

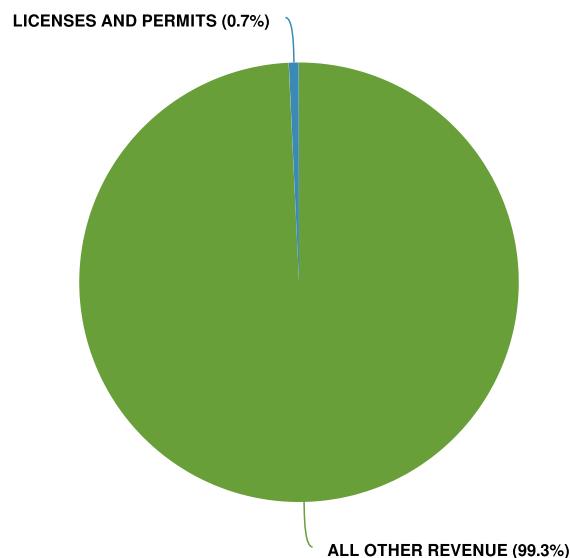
| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance: | \$33,434,979 | \$37,825,171 | \$40,558,423 |
| Revenues | | | |
| LICENSES AND PERMITS | \$356,674 | \$347,800 | \$236,900 |
| ALL OTHER REVENUE | \$31,595,131 | \$31,687,615 | \$32,074,900 |
| Total Revenues: | \$31,951,804 | \$32,035,415 | \$32,311,800 |
| Expenditures | | | |
| PERSONNEL SERVICES | \$9,793,319 | \$9,789,049 | \$10,503,734 |
| SUPPLIES AND MATERIALS | \$1,498,766 | \$1,872,054 | \$1,708,028 |
| REPAIRS AND MAINTENANCE | \$564,278 | \$911,646 | \$911,646 |
| FLEET SERVICES | \$3,648,811 | \$3,967,692 | \$4,298,644 |
| SERVICES AND OTHER EXPENSES | \$7,689,484 | \$7,263,201 | \$7,163,201 |
| CAPITAL OUTLAY | \$2,860,870 | \$4,278,241 | \$3,280,668 |
| DEBT SERVICE | \$250,975 | \$214,689 | \$196,536 |
| TRANSFERS | \$1,255,109 | \$1,005,590 | \$2,198,893 |
| Total Expenditures: | \$27,561,613 | \$29,302,162 | \$30,261,350 |
| Total Revenues Less Expenditures: | \$4,390,192 | \$2,733,253 | \$2,050,450 |
| Ending Fund Balance: | \$37,825,171 | \$40,558,424 | \$42,608,873 |



Revenues by Source

In 2023, ALL OTHER REVENUE revenues increased by 8% to \$31,595,131. However, there was a slight increase in 2024 \$31,687,615. Looking ahead to the 2025 budget, there will be a 4% increase to \$32,074,900.

LICENSES AND PERMITS revenues saw a significant increase in 2023 by 19% to \$356,674. Unfortunately, there was a decrease in 2024 by 2% to \$347,800. The trend continues downward in the 2025 budget with a 32% decrease to \$236,900.



Revenue by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---|
| ENTERPRISE FUNDS | | | | |
| VEHICLE STORAGE FUND | \$2,308,334 | \$2,480,200 | \$2,453,200 | -1.1% |
| PUB WORKS-WASTE DISPOSAL FUND | \$26,376,170 | \$26,361,900 | \$26,543,400 | 0.7% |
| RIVERMARKET GARAGE FUND | \$3,267,301 | \$3,193,315 | \$3,315,200 | 3.8% |
| Total ENTERPRISE FUNDS: | \$31,951,804 | \$32,035,415 | \$32,311,800 | 0.9% |

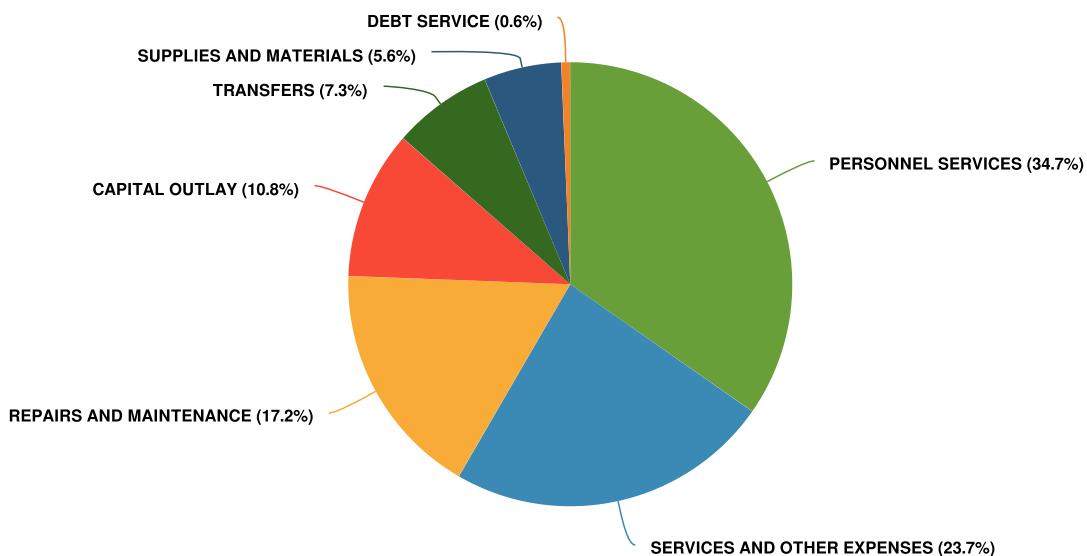


Expenditures by Category

In terms of PERSONNEL SERVICES, there was a 6% increase in 2023 to \$9,793,319, no change in 2024 at \$9,789,049, and a projected 7% increase to \$10,503,734 in the upcoming 2025 budget year.

For SERVICES AND OTHER EXPENSES, there was a 4% increase in 2023 to \$7,689,484, followed by a 6% decrease in 2024 to \$7,263,201. The trend is expected to continue with a 1% decrease to \$7,163,201 in the 2025 budget.

Lastly, REPAIRS AND MAINTENANCE expenditures saw a significant 12% increase in 2023 to \$4,213,089, followed by a 16% increase in 2024 to \$4,879,338. The trend is expected to continue with a 7% increase to \$5,210,290 in the 2025 budget.



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---|
| ENTERPRISE FUNDS | | | | |
| VEHICLE STORAGE FUND | \$1,645,795 | \$2,208,454 | \$2,292,195 | 3.8% |
| PUB WORKS-WASTE DISPOSAL FUND | \$24,240,393 | \$25,712,800 | \$26,543,400 | 3.2% |
| RIVERMARKET GARAGE FUND | \$1,675,425 | \$1,380,908 | \$1,425,755 | 3.2% |
| Total ENTERPRISE FUNDS: | \$27,561,613 | \$29,302,162 | \$30,261,350 | 3.3% |





Internal Service Fund

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.

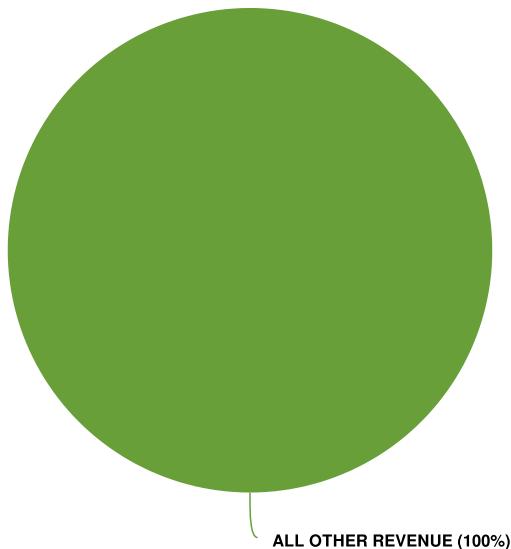
Fund Balance Summary

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance: | \$5,239,160 | \$4,054,613 | \$4,054,613 |
| Revenues | \$14,710,978 | \$18,575,988 | \$18,418,930 |
| Expenditures | | | |
| PERSONNEL SERVICES | \$4,026,405 | \$4,435,076 | \$4,812,618 |
| SUPPLIES AND MATERIALS | \$6,723,376 | \$8,221,280 | \$7,674,536 |
| REPAIRS AND MAINTENANCE | \$1,127,513 | \$1,385,740 | \$1,385,740 |
| SERVICES AND OTHER EXPENSES | \$4,025,289 | \$4,291,892 | \$4,409,036 |
| CAPITAL OUTLAY | -\$369,452 | \$242,000 | \$137,000 |
| TRANSFERS | \$362,394 | \$0 | \$0 |
| Total Expenditures: | \$15,895,525 | \$18,575,988 | \$18,418,930 |
| Total Revenues Less Expenditures: | -\$1,184,547 | \$0 | \$0 |
| Ending Fund Balance: | \$4,054,613 | \$4,054,613 | \$4,054,613 |



Revenues by Source

In 2023, ALL OTHER REVENUE revenues increased by 3% to \$14,710,978. This positive trend continued in 2024 with a 26% increase to \$18,575,988. Looking ahead to the 2025 budget, there will be a slight decrease of 1% to \$18,418,930.



Revenue by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------|---------------------|---------------------|---------------------|---|
| FLEET FUND | \$14,710,978 | \$18,575,988 | \$18,418,930 | -0.8% |
| Total FLEET FUND: | \$14,710,978 | \$18,575,988 | \$18,418,930 | -0.8% |

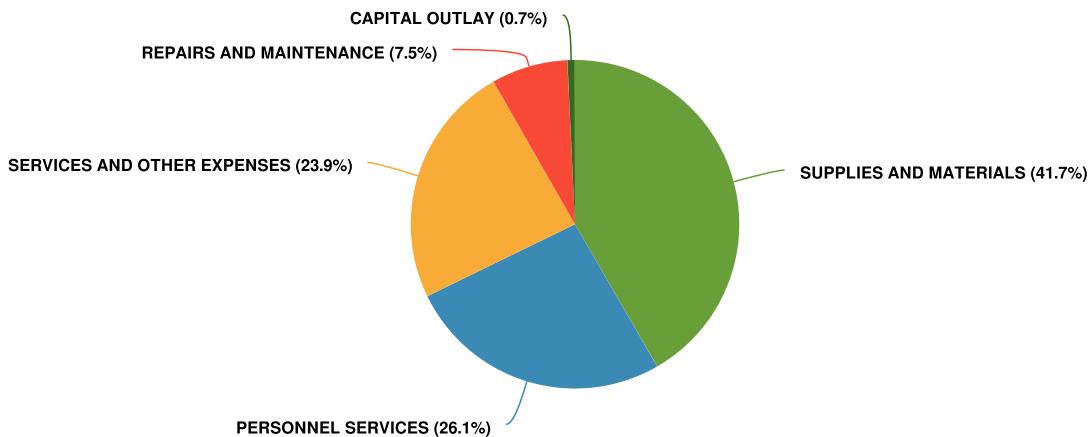


Expenditures by Category

In 2023, SUPPLIES AND MATERIALS expenditures increased by 15% to \$6,723,376. This trend continued in 2024 with a 22% increase to \$8,221,280. However, there will be a 7% decrease in 2025 to \$7,674,536.

PERSONNEL SERVICES expenditures also saw growth, with a 7% increase to \$4,026,405 in 2023 and a further 10% increase to \$4,435,076 in 2024. This upward trend will continue in 2025 with a 9% increase to \$4,812,618.

SERVICES AND OTHER EXPENSES expenditures experienced a significant 35% increase to \$4,025,289 in 2023. This growth slowed in 2024 with a 7% increase to \$4,291,892, and will continue to slow in 2025 with a 3% increase to \$4,409,036.



Expenditures by Fund

| Name | FY2023 Actual | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|--------------------------|---------------------|---------------------|---------------------|---|
| FLEET FUND | \$15,895,525 | \$18,575,988 | \$18,418,930 | -0.8% |
| Total FLEET FUND: | \$15,895,525 | \$18,575,988 | \$18,418,930 | -0.8% |



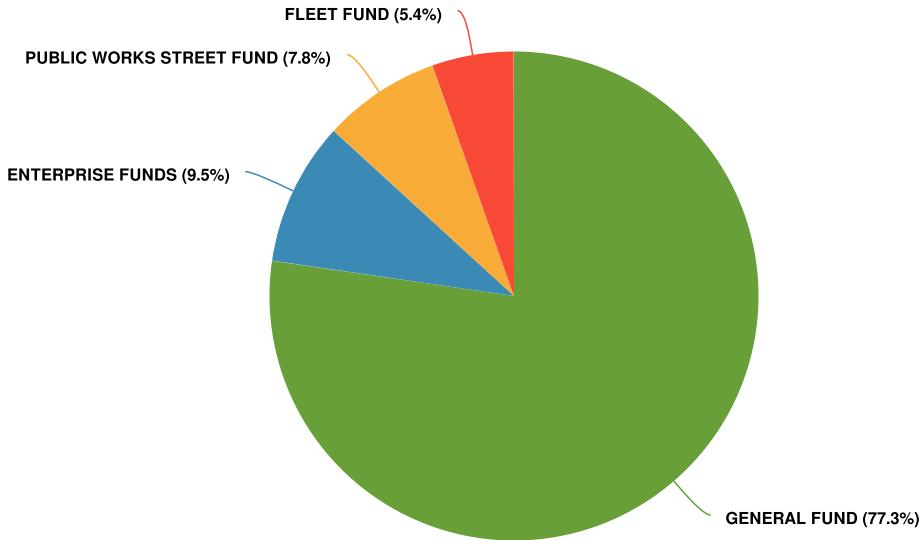
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FUNDING SOURCES



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Revenue by Fund

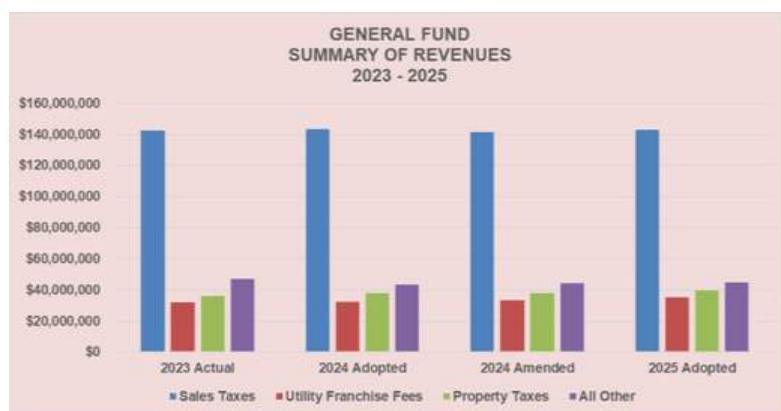


| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | \$258,290,652 | \$257,510,221 | \$257,649,062 | \$263,108,099 |
| PUBLIC WORKS STREET FUND | \$26,155,659 | \$26,129,597 | \$25,729,597 | \$26,443,200 |
| FLEET FUND | \$14,710,978 | \$18,575,988 | \$18,575,988 | \$18,418,930 |
| ENTERPRISE FUNDS | | | | |
| VEHICLE STORAGE FUND | \$2,308,334 | \$2,266,000 | \$2,480,200 | \$2,453,200 |
| PUB WORKS-WASTE DISPOSAL FUND | \$26,376,170 | \$25,712,800 | \$26,361,900 | \$26,543,400 |
| RIVERMARKET GARAGE FUND | \$3,267,301 | \$3,193,315 | \$3,193,315 | \$3,315,200 |
| Total ENTERPRISE FUNDS: | \$31,951,804 | \$31,172,115 | \$32,035,415 | \$32,311,800 |
| Total: | \$331,109,094 | \$333,387,921 | \$333,990,062 | \$340,282,029 |



| REVENUES: | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED | 24/25 DIFF | % CHANGE |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Property Taxes * | \$ 36,110,954 | \$ 37,892,783 | \$ 38,265,638 | \$ 39,748,000 | \$ 1,482,362 | 3.87% |
| Sales Tax | 142,611,135 | 143,278,161 | 141,513,161 | 143,172,400 | 1,659,239 | 1.17% |
| Business Licenses | 7,266,012 | 7,355,500 | 7,319,000 | 7,392,200 | 73,200 | 1.00% |
| Mixed Drinks Licenses | 3,905,982 | 4,056,800 | 3,888,800 | 4,005,900 | 117,100 | 3.01% |
| Building, Related Permits | 2,443,345 | 2,444,500 | 2,804,500 | 2,797,800 | (6,700) | -0.24% |
| Intergovernmental * | 10,679,834 | 11,952,066 | 12,272,066 | 12,272,100 | 34 | 0.00% |
| Park Revenue | 304,493 | 276,730 | 276,730 | 350,500 | 73,770 | 26.66% |
| River Market | 268,872 | 320,024 | 365,460 | 313,800 | (51,660) | -14.14% |
| Golf | 1,394,014 | 1,348,230 | 1,348,230 | 1,526,900 | 178,670 | 13.25% |
| Jim Dailey Fitness and Aquatic Center | 412,731 | 414,670 | 442,170 | 619,500 | 177,330 | 40.10% |
| Zoo | 3,382,358 | 2,380,300 | 2,843,600 | 2,546,700 | (296,900) | -10.44% |
| Airport Reimbursement | 3,630,036 | 3,775,200 | 3,775,200 | 3,963,800 | 188,600 | 5.00% |
| Salary Reimbursement 911 | 1,752,961 | 1,752,800 | 1,752,800 | 1,753,300 | 500 | 0.03% |
| Fines and Fees | 1,909,430 | 1,882,900 | 1,920,350 | 1,902,500 | (17,850) | -0.93% |
| Utility Franchises | 32,227,203 | 32,591,550 | 33,641,950 | 35,313,950 | 1,672,000 | 4.97% |
| Police Pension | 246,561 | 231,900 | 231,900 | 233,500 | 1,600 | 0.69% |
| Investment Income | 2,448,434 | 1,126,300 | 183,300 | 174,000 | (9,300) | -5.07% |
| All Other | 1,997,973 | 1,760,000 | 2,134,400 | 1,982,900 | (151,500) | -7.10% |
| Transfers In | 5,298,324 | 2,669,807 | 2,669,807 | 3,038,349 | 368,542 | 13.80% |
| Carryover from Prior Year | | | | | | N/A |
| Total General Fund | \$258,290,652 | \$257,510,221 | \$257,649,062 | \$263,108,099 | \$ 5,459,037 | 2.12% |
| Other Budgeted Funds | | | | | | |
| Street | \$ 26,155,659 | \$ 26,129,597 | \$ 25,729,597 | \$ 26,443,200 | \$ 713,603 | 2.77% |
| Fleet Services | 14,710,978 | 18,575,988 | 18,575,988 | 18,418,930 | (157,058) | -0.85% |
| Vehicle Storage Facility | 2,308,334 | 2,266,000 | 2,480,200 | 2,453,200 | (27,000) | -1.09% |
| Waste Disposal | 26,376,170 | 25,712,800 | 26,361,900 | 26,543,400 | 181,500 | 0.69% |
| Parking Garages | 3,267,301 | 3,193,315 | 3,193,315 | 3,315,200 | 121,885 | 3.82% |
| Total Other Budgeted Funds | \$ 72,818,442 | \$ 75,877,700 | \$ 76,341,000 | \$ 77,173,930 | \$ 832,930 | 1.09% |
| Total All Budgeted Funds | \$331,109,094 | \$333,387,921 | \$333,990,062 | \$340,282,029 | \$ 6,291,967 | 1.88% |

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



Revenue by Fund - General Fund

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND | | | | |
| PROPERTY TAX | | | | |
| Property Taxes | \$ 24,612,421 | \$ 25,861,300 | \$ 26,105,200 | \$ 27,149,400 |
| Pension Property Taxes | 9,910,847 | 10,812,900 | 10,902,820 | 11,332,700 |
| Homestead Taxes | 1,433,003 | 1,068,400 | 1,107,435 | 1,115,000 |
| Act 9 Industry Payment | 154,683 | 150,183 | 150,183 | 150,900 |
| Total Property Taxes | \$ 36,110,954 | \$ 37,892,783 | \$ 38,265,638 | \$ 39,748,000 |
| SALES TAX | | | | |
| County Sales & Use Tax | \$ 60,587,539 | \$ 60,974,600 | \$ 60,031,600 | \$ 60,675,400 |
| City Sales Tax | 78,717,251 | 79,163,400 | 78,473,400 | 79,597,000 |
| State Tax Turnback | 3,306,345 | 3,140,161 | 3,008,161 | 2,900,000 |
| Total Sales Taxes | \$ 142,611,135 | \$ 143,278,161 | \$ 141,513,161 | \$ 143,172,400 |
| BUSINESS LICENSES | | | | |
| General Business Licenses | \$ 7,266,012 | \$ 7,355,500 | \$ 7,319,000 | \$ 7,392,200 |
| Mixed Drinks Licenses | 3,905,982 | 4,056,800 | 3,888,800 | 4,005,900 |
| Total Business Licenses | \$ 11,171,994 | \$ 11,412,300 | \$ 11,207,800 | \$ 11,398,100 |
| PERMITS | | | | |
| Building & Excavation Permits | \$ 1,461,912 | \$ 1,455,400 | \$ 1,828,400 | \$ 1,828,300 |
| Electrical Permits | 326,598 | 326,900 | 326,900 | 327,900 |
| Plumbing Permits | 222,565 | 221,200 | 221,200 | 235,900 |
| HVAC Permits | 347,821 | 351,600 | 338,600 | 314,300 |
| Wrecker Franchise | 84,449 | 89,400 | 89,400 | 91,400 |
| Total Permits | \$ 2,443,345 | \$ 2,444,500 | \$ 2,804,500 | \$ 2,797,800 |
| INTERGOVERNMENTAL | | | | |
| Insurance Turnback | \$ 9,400,558 | \$ 10,705,198 | \$ 11,025,198 | \$ 11,021,500 |
| Police and Fire Pension Insurance Turnback | | | | |
| Police Stipends - State | 32,408 | | | |
| Police Supplement | 140,400 | 140,400 | 140,400 | 135,600 |
| Future Supplement (ACT 1373) | 1,106,468 | 1,106,468 | 1,106,468 | 1,115,000 |
| Total Intergovernmental | \$ 10,679,834 | \$ 11,952,066 | \$ 12,272,066 | \$ 12,272,100 |
| CHARGES FOR SERVICES | | | | |
| POLICE SERVICES | | | | |
| Police Report | \$ 208,994 | \$ 226,400 | \$ 226,400 | \$ 212,200 |
| False Alarm | 133,135 | 103,300 | 103,300 | 89,200 |
| Airport - Security Guards | 2,089,368 | 2,172,900 | 2,172,900 | 2,315,800 |
| Total Police Services | \$ 2,431,497 | \$ 2,502,600 | \$ 2,502,600 | \$ 2,617,200 |
| FIRE SERVICES | | | | |
| Airport-Fire Protection | \$ 1,540,668 | \$ 1,602,300 | \$ 1,602,300 | \$ 1,648,000 |
| Total Fire Services | \$ 1,540,668 | \$ 1,602,300 | \$ 1,602,300 | \$ 1,648,000 |



Revenue by Fund - General Fund Continued

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|--|---------------------|---------------------|---------------------|---------------------|
| PARK REVENUE | | | | |
| SWLR Community Complex | \$ 73,453 | \$ 75,000 | \$ 75,000 | \$ 70,900 |
| Dunbar Community Center | 25,924 | 27,300 | 27,300 | 28,700 |
| The Centre at University Park | | | | |
| Stephens Community Center | 15,751 | 18,300 | 18,300 | 30,100 |
| West Central Community Center | 35,121 | 29,500 | 29,500 | 34,300 |
| Athletics Fees | 51,960 | 58,500 | 58,500 | 71,700 |
| Pavilion Rental | 48,015 | 40,000 | 40,000 | 55,300 |
| Rental Revenue | 6,988 | 8,300 | 8,300 | 7,100 |
| Concessions-Food | 5,379 | 4,730 | 4,730 | 2,500 |
| Community Center & Miscellaneous Fees | | | | |
| Admissions Revenue | 31,166 | 5,700 | 5,700 | 39,000 |
| Miscellaneous Revenue | 10,736 | 9,400 | 9,400 | 10,900 |
| Total Park Revenue | \$ 304,493 | \$ 276,730 | \$ 276,730 | \$ 350,500 |
| RIVER MARKET | | | | |
| Admissions Revenue | \$ 90,861 | \$ 108,000 | \$ 153,436 | \$ 128,000 |
| Space Rental | 178,011 | 212,024 | 212,024 | 185,800 |
| Total River Market Revenue | \$ 268,872 | \$ 320,024 | \$ 365,460 | \$ 313,800 |
| GOLF | | | | |
| Concessions Revenue | \$ 130,480 | \$ 125,800 | \$ 125,800 | \$ 184,900 |
| Green Fees | 637,185 | 614,600 | 614,600 | 638,900 |
| Equipment Rental | 424,375 | 411,200 | 411,200 | 447,800 |
| Merchandise Sales | 79,153 | 80,700 | 80,700 | 135,000 |
| Miscellaneous Revenue | 122,821 | 115,930 | 115,930 | 120,300 |
| Total Golf Revenue | \$ 1,394,014 | \$ 1,348,230 | \$ 1,348,230 | \$ 1,526,900 |
| JIM DAILEY FITNESS & AQUATIC CENTER | | | | |
| Annual Membership | \$ 32,545 | \$ 33,600 | \$ 47,600 | \$ 270,300 |
| Monthly Membership | 268,374 | 252,600 | 266,100 | 253,200 |
| Daily Fees | 100,922 | 117,800 | 117,800 | 87,400 |
| Corporate Fees | | | | |
| Special Fees & Concessions | 2,752 | 2,170 | 2,170 | 2,700 |
| Instructional Fees and Special Events | 8,138 | 8,500 | 8,500 | 5,900 |
| Total Jim Dailey Fitness & Aquatic Center | \$ 412,731 | \$ 414,670 | \$ 442,170 | \$ 619,500 |
| ZOO | | | | |
| Membership | \$ 507,545 | \$ 403,300 | \$ 551,300 | \$ 500,000 |
| Zoo Admissions | 1,794,295 | 1,552,200 | 1,831,200 | 1,647,200 |
| Concessions | 431,667 | 40,000 | 67,000 | 53,700 |
| Token Sales | 123,323 | 168,400 | 168,400 | 157,100 |
| Education | 25,912 | 30,300 | 30,300 | 20,100 |
| Special Events | 36,316 | 57,300 | 105,500 | 88,900 |
| Zoo Rentals | 38,940 | 57,400 | | 2,300 |
| Merchandise Sales | 404,740 | 51,200 | 69,700 | 58,700 |
| Miscellaneous | 19,620 | 20,200 | 20,200 | 18,700 |
| Total Zoo Revenue | \$ 3,382,358 | \$ 2,380,300 | \$ 2,843,600 | \$ 2,546,700 |



Revenue by Fund - General Fund Continued

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| MISCELLANEOUS CHARGES FOR SERVICES | | | | |
| Crossing Guards-LRSD Reimbursement | \$ 719,252 | \$ 543,100 | \$ 992,500 | \$ 779,000 |
| 911 Services Reimbursement | 1,752,961 | 1,752,800 | 1,752,800 | 1,753,300 |
| P & D Meter Fees Contra | (1,912) | (2,100) | (2,100) | (4,200) |
| Housing Rental Revenue | 18,448 | 18,500 | 18,500 | 19,000 |
| Miscellaneous Fleet Labor Costs | | | | |
| Total Miscellaneous Services | <u>2,488,749</u> | <u>2,312,300</u> | <u>2,761,700</u> | <u>2,547,100</u> |
| Total Charges for Services | <u>\$ 12,223,382</u> | <u>\$ 11,157,154</u> | <u>\$ 12,142,790</u> | <u>\$ 12,169,700</u> |
| FINES | | | | |
| General Fines | \$ 1,003,417 | \$ 934,400 | \$ 934,400 | \$ 920,400 |
| Probation Assessments | 33,204 | 32,700 | 32,700 | 10,900 |
| Fines - Parking | 414,874 | 453,500 | 453,500 | 427,500 |
| Fines - Other | | | | |
| Total Fines | <u>\$ 1,451,495</u> | <u>\$ 1,420,600</u> | <u>\$ 1,420,600</u> | <u>\$ 1,358,800</u> |
| FEES | | | | |
| Uniform Filing Fees/Court Costs | \$ 166,718 | \$ 164,800 | \$ 164,800 | \$ 183,600 |
| Rezoning Fees | 76,170 | 58,800 | 58,800 | 81,500 |
| Act 9 Admin Fees | | | | |
| Copy Fees | 275 | 100 | 100 | 100 |
| Booking & Admin Fee - Pulaski County Jail | 10,312 | 10,300 | 10,300 | 5,100 |
| Warrant Service Police | 1,060 | 1,000 | 1,000 | 600 |
| Writ Garnishment Fees | 2,470 | 2,100 | 2,100 | 1,000 |
| Community Service Fees | 1,215 | 1,700 | 1,700 | 300 |
| Miscellaneous Service Fees | 16,722 | 21,200 | 21,200 | 34,400 |
| Mobile Home Registration Fees | | | 37,450 | |
| Animal Services | 182,993 | 202,300 | 202,300 | 237,100 |
| Total Fees | <u>\$ 457,935</u> | <u>\$ 462,300</u> | <u>\$ 499,750</u> | <u>\$ 543,700</u> |
| UTILITY FRANCHISE | | | | |
| Entergy | \$ 15,635,389 | \$ 16,148,300 | \$ 16,441,700 | \$ 17,478,000 |
| S W Bell | 497,649 | 502,000 | 319,400 | 289,200 |
| Local Landline Franchise Fees | 441,752 | 415,400 | 415,400 | 354,000 |
| Long Dist. Franchise Fees | 621,413 | 573,400 | 523,400 | 462,300 |
| CenterPoint Energy | 4,430,638 | 3,550,000 | 3,604,000 | 4,184,000 |
| Central Ark Water | 4,450,825 | 4,662,800 | 5,542,000 | 5,701,700 |
| LR Waste Water | 6,400,829 | 6,321,300 | 6,648,700 | 6,715,200 |
| Fiber Optics | 730,392 | 692,700 | 496,700 | 496,500 |
| Cable TV | 1,989,264 | 1,232,900 | 1,157,900 | 1,134,900 |
| Franchise Fee Contra | (2,970,948) | (1,507,250) | (1,507,250) | (1,501,850) |
| Total Utility Franchises | <u>\$ 32,227,203</u> | <u>\$ 32,591,550</u> | <u>\$ 33,641,950</u> | <u>\$ 35,313,950</u> |



Revenue by Fund - General Fund continued

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| POLICE PENSION | | | | |
| Police 10% Parking | \$ 46,709 | \$ 47,700 | \$ 47,700 | \$ 44,300 |
| LRPD Retirement | 117,503 | 107,400 | 107,400 | 110,900 |
| Income-Police Clearing | 55,350 | 55,200 | 55,200 | 61,500 |
| Pension Miscellaneous | 26,999 | 21,600 | 21,600 | 16,800 |
| | \$ 246,561 | \$ 231,900 | \$ 231,900 | \$ 233,500 |
| INVESTMENT INCOME | | | | |
| Interest Income | \$ 782,115 | \$ 1,126,300 | \$ 183,300 | \$ 174,000 |
| Change in Fair Market Value | 1,666,319 | | | |
| Total Investment Income | \$ 2,448,434 | \$ 1,126,300 | \$ 183,300 | \$ 174,000 |
| RENTS AND ROYALTIES | | | | |
| Tower Lease | \$ 451,233 | \$ 354,200 | \$ 354,200 | \$ 416,400 |
| Ground Leases | 13,260 | 13,300 | 13,300 | 15,300 |
| Total Rents and Royalties | \$ 464,493 | \$ 367,500 | \$ 367,500 | \$ 431,700 |
| MISCELLANEOUS INCOME | | | | |
| Contributions/Donations | \$ 365,510 | \$ 390,000 | \$ 390,000 | \$ 405,900 |
| Insurance and Other Reimbursement | 20,888 | 6,900 | 6,900 | (100) |
| Miscellaneous Revenue | 69,165 | 106,400 | 31,400 | 50,200 |
| Total Miscellaneous Revenue | \$ 455,563 | \$ 503,300 | \$ 428,300 | \$ 456,000 |
| Transfers In | \$ 5,298,324 | \$ 2,669,807 | \$ 2,669,807 | \$ 3,038,349 |
| Carryover from Prior Year | | | | |
| TOTAL GENERAL FUND REVENUE | <u>\$ 258,290,652</u> | <u>\$ 257,510,221</u> | <u>\$ 257,649,062</u> | <u>\$ 263,108,099</u> |



Revenue by Fund - Other Funds

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|--|----------------------|----------------------|----------------------|----------------------|
| STREET FUND | | | | |
| ST Homestead Tax | \$ 296,776 | \$ 314,800 | \$ 314,800 | \$ 327,200 |
| 1/2 County Road Tax | 7,137,573 | 7,504,900 | 7,504,900 | 7,805,900 |
| ACT 9 Revenue | 31,109 | 31,197 | 31,197 | 31,200 |
| State Gas Tax Turnback | 17,031,397 | 17,371,100 | 16,491,100 | 16,964,200 |
| Street Repair Reimbursement | 40,970 | 36,900 | 36,900 | 34,300 |
| Loading Zone Permits | 14,690 | 18,100 | 18,100 | 17,300 |
| Insurance and Other Reimbursement | 44,799 | 29,800 | 29,800 | 59,800 |
| Miscellaneous | 7,259 | 7,200 | 7,200 | 8,800 |
| Interest and Change in Fair Market Value | 1,251,809 | 531,600 | 1,011,600 | 910,500 |
| Transfer In | 299,277 | 284,000 | 284,000 | 284,000 |
| Carryover from Prior Year | | | | |
| TOTAL STREET FUND | \$ 26,155,659 | \$ 26,129,597 | \$ 25,729,597 | \$ 26,443,200 |
| FLEET INTERNAL SERVICE FUND | | | | |
| Fleet Labor | \$ 3,285,806 | \$ 3,948,264 | \$ 3,948,264 | \$ 4,220,384 |
| Fleet Management | 1,066,302 | 1,780,064 | 1,780,064 | 1,743,916 |
| Fuel Fees | 2,985,971 | 5,070,780 | 5,070,780 | 3,717,750 |
| Miscellaneous | 340,675 | 350,000 | 350,000 | 500,000 |
| Motor Pool | 1,700 | 5,000 | 5,000 | 5,000 |
| Fleet Parts | 3,136,985 | 3,558,880 | 3,558,880 | 3,906,880 |
| Insurance | 931,390 | 1,063,000 | 1,063,000 | 1,300,000 |
| Insurance Repairs | 641,467 | 550,000 | 550,000 | 825,000 |
| Fleet Sublets | 2,076,621 | 2,230,000 | 2,230,000 | 2,180,000 |
| Interest and Change in Fair Market Value | 244,061 | 20,000 | 20,000 | 20,000 |
| Gain/(Loss) on Sale of Assets | | | | |
| TOTAL FLEET INTERNAL SERVICE FUND | \$ 14,710,978 | \$ 18,575,988 | \$ 18,575,988 | \$ 18,418,930 |
| VEHICLE STORAGE FACILITY | | | | |
| Licenses and Permits | \$ 12,653 | \$ 7,400 | \$ 7,400 | \$ 5,100 |
| Storage Fees | 554,905 | 543,500 | 604,000 | 604,100 |
| Wrecker Fees | 524,606 | 516,800 | 657,400 | 657,400 |
| Vehicle Auction Sale | 995,793 | 1,024,200 | 948,200 | 948,200 |
| Impound Administration | 131,495 | 130,200 | 154,700 | 154,700 |
| Vehicle Storage Miscellaneous | 5,300 | 6,000 | 6,000 | 15,600 |
| Interest and Change in Fair Market Value | 83,582 | 37,900 | 102,500 | 68,100 |
| Contributions/Donations | | | | |
| Carryover from Prior Year | | | | |
| TOTAL VEHICLE STORAGE FACILITY | \$ 2,308,334 | \$ 2,266,000 | \$ 2,480,200 | \$ 2,453,200 |

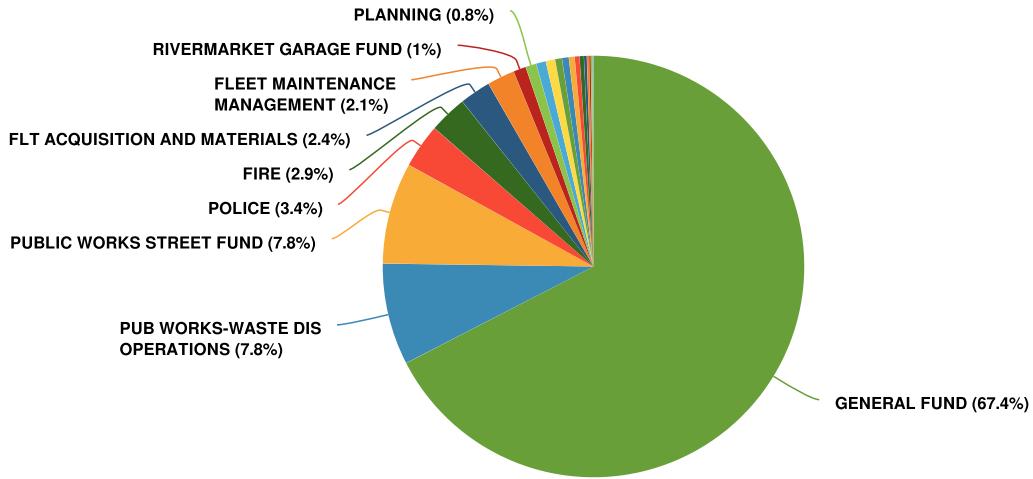


Revenue by Fund - Other Funds Continued

| | 2023 ACTUAL | 2024 ADOPTED | 2024 AMENDED | 2025 ADOPTED |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| WASTE DISPOSAL ENTERPRISE FUND | | | | |
| Sanitation Fees | \$ 22,573,452 | \$ 22,474,400 | \$ 22,786,600 | \$ 22,485,400 |
| Landfill Fees | 3,090,892 | 2,909,600 | 2,909,600 | 3,370,400 |
| Yard Waste | 93,808 | 90,000 | 90,000 | 167,100 |
| Compost Sale | 23,402 | 27,000 | 27,000 | 22,500 |
| Recycling Revenue | 270 | 300 | 300 | 1,500 |
| Interest and Change in Fair Market Value | 399,863 | 211,500 | 548,400 | 493,100 |
| Miscellaneous Revenue | 251 | | | 3,400 |
| Gain/(Loss) on Sale of Assets | | | | |
| Solid Wast Disposal | 194,232 | | | |
| Carryover from Prior Year | | | | |
| TOTAL WASTE DISPOSAL ENTERPRISE FUND | \$ 26,376,170 | \$ 25,712,800 | \$ 26,361,900 | \$ 26,543,400 |
| PARKING GARAGES | | | | |
| Business License - Auto/Truck | \$ 344,021 | \$ 340,400 | \$ 340,400 | \$ 231,800 |
| Street Repair Reimbursement | 402,913 | 535,500 | 535,500 | 106,600 |
| Statehouse Garage | 91,431 | | | 333,000 |
| Rivermarket Garage | 92,416 | | | |
| Parking Meters | 510,058 | 470,800 | 470,800 | 533,500 |
| Surface Lot Parking | 50,173 | 107,795 | 107,795 | 106,200 |
| Parking Deck Monthly | 672,484 | 940,000 | 940,000 | 1,109,400 |
| Parking Deck Daily | 563,884 | 682,000 | 682,000 | 680,300 |
| Parking Peabody | | 3,000 | 3,000 | |
| Interest and Change in Fair Market Value | 535,517 | 108,820 | 108,820 | 211,200 |
| Miscellaneous Income | 4,404 | 5,000 | 5,000 | 3,200 |
| TOTAL PARKING GARAGES | \$ 3,267,301 | \$ 3,193,315 | \$ 3,193,315 | \$ 3,315,200 |
| GRAND TOTAL ALL FUNDS | \$ 331,109,094 | \$ 333,387,921 | \$ 333,990,062 | \$ 340,282,029 |



Revenue by Department



| Name | FY2023 Amended | FY2023 Actual | FY2024 Adopted | FY2025 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|
| GENERAL FUND | \$217,371,986 | \$223,184,589 | \$225,604,091 | \$229,470,939 |
| DISTRICT CRT-2ND DIV TRAFFIC | \$0 | \$0 | \$10,300 | \$5,100 |
| DISTRICT CRT-3RD DIV ENVIRON | \$275,200 | \$420,994 | \$460,800 | \$435,500 |
| DISTRICT COURT | \$1,034,500 | \$1,213,980 | \$1,137,300 | \$1,109,500 |
| FINANCE | \$58,356 | \$81,588 | \$106,300 | \$50,200 |
| PLANNING | \$2,568,100 | \$2,435,067 | \$2,413,900 | \$2,787,900 |
| HOUSING AND NEIGHBORHOOD PROGS | \$213,300 | \$215,616 | \$220,800 | \$256,100 |
| PARKS AND RECREATION | \$322,634 | \$304,494 | \$276,730 | \$350,500 |
| RIVERMARKET | \$696,890 | \$656,365 | \$729,224 | \$753,500 |
| GOLF | \$1,228,042 | \$1,397,308 | \$1,348,330 | \$1,526,900 |
| JIM DAILEY FITNESS & AQUATICS | \$290,700 | \$412,731 | \$414,670 | \$619,500 |
| FIRE | \$8,305,393 | \$8,555,178 | \$9,487,467 | \$9,888,730 |
| POLICE | \$9,867,388 | \$11,186,140 | \$11,173,009 | \$11,553,730 |
| 911 OPERATIONS | \$1,750,000 | \$1,753,394 | \$1,752,800 | \$1,753,300 |
| ZOO | \$3,706,663 | \$3,424,300 | \$2,374,500 | \$2,546,700 |
| PUBLIC WORKS STREET FUND | | | | |
| STREET & DRAIN. MAINT. | \$24,000 | \$40,970 | \$36,900 | \$34,300 |
| TRAFFIC ENGINEERING | \$72,100 | \$66,748 | \$55,100 | \$85,900 |
| NON-DEPARTMENTAL | \$25,339,101 | \$26,032,664 | \$26,037,597 | \$26,323,000 |
| PW-OPS ADMINISTRATION | \$0 | \$15,277 | \$0 | \$0 |
| Total PUBLIC WORKS STREET FUND: | \$25,435,201 | \$26,155,659 | \$26,129,597 | \$26,443,200 |
| FLEET FUND | | | | |
| FLT-ADMINISTRATION | \$1,062,828 | -\$6,341 | \$1,159,736 | \$1,244,380 |



| Name | FY2023 Amended | FY2023 Actual | FY2024 Adopted | FY2025 Budgeted |
|--|-----------------------|----------------------|-----------------------|------------------------|
| NON-DEPARTMENTAL | \$20,000 | \$305,635 | \$20,000 | \$20,000 |
| Total FLEET FUND: | \$1,082,828 | \$299,294 | \$1,179,736 | \$1,264,380 |
| FLT ACQUISITION AND MATERIALS | | | | |
| FLT ACQUISITION AND PARTS | \$5,142,880 | \$2,987,672 | \$5,075,780 | \$3,722,750 |
| FLT-ACQUISITIONS | \$177,531 | \$107,927 | \$141,596 | \$0 |
| FLT-PARTS | \$3,792,880 | \$3,477,325 | \$3,908,880 | \$4,406,880 |
| Total FLT ACQUISITION AND MATERIALS: | \$9,113,291 | \$6,572,924 | \$9,126,256 | \$8,129,630 |
| FLEET FINANCIAL MANAGEMENT | | | | |
| FLT-FINANCIAL MANAGEMENT | \$1,328,132 | \$1,235,947 | \$1,541,732 | \$1,799,536 |
| Total FLEET FINANCIAL MANAGEMENT: | \$1,328,132 | \$1,235,947 | \$1,541,732 | \$1,799,536 |
| FLEET MAINTENANCE MANAGEMENT | | | | |
| FLT-MAINTENANCE ADMIN | \$4,337,054 | \$5,354,364 | \$4,058,936 | \$4,351,720 |
| FLT-LANDFILL SHOP | \$2,847,783 | \$588,449 | \$2,669,328 | \$2,873,664 |
| FLT-FLEET FUND PROJECTS | \$0 | \$660,000 | \$0 | \$0 |
| Total FLEET MAINTENANCE MANAGEMENT: | \$7,184,837 | \$6,602,813 | \$6,728,264 | \$7,225,384 |
| VEHICLE STORAGE FUND | | | | |
| FLEET SERVS VEHICLE STORAGE FA | \$2,032,823 | \$2,224,752 | \$2,266,000 | \$2,453,200 |
| NON-DEPARTMENTAL | \$11,000 | \$83,582 | \$0 | \$0 |
| Total VEHICLE STORAGE FUND: | \$2,043,823 | \$2,308,334 | \$2,266,000 | \$2,453,200 |
| PUB WORKS-WASTE DIS OPERATIONS | | | | |
| SOLID WASTE COLLECTION | \$22,866,600 | \$22,573,760 | \$22,474,700 | \$22,489,900 |
| SOLID WASTE DISPOSAL | \$2,406,407 | \$3,356,483 | \$2,977,100 | \$3,424,800 |
| SOLID WASTE COMPOSTING | \$48,750 | \$46,340 | \$49,500 | \$135,600 |
| NON-DEPARTMENTAL | \$153,323 | \$399,586 | \$211,500 | \$493,100 |
| Total PUB WORKS-WASTE DIS OPERATIONS: | \$25,475,080 | \$26,376,170 | \$25,712,800 | \$26,543,400 |
| RIVERMARKET GARAGE FUND | | | | |
| RIVERMARKET GAR FUND DEBT SERV | \$100 | \$63,857 | \$44,120 | \$78,100 |
| STATEHOUSE GARAGE | \$806,952 | \$947,447 | \$971,795 | \$1,325,600 |
| RIVERMARKET GARAGE | \$671,224 | \$860,327 | \$766,000 | \$906,500 |
| RIVERMARKET GARAGE NON DEPT | \$1,180,200 | \$1,395,670 | \$1,411,400 | \$1,005,000 |
| Total RIVERMARKET GARAGE FUND: | \$2,658,476 | \$3,267,301 | \$3,193,315 | \$3,315,200 |
| INFORMATION TECHNOLOGY | \$0 | \$3,048,908 | \$0 | \$0 |
| Total: | \$322,010,820 | \$331,109,094 | \$333,387,921 | \$340,282,029 |



OVERVIEW

This section provides a detailed description and analysis of major revenue categories. The revenue forecasts consider several local and regional economic factors and trends. The City of Little Rock continues to enjoy revenue growth, particularly in sales and use taxes, led by retail sales. Most of the revenue trends were either positive or remained stable for 2024. The General Fund, Street Fund, Vehicle Storage Fund, Waste Disposal Fund, and Parking Garage Fund operating revenues increased approximately \$2.9 million in 2024, compared to 2023 actual results.

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 2025 Adopted Budget for General Fund operating revenues totals \$263,108,099, which is 2.14% higher than the 2024 Adopted Budget and 2.12% higher than the final 2024 Amended Budget of \$257,649,062.

| | Revenues in Millions | % Change |
|-----------------------|---------------------------------|-----------------|
| 2021 Actual Revenues | 231.50 | 12.83% |
| 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% |

PROPERTY TAXES

Property taxes are the second largest source of revenue for the General Fund and represent approximately \$39.8 million or 15.1% of the 2025 General Fund budget. The property tax is *ad valorem*, which means that the tax paid on a property is proportional to the property's value. Assessments of real estate and personal property are levied in the current year and collectible in the following year. The Arkansas State Assessment Coordination Department establishes either a three (3) or a five (5) year cycle for real estate reappraisal. Personal property is appraised annually by May 31. In general, all real and personal property situated in the City is subjected to *ad valorem* taxation with some exceptions, such as school property and libraries. Residents, utilities, and businesses in Little Rock are assessed and levied property taxes as follows:

- 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.



| | 2023 Payable | 2024 Payable | 2025 Payable |
|----------------------------|---------------------|---------------------|---------------------|
| 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. 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.

Depending on the real property value growth, an Arkansas county is either on a three-year or five-year cycle for a complete reappraisal of real property. Little Rock is in Pulaski County, which was reappraised in 2022, payable in 2023. Pulaski County is on a five-year property tax assessment cycle because real estate valuations increased less than 15 percent from the last appraisal. If a county grows more than 25 percent in a five-year cycle, it goes back to a three-year cycle. In early February 2024, the Pulaski County Assessor's Office provided the City with the original charge for 2023, which will be reflected in the property tax collections made in 2024. The original charge reflects a 6.08% increase in property taxes, compared to an increase of 10.17% a year ago, the result of the new reappraisal in 2022. Real estate valuations increased 5.6%, personal property increased 5.58% and utility property valuations increased 3.15% from one 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 2025 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 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. 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 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.



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.

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 2025 budget anticipates \$7.8 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 includes 5.60 mills levied by the County and 46.4 mills levied for the Little Rock School District. The total millage for a Little Rock property owner is 70.00 mills for 2024 property taxes payable in 2025.

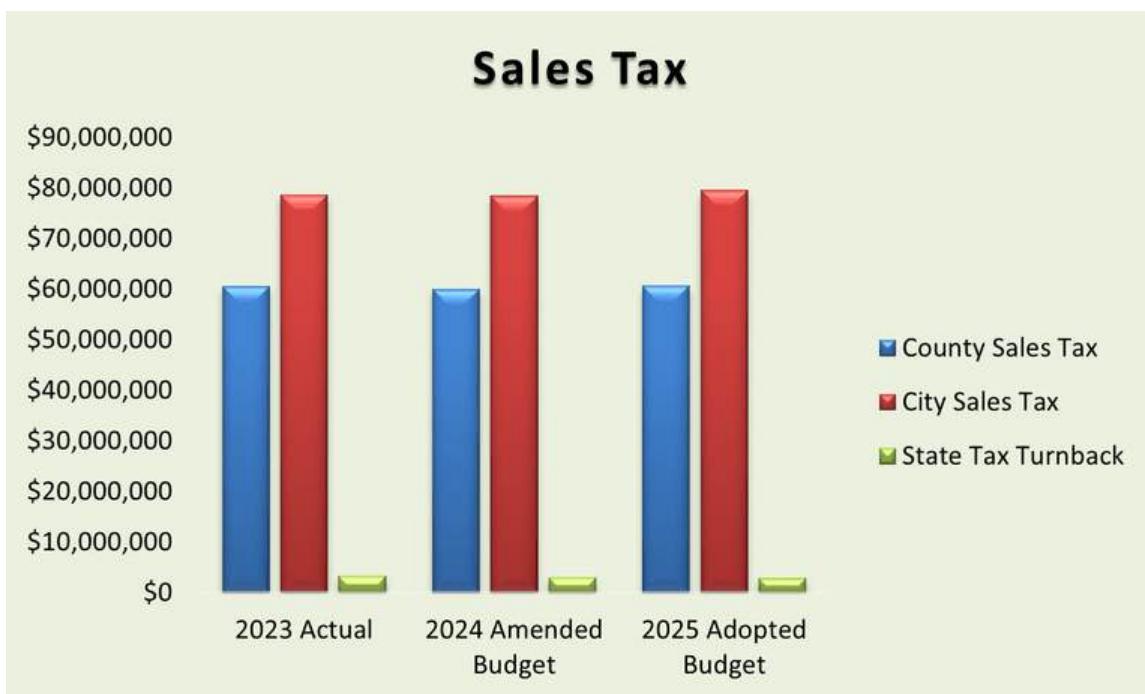
Act 9 Payments associated with the issuance of Industrial Development Bonds, otherwise referred to as payments in lieu of taxes (Pilot agreements), are classified as additional property tax revenues in the City's various funds, in proportion to the millage that would have been collected had the Act 9 Pilot agreements not been in place. Dassault Falcon Jet, Dillard's, Jacuzzi, Novus, Ringwood Containers, Sage V Foods, HMS Manufacturing, Windstream and ATA Martial Arts Services are companies which are scheduled to make Act 9 Pilot payments in 2025.



SALES AND USE TAX

The largest revenue source in the City's General Fund is sales and use tax which contributes approximately 54.4% or \$143.2 million to the 2025 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 2025 Adopted Budget for sales and use tax was 0.74% above the final 2024 Amended Budget. The 2024 Budget was amended on December 17th, 2024, to reflect lower actuals in sales taxes.

The 2025 Adopted Budget was based on 2024 actual revenues through July, collected through September, and a projected increase of 0.75% in sales tax growth over the next five months. In 2024, sales tax revenues were lower than 2023 by approximately \$495,000, totaling \$142,116,129. 2024 was the fifth 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 0.35% in 2024.



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 credit 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 2024 was 0.73% below 2023 results. The 2025 projected revenue from the City's share of the County sales tax is approximately \$60.6 million which represents less than a 1% increase from 2024.

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 million, or 17.30% 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 \$78.95 million for the year ended December 31, 2024, which is only \$238,552 higher than the previous year. Use taxes comprised \$15 million or 19.09% of the 2024 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 was \$5,448,049 in 2024, representing a 4.67% or \$243,258 increase from the previous year. The largest rebates in 2024 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 \$426,738 in 2024 compared to a reduction of \$318,100 in 2023.

For 2024, the largest growth in the City's combined 1.125% local tax occurred in NAICS categories including Food Services and Drinking Places, Grocery Stores, and Other General Merchandise Stores. Most of these growth increases were attributed to rising prices (inflation) in the early part of 2024.

