



# 2024

**ANNUAL OPERATING BUDGET**





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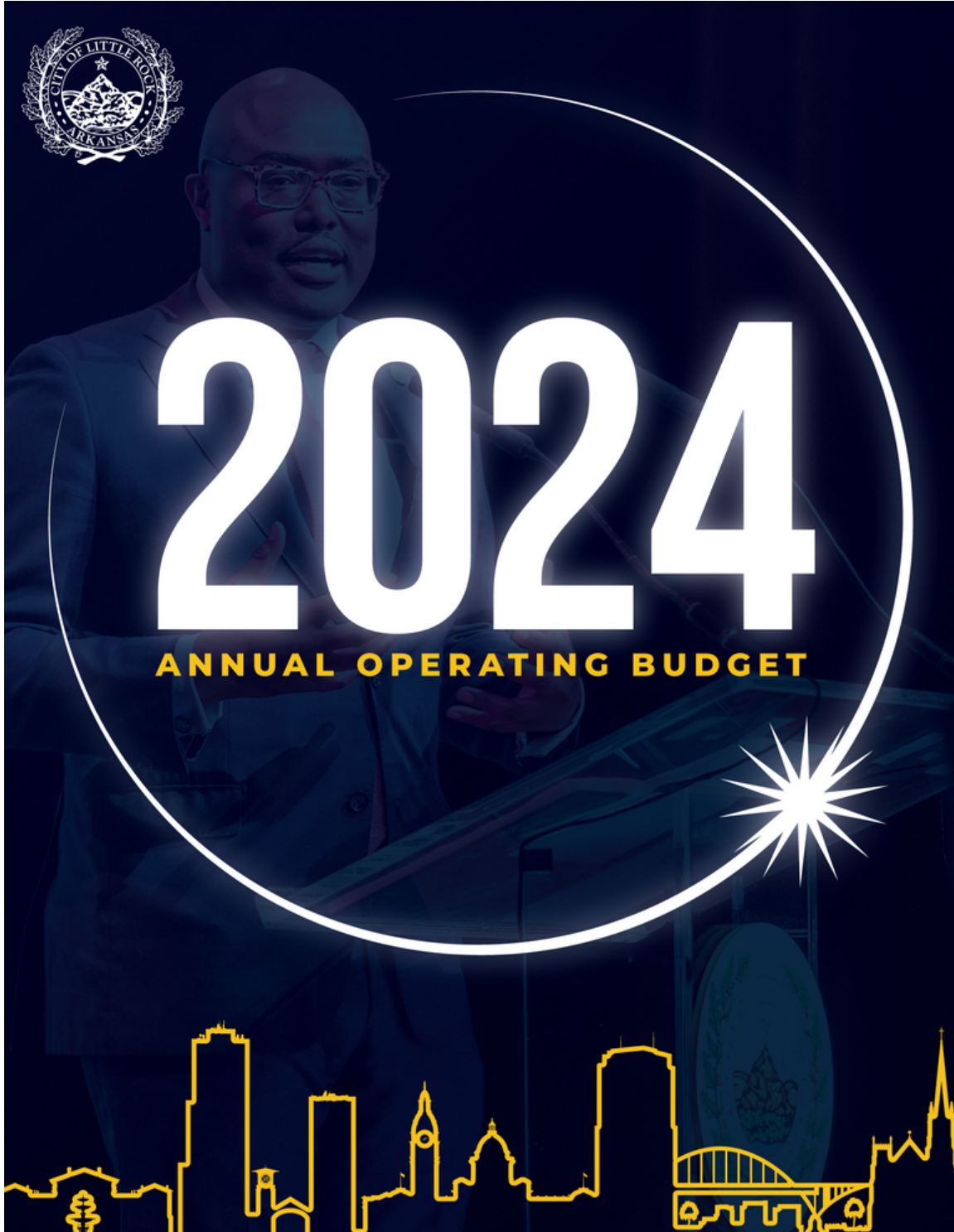
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# **INTRODUCTION**

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# City of Little Rock



At the 2024 City of Little Rock State of the City address, Mayor Frank Scott Jr. outlined key initiatives and events happening in Little Rock for the calendar year of 2024. One such event is the 2024 Total Solar Eclipse on April 8. This eclipse will be visible across various stretches of North America with Little Rock being one of the best places to view it in Arkansas and surrounding states. This eclipse will be a momentous occasion for Little Rock's tourists and residents alike.

Cover designed by Arjun Saatia.  
Photography provided by Tuff Labs Photography.



# City of Little Rock

## 2024 Annual Operating Budget

Frank Scott, Jr.  
Mayor

Emily Cox  
Interim City Manager

Prepared by:  
Department of Finance

Nicholas Sarpy, Chief Financial Officer

Sandra Blade, Deputy Director of Finance

Silas Roaf, Budget Analyst

The enclosed 2024 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 2024 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) (<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, 2023**

*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, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



## Little Rock At A Glance

On April 9, 1722, French explorer Benard de La Harpe noticed an outcropping of rock on the southern bank of the Arkansas River and dubbed it “La Petite Roche.” Eighty years later, the first residence was built for a fur trader. Since 1812, Little Rock has grown from that one person to become the Capital City of Arkansas with a population of 208,830. The metropolitan area’s population is 770,762, with more than 1.26 million people living within 70 miles of Little Rock.

The La Petite Roche rock formation created a natural harbor making Little Rock an early center of commerce for the region. Today, that business-friendly tradition continues as Little Rock is home to several large corporations and numerous small- and mid-size businesses. The City’s major industries are technology, healthcare, manufacturing, government, and retail. These industries’ presence helps explain the City’s unemployment rate of approximately 3.6% as of February 2024.

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

In addition, the MacArthur Park area, Pettaway Neighborhood, Dunbar Historic Neighborhood, SoMA (South Main), the renovation of Robinson Center Performance Hall, as well as the redesign and expansion of the Arkansas Museum of Fine Arts are some of the other exciting projects in the City’s core. Redevelopment continues in Little Rock’s older neighborhoods, and the City is experiencing new growth in areas to the west and southwest.

Medical facilities in the Little Rock area provide efficient, comprehensive service to more than two million individuals throughout the state. The major area hospitals provide bed space for approximately 2,320 patients. Included are many specialty clinics and outpatient surgery centers that are continuing to expand.

Diverse and quality educational opportunities are available in Little Rock. The University of Arkansas for Medical Sciences garners international attention for groundbreaking medical research and procedures. The University of Arkansas at Little Rock is a metropolitan university educating approximately 8,200 students in undergraduate and graduate programs, including the William H. Bowen School of Law. In addition, Little Rock is the home of the University of Arkansas Clinton School of Public Service as well as Philander Smith College and Arkansas Baptist College, two historically black colleges leading exciting revitalization initiatives in their surrounding areas.

Situated along the southern bank of the Arkansas River, Little Rock is located where the Delta region meets the Ouachita and Ozark mountain ranges. With lakes and streams inside the city limits and nearby, outdoor recreational options are almost unlimited. Residents and visitors enjoy hiking, camping, boating, hunting, fishing, golf, tennis, swimming, and soccer. The City offers over sixty parks featuring a variety of landscapes and recreational opportunities. Awarded in 2021, the City of Little Rock Parks and Recreation Department received a \$250,000 grant to help build the first all-inclusive playground in the City of Little Rock. MacArthur Unlimited opened in October 2022 and 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. In Riverfront Park, you can see La Petite Roche, from which the City gets its name, and view over 90 sculptures in the Vogel Schwartz Sculpture Garden. The Little Rock Zoo welcomes around 200,000 visitors each year and features the Arkansas Carousel, the only functioning over-the-jumps style carousel in operation worldwide.

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





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

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

As the 2000s dawned, Little Rock welcomed thousands of visitors for the William Jefferson Clinton Presidential Center and Park opening. 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 offers wonderful opportunities for visitors: a City rich in history and culture; many recreational opportunities; downtown entertainment; an energetic business climate; and a major emphasis on quality-of-life initiatives for citizens and visitors alike.