STATE TAX TURNBACK

Through the Office of Budget, the State General Assembly appropriates and then distributes an amount for turnback to municipalities each July 1st, based on population. The long-term per capita trend for turnback continues to be downward. For 2025, the General Fund turnback remains \$15.50 per capita, the same as 2024 levels. State turnback funds are expected to contribute approximately \$2.9 million to General Fund revenues in 2025. 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 2019 with 2018 Comparison (Shaded Blue)

| Month | Street | | Severance | | General | |
|--------------|-----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Januray | \$ 10,702,465 | \$ 10,171,403 | \$ 464,102 | \$ 437,462 | \$ 4,054,868 | * \$ 4,056,771 * |
| February | 10,728,532 | 10,797,905 | 181,469 | 412,277 | 2,055,502 | 2,054,333 |
| March | 9,611,592 | 9,372,913 | 828,851 | 463,496 | 2,055,055 | 2,054,888 |
| April | 10,209,401 | 10,133,934 | 638,096 | 442,747 | 2,051,915 | 2,051,743 |
| May | 10,985,547 | 10,750,635 | 428,651 | 447,756 | 2,052,767 | 2,052,579 |
| June | 11,374,227 | 10,665,833 | 395,730 | 337,582 | 2,056,915 | 2,055,168 |
| July | 10,966,524 | 11,162,170 | 343,610 | 307,247 | 5,592,769 *** | 5,593,456 ** |
| August | 11,322,294 | 10,484,657 | 214,617 | 284,348 | 1,746,589 | 1,770,843 |
| September | 11,150,912 | 10,584,484 | 292,391 | 377,800 | 2,055,100 | 2,055,387 |
| October | 10,687,834 | 10,833,618 | 235,241 | 330,016 | 2,055,035 | 2,054,972 |
| November | 10,684,885 | 9,991,023 | 121,345 | 438,041 | 2,055,035 | 2,054,703 |
| December | 10,916,905 | 10,329,323 | 130,060 | 474,599 | 2,054,709 | 2,054,975 |
| Total | \$ 129,341,118 | \$ 125,277,898 | \$ 4,274,163 | \$ 4,753,371 | \$ 29,886,259 | \$ 29,909,818 |

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

** Includes \$3,514,066.32 supplemental for July 2018.

*** Includes \$3,513,475.89 supplemental for July 2019.

Source: City and Town Magazine published by the Arkansas Municipia League.



| Local Option Sales and Use Tax in Arkansas | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------|---------------------|--|
| Month | Milage Tax | | County Tax | | Total Tax | | Interest | | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | |
| January | \$ 59,187,541 | \$ 59,272,899 | \$ 49,660,885 | \$ 50,925,990 | \$ 108,848,426 | \$ 110,198,889 | \$ 188,294 | \$ 68,417 | |
| February | 66,363,636 | 63,961,892 | 55,082,773 | 56,034,012 | 121,446,409 | 119,995,904 | 265,350 | 76,180 | |
| March | 55,016,953 | 51,260,662 | 49,926,480 | 44,932,987 | 104,943,433 | 96,193,649 | 241,046 | 79,235 | |
| April | 53,915,385 | 51,354,831 | 45,879,915 | 45,689,403 | 99,595,300 | 97,044,234 | 239,875 | 79,564 | |
| May | 61,136,496 | 60,844,519 | 51,962,168 | 53,613,192 | 113,098,664 | 114,457,711 | 233,250 | 75,253 | |
| June | 63,455,242 | 56,373,987 | 53,477,656 | 48,965,855 | 116,932,898 | 105,329,842 | 199,380 | 71,501 | |
| July | 62,196,778 | 59,973,977 | 52,242,796 | 52,379,093 | 114,439,573 | 112,353,070 | 239,855 | 84,551 | |
| August | 63,103,397 | 60,174,400 | 53,989,906 | 52,922,077 | 117,093,303 | 113,096,477 | 229,107 | 79,558 | |
| September | 63,071,625 | 58,128,177 | 54,693,037 | 51,260,076 | 117,764,662 | 109,388,254 | 213,728 | 111,033 | |
| October | 64,934,499 | 60,197,608 | 55,729,333 | 52,310,178 | 120,663,832 | 112,507,786 | 214,922 | 174,353 | |
| November | 62,765,968 | 57,456,746 | 54,501,529 | 50,423,804 | 117,267,497 | 107,880,550 | 182,403 | 202,659 | |
| December | 62,102,384 | 59,269,564 | 54,327,357 | 50,277,652 | 116,429,741 | 109,547,216 | 184,380 | 208,901 | |
| Total | \$ 737,249,904 | \$ 698,269,262 | \$ 631,273,835 | \$ 609,734,319 | \$ 1,368,523,738 | \$ 1,307,993,582 | \$ 2,631,590 | \$ 1,311,205 | |
| | \$ 61,437,492 | \$ 58,189,105 | \$ 52,606,153 | \$ 50,811,193 | \$ 114,043,645 | \$ 108,999,465 | \$ 219,299 | \$ 109,267 | |

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

Source: Rachel Garrett, Office of State Treasurer

UTILITY FRANCHISE FEES

Utility franchise fees comprise approximately 13.4% and \$35,313,950 of the 2025 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 |

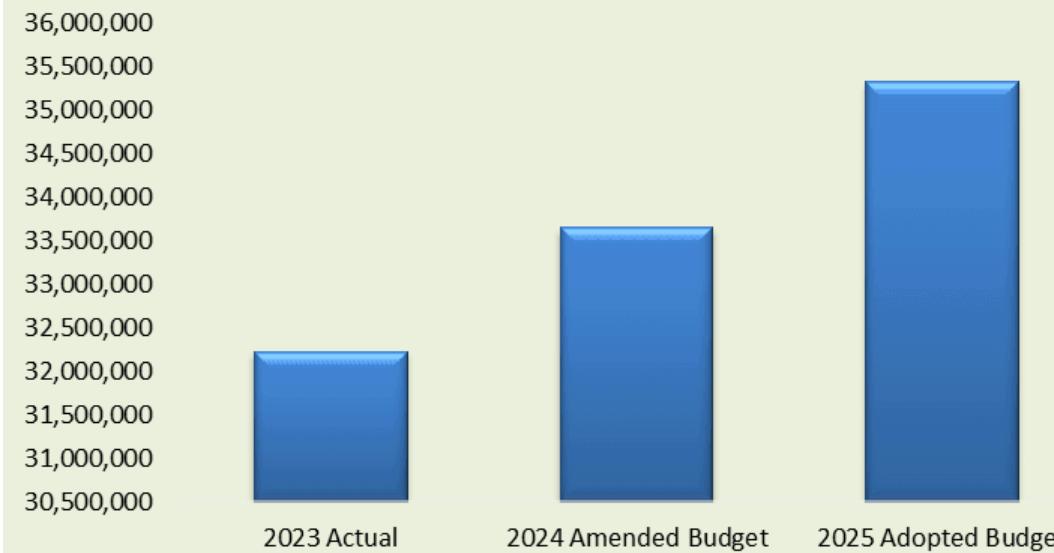


| Announced Utility Rate Increases/Decreases for 2025 | |
|--|--------|
| SW Bel (AT&T) | 0.00% |
| Entergy | 4.25% |
| Long Distance | 0.00% |
| Local Land Lines | 0.00% |
| Summit Utilities | 23.40% |
| Central AR Water | |
| Residential | 7.77% |
| Commercial | 7.77% |
| Industrial | 0.00% |
| Fiber Optics | 0.00% |
| Little Rock Water Reclamation Authority | 0.00% |

Overall, 2025 franchise fees are projected to be approximately 7.32% higher than 2024 actuals. Franchise fee revenues in 2024 were approximately 2.19% above 2023 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.



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 2025, when the company will evaluate its energy costs and provide the company with flexibility to adjust rates accordingly. On January 11, 2023, System Energy Resources, Inc., the subsidiary that owns the Grand Gulf nuclear station began the process of sending refunds to Entergy Arkansas customers in the amount of \$41.6 million. The Arkansas PSC has approved a \$142 million offer from Entergy to repay Arkansas electric ratepayers for the utility's alleged mismanagement of the Grand Gulf nuclear power plant in Mississippi. The \$142 million will eventually go back to its customers.

Entergy Arkansas provided a 2025 revenue projection of \$17.5 million, which is 8.94% higher than 2024 Actuals. Entergy Arkansas customers will see a rate increase of approximately \$5.33 per month starting January 2, 2025. The \$5.33 increase is the maximum amount that Entergy could increase their rates under their current revenue requirement. 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 2024, Entergy Arkansas franchise fees ended the year at \$16,053,004.



Entergy Arkansas anticipates the overall cost of electricity for Small General Service customers to increase approximately 2.6% to 5.3% in the first quarter of 2025. Some Large General Service customers could see their monthly bills decrease slightly by 1.7% or see an increase of up to 3.8%. The exact increase or decrease will vary, depending on each customer's usage profile. By law, there is a 4% cap on the annual base rate although fuel rates and other riders can exceed the 4% threshold.

Summit Utilities, Inc. is the official gas provider to over 425,000 customers in Arkansas, which includes Little Rock. Franchise fee revenues from Summit Utilities, (formerly CenterPoint Energy), decreased approximately 23% or \$1,019,739 in comparison to 2023. 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. Natural gas usage continues to decrease. On January 25, 2004, Summit filed a request for a rate increase with the Public Service Commission (PSC). As a condition of Summit Utilities acquisition of CenterPoint's assets in Arkansas, the PSC required Summit to file a rate case. A typical residential customer will experience a total monthly bill increase of \$15.43 which is approximately a 23% increase in revenues. Customers will not see another base rate increase on their bill until the end of the ten-month rate case process. (November 2025). Estimated sales volumes, which are affected by weather, customer counts, and projected gas prices, are the primary factors affecting gas revenues.

Central Arkansas Water (CAW) serves the water needs of approximately 500,000 customers in central Arkansas. Overall, Central Arkansas Water's (CAW) 2024 franchise fees increased by over \$1,115,800 or 25.07% from 2023 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 fee is intended to roll off once debt associated with essential renovations are complete. An average customer is one that uses approximately 500 to 600 cubic feet of water per month. Daily usage among its customers ranges from 30 million to 40 million gallons per day during the cold months and hits 100 million gallons or more during the summer. An 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 2025 revenues total \$5,701,700, 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 200,000 customers in Little Rock. LRWRA's 2024 franchise fees were roughly 4.5% above budget and roughly 3.2% above 2023 levels. With no rate increases scheduled for 2025, the utility has proposed a 2025 franchise fee revenue forecast of \$6,715,200, a 1.66% increase from 2024 actual collections. 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 is \$36.93 per month for service, which includes a \$1 per month sewer line replacement fee, and the 10% franchise fee. In 2021, the utility will issue \$107,970,000 in bonds to refund their 2015 Bond Series. On March 21, 2023, the utility issued \$169,993,949 to exchange the 2013, 2016, and the 2018 Bonds, collectively labeled the RLF Bonds to be Exchanged.

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 28%. The Adopted Budget for 2025 for local landline revenue is \$643,200; \$289,200 from AT&T and an additional \$354,000 from all other local landline providers.

As the percentage of households that switch to only wireless grows, the traditional revenues received from long-distance carriers have declined significantly over the past ten years. Most wireless phone plans contain free long distance. In 2024 long distance revenues were flat at \$627,016. 2025 revenues are forecast at \$462,300.

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 2024 with an 18.7% decrease from one year ago. Overall, fiber optics and cable franchise revenues decreased significantly at 44.87% in 2024, following an accounting error in 2023 which increased revenues significantly. 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 in 2025 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. There were no rate changes anticipated in the 2025 Adopted Budget. Business licenses comprise approximately 2.81% and \$7.39 million of 2025 General Fund revenues, which is \$63,330 more than 2024 actuals. 2024 business license revenue increased 1.65% from one year ago. There were 1,742 documented business closures and 1,467 new businesses added in 2024. 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. Business license assessments will be a paperless process in 2025, and the majority of payments will be made online beginning in 2025. 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 2024 collections. Mixed Drink collections were 0.20% higher than 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 2025 to further ensure that reporting of mixed drink collections is accurate. The 2025 budget forecast for mixed drink supplemental payments is \$4.05 million, a 2.56% increase from 2024 actuals.

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 2024, which include electrical permits, plumbing permits, and heating ventilation and air conditioning (HVAC) permits generated approximately \$2,700,000 in revenue in 2024. Building permit revenue increased nearly 14.3% above 2023 totals. Mayor Frank Scott continues to pursue an ambitious plan to revitalize certain blighted areas of the city for economic growth. The tornado of March 31, 2023, damaged hundreds of homes in Little Rock. At the Mayor's request, the Department of Planning and Development waived building and related fees to assist those residents impacted by the storm in 2024. The 2025 forecast for building and related permits totals \$2.7 million, which is relatively flat compared to 2024 actuals.

FINES AND FEES

Fines and Fees primarily consists of revenues derived from the three (3) district courts: Traffic, Criminal and Environmental. Total Fines and fees increased 13.3% compared to 2023. Revenues from the three district courts increased 15.25% as the courts have more fully opened since the shutdown of Covid 2020. Animal Services licensing and adoptions fees are up sharply from a down 2023. Parking fine revenue was significantly lower (10.84%) in 2024 as more tickets were issued and paid.. Parking Enforcement resumed their booting program in early January 2022 after the program was suspended due to COVID-19. A new Notice of Arrest Warrant was sent to every defendant who receives a warrant. Overall, 2025 fines and fees are projected to be \$1,902,500, a decrease from 2024 actuals.



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.

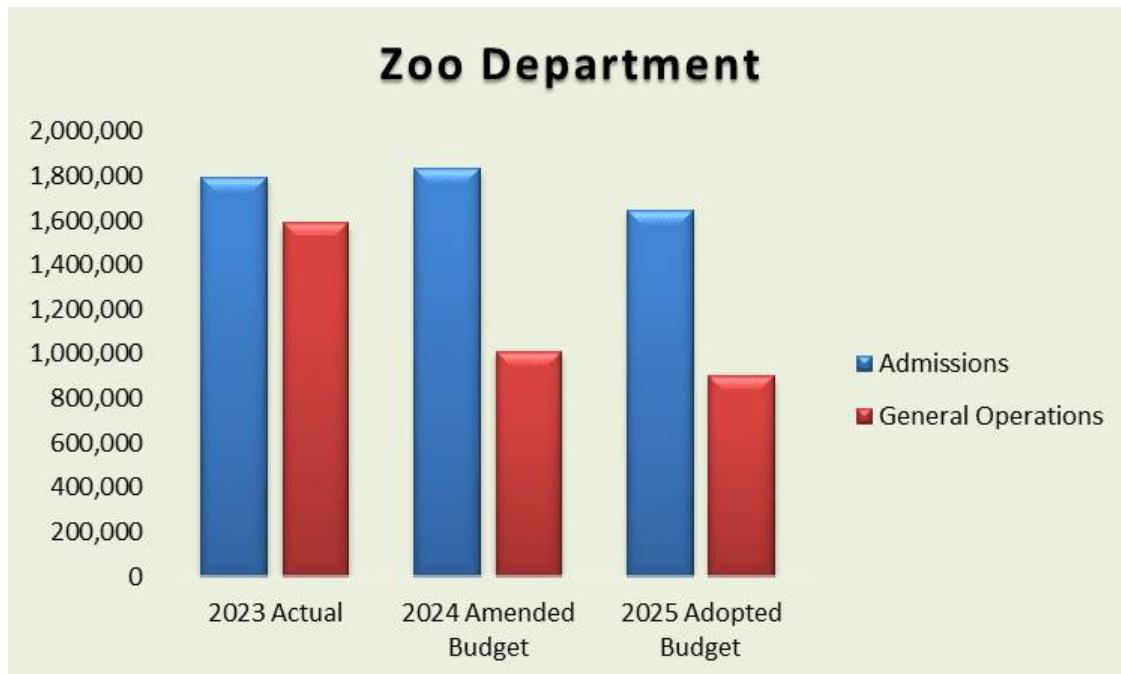
General Fund park-related charges for service revenues are generated by two (2) public golf courses, tennis fees, community center fees, athletics fees, summer programs, and pavilion rentals. Park-related revenues such as the community center fees and summer programs increased to \$370,514 in 2024 compared to \$322,942 in 2023, a 14.73% increase. Much of the increase was increased participation in the Summer Playground program, pavilion rentals and overall increases from the majority of community centers. The 2025 General Fund Parks budget anticipates charges for service revenues of \$371,600, which is relatively flat from 2024 actuals.

The City's indoor recreation facilities include the Jim Dailey Fitness & Aquatic Center. 2024 annual revenues of approximately \$438,180, a slight decrease from 2023 levels. Jim Dailey is still below pre-pandemic levels of roughly

\$561,000. Increased competition from competing fitness facilities has reduced revenues from a high in 2019. The fitness center has a 2025 revenue budget of \$443,500, which is an increase compared to the 2024 actuals.

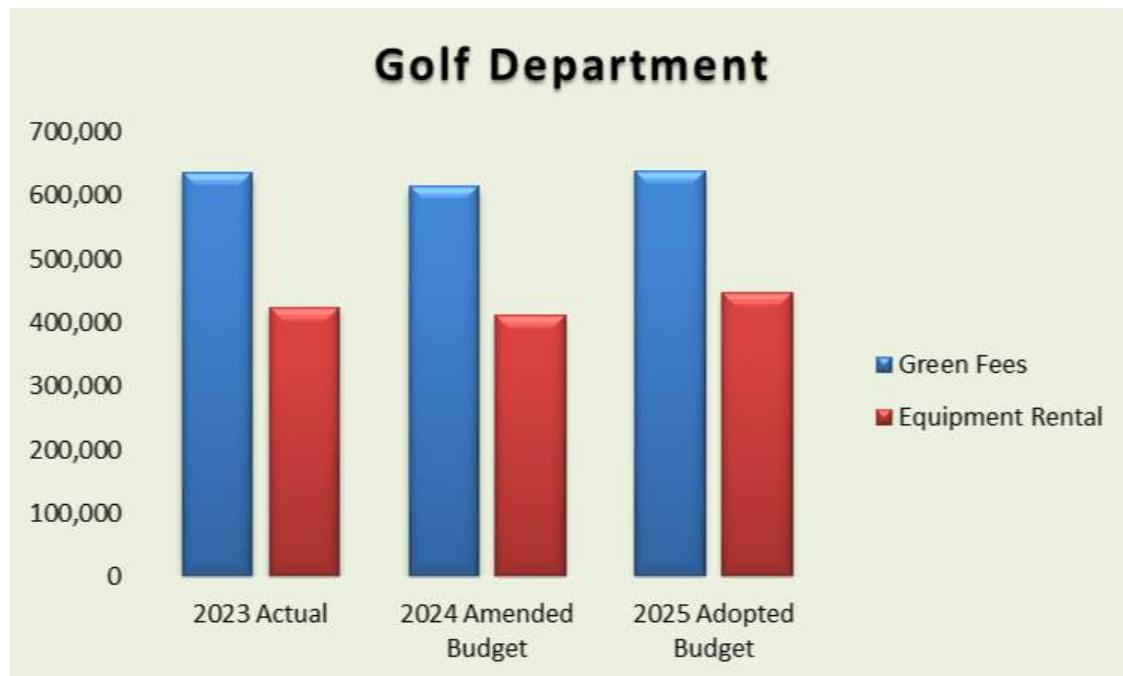
The Little Rock Zoo is the only zoo in Arkansas and provides an economic boost to local hotels, restaurants, and stores from the tourists that the zoo brings to the city. The Zoo entertains up to 5,000 people each day during the spring and summer months. The Zoo is home to over 500 animals with many on the endangered species list. 70% of the visitors live outside of Little Rock with 10 to 15 percent of those from other states. 2024 Zoo revenues increased significantly across all revenue sources. Overall, Zoo revenues were \$422,004 above budget. A third-party vendor has been selected to operate both the Zoo Café and the Zoo Gift Shop. As part of the agreement, the Zoo receives 9% of the revenue from all concessions and 12% of revenue from the gift shop. There will be reduced expenses associated with the venture.

The reduced expenses are projected to balance out the loss of revenue. The reduced 2025 Zoo budget totals \$2,546,700. A special election, held on August 9, 2022, authorized the renewing of the capital improvement property tax at a rate of 3.0 mills and the issuance of bonds for capital improvements, including the zoo. Approximately \$5 million of the proceeds from the bonds will go towards a makeover of the zoo entrance, upgrading the amphitheater, and renovating some of the small monkey habitats. Parks and the zoo combined will receive bond proceeds in the maximum aggregate amount of \$37 million.



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 2024, Rebsamen Golf Course generated revenues of over \$1,140,000, which was slightly above 2023 actuals of \$1,108,173. The number of rounds of golf played at Rebsamen in 2024 was an all-time high of 33,123 golfers. Revenue at the First Tee Golf Course increased to 326,156 from \$285,912 in 2023. Under normal weather patterns, Rebsamen and First Tee golf courses are projected to generate \$1,526,900 in combined revenues in 2025.



AIRPORT REIMBURSEMENT

The Little Rock National Airport reimburses the city to police and fire protection expenses. In 2024, airport police reimbursements decreased \$204,710 with a decrease in airport fire reimbursements of over 3%. 2025 staffing levels are expected to be consistent with 2024 levels, adjusted only for salary and benefit cost increases. Annually, fluctuations can be attributed to changes in negotiated minimum staffing.

INTEREST EARNINGS

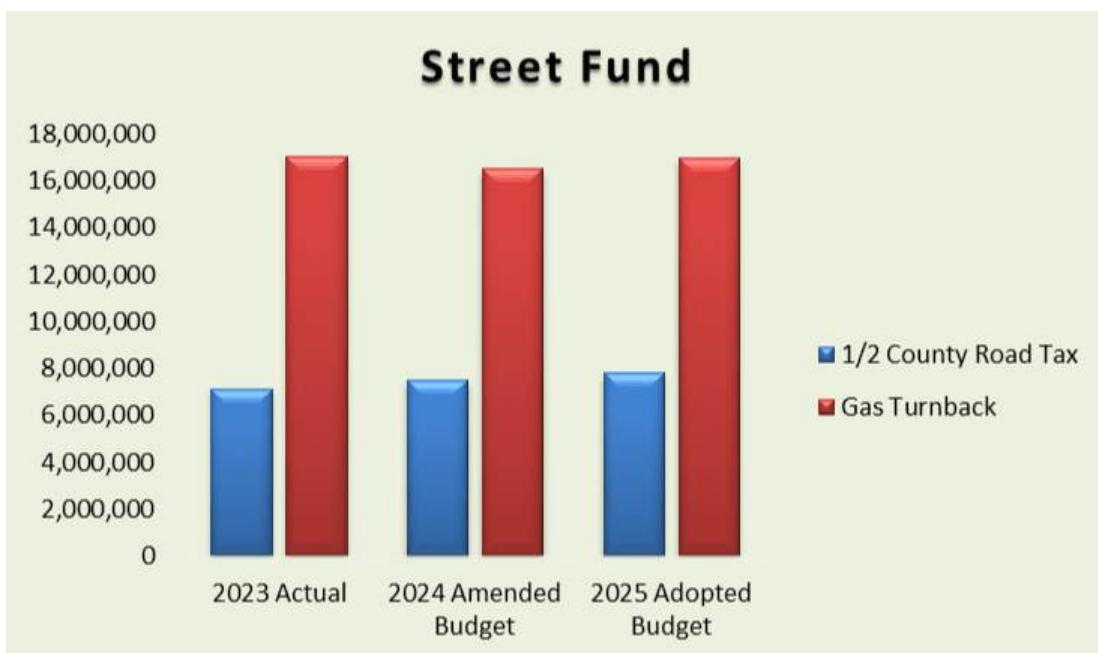
Interest earned on the investments and bank deposits of the General Fund, certain bond retirement funds, special projects, and capital funds can legally be utilized for any municipal purpose. The primary objectives, in priority order, of investment activities are safety, liquidity and yield. Many of the pooled investments are short-term in maturity (under five years) to meet short-term liabilities. The Federal Reserve has indicated that after its long tightening campaign to battle decades-high inflation, U.S. economic growth has slowed, and inflation has eased over the past year but remains elevated. In 2024, the Federal Reserve lowered the Federal Funds Rate three times in an attempt to stimulate economic activity. The Federal Open Market Committee projections now call for caution. Inflation fears are not over and unemployment rates are climbing. Before year-end market value adjustments are made, an increase in 2023 of \$1,666,319. The reduction in short-term interest rates will reduce 2025 interest earnings projected to be \$174,000. The operating portfolio continues to have no realized losses on any fixed income investment. Securities held are short in duration, backed by the United States government, and are among the safest securities in the world. As longer-term investments mature and are redeemed with higher coupons, interest earnings will increase. The City's bank deposits are currently yielding 1.47%.



Street Fund - Gas Tax Turnback

The City receives state turnback funds directed to the Street Department. The gas tax turnback is the largest revenue source for the Street Fund, comprising over 64.15% or \$16,964,200 of total 2025 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 unchanged at \$77.50 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. As of July 31, 2022, 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.

Those rates will remain through September 30, 2025, and possibly further. The 2025 adopted budget of \$16,964,200 is approximately 1.72% above 2024 actual results. Property taxes are the second largest source of revenue for the Street Fund, comprising 30.76% of the 2025 adopted budget. Investment income decreased approximately \$145,188 as short term interest rates decreased slightly. Interest earnings are expected to increase in 2025, the result of a change in the interest allocation method. Excluding transfers, overall, Street fund revenues in 2024 were 3.40% higher. Interest income exceeded the budget by \$1,297,018 due to a fair market value adjustment. Excluding the fair market value, 2025 revenue budget of \$26,443,200 is 3.89% higher than 2024 actual results.



Bond & Interest Fund

In April 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 \$16.7 million in revenues in 2024. This total includes the Excess Commissions of \$599,900, 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.



Waste Disposal

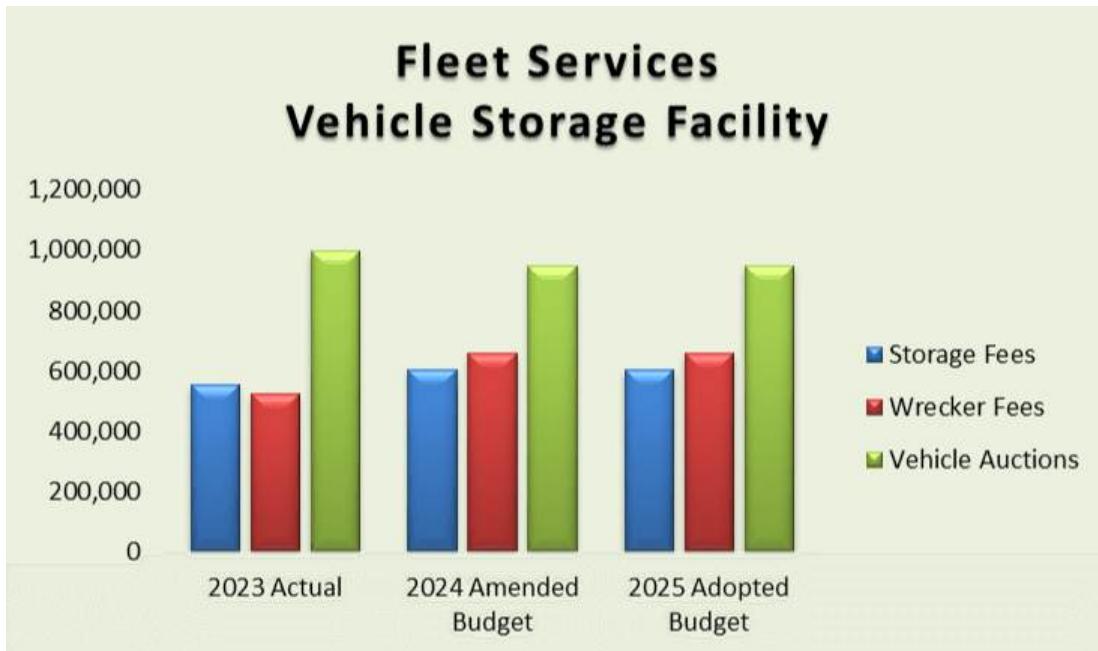
Waste Disposal charges for services, primarily include sanitation fees, landfill fees, yard waste revenues, and compost sale revenues. These four revenue sources decreased approximately 2.16% compared to 2023. Sanitation fees actually declined by \$758,180 due to an accounting adjustment in 2023. Overall, Sanitation fees are relatively flat with a proposed 30% increase in rates scheduled for late 2025 or early 2026. The last rate increase was January 2020. Landfill fee revenues rebounded in 2024 with a 5.75%. The cities of North Little Rock and Maumelle both utilize the city's landfill, and their rates are subject to annual CPI increases. Yard waste revenues increased from \$93,845 to \$115,340, while compost revenues decreased from \$23,402 in 2023 to \$7,661 in 2024.

The 2025 budget for sanitation fees is \$22.5 million, reflecting a slight decrease from 2024 actuals. The 2025 budget for landfill fees is \$3.3 million, a slight increase from one year ago. Excluding the Change in Fair Value, the overall 2025 budget is 1.3% lower than 2024 actuals, mainly from sanitation fees which have declined in the past two years. Again, a rate study is proposed in 2025 and will take approximately one year to implement. Any proposed rates would take effect in late 2025 or early 2026.



Vehicle Storage

Vehicle Storage revenues are primarily generated from storage fees, wrecker fees, and auction sales, representing 87% of 2024 revenues. Combined, revenues from these sources increased 5.88% compared to 2023. Storage fees increased 8.74% and wrecker fees increased 22.28%, primarily due to an increase in vehicles on the road. In 2024, Vehicle Storage had 1,112 vehicles auctioned in 2024, compared to 1,175 vehicles in 2023. Consequently, revenues from auto sales decreased 4.44% compared to 2023. The average sales price per vehicle auctioned in 2024 was \$1,315 compared to \$1,250 in 2023. The 2025 overall revenue budget is \$2,453,200 or 1.9% lower than the 2024 actual results. Auctioned sales are projected to be flat compared to a year ago. No scheduled rate increases are anticipated for 2025.



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. Parking meter revenue exceeded the budget by \$43,123 as business and traffic remained strong in the downtown area. The ParkMobile app has also contributed to the increase in parking meter revenues and the convenience of parking at meters. 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 and prior year revenues. 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 significantly lower than prior years with less cuts by major utilities. Monthly parking revenues increased 21.93% while daily parking revenues increased 17.64%. The Statehouse Daily parking is rebounding from increased traffic flow to downtown and an increase in bookings at the Statehouse Convention Center and Robinson Auditorium. Total 2024 parking garage revenues decreased 4.97%, mainly from the decline in street cuts.

The 2025 Budget anticipates a 6.78% increase in total revenues, primarily from Monthly Deck Parking.

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.



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CAPITAL IMPROVEMENTS



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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 – 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 2024.

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.

Capital 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 underestimate, over the ten (10) year period for the following projects:

| 3/8-Cent Sales Tax Capital Project Description | Original Project Cost Estimate | Estimated Final Project Allocation | Year Completed |
|--|--------------------------------|------------------------------------|----------------|
| Public Safety: | | | |
| Police: | | | |
| Police Equipment | \$ 303,000 | \$ 288,826 | 2018 |
| Public Safety Radio System Upgrade | 9,000,000 | 8,979,213 | 2014 |
| 911 / 311 Communications Software | 2,600,000 | 2,600,022 | 2013-2018 |
| 12 th Street Mid-Town Police Station | 9,970,000 | 10,096,850 | 2014 |
| Main Police Headquarters & Courts Building | 9,000,000 | 9,892,954 | 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: | | | | |
|--|----------------------|----------------------|------------|--|
| 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: | | | | |
|--|-----------------------|-----------------------|------------|--|
| 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 projects.

The 3/8-cent tax revenue generated over the ten (10)-year life span represents 97.7% of the original forecasted amount. Interest earnings generated by the proceeds of short-term financing notes and accumulated tax proceeds provided \$2,410,007 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, and 2024, 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, and \$12,000,000, respectively. These notes are to be repaid solely from general fund revenues. The City has no current plans to issue another short-term financing note in 2025 for capital projects.

The 2016 notes included funding for the following projects:

Land and Buildings

| | |
|------------------------|---------------------|
| Southwest Fire Station | \$ 3,225,000 |
| Construction | 2,850,000 |
| Cromwell Building | \$ 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 |
| | <u>\$ 5,650,000</u> |

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 |
| | <u>4,325,000</u> |

Equipment

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

The 2023 note including funding for the following project:

Vehicles and Equipment

| | |
|---------------------|----------------------------|
| 103 Police Vehicles | \$ 7,400,000 |
| | <u>\$ 7,400,000</u> |

The 2024 note including funding for the following project:

Buildings and Improvements

| | |
|----------------|-----------------------------|
| Solar Facility | \$ 12,000,000 |
| | <u>\$ 12,000,000</u> |



City of Little Rock, Arkansas
Maturity Schedule
Short-Term Financing Notes

Original \$5,925,000

| Year | Coupon | 2021 Temporary Note | | | |
|------------------|---------------|----------------------------|---------------------|------------------------|-----------------|
| | | Principal | Interest | Total | Balance |
| 8/20/2024 | 0.840% | \$ 1,184,888.32 | \$ 30,142.28 | \$ 1,215,030.60 | \$ 2,399,802.29 |
| 8/20/2025 | 0.840% | \$ 1,194,892.93 | \$ 20,137.67 | \$ 1,215,030.60 | \$ 1,204,909.36 |
| 8/20/2026 | 0.840% | \$ 1,204,909.36 | \$ 10,121.24 | \$ 1,215,030.60 | \$ 0.00 |
| | | \$ 3,584,690.61 | \$ 60,401.19 | \$ 3,645,091.80 | |

Original \$7,400,000.00

| Year | Coupon | 2023 Temporary Note Fund | | | |
|------------------|---------------|---------------------------------|----------------------|------------------------|-----------------|
| | | Principal | Interest | Total | Balance |
| 1/10/2024 | 3.700% | \$ 1,374,583.31 | \$ 273,800.00 | \$ 1,648,383.31 | \$ 6,025,416.69 |
| 1/10/2025 | 3.700% | \$ 1,424,832.10 | \$ 223,551.21 | \$ 1,648,383.31 | \$ 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 |
| | | \$ 7,400,000.00 | \$ 841,916.55 | \$ 8,241,916.55 | |

The 2024 Short-Term Financing Notes are authorized for up to \$12,000,000.00 to construct the Solar Facility. All funds have not been drawn down on the notes and, as such, a final schedule for debt service payments has not been established.



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 |
| Expenditure Category: Revenue Replacement | | |
| Fire Apparatus | 1,460,000 | 1,458,011 |
| Southside Park, Interstate Park | 200,000 | 201,034 |
| I-30 Crossing Park Masterplan | 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 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 |



2025 Capital Improvements

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

Projects in the CIP may include:

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

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

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

MAJOR CAPITAL PROJECTS

Capital expenditures in the amount of approximately \$73,983,998 are planned for 2025 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 2025 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. The following section includes CIP projects that are pending completion in 2025 or later and completed in 2024. Projects are managed by their corresponding departments.



CIP Projects

City Clerk's Office, Executive Administration Department

Little Rock City Hall Board Chambers – 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)
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Completed

Housing and Neighborhood Programs Department

Investments to Affordable Housing and Efforts to Decrease Homelessness – Acquisition of a property for the purposes of developing a micro-home village with 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:** \$5,000,000
- **Funding Sources:** American Rescue Plan Act and Special Projects
- **2025 Estimated Expenditures:** \$3,500,000
- **Estimated Completion Date:** Spring 2025
- **Estimated Increase to Operating Expenditures:** \$900,000

Information and Technology Department

Information Technology – The City will upgrade various technology infrastructure, hardware, and software over the ten (10) year period from 2012 – 2021 with proceeds from the temporary 3/8-cent sales tax. The total estimated allocation of proceeds for technology expenditures from 2012 – 2021 is \$4,020,000. Note: The project was extended into 2025 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 2024 are \$3,821,163.

- **Funding Sources:** 3/8-cent Sales Tax
- **2025 Estimated Expenditures:** \$449,378
- **Estimated Completion Date:** December 2025
- **Estimated Increase to 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.



CIP Projects

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)
- **2025 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** May 2025
- **Estimated Increase to 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
- **2025 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** June 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

Estimated Total Project Cost: \$600,000

- **Funding Sources:** ARPA Funds (\$600,000)
- **2025 Estimated Expenditures:** \$450,000 (committed \$150,000 in 2024)
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

Estimated Total Project Cost: \$400,000

- **Funding Sources:** ARPA Funds (\$400,000)
- **2025 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** February 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.



CIP Projects

Hindman Park Masterplan – Develop a Park Masterplan including Neighborhood Park amenities, Disc Golf Courses, and Soft Surface trail infrastructure highlighting NICA standards.

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

Junior Deputy Ballfield Lights – New Musco Lights for existing ballfields at Junior Deputy Ballfield.

Estimated Total Project Cost: \$875,000.00

- **Funding Sources:** ARPA Funds (\$875,000)
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** Completed
- **Estimated Increase to 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
- **2025 Estimated Expenditures:** \$700,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to 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
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to 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)
- **2025 Estimated Expenditures:** \$125,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$92,000
- **Funding Sources:** FEMA Funds (\$69,000), Insurance Funds (\$23,000)
- **2025 Estimated Expenditures:** \$92,000
- **Estimated Completion Date:** November 2024
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.



CIP Projects

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

- **Estimated Total Project Cost:** \$100,000
- **Funding Sources:** Bond
- **2025 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** June 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Rebsamen Golf Course Hole Thirteen – Renovation of 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
- **2025 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** September 2025
- **Estimated Increase to 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)
- **2025 Estimated Expenditures:** \$700,000
- **Estimated Completion Date:** March 2025
- **Estimated Increase to 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)
- **2025 Estimated Expenditures:** \$325,000
- **Estimated Completion Date:** Completed
- **Estimated Increase to 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)
- **2025 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** September 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.



CIP Projects

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

- **Estimated Total Project Cost:** \$150,000
- **Funding Sources:** FEMA Funds (\$100,000), Insurance Funds (\$50,000)
- **2025 Estimated Expenditures:** \$150,000
- **Estimated Completion Date:** June 2025
- **Estimated Increase to 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 population.

- **Estimated Total Project Cost:** \$3,000,000
- **Funding Sources:** Special Projects Fund
- **2025 Estimated Expenditures:** \$175,000
- **Estimated Completion Date:** November 2025
- **Estimated Increase to Operating Expenditures:** \$300,000

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

Estimated Total Project Cost: \$600,000

- **Funding Sources:** ARPA Funds (\$600,000)
- **2025 Estimated Expenditures:** \$600,000
- **Estimated Completion Date:** April 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Stephens Community Center – Upgrades and Renovations to existing facilities.

Estimated Total Project Cost: \$400,000

- **Funding Sources:** ARPA Funds (\$400,000)
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

Union Park: Install new restroom and ballfield lights.

- **Estimated Total Project Cost:** \$400,000
- **Funding Sources:** Bond
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** June 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

Estimated Total Project Cost: \$1,000,000.00

- **Funding Sources:** ARPA Funds (\$1,000,000)
- **2025 Estimated Expenditures:** \$1,000,000



CIP Projects

Public Works Department

13th Street Railroad Bridge – The Board has authorized a project to repair a railroad overpass bridge on 13th Street. The project includes reconstruction of bridge approaches in a busy rail corridor.

- **Estimated Total Project Cost:** \$670,761.62
- **Funding Sources:** 2018 Capital Improvements Bonds (\$75,000) and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$615,000).
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** June 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

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

- **Estimated Total Project Cost:** \$550,000
- **Funding Sources:** \$400 from Metroplan, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** No increase to operating expenses; funds are for design only.

Briarwood Drainage Phase 2 – The Board has authorized a project to make major drainage capacity improvements in flood-prone areas along Briarwood Creek. The project includes new concrete ditch lining and area drain inlet improvements.

- **Estimated Total Project Cost:** \$2,800,000
- **Funding Sources:** 2018 Capital Improvements Bonds (\$400,000) and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$2,400,000).
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** November 2024
- **Estimated Increase to 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– The City of Little Rock has been awarded \$400,000 grant to design the widening of Bowman Road from Cherry Laurel to Brodie Creek Trail.

- **Estimated Total Project Cost:** \$550,000
- **Funding Sources:** \$400 from Metroplan, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Design Study only; no increase to the operating expense.

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

- **Estimated Total Project Cost:** \$16,804,000
- **Funding Sources:** 2013 and 2018 Capital Improvements Bonds (\$2,010,000 and \$8,870,000, respectively), 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$2,184,000) and Federal Transportation Grants (\$3,740,000).
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.



CIP Projects

Chicot Road, Phase 2 – The Board has authorized a project to widen and improve Chicot Road from Royal Oaks Drive to Yarberry Lane. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** \$5,737,000
- **Funding Sources:** 2018 Capital Improvements Bonds (\$3,247,000) and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$2,490,000).
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** June 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Drainage Project G Street at Monroe – Existing storm drain behind houses on Monroe Street has failed. Project will intercept drainage on G Street and re-route to Monroe Street.

- **Estimated Total Project Cost:** \$100,000
- **Funding Sources:** ARPA Funds
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** Completed

Drainage Project Midland, Rebsamen – This project will upgrade culvert crossing to adequate size and length to reduce local street and private property flooding. Hanson and McLaughlin, Inc., was selected for Professional Services through an Annual Statements of Qualifications Process, Bid No. I 063 to provide Engineering Services for surveying, design and on call construction assistance. Bid for construction to be awarded 4Q22. Estimated project completion 4Q23. Existing storm sewer under 2 houses is failing and causing flooding. The project will intercept drainage on Lee Street and re-route around #459 Midland.

- **Estimated Total Project Cost:** \$583,154.70
- **Funding Sources:** ARPA Funds
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.

Drainage Projects as Targeted Community Development – STUMP Creek drainage improvements. Currently working with U.S. Army Corps of Engineers for permitting.

- **Estimated Total Project Cost:** \$1,000,000
- **Funding Sources:** Special Projects Fund
- **2025 Estimated Expenditures:** \$250,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** No significant increase. Will be assumed in the Street operation and maintenance budget.

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

- **Estimated Total Project Cost:** \$2,523,674.60
- **Funding Sources:** \$2,000,000 from ARPA Funds, remainder (\$523,674) from 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** October 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.



CIP Projects

Federal Lands Access Program (FLAP) –The City of Little Rock received a grant from the United States Department of Transportation, Federal Highway Administration to fund Phase 1 of a Central High Corridor. The Corridor will be an off-street bike/ped trail from the Medical Mile of the Arkansas River Trail to the Central High School National Historic Site. Phase 1 will stabilize 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 DOT grant, remainder from Public Works Street Fund Special Projects
- **2025 Estimated Expenditures:** \$1,200,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.

Hilario Springs Bridge Replacement – Constructed in 1936, the Hilario Springs Bridge over Little Fourche Creek lies at the south City Limits between Arch Street and Geyer Springs. Hilario 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.
- **2025 Estimated Expenditures:** \$2,500,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Infrastructure to Affordable Housing Sites – Street drainage, water, sewer, and gas connectivity for Zion Street from 37th to 38th.

- **Estimated Total Project Cost:** \$950,000
- **Funding Sources:** \$500,000 from American Rescue Plan Act, remainder from Special Projects Fund
- **2025 Estimated Expenditures:** \$580,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** No significant increase. Will be assumed in the Street operation and maintenance budget.

Infrastructure as Economic Development – Infrastructure projects for economic development.

- **Estimated Total Project Cost:** \$750,000
- **Funding Sources:** Special Projects Fund
- **2025 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** TBD
- **Estimated Increase to 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.

Jonesboro Children's Trail – The City of Little Rock has been awarded \$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 remainder from Special Projects Fund
- **2025 Estimated Expenditures:** \$1,000,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.



CIP Projects

Kanis Road (Business Park to Michael) – The Board has authorized a project to widen Kanis Road to Minor Arterial standards. The project includes additional travel lanes, new storm sewers with curb and gutter, and new sidewalks.

- **Estimated Total Project Cost:** \$1,500,000
- **Funding Sources:** 2018 Capital Improvements Bonds (\$300,000) and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$1,200,000)
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** October 2024
- **Estimated Increase to 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)
- **2025 Estimated Expenditures:** \$200,000
- **Estimated Completion Date:** March 2025
- **Estimated Increase to Operating Expenditures:** None anticipated.

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. The Little Rock Police Department's property room will also be in the facility.

- **Estimated Total Project Cost:** \$9,600,000
- **Funding Sources:** \$8,000,000 from Bond funds, remainder from LRPD
- **2025 Estimated Expenditures:** \$960,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase to Operating Expenditures:** The current Courts building will be demolished. No additional staffing or operating expenditure increase is anticipated in 2025.

Markham Street Road Diet, Phase 1 STBG – The City of Little Rock has been awarded \$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, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage
- **2025 Estimated Expenditures:** \$1,300,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to 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 Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$343,800)
- **2025 Estimated Expenditures:** \$0
- **Completion Date:** October 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.



CIP Projects

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 specified projects for the 2013 to 2015 and the 2016 to 2018 improvement plan are 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
- **2025 Estimated Expenditures:** \$5,000,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Not applicable. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

Public Works 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
- **2025 Estimated Expenditures:** \$4,000,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to 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 will consider approval of \$36 million in projects to be completed for street resurfacing, street and drainage reconstruction projects, traffic signals, traffic calming, and sidewalks.

- **Estimated Total Project Cost:** \$36,000,000
- **Funding Sources:** 2022 Capital Improvement Bond Issue
- **2025 Estimated Expenditures:** \$20,000,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

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 Interstate 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 U.S. Department of Transportation, remainder from remainder from 2018 Capital Improvements Bonds and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage
- **2025 Estimated Expenditures:** \$2,500,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Feasibility study only, no increase to operating expense.

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 US Department of Transportation and Grant Match from Street Fund.
- **2025 Estimated Expenditures:** \$3,125,000
- **Estimated Completion Date:** December 2026
- **Estimated Increase to Operating Expenditures:** No significant increase, will be assumed in the Street operation and maintenance budget.



CIP Projects

South Broadway Road Diet STBG– The City of Little Rock has been awarded \$400K grant to design a road diet on Broadway from 1th to Roosevelt to slow traffic and make the corridor safer for pedestrians.

- **Estimated Total Project Cost:** \$550,000
- **Funding Sources:** \$400 from Metroplan, remainder from 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage.
- **2025 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Design Study only. No increase to operating expense.

Southeast Trail - The City of Little Rock and Pulaski County have received a grant (\$900k) from Metroplan to fund Phase 1 of the Southeast Trail. The trail will be 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, remainder split between Public Works Street Fund Special Projects and Pulaski County.
- **2025 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** March 2025
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation 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 Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$3,000,000).
- **2025 Estimated Expenditures:** \$260,000
- **Completion Date:** June 2025
- **Estimated Increase to 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 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).
- **2025 Estimated Expenditures:** \$610,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** No significant increase. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.



CIP Projects

Little Rock Fire Department

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

- **Estimated Total Project Cost:** \$1,458,011
- **Funding Sources:** ARPA Funds
- **2025 Estimated Expenditures:** \$1,900,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Fire Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$4,000,000
- **Funding Sources:** Special Projects Fund
- **2025 Estimated Expenditures:** \$4,000,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** Increased operating expenses FY 25 budget request \$2,000,000 from the General Fund requested.

Station Building Repairs – The Little Rock Fire Department will review and make necessary repairs to each fire station.

- **Estimated Total Project Cost:** \$880,000
- **Funding Sources:** ARPA Funds
- **2025 Estimated Expenditures:** \$880,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** None anticipated.

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

- **Estimated Total Project Cost:** \$2,500,000
- **Funding Sources:** Federal Emergency Management Agency
- **2025 Estimated Expenditures:** \$2,500,000
- **Estimated Completion Date:** January 2025
- **Estimated Increase to Operation Expenditures:** None anticipated.



CIP Projects

Little Rock Police Department

Police Department Body Worn Cameras iCloud Storage – The Little Rock Police Department will purchase iCloud storage for body worn cameras.

- **Estimated Total Project Cost:** \$850,520
- **Funding Sources:** General Fund
- **2025 Estimated Expenditures:** \$355,405.00
- **Estimated Completion Date:** Ongoing
- **Estimated Increase to Operating Expenditures:** Increases to about \$400,000 annually.

Police Department Property Room – The Little Rock Police Department will create a property room attached to the new Court building during the Court Renovation project.

- **Estimated Total Project Cost:** \$1,600,000
- **Funding Sources:** 2022 funds set aside – Special Projects
- **2025 Estimated Expenditures:** \$1,600,000
- **Estimated Completion Date:** TBD
- **Estimated Increase to Operating Expenditures:** None anticipated.

Police Department Secured Fencing Project – 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
- **2025 Estimated Expenditures:** \$482,039
- **Estimated Completion Date:** February 2025
- **Estimated Increase to Operating Expenditures:** None anticipated.

Police Department Training Track Re-pavement – The Little Rock Police Department will repave the track at the training division.

- **Estimated Total Project Cost:** \$80,176
- **Funding Sources:** State Seized Fund Account
- **2025 Estimated Expenditures:** \$80,176
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** None anticipated.



CIP Projects

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:** \$10,500,000
- **Funding Sources:** 2022 Bond and Private Funding
- **2025 Estimated Expenditures:** \$5,000,000
- **Estimated Completion Date:** 2026
- **Estimated Increase to Operating Expenditures:** Anticipating a slight increase for animal food line item.

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

- **Estimated Total Project Cost:** \$148,143
- **Funding Sources:** Zoo Facilities and Operations Budget
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** Completed
- **Estimated Increase to Operating Expenditures:** None

Komodo Dragon Habitat – 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.

- **Estimated Total Project Cost:** \$1,022,000
- **Funding Sources:** 3/8 Cent Capital Tax and donations from the Arkansas Zoological Foundation
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** Winter 2024
- **Estimated Increase to Operating Expenditures:** Anticipating a slight increase for animal food line item.

Playground Surfacing Replacement – 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.

- **Estimated Total Project Cost:** \$103,116
- **Funding Sources:** Private Funding
- **2025 Estimated Expenditures:** \$0
- **Estimated Completion Date:** Completed
- **Estimated Increase to 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 rhinos. This will enhance the ability for rhinos to shift into different areas and enhance our ability to breed rhinos.

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** Private Funding
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** Winter 2025
- **Estimated Increase to Operating Expenditures:** None anticipated.

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

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** FEMA Grant and Special Project Funds
- **2025 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** Spring 2025
- **Estimated Increase to Operating Expenditures:** None anticipated.

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

- **Estimated Total Project Cost:** \$843,921
- **Funding Sources:** Special projects fund
- **2025 Estimated Expenditures:** \$0



- **Estimated Completion Date:** Completed
- **Estimated Increase to Operating Expenditures:** Watershed improvements and reclamation will significantly decrease the Zoo's overall spending on utilities, wastewater treatment, and storm drain maintenance.

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

| Ward | Project/Location | Original Project Cost Estimate | Estimated Final Project Allocation | Status |
|----------------|--|--------------------------------|------------------------------------|------------------------|
| 1 | 13th Street Culvert @ 2400 Block | \$ 250,000 | \$ 197,768 | In process |
| 1 | Howard & 22nd Storm Drain Replacement (Dennison - Howard) | 200,000 | 332,469 | Final |
| 1 | Swaggerty Branch Culvert Rehabilitation (Roosevelt Road - 31st Street) | 2,000,000 | 2,639,461 | Construction |
| 1 | 6th Street Drainage (Collins Street - McLean Street) | 200,000 | 234,453 | Final |
| 1 | Wright Avenue Streetscape (Summit Street - Wolfe Street) | 500,000 | 625,819 | Final |
| 1 | Boulevard Street Reconstruction (Charles Bussey Boulevard - 22nd Street) | 525,000 | 384,322 | Final |
| 1 | Midtown Neighborhood Street Reconstruction (Abigail from 26th - 27th, and 27th from Abigail - Elm) | 750,000 | 686,950 | Final |
| 1 | 13th Street Railroad Overpass Rehabilitation | 250,000 | 690,450 | Substantially Complete |
| 1 | Valentine Street Reconstruction (8th Street - 12th Street) | 1,000,000 | 734,150 | Final |
| 1 | Marshall Street Sidewalk (Roosevelt South to End) | 125,000 | 147,276 | Final |
| 1 | Dr. Martin Luther King, Jr Drive Drainage (19th Street - 24th Street) | 400,000 | 440,246 | Final |
| 1 | Resurfacing | 1,550,000 | 1,200,000 | Final |
| 1 | Sidewalks | 650,000 | 570,886 | Final |
| 1 Total | | 8,400,000 | 8,884,251 | |
| 2 | Grant Street @ Buchanan Street Drainage | 100,000 | 164,784 | Final |
| 2 | Senate Drive Ditch | 600,000 | 858,601 | Construction |
| 2 | Loetscher Lane Drainage (Loetscher - Sunset) | 200,000 | 168,923 | Final |
| 2 | Madison Street Reconstruction (10th Street - 12th Street) | 390,000 | 376,150 | Final |
| 2 | Maryland Avenue Reconstruction (Abigail Street - Lewis Street) | 350,000 | 162,549 | Final |
| 2 | 10th Street Reconstruction (Washington Street - Madison Street) | 800,000 | 564,461 | Final |
| 2 | Oak Grove Lane Sidewalks (Fairfield Drive - Valley Drive) | 260,000 | 151,150 | Final |
| 2 | Geyer Springs Road Reconstruction (Hutsell Road - 56th Street) | 1,500,000 | 1,487,129 | Final |
| 2 | Dailey Drive Sidewalk & Street Improvements | 140,000 | 59,604 | Final |
| 2 | 19th Street Reconstruction (University Avenue - South Grant Street) | 200,000 | 143,261 | Final |
| 2 | Resurfacing | 2,000,000 | 1,800,000 | Final |
| 2 | Sidewalks | 160,000 | 145,643 | Final |
| 2 Total | | 6,700,000 | 6,082,254 | |
| 3 | Valentine Street Drainage (Markham Street - 4th Street) | 600,000 | 1,220,044 | Final |
| 3 | West 4th Street Drainage & Street (Valentine Street - Martin Street) | 2,000,000 | 3,642,000 | In process |
| 3 | Fillmore Street Drainage & Street (Y Street - Z Street) | 850,000 | 608,538 | Final |
| 3 | Briarwood Area Drainage (North from Sun Valley) | 1,000,000 | 2,776,936 | Construction |
| 3 | B Street Reconstruction (Polk Street - Tyler Street) | 250,000 | 243,830 | Final |
| 3 | Polk Street Reconstruction (H Street - G Street) | 300,000 | 318,152 | Final |
| 3 | Barton Street Drainage (Dennison Street - 3rd Street) | 400,000 | 156,916 | Final |
| 3 | Stonewall & Country Club Drainage (Van Buren Street - North Spruce Street) | 150,000 | 194,657 | Final |
| 3 | Shannon Drive Reconstruction (Broadview Drive - Pine Manor Drive) | 300,000 | 129,665 | Final |
| 3 | Lookout Road Sidewalks (Ash Street - Allsopp Park Drive) | 150,000 | 119,569 | Final |
| 3 | Resurfacing | 1,750,000 | 1,550,000 | Final |
| 3 | Sidewalks | 250,000 | 223,869 | Final |
| 3 Total | | 8,000,000 | 11,184,177 | |



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

| Ward | Project/Location | Original Project Cost Estimate | Estimated Final Project Allocation | Status |
|--------------------|---|--------------------------------|------------------------------------|------------------------|
| 4 | Longlea Drive Culvert Replacement (South of El Dorado Drive) | 100,000 | 192,281 | Final |
| 4 | Leatrice Drive Drainage @ East Shore Drive | 500,000 | 442,456 | Final |
| 4 | Breckenridge Drive Culvert Replacement @ Grassy Flat Creek | 250,000 | 235,628 | Final |
| 4 | Harris Street Construction (South of Cantrell Road) | 150,000 | 13,500 | Final |
| 4 | North Rodney Parham Road Reconstruction (Hinson Road - Pleasant Forest Drive) | 6,000,000 | 6,624,800 | Construction |
| 4 | Pleasant Valley Drive Sidewalk (Breckenridge Drive - West of I-430) | 100,000 | 67,245 | Final |
| 4 | Reservoir Road (Reservoir Court - Beacon Hill Apartment) | 600,000 | 1,306,064 | Final |
| 4 | Resurfacing | 2,000,000 | 1,650,000 | Final |
| 4 Total | | 9,700,000 | 10,531,974 | |
| 5 | Madison Valley Drainage (West of Madison Valley Subdivision) | 200,000 | 139,394 | Final |
| 5 | Kanis Road (Point West Drive - Gamble Road) | 2,000,000 | 2,155,210 | Final |
| 5 | Bella Rosa Drive Reconstruction (Taylor Loop Road North to the Bridge) | 800,000 | 536,662 | Final |
| 5 | Chenal Parkway Intersection (Chenal, Bowman, West Haven, Rahling) | 350,000 | 350,712 | Final |
| 5 | Gamble Road (Markham Street - Stacy Lane) | 300,000 | 261,877 | Final |
| 5 | Katillus Road/Forest Lane Reconstruction (Cantrell along Katillus & Forest Lane) | 300,000 | 385,896 | Final |
| 5 | Chenal Parkway Subsurface Drainage @ various locations | 150,000 | 290,280 | Final |
| 5 | Rummel Road Reconstruction (Countryside Cove - Mooser Lane) | 350,000 | 289,350 | Final |
| 5 | Resurfacing | 2,150,000 | 1,800,000 | Final |
| 5 Total | | 6,600,000 | 6,209,380 | |
| 6 | Kanis Road (Embassy Suites Drive - Bowman Road) | 2,000,000 | 1,734,269 | Final |
| 6 | Bowman Road from Kanis to Cherry Laurel Drive (Design & Right of Way Acquisition) | 2,000,000 | 2,000,000 | Substantially Complete |
| 6 | Bellemeade Drive Reconstruction (30th Street - 32nd Street) | 320,000 | 243,990 | Final |
| 6 | Kanis Road (Business Park Drive - Michael Drive) | 700,000 | 1,418,890 | Substantially Complete |
| 6 | Walker Street Reconstruction (26th Street - 28th Street) | 450,000 | 353,133 | Final |
| 6 | Barrow Road Streetscape Phase 2 | 450,000 | 450,000 | In process |
| 6 | Spring Valley Drainage @ Cooper Orbit & Manor Drive | 100,000 | 241,424 | Final |
| 6 | 22nd Street Drainage @ 22nd Street & Perry Street | 40,000 | 49,694 | Final |
| 6 | Resurfacing | 1,740,000 | 1,800,000 | Final |
| 6 | Chenal Parkway Intersection | | 136,866 | Final |
| 6 Total | | 7,800,000 | 8,428,266 | |
| 7 | Claybrook Road Drainage (Courtfield Drive - Churchill Road) | 150,000 | 72,572 | Final |
| 7 | Yorkwood Area Floodway Improvements | 400,000 | 400,000 | In process |
| 7 | Mabelvale Pike (Sibley Hole Road - Helm Drive) | 1,500,000 | 1,551,898 | Final |
| 7 | Crystal Valley Road (Cobblestone Creek Court - Redleaf Circle) | 400,000 | 328,229 | Final |
| 7 | Eastwood Street Reconstruction (Brandon Street - Vinewood Lane) | 525,000 | 442,170 | Final |
| 7 | Yarberry Lane Reconstruction (Deer Meadow Drive - Springtree Drive) | 250,000 | 254,622 | Final |
| 7 | Chicot Road (Mabelvale Cutoff Road - Yarberry Lane) | 2,600,000 | 3,246,516 | Substantially Complete |
| 7 | Janmar Road Drainage along Sheraton Drive (Southmont Drive - Lamont Drive) | 400,000 | 279,811 | Final |
| 7 | Pecan Lake Subdivision Drainage @ various locations | 250,000 | 131,747 | Final |
| 7 | Resurfacing | 1,900,000 | 1,700,000 | Final |
| 7 | Sidewalks | 125,000 | 132,139 | Final |
| 7 Total | | 8,500,000 | 8,539,704 | |
| Grand Total | | \$ 55,700,000 | \$ 59,860,006 | |