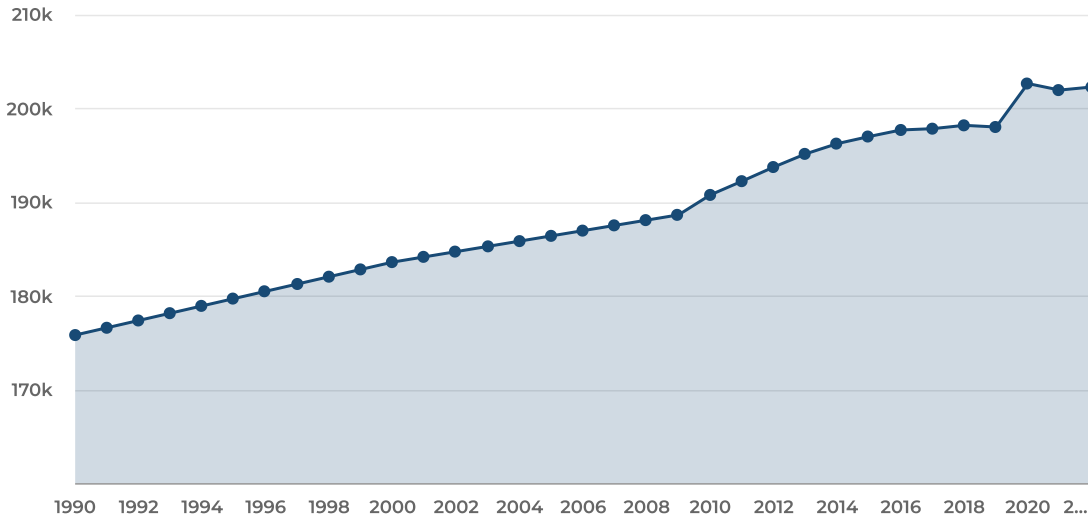
# Population Overview



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

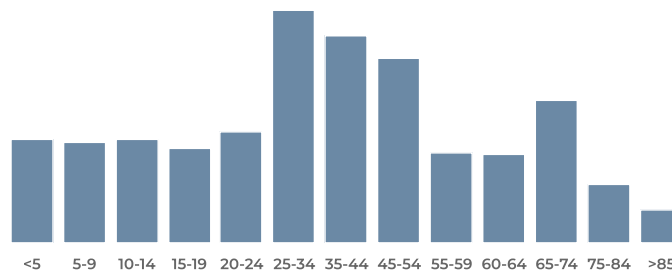


DAYTIME POPULATION  
**271,216**

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

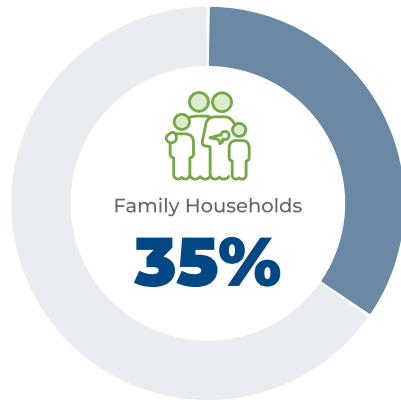


# Household Analysis

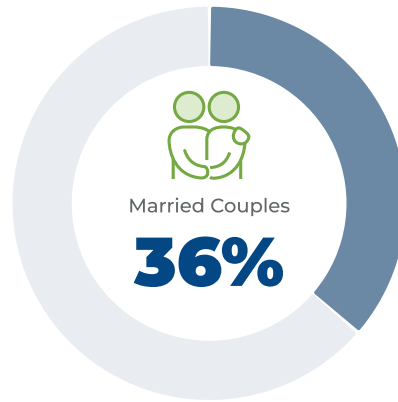
TOTAL HOUSEHOLDS

# 86,365

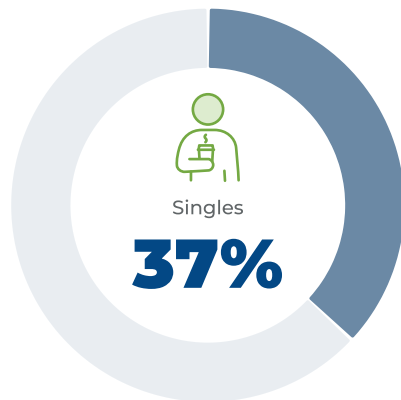
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **27%**  
lower than state average



▼ **25%**  
lower than state average



▲ **30%**  
higher than state average



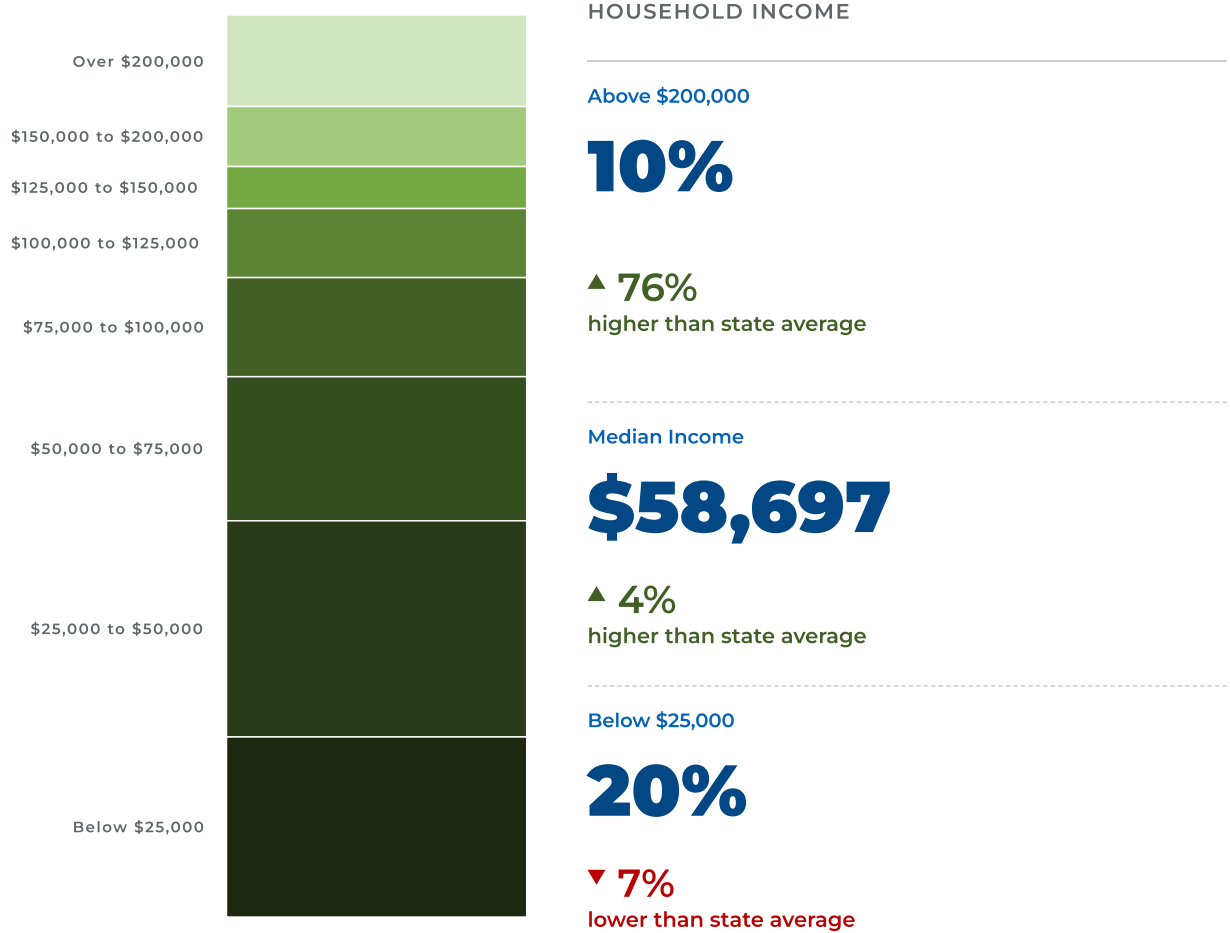
▲ **41%**  
higher than state average

*\* 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

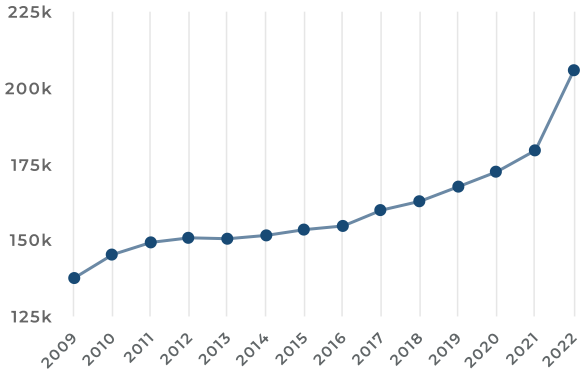


# Housing Overview



2022 MEDIAN HOME VALUE

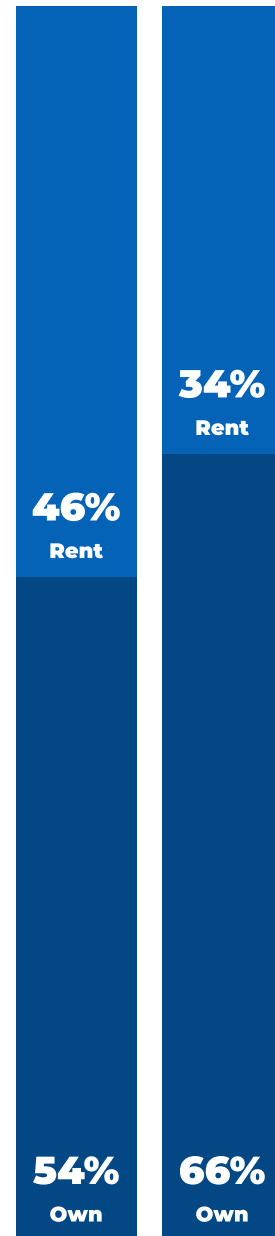
**\$205,800**



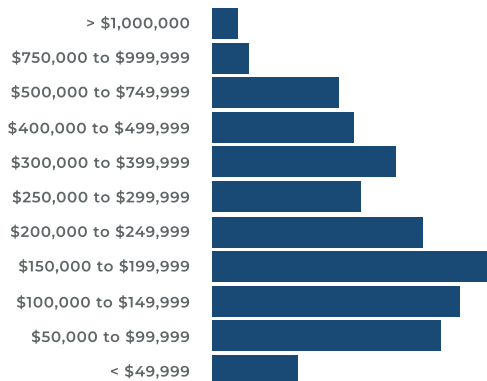
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## 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.**



**Vice Mayor Kathy Webb**  
Ward Three



**Director Virgil Miller**  
Ward One



**Director Ken Richardson**  
Ward Two



**Director Capi Peck**  
Ward Four



**Director Lance Hines**  
Ward Five



**Director Andrea Lewis**  
Ward Six



**Director B. J. Wyrick**  
Ward Seven



**Director Dean Kumpuris**  
Position Eight



**Director Antwan Phillips**  
Position Nine



**Director Joan Adcock**  
Position Ten



# How To Use The Budget Document

The **Introduction** section acquaints you with our City, its Government, its operating style, and 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 2024 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 2022 - 2024 revenues, expenditures, and fund balance, broken out by fund type.

**Funding Sources** present a chart of operating revenues from all fund sources for 2024 and detailed revenue data by source and fund from 2022 - 2024. A summary of revenue trends is provided.

**Capital Improvements** describes the City's capital improvement program, including capital funding provided by bonds, short-term notes, and other sources. This section also presents major projects planned and in progress for 2024 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 2024 debt amortization schedules.

**Position Summary Schedule** presents information for 2022 – 2024, 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 2024 is included in this document to describe the budget development process more adequately.

The 2024 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.

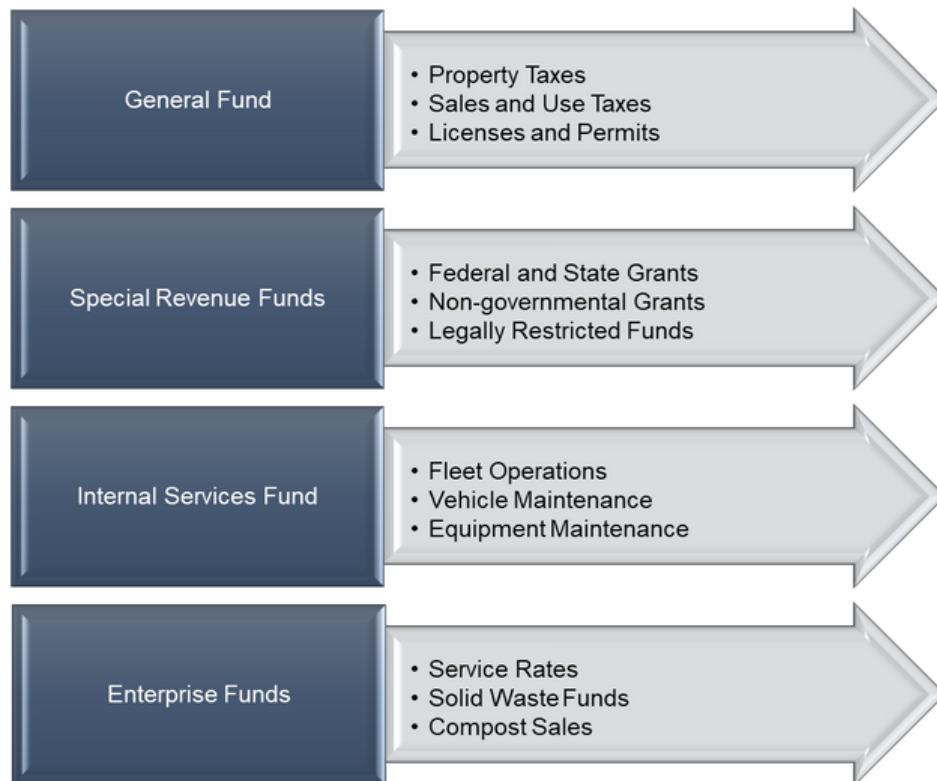
Payments to the Internal Services Fund are not reflected as transfers but are included as line items within the departments' budgets in all operating funds.





## **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"> <li>• Personnel</li> <li>• Supplies and Materials</li> <li>• Repairs and Maintenance</li> <li>• Contractual Services</li> <li>• Capital Outlay</li> <li>• Debt Service</li> <li>• Transfers Out</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel</li> <li>• Supplies and Materials</li> <li>• Repairs and Maintenance</li> <li>• Contractual Services</li> <li>• Capital Outlay</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel</li> <li>• Supplies and Materials</li> <li>• Repairs and Maintenance</li> <li>• Contractual Services</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel</li> <li>• Supplies and Materials</li> <li>• Repairs and Maintenance</li> <li>• Contractual Services</li> <li>• Closure/Post Closure</li> <li>• Depreciation</li> <li>• Debt Service</li> <li>• Transfers Out</li> </ul>



## **Capital Budget**

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

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

## **Debt Service Flow of Funds**

The City issues debt after one of the following:

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

Funds generated from the sale of debt obligations are allocated to individual special projects within the capital project funds. The Board of Directors may direct unused funds to the retirement of the debt service obligation once a project is complete and the project account is closed. The Debt Service Funds are primarily supported by property tax millages, which require voter approval, for the express purpose of debt retirement. Other revenue sources for debt retirement include franchise fees and system revenues. The Debt Service Funds initiate payments of principal and interest to the bond purchasers. Included in this documents' Debt Management section is a description of the source of funding for debt retirement and a discussion of the City's legal debt margin. Debt amortization schedules are in Appendix C.

## **Format for Budget Expenditures**

The Expenditure section of this document contains a summary of budgeted operating expenditures and personnel. The Departmental Section presents each Department's mission statement, organizational chart, department description, 2023 accomplishments, 2024 goals, applicable service measures, expenditure budget and staffing summary.