Public Works 2022 Capital Improvement Bonds 2023-2025 Street and Drainage Projects

| Ward | Project/Location | Original Project | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|---------------------------------|------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| | | Cost Estimate | | | | | |
| 1 | BROADWAY STREET DRAINAGE | \$ 600,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 1 | WEST 24TH STREET RECONSTRUCTION | 350,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 1 | WEST 10TH STREET RECONSTRUCTION | 450,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 1 | WEST 13TH STREET RECONSTRUCTION | 650,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 1 | BISHOP STREET SIDEWALK | 60,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 1 | EAST 39TH STREET DRAINAGE | 715,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 1 | EAST 38TH STREET DRAINAGE | 260,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 1 | ROCK STREET CROSSWALKS | 150,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 1 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 1 TOTALS | 4,520,714 | | | | | |

| Ward | Project/Location | Original Project | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|----------------------------------|------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| | | Cost Estimate | | | | | |
| 2 | VALLEY DRIVE RECONSTRUCTION | 600,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 2 | WOODSON ROAD RECONSTRUCTION | 600,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 2 | WARD 2 SIDEWALKS | 450,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 2 | STUMP CREEK CHANNEL IMPROVEMENTS | 300,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 2 | LARCH ROAD DRAINAGE | 200,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 2 | RINKE ROAD DRAINAGE | 200,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 2 | WEST 57TH STREET DRAINAGE | 228,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 2 | AZALEA DRIVE DRAINAGE | 360,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 2 | REDWOOD DRIVE DRAINAGE | 372,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 2 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 2 TOTALS | 4,595,714 | | | | | |

| Ward | Project/Location | Original Project | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|------------------------------------|------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| | | Cost Estimate | | | | | |
| 3 | NORTH POLK STREET RECONSTRUCTION | 750,000 | Design | 3rd Quarter 2024 | 4th Quarter 2024 | 1st Quarter 2025 | 4th Quarter 2025 |
| 3 | F STREET RECONSTRUCTION | 400,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 3 | INDIAN TRAIL SIDEWALK | 500,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 3 | DURWOOD ROAD DRAINAGE | 200,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 3 | L STREET DRAINAGE | 225,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 3 | MELLON STREET DRAINAGE | 350,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 3 | KAVANAUGH AT N UNIVERSITY DRAINAGE | 150,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 3 | R STREET AT FILLMORE DRAINAGE | 450,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 3 | KAVANAUGH 5201 DRAINAGE | 195,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 3 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 3 TOTALS | 4,505,714 | | | | | |



Public Works 2022 Capital Improvement Bonds 2023-2025 Street and Drainage Projects

| Ward | Project/Location | Original Project Cost Estimate | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|------------------------------------|--------------------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| 4 | HIDDEN VALLEY SIDEWALK | 100,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | AUTUMN ROAD WIDENING | 625,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | RESERVOIR ROAD WIDENING | 650,000 | Design | 3rd Quarter 2024 | 4th Quarter 2024 | 1st Quarter 2025 | 4th Quarter 2025 |
| 4 | WARD 4 SIDEWALKS | 275,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | BRIDGEPORT CT DRAINAGE | 75,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 4 | RESERVOIR RD AT CLAREMORE DRAINAGE | 600,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | TETON FOREST DRAINAGE | 100,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 4 | BUTTERMILK ROAD DRAINAGE | 250,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 4 | HIDDEN VALLEY DRAINAGE | 150,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | MONROSE DRIVE DRAINAGE | 150,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 4 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 4 TOTALS | 4,260,714 | | | | | |
| Ward | Project/Location | Original Project Cost Estimate | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
| 5 | BELLA ROSA BRIDGE | 500,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | KIRK AT RAHLING SIGNAL | 500,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | CHENAL AT LOYOLA RIGHT TURN | 100,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | CHENAL AT CHENAL CLUB INTERSECTION | 500,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 5 | ADELL DRIVE DRAINAGE | 200,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 5 | WESTON COURT DRAINAGE | 50,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 5 | JOHNSON RANCH ROAD CROSS DRAINS | 250,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | MORRISON COURT DRAINAGE | 150,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 5 | TAYLOR LOOP 15808 DRAINAGE | 500,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | CHENAL AT FITZROY DRAINAGE | 250,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 5 | KIRK ROAD DRAINAGE | 250,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 5 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 5 TOTALS | 4,535,714 | | | | | |

| Ward | Project/Location | Original Project Cost Estimate | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|-----------------------------|--------------------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| 6 | BOYD STREET RECONSTRUCTION | 425,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 6 | ARTHUR LANE WIDENING | 400,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 6 | WEST 30TH ST RECONSTRUCTION | 350,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 6 | WARD 6 SIDEWALKS | 450,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 6 | CHERRYBARK DRIVE DRAINAGE | 100,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 6 | PINE SUMMIT COURT DRAINAGE | 200,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 6 | CHERRYWOOD COURT DRAINAGE | 100,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 6 | DORCHESTER DRIVE DRAINAGE | 100,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 6 | DRYAD LANE DRAINAGE | 200,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 6 | LEANDER DRIVE DRAINAGE | 100,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 6 | WALKER STREET DRAINAGE | 500,000 | Design | 3rd Quarter 2024 | 4th Quarter 2024 | 1st Quarter 2025 | 4th Quarter 2025 |
| 6 | SHACKLEFORD ROAD DRAINAGE | 100,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 6 | 35TH STREET DRAINAGE | 200,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 6 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 6 TOTALS | 4,510,714 | | | | | |



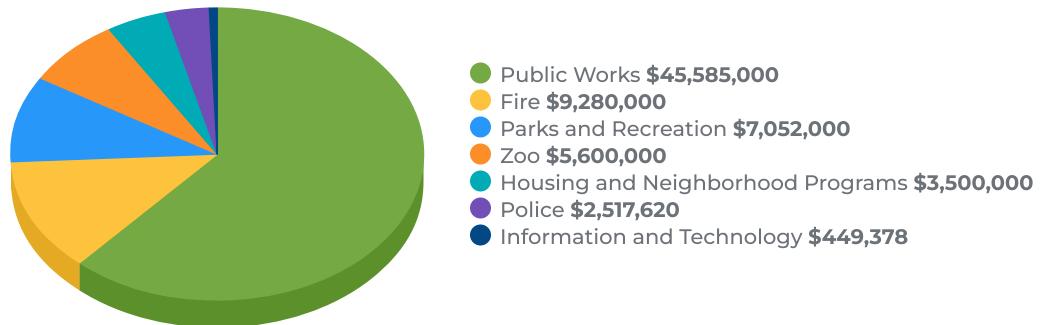
Public Works 2022 Capital Improvement Bonds 2023-2025 Street and Drainage Projects

| Ward | Project/Location | Original Project Cost Estimate | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|---------------------------------------|--------------------------------|--------------------------|------------------|------------------------|----------------------|-----------------------|
| 7 | SHACKLEFORD AT COL GLENN INTERSECTION | 450,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 7 | VIMY RIDGE ROAD WIDENING | 1,100,000 | Design | 3rd Quarter 2024 | 4th Quarter 2024 | 1st Quarter 2025 | 4th Quarter 2025 |
| 7 | WEST 41ST STREET DRAINAGE | 160,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 7 | HEINKE ROAD CROSS DRAIN | 50,000 | Design | 3rd Quarter 2023 | 4th Quarter 2023 | 1st Quarter 2024 | 1st Quarter 2025 |
| 7 | GREENLAND COVE DRAINAGE | 120,000 | Design | 1st Quarter 2024 | 2nd Quarter 2024 | 3rd Quarter 2024 | 3rd Quarter 2025 |
| 7 | DAVID O DODD DRAINAGE | 160,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 7 | WEST WINDSOR AT BROOKVIEW DRAINAGE | 165,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| 7 | CRYSTAL VALLEY DRAINAGE | 100,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 7 | PRESTON DRIVE DRAINAGE | 700,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 7 | STREET RESURFACING | 1,285,714 | Bidding & Contract Award | 2nd Quarter 2023 | 3rd Quarter 2023 | 3rd Quarter 2023 | 4th Quarter 2025 |
| | WARD 7 TOTALS | 4,290,714 | | | | | |

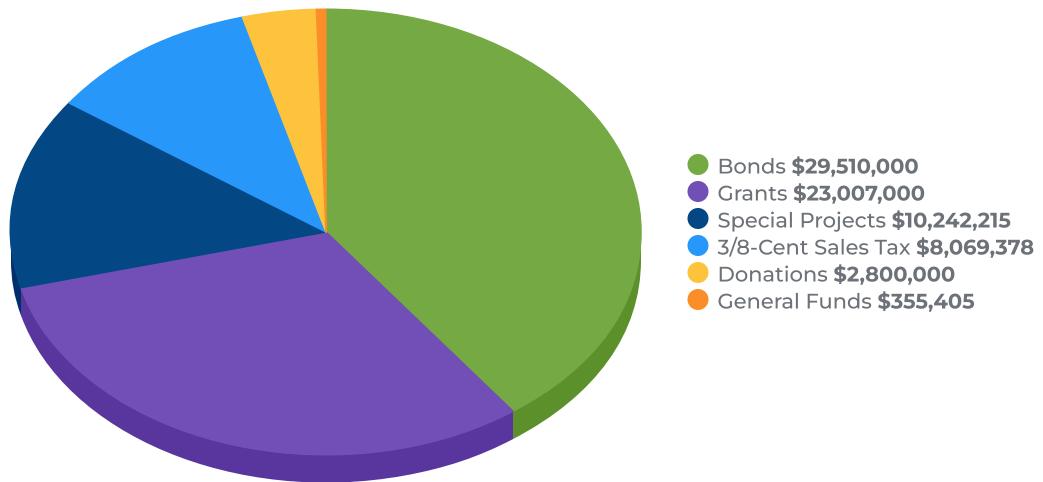
| Ward | Project/Location | Original Project Cost Estimate | Current Status | Design Complete | Right of Way & Utility | Bid & Contract Award | Construction Complete |
|------|---|--------------------------------|----------------|------------------|------------------------|----------------------|-----------------------|
| 0 | KANIS RD AT PANTHER BRANCH INTERSECTION | 640,000 | Design | 2nd Quarter 2024 | 3rd Quarter 2024 | 4th Quarter 2024 | 4th Quarter 2025 |
| 0 | CHENAL AT GAMBLE INTERSECTION | 640,000 | Design | 4th Quarter 2023 | 1st Quarter 2024 | 2nd Quarter 2024 | 2nd Quarter 2025 |
| | CITY-WIDE TOTALS | 1,280,000 | | | | | |



2025 Capital Funding Uses by Department



2025 Capital Funding Sources



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DEBT MANAGEMENT



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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 12/31/24, the net debt applicable to the debt limitation is \$118,488,982. The legal debt margin allows the City flexibility to issue additional debt in the amount of \$1,346,305,164.

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 \$584.87 compared to \$465.91 in 2023. 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, 2024

| | <u>Amount</u> |
|--|-----------------------------|
| 2024 Assessed Value (2024 assessment to be collected in 2025) | |
| Real Property | \$ 4,355,363,399 |
| TIF - Real Estate | 53,638,498 |
| Personal Property | 1,142,805,215 |
| Utility: Personal Property | <u>307,369,475</u> |
| Total assessed value | <u>5,859,176,587</u> |
| General obligation debt limitation (20% of assed value) | 1,171,835,317 |
| Short-term financing debt limitation (5% of assed value) | <u>292,958,829</u> |
| Total debt limitation | <u>1,464,794,146</u> |
| Debt applicable to limit: | |
| General obligation and short-term financing, net of discounts and premiums | 143,731,863 |
| Less: Amount set aside for repayment in debt service funds | <u>25,242,881</u> |
| Total net debt applicable to limit | <u>118,488,982</u> |
| Legal Debt Margin | <u>1,346,305,164</u> |



Debt Applicable to Debt Limit 2015-2024

| | Legal Debt Margin | Legal Debt Limit |
|------|-------------------|------------------|
| 2015 | 896,991,146 | 1,012,232,287 |
| 2016 | 955,080,056 | 1,057,578,662 |
| 2017 | 993,637,501 | 1,073,919,619 |
| 2018 | 1,016,410,361 | 1,114,742,114 |
| 2019 | 1,079,276,353 | 1,159,403,929 |
| 2020 | 1,132,495,157 | 1,187,972,567 |
| 2021 | 1,182,494,889 | 1,219,933,643 |
| 2022 | 1,230,761,257 | 1,343,471,789 |
| 2023 | 1,329,527,946 | 1,425,122,946 |
| 2024 | 1,346,305,164 | 1,464,794,147 |

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 2024, the combined legal debt limit is \$1,464,794,147 based on the total assessed value of \$5,859,176,587. 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, 2024, is \$122,835,000, before net premiums of \$1,517,245. Outstanding short-term financing debt is \$20,425,220.

Although the City may increase general obligation and short-term debt levels to a maximum of \$1,464,794,147, 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 over \$1.464 billion in debt would be approximately 19.80 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.

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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.

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 \$43,515,000 at December 31, 2024, authorized under Amendment 65 to the Arkansas Constitution.

On July 1, 2003, the City issued \$11,855,000 in 2003 Capital Improvement Revenue Bonds (Downtown Parking Projects). The bonds were issued to finance the construction of a new parking deck and advance refund the 1997 Capital Revenue Bonds (Second and Main Street Project) – Series 1997, previously used to construct a parking deck. The bonds constitute special obligations of the City, payable solely from the revenues of the two parking decks, together with all other parking revenues of the City that 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 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, 2024

| | ORIGINAL AMOUNT | PRINCIPAL BALANCE AT 12/31/2023 | BONDS ISSUED | PRINCIPAL PAID IN 2024 | BONDS RETIRED 2024 | PRINCIPAL BALANCE AT 12/31/2024 | INTEREST PAID IN 2024 |
|--|----------------------|---------------------------------------|---------------------|------------------------------|--------------------------|---------------------------------------|-----------------------------|
| GENERAL OBLIGATION DEBT | | | | | | | |
| 2014 Tax Increment Improvement Bonds | \$2,615,000 | \$915,000 | | | \$650,000 | \$265,000 | \$41,400 |
| 2022 Library Construction and Refunding Bonds | | | | | | | |
| 2022A Limited Tax Capital Improvement Bonds | 40,770,000 | 40,770,000 | | 2,315,000 | 1,250,000 | 37,205,000 | 1,803,125 |
| 2022B Limited Tax Capital Improvement Bonds | 53,510,000 | 53,510,000 | | | 5,455,000 | 48,055,000 | 2,058,122 |
| 2024A Limited Tax Capital Improvement Bonds | 5,055,000 | 5,055,000 | | 5,055,000 | | | 1,226,375 |
| 2024B Limited Tax Capital Improvement Bonds | 26,565,000 | | 26,565,000 | | | 26,565,000 | |
| | 10,745,000 | | 10,745,000 | | | 10,745,000 | |
| SPECIAL TAX BONDS | | | | | | | |
| 2018 Hotel Gross Receipts Tax Bonds | 32,570,000 | 29,760,000 | | 670,000 | | 29,090,000 | 1,252,894 |
| REVENUE BONDS | | | | | | | |
| 2003 Capital Improvement and Refunding Projects | 11,855,000 | 3,795,000 | | 685,000 | | 3,110,000 | 201,135 |
| 2017 Capital Improvement and Refunding Revenue Bonds | 17,875,000 | 12,325,000 | | 1,010,000 | | 11,315,000 | 497,250 |
| TEMPORARY NOTES | | | | | | | |
| 2019 Temporary Note | 5,650,000 | 1,180,851 | | 1,180,851 | | | 26,642 |
| 2021 Temporary Note | 5,925,000 | 3,584,691 | | 1,184,888 | | 2,399,803 | 30,142 |
| 2023 Temporary Note | 7,400,000 | 7,400,000 | | 1,374,583 | | 6,025,417 | 273,800 |
| 2024 Temporary Note | 12,000,000 | | 12,000,000 | | | 12,000,000 | |
| Grand Total | \$232,535,000 | \$158,295,542 | \$49,310,000 | \$13,475,322 | \$7,355,000 | \$186,775,220 | \$7,410,885 |



SUMMARY OF BOND INDEBTEDNESS
For the year ended December 31, 2025

| | ORIGINAL AMOUNT | PRINCIPAL BALANCE AT 12/31/2024 | BONDS ISSUED | PRINCIPAL PAID IN 2024 | BONDS RETIRED 2024 | PRINCIPAL BALANCE AT 12/31/2025 | INTEREST PAID IN 2025 |
|--|----------------------|---------------------------------------|-----------------|------------------------------|--------------------------|---------------------------------------|-----------------------------|
| <u>GENERAL OBLIGATION DEBT</u> | | | | | | | |
| 2014 Tax Increment Improvement Bonds | \$2,615,000 | \$265,000 | 0 | \$0 | \$0 | \$265,000 | \$15,900 |
| 2022 Library Construction and Refunding Bonds | | | | | | | |
| 2022A Limited Tax Capital Improvement Bonds | 40,770,000 | 37,205,000 | 0 | 2,430,000 | 0 | 34,775,000 | 1,659,500 |
| 2024A Limited Tax Capital Improvement Bonds | 53,510,000 | 48,055,000 | 0 | | 0 | 48,055,000 | 1,952,431 |
| 2022B Limited Tax Capital Improvement Bonds | 26,565,000 | 26,565,000 | | | | 26,565,000 | 628,699 |
| 2014 Tax Increment Improvement Bonds | 10,745,000 | 10,745,000 | 0 | | 0 | 10,745,000 | 270,580 |
| <u>SPECIAL TAX BONDS</u> | | | | | | | |
| 2018 Hotel Gross Receipts Tax Bonds | 32,570,000 | 29,090,000 | 0 | 705,000 | | 28,385,000 | 1,219,394 |
| <u>REVENUE BONDS</u> | | | | | | | |
| 2003 Capital Improvement and Refunding Projects | 11,855,000 | 3,110,000 | 0 | 725,000 | | 2,385,000 | 164,830 |
| 2017 Capital Improvement and Refunding Revenue Bonds | 17,875,000 | 11,315,000 | 0 | 1,045,000 | | 10,270,000 | 456,850 |
| <u>TEMPORARY NOTES</u> | | | | | | | |
| 2021 Temporary Note | 5,925,000 | 2,399,802 | 0 | 1,194,893 | | 1,204,909 | 20,138 |
| 2023 Temporary Note | 7,400,000 | 6,025,417 | 0 | 1,424,832 | | 4,500,585 | 223,551 |
| 2024 Temporary Note | 12,000,000 | 12,000,000 | 0 | | | 12,000,000 | |
| Grand Total | \$221,830,000 | \$186,775,219 | \$0 | \$7,524,725 | \$0 | \$179,150,494 | \$6,611,873 |



**OVERALL FUTURE DEBT SERVICE
NEXT TEN YEARS**

| YEAR | PRINCIPAL | INTEREST | TOTAL |
|-------------|------------------|-----------------|--------------|
| 2025 | \$7,524,725 | \$6,622,472 | \$14,147,197 |
| 2026 | \$15,514,127 | \$7,697,967 | \$23,212,094 |
| 2027 | \$15,187,353 | \$6,936,637 | \$22,123,990 |
| 2028 | \$15,945,087 | \$6,139,273 | \$22,084,359 |
| 2029 | \$11,903,928 | \$5,372,479 | \$17,276,407 |
| 2030 | \$8,960,000 | \$4,735,219 | \$13,695,219 |
| 2031 | \$9,370,000 | \$4,318,069 | \$13,688,069 |
| 2032 | \$9,805,000 | \$3,881,594 | \$13,686,594 |
| 2033 | \$10,220,000 | \$3,470,625 | \$13,690,625 |
| 2034 | \$9,125,000 | \$3,067,113 | \$12,192,113 |

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

| YEAR | PRINCIPAL | INTEREST | TOTAL |
|-------------|------------------|-----------------|--------------|
| 2025 | \$5,049,725 | \$4,781,398 | \$9,831,123 |
| 2026 | \$12,914,127 | \$5,982,819 | \$18,896,945 |
| 2027 | \$12,447,353 | \$5,353,768 | \$17,801,121 |
| 2028 | \$13,100,087 | \$4,695,819 | \$17,795,906 |
| 2029 | \$9,783,928 | \$4,061,635 | \$13,845,563 |
| 2030 | \$6,750,000 | \$3,517,775 | \$10,267,775 |
| 2031 | \$7,065,000 | \$3,198,025 | \$10,263,025 |
| 2032 | \$7,395,000 | \$2,863,200 | \$10,258,200 |
| 2033 | \$7,730,000 | \$2,530,750 | \$10,260,750 |
| 2034 | \$8,060,000 | \$2,208,375 | \$10,268,375 |

**REVENUE BONDS
FUTURE DEBT SERVICE**

| YEAR | PRINCIPAL | INTEREST | TOTAL |
|-------------|------------------|-----------------|--------------|
| 2025 | \$2,475,000 | \$1,841,074 | \$4,316,074 |
| 2026 | \$2,600,000 | \$1,715,149 | \$4,315,149 |
| 2027 | \$2,740,000 | \$1,582,869 | \$4,322,869 |
| 2028 | \$2,845,000 | \$1,443,454 | \$4,288,454 |
| 2029 | \$2,120,000 | \$1,310,844 | \$3,430,844 |
| 2030 | \$2,210,000 | \$1,217,444 | \$3,427,444 |
| 2031 | \$2,305,000 | \$1,120,044 | \$3,425,044 |
| 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 |



City of Little Rock, Arkansas
Direct and Overlapping Governmental Activities Debt
12/31/2024

| Governmental Unit | Debt Available for Retirement | Percentage Applicable | Little Rock's Share of Overlapping Debt |
|--|-------------------------------|-----------------------|---|
| City of Little Rock, Arkansas | \$172,350,220 | 100% | \$172,350,220 (a) |
| Little Rock Public School District | <u>432,581,650</u> | 100% | <u>432,581,650</u> (b) |
| Total direct and overlapping debt | <u>\$604,931,870</u> | | <u>\$604,931,870</u> |

(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



City of Little Rock
2022A Limited Tax General Obligation Capital Improvement Bonds
Original Issue \$53,510,000

The debt service is paid for from a 3 Mill Ad Valorem Property Tax
 Issue Date of December 21, 2022

| Year | 2022A Limited Tax General Obligation Capital Improvement Bonds | | | |
|-------------------------|---|-------------------------|-------------------------|-----------------|
| | Principal | Interest Payment | Interest Payment | Balance |
| Due February 1st | February 1st | August 1st | \$48,055,000.00 | |
| 2025 | \$0.00 | \$976,215.63 | \$976,215.63 | \$48,055,000.00 |
| 2026 | \$685,000.00 | \$976,215.63 | \$959,090.63 | \$47,370,000.00 |
| 2027 | \$2,195,000.00 | \$959,090.63 | \$904,215.63 | \$45,175,000.00 |
| 2028 | \$2,305,000.00 | \$904,215.63 | \$846,590.63 | \$42,870,000.00 |
| 2029 | \$2,420,000.00 | \$846,590.63 | \$798,190.63 | \$40,450,000.00 |
| 2030 | \$2,510,000.00 | \$798,190.63 | \$747,990.63 | \$37,940,000.00 |
| 2031 | \$2,615,000.00 | \$747,990.63 | \$695,690.63 | \$35,325,000.00 |
| 2032 | \$2,720,000.00 | \$695,690.63 | \$641,290.63 | \$32,605,000.00 |
| 2033 | \$2,825,000.00 | \$641,290.63 | \$584,790.63 | \$29,780,000.00 |
| 2034 | \$2,940,000.00 | \$584,790.63 | \$525,990.63 | \$26,840,000.00 |
| 2035 | \$3,050,000.00 | \$525,990.63 | \$464,990.63 | \$23,790,000.00 |
| 2036 | \$3,185,000.00 | \$464,990.63 | \$401,290.63 | \$20,605,000.00 |
| 2037 | \$3,310,000.00 | \$401,290.63 | \$335,090.63 | \$17,295,000.00 |
| 2038 | \$3,440,000.00 | \$335,090.63 | \$268,440.63 | \$13,855,000.00 |
| 2039 | \$3,575,000.00 | \$268,440.63 | \$199,175.00 | \$10,280,000.00 |
| 2040 | \$3,715,000.00 | \$199,175.00 | \$127,196.88 | \$6,565,000.00 |
| 2041 | \$3,855,000.00 | \$127,196.88 | \$52,506.25 | \$2,710,000.00 |
| 2042 | \$2,710,000.00 | \$52,506.25 | \$0.00 | \$0.00 |
| 2043 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$48,055,000.00 | \$10,504,962.58 | \$9,528,746.95 | |



City of Little Rock
2014 Tax Increment Financing Bond Issue
Original Issue \$2,615,000
Issue Date of April 10, 2014

| 2014 Tax Increment Financing Bonds | | | | |
|------------------------------------|---------------------|--------------------|--------------------|--------------|
| Year | Principal | Interest Payment | Interest Payment | Balance |
| | Due March 1st | March 1st | September 1st | \$265,000.00 |
| 2025 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2026 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2027 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2028 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2029 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2030 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2031 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2032 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2033 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2034 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2035 | \$0.00 | \$7,950.00 | \$7,950.00 | \$265,000.00 |
| 2036 | \$265,000.00 | \$7,950.00 | \$0.00 | \$0.00 |
| | \$265,000.00 | \$95,400.00 | \$87,450.00 | |

City of Little Rock
2022 Library Construction and Refunding Bonds
Original Issue \$40,770,000

These bonds refunded the 2015 Library Construction and Improvement Bonds.
The debt service is paid solely from the collection of the Library Tax and Special Tax,
payable through 2036.

| Year | 2022 Library Limited Tax Obligation Bonds | | | |
|------|---|-----------------------|-----------------------|-----------------|
| | Principal | Interest Payment | Interest Payment | Balance |
| | Due March 1st | March 1st | September 1st | \$37,205,000.00 |
| 2025 | \$2,430,000.00 | \$860,125.00 | \$799,375.00 | \$34,775,000.00 |
| 2026 | \$2,550,000.00 | \$799,375.00 | \$735,625.00 | \$32,225,000.00 |
| 2027 | \$2,680,000.00 | \$735,625.00 | \$668,625.00 | \$29,545,000.00 |
| 2028 | \$2,815,000.00 | \$668,625.00 | \$598,250.00 | \$26,730,000.00 |
| 2029 | \$2,955,000.00 | \$598,250.00 | \$524,375.00 | \$23,775,000.00 |
| 2030 | \$3,100,000.00 | \$524,375.00 | \$446,875.00 | \$20,675,000.00 |
| 2031 | \$3,255,000.00 | \$446,875.00 | \$365,500.00 | \$17,420,000.00 |
| 2032 | \$3,420,000.00 | \$365,500.00 | \$280,000.00 | \$14,000,000.00 |
| 2033 | \$3,590,000.00 | \$280,000.00 | \$208,200.00 | \$10,410,000.00 |
| 2034 | \$3,735,000.00 | \$208,200.00 | \$133,500.00 | \$6,675,000.00 |
| 2035 | \$3,885,000.00 | \$133,500.00 | \$55,800.00 | \$2,790,000.00 |
| 2036 | \$2,790,000.00 | \$55,800.00 | \$0.00 | \$0.00 |
| | \$37,205,000.00 | \$5,676,250.00 | \$4,816,125.00 | |



City of Little Rock
2003 Capital Improvement and Refunding Revenue Bonds -
Parking Project
Original Issue \$11,855,000
Final Rate of 5.126%

The debt service is paid from the Second and Main Street Parking Facility revenues, Parking Fines and certain revenues collected under the City's Street Fund-Charges for Services

Also, annual business license fees received from the rental and/or leasing of automobiles and trucks shall be applied for the debt service

| 2003 Capital Improvement and Refunding Revenue Bonds | | | | |
|---|-----------------------|-------------------------|-------------------------|-----------------------|
| Year | Principal | Interest Payment | Interest Payment | Balance |
| | Due July 1st | January 1st | July 1st | \$3,110,000.00 |
| 2025 | \$725,000.00 | \$82,415.00 | \$82,415.00 | \$2,385,000.00 |
| 2026 | \$760,000.00 | \$63,202.50 | \$63,202.50 | \$1,625,000.00 |
| 2027 | \$805,000.00 | \$43,062.50 | \$43,062.50 | \$820,000.00 |
| 2028 | \$820,000.00 | \$21,730.00 | \$21,730.00 | \$0.00 |
| | \$3,110,000.00 | \$210,410.00 | \$210,410.00 | |

City of Little Rock
2017 Capital Improvement Refunding
Original Issue \$17,875,000

These bonds refunded the 2002 Junior Lien, the 2007 Infrastructure, and the 2009A and 2009B Park Bonds

The debt service is paid for from general fund franchise fees.

| 2017 Capital Improvement Refunding Bonds | | | | |
|---|------------------------|-------------------------|-------------------------|------------------------|
| Year | Principal | Interest Payment | Interest Payment | Balance |
| | Due October 1st | April 1st | October 1st | \$11,315,000.00 |
| 2025 | \$1,045,000.00 | \$228,425.00 | \$228,425.00 | \$10,270,000.00 |
| 2026 | \$1,100,000.00 | \$202,300.00 | \$202,300.00 | \$9,170,000.00 |
| 2027 | \$1,155,000.00 | \$174,800.00 | \$174,800.00 | \$8,015,000.00 |
| 2028 | \$1,210,000.00 | \$145,925.00 | \$145,925.00 | \$6,805,000.00 |
| 2029 | \$1,260,000.00 | \$121,725.00 | \$121,725.00 | \$5,545,000.00 |
| 2030 | \$1,310,000.00 | \$96,525.00 | \$96,525.00 | \$4,235,000.00 |
| 2031 | \$1,360,000.00 | \$70,325.00 | \$70,325.00 | \$2,875,000.00 |
| 2032 | \$1,415,000.00 | \$43,125.00 | \$43,125.00 | \$1,460,000.00 |
| 2033 | \$1,460,000.00 | \$21,900.00 | \$21,900.00 | \$0.00 |
| 2034 | | | | \$0.00 |
| 2035 | | | | \$0.00 |
| 2036 | | | | \$0.00 |
| 2037 | | | | \$0.00 |
| 2038 | | | | \$0.00 |
| 2039 | | | | \$0.00 |
| | \$11,315,000.00 | \$1,105,050.00 | \$1,105,050.00 | |



City of Little Rock
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)
Original Issue \$32,570,000
Issue Date of December 13, 2018
The debt service is paid solely from the 2% A&P gross receipts

| Year | 2018 Hotel Gross Receipts Tax Bonds | | | |
|------|-------------------------------------|-----------------------|-----------------------|-----------------|
| | Principal | Interest Payment | Interest Payment | Balance |
| | Due December 1st | June 1st | December 1st | \$29,090,000.00 |
| 2025 | \$705,000.00 | \$609,696.88 | \$609,696.88 | \$28,385,000.00 |
| 2026 | \$740,000.00 | \$592,071.88 | \$592,071.88 | \$27,645,000.00 |
| 2027 | \$780,000.00 | \$573,571.88 | \$573,571.88 | \$26,865,000.00 |
| 2028 | \$815,000.00 | \$554,071.88 | \$554,071.88 | \$26,050,000.00 |
| 2029 | \$860,000.00 | \$533,696.88 | \$533,696.88 | \$25,190,000.00 |
| 2030 | \$900,000.00 | \$512,196.88 | \$512,196.88 | \$24,290,000.00 |
| 2031 | \$945,000.00 | \$489,696.88 | \$489,696.88 | \$23,345,000.00 |
| 2032 | \$995,000.00 | \$466,071.88 | \$466,071.88 | \$22,350,000.00 |
| 2033 | \$1,030,000.00 | \$448,037.50 | \$448,037.50 | \$21,320,000.00 |
| 2034 | \$1,065,000.00 | \$429,368.75 | \$429,368.75 | \$20,255,000.00 |
| 2035 | \$1,110,000.00 | \$408,068.75 | \$408,068.75 | \$19,145,000.00 |
| 2036 | \$1,150,000.00 | \$387,256.25 | \$387,256.25 | \$17,995,000.00 |
| 2037 | \$1,195,000.00 | \$364,256.25 | \$364,256.25 | \$16,800,000.00 |
| 2038 | \$1,245,000.00 | \$340,356.25 | \$340,356.25 | \$15,555,000.00 |
| 2039 | \$1,295,000.00 | \$315,456.25 | \$315,456.25 | \$14,260,000.00 |
| 2040 | \$1,345,000.00 | \$289,556.25 | \$289,556.25 | \$12,915,000.00 |
| 2041 | \$1,400,000.00 | \$262,656.25 | \$262,656.25 | \$11,515,000.00 |
| 2042 | \$1,455,000.00 | \$234,656.25 | \$234,656.25 | \$10,060,000.00 |
| 2043 | \$1,515,000.00 | \$205,556.25 | \$205,556.25 | \$8,545,000.00 |
| 2044 | \$1,575,000.00 | \$175,256.25 | \$175,256.25 | \$6,970,000.00 |
| 2045 | \$1,640,000.00 | \$143,756.25 | \$143,756.25 | \$5,330,000.00 |
| 2046 | \$1,705,000.00 | \$109,931.25 | \$109,931.25 | \$3,625,000.00 |
| 2047 | \$1,775,000.00 | \$74,765.63 | \$74,765.63 | \$1,850,000.00 |
| 2048 | \$1,850,000.00 | \$38,156.26 | \$38,156.26 | \$0.00 |
| | \$29,090,000.00 | \$8,558,165.68 | \$8,558,165.68 | |



City of Little Rock
2024A Limited Tax General Obligation Capital Improvement Bonds
Original Issue \$26,565,000

The debt service is paid for from a 3 Mill Ad Valorem Property Tax
 Issue Date of December 30, 2024

| Year | 2024A Limited Tax General Obligation Capital Improvement Bonds | | | |
|------|--|------------------|------------------|-----------------|
| | Principal | Interest Payment | Interest Payment | Balance |
| | Due February 1st | February 1st | August 1st | \$26,565,000.00 |
| 2025 | \$0.00 | \$0.00 | 625,640.64 | \$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 | \$6,689,043.85 | |



City of Little Rock
2024B Limited Tax General Obligation Capital Improvement Bonds
Original Issue \$10,745,000

The debt service is paid for from a 3 Mill Ad Valorem Property Tax
 Issue date of December 30, 2024 Taxable Issue

| Year | 2024B Limited Tax General Obligation Capital Improvement Bonds | | | |
|------|--|---------------------|---------------------|-----------------|
| | Principal | Interest Payment | Interest Payment | Balance |
| | Due February 1st | February 1st | August 1st | \$10,745,000.00 |
| 2025 | \$0.00 | \$0.00 | \$284,237.57 | \$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 |
| | \$10,745,000.00 | \$462,252.15 | \$504,012.17 | |



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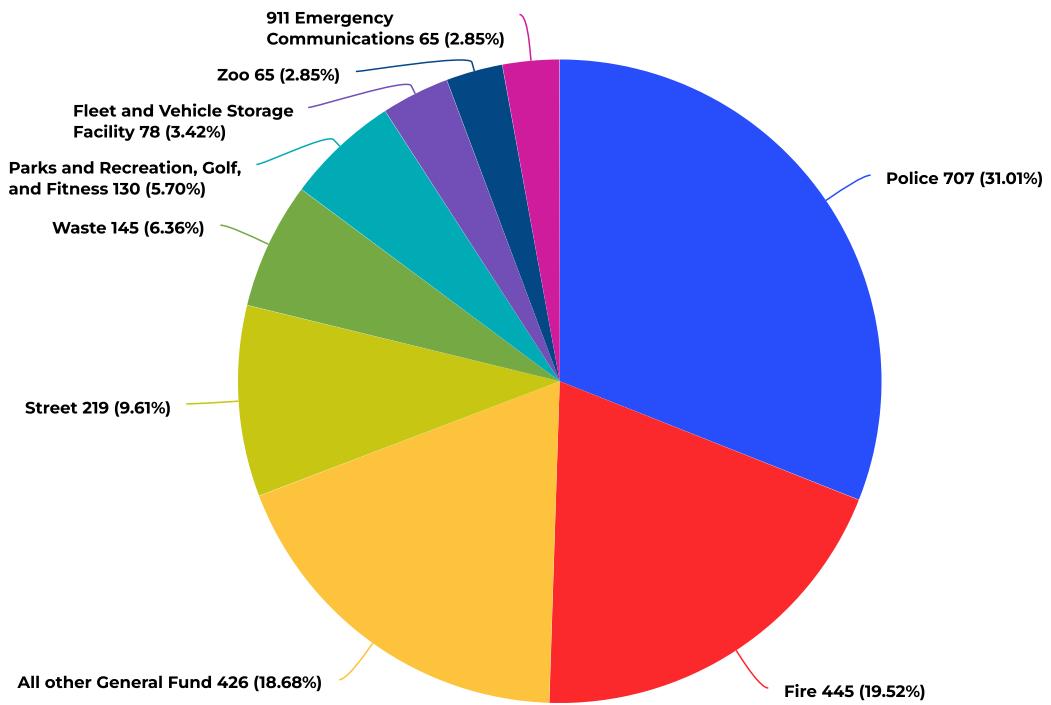
POSITION SUMMARY

SCHEDULE



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Allocation of Full Time Personnel



| | | | |
|---|------------|---|------------|
| Police | 707 | Zoo | 65 |
| Waste | 145 | Parks and Rec, Golf, and Fitness | 130 |
| Fire | 445 | 911 Emergency Communications | 65 |
| Fleet and Vehicle Storage Facility | 78 | | |
| All Other General Fund | 426 | Street | 219 |



General Fund:

The 2025 General Fund Budget supports 1,838 full-time equivalent (FTE) positions – 1,780 are in General Fund Departments and 58 special positions funded through grants or special project allocations. This represents a net increase of 15 FTEs compared to the 2024 Adopted Budget staffing levels. The Office of Executive Administration transferred one position to the Information Technology Department, an ERP Manager position, and added a new Program Coordinator for the Love Your Block - grant funded program. The Human Resources Department added a Human Resource Specialist I and a Classification Compensation Analyst I. Housing and Neighborhood Programs added two Engagement Specialist, one Data Analyst, and two Code Enforcement Officers. The Police Department added a Crime Scene Supervisor, Crime Center Tech, a Police Social Worker-Grant funded and Police Community Young Advocacy Coordinator. The Finance Department eliminated a grant-funded position, and the Zoo restored a Landscape Worker and General Curator positions.

The General Fund Operating Budget appropriation includes \$205,719,682 in personnel cost, reduced by an anticipated \$11,000,000 in savings from authorized but vacant positions, resulting in a net personnel allocation of \$194,719,682. There is a 1.75% salary increase for non-uniformed, full-time positions, included in the 2025 Budget, as well as the continuation of Step and Grade progression for the Fraternal Order of Police (FOP), International Association of Fire Fighters (IAFF), American Federation of State, County, and Municipal Employees (AFSCME) union 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 but increase from 35 to 65 recruits. Fire uniformed personnel positions received a 5% salary increase.

The City will continue to provide basic comprehensive health insurance in 2025. The total cost of health insurance premiums will increase to \$1,115,997 in 2025. 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 24.0% of payroll, representing the maximum allowed by the plan. The pension rate for Police uniformed personnel is 24.0% 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 \$397,458 and \$318,025, 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 2025 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 2025 Street Fund budget consistent with 2024. There are 145 FTEs included in the 2025 Waste Disposal Fund budget, staying consistent with 2024. The Fleet and Vehicle Storage budgets include 64 and 14 FTEs. There is a 1.75% salary increase included in the 2025 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 2,280 full-time positions authorized in the 2025 Adopted Budget, a net increase of fifteen (15) positions from 2024.

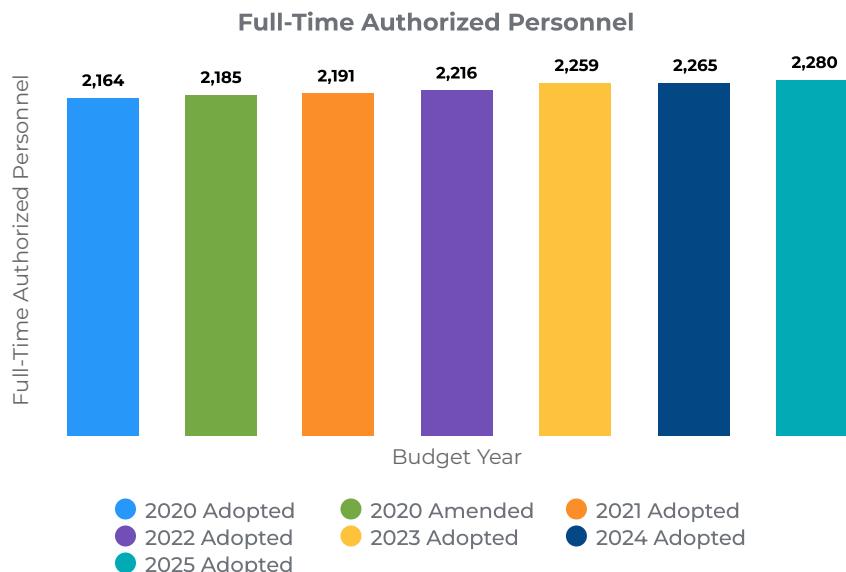


Full Time Personnel by Department

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|---------------------------------|---------------------------|---------------------------|---------------------------|
| <u>General Fund</u> | | | |
| Executive Administrative | 36 | 37 | 38 |
| Board of Directors | 1 | 1 | 1 |
| Community Programs | 20 | 20 | 21 |
| City Attorney | 23 | 23 | 23 |
| District Court First Division | 21 | 21 | 21 |
| District Court Second Division | 19 | 19 | 19 |
| District Court Third Division | 8 | 8 | 8 |
| Finance | 53 | 55 | 54 |
| Human Resources | 25 | 25 | 27 |
| Information Technology | 43 | 43 | 44 |
| Planning & Development | 46 | 46 | 46 |
| Housing & Neighborhood Programs | 105 | 107 | 112 |
| Public Works - General | 12 | 12 | 12 |
| Parks & Recreation | 107 | 107 | 107 |
| Golf | 15 | 15 | 15 |
| Jim Dailey Fitness Center | 8 | 8 | 8 |
| Zoo | 64 | 63 | 65 |
| Fire | 445 | 445 | 445 |
| Police | 703 | 703 | 707 |
| Emergency Communications | 65 | 65 | 65 |
| Subtotal General Fund | 1,819 | 1,823 | 1,838 |
| <u>Other Funds</u> | | | |
| Public Works - Street | 217 | 219 | 219 |
| Fleet Services | 63 | 64 | 64 |
| Vehicle Storage Facility | 15 | 14 | 14 |
| Waste Disposal | 145 | 145 | 145 |
| Subtotal Other Funds | 440 | 442 | 442 |
| Total Personnel | 2,259 | 2,265 | 2,280 |



Personnel Authorization (2020 - 2025)



The net change in personnel between 2024 and 2025 total positions is as indicated in the chart below.

| Department | # of Position(s) Changes |
|---------------------------------|--------------------------|
| Executive Administration | 1 (a) |
| Community Programs | 1 (b) |
| Finance | (-1) (c) |
| Human Resources | 2 (d) |
| Information Technology | 1 (e) |
| Housing & Neighborhood Programs | 5 (f) |
| Zoo | 2 (g) |
| Police | 4 (h) |

2025 Adopted Budget 2,280

- (a) transferred one position to the IT Department: ERP Manager, added a new Program Coordinator for Love your Block - Grant funded and added missing grant funded from FY 24.
- (b) added a Community Programs Administrator.
- (c) eliminating a granted funded position.
- (d) added a Human Resources Specialist I and a Classification Compensation Analyst I.
- (e) added an ERP Manager transferred from Executive Administration.
- (f) added two Engagement Specialist, two Code Enforcement Officers, and one Data Analyst.
- (g) restored a Landscape Worker and General Curator.
- (h) added Crime Scene Supervisor, Crime Center Tech, and Police Community Youth Advocacy Coordinator and Police Social Worker- Grant Funded



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DEPARTMENT BUDGET DETAIL



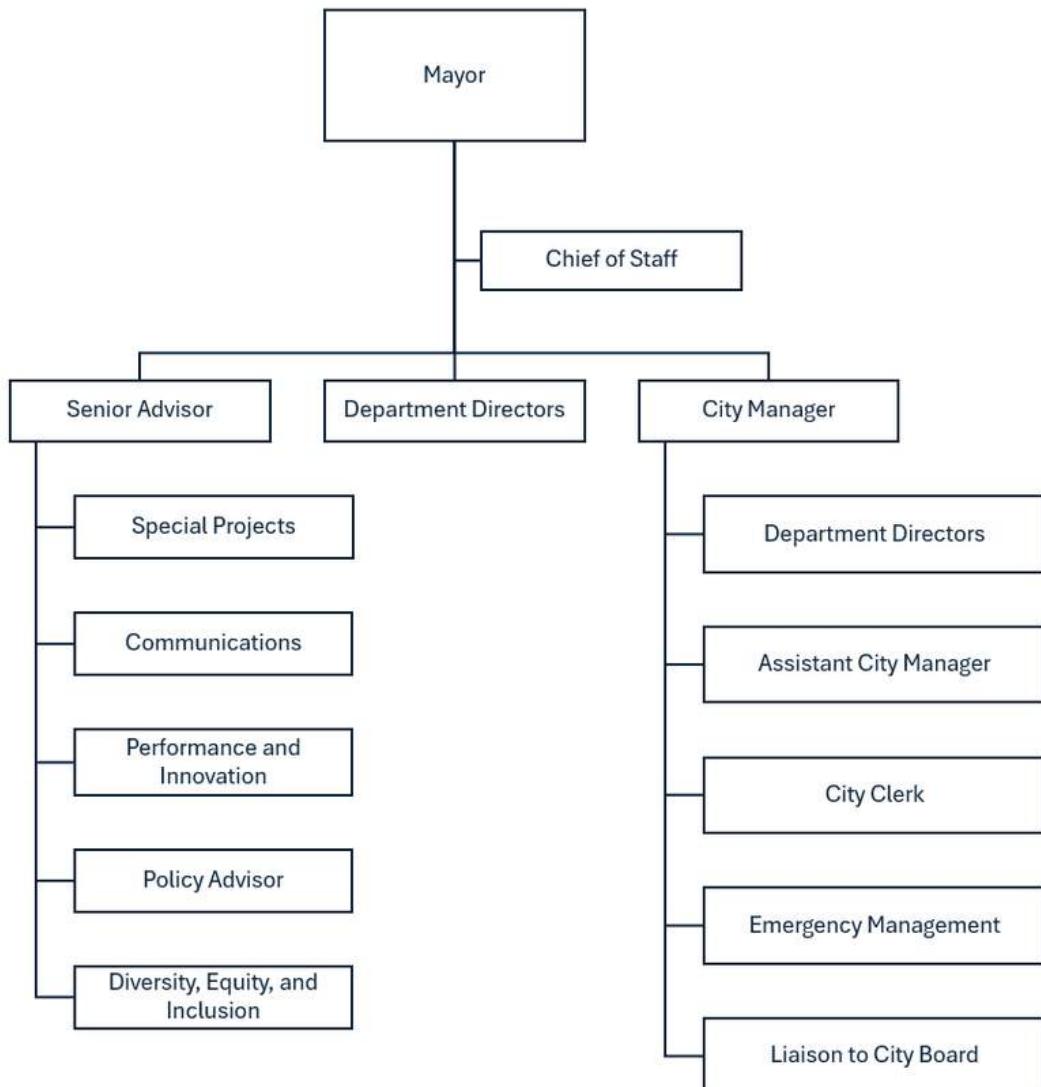
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Executive Administration

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 to policies, services, and activities of Little Rock Government to residents

Organizational Chart



FY 2024 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 Little Rock School District (LRSD) to implement and expand the Community Schools Model by adding McDermott Elementary and Dunbar Middle School.
- Worked with LRPD leadership to expand 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 Emprendé 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 2025 Departmental Goals

- Continue to move our city forward post-tornado
- Focus efforts on making Little Rock a SMART city through citywide data strategy ROCKfolio
- Continue efforts to diversify our supplier pool
- Continue sustainability efforts, including solar, through collaboration with the Sustainability Commission
- Continue to partner with LRSD to implement and expand the Community Schools Model, improve literacy in Little Rock, implement targeted programs, foster community partnerships, and encourage active participation
- Work with LRPD leadership to expand our holistic approach to crime reduction by focusing on civil abatement procedures, state-of-the-art technology through the Real Time Crime Center (Eyes on the Rock), Crime Intelligence Network, and achieving a single-use fleet by 2026
- Continue BUILD Academy and Emprendé incubator with a strategic focus towards sectors that align closely with municipal contracting needs
- Continue to address Targeted Community Development by finding ways to spur economic growth in those communities
- Continue working with the Little Rock Port Authority and the Greater Little Rock Chamber of Commerce to continue to expand economic growth and development at the Little Rock Port
- Continue to address housing and homelessness through our Holistic Housing Initiative, including establishing a Housing Trust Fund
- Expand our summer youth employment program to form a year around apprenticeship program (Little Rock Career Climb) for students interested in high growth industries
- Manage efforts to spend bond funds raised through millage levy extension
- Focus on getting back to the basics of City government and focusing on the Es of Excellence:
 - Exceptional Service
 - Enthusiasm with Culture
 - Energy toward Optimization
 - Excellence in all we do



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|--------------------------|---------------------------|---------------------------|---------------------------|
| Executive Administrative | 36 | 37 | 38 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------------|--|--|
| GENERAL FUND | \$46,187,844 | \$40,711,762 | \$55,141,400 | \$35,864,854 | -11.9% | -35% |
| Total GENERAL FUND: | \$46,187,844 | \$40,711,762 | \$55,141,400 | \$35,864,854 | -11.9% | -35% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget |
|--------------------------------|---------------------|---------------------|---------------------|------------------------|
| Expenditures | | | | |
| NON-DEPARTMENTAL | \$35,063,420 | \$28,472,583 | \$43,155,475 | \$23,292,523 |
| GEN. ADMIN. & NON-DPT. | \$2,145,074 | \$2,537,525 | \$2,537,525 | \$2,787,525 |
| EMPLOYEE BENEFITS | \$4,755,436 | \$5,495,100 | \$5,495,100 | \$5,438,058 |
| RACE RELATIONS/DIVERSITY | \$3,033 | \$0 | \$0 | \$0 |
| MAYOR | \$816,522 | \$819,191 | \$811,895 | \$838,787 |
| CITY CLERK | \$314,402 | \$330,695 | \$330,695 | \$465,223 |
| MAYOR & CITY MANAGER | \$1,230,334 | \$1,042,398 | \$886,678 | \$922,595 |
| EMERGENCY MANAGEMENT | \$347,667 | \$236,591 | \$236,591 | \$239,209 |
| SMALL AND WOMEN OWNED BUS DEV | \$931 | \$0 | \$0 | \$0 |
| LRTV | \$436,219 | \$508,976 | \$495,892 | \$519,902 |
| 311 SERVICE CENTER | \$419,510 | \$453,047 | \$405,208 | \$536,381 |
| PERFORMANCE & INNOVATION | \$167,545 | \$220,955 | \$220,955 | \$222,252 |
| EDUCATION DIVISION | \$112,533 | \$126,633 | \$126,633 | \$128,118 |
| OFFICE OF EQUITY AND INCLUSION | \$375,220 | \$468,068 | \$438,753 | \$474,281 |
| Total Expenditures: | \$46,187,844 | \$40,711,762 | \$55,141,400 | \$35,864,854 |

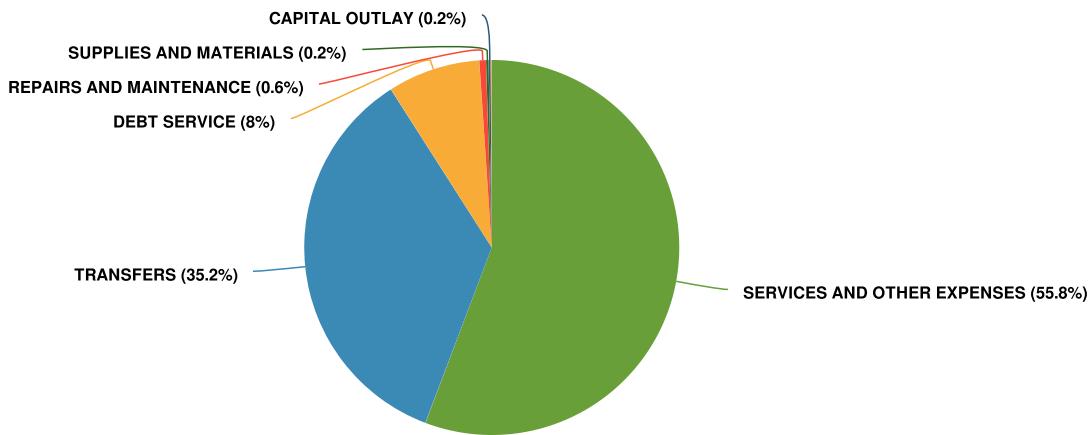


Expenditures by Category

SERVICES AND OTHER EXPENSES saw a decrease of 24% in 2023 to \$15,802,934, followed by a 26% increase in 2024 to \$19,886,774. The upcoming 2025 budget will see a slight increase of 1% to \$20,002,489.

TRANSFERS experienced a decrease of 44% in 2023 to \$15,461,650, followed by a 19% decrease in 2024 to \$12,579,662. The 2025 budget will remain unchanged at \$12,622,379.

DEBT SERVICE saw a decrease of 31% in 2023 to \$2,422,523, followed by a significant increase of 68% in 2024 to \$4,070,907. However, in the upcoming 2025 budget, there will be a decrease of 30% to \$2,863,415.



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------|----------------|----------------|------------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$8,221,575 | \$3,842,001 | \$10,588,247 | \$28,124 | -\$10,560,123 | -\$3,813,877 |
| SUPPLIES AND MATERIALS | \$26,897 | \$20,202 | \$20,202 | \$20,202 | \$0 | \$0 |
| PHOTO SUPPLIES & PROCESS | \$2,456 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$1,023 | \$110 | \$110 | \$110 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$168,057 | \$43,940 | \$43,940 | \$43,940 | \$0 | \$0 |
| PETROLEUM PRODUCTS, FUEL | -\$48,250 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FOOD | \$2,479 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FLEET FUEL | \$9,408 | \$12,448 | \$12,448 | \$15,152 | \$2,704 | \$2,704 |
| REPAIRS AND MAINTENANCE | \$83,286 | \$160,745 | \$160,745 | \$160,745 | \$0 | \$0 |



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------|--|--|
| FLEET SERVICES | \$30,959 | \$31,648 | \$31,648 | \$44,973 | \$13,325 | \$13,325 |
| SERVICES AND OTHER EXPENSES | \$19,805,781 | \$19,886,774 | \$19,887,274 | \$20,002,489 | \$115,215 | \$115,715 |
| CAPITAL OUTLAY | \$0 | \$63,325 | \$63,325 | \$63,325 | \$0 | \$0 |
| DEBT SERVICE | \$2,422,523 | \$4,070,907 | \$4,070,907 | \$2,863,415 | -\$1,207,492 | -\$1,207,492 |
| TRANSFERS | \$15,461,650 | \$12,579,662 | \$20,262,554 | \$12,622,379 | -\$7,640,175 | \$42,717 |
| Total Expense Objects: | \$46,187,844 | \$40,711,762 | \$55,141,400 | \$35,864,854 | -\$19,276,546 | -\$4,846,908 |

Executive Administration - General and Employee Benefits include Outside Agency Allocations, Debt Service, property insurance, vacancy savings, vacation and sick payout allocations, and the Employee Benefits division which includes actuarially determined pension contributions, Workers Compensation, OPEB, and other general employee costs.

Executive Administration - All Other Divisions include the Mayor's Office, the City Manager's Office, the City Clerk's Office, Emergency Management, LRTV, 311 Communication Services, Performance and Innovation, and the Office of Diversity, Equity, and Inclusion (ODEI).