# City Administration

## Mayor's Office

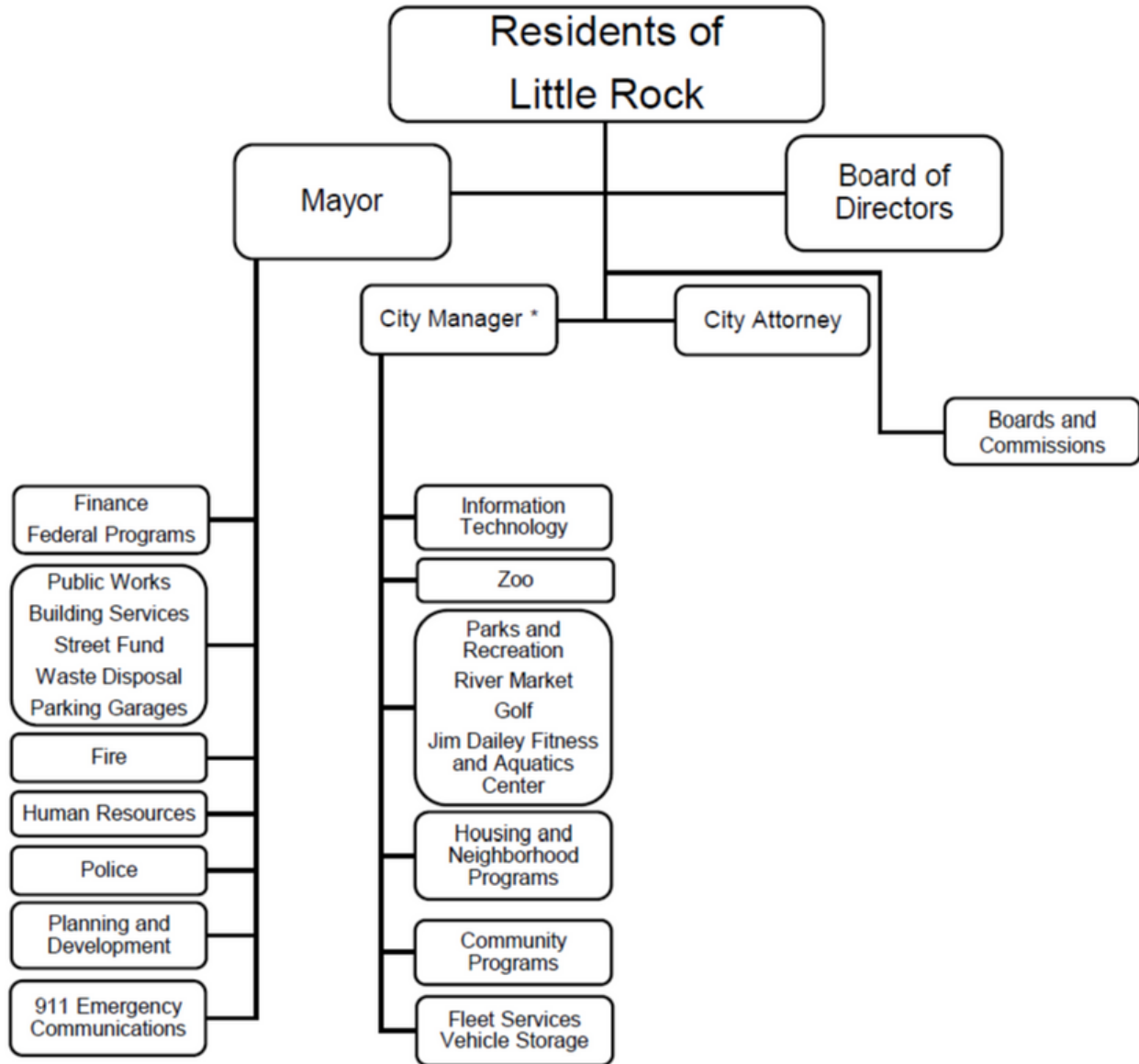
Frank Scott, Jr.	Mayor
Kendra Pruitt	Mayor's Chief of Staff
Emily Cox	Interim City Manager

## 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
Gilbert Collins	Director of Planning & Development
Jon Honeywell	Director of Public Works
Susan Altrui	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

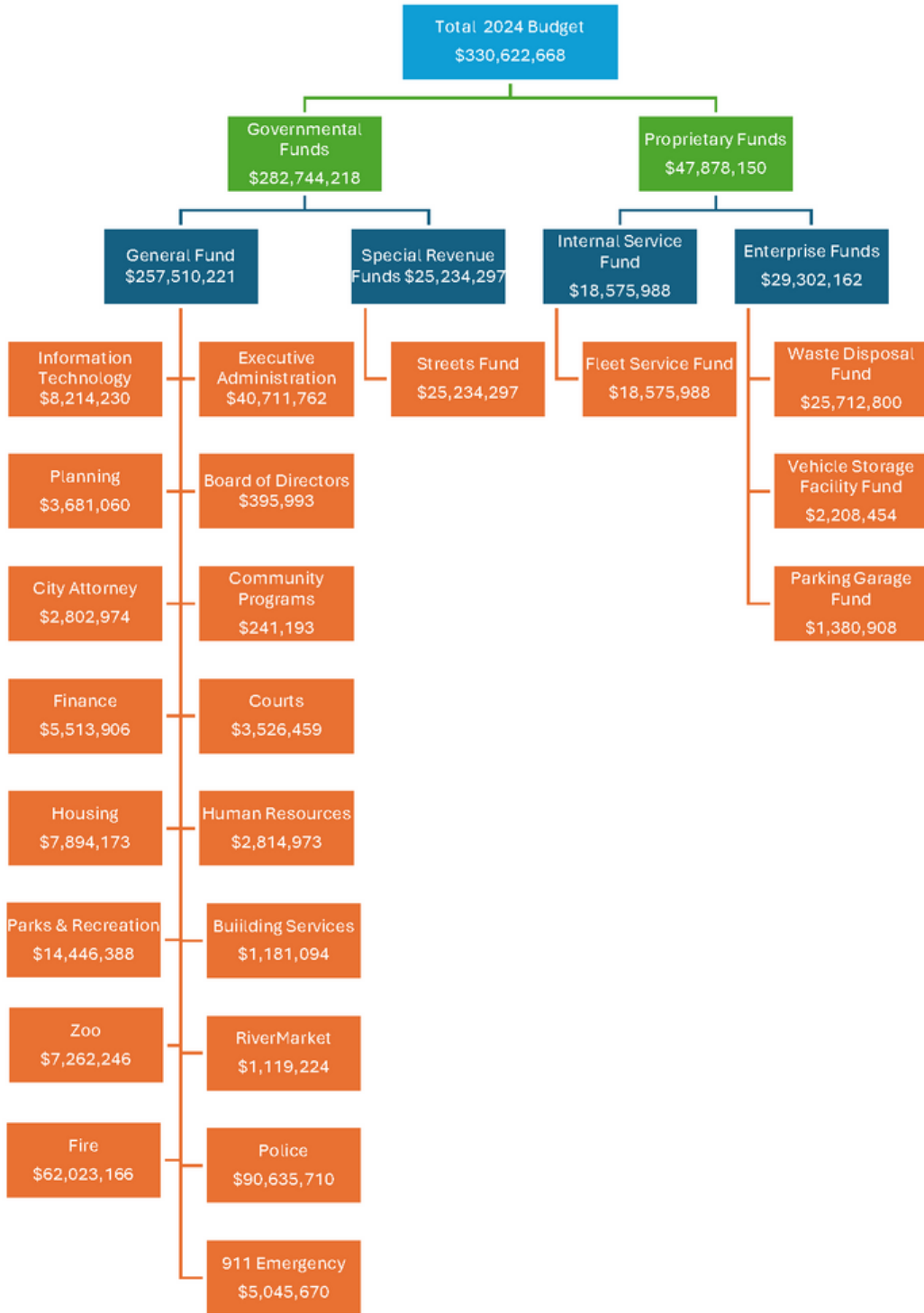
Police Pension & Relief Fund  
Fire Pension & Relief Fund  
Non-Uniform Defined Benefit Fund  
Non-Uniform Defined Contribution

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

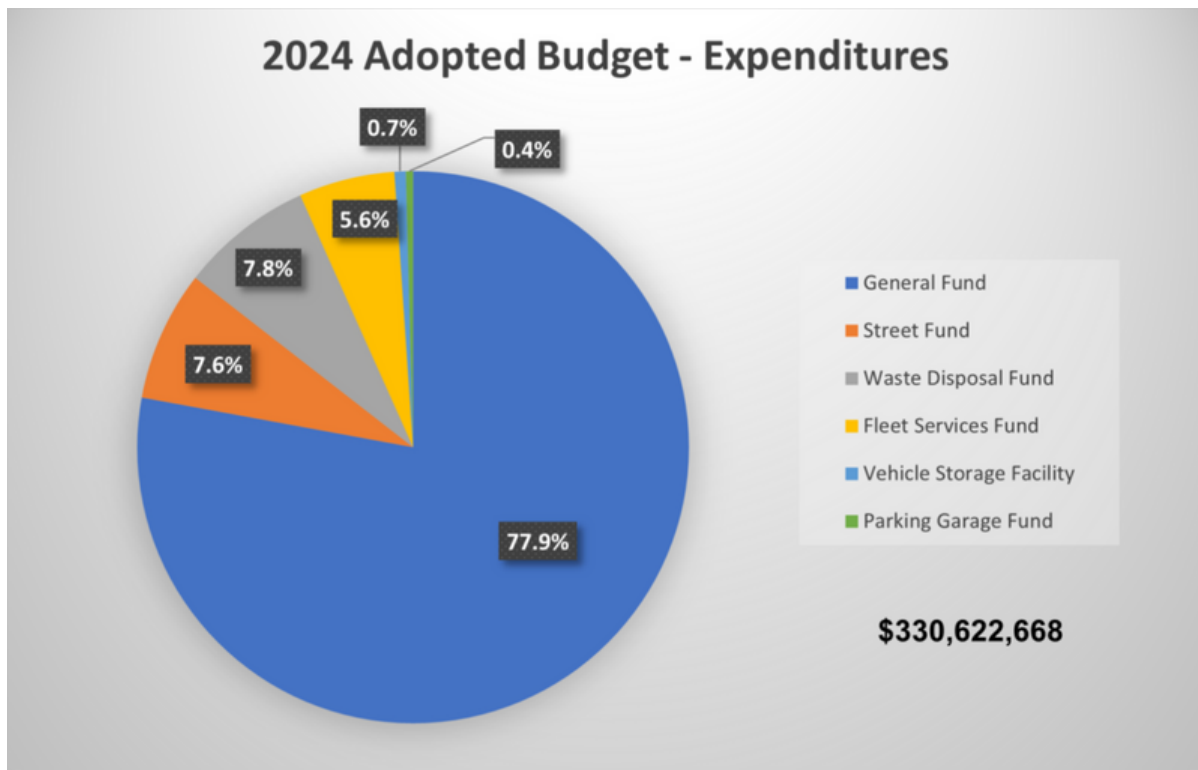


# From The Desk of Mayor Frank Scott, Jr.

December 5, 2023

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

I respectfully submit the official 2024 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 and Vehicle Storage 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.



	2022 Actual	2023 Adopted Budget	2023 Amended Budget	2024 Adopted Budget	Change	% Change
General Fund	\$221,903,863	\$240,747,276	\$247,421,451	\$257,510,221	\$10,088,770	4.08%
Street Fund	21,329,670	24,503,779	24,680,684	25,234,297	553,613	2.24%
Waste Disposal Fund	24,537,460	25,485,100	25,485,100	25,712,800	227,700	0.89%
Fleet Services Fund	13,426,586	18,709,088	18,709,088	18,575,988	(133,100)	-0.71%
Vehicle Storage Facility	1,450,998	1,825,987	1,825,987	2,208,454	382,467	20.95%
Parking Garage Fund	1,636,649	1,759,819	1,759,819	1,380,908	(378,911)	-21.53%
<b>Total</b>	<b>\$284,285,227</b>	<b>\$313,031,049</b>	<b>\$319,882,129</b>	<b>\$330,622,668</b>	<b>\$10,740,539</b>	<b>3.36%</b>





## Principal Challenges and Opportunities

Little Rock came together after the devastating tornado on March 31, 2023 – a tornado that destroyed hundreds of structures and impacted about 3,000 structures. We are rebuilding more quickly than many would expect. Merchants like Kroger, restaurants, and our neighborhood gathering places have rebuilt and reopened. We are investing in the restoration of our parks, and we continue to relax burdensome regulations and waive fees so that homeowners can get back on their feet quickly.

The City of Little Rock is committed to holding ourselves accountable to performance metrics that show our residents exactly how their city works for them. Accordingly, I've introduced ROCKportfolio, which is a progress portfolio of our citywide data strategy. A component of ROCKportfolio is the Little Rock City Wallet which is our very own open checkbook showing city employee salaries, contracts, financials, etc. – transparency at work.

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. The City Board voted to proceed with a solar development project that will green City operations while reducing electricity costs. We will harness the power of solar energy to provide approximately 70 percent of the electricity for City operations. We anticipate that this project will lower our electricity costs by \$1 million dollars annually and \$27 million over 20 years.

Comparable cities experiencing the progress and prosperity we want to see in Little Rock have leveraged sales tax initiatives to spark their growth. It's time to bolster our already strong public safety spending with new technology and replacements to aging police and fire fleets. It's time to land the super site at the Port of Little Rock. The City of Little Rock has already invested 30 million dollars for land acquisition and infrastructure since 2019. From that, we have generated approximately 831 million dollars in capital investment for our community. The time is now to talk to voters about a potential sales tax measure focused on Public Safety, Parks, Public Infrastructure, and the Port.



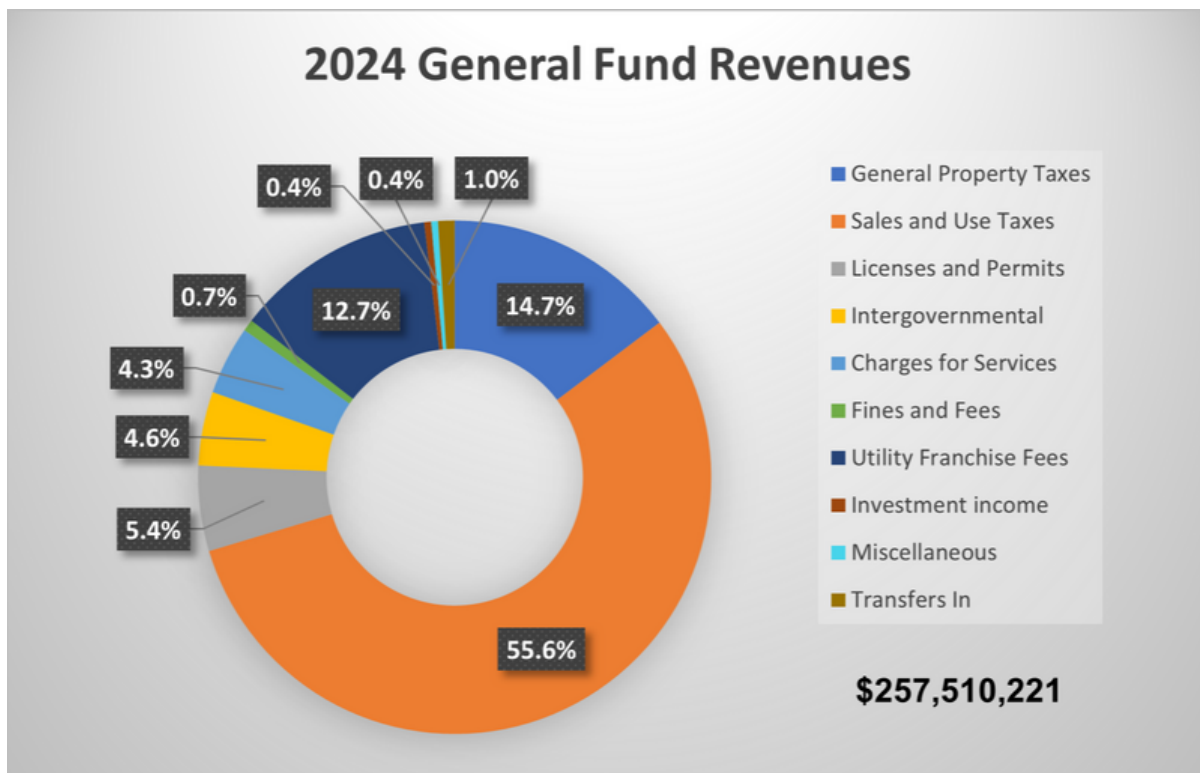
## Revenue, Property Tax Rates and Fees

Sales and use tax continue to be the leading revenue source for the City at approximately \$143 million or 55.6% of General Fund revenue and has exceeded the 2023 Adopted Budget. Total General Fund revenue increased approximately 7% from the prior year in all General Fund categories and approximately 5.7% across all budgeted funds.

General Fund property tax revenue is expected to increase to around \$38 million for 2024. Another \$7.8 million, representing the City's share of the County road tax milage is included in the Street Fund budget and is restricted for street repairs and maintenance.