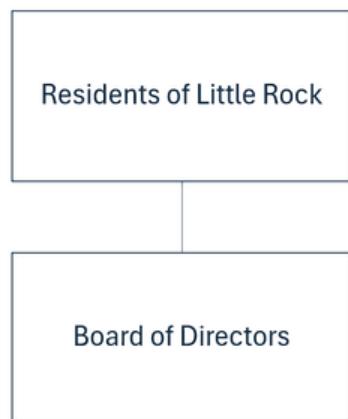


Board of Directors

Mission Statement:

To protect the rights of the people, ensure public order and provide public safety through efficient delivery of services while requiring the highest level of professional standards. Support the local and regional economy by providing 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



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|--------------------|------------------------------------|------------------------------------|------------------------------------|
| Board of Directors | 1 | 1 | 1 |



Expenditures by Fund

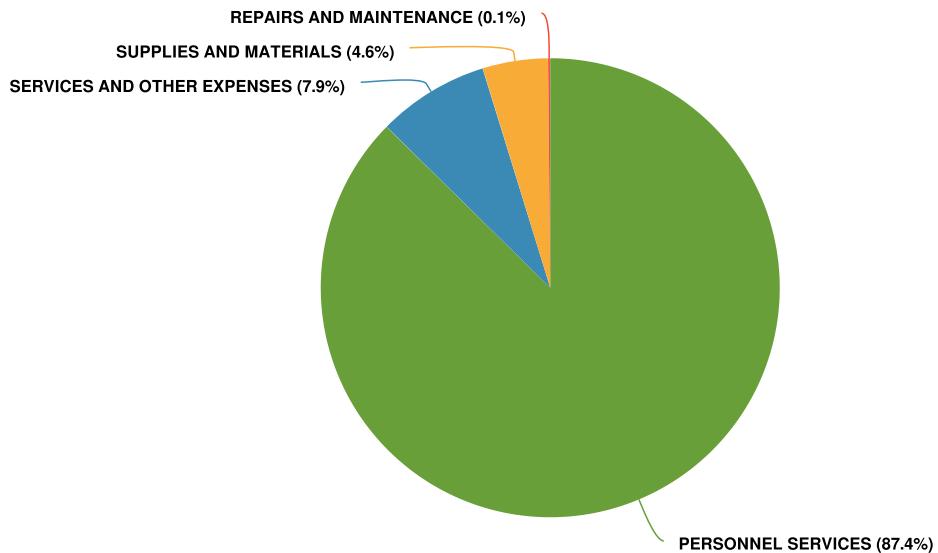
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|------------------|------------------|------------------|------------------------|--|--|
| GENERAL FUND | \$374,241 | \$395,993 | \$395,993 | \$412,772 | 4.2% | 4.2% |
| Total GENERAL FUND: | \$374,241 | \$395,993 | \$395,993 | \$412,772 | 4.2% | 4.2% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget |
|----------------------------|------------------|------------------|------------------|------------------------|
| Expenditures | | | | |
| MAYOR | \$30 | \$300 | \$300 | \$300 |
| DIRECTOR WARD 1 | \$22,719 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 2 | \$22,919 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 3 | \$22,679 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 4 | \$22,719 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 5 | \$22,794 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 6 | \$45,292 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR WARD 7 | \$22,719 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR POSITION 8 | \$22,719 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR POSITION 9 | \$22,719 | \$27,162 | \$27,162 | \$27,482 |
| DIRECTOR POSITION 10 | \$23,116 | \$27,162 | \$27,162 | \$27,482 |
| BOD GENERAL | \$123,818 | \$124,073 | \$124,073 | \$137,652 |
| Total Expenditures: | \$374,241 | \$395,993 | \$395,993 | \$412,772 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY 2025 Adopted Budget | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|------------------|-------------------|-------------------|---------------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$318,708 | \$344,117 | \$344,117 | \$360,664 | \$16,547 | \$16,547 |
| SUPPLIES AND MATERIALS | \$23,863 | \$18,990 | \$18,990 | \$18,990 | \$0 | \$0 |
| FLEET SERVICES | \$0 | \$386 | \$386 | \$618 | \$232 | \$232 |
| SERVICES AND OTHER EXPENSES | \$31,671 | \$32,500 | \$32,500 | \$32,500 | \$0 | \$0 |
| Total Expense Objects: | \$374,241 | \$395,993 | \$395,993 | \$412,772 | \$16,779 | \$16,779 |

The budget reflects an increase in personnel costs due to a 1.75% salary increase and a 7% increase in health insurance costs for the one employee and general cost increases.



Department of Community Programs

Mission Statement:

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

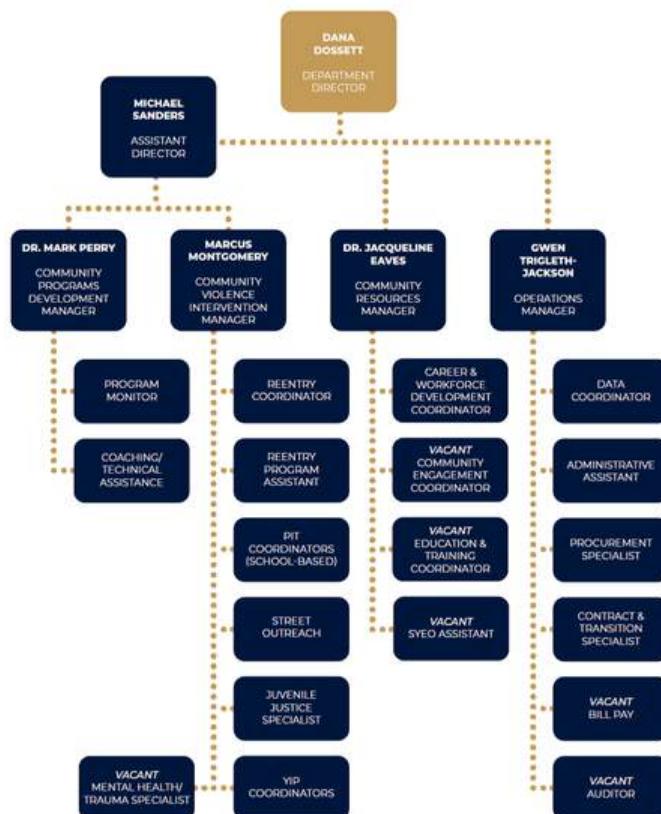
Vision Statement:

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

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

Organizational Chart



FY 2024 Accomplishments

In compliance with the recommendations of the City of Little Rock's Master Plan for Children, Youth, and Families, the Department of Community Programs continued to provide services, resources, and opportunities with the goal of increasing positive outcomes, public safety, and the overall quality of life for all Little Rock residents.

The primary goal of 2024 was to improve and focus on PIT's core areas of service: Prevention, Intervention, and Treatment. This was achieved in part by providing more than 790 participants aged 6-18 who were enrolled during after-school or out-of-school time at 18 Positive Prevention Program (PPP) sites.

A major 2024 goal was to assist all PIT-funded programs with becoming measurable, evaluated, quality programs through evidence-based/promising practices programming. Increased data reporting and program quality was achieved through enhanced process evaluation of all Positive Prevention Programs (PPP) through implementation of the Skills and Activities Tracker in April 2024. The Skills and Activities Tracker compiles the contact hours completed by PPP participants. A contact hour equals one participant engaged in one hour of programming. During 2024, in the months of April, May, June, and July 65,145 contact hours were completed by PPP participants in the following areas:

- Social and Emotional Learning 15,488 Contact Hours
- Academic Skills 26,119 Contact Hours
- Health, Wellness and Safety 17,541 Contact Hours
- Parental, Family, and Community Involvement 1,696 Contact Hours
- Job Readiness 4,301 Contact Hours

Increased program accountability was achieved by implementing uniform outcomes evaluation for all Positive Prevention Programs (PPP). A pilot survey to assess baselines in the areas of Social and Emotional Learning; Academic Skills; Health, Wellness and Safety; and Parental, Family, and Community Involvement was completed by more than 250 PPP participants by July 2024. Additionally, the Positive Prevention Program (PPP) initiative has been enhanced by employing a new Request for Proposals (RFP) that requires the implementation of evidence-based curricula in the areas of Social and Emotional Learning; Academic Skills; and Health, Wellness and Safety. The RFP also requires extension of summer hours at all PPP sites.

The department coordinated more than 800 hours of professional development training of program personnel on relevant topics to specifically increase program quality.

The Summer Youth Employment Opportunity, where youth ages 16-21 work for six weeks during the summer, placed 657 young people into 175 worksites across Little Rock. Additionally, the department hosted the Career Climb Youth Job Fair targeting young adults aged 16-30 and provided 700 backpacks to school-aged students as part of the Back-to-School Family Fun Fest and Resource Fair.

The Department of Community Program's intervention work included the launch of several new initiatives. The 2024 Enrichment Session Series conducted more than 118 sessions targeted at providing workforce readiness skills and soft skills for residents by the end of July 2024. As part of the City's "Project Impact" efforts, the Street Outreach Team members engaged in Neighborhood Clean Up/Recruitment in areas identified as high crime areas with the attempt to engage residents and refer them to appropriate resources and services. The division worked on treatment opportunities by launching a Men's Mental Health & Movement Session with a goal to help males 18-30 process stress and gain a level of comfort by discussing issues to improve male mental health.

The department's school-based team launched a Summer Youth Workforce Development Institute Pilot Program with a goal to increase the exposure of 13-15 year-old's to various careers in the workforce and provide life skills training and development. Twenty-four students participated in the 6-week training program, which ran concurrently with Summer Youth Employment Opportunity.

The department's Reentry Team implemented the Reentry Job Readiness Training Certificate where participants engage in 3 days of comprehensive instruction in which they break down personal barriers to employment, develop new skills, create résumés and master interviewing techniques. Seven cohorts were conducted by July 2024 and more than 87 justice-impacted residents have secured employment since the beginning of the project. Additionally, the team launched an effective bid to bring the National Association of Reentry Professionals National Conference to Little Rock slated for April 2025.



Perhaps the biggest accomplishment in our department was the release of the official 2023 Annual Report, the first-ever report for the Department of Community Programs, to highlight our programs, resources, and services to increase public awareness of available opportunities.

FY 2025 Department Goals

GOAL 1: Use data to correlate existing programming to unmet needs and explore additional available resources by identifying gaps and resources and building partnerships to fill gaps.

GOAL 2: Enhance internal and external communication to increase awareness about services and programs by building formal outreach avenues for the department and the City. Such as, newspapers, radio, KWCP, LRTV, websites, church announcements, community centers, neighborhood alert centers, neighborhood associations, stakeholder groups, and school newspapers.

GOAL 3: Incorporate skill-level assessments to unveil individual deficiencies and offer relevant employment soft skills training courses. Additional resources will be provided where appropriate to better prepare residents to enter the workforce and explore real-world career opportunities.

GOAL 4: Implement a new Positive Prevention Program (PPP) model at all Positive Prevention Program sites that includes a full-year, uniform evaluation of process, and outcomes variables.

GOAL 5: Implement four place-based, intervention programs in targeted “hot spot” areas of the City.

Objective Measures of Progress

Department Objective: To audit, approve, and process all reimbursement requests for payment within 14 days.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Requests available for process and reimbursement. | 600 | 792 | 533 | 800 |
| Workload: Requests processed for reimbursement. | 595 | 786 | 526 | 792 |
| Efficiency: Requests processed per month. | 49.00 | 66 | 65 | 66.66 |
| Effect/Outcome: Percentage of total requests processed. | 99% | 99% | 98% | 100% |

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Youth available for recruitment and orientation. | 437 | 700 | 911 | 1,000 |
| Workload: Youth recruited and processed through orientation. | 437 | 618 | 803 | 500 |
| Efficiency: Youth processed and available for employment in June. | 257 | 528 | 657 | 500 |
| Effect/Outcome: Percentage of youth processed and available for work in June. | 57% | 85% | 82% | 100% |

Staffing

| | <u>2023 Adopted Budget</u> | <u>2024 Adopted Budget</u> | <u>2025 Adopted Budget</u> |
|--------------------|------------------------------------|------------------------------------|------------------------------------|
| Community Programs | 20 | 20 | 21 |



Expenditures by Fund

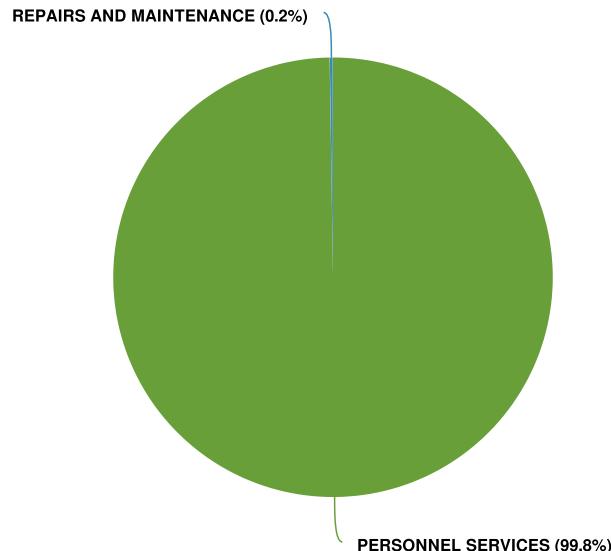
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|------------------|-------------------|-------------------|--------------------|--|--|
| GENERAL FUND | \$248,182 | \$241,193 | \$241,193 | \$236,896 | -1.8% | -1.8% |
| Total GENERAL FUND: | \$248,182 | \$241,193 | \$241,193 | \$236,896 | -1.8% | -1.8% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | |
| RACE RELATIONS/DIVERSITY | \$3,837 | \$0 | \$0 | \$0 |
| CP-ADMINISTRATION | \$239,633 | \$241,174 | \$241,174 | \$236,865 |
| COMMUNITY PROGRAMS OPERATIONS | \$4,712 | \$19 | \$19 | \$31 |
| Total Expenditures: | \$248,182 | \$241,193 | \$241,193 | \$236,896 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (\$ Change) | FY2024 Adopted vs. FY2025 Budgeted (\$ Change) |
|-------------------------------|------------------|-------------------|-------------------|--------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$237,396 | \$240,850 | \$240,850 | \$236,346 | -\$4,504 | -\$4,504 |
| SUPPLIES AND MATERIALS | \$9,977 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$320 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FLEET SERVICES | \$0 | \$343 | \$343 | \$550 | \$207 | \$207 |
| SERVICES AND OTHER EXPENSES | \$490 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$248,182 | \$241,193 | \$241,193 | \$236,896 | -\$4,297 | -\$4,297 |

The majority of the Community Programs budget is included in programs funded by the contribution to Children, Youth and Family prevention program, reflected in the Executive Administration- general and Employee Benefits Transfers budget. The \$4,504 decrease in personnel cost from the 2024 amended budget is attributed to the 1.75% salary and 7% health insurance cost increases offset by the reclassification of a position.

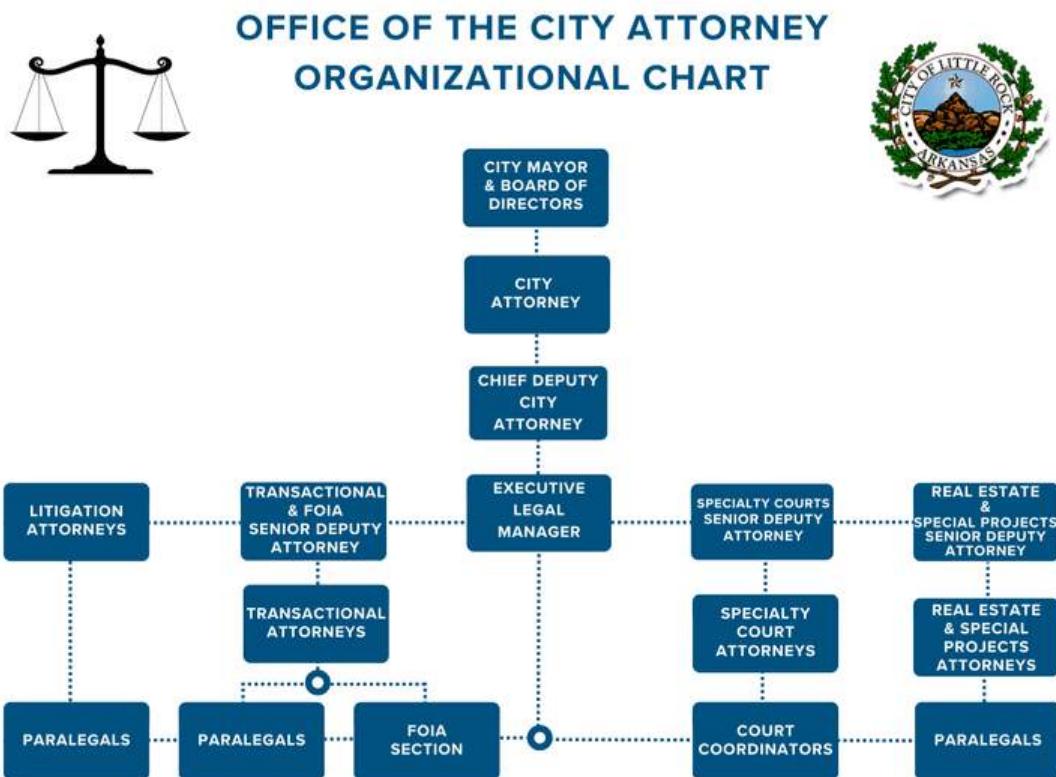


Office of City Attorney

Mission Statement:

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

Organizational Chart



August 22, 2024

Department Description

During this reporting period, the Office of City Attorney (OCA) performed legal services essential to support the functions and operations of fifteen City departments, 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 inquiries 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 OCA currently has twelve attorneys, which equates to approximately one attorney for every 208 City employees.



FY 2024 Accomplishments

Civil Service Commission

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

City of Little Rock Boards and Commissions

OCA provides legal counsel to the Mayor, City Board of Directors, City departments, and Little Rock Boards and Commissions. Additionally, OCA 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, OCA served as chief legal counsel to Little Rock Housing Authority d/b/a Metropolitan Housing Authority and the Central Arkansas Housing Corporation;
- Legal counsel to Oakland & Fraternal Historic Cemetery Park Board in areas related to a variety of matters, which include assisting the Oakland Cemetery Board and Sexton in employment matters, and matters relating to improving the daily and long-term operations of the Cemetery;
- Contract with the Lakota Group to update the Historic District guidelines for the Historic District Commission;
- Worked with the Mayor's office to create the Little Rock Public Safety Commission;
- Assisted the Mayor's office to develop policies for the Sister Cities Commission;

Courts

OCA prosecuted over 9,000 traffic violations and DWI/DUI cases in Little Rock District Court, Second Division, also known as Traffic Court. Additionally, OCA processed over 1,000 truancy cases in the 8th and 10th Division Circuit Courts of Pulaski County that were referred to the office of three public school districts (Little Rock Public School District, Pulaski County Special School District, and eStem Public Charter Schools). In 2024, the office monitored dozens of properties for potential nuisance abatement lawsuits, as part of the Criminal Abatement Program. OCA also prosecuted over 700 cases in the Little Rock District Court, Third Division, also known as Environmental Court, which range from code violations, illegal dumping, animal charges, and disputed parking tickets.

Freedom of Information Act Requests

OCA manages the Freedom of Information Act ("FOIA") requests process for multiple City departments, including complex FOIA requests, the FOIA database, and any FOIA training for the City departments and newly hired employees. In June, FOIA requests received in FY 2024 surpassed requests received for the entirety of 2023.

Legal Support for City Departments

OCA provides legal support and guidance internally to fifteen City departments.

Noteworthy legal matters involving OCA are:

- Responded to citizen claims as referred by the Public Works Department;
- Assisted the Little Rock Department of Community Programs with drafting 2024 contract extensions for Neighborhood Safety Programs, Positive Prevention Program, Prevention Intervention and Treatment Programs;
- Reviewed and updated public permits with Public Works;
- Drafted resolution, reviewed, negotiated, and approved contract for ClearGov that allows information about the City to be easily shared with the public;
- Working with Human Resources to review the Administrative Procedures Manual;
- Assisted Little Rock Fleet Services with an issue involving abandoned vehicles, and with a reworking of their procedures to ensure they remain in compliance with the laws of the State of Arkansas; and
- OCA provides legal counsel by reviewing and drafting grant awards of more than \$5,000,000 in additional funding in FY 2023, and \$3,000,000 in grant awards year-to-date.

Litigation

OCA defends the vast majority of litigation cases brought against the City by 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 pre-trial hearings, depositions, and mediations on behalf of the City departments, employees, and City Boards named as either plaintiffs or defendants in lawsuits in 2024.

Favorable outcomes in litigation are:

- Attorneys in this office prevailed at trial in David Dalton v. City of Little Rock, Rebecca Tolleson, et al, in which the plaintiff sought \$1 million in damages.
- The U.S. District Court dismissed the case involving a claim for excessive force against LRPD officers in Mijee Arrasheed v. City of Little Rock, et al.
- The 8th Circuit Court of Appeals upheld Defendants' dismissal of a claim for excessive force in summary judgment filed by OCA in Kendrick Robinson v. City of Little Rock, et al.

Metropolitan Housing Authority

The Office of the City Attorney served as legal counsel for the Little Rock Housing Authority d/b/a Metropolitan Housing Authority (MHA) and the Central Arkansas Housing Corporation (CAHC) and its various subsidiaries for the first six months of 2024. OCA reviewed and drafted contracts, provided governance guidance and support to the MHA Board of Commissioners, and represented MHA and CAHC in both state and federal court. To date, OCA attorneys have negotiated settlements or dismissals in the following MHA cases in 2024:

SCLC Enterprises v. Little Rock Housing Authority

Leslie Heating and Air v. Little Rock Housing Authority

Victor Bogan et al v. Little Rock Housing Authority

Carpet & Flooring Partners v. Madison Heights II LP

OCA remains attorney of record or co-counsel in several ongoing lawsuits involving MHA and CAHC.

Real Estate

OCA drafts and reviews real estate documents and provides legal opinions concerning a myriad of real property matters, including easements, right-of-way, foreclosures, construction and demolition contracts, cell towers, lease agreements and terminations, amendments, memoranda of understanding, and railroad agreements. The City owns several pieces of real property, for which the office has identified legal exemptions and successfully negotiated a reduction in taxes for a savings to the City of more than \$3,600,000.00 this year alone. For comparison, the average amount of savings identified through exemptions yielded approximately \$300,000 -

\$400,000 in savings in previous years. Based upon the Little Rock Land Bank Commission and the Housing and Neighborhoods Programs, OCA anticipates it will receive 10-15 foreclosures and at least 30 titles to be quieted. OCA also works closely with the City Planning & Development Department 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.

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 \$115 million in FY 2023 and \$45 million to date in FY 2024. The following is a breakdown of the types and quantity of documents that the OCA processed this year:

- Ordinances: 163
- Resolutions: 210
- Contracts and Agreements: 269

Noteworthy contracts and agreements are:

- Assisted the Little Rock Parks & Recreation Department with the Kanis Park Project in working with the contractor and contractor's bonding company in order to complete the project;
- Reviewed, negotiated and approved SJC Academy Grant Agreement between the City and the CFE Fund;
- Reviewed and negotiated CIGNA Insurance contracts on behalf of City employees;
- The Compliance Engine contract between the City and Brycer LLC;
- Provided legal counsel and reviewed contracts in collaboration with City Public Works Department regarding substantial tornado damage cleanup and road improvements;
- Microsoft Enterprise Services Work Order – Unified Support contract;
- Avigilon Camera upgrade project and System and Services Agreement between the City and Arkansas Public Safety Solutions for camera upgrades to Little Rock City Hall, Little Rock Parks & Recreation and the Little Rock Police Department;
- Professional Services Agreement with GarNat Engineering regarding Capital Improvement Projects for Street and Drainage;
- Conducted Change Order to Baldwin & Shell Construction Management Services Agreement for LRPD HQ;
- Implementation of Exterro software program for FOIA;
- Review, negotiate and prepare documentation in support of vehicle rentals with Enterprise Fleet Management; and
- Managed contract negotiations for \$10.5 million solar plant project with Sun Hog Solar.



FY 2025 Department Goals

- To aggressively defend the City – or sue on behalf of the City – in state and federal trial and appellate courts;
- To monitor and advance bills proposed in the 2025 legislative session that will impact the City of Little Rock;
- 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;
- Provide timely turnaround of contract review/drafting with the benchmark of two weeks for 85% of department requests;
- To strengthen our Courts section by hiring an additional Assistant City Attorney to create a rotational schedule for Traffic, Environmental and Truancy Courts;
- To hire an Assistant City Attorney for the Real Estate and Special projects section to provide “rapid response” to the Mayor and Board of Directors and to accommodate for growth in special projects, housing issues, and planning and development in the City;
- To increase our legal research and recruitment capabilities to have part-time law clerks from the University of Arkansas-Fayetteville and UA Little Rock-Bowen School of Law throughout the academic year; and
- Except for retirements, to retain 100% of all attorneys, paralegals, and support staff in this office.



Objective Measures of Progress

Litigation Summary

| Lawsuits | |
|-------------------------------|----|
| New Lawsuits | 33 |
| Total Lawsuits Tried | 1 |
| Trial Wins | 1 |
| Trial Losses | 0 |
| Summary Judgments | 0 |
| Dismissals | 13 |
| Settlements | 2 |
| Appeals | |
| New Appeals | 0 |
| Pending Appeals | 6 |
| Total Appeals Resolved | 5 |
| Appeal Wins | 3 |
| Appeal Losses | 1 |
| Appeal Dismissed by Plaintiff | 1 |

Department Objective: To prosecute traffic violations and DUI/DWI cases.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Total Traffic Cases. | 600 | 10,145 | 9,118 | 15,000 |
| Demand: DUI/DWI Cases. | 600 | 202 | 134 | 300 |
| 2025 Performance Goal: Traffic Case Conviction rate. | | | 85-90% | |
| 2025 Performance Goal: DWI/DUI conviction rate. | | | 75% | |

Department Objective: To prosecute City code violations

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|------------------------------------|--------------------|--------------------|-----------------|--------------------|
| Demand: Total environmental cases. | NA | 1,472 | 780 | 1,500* |

*These numbers are expected to rise in 2025, 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 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Referrals received for truancy. | NA | 1,203 | 1,147 | 1,700 |
| Demand: referrals received for criminal Abatement Program.** | NA | 30-50 | 30-50 | 30-50 |



**The number of changes based on new properties added by LRPD or code enforcement, and properties being removed or transferred to the "monitored list."

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

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

[^]Over the last decade, the Commission has upheld the decisions by Departments in 74% of appeal hearings.

Transactional

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

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: FOIA request received | 250 | 781 | 1,084 | 1,692 |
| 2025 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 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Request for contracts and legal research.. | NA | 220 | 269 | 279 |
| 2025 Performance Goal: Contracts and legal memoranda prepared in a timely manner | | | | 100% |

Department Objective: To provide legal research and prepare necessary documentation for eminent domain acquisitions.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Request to review and/or prepare eminent domain legal documents | NA | 2 | 1 | 2 |
| 2025 Performance Goal: Eminent domain documents prepared and filed in a timely manner | | | | 100% |



Department Objective: To prepare, publish, and file quiet titles

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Request to prepare quiet titles. | NA | 20 | 8 | 30 |
| 2025 Performance Goal: Quiet titles prepared and filed in a timely manner. | 100% | | | |

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

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Request to analyze and prepare real property documents. | NA | 67 | 53 | 90 |
| 2025 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 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Requests from the Planning Department to review documents and provide legal counsel. | NA | 268 | 266 | 260 |
| Demand: Request from Board of Adjustment to review documents and provide legal counsel. | NA | 56 | 60 | 60 |
| 2025 Performance Goal: Review documents and provide legal counsel in a timely manner. | 100% | | | |



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|---------------|---------------------------|---------------------------|---------------------------|
| | 23 | 23 | 23 |
| City Attorney | | | |

Expenditures by Fund

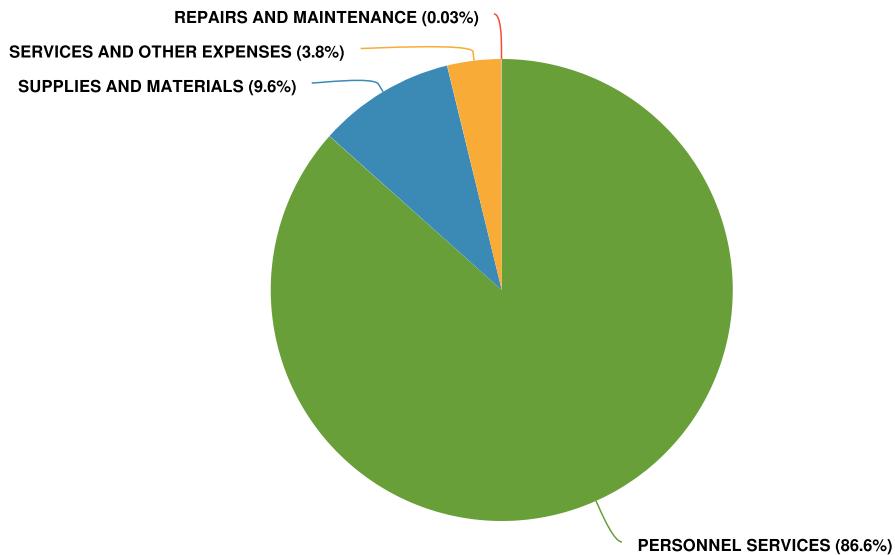
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Amended vs. FY2025 Budgeted (% Change) |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---|--|
| GENERAL FUND | | | | | | |
| PERSONNEL SERVICES | \$1,907,903 | \$2,390,874 | \$2,199,293 | \$2,667,078 | 11.6% | 21.3% |
| SUPPLIES AND MATERIALS | \$247,246 | \$295,474 | \$295,474 | \$295,474 | 0% | 0% |
| REPAIRS AND MAINTENANCE | \$782 | \$982 | \$982 | \$1,022 | 4.1% | 4.1% |
| SERVICES AND OTHER EXPENSES | \$105,698 | \$115,644 | \$115,644 | \$115,644 | 0% | 0% |
| Total GENERAL FUND: | \$2,261,630 | \$2,802,974 | \$2,611,393 | \$3,079,218 | 9.9% | 17.9% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| OFFICE OF CITY ATTORNEY | \$2,261,630 | \$2,802,974 | \$2,611,393 | \$3,079,218 |
| Total Expenditures: | \$2,261,630 | \$2,802,974 | \$2,611,393 | \$3,079,218 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Adopted (\$ Change) | FY2024 Adopted vs. FY2025 Adopted (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$1,907,903 | \$2,390,874 | \$2,199,293 | \$2,667,078 | \$467,785 | \$276,204 |
| SUPPLIES AND MATERIALS | \$6,941 | \$30,250 | \$30,250 | \$30,250 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$84,557 | \$70,870 | \$70,870 | \$70,870 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$155,748 | \$194,354 | \$194,354 | \$194,354 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$782 | \$915 | \$915 | \$915 | \$0 | \$0 |
| FLEET SERVICES | \$0 | \$67 | \$67 | \$107 | \$40 | \$40 |
| SERVICES AND OTHER EXPENSES | \$105,698 | \$115,644 | \$115,644 | \$115,644 | \$0 | \$0 |
| Total Expense Objects: | \$2,261,630 | \$2,802,974 | \$2,611,393 | \$3,079,218 | \$467,825 | \$276,244 |

The City Attorney's \$467,785 increase in personnel costs is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.

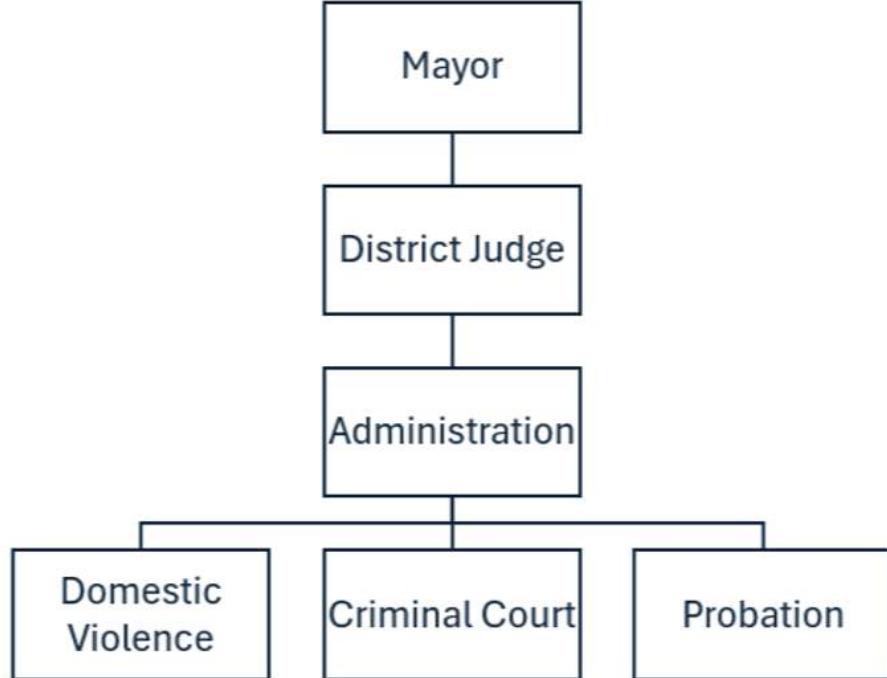


District Court First Division

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.

Organizational Chart



Department Description

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



FY 2024 Accomplishments

In 2024, 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 the year the court entered and set bonds for 8,204 charges and disposed 8,959 charges. 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 participants graduate from the program in 2024. The Court, along with community partners, the Prosecutor's office and Public Defenders office, wrapped up the Alternative Substance Abuse Services Program (ASAP) pilot program last month and successfully released 11 defendants with pending felony charges from the Pulaski County Jail directly to inpatient residential drug treatment.

FY 2025 Department 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.

Organize and hold a 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.

Continue to work with community organizations and individuals to reach and assist those offenders in need for intervention. This goal is ongoing. This year the Court began participating in the Alternative Substance Abuse Services Program (ASAP) pilot program. The program utilizes grant funds to release defendants with pending criminal charges with substance abuse problems from the county jail to inpatient drug treatment, in an effort to prevent recidivism.

Take steps to begin to plan and implement a new Specialty Court. This goal is ongoing. The Court continues to work with the Administrative Office of the Courts and other courts regarding the implementation of a new Specialty Court.

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 a high priority.

Assist Traffic Court with the mitigation of historical case file images from the management system that is no longer supported. This goal is ongoing.

Work directly with the City of Little Rock in the new District Court Facility Project. This is a new goal, 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. The Courthouse is being built on existing City property.



Objective Measures of Progress

Department Objective: To enter and dispose of criminal cases daily and establish probable cause and set bonds within 48 hours of arrest.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD Q1 & Q2</u> | <u>2025 Budget</u> |
|---|--------------------|--------------------|-----------------------------|--------------------|
| Demand: Set bonds within 24 hours and dispose of criminal cases from all criminal arrests timely. | 13,340 | 16,686 | 15,000 | 17,137 |
| Workload: Cases entered and bonds set on all criminal arrests. | 13,340 | 16,686 | 15,000 | 17,137 |
| Efficiency: Cases disposed of. | 13,995 | 14,870 | 15,000 | 18,644 |
| Effect/Outcome: Percentage of cases disposed of yearly. | 105% | 89% | 100% | 108% |

Staffing

| | <u>2023 Adopted Budget</u> | <u>2024 Adopted Budget</u> | <u>2025 Adopted Budget</u> |
|-------------------------------|------------------------------------|------------------------------------|------------------------------------|
| | 21 | 21 | 21 |
| District Court First Division | | | |

Expenditures by Fund

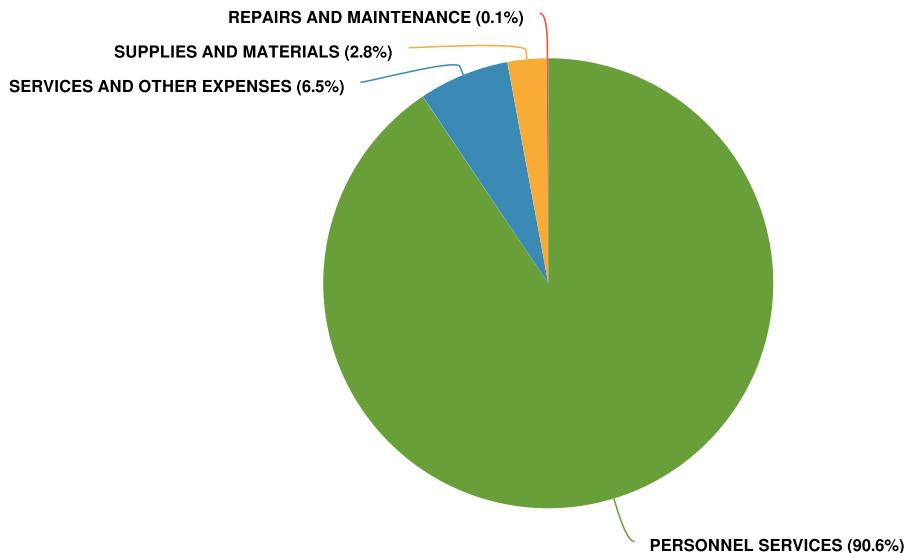
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budgeted (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| GENERAL FUND | \$1,339,344 | \$1,505,870 | \$1,465,571 | \$1,590,355 | 8.5% | 5.6% |
| Total GENERAL FUND: | \$1,339,344 | \$1,505,870 | \$1,465,571 | \$1,590,355 | 8.5% | 5.6% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| DISTRICT CRT-1ST DIV CRIMINAL | \$1,339,344 | \$1,505,870 | \$1,465,571 | \$1,590,355 |
| Total Expenditures: | \$1,339,344 | \$1,505,870 | \$1,465,571 | \$1,590,355 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Budgeted (\$ Change) | FY2024 Adopted vs. FY2025 Budgeted (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$1,223,059 | \$1,364,057 | \$1,323,758 | \$1,444,292 | \$120,534 | \$80,235 |
| SUPPLIES AND MATERIALS | \$18,845 | \$23,100 | \$16,917 | \$23,100 | \$6,183 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$1,158 | \$2,000 | \$1,000 | \$2,000 | \$1,000 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$12,170 | \$17,000 | \$23,000 | \$17,000 | -\$6,000 | \$0 |
| FOOD | \$0 | \$0 | \$183 | \$0 | -\$183 | \$0 |
| REPAIRS AND MAINTENANCE | \$1,135 | \$1,700 | \$1,700 | \$1,700 | \$0 | \$0 |
| SERVICES AND OTHER EXPENSES | \$82,977 | \$98,013 | \$99,013 | \$102,263 | \$3,250 | \$4,250 |
| Total Expense Objects: | \$1,339,344 | \$1,505,870 | \$1,465,571 | \$1,590,355 | \$124,784 | \$84,485 |

The \$120,534 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.

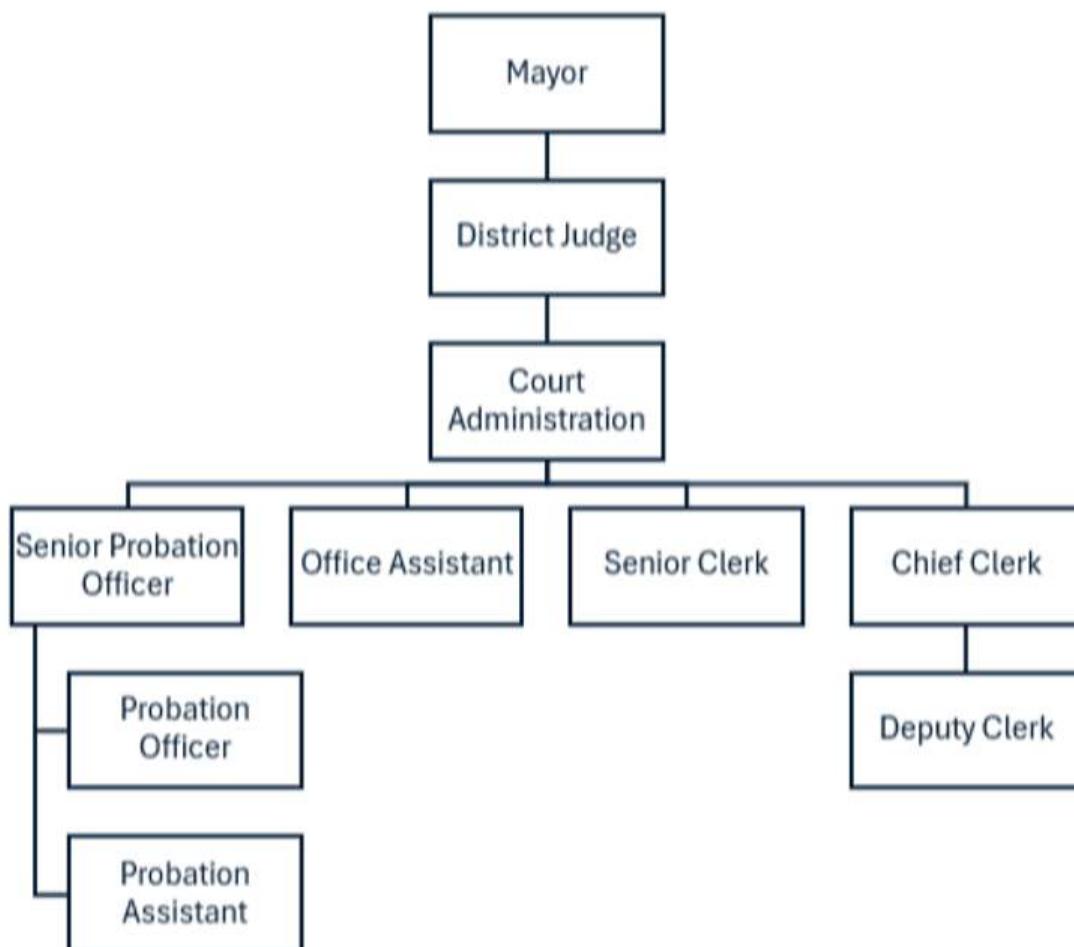


District Court Second Division

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 changing needs of the court and the community.

Organizational Chart



Department Description

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

FY 2024 Accomplishments

Little Rock District Court-2nd Division (Traffic) has had a total of 17,645 violations filed and a total of 18,351 violations disposed of so far in 2024. The department has maintained a 106% clearance rate for 2024. The court continues to offer a virtual court docket once a month to accommodate individuals who live out of state or who are physically unable to make it to court. The court continues to utilize programs to make it more efficient: The Electronic Filing System (eFile) allows attorneys to file documents electronically instead of mailing or hand delivering them to the Court, use of the Arkansas Crime Information Center (ACIC) and Justice Exchange gives the Court information related to defendants' criminal history, allowing the Court to apply proper sentencing and give appropriate credit for time served. The Court also utilizes the eCourt Date text notification system to remind defendants of upcoming court dates. In 2024, the court continues to 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.

FY 2025 Departmental Goals

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.

Expand the use of the ECourt Date text reminder system, allowing the Court to give more notice to defendants regarding court hearings and other court obligations.

Continue to monitor, evaluate, and modify court operations and procedures to better serve the public, making the court more efficient and effective.

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 cross-training employees within their job types to allow for proper coverage when someone is out and to aid with the training of new employees.

Assist with the planning of our space in the new District Court Building.

Review current procedures and determine ways we can offer more opportunities for defendants to handle court business electronically without having to appear in person to handle it.

Continue to develop the departmental shared drive for all staff to easily access the most current training material for court procedures and updated departmental policies.

Continue to determine the best ways to address severely delinquent court obligations, addressing this need will allow the court to clean up a large backlog of unresolved cases.



Objective Measures of Progress

Department Objective: To enter violations into Contexte the same day received.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|-------------|-------------|----------|-------------|
| Demand: Violations to be entered. | 21,024 | 23,440 | 17,645 | 25,000 |
| Workload: Violations entered and processed. | 21,024 | 23,440 | 17,645 | 25,000 |
| Efficiency: Violations entered and processed per month. | 1,752 | 1,953 | 2,075 | 2,083 |
| Effect/Outcome: Percentage of violations processed on the same day received. | 99% | 99% | 99% | 99% |

Department Objective: To update dispositions in Contexte within 24 hours received.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|-------------|-------------|----------|-------------|
| Demand: Violations to be disposed of. | 20,794 | 21,788 | 18,651 | 25,000 |
| Workload: Violations disposed of. | 20,794 | 21,788 | 18,651 | 25,000 |
| Efficiency: Violations disposed of per month. | 1,733 | 1,816 | 2,664 | 2,083 |
| Effect/Outcome: Percentage of dispositions processed within 24 hours received. | 99% | 99% | 99% | 99% |

Staffing

| District Court Second Division | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|--------------------------------|---------------------------|---------------------------|---------------------------|
| | 19 | 19 | 19 |

Expenditures by Fund

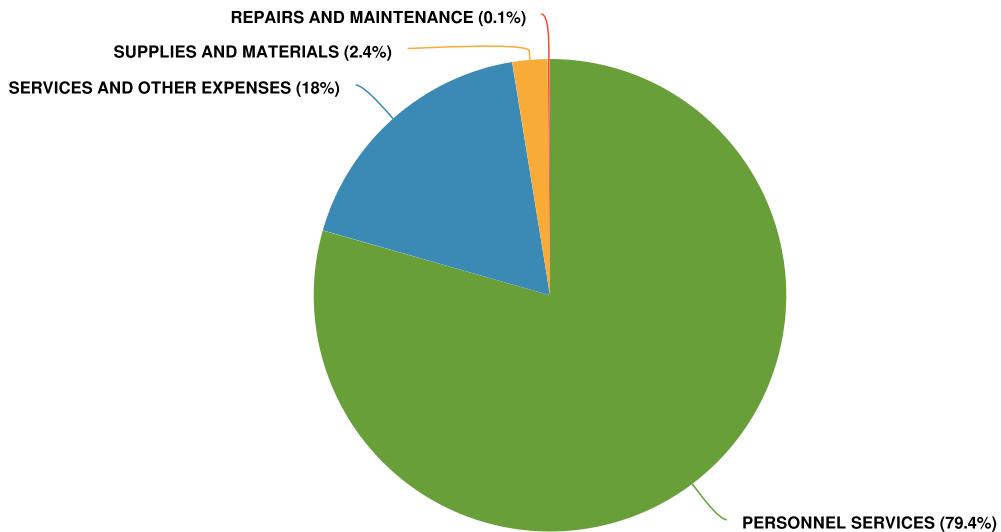
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$1,288,956 | \$1,382,497 | \$1,348,404 | \$1,418,369 | 5.2% | 2.6% |
| Total GENERAL FUND: | \$1,288,956 | \$1,382,497 | \$1,348,404 | \$1,418,369 | 5.2% | 2.6% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| DISTRICT CRT-2ND DIV TRAFFIC | \$1,288,956 | \$1,382,497 | \$1,348,404 | \$1,418,369 |
| Total Expenditures: | \$1,288,956 | \$1,382,497 | \$1,348,404 | \$1,418,369 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$1,017,784 | \$1,098,108 | \$1,064,015 | \$1,131,264 | \$67,249 | \$33,156 |
| SUPPLIES AND MATERIALS | \$9,778 | \$21,085 | \$21,085 | \$12,250 | -\$8,835 | -\$8,835 |
| EDUCATION & TRAINING SUPPLIES | \$905 | \$500 | \$500 | \$500 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$9,660 | \$11,650 | \$11,650 | \$11,650 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$2,177 | \$2,050 | \$2,050 | \$2,050 | \$0 | \$0 |
| SERVICES AND OTHER EXPENSES | \$248,651 | \$249,104 | \$249,104 | \$260,655 | \$11,551 | \$11,551 |
| Total Expense Objects: | \$1,288,956 | \$1,382,497 | \$1,348,404 | \$1,418,369 | \$69,965 | \$35,872 |

The \$67,249 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.

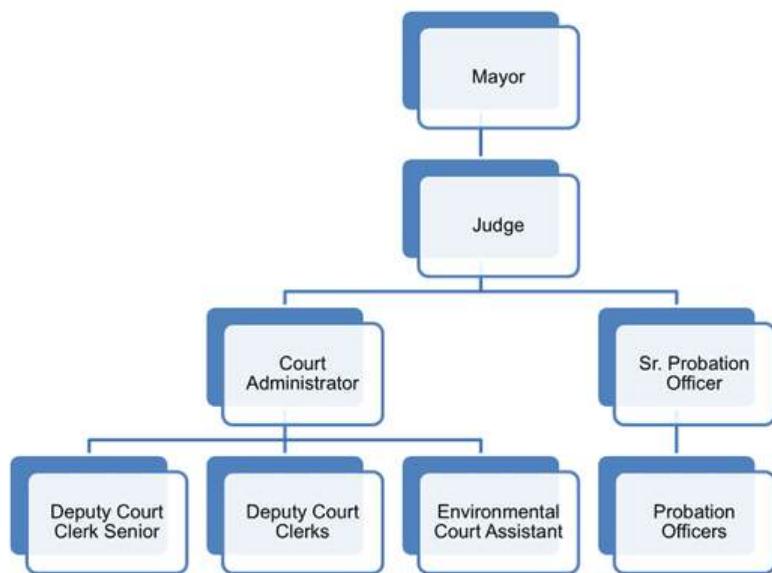


District Court Third Division

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.

Organizational Chart



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.

FY 2024 Accomplishments

Court sessions have gone very smoothly with zero courtroom incidents so far for 2024.

Probation staff attended an Arkansas Juvenile Officers Association conference this year to obtain training focusing on our juvenile defendants. The number of curfew violation cases is on the rise so gaining more knowledge with these offenders is necessary. Probation staff goes to schools to get records of attendance and grades prior to juvenile offenders court dates. The information is reported to Judge Leverett so he will know if monitoring needs to move forward or if the defendant is doing well and no longer needs court intervention.

Two of the District Court Third Division staff are attending the Court Management Program certification classes. One staff member has completed two years while the other is finishing up her first year. This is a three-year certification program through the Arkansas Administrative Office of the Courts.

Our mission of providing fair and impartial rulings continues to be our foundation.

With the increasing number of Spanish-speaking defendants coming to our court, several staff members have embarked on learning their language through an app called Duolingo. Learning so far is very basic, but the Division hopes to continue building a bridge for better communication with our growing Hispanic population.

FY 2025 Department Goals

Goals for the upcoming year include:

1. Creating more opportunities for professional development for our staff;
2. Assisting with the planning of our space in the new District Court building;
3. Closing unrevived judgment civil/small claims files that are over ten (10) years old; and
4. Disposing of environmental court cases that are over three years old with no dispositions.



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 YTD | 2025 Budget |
|--|-------------|-------------|----------|-------------|
| Demand: Violations to be processed. | 38 | 14 | 38 | 40 |
| Workload: Citations processed, recorded, and entered into the computer. | 38 | 14 | 38 | 40 |
| Efficiency: Citations processed per month. | 3 | 1 | 4 | 3 |
| Effect/Outcome: Percentage of citations processed within thirty (30) days. | 100% | 100% | 100% | 100% |

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

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|-------------|-------------|----------|-------------|
| Demand: Citations to be entered. | 1,431 | 2,172 | 1,346 | 2,200 |
| Workload: Citations entered and processed. | 1,431 | 2,172 | 1,346 | 2,200 |
| Efficiency: Citations processed per month. | 119 | 181 | 168 | 183 |
| Effect/Outcome: Percentage of Citations processed within forty-eight (48) hours received. | 100% | 100% | 100% | 100% |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| District Court Third Division | 8 | 8 | 8 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|--------------------------------|------------------|-------------------|-------------------|--------------------|--|--|
| GENERAL FUND | \$587,584 | \$638,092 | \$632,681 | \$650,688 | 2.8% | 2% |
| Total GENERAL FUND: | \$587,584 | \$638,092 | \$632,681 | \$650,688 | 2.8% | 2% |

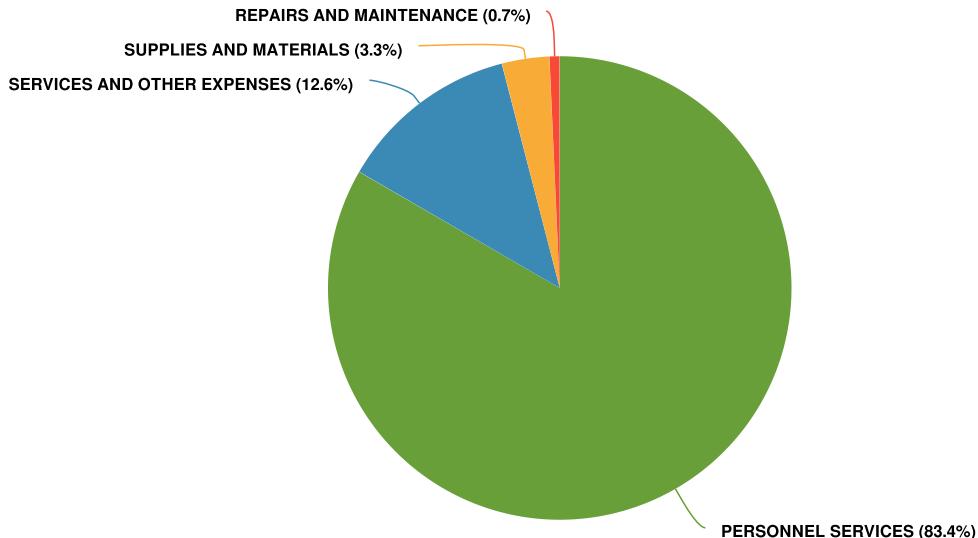
Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|------------------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | |
| DISTRICT CRT-3RD DIV ENVIRON | \$587,584 | \$638,092 | \$632,681 | \$650,688 |
| Total Expenditures: | \$587,584 | \$638,092 | \$632,681 | \$650,688 |



Expenditures by Category

District Court Third Division



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|------------------|------------------|------------------|------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$498,137 | \$531,940 | \$526,529 | \$536,536 | \$10,007 | \$4,596 |
| SUPPLIES AND MATERIALS | \$5,451 | \$7,263 | \$7,263 | \$7,263 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$1,660 | \$1,600 | \$1,600 | \$1,600 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$8,422 | \$12,304 | \$12,304 | \$12,304 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$1,181 | \$4,500 | \$4,500 | \$4,500 | \$0 | \$0 |
| SERVICES AND OTHER EXPENSES | \$72,733 | \$80,485 | \$80,485 | \$88,485 | \$8,000 | \$8,000 |
| Total Expense Objects: | \$587,584 | \$638,092 | \$632,681 | \$650,688 | \$18,007 | \$12,596 |

The \$10,007 increase in personnel cost from the 2024 Amended budget is attributed to the 1.75% salary and 7% health insurance cost increases offset by changes in staff.



Finance

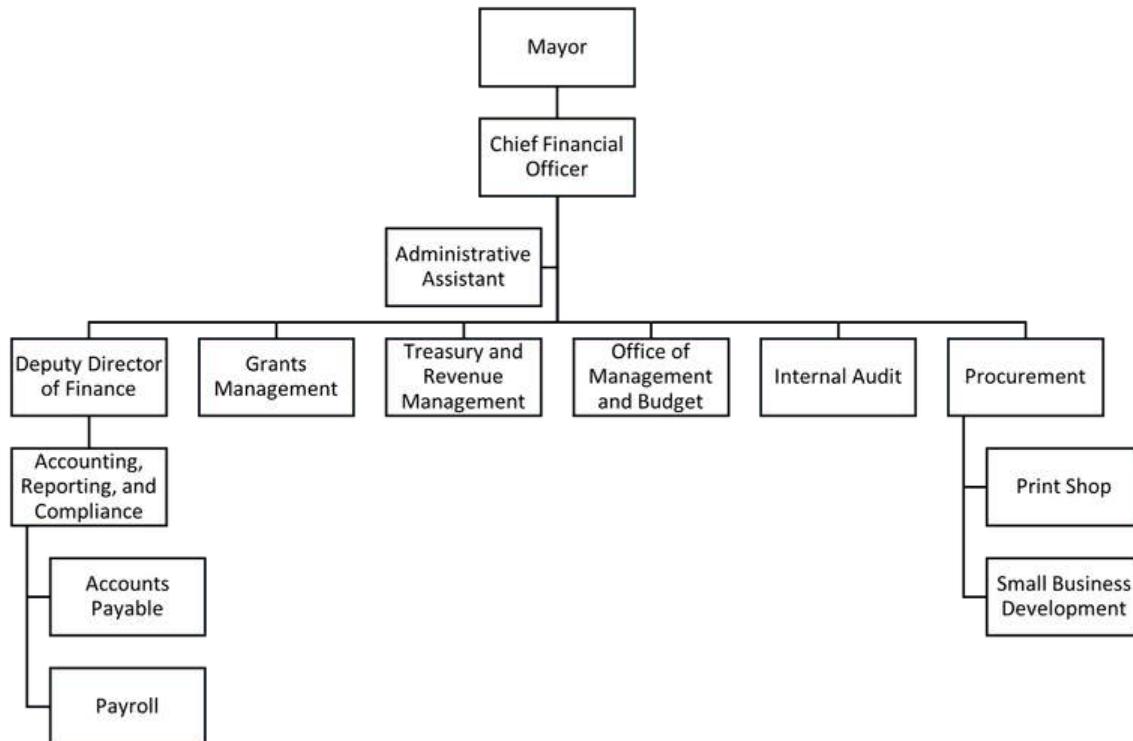
Mission Statement:

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.

Organizational Chart



Department Description

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

FY 2024 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 2024 Distinguished Budget Presentation and received the award from GFOA for its 2022 Annual Comprehensive Financial Report for Financial Excellence in Financial Reporting.

The City maintained a General Obligation Limited Tax Bond rating by S&P Global Ratings of AA and Moody's Investors Service of Aa1.

Finance staff successfully implemented Governmental Accounting Standards Board (GASB) Statement No. 96; Subscription Based Information Technology Arrangements (SBITA).

The Payroll Division successfully implemented the RAIN program with Human Resources.

Finance's Procurement Division and Small Business Development Office continued to work towards providing opportunities for small and minority owned businesses to participate in City contracts with progress towards achieving and exceeding the goal of 30% minority participation.

The Small Business Development Office held its 4th Annual BUILD Academy. 2024 business license assessments were a complete paperless process beginning in late 2023.