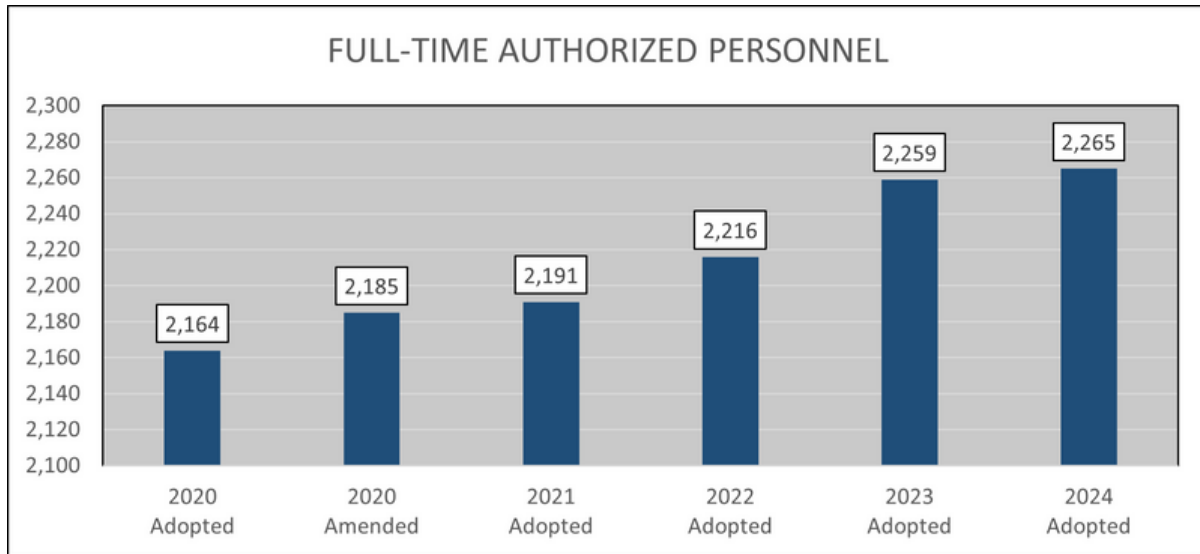
Franchise fees from local utilities comprise 12.7% of General Fund revenues. Overall, 2024 utility franchise fees are projected to be slightly higher than 2023 actual revenues and flat compared to 2023 final amended revenues. Charges for services in 2024 are expected to be roughly \$60 million across all budgeted funds, including about \$11.2 million or 4.3% of General Fund revenues.

Information on the City's various revenue sources is discussed in greater detail in the Revenue Trends Section of the 2024 Budget Document.



### Personnel changes

The 2024 Adopted Budget supports 2,265 full-time authorized personnel, an increase of six (6) positions over FY2023. These positions were added throughout the City to maintain our current level of service amidst a growing residential and commercial population. Five (5) Special Project and Grant positions are associated with the General Fund and Street Fund activities. One (1) position was added in the General Fund, one (1) position was added in the Fleet Services Fund, and one (1) position was eliminated in the Vehicle Storage Fund. The changes are listed in detail in the Expenditures Section of the 2024 Budget Document.



## Economic Outlook

The Little Rock regional economy has stabilized in the aftermath of Covid-19, in line with national trends. Job growth has surpassed its pre-Covid peak. 2023 saw local job growth above the national average. By late 2023, the Little Rock metropolitan area had nearly 389,000 jobs, compared to the previous peak of about 382,400. Little Rock's unemployment has climbed to around 3.6%, still lower than the U.S. average of 3.7%. Interest rate hikes during 2022 and early 2023 has slowed the economy down only slightly while Inflation declined to about 3.1% annually by the end of 2023.

It is anticipated that economic growth will slow somewhat in 2024 with a decrease in the rate of sales tax growth but still above historical averages and thereby revenues in 2024 will be slightly more than 2023. Expected interest rate cuts in 2024, 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. This year, we have allocated \$1.5 million for a downtown master plan to ensure that we are strategic and intentional about reimagining our City's core. We've made and kept promises when it comes to commercial development that enhances the quality of life for our residents. In the first quarter of 2023, Main Event opened its doors, as did Topgolf with its newest location near I-430 and Colonel Glenn Road. It is expected to bring even more retail development to that growing corridor of West Little Rock. In addition to supporting our local businesses, we will continue recruiting companies to Little Rock, adding to our total of more than 9,000 jobs since I took office in 2019.

## Conclusion

The 2024 Budget reflects a conservative revenue forecast and continued strong sales tax figures. The 2024 Annual Operating Budget was presented to the Board of Directors on December 5, 2023. Staff met with the Board of Directors prior to the presentation on December 5<sup>th</sup> 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 2024. The appropriations included provide for quality municipal services.

The City has seen great progress over the past years, with more to come in 2024 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 2024 Statement of Management Policy includes these fundamental principles:

#### Public Safety

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

#### Economic Development

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

#### Infrastructure

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

#### Quality of Life

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

#### Financial Reporting

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



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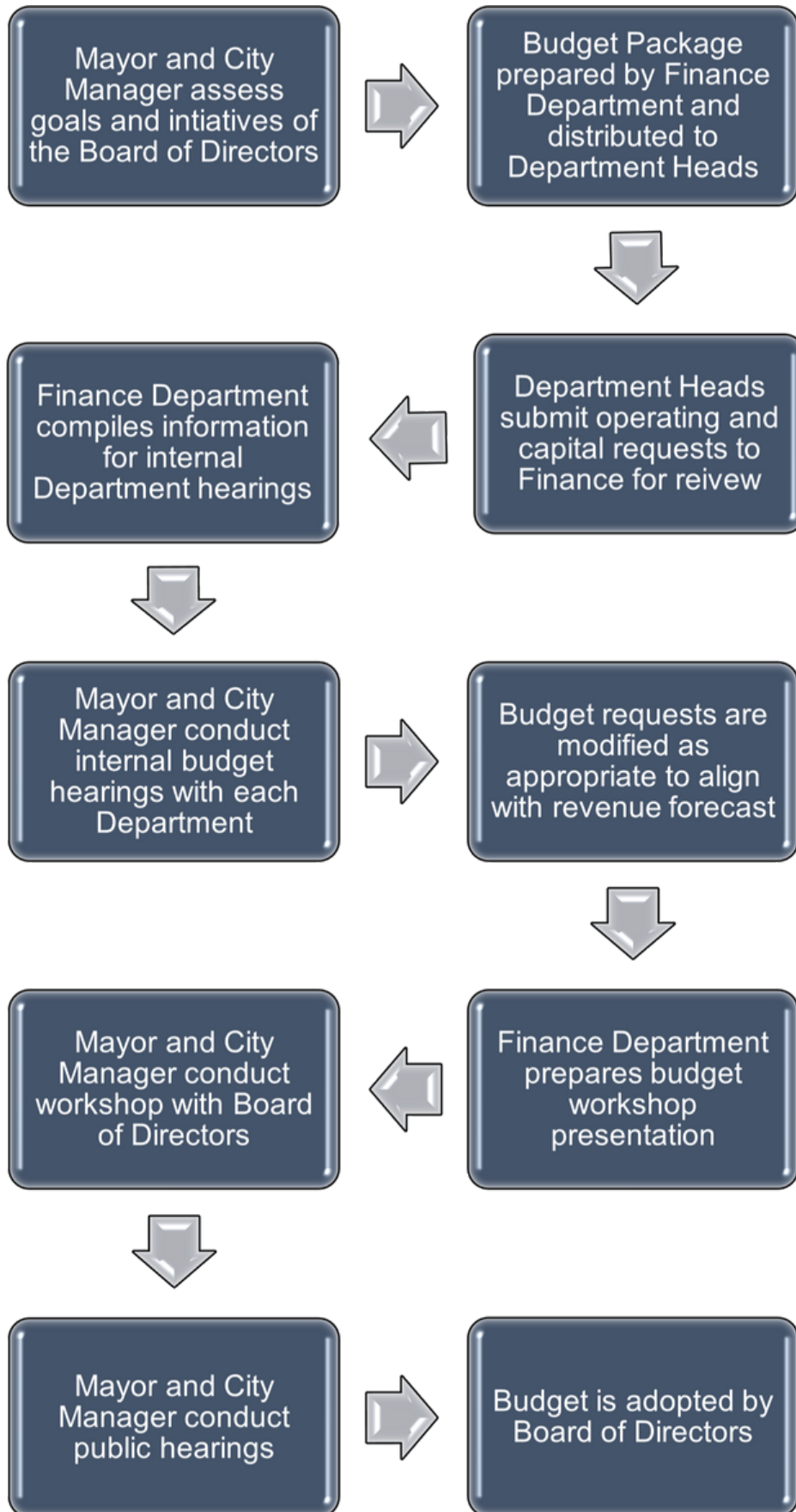
# **FINANCIAL STRUCTURE, POLICY AND PROCESS**

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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 provides training sessions on the budget process and budget monitoring throughout the year as needed. Departments submit their expenditure requests to the Finance Department for an initial review. The Mayor and City Manager conduct internal budget hearings with each Department to review goals, projected revenues and expenditures, desired program initiatives, and capital needs. Budget requests are modified based on the results of the internal hearings. The Finance Department compiles all the requests and recommends any additional modifications necessary in order for the Mayor and City Manager to present a balanced budget recommendation to the Board of Directors. The Mayor and City Manager make modifications to reflect any additional priorities. The Mayor and City Manager then conduct a budget workshop with the Board of Directors and conduct public hearings to obtain input from residents.