The Procurement Division began implementation of the Purchasing Card Program with a soft roll-out for most of 2024.

The Grants Division continued to work with departments to apply for more grants than in 2023 on its way to achieving the goal of applying for 20% more grants than were applied for in 2023.

The Grants Division successfully managed the City's State and Local Fiscal Recovery Funds to ensure the funds were obligated or spent by the end of December.

Finance staff facilitated the issuance of the 2024 Short Term Financing Note. Finance staff facilitated the issuance of the second tranche of funding related to the 3 mills capital improvement program that was approved by voters.

Finance staff facilitated the issuance of a Request for Proposals (RFP) for new Enterprise Resource Planning (ERP) software.



FY 2025 Department Goals

Finance will preserve the City's bond rating and maintain a strong financial position.

Finance will ensure the protection of the City's investments.

Finance will complete the 2024 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 2026, while also maintaining sufficient financial reserves.

Finance will continue 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 create a strategic plan for the department as well as work on establishing a Citywide strategic plan.

Finance will begin implementation of a new Enterprise Resource Planning (ERP) system.

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.

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.

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 on doing business with the City of Little Rock with an emphasis on small and minority owned business participation to further progress toward achieving and exceeding the goal of 30% minority participation in City contracts.

The Treasury Division will continue to collaborate with the Accounting Division to assist with reconciling deposits and submitting accounting entries on certain revenues, such as franchise fees.

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.



Objective Measure of Progress

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

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

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of journal entries to be processed and completed. | 1,093 | 920 | 368 | 900 |
| Workload: Number of journal entries processed and completed. | 1,093 | 920 | 368 | 900 |
| Efficiency: Average number of journal entries processed and reviewed per month. | 91 | 77 | 53 | 75 |
| Effect/Outcome: Percentage of journal entries completed per year. | 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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of invoices to be processed and recorded. | 61,919 | 63,390 | 35,820 | 64,000 |
| Workload: Number of invoices processed, recorded, and completed. | 61,919 | 63,390 | 35,820 | 64,000 |
| Efficiency: Number of invoices processed per hour. | 29.77 | 30.74 | 29.85 | 30.77 |
| Effect/Outcome: Percentage of invoice payments issued within 30 days. | 95% | 95% | 95% | 95% |

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of departmental annual asset inventory counts scheduled. | 42 | 42 | 0 | 42 |
| Workload: Number of addition, retirement, depreciation, transfer, and adjustment transactions processed. | 32,351 | 32,246 | 0 | 33,000 |
| Efficiency: Number of departmental asset inventory counts completed | 42 | 42 | 0 | 42 |
| Efficiency: Transactions processed per month. | 2,696 | 2,521 | 0 | 2,750 |
| Effect/Outcome: Percentage of departmental annual asset inventory counts conducted. | 100% | 100% | 100% | 100% |



Department Objective: To increase the diversity of the City's vendor base to include all small and minority-owned businesses.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Percentage of discretionary spending with minority vendors. | 17.35% | 14.70% | 17.45% | 30% |
| Workload: Percentage of discretionary spending with minority vendors. | 17.35% | 14.70% | 17.45% | 30% |
| Efficiency: Percentage of discretionary spending with minority vendors. | 17.35% | 14.70% | 17.45% | 30% |
| Effect/Outcome:30 percent of discretionary spending with minority owned businesses. | 17.35% | 14.70% | 17.45% | 30% |

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of grant applications | 28 | 44 | 43 | 30% |
| Workload: Number of grant applications completed | 17.35% | 14.70% | 17.45% | 30% |
| Efficiency: Number of grant applications | 17.35% | 14.70% | 17.45% | 30% |
| Effect/Outcome:Number of grant applications completed | 17.35% | 14.70% | 17.45% | 30% |

Staffing

| | <u>2023 Adopted Budget</u> | <u>2024 Adopted Budget</u> | <u>2025 Adopted Budget</u> |
|---------|-----------------------------------|-----------------------------------|-----------------------------------|
| Finance | 53 | 55 | 55 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$4,435,154 | \$5,513,906 | \$5,125,685 | \$5,634,627 | 9.9% | 2.2% |
| Total GENERAL FUND: | \$4,435,154 | \$5,513,906 | \$5,125,685 | \$5,634,627 | 9.9% | 2.2% |

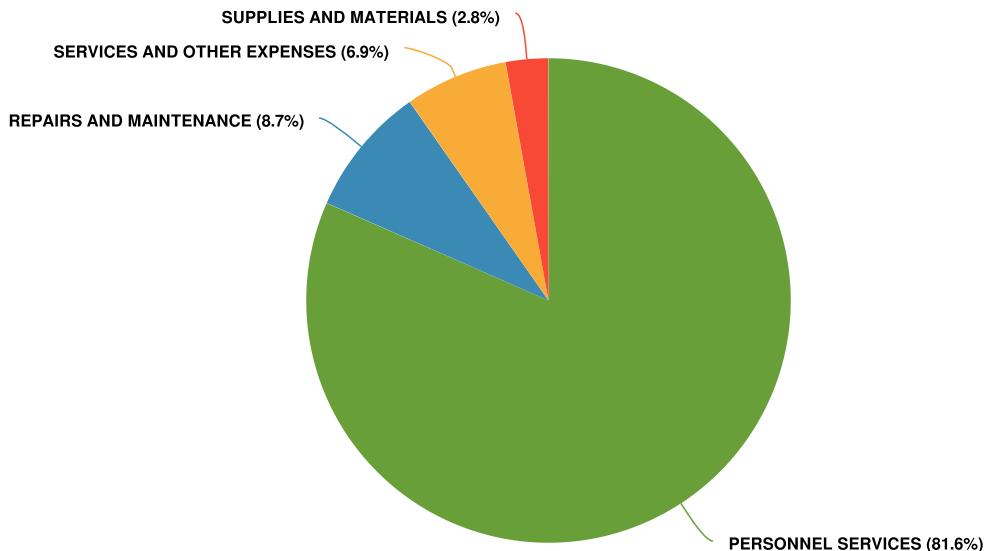


Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| FIN-ADMINISTRATION | \$856,260 | \$1,210,419 | \$1,167,226 | \$1,198,885 |
| FN-REPORTING & COMPLIANCE | \$63,407 | \$116,211 | \$79,658 | \$119,378 |
| BUDGET | \$132,407 | \$314,871 | \$214,628 | \$315,308 |
| INTERNAL AUDIT | \$256,171 | \$284,793 | \$245,252 | \$282,435 |
| ACCOUNTING & REPORTING | \$456,501 | \$624,371 | \$504,314 | \$749,022 |
| ACCOUNTS PAYABLE | \$486,751 | \$649,707 | \$635,961 | \$575,348 |
| PAYROLL | \$267,196 | \$261,206 | \$258,733 | \$281,461 |
| TREASURY MANAGEMENT | \$781,920 | \$843,705 | \$828,700 | \$800,943 |
| COURT CASHIERS | \$1,100 | \$0 | \$0 | \$0 |
| PURCHASING | \$671,406 | \$716,687 | \$701,025 | \$794,168 |
| SMALL BUSINESS DEVELOPMENT | \$103,197 | \$127,194 | \$125,446 | \$128,893 |
| PRINT SHOP | \$72,652 | \$62,533 | \$62,533 | \$64,135 |
| GRANTS MANAGEMENT | \$286,186 | \$302,209 | \$302,209 | \$324,651 |
| Total Expenditures: | \$4,435,154 | \$5,513,906 | \$5,125,685 | \$5,634,627 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$3,606,414 | \$4,499,009 | \$4,110,788 | \$4,609,280 | \$498,492 | \$110,271 |
| SUPPLIES AND MATERIALS | \$183,422 | \$156,907 | \$156,907 | \$166,157 | \$9,250 | \$9,250 |
| REPAIRS AND MAINTENANCE | \$349,804 | \$480,280 | \$480,280 | \$480,280 | \$0 | \$0 |
| SERVICES AND OTHER EXPENSES | \$283,215 | \$377,710 | \$377,710 | \$378,910 | \$1,200 | \$1,200 |
| CAPITAL OUTLAY | \$2,989 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$9,311 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$4,435,154 | \$5,513,906 | \$5,125,685 | \$5,634,627 | \$508,942 | \$120,721 |

The \$498,492 increase in personnel costs in the Finance Department is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.



Human Resources

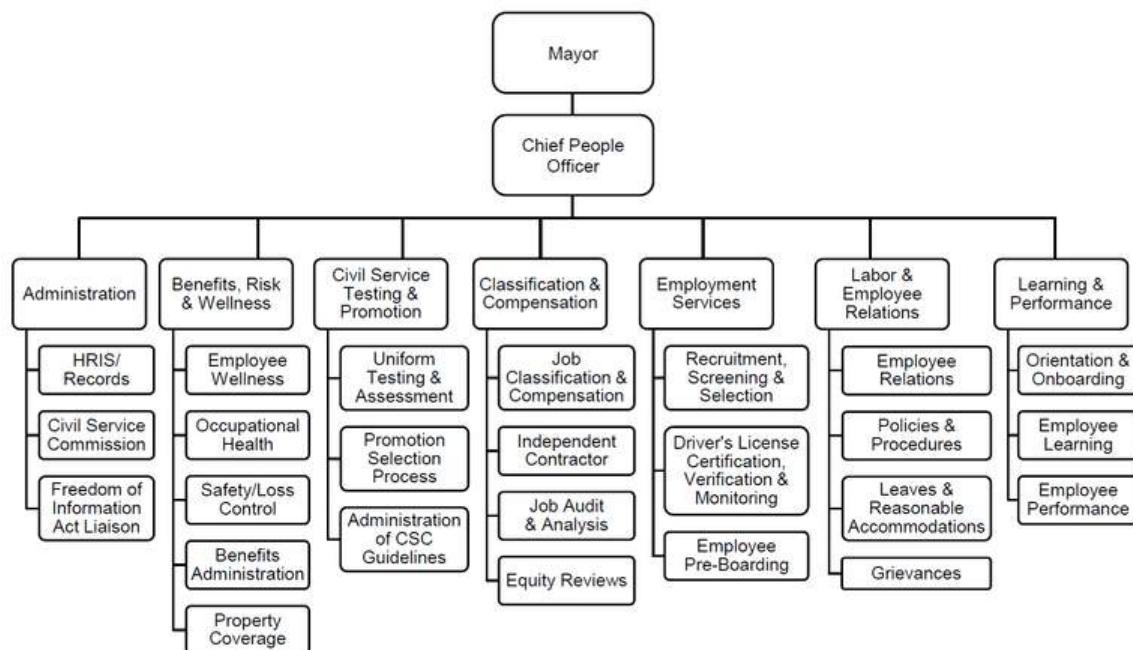
Mission Statement:

The Department of Human Resources will recruit, develop, and retain an engaged and diverse workforce.

Vision Statement:

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

Organizational Chart



Department Description

To partner with City departments in recruiting, developing and retaining an engaged and diverse workforce.

FY 2024 Accomplishments

Communication: Effectively and equitably communicate with 100% of employees across various mediums.

Streamline HR Processes: By December 31, 2024, eliminate process redundancies and improve the user experience of service delivery.

Increase Participation in Employee Wellness Programs: By December 31, 2024, increase employee health assessments and completion of wellness exams by 15%. This metric has exceeded YTD.

Increase Manager & Director Effectiveness Across All Departments: By December 31, 2024, train directors and managers on the employee life cycle and the actions they are responsible for in human resources processes (e.g., hiring, performance management, coaching, etc.).

FY 2025 Department Goals

Communication: Communicate effectively with employees who do not have access to city email.

Staffing: Reduce the time it takes to fill positions by 15%. Reduce turnover within the first year of employment by 10%.

Performance: Create a meaningful performance management system for 100% of employees.

Employee Wellness: Increase employee health assessment completion by 15%.

Administration & Technology: Successfully migrate 100% clean data to the new ERP system.

Civil Service Assessments: Implement an efficient and equitable process for all civil service positions.



Objective Measures of Progress

Department Objective: To administer benefit programs provided for city employees, including insurance coverage and to ensure that quality benefits are provided within financial and legal constraints.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Total enrollment meeting. | 30 | 35 | 40 | 40 |
| Workload: Number of enrollment meetings conducted. | 33 | 42 | 10 | 0 |
| Efficiency: Completed enrollment meeting materials by contract/payroll deadlines. | 100% | 100% | 100% | 100% |
| Effect/Outcome: Percentage of enrollment materials completed by payroll and contract targets | 100% | 100% | 100% | 100% |

Department Objective: To develop and maintain an effective job description/specifications to attract and retain qualified candidates/employees to build an innovative, productive City of Little Rock workforce.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year. | 277 | 273 | 172 | 240 |
| Workload: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year. | 277 | 273 | 166 | 240 |
| 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 | 20 | 60 |
| Effect/Outcome: Average number of days to write effective and accurate job descriptions/specifications. | 30 | 27 | 20 | 60 |

Department Objective: To conduct driver's license verification of city employees to alleviate the potential liability for the City of Little Rock organization.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of driver's license verifications conducted. | 1,053 | 2,105 | 583 | 2,105 |
| Workload: Number of driver's license verifications conducted. | 1,053 | 2,105 | 583 | 2,105 |
| 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 City insurance provider. | 100% | 100% | 100% | 100% |
| Effect/Outcome: Percentage of driver's license verifications conducted. | 100% | 100% | 100% | 100% |



Department Objective: To review services of individuals/sole proprietors to ensure appropriate classification as employee or independent contractor in compliance with Internal Revenue Service (IRS) guidelines and regulations.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Total number of services reviewed to determine appropriate classification as employee or independent contractor. | 83 | 56 | 27 | 38 |
| Workload: Total number of services reviewed to determine appropriate classification as employee or independent contractor. | 86 | 56 | 27 | 38 |
| Efficiency: To ensure the services provided are appropriately classified for prevention of noncompliance findings and associated fines. | 100% | 100% | 100% | 38 |
| Effect/Outcome: Total percentage of services reviewed | 100% | 100% | 100% | 100% |

Department Objective: To conduct and participate in salary surveys to ensure salary levels of specific job categories are competitive and/or to determine if City of Little Rock's current rates of pay are comparable, higher or lower, than the relative labor market; to recommend changes to the salary structure or specific positions to ensure competitiveness.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of market surveys completed. | 7 | 6 | 3 | 4 |
| Workload: Total number of market surveys completed. | 7 | 6 | 3 | 4 |
| Efficiency: To regularly review City of Little Rock salary levels relative to the labor market to recruit and retain qualified and quality candidates/employees for City of Little Rock positions. | 100% | 100% | 100% | 100% |
| Effect/Outcome: Percentage of surveys completed. | 100% | 100% | 100% | 100% |

Department Objective: To conduct Fair Labor Standards Act (FLSA) time records audits within the organization to identify potential areas of non-compliance relative to FLSA activities, assess risks and reduce the City of Little Rock's exposure to FLSA liability and non-compliance.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Target known/suspected problem areas. | 3 | 1 | 1 | 2 |
| Workload: Target known/suspected problem areas. | 3 | 1 | 1 | 2 |
| Efficiency: The FLSA audit findings provide data to work with City Departments to develop and implement corrective actions and practices ensuring consistent application and compliance of the FLSA laws throughout the City of Little Rock organization. | 100% | 100% | 100% | 100% |
| Effect/Outcome: Percentage of departmental annual asset inventory counts conducted. | 100% | 100% | 100% | 100% |

Department Objective: Provide a cost-effective self-funded Workers' Compensation program which meets legal requirements and to reduce the City's risk of loss due to accidents.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Year to date cost per claim. | \$6,921 | \$7,978 | \$6,696 | \$7,366 |
| Workload: Number of claims. | 287 | 282 | 177 | 300 |
| Efficiency: Percentage of claims properly reported to the Workers' Compensation Commission within the ten (10) day requirement. | 100% | 100% | 100% | 100% |
| Effect/Outcome: Proper claim management driven by on-time reporting percentages. | 100% | 100% | 100% | 100% |



Department Objective: To receive, evaluate and maintain applications and related documents for all City positions, to recruit applicants for all City positions needed (including Civil Service, non-Civil Service and part-time positions); administer the City's equity process for new hires, promotions, and any other position change; to administer the City's LRLD (Little Rock Learning and Development) Program.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: The average number of days required to announce, screen/test and refer applicants. | 10 | 14.75 | 11.6 | 11.6 |
| Workload: The number of actual positions which were processed (i.e. posted, screened/tested and referred to). | 297 | 295 | 232 | 310 |
| Efficiency: Number of all applications for posted full-time positions. | 8,237 | 14,970 | 12,640 | 15,718 |
| Effect/Outcome: Average number of days to submit/refer a list (from the receipt of a requisition to the referral of a list). | 11.4 | 14.75 | 11.6 | 11.6 |

Department Objective: To ensure the City property is protected and restored in the event of casualty, vandalism, theft or other destructive acts and to minimize the impact of loss of property on the operating department responsible for the property.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Approximate building valuation (in millions). | \$528 | \$678 | \$737 | \$758 |
| Workload: Actual valuation. | \$539 | \$735 | \$758 | NA |
| Efficiency: Maintain or improve coverage without unnecessary increase in premium rates. | 0.21% | NA | NA | NA |
| Effect/Outcome: Percent increase in premium rates. | 20% | 23% | 20% | 15% |

Staffing

| | <u>2023 Adopted Budget</u> | <u>2024 Adopted Budget</u> | <u>2025 Adopted Budget</u> |
|-----------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Human Resources | 25 | 25 | 27 |

Expenditures by Fund

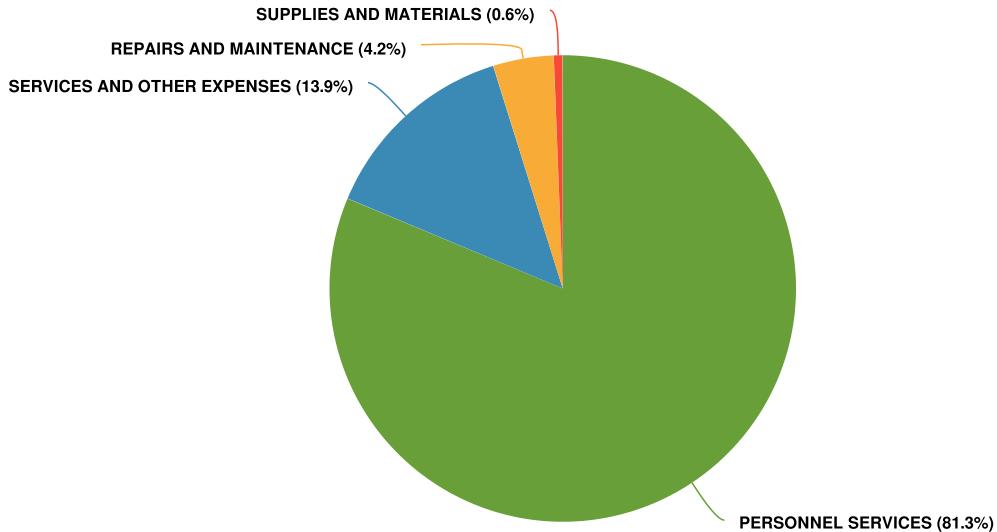
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$2,692,461 | \$2,814,973 | \$2,705,153 | \$3,107,836 | 14.9% | 10.4% |
| Total GENERAL FUND: | \$2,692,461 | \$2,814,973 | \$2,705,153 | \$3,107,836 | 14.9% | 10.4% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| HUMAN RESOURCES | \$2,692,461 | \$2,814,973 | \$2,705,153 | \$3,107,836 |
| Total Expenditures: | \$2,692,461 | \$2,814,973 | \$2,705,153 | \$3,107,836 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$2,115,671 | \$2,288,851 | \$2,179,531 | \$2,566,781 | \$387,250 | \$277,930 |
| SUPPLIES AND MATERIALS | \$16,291 | \$5,700 | \$5,700 | \$5,700 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$700 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$45,147 | \$11,500 | \$11,500 | \$11,500 | \$0 | \$0 |
| FOOD | \$2,430 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$238,013 | \$117,030 | \$117,030 | \$117,030 | \$0 | \$0 |
| FLEET SERVICES | \$0 | \$1,142 | \$1,142 | \$1,828 | \$686 | \$686 |
| SERVICES AND OTHER EXPENSES | \$248,335 | \$390,750 | \$390,250 | \$404,997 | \$14,747 | \$14,247 |
| CAPITAL OUTLAY | \$25,875 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$2,692,461 | \$2,814,973 | \$2,705,153 | \$3,107,836 | \$402,683 | \$292,863 |

The \$387,250 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes. In addition, there were three position reclassifications to increase efficiency and effectiveness along with the addition of two (2) positions.



Information Technology

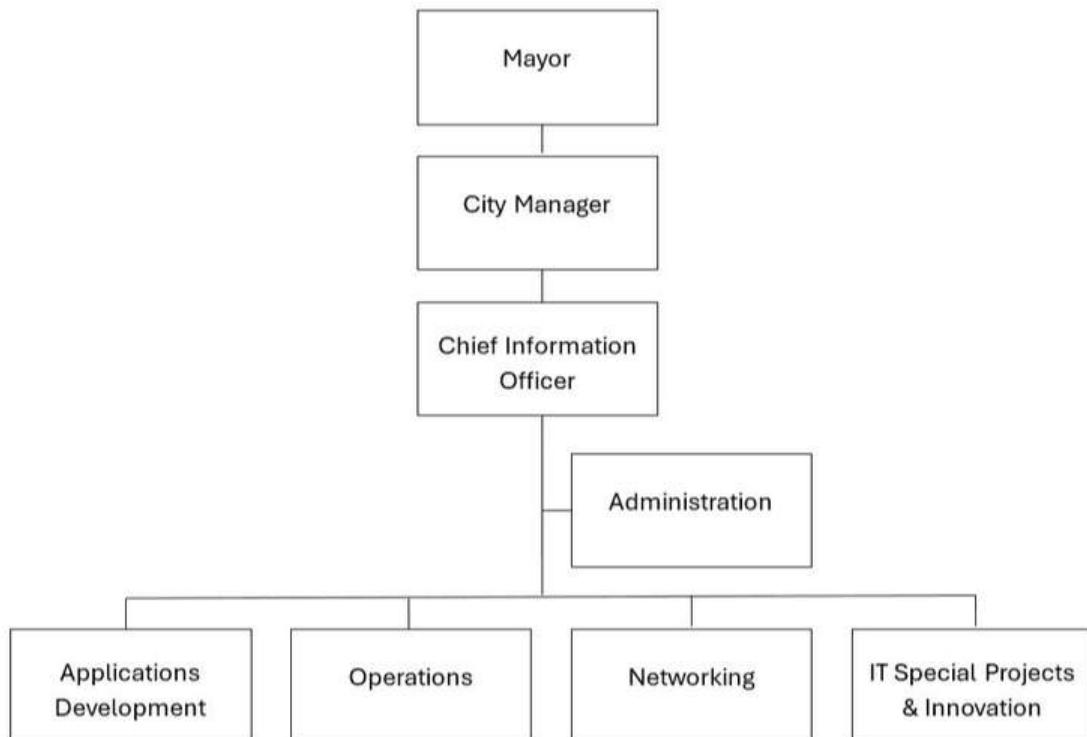
Mission Statement

To support the City of Little Rock by providing leadership and knowledge to staff on 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.

Organizational Chart



Department Description

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

FY 2024 Accomplishments

The Information Technology (IT) department successfully completed the deployment of Microsoft 365 (M365) to all licensed City employees, providing integrated cloud-based features which improve productivity and communication. To strengthen the City's defense against cyber threats, the Managed Detection and Response (MDR) service and Lookout Mobile Endpoint Security were fully implemented, offering continuous monitoring, detection, and response to suspicious activity on the network and mobile devices. IT also implemented a new Helpdesk system with improved tracking and reporting for service requests and incidents. The first phase of the Enterprise Asset Management (EAM) project is complete, and the inventory module is currently in production and available for recording and tracking IT assets. IT continues to collaborate with all City departments to implement solutions to improve communications and help ensure that staff and citizens have access to available City resources. The Rave Alert system has been implemented, providing instant citywide notifications to citizens, specific communities, or institutions for emergency or non-emergency events. A new Police RMS system has been deployed to Police patrol units, featuring a new victim notification feature.

Projects on track for completion by year-end include the redesign of the City's website, implementation of Artificial Intelligence (AI) chatbot to enhance productivity and citizen engagement, and the Exterro platform to streamline the FOIA request process. The network infrastructure upgrade at East Little Rock Community Center has been completed, including fiber and Wi-Fi connectivity to the center and surrounding offices. Network infrastructure upgrades have also been completed for the newly renovated Board Room and 2nd Floor City Hall offices. The IT Department is formulating a strategy for the replacement of the current end-of-life storage system and securing funding for implementation in 2025. Additionally, research is underway to evaluate options for acquiring an additional internet pipe or expanding the current for increased bandwidth.



FY 2025 Department Goals

Migration to Cloud Services

- Continue to migrate VoIP to the cloud. Replacing high-cost phone lines, thereby providing cost savings for the City.
- Drive centralized and streamlined cloud adoption to meet the business needs of the Department.
- Develop and facilitate training for the Microsoft 365 platform and features.
- Refresh the City's Data Center with a Cloud-ready solution.

ERP

- Select and begin the implementation process for a new ERP system.

INFOR(IPS)

- Complete development/testing and implementation of Planning Application to include 6 Planning Commission applications: Special Use, Conditional Use, Subdivision, Rezoning, Planned Zoning, and Land Use Agreements
- Complete Upgrade IPS servers from 2012 Windows OS to Windows 2019 OS and SQL Server 2022.
- Upgrade Dynamic Portal to Rhythm for Civics or an agreed upon platform.

Intern and Mentorship Program

- LRIT is committed to the youth of Little Rock, as well as citizens who desire to increase their information technology knowledge.

Cybersecurity

- Protect the integrity of the City's information and IT assets by strengthening our cybersecurity posture. To achieve this, IT will partner with federal agencies and industry leaders to leverage best practices to train our IT workforce.
- Continue the implementation of the Managed Detection and Response system.
- Assess the feasibility and establish a plan for ISO 27001 certification
- Rewrite web applications to remove vulnerabilities in bootstrap.

Application Development

- Police RMS – Increases current functionality by adding Disposition of Arrest, Citation to Appear, Appearance Agreement and Officer Letters and wellness functionality to both In-Car and Desktop versions of the Police RMS.

Helpdesk Enhancement

- KACE - Continue to enhance the KACE Helpdesk to streamline ticket submission to increase efficiency and overall customer satisfaction.
- Implement the Call center

Professional Development

- Develop a series of training videos for various IT processes and procedures.
- Host quarterly departmental Lunch and Learn.
- Provide opportunities for leadership conferences and related events.



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 YTD | 2025 Budget |
|---|------------------------|------------------------|-----------------|------------------------|
| Demand: Hours available in the work year. | 8,760 | 8,760 | 5,781 | 8,760 |
| Workload: Hours available for use per year. | 8,760 | 8,760 | 5,781 | 8,760 |
| Efficiency: Actual hours available for use per year. | 8,672 | 8,672 | 8,672 | 8,672 |
| Effect/Outcome: Percentage network is available during work hours | 99% | 99% | 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 YTD | 2025 Budget |
|---|------------------------|------------------------|-----------------|------------------------|
| Demand: Number of trouble tickets per year. | 10,933 | 14,054 | 9,340 | 14,010 |
| Workload: Number of tickets processed within the year. | 10,933 | 13,950 | 9,091 | 13,637 |
| Efficiency: Number of satisfactory or better rated tickets. | 10,824 | 13,942 | 9,085 | 13,628 |
| Effect/Outcome: Percentage of satisfactory or better rated tickets. | 99% | 99% | 99% | 99% |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|------------------------|------------------------------------|------------------------------------|------------------------------------|
| Information Technology | 43 | 43 | 44 |

Expenditures by Fund

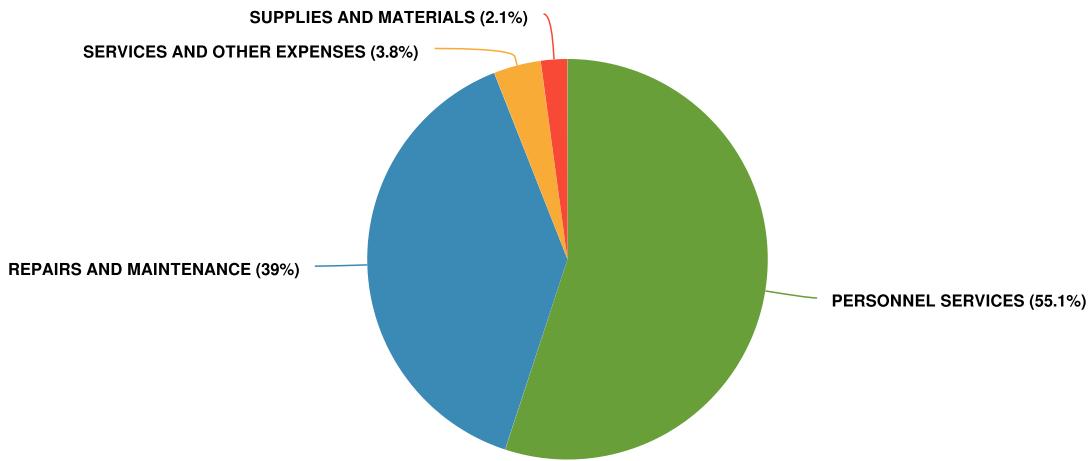
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$9,967,238 | \$8,214,230 | \$7,989,940 | \$8,083,237 | 1.2% | -1.6% |
| Total GENERAL FUND: | \$9,967,238 | \$8,214,230 | \$7,989,940 | \$8,083,237 | 1.2% | -1.6% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| IT-ADMINISTRATION | \$675,128 | \$988,567 | \$988,567 | \$930,773 |
| APPLICATION PROGRAMMING | \$870,812 | \$1,043,657 | \$931,682 | \$994,500 |
| NETWORKING | \$5,937,511 | \$3,393,690 | \$3,377,694 | \$3,328,574 |
| TELECOMMUNICATIONS | \$653,609 | \$753,428 | \$693,157 | \$662,323 |
| COMPUTER OPERATIONS | \$1,830,178 | \$2,034,888 | \$1,998,840 | \$2,167,067 |
| Total Expenditures: | \$9,967,238 | \$8,214,230 | \$7,989,940 | \$8,083,237 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$4,042,940 | \$4,522,081 | \$4,297,791 | \$4,385,017 | \$87,226 | -\$137,064 |
| SUPPLIES AND MATERIALS | \$107,206 | \$175,790 | \$175,790 | \$175,600 | -\$190 | -\$190 |
| REPAIRS AND MAINTENANCE | \$1,054,479 | \$3,203,247 | \$3,203,247 | \$3,209,508 | \$6,261 | \$6,261 |
| SERVICES AND OTHER EXPENSES | \$275,087 | \$313,112 | \$313,112 | \$313,112 | \$0 | \$0 |
| CAPITAL OUTLAY | \$3,048,908 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$1,438,619 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$9,967,238 | \$8,214,230 | \$7,989,940 | \$8,083,237 | \$93,297 | -\$130,993 |

The increase in personnel costs of \$87,226 compared to the amended budget is due to retirements of employees in 2024 offset by the 1.75% increase in salaries and wages and the 7% increase in health insurance costs.

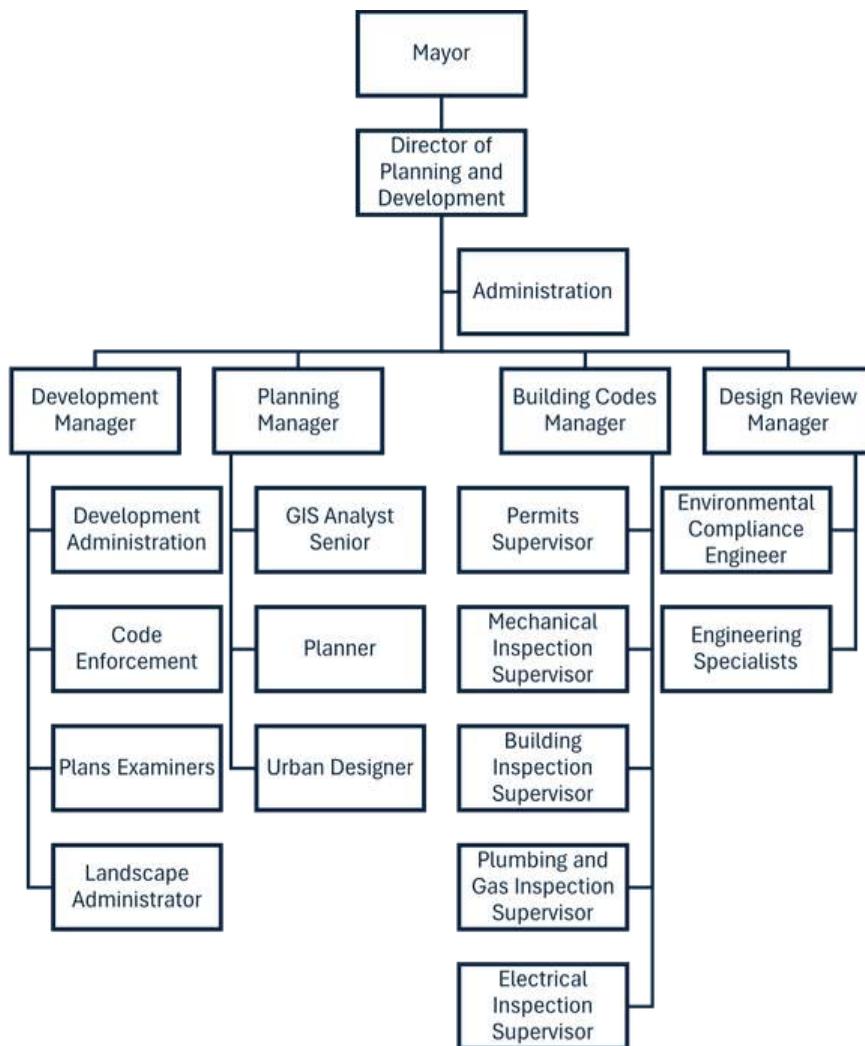


Planning and Development

Mission Statement:

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

Organizational Chart



Department Description

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

FY 2024 Accomplishments

In 2024, the Planning & Development Department had a few staffing issues which created significant challenges. However, the team worked together to continue processing permits, zoning applications, and zoning code enforcement cases at an increased pace.

Over the past year, the department has studied and gained a deeper understanding of the short-term rental (STR) market in the city and is making efforts to develop a new process to address it. Despite occasional limitations, the entire staff has fully engaged in managing significant residential and commercial issues.

The department has been involved in the passage of the Downtown Master Plan and is currently working on the approval of the new Stormwater Drainage Manual. In the next year, the department expects to complete the Master Transportation Plan, which was initiated in 2023. The Planning staff have also contributed to improving GIS integration for several other departments, aiding them in achieving their missions and goals. Additionally, in 2023 and 2024, the zoning code enforcement team reorganized the sign permitting process, which had previously been lax. During this time, the department collected \$185,000 in permit fees from signs that had not been renewed for many years.

FY 2025 Departmental Goals

The Planning & Development Department's goals for 2025 involve a set of strategic objectives that will strengthen its capacity to serve the community and enhance the quality of life for all residents. The department's goals focus on ensuring full staffing, leveraging technology to monitor short-term rentals (STR), while developing a fair and equitable enforcement process.

1. Achieving Full Staffing Capacity

A well-resourced team is critical to effectively managing the city's growth and addressing the community's needs. By filling all vacant positions with qualified professionals, the department will be better equipped to handle the increasing demands placed on the department. Full staffing will enable streamlined operations, improved response times, and exceptional service for the residents of Little Rock.

2. Integration of Advanced Software for Short-term Rental Monitoring

The rapid growth of the STR market in the city has presented many challenges for all four department divisions. Since the passage of the STR ordinance in mid-2023, 106 of the 500 permitted STRs have been approved, with many more operating illegally. To effectively manage this market, the department plans to integrate advanced software that will track and monitor STRs citywide. This technology will provide real-time data and help ensure compliance with local ordinances. The goal is to use this technology to maintain a balanced approach that supports both property owners and the broader community.

3. Develop a Streamlined Process of STR Enforcement

Processing applications and enforcing regulations after implementing STR software will place a significant strain on department staff. Strategic collaborations with divisions will be necessary to manage the anticipated influx of new applications and enforcement cases. While full staffing, and possibly additional staff, will help, it is essential not to overlook other zoning and enforcement issues or diminish their importance.



Objective Measures of Progress

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

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

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Building, Plumbing, Mechanical, and Electrical inspection requests possible. | 21,946 | 22,128 | 14,746 | 22,378 |
| Workload: Building, Plumbing, Mechanical, and Electrical inspection requests completed. | 21,946 | 22,128 | 14,746 | 22,378 |
| Efficiency: Inspection requests completed per year. | 21,946 | 22,128 | 14,746 | 22,378 |
| Effect/Outcome: Percentage f requests completed. | 100% | 100% | 100% | 100% |

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

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

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

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Buget</u> |
|---|---------------------------|---------------------------|------------------------|--------------------------|
| Demand: Processing of Conditional Use, Tower Use, Special Use, Variances, Preliminary or Final Plats, Planned Developments and Site Plan Reviews. | 250 | 324 | 326 | 500 |
| Workload: Total Cases available per year. | 250 | 324 | 326 | 500 |
| Efficiency: Cases processed per year. | 250 | 324 | 326 | 500 |
| Effect/Outcome: Compliance and completion of cases. | 100% | 100% | 100% | 100% |



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|------------------------|---------------------------|---------------------------|---------------------------|
| Planning & Development | 46 | 46 | 46 |

Expenditures by Fund

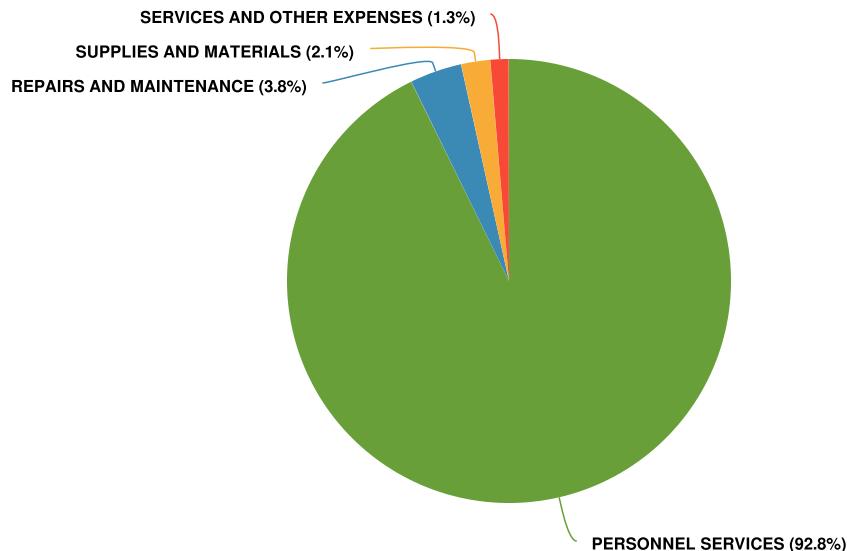
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$3,381,536 | \$3,681,060 | \$3,544,010 | \$3,748,704 | 5.8% | 1.8% |
| Total GENERAL FUND: | \$3,381,536 | \$3,681,060 | \$3,544,010 | \$3,748,704 | 5.8% | 1.8% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| PLANNING | | | | |
| PLANNING | \$557,970 | \$568,397 | \$523,674 | \$499,164 |
| ADMINISTRATION | \$376,581 | \$365,642 | \$365,642 | \$432,242 |
| ZONING & SUBDIVISION | \$936,491 | \$1,073,833 | \$1,003,941 | \$1,109,515 |
| BUILDING CODES | \$1,182,968 | \$1,260,327 | \$1,245,097 | \$1,342,773 |
| ENGINEERING | \$327,525 | \$412,861 | \$405,656 | \$365,010 |
| Total PLANNING: | \$3,381,536 | \$3,681,060 | \$3,544,010 | \$3,748,704 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$3,152,950 | \$3,424,729 | \$3,287,679 | \$3,476,937 | \$189,258 | \$52,208 |
| SUPPLIES AND MATERIALS | \$64,784 | \$81,267 | \$81,267 | \$79,591 | -\$1,676 | -\$1,676 |
| REPAIRS AND MAINTENANCE | \$49,815 | \$124,953 | \$124,953 | \$142,065 | \$17,112 | \$17,112 |
| SERVICES AND OTHER EXPENSES | \$52,888 | \$50,111 | \$50,111 | \$50,111 | \$0 | \$0 |
| DEBT SERVICE | \$61,100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$3,381,536 | \$3,681,060 | \$3,544,010 | \$3,748,704 | \$204,694 | \$67,644 |

The \$189,258 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.



Housing and Neighborhood Programs

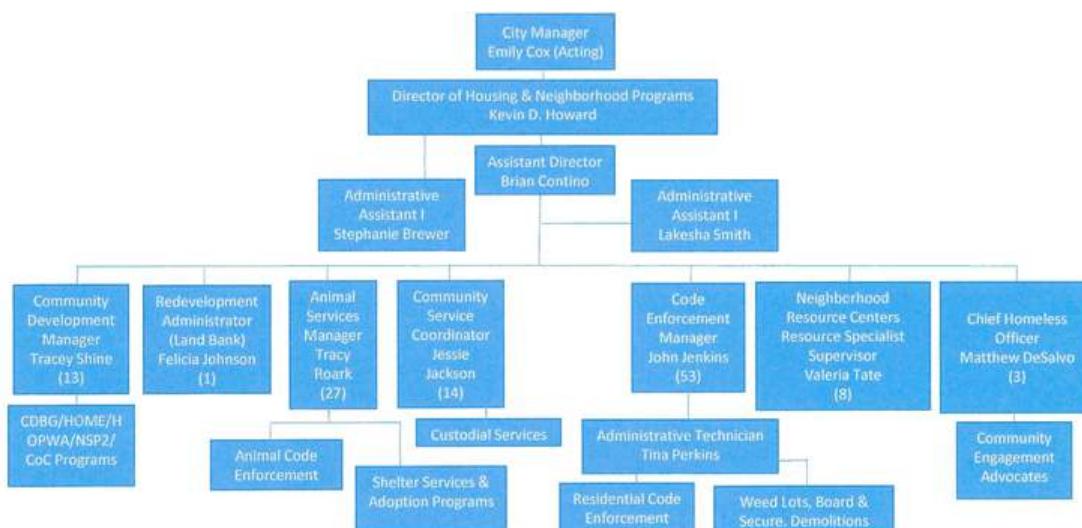
Mission Statement:

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.

Organizational Chart



Department Description

To provide administrative and managerial support to the divisions and program activities of the Department of Housing and Neighborhood Programs, including the Community Development Block Grant, Neighborhood Programs, Neighborhood Services/Alert Centers, the Willie L. Hinton Neighborhood Resource Center, and Environmental Services.



FY 2024 Accomplishments

Animal Services successfully filled five (5) Animal Service Officer positions, and three (3) administrative roles with a recent salary increase. The division is actively recruiting two (2) more officers. Construction of the Animal Village Intake Addition is now 100% complete. Intake numbers rose by 12%, with 3,086 animals finding shelter in 2024 compared to 2,734 in 2023. Adoptions, reclaims and rescues totaled 1,633 animals in 2024, slightly down from 1,641 in 2023. Thanks in part to dedicated staff efforts and successful transfers of 587 animals. While euthanasia remains a challenge, there was a slight increase compared to 2023. In addition to animal care, the division engaged the community through 3,281 closed service requests and continued our popular volunteer training program and festive "Santa Paws" event which will be held December 14, 2024.

Code Enforcement Division has filled 90% of its positions. The division's quarterly meetings kept officers informed, engaged, and ensured consistent enforcement of protocols. Officers have responded to 67% of service calls, bringing most violations into compliance within thirty (30) days. The average time from complaint to compliance was fourteen (14) days, a testament to the team's efficiency. New landscaping equipment empowered the special projects team, which cleaned and cut 983 lots, boarded six-five (65) vacant properties. Meanwhile, the unsafe and vacant property team removed forty-two (42) unsafe structures. Additionally, staff have provided two (2) Public Service Announcements (PSA), and held a Resident Code Academy to inform residents of the Code Enforcement operations.

Community Development Division goals for 2024: Staff had zero (0) findings in the Community of Care (CoC) grant audit by U.S. Department of Housing and Urban Development (HUD), as well as zero (0) findings from an internal audit for the use of City grant funds. The division bolstered housing programs by assisting sixty (60) individuals through the city's HOPWA grant, supporting twelve (12) Emergency Assistance homes, eleven (11) World Changers projects, eight (8) Limited Home Repairs, five (5) Wheelchair Ramps, and seven (7) SNAP rehabilitations. Partnerships with CHI St. Vincent and Carelink provided meals, health, and dental care to over 5,087 families and 850 seniors. The Mayor's 100 Affordable Housing Initiative was completed within the 3-year goal with public-private partnerships. The division remains committed to affordable housing development with groundwork laid for eighteen (18) new homes on Zion Street and the ongoing redevelopment of sixteen (16) purchased lots on Holt and Bowers, where two (2) units are already under construction. Collaborations with local Community Housing Development Organizations (CHDOs) yielded five (5) new single-family homes, and an RFP was issued to develop ten (10) new rental units. The Community Development Division also hosted a Down Payment Assistance Fair in June, during National Homeownership Month. Staff partnered with several lending agencies to provide down payment assistance for twenty (20) new homeowners in Little Rock. Additionally, Jericho Way kitchen renovations are 100% complete.

Land Bank Division accomplishments for 2024: staff rebranded all marketing materials and PSAs. Staff contacted 214 property owners on the Unsafe & Vacant list about donating property to City. Operational efficiency was improved by transitioning paper applications to online applications. All vacant Commissioner positions (eleven) were marketed and filled. Division staff received Commissioners and Board of Directors approval for six property transactions. Additionally, staff advised five (5) cities on "how to start a land bank: Hot Springs, Fort Smith, Conway, Jonesboro, and Pine Bluff. Staff also researched, received approval, and began onboarding new online property management software.

Homeless Services division accomplishments for 2024; a Chief Homeless Officer was hired to lead the new Homeless Services Division. The division staff held meetings with over 45 homeless service providers to build relationships, referral streams, and partnerships to better serve the unhoused population. A new Winter Emergency Shelter Plan was created and presented to Mayor's Office, along with an Encampment/Outreach Response Plan. Available technology has been developed to help coordinate efforts and collect valuable data, including tools like 311, GIS, and an electronic bed inventory. The division established a Memorandum of Understanding (MOU) to form a Street Outreach Services Team with external providers to provide direct support for physical, mental, and substance-use treatment during response efforts. The Homeless Services Team received Trauma-Informed Care and Narcan Training and is scheduled to receive CPR/First and CIT/De-escalation training by the end of the calendar year. The team organized quarterly outreach fairs to connect unhoused individuals to resources and build rapport with providers and city officials. They also provided in-service opportunities with Jericho Way, River City Ministry, Central Arkansas Library System, and Vine and Village to serve the unhoused population directly, offering services and opportunities for advancement. Additionally, resource pamphlets were translated to Spanish. The staff organized over sixty (60) encampment responses and closures, providing connections to service opportunities provided for those in encampments. Additionally, staff electronically communicated with those seeking services over 6,000 times, including phone



calls, texts, and emails and made over 2,400 contacts with unsheltered and precariously housed individuals seeking services. Pathways were created for over 120 individuals to receive placement in shelter, transitional housing, permanent housing, hotels and various treatment programs to meet their needs.

The newly formed Homeless Service Division contacted 3,000 unsheltered individuals, provided 200 meals, and facilitated housing for 120 individuals. They developed a resource pamphlet that was distributed while clearing fifty (50) homeless camps across the city. Their dedication at the National Alliance to End Homelessness Conference further fueled their mission, promising continued progress in the year ahead.

The Land Bank sold or donated fourteen (14) lots and generated \$22,300. Partnerships with CHDOs produced four new single-family units. Public engagement was prioritized through three educational PSAs and city-wide partnership meetings. The division in partnership with Community Development broke ground on 3517 W. 11th Street, and proudly hosted visits from Atlanta and Pine Bluff, sharing Land Bank best practices and fostering collaboration.

The **Resource Specialists** team added six new Resource Specialists, ensuring efficient support for community needs. Over 8,190 entries were made into 311 and near-complete CPR training (88%) exemplifies the team's commitment to responsive service. The team assisted with tornado relief by providing hotel vouchers for 250 individuals and facilitated permanent housing for 80 residents affected by the Big County Chateau receivership. In 2023, the team strengthened community connections by attending sixty (60) neighborhood meetings, partnering with community associations to host National Night Out events, and organizing nine community clean-up projects. Quarterly public service announcements kept residents informed, solidifying our role as a pillar of community engagement.

Special Projects included a groundbreaking ceremony for the Micro Home Village construction, completion of water proofing of the Willie Hinton Center, the installation of an ADA-compliant elevator at 1419 Little Rock Nine Way (1419 Park St.), The Fab 44 project tackled overgrown vegetation, debris removal, and ditch maintenance across 175 streets and blocks, leading to seven (7) individuals gaining full-time employment. Additionally, staff awarded seventeen (17) Love Your Block Grants for \$25,326.32 to assist with beautification of city neighborhoods. These triumphs highlight a year of unwavering commitment to building, restoring, and empowering Little Rock's communities.



FY 2025 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. Keep staffing at 85% in the Animal Services Division throughout the year.
- Complete construction of the intake addition and install new kennels to Animal Village by the end of year.
- New staff must have six (6) months training before “Citation Certification” can be achieved.
- Increase adoptions by 5% by December 31, 2025.
- 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 PSAs to reflect the most current relevant Code issues. PSAs will be completed in each quarter of 2025.
- Provide ongoing training to improve accuracy of notices, citations, affidavits, and condemnation files. Staff will attend virtual and in-person training every quarter of 2025.
- Have Supervisor and Senior officers obtain certification from the International Code Council for Property Maintenance and Housing Inspector by December 31, 2025.
- Continue to update and modify Motorola Solutions CSR software to further code enforcement's goal to become a digital department and to help provide better interdepartmental communication, to be reviewed monthly.
- Require all rental inspections completed using a web-based inspection form.
- Create a dedicated Senior Rental Inspector and team in one location.
- Create a Training Officer position.
- VACANT REGISTRY PILOT PROGRAM: Work with City Official's to create language, policy and procedures to create a program that will help eliminate blight and vacant properties from the Central High neighborhood, helping maintain the required 51% status and potentially adding affordable housing to the City.
- Hosts 2 Citizens Academy Trainings. The Citizen's Academy is free for participants, providing residents the opportunity to learn about functions and services of the Housing and Neighborhood Programs Code Enforcement.

Community Development

- Develop five (5) new construction units.
- Acquire/rehab two (2) units.
- Complete twenty (15) Down Payment Assistance (DPAs).
- Complete ten (10) homes under the Limited Home Repair Grant Program.
- Complete fifty (50) homes under the Emergency Assistance Grant Program.
- Process 150 rehab applications and decrease the waitlist of 68 people.
- Complete ten (10) homes under the World Changers activity in the summer of 2024
- Complete five (5) homes under the Wheelchair Ramps activity.
- Assist 6,500 low-income families through health and dental services provided through CHI. St. Vincent East Clinic.
- Assist 600 low-income elderly citizens through the Meals on Wheels Program provided through Carelink.
- Staff will seek other funding sources to leverage with HOME and CDBG Funds in 2025 such as SNAP from the Federal Home Loan Bank of Dallas.
- Complete 10 SNAPS with ARVEST and First Security Bank.
- HOPWA: Increase Project Sponsor Participation and service outcomes. The goal is two (2) new project sponsors. Outreach: 1) HOWPA & CATCH. Increase awareness, participation, and resource information. 2) National Community Development Week. 3) Continue the Consolidated Plan Public Meeting. Close out CHDO projects and NSP2 property sales.



- Work with Homeless Division for development of the Micro Home Village with the intention of opening in Spring 2025.
- Winning the 2025 Audrey Nelson Award.
- Market through Division Website, Next-door App, and social media.
- Retain a full roster of allocated positions (staff).
- Crosstrain administrators and lead staff positions.
- Purchase an updated database system to integrate all reporting, project information, and budget information. (Future goal after we evaluate our budget). This will eliminate paper and save on timeliness.
- Develop internal process to work with contractors/staff to exceed deadlines on projects. This will put the division in a position to handle additional funding/projects as well as eliminate money being returned to HUD due to delayed expenditures within grant project timelines.
- Start an online application process that will transition into electronic workflow tracking tool. The entire application process will eventually be electronic and include a dashboard for workflow tracking. This will reduce paperwork.
- Annual Reporting/Event/Contract renewal calendar. This will assist with cross-training and deadline requirements. This ensures proactive preparation to meet timeliness.
- Ensure each grant program will complete an annual calendar to include 1) reporting dates and dues dates (weekly/monthly/quarterly/annually), certification updates & contract (MOU) renewal dates, conference/training/annual event renewal dates, budget cycles, and board reappointment dates. This will avoid potential scheduling overlaps or missing important due dates or events.
- Create a list of FAQ questions to better assist citizens that will be added to the department's web page.

Homeless Services

- Work with non-profits, social workers, hospitals, neighborhood associations, state and local government plus veteran affairs
- Complete at least 4 or more outreach services for the unsheltered community.
- Engage with 1,500 unsheltered people.
- Assist at least 50 people with temporary and/or permanent housing.
- Work with City Board to discuss city ordinances for panhandling for what is safe and not safe on private properties (rental properties and vacant properties).

Land Bank

- Continue City lien foreclosure actions through the City Attorney's Office on properties near current Land Bank properties.
- Focus will be on property acquisitions within target areas established by staff and to cluster properties.
- Develop a minimum of three (3) Land Bank properties developed by Community Development Division and/or Community Housing Development Organizations (CHDO).
- Acquire and/or dispose of a minimum of three (5) properties
- Create additional marketing materials.
- Staff will attend a training workshop related to real estate, economic development and/or Land Bank and neighborhood revitalization efforts.
- Staff will attend conferences focusing on affordable housing, land banking, HOME & CDBG funding.
- Serve as a representative for United Way thus assisting organizations in their efforts to combat homelessness, and assist those in need.

Resource Specialist

- Work with LRPD, Community Programs, and Neighborhood Associations regarding outreach and neighborhood events.
- Encourage and motivate Neighborhood Associations to apply for grants to enhance the neighborhoods.
- Update the Neighborhood Association list as new data arrives.
- Assist with the annual Love Your Block Grant Ceremony.
- Conduct four (4) clean-ups with Neighborhood Associations.



- Assist with recruiting more Neighborhood Associations with Keep Little Rock Beautiful is an event that is hosted each year in March.
- Host the National Night Out which is held the first Tuesday in October.
- Conduct 4,500 surveys in the designated areas.
- Volunteer with the Little Rock School District with the VIP Program that is held in November of each year.
- Work closely with Code Enforcement and citizens, especially the elderly that are having problems with code issues.
- Hire one (1) more Resource Specialist for the Wakefied (Doyle Springs) area.
- Obtain a city a vehicle for one (1) Resource Specialist that is already on board.

Objective Measures of Progress

Department Objective: To enter on-call bulky items pickups.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: On calls received for bulky pickups. | N/A | N/A | N/A | N/A |
| Workload: On call bulky item pickups entered. | 6,678 | N/A | N/A | N/A |
| Efficiency: Average bulky item pickups per month. | 557 | N/A | N/A | N/A |
| Effect/Outcome: Percentage of bulky item pickups completed yearly. | 100% | N/A | N/A | N/A |

Department Objective: To enforce nuisance codes through property inspections.

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

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|---------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Housing & Neighborhood Programs | 105 | 107 | 112 |



Expenditures by Fund

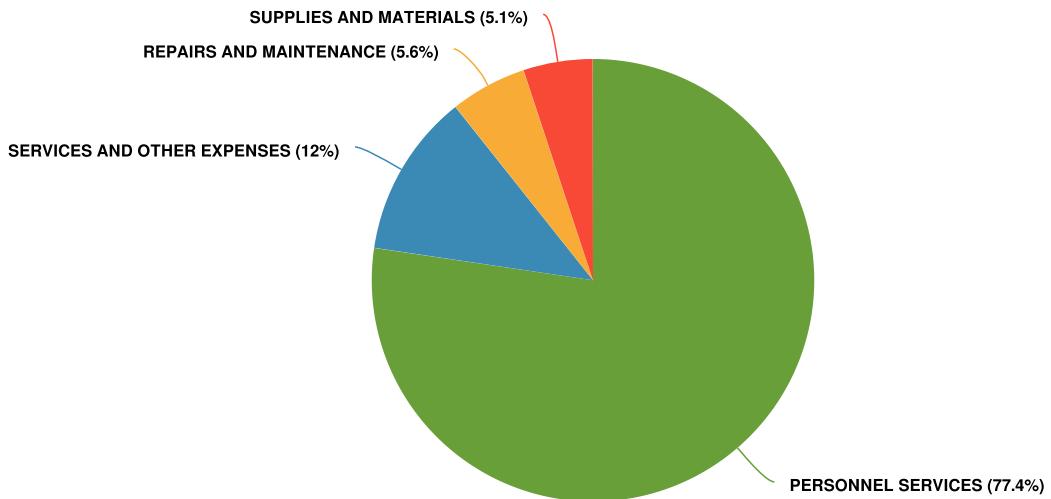
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$6,143,912 | \$7,894,173 | \$7,028,074 | \$8,997,055 | 28% | 14% |
| Total GENERAL FUND: | \$6,143,912 | \$7,894,173 | \$7,028,074 | \$8,997,055 | 28% | 14% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|--|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| HOUSING AND NEIGHBORHOOD PROGS | | | | |
| H&N-ADMINISTRATION | \$346,459 | \$465,269 | \$455,901 | \$612,667 |
| ANIMAL SERVICES | \$1,496,526 | \$1,756,413 | \$1,640,065 | \$1,698,443 |
| CDBG - HOUSING PROGRAMS | \$11,510 | \$101,343 | \$101,343 | \$388,068 |
| NEIGHBORHOOD PROGRAMS | \$3,106,575 | \$3,722,281 | \$3,483,925 | \$4,036,252 |
| NEIGHBORHOOD ALERT CENTERS | \$706,871 | \$645,713 | \$643,686 | \$781,636 |
| NEIGHBORHOOD RESOURCE CENTER | \$160,270 | \$233,032 | \$233,032 | \$237,155 |
| ENVIRONMENTAL SERVICES | \$309,543 | \$293,674 | \$293,674 | \$314,300 |
| HOMELESS SERVICES | \$6,158 | \$676,448 | \$176,448 | \$928,534 |
| Total HOUSING AND NEIGHBORHOOD PROGS: | \$6,143,912 | \$7,894,173 | \$7,028,074 | \$8,997,055 |
| Total Expenditures: | \$6,143,912 | \$7,894,173 | \$7,028,074 | \$8,997,055 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$4,749,361 | \$5,965,787 | \$5,599,688 | \$6,959,383 | \$1,359,695 | \$993,596 |
| SUPPLIES AND MATERIALS | \$204,091 | \$131,850 | \$131,850 | \$131,850 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$46,473 | \$49,796 | \$49,796 | \$149,796 | \$100,000 | \$100,000 |
| PETROLEUM PRODUCTS, FUEL | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FOOD | \$34,637 | \$26,000 | \$26,000 | \$26,000 | \$0 | \$0 |
| FLEET FUEL | \$88,641 | \$154,638 | \$154,638 | \$149,901 | -\$4,737 | -\$4,737 |
| REPAIRS AND MAINTENANCE | \$158,553 | \$114,574 | \$114,574 | \$114,574 | \$0 | \$0 |
| FLEET SERVICES | \$273,120 | \$373,627 | \$373,627 | \$387,650 | \$14,023 | \$14,023 |
| SERVICES AND OTHER EXPENSES | \$574,849 | \$1,077,901 | \$577,901 | \$1,077,901 | \$500,000 | \$0 |
| CAPITAL OUTLAY | \$14,175 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$6,143,912 | \$7,894,173 | \$7,028,074 | \$8,997,055 | \$1,968,981 | \$1,102,882 |

The increase in personnel cost of \$1,359,695 is due to the addition of five (5) new positions, 1.75% Salary increase and increases in Health Insurance Costs. The \$100,000 increase in supplies covers the equipment costs for the new employees. The \$500,000 increase in contracts restores operational funds for the Micro Home Village that were transferred out for construction in 2024.

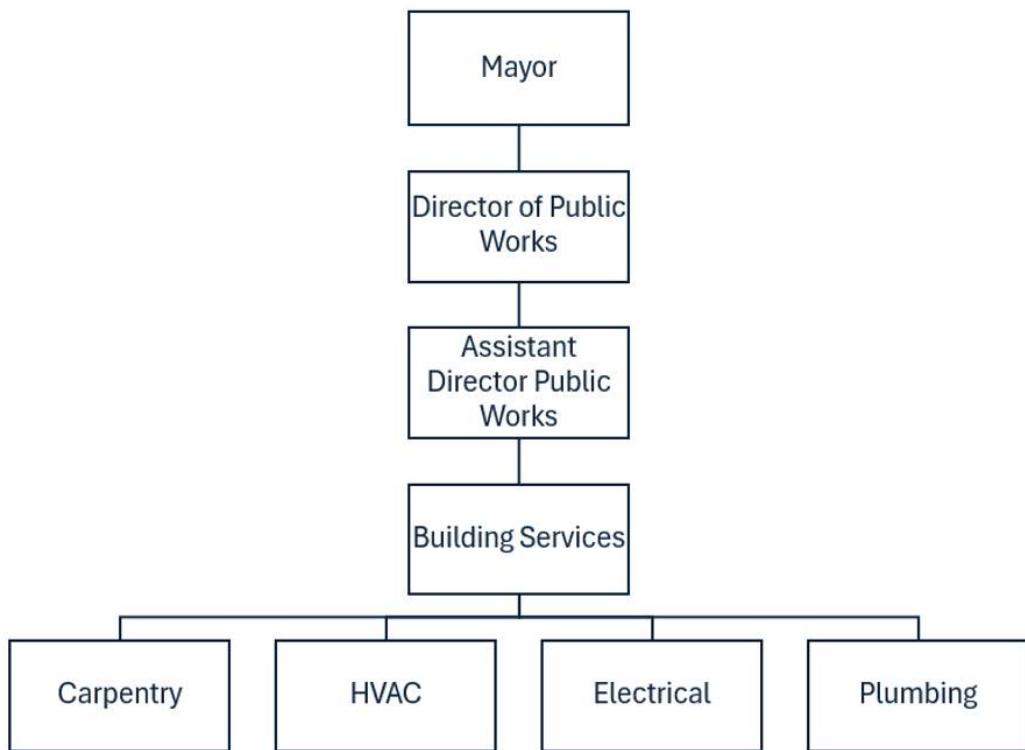


Public Works Building Services

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.

Organizational Chart



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.

FY 2024 Accomplishments

Continued to install LED replacement lights with motion sensors and dimmers as required.

Replaced old boilers at City Hall and Central Fire.

Replaced condenser and chiller coils at Stephens CC and Central Fire.

Installed roof coating on roofs at the Animal Village, Traffic Control, City Hall Annex, Street Operations and Building Services.

Replaced HVAC systems on Fire Stations 6, 18, 19, 23 Fire Training, Public Works, City Hall Annex, NWHCC Clinic, Animal Services, Landfill Administration, and Building Services.

FY 2025 Departmental Goals

Continue to upgrade HVAC controls and door/security where required.

Continue to install LED lights and dimmers to conserve energy.

Continue to install UV Ionizers in HVAC systems to help purify air within our buildings.

Support the Little Rock Fire Department with station renovation work and new construction.

Support the Parks and Recreation Department with building renovation work.

Provide support for construction of the New District Courts Building.

Objective Measures of Progress

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

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



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|------------------------|---------------------------|---------------------------|---------------------------|
| Public Works - General | 12 | 12 | 12 |

Expenditures by Fund

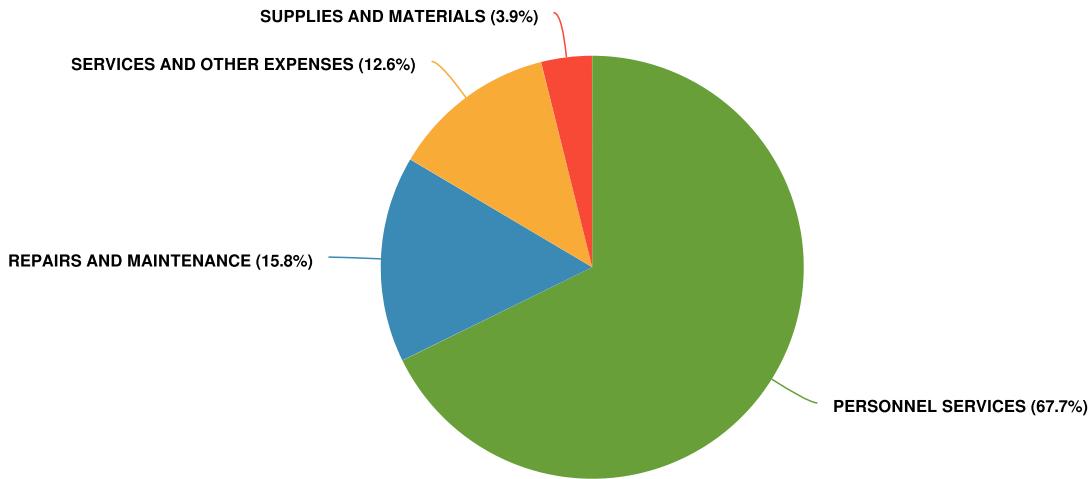
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$1,126,778 | \$1,181,094 | \$1,150,794 | \$1,231,876 | 7% | 4.3% |
| Total GENERAL FUND: | \$1,126,778 | \$1,181,094 | \$1,150,794 | \$1,231,876 | 7% | 4.3% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| BUILDING SERVICES | \$1,126,778 | \$1,181,094 | \$1,150,794 | \$1,231,876 |
| Total Expenditures: | \$1,126,778 | \$1,181,094 | \$1,150,794 | \$1,231,876 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$766,976 | \$784,614 | \$754,314 | \$834,517 | \$80,203 | \$49,903 |
| SUPPLIES AND MATERIALS | \$3,399 | \$7,800 | \$7,800 | \$7,800 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$54 | \$500 | \$500 | \$500 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$12,235 | \$19,000 | \$19,000 | \$19,000 | \$0 | \$0 |
| FLEET FUEL | \$15,798 | \$24,764 | \$24,764 | \$20,588 | -\$4,176 | -\$4,176 |
| REPAIRS AND MAINTENANCE | \$135,820 | \$157,056 | \$157,056 | \$157,056 | \$0 | \$0 |
| FLEET SERVICES | \$25,112 | \$32,222 | \$32,222 | \$37,277 | \$5,055 | \$5,055 |
| SERVICES AND OTHER EXPENSES | \$167,386 | \$155,138 | \$155,138 | \$155,138 | \$0 | \$0 |
| Total Expense Objects: | \$1,126,778 | \$1,181,094 | \$1,150,794 | \$1,231,876 | \$81,082 | \$50,782 |

The \$80,203 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.



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.

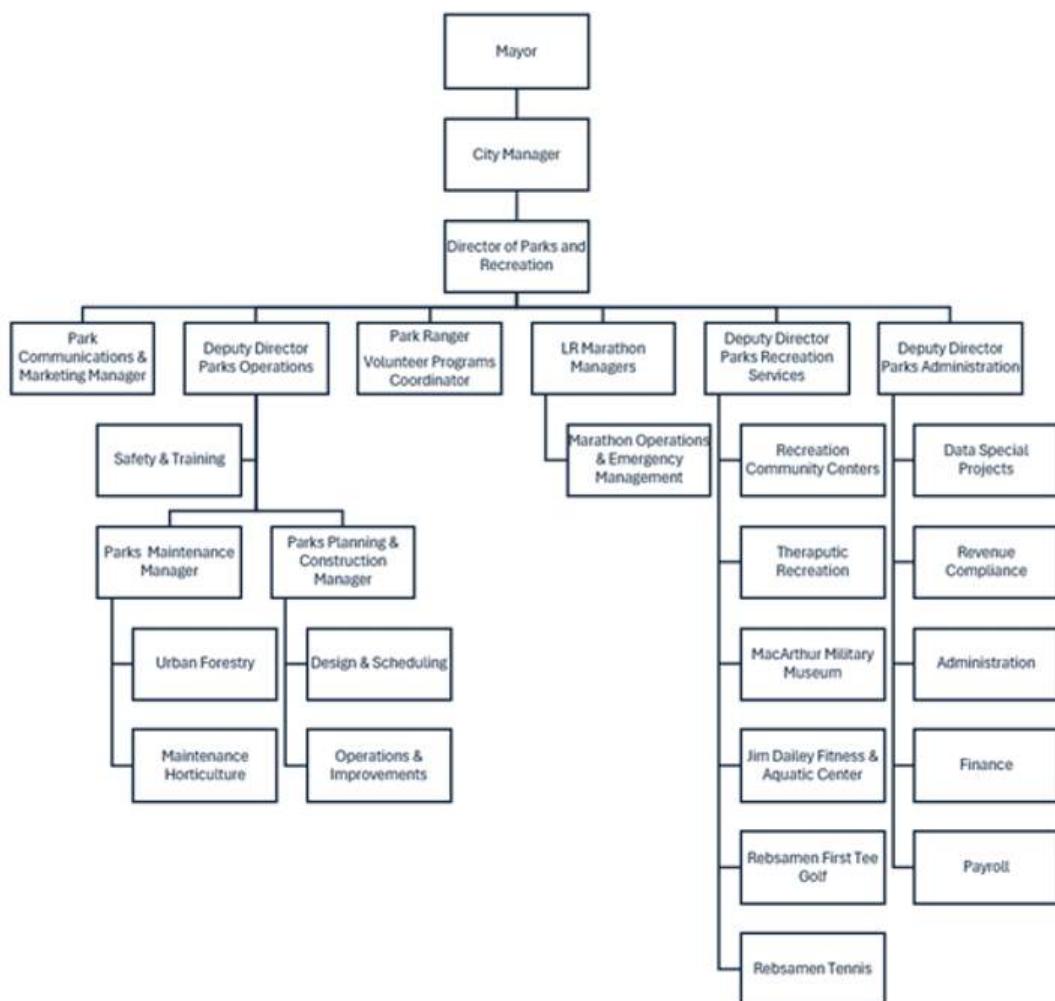
Vision Statement:

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 promotes the natural environment, local economy, and health of the community such as horticulture, urban forestry, recreation programs, program design, cultural museum, the Little Rock Marathon, and various parks enterprises.

Organizational Chart



FY 2024 Accomplishments

Staff Trainings and Certifications

Ten (10) Parks employees attended (CAHRA) Central Arkansas Human Resource Association, Supervisor's Bootcamp, which covered topics like Best Practices for Preventing Retaliation in the Workplace, Handling Difficult Conversation, Empowering Frontline Managers, How Psychosocial Skills Affect the Bottom Line and Accommodations in the Workplace: More than Disabilities. Employees are also using in-house training and development opportunities through our Human Resources department. Deputy Director of Operations purchased tests and course materials to obtain his certification as a Certified Park and Recreation Professional (CPRP). The Deputy Director is in the process of completing the course and the test date is early October 2024.

Park Conservancy

The conservancy board transitioned this year with new board members and continues to be involved in public events and working on agreements with several organizations to raise funds for the department.

Park Commission

The commission board transitioned this year with new board members, continues to be more involved in public events, establishing subcommittees and supporting sales tax initiatives.

Park Social Media

With the newly staffed Parks Marketing and Social Media Coordinator dedicated to posting relevant content in an engaging and timely manner, our social media following has grown from 12,570 to 14,027.

Kanis Park Basketball Project

Kanis Park Basketball Courts and low water bridge mitigation were completed, and the department is finalizing final payouts and with contractor and Certificate of Substantial.

Western Hills Project

The final phase of design and construction documents for Western Hills was completed this year. Byrne & Jones was selected as a vendor for the project. PO for the project has been issued and is awaiting a starting date. Construction is to be completed by the end of the year.

Tri Creek Greenway Trail

The Tri-Creek Greenway construction documents as well as the acquisition of all the land required for Phase I of construction to be completed this year. Phase I construction is to be bid first in 2025.

MacArthur Park

Water quality at MacArthur Park Pond has been a continued focus this year. Parks development dredged the slope of the pond banks to provide better access for fishing and water depth. The Department has worked with Arkansas Game and Fish Commission to stock the pond and bring back fishing derbies this year.

Boyle Park

Boyle Park Mountain Bike Recreational Trails Program (RTP) Grant Project construction of new mountain bike trails and features completed. New Playground installation completed with new access improvements in the park.

North Allsopp Park

North Allsopp Mountain Bike Trail (RTP) Grant Project was successfully bid; project to start construction this year to renovate existing trails and develop new. Public meetings have been held to communicate projects to residents and gather community input.

Two Rivers Park

Two Rivers Park Arkansas River Trail resurfacing (RTP) Grant Project was successfully Designed and Bid. The Department is currently working to complete the contract and bid approvals to begin construction. Construction is expected to be completed by the end of 2024.

Work Order System 311

In the process of adapting the 311 system to function as our work order system to utilize until the new City ERP system is in place. We are working with Motorola and other City Departments.

Outdoor Recreation Service Provider



Outdoor Recreation Service Provider vendor to provide rentals, tours, guides in outdoor recreation at River Mountain Park has been successfully completed and is offering services.

Hindman Park Masterplan

MCE was selected and hired to complete Hindman Park Masterplan. Additional team members for design are PTD for trail design and Disc Park Golf for Disc golf design. Parks team have developed a series of three public meetings to address different user groups, which have been successful in gathering input. The masterplan is to be completed by late 2024 or early 2025.

Sales Tax Community Input Meetings

Parks team participated in several community meetings. Developed information utilized from Conceptual Drawings, Conceptual Project Budgets, Proformas for Sports Facilities, and additional information while presenting information at each input meeting. Ongoing work to help with additional information to help showcase park projects and gather community input.

Park Tornado Recovery

Continued recovery from a direct hit Tornado to the City of Little Rock and three parks; Murray, Reservoir, and Rock Creek. All storm debris has been successfully removed, Murray Park is fully operational, Reservoir has received major improvements to Pavilion, Tennis Courts, and plans this year for roadway renovations, Rock Creek nears completion while trail repairs are in progress to be opened in 2024.

Park Maintenance

Accomplished ongoing maintenance of over 6,000 acres with staff division and contractors. Division highlights are significant improvements in plants and management of Main Street Corridor, working on homelessness issues in several areas corresponding to citizen concerns and working with other city divisions. Urban Forestry continues to consult on trees across the city, remove hundreds of dead trees, and manage plantings of trees throughout city parks.

LRPR Drone Operations

Initiated a Pilot in Command (PIC) responsible for managing LRPR's sUAS flight operations program, and for operating LRPR's Unmanned Aerial Vehicle for the organization's parks, properties, and programs as well as its various safety and security surveillance purposes. We have an operating policy in place and the UAS has played a valuable role in marketing for the department as well as photographing construction projects and the FEMA disaster.

Parks Safety and Training

Safety Coordinator Courtney Perry completed his ADA Coordinator Certification through the University of Missouri – College of Human and Environmental Sciences, School of Architectural Studies. He is fully engaged in the role and responsibilities of ADA Coordinator for Little Rock Parks and Recreation.

Rose Creek Park

Continue progress to complete land trade or acquisition of parcels needed to complete trail and park amenities and begin the process of fundraising for a playground with a playground vendor. Trail design plans continue to progress, working with Crafton Tull and Public Works.

Sculpture Projects

Completed an inventory of sculpture, completed yearly cleaning of all sculptures, completed several sculpture repairs and relocations. Developed new sculpture plaza in Riverfront Park at the base of the Junction Bridge.

Rebsamen Tennis Center

The Little Rock Open was another huge success. A new assistant manager has been hired. Hosted several junior and adult tournaments, including the Southern 16's. Facility improvements consisted of resurfacing seven courts and successfully completing new Musco sports lights for all courts. The Department is currently working on finalizing a pickleball tournament for this facility for 2025.

Little Rock Marathon

- Successful 2024 season with a 12% increase in registrations numbers to 13,041 in 2024) from 11,502 in 2023.
- Donated more than \$25,000.
- Secured a donation to Parks of \$17,000 from Arkansas Federal Credit Union.
- Assisted in the planning and operations of the Eclipse festival at the Amphitheatre.
- Was part of the Emergency Management team for the City of Little Rock during the Eclipse.
- Relocated all Marathon offices from City Hall to the Centre in University Park.

Rebsamen and First Tee Golf



Rebsamen and First Tee Courses continue to have successful high rounds of play for 2024. Both courses were visited by USGA for consulting and reporting on the courses. Each course continues to have high maintenance needs and items are being addressed within funding limitations. The fleet vehicles on each course are well past replacement age, creating consistent challenges with regular course maintenance. Two new pieces of equipment have been purchased. Renovations have been completed at Rebsamen Pro Shop including carpet, paint, electric car charging stations, and new furniture. First Tee Pro Shop infestation of bees has been successfully removed this year.

Jim Dailey Fitness Center

Indoor pool facilities closed due to loss of HVAC systems; new systems were engineered, successfully bid, funding located, approvals acquired, project construction to be completed in 2024. Gym equipment is consistently being repaired, new pieces of equipment have been added, and overall gym equipment replacement proposals have been developed and are under review. The exterior kid pool to be demolished and covered until funding can be realized for replacement.

Outdoor Recreation

The Outdoor Recreation Coordinator completed the first phase of planning programs by creating and partnering with other organizations, providing the following outdoor programs, such as the Enduro Race, walk in the Park- trails series, run the Trail Blazer program, disc golf event pop up series, ongoing mountain bike group rides and road bike group rides, fishing derbies, archery, and many other activities.

Youth and Adult Athletics Highlights

- Increase participation in our Track & Field program from 23 in 2023 to 60 in 2024 in our Youth program.
- Starting the new Flag Football program in 2024 with 88 participants with 12 teams; last year, in Football there was one team 13 players.
- The Department had a successful open house fun day at Interstate Park with over 150 people showing up to enjoy the event. Softball is back at Interstate Park as women's play will begin May 23, 2024. We have 6 women's teams, and the games will be played on Thursday only, at 6:30, 7:30 and 8:30pm on fields 2 and 3. There were over 200 people in attendance in the first week.

MacArthur Military Museum

1. Hosted two traveling exhibits:

- Partnered with Global Ties Arkansas in conjunction with the U.S. Department of State's Bureau of Educational and Cultural Affairs' (ECA) Office of Alumni Affairs, and Global Ties U.S., to host Impact of Exchange – Stories from U.S. Exchange Alumni March 14 - April 10.
- Partnered with Exhibits USA and Mid-America Arts Alliance in Kansas City, MO to host Two Minutes to Midnight and the Architecture of Armageddon examining the atomic age and Cold War through two photographic essays September 13, 2024 – January 5, 2025.

2. Presented outreach programming in June and July to summer playground programs at Stephens, Dunbar, East Little Rock, Southwest and West Central Community Centers reaching a total of 1,967 students through off-site programming and on-site field trips. Staff also participated in the Little Rock School District's Summer School Enrichment program for rising 2nd and rising 3rd grade students, presenting programming to a total of 586 students at Fulbright, Martin Luther King, and Wakefield Elementary Schools in June.

3. The museum is on track to successfully achieve its goal of raising \$30,000 in outside funding through grants, sponsorships, and donations each year.

4. For the second year in a row, the museum's "Movies at MacArthur" series is on track to have a record-breaking year, reaching more than 500 participants through the monthly film screenings.

5. Working with the MacArthur Park Group, the museum hosted a successful "History on the Run" 5K in May, commemorating the race's 15th anniversary with record-breaking registrations of 213 racers and raising approximately \$9,000 for improvements to the park. The museum is also working with the group on the "MacArthur Unleashed" Shade Structure design competition for the fall.

6. Finalized plans for the 2025 fundraiser will include a traveling exhibit of six paintings and 19 pen and ink drawings by the Missouri painter Thomas Hart Benton from the Naval History and Heritage Command in Washington DC. The exhibit will be on display from November 7, 2025, through July 31, 2026.

Bond Projects

- Boyle Park Playground project has been designed and ordered. The playground to be delivered and installed in Spring of 2024. The department was able to utilize an approved Bond fund this year to complete a major project at Boyle Park Playground. The department ungraded and replaced several sidewalks around the playground connecting it to the



parking lot, pavilion and restroom. The department was also able to combine the Bond funds with available grant funds and completely replace the entire playground.

- Pankey Park received installation of a new playground, pavilion, sidewalks and green space. In addition, basketball goals were replaced, and the court was resurfaced. New tables, benches and water fountains, as well and completely assessed and trimmed the tree canopy to optimize user experience as well as tree health.
- Kiwanis Park after much community input, a parks team designed and replaced the playground and repaved the walking trail. In addition, the team painted and re-roofed the pavilion and replaced picnic tables and amenities with new parking lot lights.
- Neighborhood Park site amenities have been selected; individual orders for different locations have been processed. All installations shall be completed by 2024.

ARPA Projects

- The department completed the West Central Ball Complex improvement plans, implementing improvements to the large ballfield. All construction documents have been finalized and successfully put the project out to bid. The department was also able to demolish and improve recently acquired land along John Barrow Road.
- Senior Center Facility plans are nearing completion, general design is completed, and construction documents are underway; the project is expected to successfully bid in late fall of 2024.
- Stephens Community Center plans were completed, general design and construction documents were completed; the project was successfully bid, and construction was completed by Fall 2024.
- Southwest Community Center plans were completed, general design and construction documents were completed; the project was successfully bid, and construction was completed by Fall 2024.
- Dunbar Community Center plans were completed, general design and construction documents were completed. This project had to be phased out due to budget restraints, so phase I of this project was successfully bid, and construction was completed by Fall 2024.
- East Little Rock Community Center plans were completed, general design and construction documents were completed; the project was successfully bid, and construction was completed by Fall 2024. This year we were able to complete major improvements to the Junior Deputy Ballpark. Musco was contracted to install new sports lights for the entire complex.
- Junior Deputy Musco Sport Lighting project successfully completed a total package of \$875,000.

Bond Projects

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- Neighborhood Park site amenities have been selected; individual orders for different locations have been processed. All installations shall be completed by 2024.

Arkansas Recreation and Parks Association

Applied for several awards for the upcoming 2024 state conference; received confirmation of three awards to be awarded in the fall of 2024.



FY 2025 Departmental Goals

Little Rock Parks and Recreation prepares for the reaccreditation process with new national accreditation standards; refills the Data/Special Projects Coordinator position; develops new data for accreditation standards in 2025 with the goal of meeting reaccreditation in 2026.

Increase efficiency and resident experience with new call taker technology and standardizing rental and special event policies and fees.

Continue professional development training, increase number of Certifications among staff particularly as Certified Park and Recreation Professional.

Successful complete Outdoor Recreation Grant process for development of a new Rebsamen Archery Range in collaboration with Arkansas Game and Fish.

Develop within existing staff models a new maintenance parks crew specifically to manage existing ballfields.

Complete the design of Riverfront Park between Cumberland Entrance and Ottenheimer Plaza to include new renovated parking lot with focus on park signage and overall accessibility.

Successfully Bid and construct Phase I of the Tri-Creek Greenway from Brodie Creek to Western Hills.

Develop a plan for special projects utilizing bond funding in 2025.

Cromwell was selected as a vendor to develop a new ADA transition plan to be completed in 2025.

McClelland Engineers and team are developing a Master Plan for Hindman park. Plan to be completed in 2025 and improvements to begin based on funding.

Successfully complete all existing ARPA funded projects, Community Centers, Senior Facility, and West Central Ballfield improvements.

Successfully complete the Masterplan process for I-30 Crossing Park.

Successfully complete all renovations and improvements related to 2023 tornado damage in Murray, Reservoir, and Rock Creek Park.

Update the Summer Playground program at all locations, including new summer activities by utilizing Outdoor Recreation Coordinator.

Implement Security camera systems at all needed locations to integrate with LRPD and new cameras at funded locations.

Complete staffing and programming plans for the new Senior Center.

Build awareness of MacArthur Park, its history, and the opportunities to schedule activities within the park including the MacArthur Park "History on the Run" 5K race, the Vintage Military Vehicle Show, the Stars and Stripes Flag Day concert, the MacArthur Unlimited Playground as well as work veteran's organizations, including the Arkansas Department of Veterans Affairs, the Korean American Federation of Arkansas, the Library of Congress, and others to host veteran-themed events in MacArthur Park and the museum. Additionally, we continue to build a partnership with the Arkansas Museum of Fine Arts on events and other connecting opportunities.

Partner with City's grants department to pursue grants from private, state, and federal sources for programming and projects. Solicit contributions from private and corporate funders to assist in additional funding opportunities.

Add Adaptive/Inclusion programming to TR Division and adding part-time staff (called Adaptive Recreation Assistants)

Outdoor Recreation continues to develop programming and partnerships for Outdoor Recreation to gain successful utilization of programming opportunities; increase participation in weekly bike rides, establish three fishing derbies, grow the monthly disc golf Pop-up events, and install orienteering courses in various parks.



Reintroduce co-ed and Men's League back to the Interstate ballpark in the spring /summer league; grow field reservations to over 200.

Increase registration to 1000 kids in the summer playground program in 2025; develop new activities for the participants.

Introduce after-school transportation for up to 4 area schools for the Southwest Community Center; increase participation in Annual Bike Rodeo, Star Student Afterschool, backpack drive, and English to Spanish classes.

Introduce new evening program activities for youth ages 6-15 (E-Sports, chess team, Tiaras & Tea, Gentlemen's Club) at West Central Community Center; start adult basketball league and utilize new community garden with healthy eating programs.

Objective Measures of Progress

Department Objective: In alignment with our mission to enhance the lives of all residents through exceptional park experiences, the department strives 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 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Average triennial reservations plus 25% (target) | 911 | 919 | 1007 | 930 |
| Workload: Actual annual reservations | 764 | 687 | 781 | NA |
| Efficiency: Average annual reservations per month | 64 | 57 | 65 | 77 |
| Effect/Outcome: Percentage of actual reservations over target utilization | 83.9% | 74.8% | 77.6% | NA |

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 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Average triennial attendance plus 10% (target). | 171,756 | 129,876 | 206,619 | 277,800 |
| Workload: Actual recreation center attendance. | 203,943 | 271,635 | 152,024 | NA |
| Efficiency: Average recreation center attendance per month. | 16,995 | 22,636 | 22,144 | 23,150 |
| Effect/Outcome: Percentage of actual attendance over target attendance. | 119% | 209% | 74% | NA |

Department Objective: To advance our goal of fostering greater awareness and engagement with our park and recreation offerings, the department aims 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 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Followers on Facebook and Instagram plus 25% (target). | 12,000 | 13,618 | 15,713 | 17,575 |
| Workload: Current online followers. | 10,894 | 12,570 | 14,060 | NA |
| Efficiency: New online followers. | 896 | 1,676 | 1,490 | NA |
| Effect/Outcome: Percentage of current following over target. | 91% | 92% | 89% | NA |



Department Objective: To advance our goal of fostering greater awareness and engagement with our park and recreation offerings, the department aims 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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Followers on Facebook and Instagram plus 25% (target). | 12,000 | 13,618 | 15,713 | 17,575 |
| Workload: Current online followers. | 10,894 | 12,570 | 14,060 | NA |
| Efficiency: New online followers. | 896 | 1,676 | 1,490 | NA |
| Effect/Outcome: Percentage of current following over target. | 91% | 92% | 89% | NA |

Department Objective: The department is 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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of City Parks that require regular mowing and maintenance | 63 | 63 | 63 | 63 |
| Workload: Actual average number of days on mowing schedule at each City Park | 10 | 10 | 10 | NA |
| Efficiency: Ideal average number of days on mowing schedules at each City Park | 7 | 7 | 7 | NA |
| Effect/Outcome: Percentage of actual maintenance schedule over ideal maintenance schedule | 70% | 70% | 70% | NA |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|--------------------|------------------------------------|------------------------------------|------------------------------------|
| Parks & Recreation | 107 | 107 | 107 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| GENERAL FUND | \$10,278,687 | \$11,766,892 | \$11,191,463 | \$11,875,529 | 6.1% | 0.9% |
| Total GENERAL FUND: | \$10,278,687 | \$11,766,892 | \$11,191,463 | \$11,875,529 | 6.1% | 0.9% |

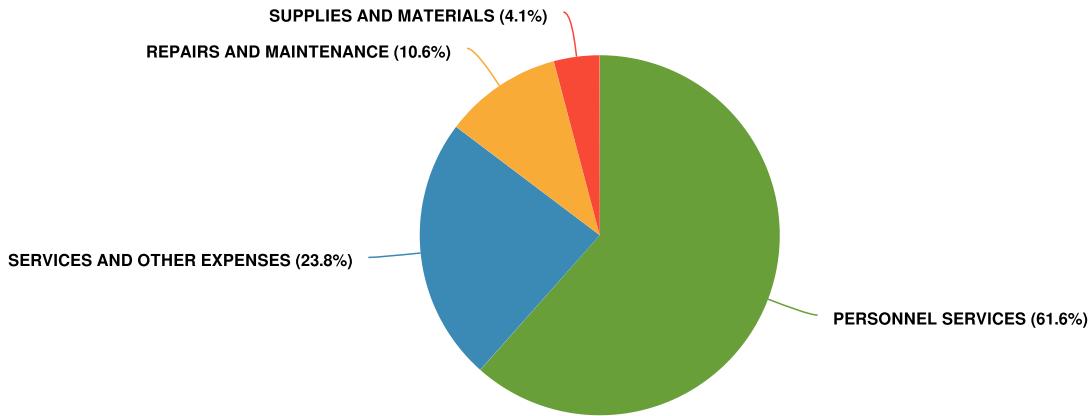


Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| PARKS AND RECREATION | | | | |
| OUTDOOR RECREATION | \$60 | \$0 | \$0 | \$0 |
| PK-ADMINISTRATION | \$328,286 | \$470,770 | \$470,113 | \$407,018 |
| DESIGN/SCHEDULING | \$421,675 | \$494,501 | \$483,010 | \$505,952 |
| RESOURCES ADMINISTRATION | \$403,855 | \$416,350 | \$372,463 | \$494,245 |
| CULTURAL-MUSEUM | \$292,887 | \$310,786 | \$310,786 | \$318,630 |
| THERAPEUTIC | \$190,047 | \$265,867 | \$256,937 | \$260,723 |
| DEV. & MAIN. ADMIN. | \$153,971 | \$175,041 | \$151,721 | \$171,626 |
| OPERATIONS & IMPROV. DEV. | \$1,400,935 | \$1,607,073 | \$1,516,306 | \$1,612,299 |
| PARK MAINTENANCE | \$2,206,256 | \$2,612,414 | \$2,444,244 | \$2,583,937 |
| HORTICULTURE | \$996,298 | \$1,098,792 | \$970,771 | \$1,112,645 |
| URBAN FORESTRY | \$417,591 | \$475,597 | \$475,597 | \$483,546 |
| RECREATION ADMINISTRATION | \$212,319 | \$280,253 | \$280,253 | \$279,678 |
| COMMUNITY CENTER ADMIN | \$177,603 | \$210,352 | \$204,611 | \$217,831 |
| DUNBAR COMMUNITY CENTER | \$482,041 | \$481,822 | \$456,939 | \$500,655 |
| EAST LITTLE ROCK REC CENTER | \$107,267 | \$99,021 | \$99,021 | \$101,125 |
| SENIOR PROGRAMS | \$110,575 | \$97,072 | \$97,072 | \$97,092 |
| SOUTHWEST COMMUNITY CENTER | \$500,280 | \$571,448 | \$542,426 | \$560,013 |
| STEPHENS COMMUNITY CENTER | \$252,810 | \$239,273 | \$214,390 | \$238,088 |
| UNIVERSITY PARK ADULT CENTER | \$294,103 | \$332,448 | \$316,791 | \$352,193 |
| WEST CENTRAL COMMUNITY CENTER | \$613,479 | \$659,890 | \$659,890 | \$668,199 |
| PARKS MAINTENANCE-MOWING | \$179,479 | \$188,544 | \$188,544 | \$156,202 |
| ATHLETICS/PLAYGROUNDS | \$207,900 | \$346,695 | \$346,695 | \$421,841 |
| TENNIS CENTER OPERATIONS | \$262,496 | \$271,738 | \$271,738 | \$270,846 |
| CDBG - N.W. HILL COMM COMPLEX | \$66,473 | \$61,145 | \$61,145 | \$61,145 |
| Total PARKS AND RECREATION: | \$10,278,687 | \$11,766,892 | \$11,191,463 | \$11,875,529 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|---|
| PERSONNEL SERVICES | \$5,768,850 | \$7,167,868 | \$6,592,439 | \$7,309,613 | \$717,174 | \$141,745 |
| SUPPLIES AND MATERIALS | \$114,207 | \$145,337 | \$145,337 | \$145,337 | \$0 | \$0 |
| PHOTO SUPPLIES & PROCESS | \$778 | \$2,871 | \$2,871 | \$2,871 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$3,510 | \$2,627 | \$2,627 | \$2,627 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$182,740 | \$187,764 | \$187,764 | \$187,764 | \$0 | \$0 |
| PETROLEUM PRODUCTS, FUEL | -\$810 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FOOD | \$9,007 | \$11,500 | \$11,500 | \$11,500 | \$0 | \$0 |
| FLEET FUEL | \$108,251 | \$169,465 | \$169,465 | \$137,429 | -\$32,036 | -\$32,036 |
| REPAIRS AND MAINTENANCE | \$784,738 | \$726,455 | \$726,455 | \$726,455 | \$0 | \$0 |
| FLEET SERVICES | \$456,060 | \$532,389 | \$532,389 | \$531,317 | -\$1,072 | -\$1,072 |
| SERVICES AND OTHER EXPENSES | \$2,833,233 | \$2,820,616 | \$2,820,616 | \$2,820,616 | \$0 | \$0 |
| CAPITAL OUTLAY | \$12,968 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$5,156 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total: | \$10,278,687 | \$11,766,892 | \$11,191,463 | \$11,875,529 | \$684,066 | \$108,637 |

The \$ 717,174 increase in personnel is attributed to the step in grade progression for union eligible employees, the 1.75% increase in salaries and wages for non-uniform personnel and increased 7% health insurance costs.



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 RiverMarket on behalf of the City in 2025.

Expenditures by Fund

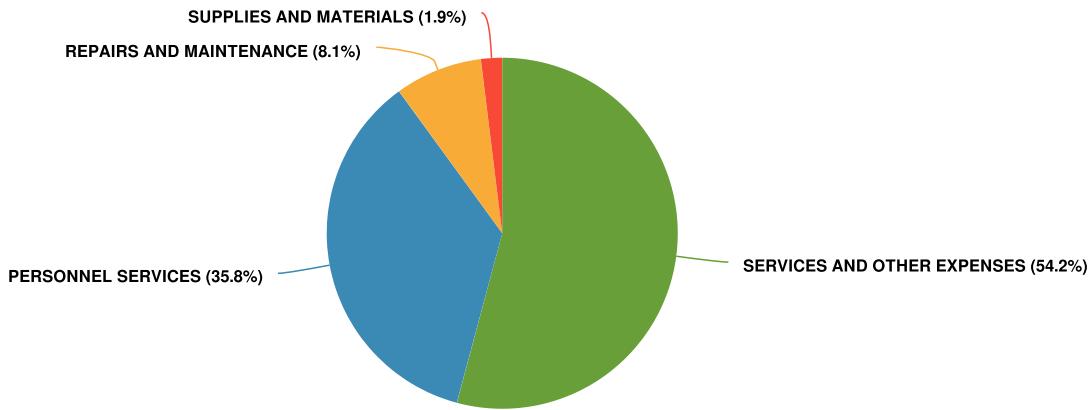
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$998,408 | \$1,119,224 | \$1,119,224 | \$1,055,200 | -5.7% | -5.7% |
| Total GENERAL FUND: | \$998,408 | \$1,119,224 | \$1,119,224 | \$1,055,200 | -5.7% | -5.7% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| RIVERMARKET | \$998,408 | \$1,119,224 | \$1,119,224 | \$1,055,200 |
| Total Expenditures: | \$998,408 | \$1,119,224 | \$1,119,224 | \$1,055,200 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|--------------------------------|------------------|--------------------|--------------------|--------------------|--|--|
| PERSONNEL SERVICES | \$524,433 | \$531,936 | \$531,936 | \$378,000 | -\$153,936 | -\$153,936 |
| SUPPLIES AND MATERIALS | \$10,769 | \$15,500 | \$15,500 | \$10,500 | -\$5,000 | -\$5,000 |
| INFORMATION SYSTEM SUPPLIES | \$0 | \$10,000 | \$10,000 | \$10,000 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$96,532 | \$80,000 | \$80,000 | \$85,000 | \$5,000 | \$5,000 |
| SERVICES AND OTHER EXPENSES | \$366,674 | \$481,788 | \$481,788 | \$571,700 | \$89,912 | \$89,912 |
| Total: | \$998,408 | \$1,119,224 | \$1,119,224 | \$1,055,200 | -\$64,024 | -\$64,024 |



Parks and Recreation - Golf

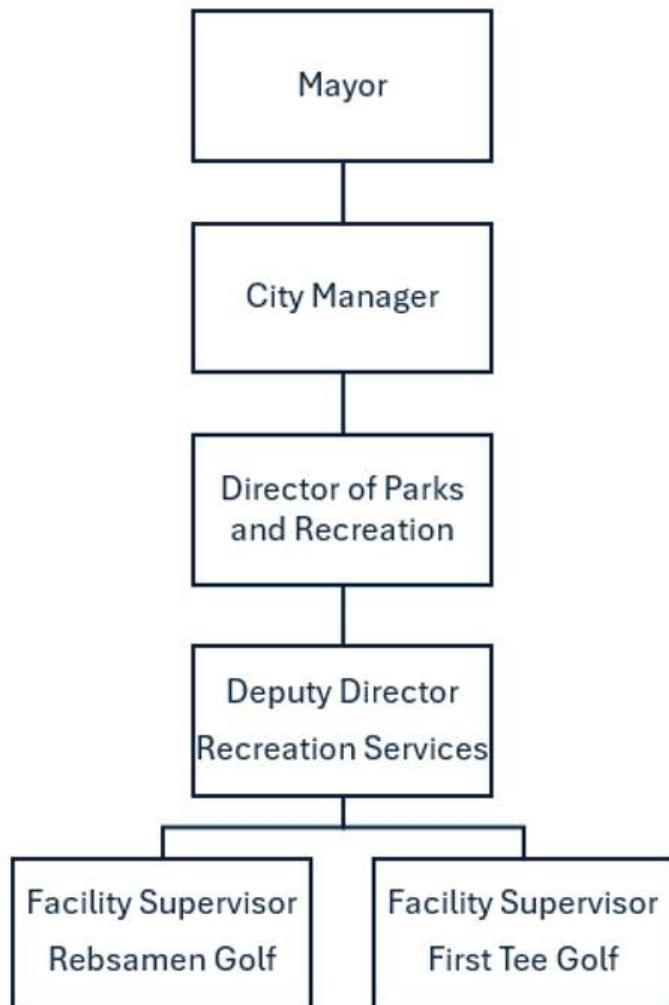
Mission Statement:

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.

Organizational Chart



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.

FY 2024 Accomplishments

Rebsamen and First Tee Courses continue to have successful high rounds of play for 2024 year. Both courses were visited by USGA for consulting and reporting on courses. Each course continues to have high maintenance needs and items are being addressed within funding limitations. Fleet also at each course is well past replacement age creating ongoing challenges with regular course maintenance. Two new pieces of equipment have been purchased. Renovations have been completed at Rebsamen Pro Shop including carpet, paint, electric car charging stations, new furniture. First Tee Pro Shop infestation of bees has been successfully removed this year.

FY 2025 Department Goals

Rebsamen Golf

- Continue to improve course landscaping, drainage infrastructure, and cart path repairs.
- Expand on league golf.
- Invest in "Night Golf" items for the driving range.
- Remove contamination off each greens.
- Remove hazardous or dead trees from course.
- Increase food quality in concessions.
- Invest in golf simulator or launch monitor technology.
- Analyze Pro Shop and Concessions budget to be more efficient in purchasing.
- Utilize Bond funds to replace a large selection of maintenance fleet.

First Tee

- Secure the funding to install cart paths through the Chairmans Course.
- Increase rounds on both courses.
- Increase merchandise sales in the pro shop by offering an online store through our website.
- Promote more about the driving range.
- Secure funds to build a cart storage area by the clubhouse to house our cart fleet.
- Improve the majority of the golf course's trees and low limb areas by removal and uplimbing as defined by course and Urban Forestry Division.
- Continue to use the frayed grass donated from UALR, on bare areas and tee boxes on the golf course.
- Increase general revenue by over \$320,000.
- Utilize Bond funds to replace a large selection of maintenance fleet.



Objective Measures of Progress

Department Objective: To provide affordable golfing experiences for the citizens of Little Rock.

| Performance Measurement | 2022 Actual | 2023 Estimate | 2024 YTD | 2025 Budget |
|---|--------------------|----------------------|-----------------|--------------------|
| Demand: Projected golf rounds. | 37,000 | 37,000 | 37,000 | 40,700 |
| Workload: Actual golf rounds. | 32,855 | 47,299 | 36,595 | NA |
| Efficiency: Average rounds per month. | 2,737 | 3,941 | 4,066 | 1,357 |
| Effect/Outcome: Percentage of actual rounds of golf. | 89% | 127% | 98% | NA |

Staffing

| Golf | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|------|------------------------------------|------------------------------------|------------------------------------|
| | 15 | 15 | 15 |

Expenditures by Fund

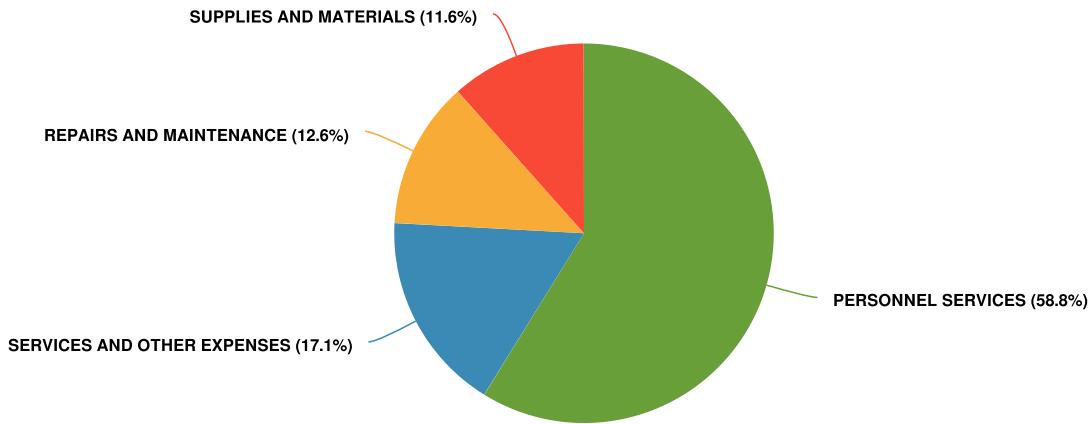
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$2,005,926 | \$1,764,703 | \$1,719,443 | \$1,856,684 | 8% | 5.2% |
| Total GENERAL FUND: | \$2,005,926 | \$1,764,703 | \$1,719,443 | \$1,856,684 | 8% | 5.2% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| GOLF | | | | |
| REBSAMEN GOLF PRO | \$631,693 | \$463,840 | \$456,396 | \$499,338 |
| REBSAMEN GOLF MAINTENANCE | \$582,431 | \$619,482 | \$581,666 | \$636,377 |
| REBSAMEN GOLF PRO CONCESSION | \$135,765 | \$107,302 | \$107,302 | \$152,482 |
| 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 | \$303,225 | \$221,246 | \$221,246 | \$222,569 |
| FIRST TEE GOLF MAINTENANCE | \$352,813 | \$350,741 | \$350,741 | \$343,826 |
| Total GOLF: | \$2,005,926 | \$1,764,703 | \$1,719,443 | \$1,856,684 |
| Total Expenditures: | \$2,005,926 | \$1,764,703 | \$1,719,443 | \$1,856,684 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| PERSONNEL SERVICES | \$1,058,659 | \$1,051,226 | \$1,005,966 | \$1,091,966 | \$86,000 | \$40,740 |
| SUPPLIES AND MATERIALS | \$21,216 | \$10,874 | \$10,874 | \$10,874 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$25,202 | \$18,200 | \$18,200 | \$18,200 | \$0 | \$0 |
| PETROLEUM PRODUCTS, FUEL | \$61,547 | \$51,259 | \$51,259 | \$81,259 | \$30,000 | \$30,000 |
| FOOD | \$78,653 | \$55,300 | \$55,300 | \$85,300 | \$30,000 | \$30,000 |
| FLEET FUEL | \$15,534 | \$30,400 | \$30,400 | \$19,397 | -\$11,003 | -\$11,003 |
| REPAIRS AND MAINTENANCE | \$168,598 | \$115,450 | \$115,450 | \$115,450 | \$0 | \$0 |
| FLEET SERVICES | \$106,356 | \$115,332 | \$115,332 | \$117,576 | \$2,244 | \$2,244 |
| SERVICES AND OTHER EXPENSES | \$470,161 | \$316,662 | \$316,662 | \$316,662 | \$0 | \$0 |
| Total: | \$2,005,926 | \$1,764,703 | \$1,719,443 | \$1,856,684 | \$137,241 | \$91,981 |

The \$86,000 increase in personnel costs is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes. Rebsamen Golf Course received two new allocations of \$30,000 each. One was for merchandise and the other for concessions.



Jim Dailey Fitness and Aquatic Center

Mission Statement:

We provide an array of innovative, affordable, and universally accessible health and wellness programs and classes to Little Rock's citizens and visitors, improving the lives of individuals, families, and communities.

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.

Organizational Chart



Department Description

At Jim Dailey Fitness & Aquatic Center, "fitness for all" is more than a slogan. With an annual attendance of over 200,000 and amenities such as indoor lap pools and quality fitness equipment, we invite you to join us and see why the Center has become one of the most popular gyms in Little Rock.

FY 2024 Accomplishments

Indoor pool facilities closed due to loss of HVAC systems, new systems were engineered, successfully bid, funding located, approvals acquired, project construction to be completed 2024. Gym equipment consistently being repaired, new pieces of equipment have been added, overall gym equipment replacement proposals have been developed and under review. Exterior nonfunction kiddy pool to be demolished and covered until funding can be realized for replacement.

FY 2025 Departmental Goals

To optimize the performance of the Jim Dailey Fitness & Aquatic Center, the following key objectives are identified:

Attendance | Membership

- Increase new memberships throughout the year, with a target of 1,800 new memberships by year-end.
- Sustain a 75% membership renewal rate throughout the year, aiming for 7,500 renewals by the end of the year.
- Limit membership cancellations to an average of 1% throughout the year, with a year-end goal of 90 cancellations (combined totals for new memberships and renewals).

Customer Satisfaction

- Attain a 90% customer satisfaction rate for the Jim Dailey Fitness & Aquatics Center.

Replace a selection of gym equipment to improve user experience.

Marketing

- To enhance brand visibility and engagement, we aim to elevate social media presence and enhance audience interaction rates by 15% by implementing consistent, top-tier content and strategic community management.
- Forge two new partnerships with local businesses, community agencies, and neighborhood associations in the Ward 3 area to boost the visibility of the facility and its services.
- Enhance facility communication with members and the community by leveraging additional features of the Active Network system, such as email and text message capabilities.

Class Offerings

- Ensure an average attendance of 7 individuals per group fitness class.
- Introduce new programs and activities for youth, teens, and families, increasing offerings by 10%.
- Implement adaptive programs and activities tailored to the community and members.

Staffing Pattern

- Maintain a full staffing level of 100% for full-time staff members within the fitness and aquatic departments.



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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Potential program attendance capacity. | 102,000 | 130,000 | 130,000 | 130,000 |
| Workload: Actual program attendance. | 119,739 | 139,510 | 53,422 | 125,000 |
| Efficiency: Attendance per month. | 9,978 | 11,625 | 8,903 | 10,417 |
| Effect/Outcome: Percentage of actual attendance over potential attendance | 117% | 107% | 41% | 96% |

Staffing

| Jim Dailey Fitness Center | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| | 8 | 8 | 8 |

Expenditures by Fund

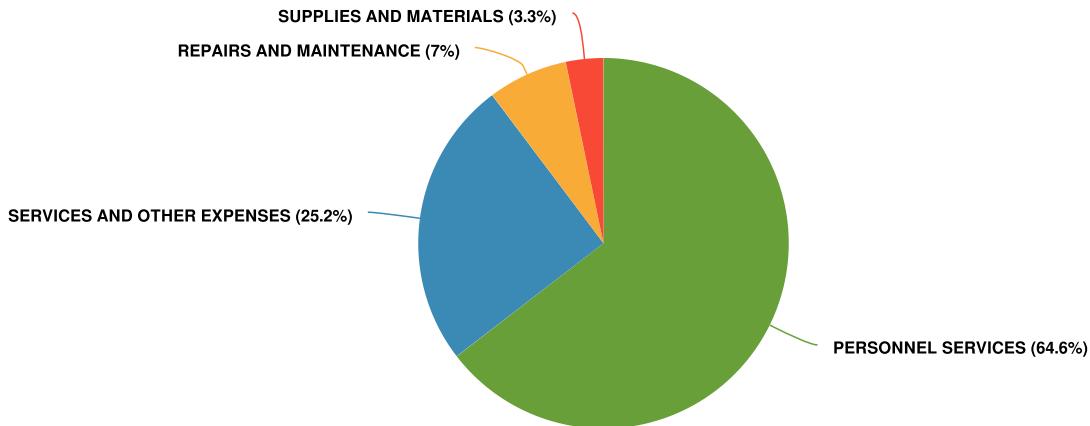
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|------------------|-------------------|-------------------|--------------------|--|--|
| GENERAL FUND | \$996,015 | \$914,793 | \$884,198 | \$938,304 | 6.1% | 2.6% |
| Total GENERAL FUND: | \$996,015 | \$914,793 | \$884,198 | \$938,304 | 6.1% | 2.6% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | |
| JIM DAILEY FITNESS & AQUATICS | \$996,015 | \$914,793 | \$884,198 | \$938,304 |
| Total Expenditures: | \$996,015 | \$914,793 | \$884,198 | \$938,304 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|------------------|------------------|------------------|------------------|---|---|
| PERSONNEL SERVICES | \$672,048 | \$582,907 | \$552,312 | \$605,792 | \$53,480 | \$22,885 |
| SUPPLIES AND MATERIALS | \$29,607 | \$20,212 | \$20,212 | \$20,212 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$800 | \$2,300 | \$2,300 | \$2,300 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$15,445 | \$6,833 | \$6,833 | \$6,833 | \$0 | \$0 |
| FOOD | \$304 | \$1,388 | \$1,388 | \$1,388 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$9,629 | \$62,967 | \$62,967 | \$62,967 | \$0 | \$0 |
| FLEET SERVICES | \$4,458 | \$1,939 | \$1,939 | \$2,565 | \$626 | \$626 |
| SERVICES AND OTHER EXPENSES | \$263,724 | \$236,247 | \$236,247 | \$236,247 | \$0 | \$0 |
| Total: | \$996,015 | \$914,793 | \$884,198 | \$938,304 | \$54,106 | \$23,511 |

The \$53,480 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes.



Zoo

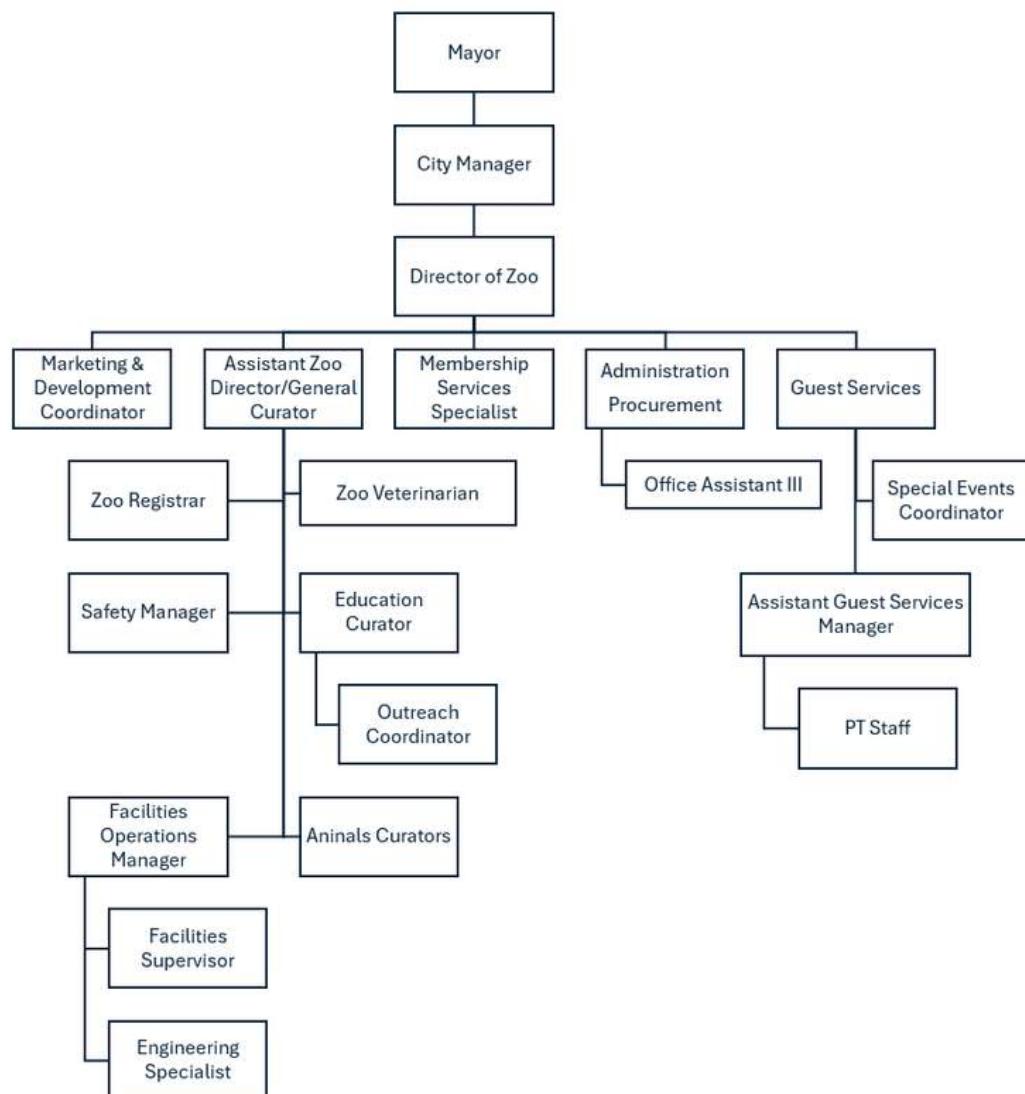
Mission Statement:

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.