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

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

City management monitors achievement of program service objectives as follows:

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

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



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

### The 2024 Budget

The 2024 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 2024 budget follows:

August	Affordable Care Act look back period ends. Finance reviews part-time employees to determine which part-time employees will have a health care benefit in 2024.
September	Departments submit revenue estimates, proposed rate adjustments recommendations and dedicated grant match requests to Finance.
September	Departments review special project balances.
September/October	Finance Department sends out Personnel Model for verification.
September/October	Departments complete review of 2024 Personnel Model with needs reported to HR and Budget Office.
September/October	Mayor, City Manager, and Finance Director conduct budget policy discussion Board of Directors following bi-weekly Board Agenda Meetings.
September	2024 Budget instructions, departmental budgets and Personnel Model. Finance assists departments with budget process.
September	Fleet Services submits 2024 budget to Finance and departments.
September	Departments submit 2024 operating and capital budget requests to Finance and City Manager review departmental budget requests. Budget meeting with Department Directors.
September	Department Directors present budget requests, departmental needs and staffing requests at a workshop with the Board of Directors.
September/October	Finance verifies budget requests. Finance updates financial trends, revenues and reviews new revenue options.



November	Board adopts 2023 mill levy Ordinance for collection in 2024.
November	Mayor and City Manager review Outside Agency requests. HR provide benefit rates to Finance.
December	Draft Budget distributed to Board of Directors. Board Budget Workshop for revenue and expenditure forecasts in detail.
December	Due to COVID-19, public participation was more limited, and separate meetings were not held. Public budget information meetings were held at the Board Budget Workshop.
October - December	Union negotiations continue until agreements are reached.
November/December	Board of Directors adopts 2024 Budget Ordinance, utility franchise Ordinance, revenue rate adjustments if applicable. Budget must be adopted by December year.
December	Finance submits 2024 Budget Document data requests to departments.
90 Days after Adoption of Budget	Finance submits the Budget Document to the Government Finance 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.

## Funds Controlled By The City's Governing Body

### GENERAL FUND OPERATIONS

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

### SPECIAL REVENUE FUNDS

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

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

**Emergency 911 Fund** – This fund contains 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)** – This fund accounts for the proceeds of the Community Development Block Grant – Section 108 Guaranteed Loan Program and other City funds that are utilized to provide housing and housing assistance to qualifying residents and to improve neighborhood infrastructure.

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

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



## **CAPITAL PROJECT AND RELATED DEBT SERVICE FUNDS**

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

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

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

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

**Limited Tax General Obligation Capital Improvement Bonds, Series 2018** – The Series 2018 Bonds in the amount of \$43,475,000, issued on November 28, 2018, are limited tax general obligations of the City, secured by all proceeds derived from a separate 3-mills annual ad valorem tax on all taxable real and personal property located within the City. The pledge of special tax collections in favor of the Series 2018 Bonds is on a parity with the pledge in favor of the City's Limited Tax General Obligation Capital Improvement Bonds, Series 2013. The issuance of the Series 2018 Bonds was approved at the special election held September 11, 2012, for the purpose of street and drainage infrastructure improvements. 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 collections 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 and Series 2022B** – 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 issuance of the Series 2022 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:

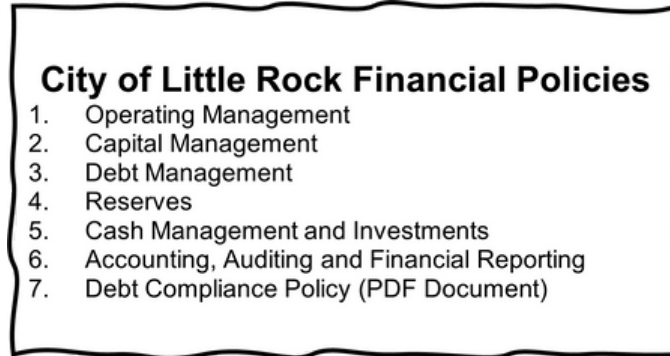
- Little Rock Housing Authority
- Little Rock Residential Housing and Facilities Board
- Central Arkansas Water

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.



# Fiscal Policies

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



## **A. OPERATING MANAGEMENT**

1. Little Rock Code §2-214 requires the Board of Directors to adopt an annual budget on or before December 30 of each year. A budget is balanced when appropriated expenses do not exceed the sum of estimated net revenues and available fund balances. The proposed 2024 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. Remedying 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



## 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 2024 budget includes salary step and grade progression for Police, Fire, and Emergency Communications positions. In addition, step and grade progression is included for American Federation of State, County and Municipal Employees (AFSCME) union-eligible positions. The twenty (20)-step system provides annual adjustments of approximately 1.8%.
- Positions that are vacant at the time the budget is adopted are budgeted at the mid-range salary based on grade, providing budget flexibility in the recruiting process. In addition, an estimated annual savings generated from vacant positions is included in the budget as a reduction to personnel cost. As vacancies occur, the savings is utilized to reduce personnel budget allocations by department.
- The City utilized the enterprise resource planning system to aid in the development of the budget for personnel cost. Salary changes are budgeted for each employee group to occur at the appropriate time, in accordance with personnel policies. Examples include the employee's anniversary date, assignment date, or at the first of the year.
- The Fleet Services Internal Service Fund develops an expenditure budget for vehicle maintenance and fuel which is allocated to departments based on the number of assigned vehicles, service history, and prior fuel utilization. These allocations are not subject to change by the user departments without prior approval by the Fleet Services Department Director and the Mayor or City Manager.
- Departments are given specific budget parameters by the Mayor and City Manager. Departments are not allowed to alter calculated personnel cost or Internal Service Fund budget allocations and are instructed not to make funding requests for new programs without the approval of the Mayor or City Manager.
- A minimum contingency allocation of 0.5% of revenues is included the annual budget to provide for unanticipated fluctuations in revenues or expenditures.

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



## **Basis of Budgeting**

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

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

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

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





## Other Agencies

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

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

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

**Rock Region Metro** provides vital public transportation services to much of the metropolitan area.

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

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

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

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

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

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



## Appropriations For Other Agencies

	2022 Actual	2023 Budget	2023 Amended	2024 Budget
Rock Region Metro	\$ 9,606,939	\$ 9,854,118	\$ 9,854,118	\$ 9,854,118 (a)
County Regional Detention Center	2,615,778	2,910,000	2,910,000	2,715,000 (b)
Arkansas Museum of Fine Arts	1,200,000	2,200,000	2,200,000	4,000,000 (c)
Arkansas Museum of Discovery	192,000	192,000	192,000	400,000
Metroplan	186,384	186,384	186,384	186,384
Downtown Partnership	245,000	225,000	225,000	300,000 (e)
PAGIS	134,850	153,850	153,850	153,850
County Health Department	56,100	56,100	56,100	56,100
Oakland Fraternal Cemetery	50,000	50,000	50,000	100,000 (f)
St. Vincent	25,381	25,381	25,381	25,381
LR City Beautiful Commission	697	2,500	2,500	2,500
<b>Total</b>	<b>\$ 14,313,129</b>	<b>\$ 15,855,333</b>	<b>\$ 15,855,333</b>	<b>\$ 17,793,333</b>

(a) Total Rock Region Metro funding is \$9,854,118. \$7,584,118 of this funding is provided by the General Fund, with the remaining \$2,000,000 provided by the Street Fund.