Organizational Chart



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.

FY 2024 Accomplishments

The Zoo implemented a new Zoo for All admission program providing reduced-price admissions for EBT cardholders and reduced-price admission days each quarter for Little Rock residents.

The Zoo successfully held a special event for the Solar Eclipse on April 8, 2024, with nationwide media coverage.

The Zoo successfully hosted the Dragon Kingdom show from March through September, featuring 14 animatronic dragons that helped drive admissions and membership sales.

A baby male Bornean orangutan was born at the Zoo at the recommendation of the Species Survival Plan (SSP) adding to the conservation of this critically endangered animal.

The Zoo celebrated the centennial of the Over-the-Jumps Carousel, the only antique carousel of its kind, and a national historic treasure, located on Zoo grounds.

FY 2025 Departmental Goals

The Zoo will continue its centennial celebration with the launch of a timeline exhibition in the Reptile/Primate building showcasing interesting historical zoo facts.

The Zoo will break ground on an ambitious construction project that will redo animal habitats, update the amphitheater and front plaza and add new animal areas.

The Zoo will finish construction on a new Komodo dragon habitat and host a grand opening.

The Zoo will host dynamic special events educational programs such as GloWILD and Zoofari.

The Zoo will continue to expand Zoo for All initiatives to provide more accessibility to wider audiences.



Objective Measures of Progress

Objective: To track annual admission revenue.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Anticipated annual admission revenue. | \$1,561,345 | \$1,587,900 | \$905,450 | \$1,627,200 |
| Workload: Anticipated annual admission revenue. | \$1,600,317 | \$1,794,295 | \$1,364,611 | NA |
| Efficiency: Average revenue per month. | \$133,360 | \$149,525 | \$194,944 | NA |
| Effect/Outcome: Percentage of workload over demand/ | 2.5% | 12% | 40% | NA |

Objective: To track annual membership sales.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Anticipated annual membership sales. | \$554,138 | \$494,192 | \$361,665 | \$453,300 |
| Workload: Actual membership sales. | \$554,138 | \$507,545 | \$235,258 | NA |
| Efficiency: Average sales per month. | \$46,178 | \$42,295 | \$51,666 | NA |
| Effect/Outcome: Percentage of workload over demand/ | 0% | 3% | 42% | NA |

Staffing

| Zoo | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|-----|------------------------------------|------------------------------------|------------------------------------|
| | 64 | 63 | 65 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$8,156,492 | \$7,262,246 | \$7,168,336 | \$7,867,289 | 9.8% | 8.3% |
| Total GENERAL FUND: | \$8,156,492 | \$7,262,246 | \$7,168,336 | \$7,867,289 | 9.8% | 8.3% |

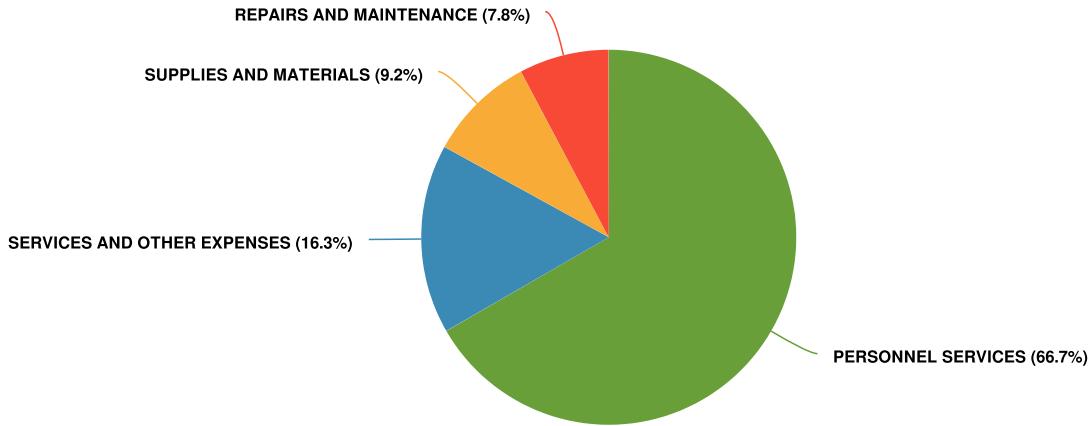


Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| ZOO | | | | |
| ZOO-ADMINISTRATION | \$689,431 | \$706,998 | \$676,998 | \$731,567 |
| ZOO CONCESSIONS | \$463,689 | \$0 | \$0 | \$383,356 |
| ZOO EDUCATION | \$509,553 | \$488,054 | \$488,054 | \$507,283 |
| ZOO GIFT SHOP | \$97,522 | \$0 | \$0 | \$0 |
| ZOO MEMBERSHIP | \$97,580 | \$111,034 | \$111,034 | \$113,344 |
| ZOO SPECIAL EVENTS | \$137,509 | \$93,430 | \$93,430 | \$93,430 |
| ZOO MARKETING & PROMOTION | \$282,311 | \$274,613 | \$274,613 | \$275,972 |
| ZOO FACILITIES OPERATION | \$1,960,636 | \$2,131,352 | \$2,084,109 | \$2,104,727 |
| ZOO ANIMAL MANAGEMENT | \$2,829,421 | \$2,727,792 | \$2,681,125 | \$2,911,178 |
| ZOO VET SERVICES | \$180,857 | \$246,344 | \$276,344 | \$255,300 |
| ZOO VISITOR SERVICES ADMIN | \$907,982 | \$482,629 | \$482,629 | \$491,132 |
| Total ZOO: | \$8,156,492 | \$7,262,246 | \$7,168,336 | \$7,867,289 |
| Total Expenditures: | \$8,156,492 | \$7,262,246 | \$7,168,336 | \$7,867,289 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| PERSONNEL SERVICES | \$4,915,703 | \$4,649,948 | \$4,556,038 | \$5,246,725 | \$690,687 | \$596,777 |
| SUPPLIES AND MATERIALS | \$1,159,932 | \$726,820 | \$726,820 | \$726,623 | -\$197 | -\$197 |
| REPAIRS AND MAINTENANCE | \$520,703 | \$601,764 | \$601,764 | \$610,227 | \$8,463 | \$8,463 |
| SERVICES AND OTHER EXPENSES | \$1,505,368 | \$1,283,714 | \$1,283,714 | \$1,283,714 | \$0 | \$0 |
| CAPITAL OUTLAY | \$45,667 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$9,119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total: | \$8,156,492 | \$7,262,246 | \$7,168,336 | \$7,867,289 | \$698,953 | \$605,043 |

The \$690,687 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes as well as the restoration of two (2) FTE.



Little Rock Fire Department (LRFD)

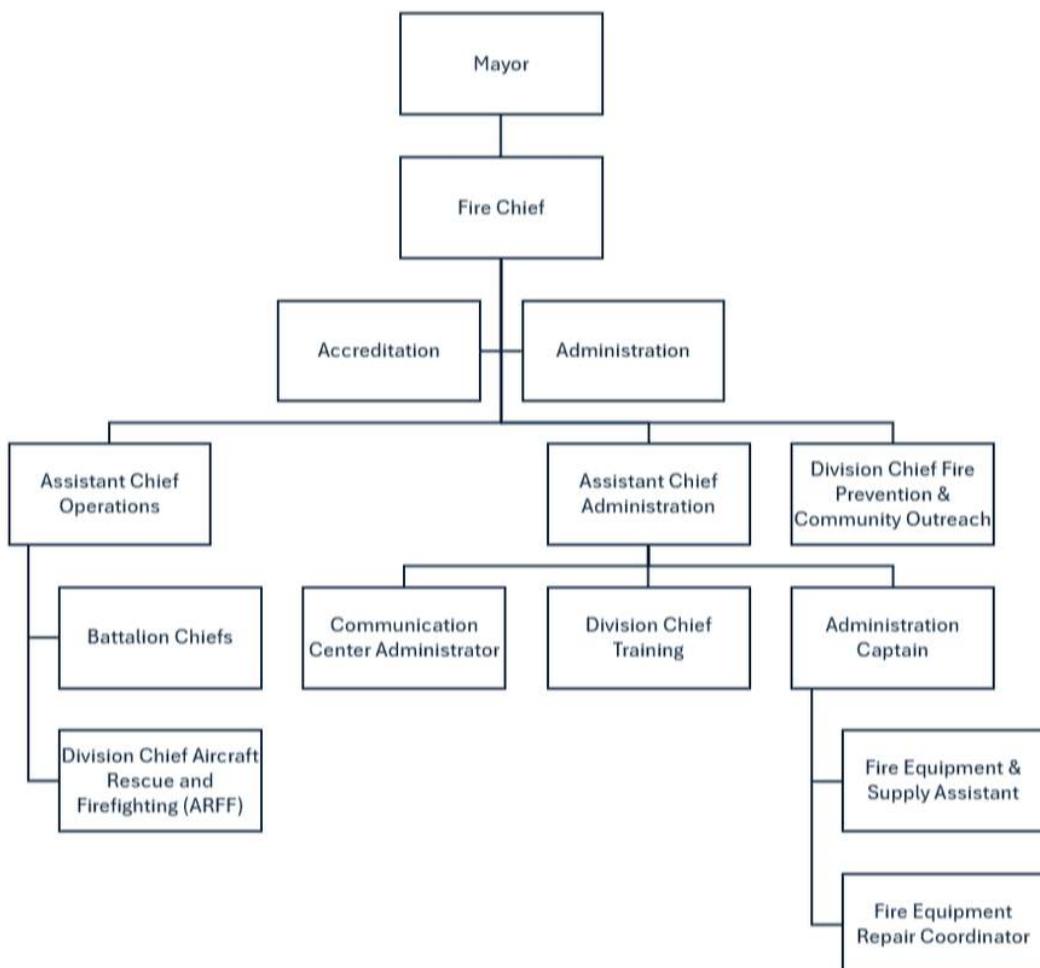
Mission Statement:

To provide immediate fire and emergency medical service in a professional and efficient manner.

Vision Statement:

To serve with Pride, Excellence, and National Recognition.

Organizational Chart



Department Description

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

FY 2024 Accomplishments

In 2024, the Little Rock Fire Department (LRFD) took possession of one (1) Ariel truck and one (1) pumper. A purchase was made for a new burn building for our Training Bureau, set to be delivered January, 2025. The Fire Marshals began wearing body cameras to help elevate accountability and safety. On September 12, 2024, the department graduated seventeen (14) recruits and started a Recruit class October 20, 2024 of fifteen (15) Recruits. Using funds from the American Rescue Plan Act (ARPA), LRFD began necessary facility improvements and repairs. Station #15 the entire parking area was repaved with credit to ARPA funds. Mandatory training for all newly promoted Battalion Chiefs and Captains. To increase community engagement, LRFD hosted our second annual back-to-school drive, where we assisted fifty-two (52) students from Chicot, Brady and Watson Elementary with clothes, shoes, and school supplies. Begin renovations of Temporary Fire Station #9 with an anticipated completion date of January 2025. Additionally, the department received two (2) new Command Staff vehicles and two (2) new Battalion Chief vehicles. Installed Safe Haven baby box at Central Fire Station. Created partnership with the LRPD to establish an in-house physical therapy (ProTeam Tactical) for Police and Fire personnel. Conducted quarterly radio interviews regarding fire safety and job recruitment. LRFD took possession of five (5) apparatus, which includes two (2) ladder trucks, and three (3) pumper. The department hired thirty (30) recruits, started renovating the temporary Fire Station 9, and will break ground on building Fire Station 9 during the fourth quarter. Through the American Rescue Plan Act (ARPA), all stations received some facility improvements, including but not limited to flooring, painting, apron replacement, and more. We also replaced the Training Center's burn building, which is used for continuing training. LRFD outfitted the Fire Marshals with body cameras. Lastly, In May, LRFD put the City's first Safe Haven Baby Box in place.

FY 2025 Departmental Goals

- Staff temporary Station #9.
- Break ground on the rebuild of Fire Station #9
- Expand our partnership with ProTeam Tactical to include mental health services for our personnel
- Take possession of five (5) Fire Apparatus purchased with Bond Millage.
- Continue to utilize the American Rescue Plan Act (ARPA) to complete facility improvements and repairs.
- Create draft for the rebuild of Fire Station #6
- Break ground on Station #25, located at the northeast corner of Arkansas State Highway 10 and Morgan Cemetery Road, to keep it with the City's growth.
- Increase staff complement for two (2) additional Battalion Chiefs positions to create a new Battalion.



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 | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Estimated total property value amount affected by fires. | \$13,612,107 | \$9,103,792 | \$74,106,600 | \$24,151,780 |
| Workload: Total number of fires. | 539 | 332 | 596 | 437 |
| Efficiency: Estimated total property value amount saved by fire department mitigation efforts. | \$143,174,447 | \$8,193,412 | \$66,695,9450 | \$217,366,020 |
| Effect/Outcome: Percentage of property value saved. | 91% | 90% | 90% | 90% |

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 | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Total number of training hours completed. | 100,242 | 48,665 | 82,956 | 92,625 |
| Workload: total number of hours of individual training required per year. | 264 | 264 | 264 | 264 |
| Efficiency: Average number of training hours per person. | 229 | 111 | 195 | 212.6 |
| Effect/Outcome: Percentage of training hours versus required hours | 87% | 42% | 74% | 81% |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|------|------------------------------------|------------------------------------|------------------------------------|
| | 445 | 445 | 445 |
| Fire | | | |



Expenditures by Fund

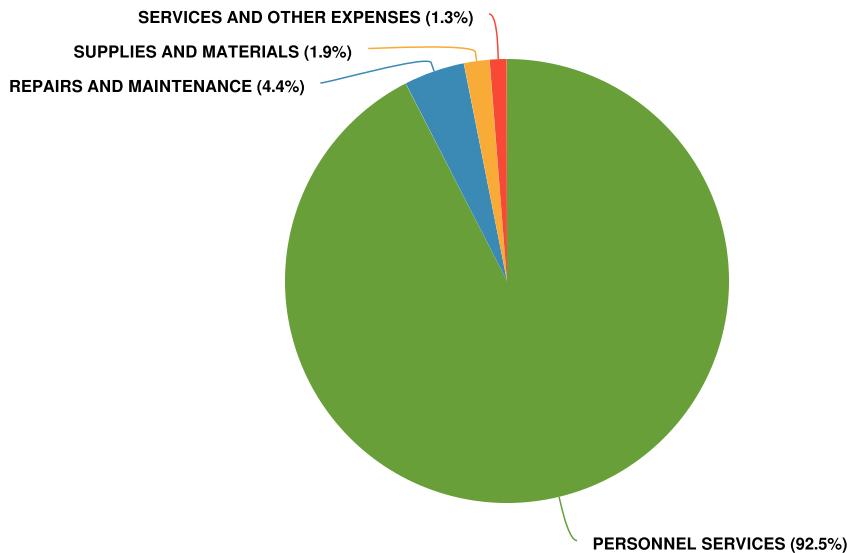
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| GENERAL FUND | \$58,054,751 | \$62,023,166 | \$54,743,951 | \$64,568,686 | 17.9% | 4.1% |
| Total GENERAL FUND: | \$58,054,751 | \$62,023,166 | \$54,743,951 | \$64,568,686 | 17.9% | 4.1% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| FIRE PENSION | \$7,017,144 | \$7,885,167 | \$7,904,685 | \$8,888,105 |
| FIRE-ADMINISTRATION | \$1,999,455 | \$1,882,886 | \$1,807,886 | \$1,954,692 |
| FIRE OPERATIONS AND RESCUE | \$44,869,101 | \$48,859,040 | \$41,635,307 | \$50,161,578 |
| FIRE PREVENTION-INVESTIG. | \$1,518,206 | \$1,297,486 | \$1,297,486 | \$1,337,709 |
| FIRE TRAINING | \$1,493,108 | \$995,286 | \$995,286 | \$1,087,957 |
| ARFF-AIRCRAFT RESCUE & FIRE FI | \$1,157,737 | \$1,103,301 | \$1,103,301 | \$1,138,645 |
| Total Expenditures: | \$58,054,751 | \$62,023,166 | \$54,743,951 | \$64,568,686 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---|---|
| PERSONNEL SERVICES | \$53,571,979 | \$57,248,647 | \$49,969,432 | \$59,705,899 | \$9,736,467 | \$2,457,252 |
| SUPPLIES AND MATERIALS | \$683,570 | \$543,291 | \$543,291 | \$543,291 | \$0 | \$0 |
| PHOTO SUPPLIES & PROCESS | \$0 | \$2,710 | \$2,710 | \$2,710 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$17,126 | \$9,868 | \$9,868 | \$9,868 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$155,286 | \$105,970 | \$105,970 | \$105,970 | \$0 | \$0 |
| PETROLEUM PRODUCTS, FUEL | \$1,485 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FOOD | \$710 | \$2,500 | \$2,500 | \$2,500 | \$0 | \$0 |
| FLEET FUEL | \$415,304 | \$632,636 | \$632,636 | \$537,244 | -\$95,392 | -\$95,392 |
| REPAIRS AND MAINTENANCE | \$314,799 | \$274,233 | \$274,233 | \$274,233 | \$0 | \$0 |
| FLEET SERVICES | \$1,882,776 | \$2,394,335 | \$2,394,335 | \$2,577,995 | \$183,660 | \$183,660 |
| SERVICES AND OTHER EXPENSES | \$1,011,716 | \$808,976 | \$808,976 | \$808,976 | \$0 | \$0 |
| Total: | \$58,054,751 | \$62,023,166 | \$54,743,951 | \$64,568,686 | \$9,824,735 | \$2,545,520 |

The \$9,736,467 increase in personnel cost from the 2024 Amended Budget reflects step and grade progressions for union positions, a 5% salary increase and the restoration of \$6.6M in personnel budget that was transferred to American Rescue Plan Act (ARPA) funding in 2024 due to lost public sector revenue. The increase in Fleet fuel and services cost is because of fleet variable cost increases related to labor, management and insurance.



Little Rock Police Department (LRPD)

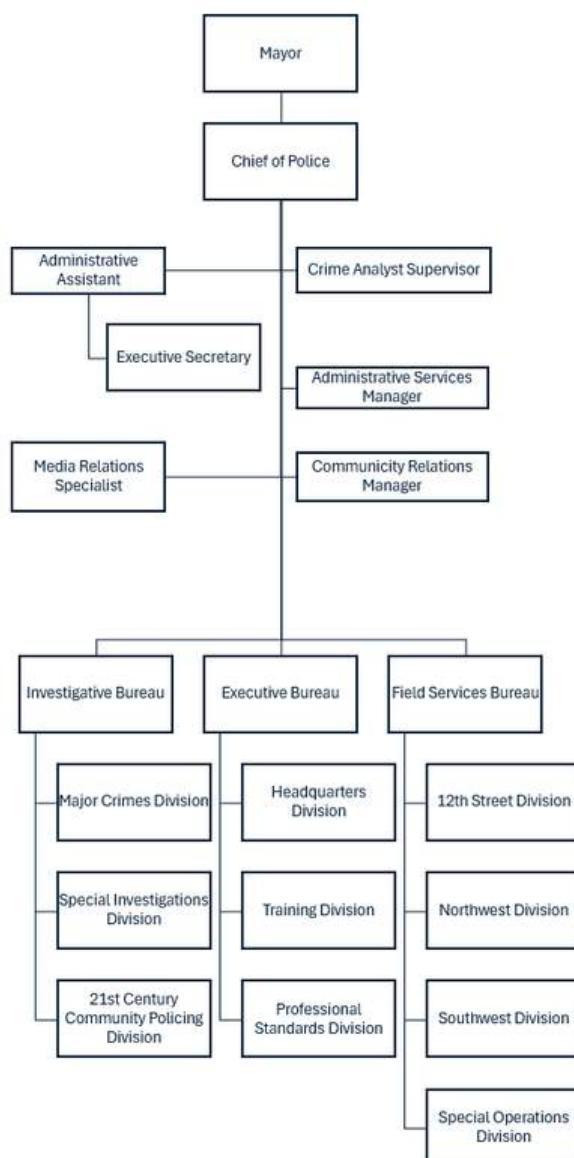
Mission Statement: TRUST

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.

Organizational Chart



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.

FY 2024 Accomplishments

- Reduce year-to-date crime for the calendar year of 2025 in comparison to 2024 by an end of year average of 5%.
- Completed two (2) Certified Officer Accelerated Training (C.O.A.T.) Schools with 6 officers starting and graduating.
- Completed three (3) regular 24-week Recruit Schools with a total of 43 recruits starting and ending with a total of 39 recruits graduating. This is a combined total of 49 new hires.
- Continue to participate and develop strategies to address community nuisances through Community Resource Officers (CROs), Criminal Abatement Program (CAP), Crime Prevention through Environmental Design (CPTED) and Crime Free Multi-Housing Program.
- Implement Staffing Study recommendations that focus on the efficient, effective use of police personnel. Augment sworn personnel with a robust civilian staff that allows sworn personnel to focus on specific crime reduction tasks.
- The Little Rock Police Department's Community Response Team Received an Honorable Mention at the 92nd Annual Conference of Mayors in Kansas City on June 22, 2024, for the team's impressive ability to divert 328 emergency calls to responders specifically trained and equipped to deal with people who are mentally ill, substance abusers, homeless, or otherwise in crisis.

FY 2025 Departmental Goals

- Reduce year-to-date crime for the calendar year of 2025 in comparison to 2024 by an end of year average of 5%
- Hire and conduct three (3) police recruiting schools with a combined total of 50 police recruits and maintain a yearly retention rate of at least 93% for sworn personnel.
- Continue to participate and develop strategies to address community nuisances through Community Resource Officers (CROs), Criminal Abatement Program (CAP), Crime Prevention through Environmental Design (CPTED) and Crime Free Multi-Housing Program.
- Implement Staffing Study recommendations that focus on the efficient, effective use of police personnel. Augment sworn personnel with a robust civilian staff that allows sworn personnel to focus on specific crime reduction tasks.



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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Previous year's total Part One Offenses | 13,363 | 14,505 | 8,533 | 14,506 |
| Workload: This year's total Part One Offenses. | 14,812 | 14,740 | 8,533 | 14,506 |
| Efficiency: Difference in Part one Offenses. | 1,449 | +235 | 0 | 0 |
| Effect/Outcome: Percentage increase or decrease in Part One Offenses. | 8.54% | +3.5% | 0 | 0 |

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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Current year national average for "cleared" cases. | 16.0% | 36.7% | 36.7% | 36.7% |
| Workload: Current year LRPD average for "cleared" cases. | 15.4% | 31.1% | 34% | 36.7% |
| Efficiency: Difference in percentages. | -.6% | -5.6% | -2.7% | 0 |
| Effect/Outcome: Percent above or below the national average "clearance" rate. | .57% below | 5.6% below | 2.7% below | NA |

Staffing

| | <u>2023 Adopted Budget</u> | <u>2024 Adopted Budget</u> | <u>2025 Adopted Budget</u> |
|--------|----------------------------|----------------------------|----------------------------|
| Police | 703 | 703 | 707 |



Expenditures by Fund

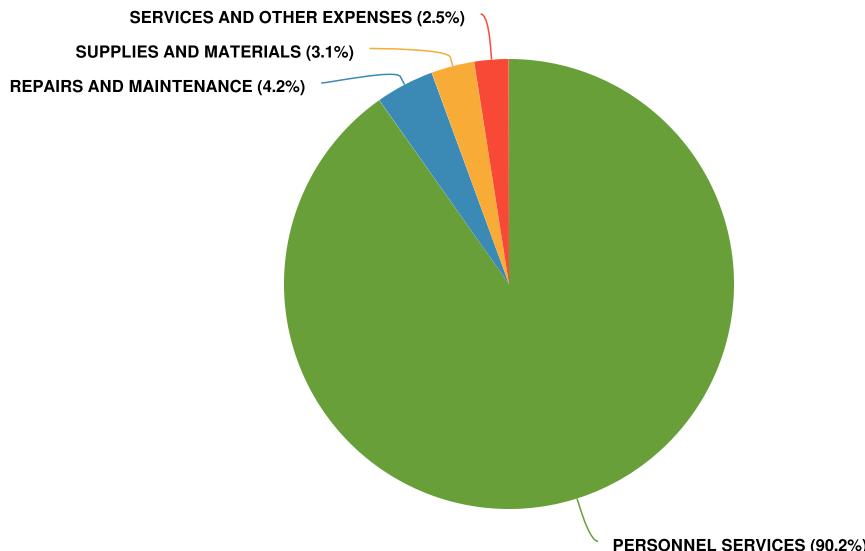
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| GENERAL FUND | \$80,663,323 | \$90,635,710 | \$85,805,347 | \$95,656,413 | 11.5% | 5.5% |
| Total GENERAL FUND: | \$80,663,323 | \$90,635,710 | \$85,805,347 | \$95,656,413 | 11.5% | 5.5% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| POL-ADMINISTRATION | \$4,572,664 | \$4,626,201 | \$4,607,838 | \$4,924,566 |
| POLICE PENSION | \$7,979,100 | \$8,670,409 | \$8,689,926 | \$8,888,105 |
| INTERNAL AFFAIRS | \$138,021 | \$145,457 | \$145,457 | \$147,833 |
| ORG. CRIME-INTELLIGENCE | \$6,235,323 | \$5,979,079 | \$5,865,409 | \$5,584,115 |
| TRAINING & CRIME PREVENTION | \$6,808,691 | \$8,279,030 | \$8,360,856 | \$10,313,810 |
| DETECTIVES | \$7,406,897 | \$7,708,621 | \$7,573,561 | \$7,878,616 |
| DOWNTOWN PATROL | \$12,867,912 | \$15,321,273 | \$12,831,882 | \$16,462,557 |
| SOUTHWEST PATROL | \$8,930,085 | \$10,941,892 | \$10,030,505 | \$14,132,468 |
| SPECIAL OPERATIONS | \$7,250,483 | \$7,259,055 | \$7,256,642 | \$7,232,300 |
| W W WILLIAMS NW SUBSTATION | \$10,494,609 | \$12,041,480 | \$11,115,068 | \$12,478,608 |
| AIRPORT POLICE | \$1,621,447 | \$2,214,198 | \$2,213,912 | \$1,673,529 |
| RECORDS & SUPPORT | \$5,676,487 | \$6,809,717 | \$6,474,993 | \$5,405,142 |
| COMMUNICATION CENTER | \$39,754 | \$0 | \$0 | \$10,785 |
| HEADQUARTERS | \$641,850 | \$639,298 | \$639,298 | \$523,979 |
| Total: | \$80,663,323 | \$90,635,710 | \$85,805,347 | \$95,656,413 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Expense Objects | | | | | | |
| PERSONNEL SERVICES | \$72,205,685 | \$82,370,064 | \$77,539,701 | \$86,304,633 | \$8,764,932 | \$3,934,569 |
| SUPPLIES AND MATERIALS | \$2,433,623 | \$2,426,056 | \$2,426,056 | \$2,976,847 | \$550,791 | \$550,791 |
| REPAIRS AND MAINTENANCE | \$2,628,057 | \$3,468,652 | \$3,468,652 | \$4,013,995 | \$545,343 | \$545,343 |
| SERVICES AND OTHER EXPENSES | \$2,141,874 | \$2,370,938 | \$2,370,938 | \$2,360,938 | -\$10,000 | -\$10,000 |
| CAPITAL OUTLAY | \$623,257 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$630,827 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expense Objects: | \$80,663,323 | \$90,635,710 | \$85,805,347 | \$95,656,413 | \$9,851,066 | \$5,020,703 |

The \$8,764,932 increase in personnel cost from the 2024 Amended Budget includes step and grade progression, four (4) additional positions, salary increases and increased health insurance. In addition, \$1.7M of the 2024 personnel budget was transferred to American Rescue Plan Act (ARPA) funding due to a loss in public sector revenue. The \$550,791 increase in supplies is attributed to police equipment and software cost increases that were previously paid for by grants. The \$545,343 increase in Repairs and Maintenance is attributed to police equipment and software cost increases that were previously paid for by grants. The \$10,000 decrease in contracts is a result of a reduction in insurance expenditures.



911 Emergency Communications

Mission Statement:

To provide efficient and courteous service to the citizens 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 citizens through Selfless service that will be executed with Harmony, Integrity, and Fairness while maintaining Trust:

- Selfless Service: Citizens 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 an 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 citizens.

Organizational Chart



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 send a public safety response in a timely manner.

FY 24 Accomplishments

In keeping with the mission of the Executive Administration to support the enhancement of a quality performance plan, collaborating with other city departments, and achieving quantitative goals, the City of Little Rock Emergency Communications Department has made tremendous accomplishments during the 2023 calendar year that aligned with the 2023 mission and vision, Transformation & Stewardship.

Throughout the year, the department has completely transformed in all areas; to include performance and staffing. This transformation has allowed the department to set standards and recognition within the industry throughout the state of Arkansas. Regarding Stewardship, we have improved our performance and began to track significant data that can help our public safety partners in their performance.

The National Emergency Number Association (NENA) has established the national standard for call answer times is that 95% of all 9-1-1 calls should be answered within 20 seconds. This is a goal our department has been working on for the last couple of years. The table below indicates the department's improvement as it relates to 9-1-1 calls being answered in 20 seconds or less. This table shows the total number of 9-1-1 calls that were received for each month and the percentage of those calls that were answered within 20 seconds.

Additionally, the table displays the percentage of calls that were "abandoned" as well as the total number of non-emergency calls that were received. Abandoned calls are calls that were not answered when 9-1-1 was dialed. The abandoned rate has also improved as the department has reduced the number of calls that are going unanswered when 9-1-1 is dialed.

The table below gives a breakdown of the total number of positions that are filled with full-time employees for each position, the total number of overall vacancies in the department, and the number of vacancies that are in the Operations division. Take note that the number of trainees refer to call taker trainees, which means once training is completed then they are counted as call takers. Also, let it be known that the Emergency Communications department also employs part-time dispatchers. With a total of five (5) part-time dispatchers, we can have more coverage when needed as these individuals are skilled at working as both call takers and dispatchers.

The Emergency Communications department implemented a new call-taking protocol system in July (PD) and November (FD). The system is designed to enhance the efficiency and effectiveness of emergency call answering and information gathering. This is a logic-driven system that is designed to aid the telecommunicator in making critically sound decisions in the heat of the moment. It ensures best practices standards that will reduce the department's and employees' liability risks. The system allows the telecommunicator to save time and improve accuracy in processing the call. The calltaker can ascertain the pertinent information, such as: scene safety, suspect description, and weapons information, with a scripted line of interrogation that expedites the response to best assist the caller; as well as give the caller pre-arrival instructions before the responders arrive.

Implementing this system has improved the overall performance of the Communications staff. The detailed data reports of the calls for service have afforded us the opportunity to develop, enhance, and train our staff in a more systematic way to continue improving performance. The system also allows each call to be reviewed and evaluated to determine trends in training needs and expanding the department's quality improvement program. In addition to reducing the liability and enhancing the training and productivity of the telecommunicators, it will allow the responders to get immediate and accurate pertinent information related to the incident.



In keeping with the mission of the Executive Administration to support the enhancement of a quality performance plan, collaborating with other city departments, and achieving quantitative goals, the City of Little Rock Emergency Communications Department has made tremendous accomplishments during the 2024 calendar year that aligned with the 2024 mission and vision, Intentional Execution with a Spirit of Deliberate Haste.

With the implementation of the new call-taking protocol system and a better understanding of expectations, our team have made phenomenal improvements. The call-answer times improved by 16% from last year, while the number of abandoned calls dropped by nearly 45,000 calls. This is a true testament of "intentional execution" by the department.

The National Emergency Number Association (NENA) has established the national standard for call answer times, in which 95% of all 9-1-1 calls should be answered within 20 seconds. This is a goal our department has been working on for the last couple of years. Year to date, the department has an average of 92.34% of 9-1-1 calls being answered within 20 seconds. It is with great optimism that this will be reached by the end of the year.

Staffing has also been a huge hurdle for the Emergency Communications Department. This department has struggled with retaining staff for many years. The department spent time in 2024 assessing needs in order to become more strategic when it comes to hiring, training, and retaining staff. The department has implemented changes to recruitment, training, and technology integration.

In 2024, the department will begin a hiring incentive program to attract more candidates. Each new employee will receive \$2500 upon completion of the 16-week training period. Additionally, this has allowed Emergency Communications to include a retention clause to establish repayment if the employee separates employment from the department within two years. Lastly, because of the designated training period, the training program has been modified to ensure necessary information is communicated, and all team members are successful in day-to-day operations.

Each Training Academy is a six (6) week process. It is an intense classroom training course that covers all aspects of basic emergency telecommunications. This ranges from department-specific information to specialized protocol information. This specialized training results in a 2-year certificate in both Emergency Police Dispatch and Emergency Fire Dispatch. All staff members are required to recertify every 2 years to maintain their certification, in addition to completing Continuing Education Units to enhance their knowledge.

Upon completion of the 6-week classroom training, the telecommunicators transition to the Communications floor to apply their skills. The trainee is assigned to be a Certified Training Operator (CTO). This practical skills training period is ten (10) weeks long and the trainee's performance is recorded with a Daily Observation Report (DOR). Upon completion of the ten (10) week period, the CTO will submit documentation requesting that the trainee is observed by a supervisor or an ECT to determine if the trainee can be released or signed off from training and able to work independently in that skill.

In addition to our performance and staffing accomplishments, we are proud to highlight the following:

- Information Systems Manager, Karen Grimm, won the department's Employee of the Year award.
- Retained 100% of Class 24-01 by the 6-month probationary period.
- Community Involvement:
- Hosted students from Metro
- Taught Citizen Academy classes with LRPD & LRFD
- Presented to Rock Academy



FY 2025 Departmental Goals

- Relocate 9-1-1 Communications Center.
- Address Safety/Security needs of staff.
- To continue to increase and retain 100% staffing.
- Implement new phone features to include Text-2-911, Automatic Call Distribution (ACD) and AI features for translation for non-English-speaking callers.
- Promote more Leadership Development classes/certificates.
- Achieve CALEA Accreditation.
- Achieve Agency Training Program Certification/Accreditation through APCO or CALEA.
- Acquire new uniforms to enhance a professional environment.

Objective Measures of Progress

Department Objective: To answer 95% of 9-1-1 calls in 20 seconds or less.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Incoming 9-1-1 Emergency calls to Communications. | 245,996 | 262,836 | 142,813 | 250,000 |
| Workload: Calls answered by Communications personnel. | 191,027 | 199,922 | 124,710 | 225,000 |
| Abandoned/Called back: 9-1-1 Calls that were unanswered and called back. | 54,969 | 62,914 | 18,103 | 25,000 |
| Efficiency: Average time to answer 9-1-1 calls (in seconds). | 15.87 | 16.45 | 8.0 | 5.0 |
| Effect/Outcome: Annual average percentage of calls answered in 20 seconds or less. | 79.02% | 76.18% | 92.35% | 95.0% |

Department Objective: To process calls for service to be dispatched to field responders.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| 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 |
| Workload: Calls processed by Communications personnel | 167,181 | 171,447 | 117,343 | 170,000 |
| Efficiency: Monthly average calls for service are processed by the Police and Fire. | 13,932 | 14,287 | 14,967 | 14,166 |
| Effect/Outcome: Percentage of incidents processed. | 100% | 100% | 100% | 100% |



Staffing

| Emergency Communications | 2023 | 2024 | 2025 |
|--------------------------|---------------|---------------|---------------|
| | Adopted | Adopted | Adopted |
| | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| | 65 | 65 | 65 |

Expenditures by Fund

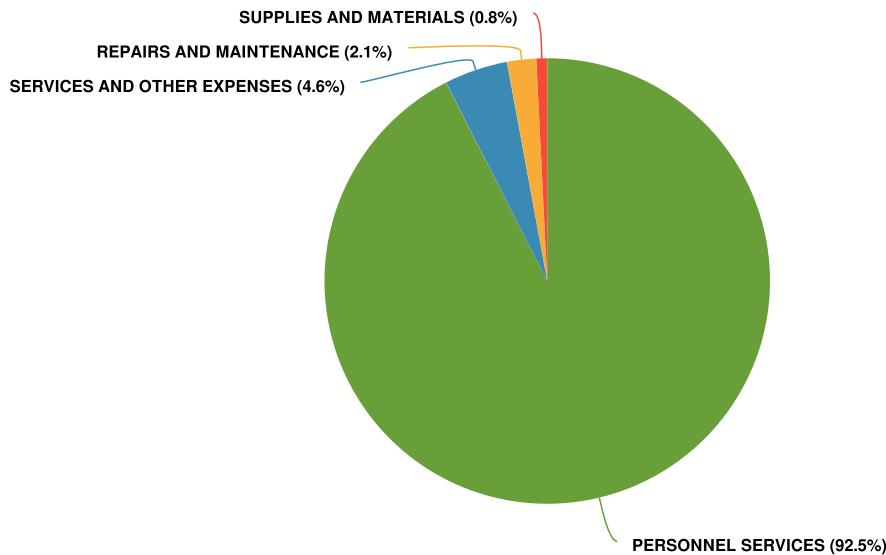
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| GENERAL FUND | \$4,353,923 | \$5,045,670 | \$4,596,904 | \$5,233,507 | 13.8% | 3.7% |
| Total GENERAL FUND: | \$4,353,923 | \$5,045,670 | \$4,596,904 | \$5,233,507 | 13.8% | 3.7% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| 911 OPERATIONS | \$4,353,923 | \$5,045,670 | \$4,596,904 | \$5,233,507 |
| Total 911 OPERATIONS: | \$4,353,923 | \$5,045,670 | \$4,596,904 | \$5,233,507 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| PERSONNEL SERVICES | \$3,980,668 | \$4,645,015 | \$4,196,249 | \$4,840,835 | \$644,586 | \$195,820 |
| SUPPLIES AND MATERIALS | \$13,492 | \$12,149 | \$12,149 | \$12,149 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$2,196 | \$3,943 | \$3,943 | \$3,943 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$11,095 | \$23,856 | \$23,856 | \$23,856 | \$0 | \$0 |
| FLEET FUEL | \$3,210 | \$955 | \$955 | \$955 | \$0 | \$0 |
| REPAIRS AND MAINTENANCE | \$54,365 | \$108,307 | \$108,307 | \$108,307 | \$0 | \$0 |
| FLEET SERVICES | \$10,072 | \$9,857 | \$9,857 | \$1,874 | -\$7,983 | -\$7,983 |
| SERVICES AND OTHER EXPENSES | \$278,826 | \$241,588 | \$241,588 | \$241,588 | \$0 | \$0 |
| Total: | \$4,353,923 | \$5,045,670 | \$4,596,904 | \$5,233,507 | \$636,603 | \$187,837 |

The \$644,586 increase in personnel cost is primarily attributed to the 1.75% salary increase, 7% health insurance cost and other employee benefit changes

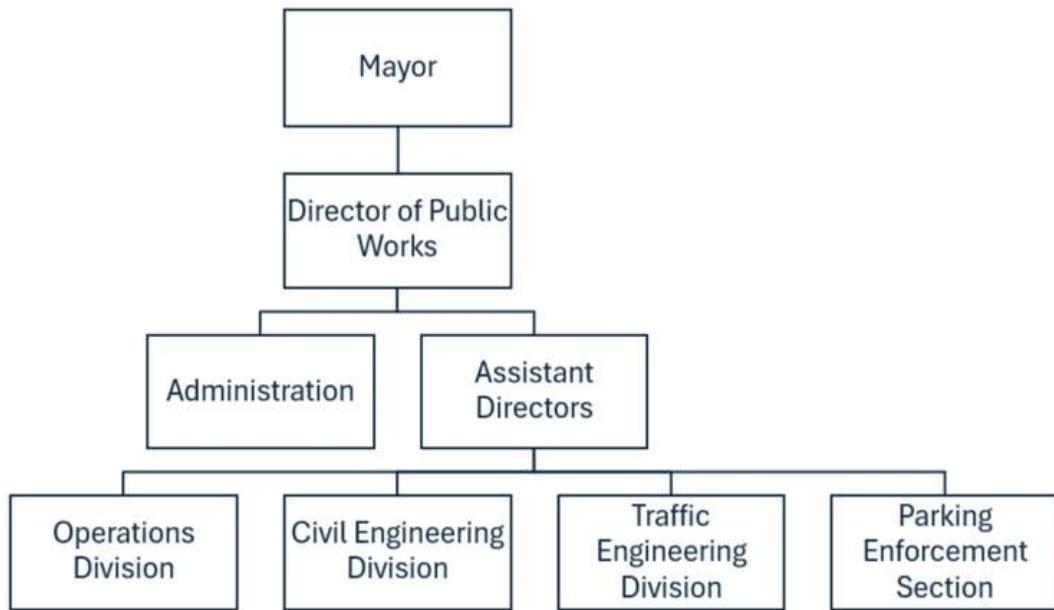


Public Works Street Fund

Mission Statement:

To provide efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

Organizational Chart



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.

FY 2024 Accomplishments

Civil Engineering

- Public Works received additional funding from Metroplan in the amount of \$320,000 for the Jonesboro St. Children's Trail project on March 20, 2024.
- The Civil Engineering Division launched a Public Works Dashboard where residents can view past and current capital improvement projects.
- Submitted a successful SS4A grant application to USDOT for an award of \$25 Million for safety implementation and planning/demonstration projects.
- Making progress on the 2023 – 2025 Bond program – 20+ street and drainage projects are in construction.

Operations:

- The Operations Division executed a concrete median maintenance contract.
- Completed pavement evaluation of entire City's street network.
- Paving program – 2023 paving is nearly complete, 2024 and 2025 – paving completed on 59 streets.

Traffic:

- Freeway streetlights on the I-430 (Big Rock Interchange) have been replaced with LED fixtures.
- All the remaining Freeway streetlights on I-630 have been changed to LED fixtures
- New Corridor timing plans have been implemented for Cantrell Rd. From I-430 to Chenal Pkwy
- Preventive maintenance for more than 340 Traffic Signals (Cabinets) has been completed.
- Streetlight poles which were in disrepair along Capitol Ave. were cleaned and repainted
- Faded/worn out Striping at many major intersections were identified and restriped.

General:

- A grand reopening ceremony for the Green Station was held on February 5, 2024.
- Groundbreaking of Southeast Trail was held on March 6, 2024.



FY 2025 Departmental Goals

Civil Engineering:

- Complete the construction of all 2023-2025 Bond projects.
- Award Consultant Contract for I-30 Deck Park Planning Study.
- Complete Grant Agreement for SS4A, issue RFQ for consultant selection.
- Begin design and construction on several special projects funded through ARDOT and Metroplan.

Operations:

- Reduce the backlog of service requests in the operations division.
- Complete 2023-2025 Bond resurfacing projects.
- Restart sidewalk replacement program.

Traffic Engineering:

- Work with ARDOT to upgrade High mast Lighting adjacent to Freeway interchanges and along University Ave.
- Upgrade School Flasher system to a newer technology for better connectivity and communication.
- 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.

General:

- Advertising RFP for Parking Enforcement Contract.

Objective Measures of Progress

Department Objective: To review and approve street cut permits for consistency with City requirements for streets.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Permits for review. | 1,126 | 926 | 589 | 800 |
| Workload: Permits reviewed. | 1,126 | 926 | 589 | 800 |
| Efficiency: Permits processed per month. | 94 | 77 | 66 | 66 |
| Effect/Outcome: Percentage of permits completed. | 100% | 100% | 100% | 100% |

Department Objective: To administer 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.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Annual Street Sweeping Program miles. | 50,000 | 50,000 | 50,000 | 50,000 |
| Workload: Sweeping Program street lane miles. | 49,964 | 33,615 | 50,000 | 50,000 |
| Efficiency: Program miles completed per month. | 3,747 | 2,801 | N/A | 4,167 |
| Effect/Outcome: Percentage of miles completed. | 90% | 68% | N/A | 100% |

Department Objective: To respond to citizen requests/complaints regarding Traffic issues affecting neighborhoods and/or other parts of the City.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Requests for review. | 441 | 264 | 98 | 150 |
| Workload: Requests reviewed. | 441 | 264 | 98 | 150 |
| Efficiency: Requests completed per month. | 36 | 22 | 11 | 12 |
| Effect/Outcome: Percentage of requests submitted/completed. | 100% | 100% | 100% | 100% |



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|-----------------------|---------------------------|---------------------------|---------------------------|
| Public Works - Street | 217 | 219 | 219 |

Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|---|---|
| PUBLIC WORKS STREET FUND | \$22,132,816 | \$25,234,297 | \$34,290,365 | \$26,443,200 | -22.9% | 4.8% |
| Total PUBLIC WORKS STREET FUND: | \$22,132,816 | \$25,234,297 | \$34,290,365 | \$26,443,200 | -22.9% | 4.8% |

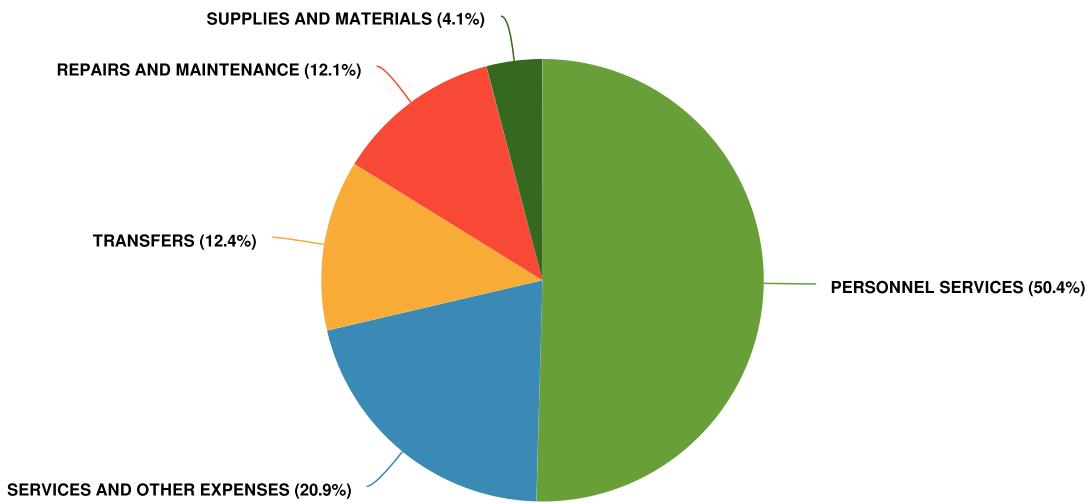


Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| NON-DEPARTMENTAL | \$4,290,000 | \$4,290,000 | \$13,452,000 | \$4,324,000 |
| PW-ADMINISTRATION | \$965,155 | \$1,162,233 | \$1,056,301 | \$1,207,910 |
| PW-OPS ADMINISTRATION | \$923,765 | \$985,397 | \$985,397 | \$1,407,285 |
| STREET & DRAIN. MAINT. | \$7,094,361 | \$8,713,707 | \$8,713,707 | \$9,030,876 |
| STORM DRAIN MAIN. | \$1,038,474 | \$1,298,796 | \$1,298,796 | \$1,356,894 |
| WORK POOL | \$79,129 | \$140,769 | \$140,769 | \$138,591 |
| RESOURCE CONTROL & SCHEDULING | \$400,070 | \$405,362 | \$405,362 | \$419,427 |
| CONTROL DEVICES | \$1,003,211 | \$1,076,427 | \$1,076,427 | \$1,127,427 |
| SIGNALS | \$1,180,111 | \$1,177,884 | \$1,177,884 | \$1,262,624 |
| PARKING METERS | \$136,795 | \$143,994 | \$143,994 | \$139,143 |
| CIVIL ENGINEERING | \$1,354,340 | \$1,699,085 | \$1,699,085 | \$1,851,867 |
| TRAFFIC ENGINEERING | \$3,405,847 | \$3,800,347 | \$3,800,347 | \$3,805,657 |
| PARKING ENFORCEMENT | \$261,559 | \$340,296 | \$340,296 | \$371,499 |
| Total Expenditures: | \$22,132,816 | \$25,234,297 | \$34,290,365 | \$26,443,200 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY2025 Adopted Budgeted (\$ Change) | FY2024 Adopted vs. FY2025 Adopted Budgeted (\$ Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|---|
| PERSONNEL SERVICES | \$10,407,754 | \$12,720,952 | \$12,615,020 | \$13,339,433 | \$724,413 | \$618,481 |
| SUPPLIES AND MATERIALS | \$924,531 | \$1,152,563 | \$1,152,563 | \$1,079,996 | -\$72,567 | -\$72,567 |
| REPAIRS AND MAINTENANCE | \$2,541,081 | \$2,955,933 | \$2,955,933 | \$3,202,183 | \$246,250 | \$246,250 |
| SERVICES AND OTHER EXPENSES | \$5,414,462 | \$5,530,632 | \$5,530,632 | \$5,530,632 | \$0 | \$0 |
| CAPITAL OUTLAY | \$15,277 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$2,494 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRANSFERS | \$2,827,217 | \$2,874,217 | \$12,036,217 | \$3,290,956 | -\$8,745,261 | \$416,739 |
| Total: | \$22,132,816 | \$25,234,297 | \$34,290,365 | \$26,443,200 | -\$7,847,165 | \$1,208,903 |

The Union eligible employee's will continue step and grade progression, and all non-uniform employees will receive a 1.75% increase. In addition, health insurance costs were increased by approximately 7%. The \$9.1 million increase in 2024 transfers were used for the matching funds required for street grant funded projects.



Fleet Services

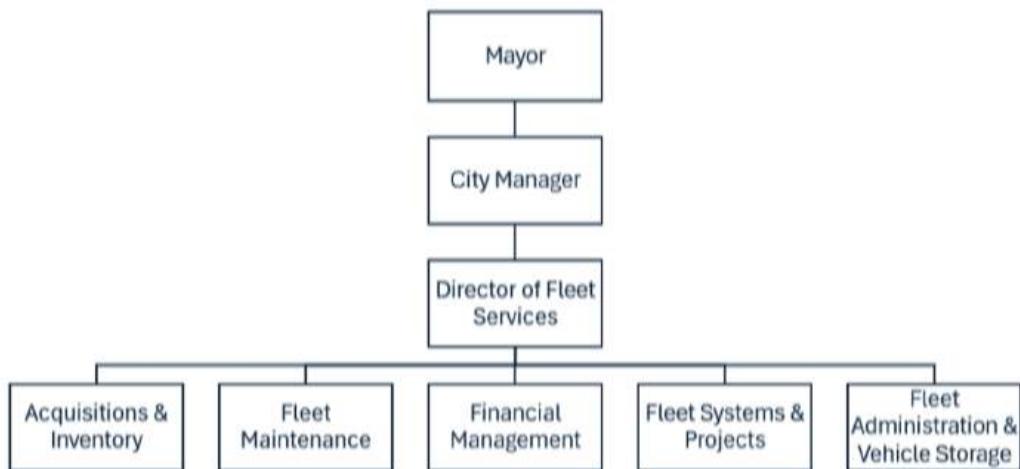
Mission Statement:

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 in a cost-effective manner.

Vision Statement:

To provide safe, high-quality preventive and repair services for the City's sustainable automobile fleet is used to protect and serve all individuals, families, and businesses of this vibrant city.

Organizational Chart



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.



FY 2024 Accomplishments

Install Enterprise Asset Management:

Begin the implementation of EAM business-ware. Phase 1 of completion is scheduled to be completed by the end of Q2.

- Install EAM Asset Management Module – February.
- Install EAM Work Management Module – March.
- Install EAM Materials Management Module – April.
- Install EAM Case Management Module – May.

All four (4) EAM modules are in process and will be completely rolled out in Fleet. The Asset, Work and Materials' modules will be rolled out in IT as well. – On Going.

Refine Fleet Assets Replacement Strategy:

- Develop a new authorized vehicle and equipment replacement plan for both LRFD and LRPD that will extend through 2034.

Replacement plans for both the Fire and Police departments have been revised to reflect equipment for timing and cost over the next ten (10) years. The plan was shared with the Board of Directors as part of the support documentation for the sales tax initiative. – Complete.

- Communicate a replacement plan to the city that illustrates the need for funding replacements with a permanent funding source that will not only address equipment renewals, but facility renewals, expansions, and updates as well – Q1.

Replacement plans for public safety equipment were well-defined and communicated as part of the sales tax initiative in the first half of the year. The plan for facility expansion and renewal was delayed due to resources to complete the project timeline and planning requirements. On going.

- Complete the roll-out of the single-use fleet for LRPD, only 50 to 60 vehicles away – Q3.

The plan for the single-use fleet is complete, but the funding to purchase the units is not currently available. On going.

- Resize 10% of over-the-road vehicles in the city's fleet – YE.

Fleet is well on its way to replacing most leased vehicles with smaller and more fuel-efficient vehicles for the unmarked police fleet as well as the assets for the Housing and Planning departments. Most 8-cylinder vehicles are being replaced with 4 or 6-cylinder vehicles. Most current 6-cylinder assets in the department are being replaced with 4-cylinder units. On going.

- Expand the leased unit's supplier base – Q1.

Still in process but will be completed by year-end. On going

- Increase the quantity of equipment Upfit suppliers to reduce wait time before items can be placed in service – Q2. Complete.

Fleet has identified in Superior Auto Group, the ability to sell and upfit pursuit-rated vehicles to our specifications. Fleet is also working with local dealerships that could provide the same services at a more cost-effective rate than the single upfitter in the metropolitan area.

Accelerate Fleet's EV Roll out:

Continue to roll out Fleet's electrification plan for the City's fleet after consultation with City departments, EV vehicle providers and other government and grant funding sources.

- Introduce multiple Level 3 chargers into the Federal Transportation corridor – Q3.

In process and on schedule to be completed in November.

- Add 8 additional Level 2 chargers throughout the city – 2 per quarter.

In process and on schedule to be completed in November.

- Conceive 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 – Year End.

In process but will move into Q1 2025.

- Develop a funding source or sources to work in conjunction with grants to continue a multi-year roll-out – June. In process, it will continue into Q1 2025.

Enhance Fleet Vehicles Take-Home Policy:

Introduce a revised Utilization Policy for Fleet's moving and stationary equipment that will include the vehicle take-home procedure for public safety and all other departments.

- Publish the guidelines for Public Safety and Public Works take-home units – February.
- Publish the guidelines for upper management take-home units – March.
- Publish the guidelines for departmental callouts take-home units – March.



The policy was updated in Q1 and is in Executive Administration (EA) for review. Complete.

Participant in Large Fleets National Recognition:

Continuing Fleet's efforts to be nationally recognized among the best large fleets.

- Apply as a contestant by completing the application process for NAFA's best large fleet – February.

Fleet competed with 30,000+ public fleets across the Americas (North, Central and South) and was rated 58th in the public sector. The Department consistently ranks in the top 100. Complete.

- Perfect the application elements to compete in GFX best large fleets contest for 2025 – December. The department decided to apply only for NAFA.

Improve Fleet Services' Productivity:

Redeploy personnel from other shops to enhance productivity at the Landfill.

- Improve management oversight and daily maintenance execution in conjunction with Landfill Operations – Q1.
 - Add a landfill fleet maintenance manager – March.

Fleet delayed this move until the compensation study is completed.

- Implement the electronic Operators checklist (part of EAM) – Q3.

These are part of EAM and will be finished in Q1 2025.

- Improve coordination of hired external services and their scheduling of critical service equipment and the equipment's return to service – Q1.

These are part of EAM and will be finished in Q1 2025.

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.

Fleet delayed this move until the City's employee compensation study is completed. On going

- Hire 8 diesel technicians – Q2.

Fleet found it difficult to hire one (1) experienced diesel technician to date. This is very problematic. On going

- Hire a replacement for the Asset Specialist. This is a key role in managing the Equipment module in EAM. The overfill needs to be completed in February.

Fleet hired a part-time employee that is working along the current Asset Specialist and plans to move them to full time by year-end. Complete

- Train the maintenance team members in their use of the Work management module in EAM – February and March.
- Train the materials team members in their use of the Materials management module in EAM – March and April.
- Train the admin team members in their use of the Case management module in EAM – February - April.

All the EAM trainings listed in the 3 bullets above will be conducted in October and November 2024. On going.

Upgrade Fleet Grounds, Equipment and Security:

Finish Fleet's (including VSF's) proposal for securing the grounds and adding security to daily processes.

- Move Building Services to Fire training – Q3.

Jon Honeywell and Willie Hinton agree and plan to move forward with this move to start the process of securing the JE Davis facility. The planning process will happen in Q4, and the move will take place in Q1 2025.

- Oversee the completion of the Equipment washing facility at the Landfill – Q3.

Fleet operations and Solid Waste operations have collectively requested and received Board approval to construct the wash facility at the Landfill. It is expected to go live by mid-2025.

- Upgrade fueling equipment at 3 of 10 city fuel sites – Q4.

Fleet replaced the fueling pumps and equipment at Boyle Park, Asher and Northwest fueling stations this year. Completed.

Design and plan a maintenance facility for maintaining, cleaning & upfitting public safety equipment and electric vehicles. Attain drawings and cost for the 2025 and 2026 budget cycles – Q4. In process.



FY 2025 Departmental Goals

Install Enterprise Asset Management:

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.
- 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.
- Expand the leased unit's supplier base - Q1.

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.
- Install 20 additional Level 2 chargers - Q4.
- 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.
- 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.

Improve Fleet Services' Productivity:

Redeploy personnel from other shops to enhance productivity at the Landfill.

- Improve management oversight and daily maintenance execution in conjunction with Landfill Operations – Q1.
 - Add a landfill fleet maintenance manager - Q1.
 - Implement the electronic Operators checklist (part of EAM) - Q2.
- Improve coordination of hired external services and their scheduling of critical service equipment and the equipment's return to service - Q1.

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.
- Hire 8 diesel technicians - Q2
- 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.



Objective Measures of Progress

Department Objective: To complete 85% of fleet unit preventative maintenance before or on the due date, as per industries standards.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|---|--------------------|--------------------|-----------------|--------------------|
| Demand: Preventative work orders scheduled. | 1,771 | 1,960 | 1316 | 2,250 |
| Workload: Preventative work orders opened and closed. | 1,745 | 1,906 | 1,231 | 2,400 |
| Efficiency: Preventative work orders closed on or before due date. | 1,412 | 1,547 | 1,070 | 2,025 |
| Effect/Outcome: Percentage of work orders closed on or before due date vs. total scheduled work orders. | 80% | 79% | 81% | 90% |

Department Objective: To increase the number of direct shop hours to 80% of total shop hours.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Incoming Total number of shop hours. | 55,391 | 67,458 | 40,320 | 52,000 |
| Workload: Shop hours categorized as direct shop hours. | 42,819 | 49,432 | 31,895 | 44,100 |
| Efficiency: Average direct shop hours per month. | 3,568 | 4,119 | 2,658 | 3,675 |
| Effect/Outcome: Percentage of direct shop hours/total available shop hours | 77% | 73% | 79% | 85% |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|----------------|------------------------------------|------------------------------------|------------------------------------|
| Fleet Services | 63 | 64 | 64 |

Expenditures by Fund

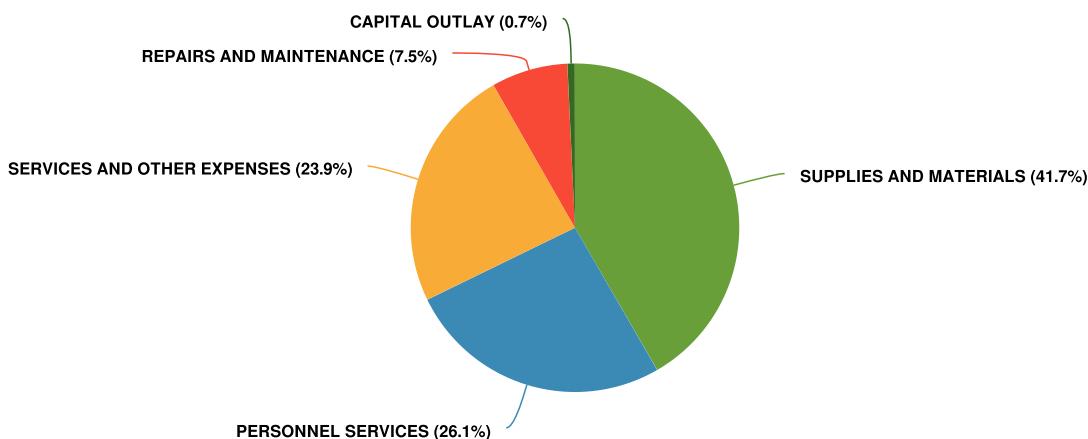
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|--------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| FLEET FUND | \$15,895,525 | \$18,575,988 | \$18,575,988 | \$18,418,930 | -0.8% | -0.8% |
| Total FLEET FUND: | \$15,895,525 | \$18,575,988 | \$18,575,988 | \$18,418,930 | -0.8% | -0.8% |



Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| FLEET FUND | \$674,392 | \$1,159,736 | \$1,159,736 | \$1,266,117 |
| FLT ACQUISITION AND MATERIALS | \$7,834,200 | \$9,263,670 | \$9,263,670 | \$8,731,419 |
| FLEET FINANCIAL MANAGEMENT | \$1,329,875 | \$1,541,588 | \$1,541,588 | \$1,688,803 |
| FLEET MAINTENANCE MANAGEMENT | \$6,057,058 | \$6,610,994 | \$6,610,994 | \$6,732,591 |
| Total: | \$15,895,525 | \$18,575,988 | \$18,575,988 | \$18,418,930 |

Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|---|
| PERSONNEL SERVICES | \$4,026,405 | \$4,435,076 | \$4,435,076 | \$4,812,618 | \$377,542 | \$377,542 |
| SUPPLIES AND MATERIALS | \$6,723,376 | \$8,221,280 | \$8,221,280 | \$7,674,536 | -\$546,744 | -\$546,744 |
| REPAIRS AND MAINTENANCE | \$1,127,513 | \$1,385,740 | \$1,385,740 | \$1,385,740 | \$0 | \$0 |
| SERVICES AND OTHER EXPENSES | \$4,025,289 | \$4,291,892 | \$4,291,892 | \$4,409,036 | \$117,144 | \$117,144 |
| CAPITAL OUTLAY | -\$369,452 | \$242,000 | \$242,000 | \$137,000 | -\$105,000 | -\$105,000 |
| TRANSFERS | \$362,394 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total: | \$15,895,525 | \$18,575,988 | \$18,575,988 | \$18,418,930 | -\$157,058 | -\$157,058 |

The Fleet Services Budget is balanced at \$18,418,930. The increase in personnel cost is attributed to an increase of 7% in health insurance costs, step-and-grade progression, and a 1.75% increase in non-uniform salaries and wages. The decline in supplies and materials is a result of decreased overall fuel costs projected for 2025.



Vehicle Storage Facility

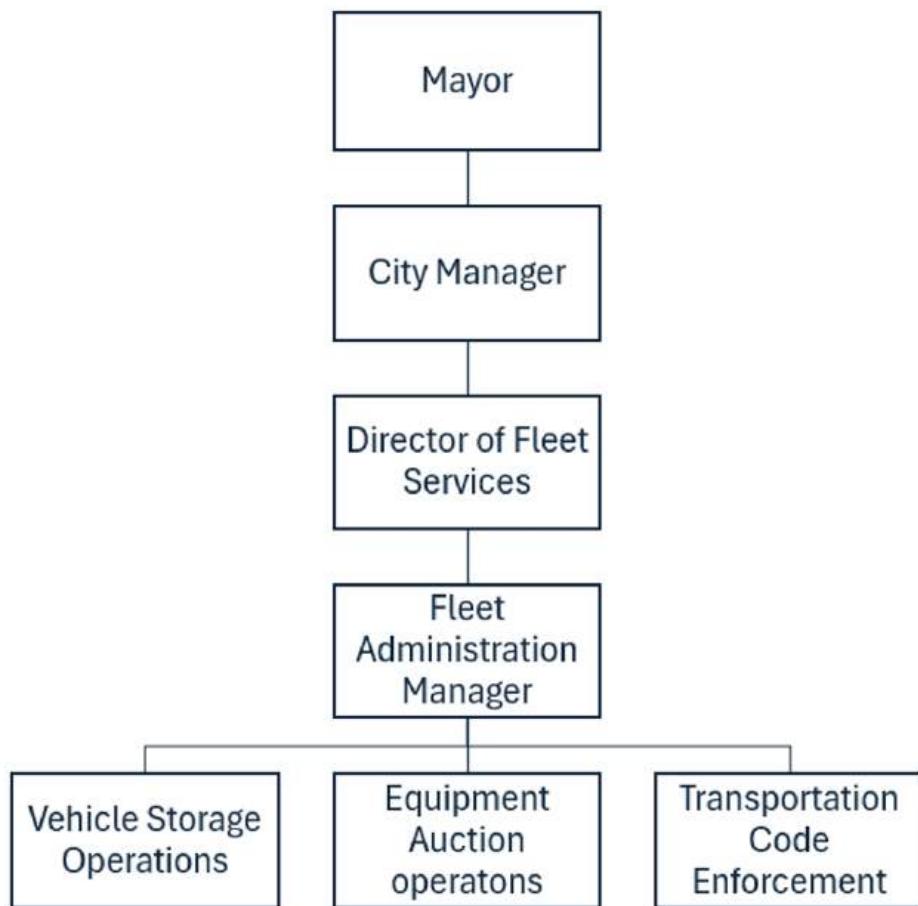
Mission Statement:

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 enforce the city's transportation code.

Organizational Chart



Department Description

To provide entities safe storage for vehicles until they are reclaimed by the registered owner(s) and disposal of unclaimed and abandoned vehicles.

FY 2024 Accomplishments

Realign VSF Management and Supervisor Training and responsibility:

- Align management to focus on Inside and Outside functions and Services as well as enhancing supervisory training, oversight and participation in the alignment or realignment process – Q1.
 - In process, however, the Department elected to wait for the completion of the City's employee compensation study before making additional movement requests – To begin in Q4, ongoing.

Enhance VSF Organization Training and customer service:

- Add Spanish-speaking employees and/or software to the customer service window. There is a language barrier between customers and employees – Q2.
 - VSF worked with the City's Multicultural Liaison in developing forms, signage, videos, etc. and making the interactions at the Vehicle Storage inclusive with Spanish-speaking customers and residents. A screen is displayed in the lobby area with Spanish/English slides detailing pertinent information. Completed Q2.
- Complete the work with VSF team members and HCM to finish their career skills evaluation and increase salaries accordingly – Q1.
 - VSF collaborated with the Classifications Division of HR to increase salaries for staff at Vehicle Storage. Completed Q1.
- Continue to roll out dual duties between Fleet administration and VSF administration – Q4.
 - Fleet combined administrative oversight of both Fleet and VSF under one (1) instead of utilizing 2 positions. Completed Q1.

Continuing VSF Facility and Building Safety Improvements:

- Move forward with facility enhancements discussed with Public Works and others that will enhance security and impound operations – Q3.
 - Director of Public Works Jon Honeywell and Director of Fleet Services Willie Hinton agree and plan to move forward with this move to start the process of securing the JE Davis facility. The planning process will happen in Q4, and the move will take place in Q1 2025.

Improve VSF Asset Management and Customer Facing Systems:

- Add a kiosk for bidder cards in the lobby of the Vehicle Storage Facility Administration Office to increase productivity by allowing staff to focus on assisting customers with payments for auctions and vehicle releases – In process, to be completed in Q2 2025.
- Migrate VSF into EAM to manage Assets and Materials – In process, to be completed in Q2 of 2025.

Review the Code Language in the Towing Ordinance:

- Thoroughly review the City's Towing Ordinance and Contract and make necessary changes – Q2.
 - Fleet and Legal reviewed and changed some provisions in the towing contract that resulted in CLR rebidding the service. The bidders were selected, and the new contracts begin in October 2024. Completed.



FY 2025 Departmental Goals

Continuing VSF Facility and Building Safety Improvements:

- Move forward with facility enhancements discussed with Public Works and others that will enhance security and impound operations – Q1.
- Director of Public Works Jon Honeywell and Director of Fleet Services Willie Hinton agree and plan to move forward with this move to start the process of securing the JE Davis facility. The planning process will happen in Q4, and the move will take place in Q1 2025.

Improve VSF Asset Management and Customer Facing Systems:

- Add a kiosk for bidder cards in the lobby of the Vehicle Storage Facility Administration Office to increase productivity by allowing staff to focus on assisting customers with payments for auctions and vehicle releases – Q2.
- Migrate VSF into EAM to manage Assets and Materials – Q2.

Objective Measures of Progress

Department Objective: To release 80% of eligible vehicles within 45 days of impoundment.

| Performance Measurement | 2022 Actual | 2023 Actual | 2024 YTD | 2025 Budget |
|--|--------------------|--------------------|-----------------|--------------------|
| Demand: Impounded vehicles | 3,837 | 3,696 | 3,296 | 3,800 |
| Workload: Impounded vehicles eligible for release. | 2,860 | 3,497 | 3,081 | 3,600 |
| Efficiency: Eligible vehicles released within 45 days. | 2,860 | 2,861 | 2,529 | 2,880 |
| Effect/Outcome: Percentage of eligible vehicles released within 45 days. | 75% | 82% | 82% | 80% |

Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|--------------------------|------------------------------------|------------------------------------|------------------------------------|
| Vehicle Storage Facility | 15 | 14 | 14 |



Expenditures by Fund

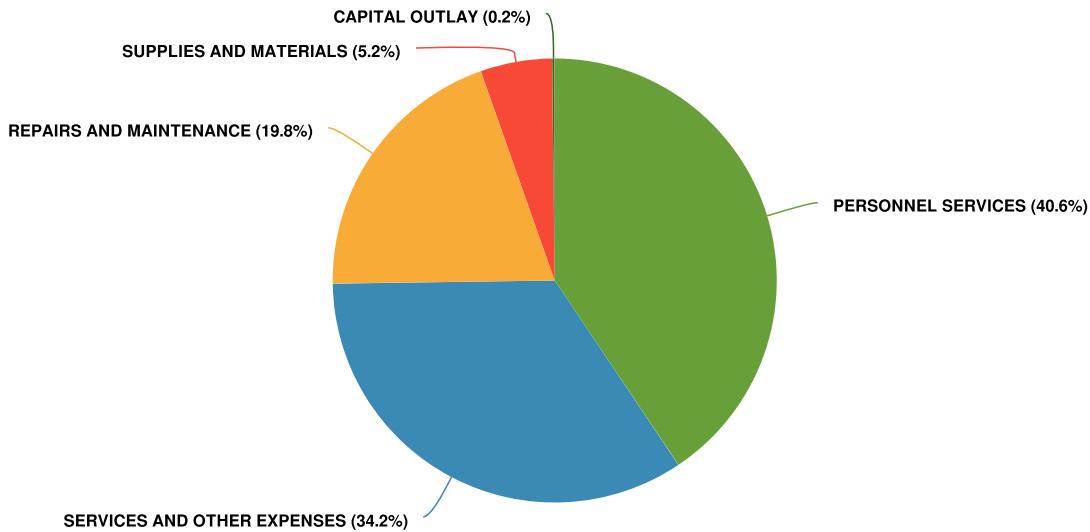
| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| VEHICLE STORAGE FUND | \$1,645,795 | \$2,208,454 | \$2,208,454 | \$2,292,195 | 3.8% | 3.8% |
| Total VEHICLE STORAGE FUND: | \$1,645,795 | \$2,208,454 | \$2,208,454 | \$2,292,195 | 3.8% | 3.8% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Expenditures | | | | |
| NON-DEPARTMENTAL | \$31,731 | \$0 | \$0 | \$0 |
| FLEET SERVS VEHICLE STORAGE FA | \$1,614,064 | \$2,208,454 | \$2,208,454 | \$2,292,195 |
| Total Expenditures: | \$1,645,795 | \$2,208,454 | \$2,208,454 | \$2,292,195 |



Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| PERSONNEL SERVICES | \$790,869 | \$840,220 | \$840,220 | \$930,592 | \$90,372 | \$90,372 |
| SUPPLIES AND MATERIALS | \$33,286 | \$40,100 | \$40,100 | \$40,100 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$4,254 | \$75,500 | \$75,500 | \$75,500 | \$0 | \$0 |
| FLEET FUEL | \$2,120 | \$4,748 | \$4,748 | \$4,334 | -\$414 | -\$414 |
| REPAIRS AND MAINTENANCE | \$24,394 | \$430,000 | \$430,000 | \$430,000 | \$0 | \$0 |
| FLEET SERVICES | \$16,918 | \$24,546 | \$24,546 | \$23,944 | -\$602 | -\$602 |
| SERVICES AND OTHER EXPENSES | \$768,472 | \$783,725 | \$783,725 | \$783,725 | \$0 | \$0 |
| CAPITAL OUTLAY | \$5,101 | \$9,615 | \$9,615 | \$4,000 | -\$5,615 | -\$5,615 |
| DEBT SERVICE | \$382 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total: | \$1,645,795 | \$2,208,454 | \$2,208,454 | \$2,292,195 | \$83,741 | \$83,741 |

Personnel costs are budgeted to increase compared to 2024 by \$90,372 due to a 7% increase in health insurance costs and a 1.75% increase in non-uniform salaries and wages.



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.

Organizational Chart



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.

FY 2024 Accomplishments

The Solid Waste Division accomplished the following goals and improvements:

- New uniforms were sourced and implemented that improve the professional appearance of the entire division.
- A new liner was installed in the leachate pond, helping to guarantee the safety of groundwater for decades to come.
- The division broke ground on a new truck washing facility that will improve the appearance and operation of our vehicles, as well as increase the usable lifespan of the vehicles.
- The division completed the installation of new sanitary sewer lift pumps that significantly improve the efficiency and safety of delivering wastewater to the Water Reclamation Authority.
- The landfill team successfully determined the source and resolved an ongoing issue of leachate leaking from the side of active cell 5 that had prompted multiple ADEQ inspection violations.
- An Engineer/Assistant Manager was hired to help improve ADEQ regulation compliance, oversee landfill construction projects, and support the division in a variety of technical areas.
- Expanded the use of Smart Tablets connected to 311 for all bulky items, knuckle-boom, and carry out service pickups.

FY 2025 Departmental Goals

In 2025, the SWS Division has the following goals:

- Complete construction of a new truck washing facility that will improve the appearance and operation of our vehicles, as well as increase the usable lifespan of the vehicles.
- Complete the installation of a replacement Composting Pad to comply with DEQ composting requirements.
- Complete the acquisition, installation, and adoption of a new collections' vehicle camera, telematics, and routing software solution to improve safety.
- Repair and replace aging vehicles and heavy equipment to improve the efficiency and capabilities of solid waste collection and disposal.
- Implementing improved safety policies and training to continuously improve the safety of the facility and staff.



Objective Measures of Progress

Department Objective: To monitor sources of waste received and collected.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|--|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Number of houses served | 60,640 | 60,947 | 61,156 | 61,430 |
| Workload: Number of 3rd Party Loads received at the Landfill | 36,490 | 44,667 | 24,543 | 42,000 |
| Efficiency: Percent recycling of total tonnage | 4% | 3% | 3% | 3% |
| Efficiency: Percent of year waste of total tonnage | 14% | 22% | 14% | 14% |
| Effect/Outcome: Percent of Class I & Class IV total tonnage | 82% | 75% | 83% | 83% |

Department Objective: To monitor incoming tonnage for the Class I and Class IV Landfill Cells.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Normal Sources</u> | <u>2023 Tornado Debris</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|-----------------------------------|-----------------------------------|---------------------------|------------------------|---------------------------|
| Demand: Curbside recycling tonnage to be collected. | 131,442 | 156,970 | 13,908 | 170,878 | 96,482 | 150,000 |
| Workload: Curbside recycling tonnage collected. | 131,000 | 156,970 | 13,908 | 170,878 | 96,482 | 130,000 |
| Efficiency: Curbside recycling tonnage collected per month. | 11,000 | 13,081 | 1,159 | 14,240 | 6,677 | 10,833 |
| Effect/Outcome: Percentage of tonnage collected annually. | 100% | 100% | 100% | 100% | 100% | 100% |

Department Objective: To promote recycling and increase annual tonnage collected.

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|---------------------------|------------------------|---------------------------|
| Demand: Curbside recycling tonnage to be collected per month. | 479 | 487 | 493 | 502 |
| Workload: Curbside recycling tonnage collected. | 6,754 | 5,839 | 3,451 | 6,024 |
| Efficiency: LR Recycles Quarterly Event Days | N/A | 44 | 18 | 72 |
| Efficiency: Green Station Electrics Recycling | N/A | N/A | 42 | 76 |
| Effect/Outcome: Total recycling tonnage collected annually. | 100% | 100% | 100% | 6,124 |

Department Objective: To monitor incoming tonnage of Yard Waste

| <u>Performance Measurement</u> | <u>2022 Actual</u> | <u>2023 Normal Sources</u> | <u>2023 Tornado Debris</u> | <u>2023 Actual</u> | <u>2024 YTD</u> | <u>2025 Budget</u> |
|---|---------------------------|-----------------------------------|-----------------------------------|---------------------------|------------------------|---------------------------|
| Demand: Yard waste tonnage to be collected. | 22,700 | 22,576 | 28,382 | 50,958 | 16,437 | 24,000 |
| Workload: Yard waste tonnage collected. | 22,700 | 22,576 | 28,382 | 50,958 | 16,437 | 24,000 |
| Efficiency: Average yard waste tonnage collected per month. | 1,879 | 1,881 | 2,365 | 4,249 | 1,370 | 2,033 |
| Effect/Outcome: Percentage of tonnage collected annually. | 100% | 100% | 100% | 100% | 100% | 100% |



Staffing

| | 2023 Adopted Budget | 2024 Adopted Budget | 2025 Adopted Budget |
|----------------|---------------------------|---------------------------|---------------------------|
| Waste Disposal | 145 | 145 | 145 |

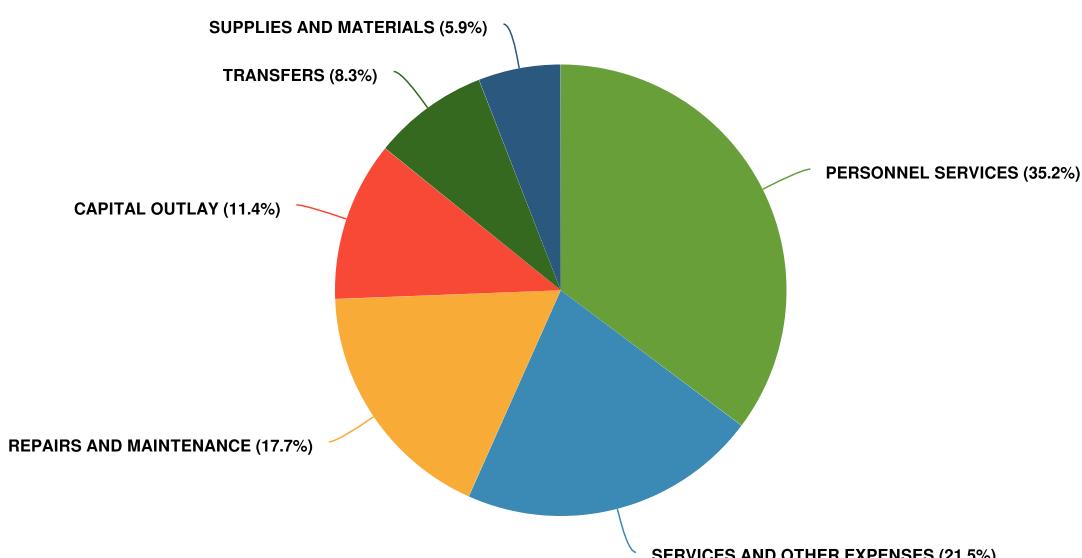
Expenditures by Fund

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (% Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (% Change) |
|---|---------------------|---------------------|---------------------|---------------------|---|---|
| PUB WORKS-WASTE DISPOSAL FUND | \$24,240,393 | \$25,712,800 | \$24,880,000 | \$26,543,400 | 6.7% | 3.2% |
| Total PUB WORKS-WASTE DISPOSAL FUND: | \$24,240,393 | \$25,712,800 | \$24,880,000 | \$26,543,400 | 6.7% | 3.2% |

Expenditures by Function

| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| NON-DEPARTMENTAL | \$286,117 | -\$500,000 | -\$500,000 | -\$122,000 |
| WD-ADMINISTRATION | \$1,703,696 | \$1,905,926 | \$1,905,926 | \$3,114,343 |
| SOLID WASTE COLLECTION | \$16,837,544 | \$18,485,505 | \$17,652,705 | \$18,225,212 |
| SOLID WASTE DISPOSAL | \$4,947,597 | \$4,970,949 | \$4,970,949 | \$4,741,194 |
| SOLID WASTE COMPOSTING | \$465,439 | \$850,420 | \$850,420 | \$584,651 |
| Total Expenditures: | \$24,240,393 | \$25,712,800 | \$24,880,000 | \$26,543,400 |

Expenditures by Category



| Name | FY2023 Actual | FY2024 Adopted | FY2024 Amended | FY2025 Budgeted | FY2024 Amended vs. FY 2025 Adopted Budget (\$ Change) | FY2024 Adopted vs. FY 2025 Adopted Budget (\$ Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| PERSONNEL SERVICES | \$8,564,542 | \$8,772,029 | \$8,772,029 | \$9,353,382 | \$581,353 | \$581,353 |
| SUPPLIES AND MATERIALS | \$88,708 | \$148,150 | \$148,150 | \$148,150 | \$0 | \$0 |
| EDUCATION & TRAINING SUPPLIES | \$0 | \$100 | \$100 | \$100 | \$0 | \$0 |
| INFORMATION SYSTEM SUPPLIES | \$339,944 | \$281,150 | \$281,150 | \$281,150 | \$0 | \$0 |
| AUTO PARTS | \$9,151 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PETROLEUM PRODUCTS, FUEL | \$18,812 | \$14,000 | \$14,000 | \$14,000 | \$0 | \$0 |
| FOOD | \$1,168 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FLEET FUEL | \$981,898 | \$2,116,106 | \$1,283,306 | \$1,119,694 | -\$163,612 | -\$996,412 |
| REPAIRS AND MAINTENANCE | \$441,163 | \$421,646 | \$421,646 | \$421,646 | \$0 | \$0 |
| FLEET SERVICES | \$3,631,893 | \$3,943,146 | \$3,943,146 | \$4,274,700 | \$331,554 | \$331,554 |
| SERVICES AND OTHER EXPENSES | \$6,272,421 | \$5,795,257 | \$5,795,257 | \$5,695,257 | -\$100,000 | -\$100,000 |
| CAPITAL OUTLAY | \$2,635,583 | \$3,215,626 | \$3,215,626 | \$3,036,428 | -\$179,198 | -\$179,198 |
| TRANSFERS | \$1,255,109 | \$1,005,590 | \$1,005,590 | \$2,198,893 | \$1,193,303 | \$1,193,303 |
| Total: | \$24,240,393 | \$25,712,800 | \$24,880,000 | \$26,543,400 | \$1,663,400 | \$830,600 |

The Waste Disposal Fund budget is balanced at \$26,543,400. The increase in personnel cost is attributed to an increase of 7% in health insurance costs. Other adjustments are made due to decreases in fuel costs, lower expected depreciation amid amortization expenses and matching administrative overhead with actual cost, step-and-grade progression, and a 1.75% increase in nonuniform salaries and wages.



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APPENDICES



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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.

City of Little Rock Financial Policies

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



A. OPERATING MANAGEMENT

1. Little Rock Code §2-214 requires the Board of Directors to adopt an annual budget on or before December 30 of each year. A budget is balanced when appropriated expenses do not exceed the sum of estimated net revenues and available fund balances. The proposed 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, on-going programs made outside the budget process are discouraged.
4. Addition of personnel will only be requested to meet program initiatives and policy directives; after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.
5. Current expenditures will be funded by current revenues. A diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.
6. No revenues will be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
7. User fees and charges will be examined annually to ensure that all direct and indirect costs of providing the service are recovered. If the user fees and charges required to meet full cost recovery would be excessively burdensome on residents receiving service, the Board of Directors may approve a lower user fee or charge. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing rate and fee structures. Rate adjustments for Waste Disposal will be based on five-year financial plans.



8. Grant funding should be considered to leverage City funds. Inconsistent and /or fluctuating grants and trusts should not be utilized to fund on-going programs. Programs financed with grant moneys will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process.
9. All grants and other Federal and State funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
10. Fleet replacement will be accomplished through the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles.
11. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
12. Comparison of service delivery will be made to ensure that quality services are provided to our residents at the most competitive and economical cost. Departments will identify all activities that can be provided by another source and review alternatives to current service delivery. The review of service delivery alternatives will be performed continually. During the annual budget process, funding for outside agencies, FUTURE-Little Rock, and special projects will be evaluated.
13. To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a very competitive compensation and benefit package with that of the public and private sectors.
14. The City will follow an aggressive and professional policy of collecting revenues.
15. In each annual budget, the City may authorize a transfer from one fund to another for one or more special projects. Expenditures from the special project shall be consistent with the purpose of the special project. Unspent appropriations for special projects shall carry forward into the next fiscal year. Unspent special project appropriations remaining on June 30 in the next fiscal year shall be returned to the fund of origin unless the City Manager authorizes continuation of the special project.
16. The City will strive to maintain fair and equitable relationships with contractors and suppliers.

B. CAPITAL MANAGEMENT

1. A five-year Capital Improvement Plan will be developed biannually and updated annually, including anticipated funding sources. Capital improvement projects are defined as a major improvement or acquisition that results in a capital asset costing more than \$5,000 and having a useful life (depreciable life) of two (2) years or greater. Exceptions are for infrastructure assets which are defined as having a constructed cost greater than \$250,000.
2. The capital improvement plan will include, in addition to current operating maintenance expenditures, an adequate level of funding for maintenance and replacement to ensure that all capital facilities and equipment are properly maintained.
3. Proposed capital projects will be reviewed by a cross-departmental team for accurate costing (design, capital, and operating), congruence with City objectives and prioritized by a set of deterministic criteria. Financing sources will be sought for the highest-ranking projects.



4. Capital improvement operating budget impacts will be coordinated with the development of the annual operating budget. Future operating, maintenance, and replacements costs will be forecast as part of the City's five-year financial forecast.
5. The City will provide for a minimum of 5% of internal, pay-as-you-go financing for its Capital Improvement Program. Funding may come from fund balance reserves or any other acceptable means of funding.

C. DEBT MANAGEMENT

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

D. RESERVES

1. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year financial plan.
2. The General Fund goal is to set aside \$10,000,000 or 10% of General Fund revenues; whichever is greater, into a restricted reserve fund on or before December 31, 2005; however, due to economic conditions in the past several years, the City has not been able to meet this goal. The restricted reserve is currently



\$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
 1. Disclosure Compliance Officer Duties
 2. Assistance and Cooperation from Other Officials and Employees
 3. Training
 - d. Continuing Disclosure Compliance File
 1. Compilation and Maintenance of Continuing Disclosure Compliance File
 2. Annual Continuing Disclosure Compliance Checklist
 3. Remedy Non-compliance
 - e. Issuance of New Bonds
 1. Review Primary Offering Documents
 2. Review Continuing Disclosure Undertakings
 3. Update Continuing Disclosure Compliance File
 4. Update List of Bonds
 - f. Annual Report and Event Notice Filing
 1. Annual Report Preparation and Submission
 2. 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 2024 | | | |
|---|------------------|------------------|--------------|
| Classification | Full-Time | Part-Time | Total |
| AFSCME | 385 | 80 | 465 |
| IAFF | 485 | 0 | 485 |
| FOP | 419 | 0 | 419 |
| Non-Union | 714 | 369 | 1,083 |
| Total Employment | 2,003 | 449 | 2,452 |

| City of Little Rock Employee Demographics 2024 | |
|---|--------------------|
| Race | Percent (%) |
| American Indian/Alaskan Native | 0.13% |
| Asian | 1.91% |
| Black | 56.83% |
| Hawaiian/Pacific Islander | 0.19% |
| Hispanic | 2.35% |
| Other | 1.59% |
| White | 37.00% |
| Total | 100% |

| City of Little Rock Employee Gender 2024 | |
|---|--------------------|
| Gender | Percent (%) |
| Female | 37.92% |
| Male | 62.08% |
| Total | 100% |

| Commission Employees 2024 | | | |
|---|------------------|------------------|--------------|
| Commission | Full-Time | Part-Time | Total |
| Arkansas Museum of Discovery | 29 | 24 | 53 |
| Arkansas Museum of Fine Arts | 59 | 112 | 171 |
| Bill & Hillary Clinton National Airport | 176 | 3 | 179 |
| Central Arkansas Library | 222 | 87 | 309 |
| Little Rock Convention & Visitors Bureau | 111 | 67 | 178 |
| Little Rock Port Authority | 9 | 1 | 10 |
| Little Rock Water Reclamation Authority | 220 | 1 | 221 |
| Metropolitan Emergency Medical Services | 330 | 63 | 393 |
| Rock Region Metro | 194 | 10 | 204 |
| Total Employment | 1,350 | 368 | 1,718 |



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 | 1.12% |
| 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 in administrative services to issue building permits annually.

| Building Permits Issued by the Department of Planning and Development 2014-2024 | | |
|--|-----------------------|-----------------------|
| 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 |

*2024 Building permits issued as of 9/4/2024.

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 2024* | |
|---|--------------|
| Category | Count |
| Number of Fire Stations | 22 |
| Number of Authorized Uniformed Employees | 447 |
| Rescue, Emergency, and Medical Calls | 14,548 |
| Fire and Explosions | 1,033 |
| Overpressure Rupture, Explosion, Overheat (no fire) | 24 |
| Service Calls | 2,266 |
| Good Intent Calls | 2,967 |
| False Alarm Calls | 3,284 |
| Natural Disaster Calls | 12 |
| Other Calls | 160 |
| Hazardous Conditions Standby | 897 |

*2024 Fire Protection Measures as of 9/6/2024.

Police Protection

The Little Rock Police Department (LRPD) plays a critical role in ensuring public safety by providing comprehensive law enforcement services. In 2024, 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 2024* | |
|---|--------------|
| Category | Count |
| Number of Stations | 10 |
| Number of Authorized Uniformed Employees | 595 |
| Calls for Service Police | 134,044 |
| Arrests | 7,141 |

*2024 Police Protection Measures as of 10/24/2024.

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 206,000 visitors. With 24 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 2024* | |
|--|--------------|
| Service | Count |
| Number of Parks, Including Park Development | 63 |
| Total Acres (developed & underdeveloped) | 6,140 |
| Number of Playgrounds | 36 |
| 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 | 7 |
| Number of Swimming Pools | 3 |
| Number of Adult Centers | 1 |
| Number of Soccer Fields | 14 |
| Number of Fitness Centers | 1 |
| River Market | 1 |
| Ampitheatre | 1 |
| Number of Pavilions | 23 |
| Number of Pickleball Courts | 6 |
| Number of Volleyball Courts | 10 |
| Total Recorded Park Attendance | 517,617 |
| Number of Zoos | 1 |
| Total Zoo Attendance* | 206,511 |
| Total Zoo Member Households* | 5,654 |

*Zoo Attendance and Member Households as of 8/30/2024.

Street Services

The Department of Public Works in Little Rock plays a critical role in maintaining and improving the city's transportation infrastructure. In 2024, 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 2024 | |
|--|-----------------------|
| Category | Quantity |
| Streets Graded and Surface Treatment | 397.6 miles |
| Paved - Permanent (Concrete and Asphalt) | 2,102.73 miles |
| Alleys Maintained | 62.82 miles |
| Drainage Ditches Maintained | 1,567.72 miles |
| Storm Sewers Maintained | 379.42 miles |
| Waterlines Maintained | 1,439.92 miles |
| Sanitary Miles | 1,404 miles |
| Traffic Signals Repaired | 800 |
| Total Miles of Streets and Alleys | 2,500.59 miles |

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 2024.

| Solid Waste and Garbage Collection 2024 | |
|--|--------------|
| Category | Count |
| Class I and IV tonnage | 134,000 |
| Yard Waste | 23,000 |
| On-call Service | 28,000 |
| Knuckleboom Truck Pick-ups | 7,000 |
| Number of Residential Users | 60,8000 |
| Number of Commercial Users | 480 |



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 |

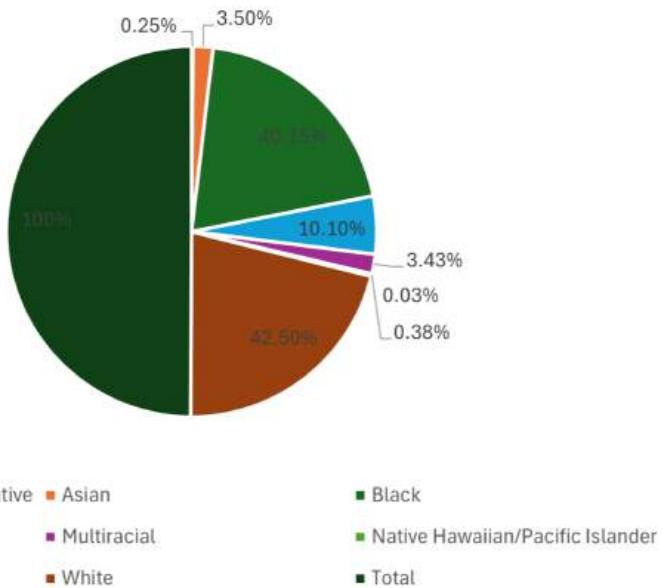
*All figures represent the latest accurate data available as of November 2024, compiled by Metroplan.

| 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 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 Population Demographics 2020 by Percent (%)



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.

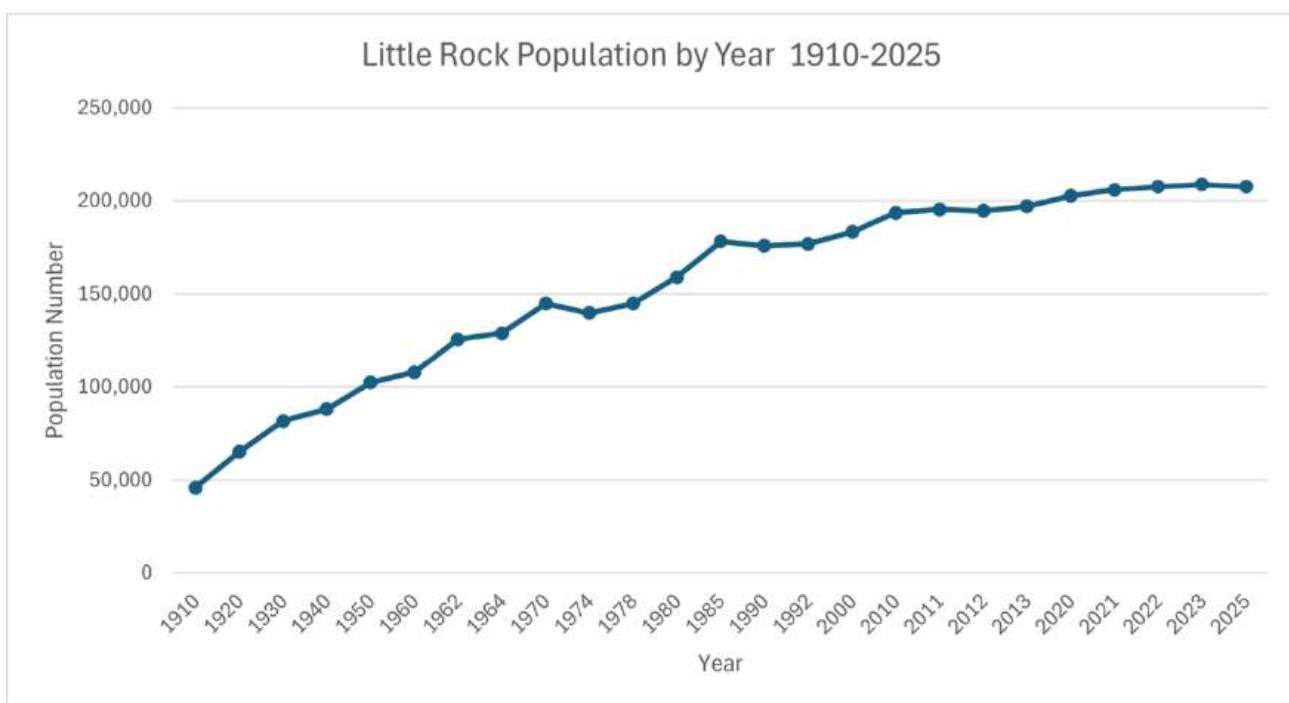
| Little Rock Population by Year | | |
|--------------------------------|-------------------|-----------------------------|
| Year | Population Number | Data Source |
| 1910 | 45,941 | |
| 1920 | 65,142 | |
| 1930 | 81,657 | |
| 1940 | 88,039 | |
| 1950 | 102,310 | |
| 1960 | 107,813 | |
| 1962 | 125,671 | 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 Census |
| 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 Year 1910-2025



Little Rock Population by Age and Sex

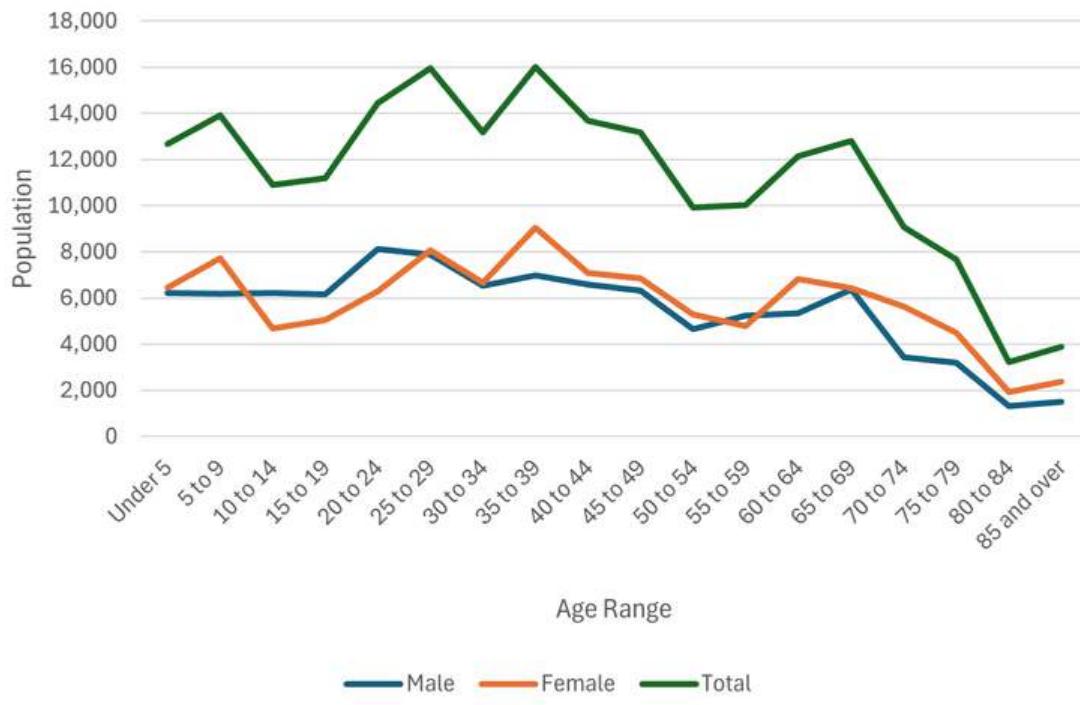
In 2023, Little Rock's population demographics, characterized by a strong working-age population, a sizable older demographic, and a slight female majority, underscore the city's need to balance services for families, career-focused adults, and an aging community. Little Rock's population totaled 203,844, 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 table and line graph compiled by Metroplan. Source for data from ACS 2023 one-year data, Table S0101.



Little Rock 2023 Census Population by Age and Sex



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 sourced from the Arkansas Department of Education Data Center and the National Center for Education Statistics.

Little Rock Institution 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% |

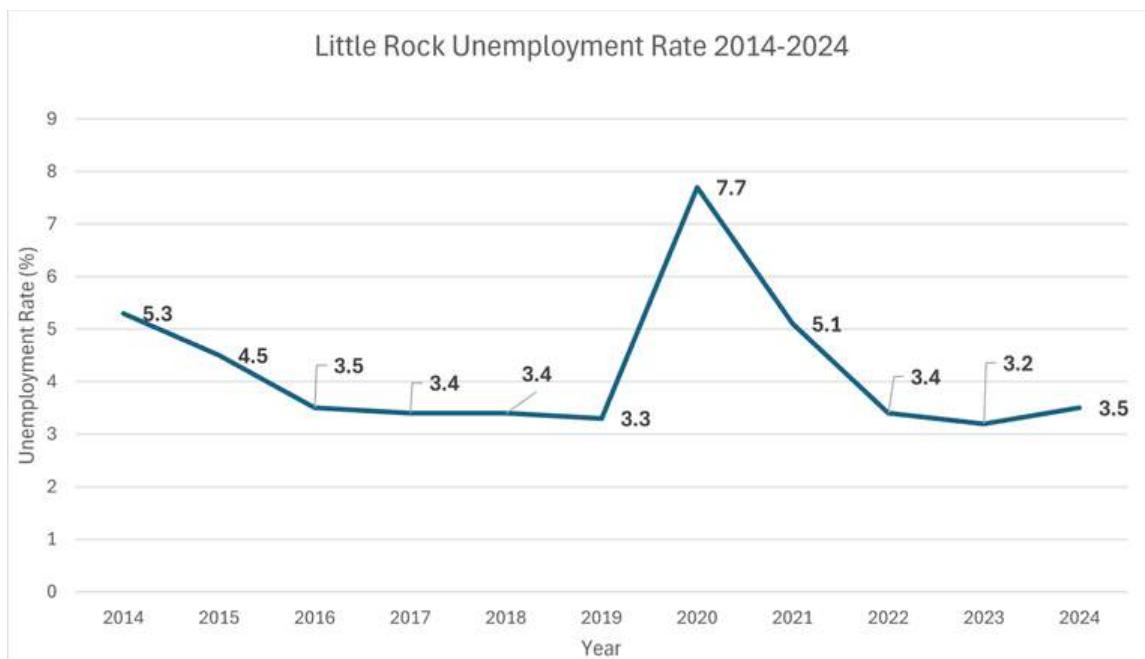
*Data sourced from ACS 2023 1-Year Estimates.

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 table and chart compiled by Metroplan 1/3/2025.



Little Rock Area Major 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.

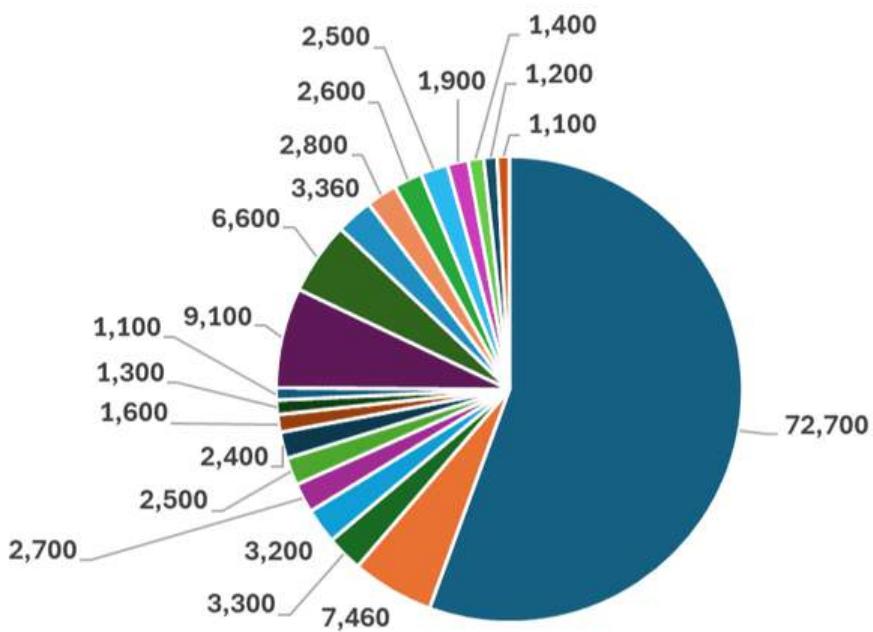
| Little Rock Area Major Employers 2024* | | | |
|--|--|----------------------------|-----------|
| | Company | Industry | Employees |
| 1 | Local, State, & Federal Governments -within the Metropolitan Statistical Area | Government | 72,700 |
| 2 | University of Arkansas for Medical Sciences | Education/Medical 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



- Local, State, & Federal governments – within the Metropolitan Statistical Area
- Little Rock Air Force Base
- Arkansas Children's Hospital
- Little Rock School District
- Pulaski county Special School District
- Entergy Arkansas
- Dillard's Inc.
- Summit Utilities
- Crow-Burlingame
- Arkansas Heart Hospital
- University of Arkansas for Medical Sciences
- Baptist Health
- Arkansas Blue Cross Blue Shield
- Central Arkansas Veterans Healthcare System
- CHI St. Vincent Health System
- Amazon
- Dassault Falcon Jet Corp.
- University of Arkansas Little Rock
- North Little Rock School District
- FIS Global



Little Rock Top 10 Sales Tax Payers by Industry

The City of Little Rock, Arkansas' largest own-source revenue is sales taxes. The City's sales tax revenues are generated from a permanent one-and-one-eighth (1.125)-cent local general sales tax. Prior to 2022, the City also assessed a three-eighth (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 like proportion of the county tax. In 2024, the City's local 1.125-cent sales tax generated revenue of approximately \$78,993,300. The City's share of the county 1-cent tax generated revenue of approximately \$60,157,200.

According to 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 2024* | | | |
|--|---|---------------------|---------------|
| | Industry | Tax Collected | % of Total |
| 1 | Other General Merchandise Stores | \$5,971,398 | 7.56% |
| 2 | Grocery Stores | \$5,172,613 | 6.55% |
| 3 | Building Material and Supplies Dealers | \$3,873,511 | 4.90% |
| 4 | Electronic Shopping and Mail-Order Houses | \$3,685,637 | 4.67% |
| 5 | Food Services and Drinking Places; Unknown Subclassification | \$3,642,468 | 4.61% |
| 6 | Full-Service Restaurants | \$3,258,921 | 4.13% |
| 7 | Electronics and Appliance Stores | \$2,557,369 | 3.24% |
| 8 | Electric Power Generation; Transmission and Distribution | \$2,545,840 | 3.22% |
| 9 | Automotive Equipment Rental and Leasing | \$2,134,810 | 2.71% |
| 10 | Clothing Stores | \$1,987,852 | 2.52% |
| Totals | | \$34,839,420 | 44.10% |

| Little Rock Top Ten 1 Cent County Sales Taxpayers 2024* | | | |
|---|---|---------------------|---------------|
| | Industry | Tax Collected | % of Total |
| 1 | Other General Merchandise Stores | \$5,637,219 | 9.37% |
| 2 | Building Material and Supplies Dealers | \$3,519,140 | 5.85% |
| 3 | Grocery Stores | \$3,387,984 | 5.63% |
| 4 | Electronic Shopping and Mail-Order Houses | \$3,066,170 | 5.10% |
| 5 | Food Services and Drinking Places | \$2,482,159 | 4.13% |
| 6 | Full-Service Restaurants | \$2,435,180 | 4.05% |
| 7 | Electric Power Generation; Transmission and Distribution | \$2,210,072 | 3.67% |
| 8 | Electronics and Appliance Stores | \$1,588,372 | 2.64% |
| 9 | Automotive Repair and Maintenance | \$1,254,679 | 2.09% |
| 10 | Clothing Stores | \$1,246,696 | 2.07% |
| Totals | | \$26,827,671 | 44.60% |

*Data for 2024 have been collected up until 10/31/2024; the last two months of the year are estimated for the 12-month period of 2024. Taxes are received through 02/28/2025 for the previous year.



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) | | | |
|--|--------------|-------------------------|------------------|
| 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.

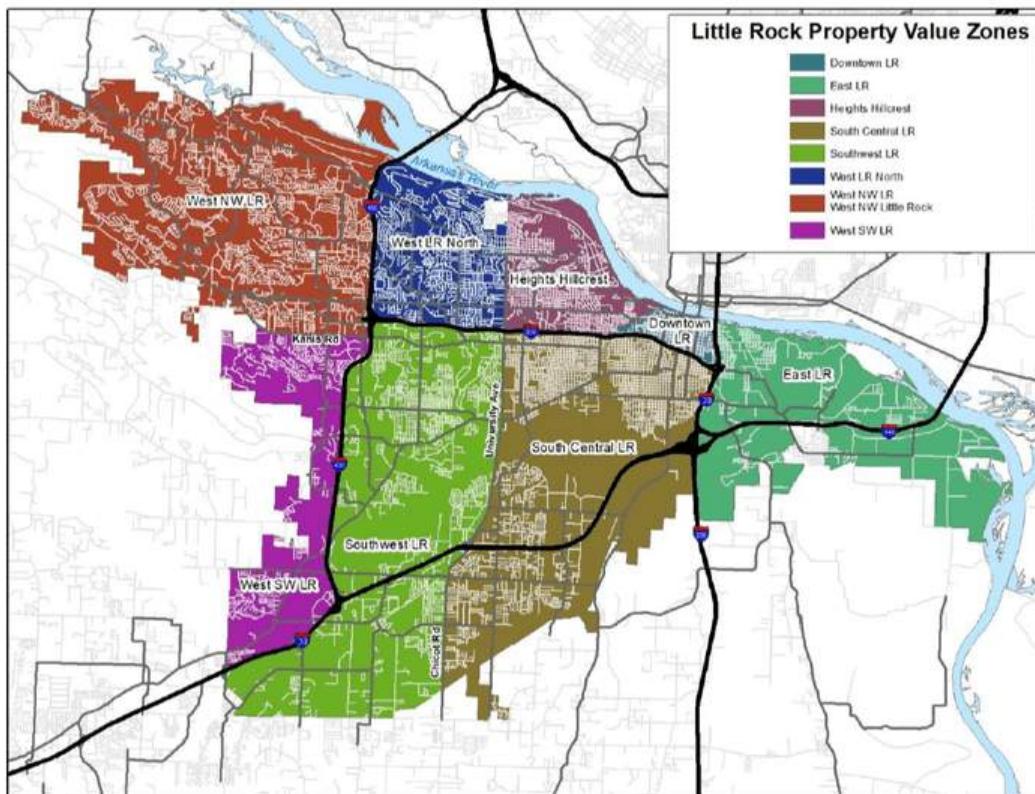


Little Rock Property Values

Between 2020 and 2025, Little Rock's property values demonstrated mixed trends across various areas. Overall, the city's property values increased by 32.2%, with 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, and West Northwest areas, contrasting with slower growth or 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 | \$1,512,323,405 | \$1,488,888,915 | \$1,603,645,515 | \$1,603,645,515 | \$1,608,864,690 | \$1,633,864,115 | 8.0% | 1.6% | |
| East LR | \$945,156,010 | \$918,334,635 | \$1,062,439,765 | \$849,687,055 | \$888,099,150 | \$890,830,230 | -5.7% | 0.3% | |
| Heights/Hillcrest LR | \$3,125,865,010 | \$4,155,975,720 | \$4,949,817,195 | \$4,223,302,090 | \$5,266,357,105 | \$5,296,112,920 | 69.4% | 0.6% | |
| South Central LR | \$1,951,987,760 | \$2,468,315,180 | \$3,139,250,205 | \$2,394,207,790 | \$2,944,405,025 | \$2,977,55,230 | 52.5% | 1.1% | |
| Southwest LR | \$2,643,274,910 | \$2,732,698,990 | \$3,287,523,690 | \$2,285,704,745 | \$3,326,382,960 | \$3,358,818,165 | 27.1% | 1.0% | |
| West LR North | \$2,571,715,130 | \$2,538,420,695 | \$3,067,811,410 | \$3,067,811,410 | \$3,008,069,370 | \$3,051,508,300 | 18.7% | 1.4% | |
| West NW LR | \$7,014,299,545 | \$7,213,833,050 | \$8,776,891,255 | \$8,776,891,255 | \$8,863,929,064 | \$9,066,041,500 | 29.3% | 2.3% | |
| West SW LR | \$2,007,918,520 | \$1,985,720,720 | \$2,422,185,810 | \$2,422,185,810 | \$2,457,118,990 | \$2,511,718,220 | 25.1% | 2.2% | |
| Totals | \$21,772,644,490 | \$23,502,187,905 | \$28,309,564,845 | \$25,623,435,670 | \$28,363,226,355 | \$28,786,448,680 | 32.2% | 1.5% | |

*Data for table compiled by MetroPlan 12/20/2024. Data sourced from Pulaski County Assessor PAGIS.



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





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