(b) Pulaski County is decreasing the daily rate by 12.6% in 2024. Additional funding from the local jail fine special project in the amount of \$160,000 will bring the total budget for Pulaski County Regional Detention Center support to \$2,715,000

(c) The Arkansas Museum of Fine Arts proposed increase is \$1,800,000, bringing the total support allocation to \$4,000,000.

(d) The increase to Museum of Discovery support is \$208,000, bringing the total support allocation to \$400,000.

(e) The proposed increase to Downtown Partnership support is \$75,000, bringing the total support allocation to \$300,000.

(f) The increase to Oakland Fraternal Cemetery is \$50,000, bringing the total support allocation to \$100,000.



## Five-Year Forecast (2024 - 2028)

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 2024 General Fund budget is \$1,280,000 or approximately 0.5% of estimated revenue, excluding Transfers In.

Per the City's financial policy, the goal was to set aside \$10,000,000 or 10% of General Fund revenues, whichever is greater, into a restricted reserve fund on or before December 31, 2005. Contingency appropriations, which are not utilized during the fiscal year to meet unforeseen needs, may be added to the restricted reserve until the desired level is achieved. The City Board of Directors authorized an additional \$1,100,000 to be added to the restricted reserve in the final 2022 Amended Budget. The portion of 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. A recommendation will be brought forward in 2024 to build a 17% unassigned fund balance in the General Fund, including the restricted reserve, representing approximately two months of annual operating revenues, excluding Transfers In.

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

The tax increase, which became effective January 1, 2012, includes a permanent 5/8-cent tax for general operations and a 3/8-cent ten (10)-year capital tax which sunset on December 31, 2021. The combined tax proceeds provided resources for constructing new Fire and Police facilities, a new emergency communications system, infrastructure improvements, and other capital projects. They provided additional Police Officers, more Code Enforcement Officers, economic development activities, and park and zoo operations. The capital projects supported by the 3/8-cent tax are highlighted in the Capital Improvements section of the Budget Document. The ongoing operating expenses associated with the capital projects are supported by the 5/8-cent portion of the sales tax, reflected in the City's General Fund. Most of the capital projects have been completed, and the associated operating expenses have been phased into the annual budget. While the 3/8-cent tax ended December 31, 2021, designated capital projects will continue until all accumulated tax proceeds and related interest earnings have been expended. Consistent with the first "must do" goal of the Mayor and Board of Directors, the City completed the majority of the designated public safety projects funded by the 3/8-cent ten (10)-year capital tax by the end of 2017. In addition, emphasis is placed on completing infrastructure projects underway in each of the City's seven (7) Wards, utilizing citizen input through community meetings that determined projects in the final (3)-year cycle (2019 – 2021) of the tax allocation. The City acquired 615 West Markham Street in November 2017 to construct a new Police Headquarters. An architect and construction manager were hired in 2019, but construction was delayed due to the pandemic. The new headquarters, featured on the cover of this Budget Document, opened in August 2022. This is the last major public safety facility to be funded with the 3/8-cent tax. No additional staffing or operating expenditure increase is anticipated, as the current Police Headquarters building was demolished in 2023.

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 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 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.

The five-year forecast for 2024 – 2028 is not approved by the City Board of Directors, rather, it is a planning tool.

	FY24 <u>Adopted</u>	FY25 <u>Projected</u>	FY26 <u>Projected</u>	FY27 <u>Projected</u>	FY28 <u>Projected</u>
<b><u>General Fund</u></b>					
Beginning Fund Balance	\$31,931,206	\$31,931,206	\$31,931,206	\$31,931,206	\$31,931,206
Plus: Est. Revenue (a)	257,510,221	263,947,977	269,886,806	275,959,259	282,858,240
Less: Est. Expenses					
Executive Administration	31,061,193	35,061,735	34,777,056	36,672,848	36,202,370
Board of Directors	395,993	403,913	414,011	423,326	433,909
Community Programs	241,193	246,017	252,167	257,841	264,287
City Attorney	2,802,974	2,859,033	2,930,509	2,996,445	3,071,356
District Court - First Division	1,505,870	1,535,987	1,574,387	1,609,811	1,650,056
District Court - Second Division	1,382,497	1,410,147	1,445,401	1,477,923	1,514,871
District Court - Third Division	638,092	650,854	667,125	682,135	699,188
Finance	5,513,906	5,624,184	5,764,789	5,894,497	6,041,859
Human Resources	2,814,973	2,871,272	2,943,054	3,009,273	3,084,505
Information Technology	8,214,230	8,378,515	8,629,870	8,824,042	9,044,643
Planning and Development	3,681,060	3,754,681	3,848,548	3,935,140	4,033,519
Housing & Neighborhood Programs	7,894,173	8,052,056	8,253,357	8,439,058	8,650,034
Public Works	1,181,094	1,204,716	1,234,834	1,262,618	1,294,183
Parks & Recreation	11,766,892	12,002,230	12,302,286	12,579,087	12,893,564
River Market	1,119,224	1,141,608	1,170,148	1,196,476	1,226,388
Golf	1,764,703	1,799,997	1,844,997	1,886,509	1,933,672
Jim Dailey Fitness & Aquatics	914,793	933,089	956,416	977,935	1,002,383
Zoo	7,262,246	7,407,491	7,592,678	7,763,513	7,957,601
Fire	62,023,166	63,263,629	65,161,538	66,790,576	69,128,246
Police	90,635,710	92,448,424	95,221,877	97,602,424	101,018,509
911 Emergency Communications	5,045,670	5,146,583	5,275,248	5,393,941	5,555,759
Vacancy Reductions (b)	(7,000,000)	(7,731,000)	(7,886,000)	(8,044,000)	(8,205,000)
Debt Service - short-term notes (c)	4,070,907	2,863,414	2,863,414	1,648,383	1,648,383
Transfers Out (including contingency) (d)	12,579,662	12,619,402	12,649,096	12,679,458	12,713,953
	<u>257,510,221</u>	<u>263,947,977</u>	<u>269,886,806</u>	<u>275,959,259</u>	<u>282,858,240</u>
Net Increase (decrease) to Fund Balance	-	-	-	-	-
Ending Fund Balance (e)	<u>\$31,931,206</u>	<u>\$31,931,206</u>	<u>\$31,931,206</u>	<u>\$31,931,206</u>	<u>\$31,931,206</u>
Reserve Requirement (10% of Revenues)	<u>\$25,751,022</u>	<u>\$26,394,798</u>	<u>\$26,988,681</u>	<u>\$27,595,926</u>	<u>\$28,285,824</u>



- (a) Assumes 2024 revenues remain consistent, with annual growth of 2.0% - 2.5%, excluding Transfers In.
- (b) The amount reflects approximately 4% of the cost of full staffing, representing savings associated with temporary unfilled positions due to turnover and retirements.
- (c) Reflects annual changes in estimated short-term financing debt service requirements.
- (d) Transfers Out includes a contingency allocation of 0.5% of revenues for unanticipated changes in revenues and expenses.
- (e) Ending Fund Balance includes a restricted reserve of \$13,100,000.



	FY24 Adopted	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
<b>Street Fund</b>					
Beginning Fund Balance	\$24,504,726	\$25,400,026	\$25,556,203	\$25,450,544	\$25,069,862
Plus: Est. Revenue	26,129,597	26,652,189	27,185,233	27,728,937	28,283,516
Less: Est. Expenses	25,234,297	26,496,012	27,290,892	28,109,619	28,952,908
Ending Fund Balance	<u>\$25,400,026</u>	<u>\$25,556,203</u>	<u>\$25,450,544</u>	<u>\$25,069,862</u>	<u>\$24,400,471</u>

Reserve Requirement (10% of revenue)	<u>\$2,612,960</u>	<u>\$2,665,219</u>	<u>\$2,718,523</u>	<u>\$2,772,894</u>	<u>\$2,828,352</u>
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<b>Fleet Fund</b>					
Beginning Net Position	\$5,239,160	\$5,239,160	\$5,239,160	\$5,239,160	\$5,239,160
Plus: Est. Revenue	18,575,988	18,947,508	19,326,458	19,712,987	20,107,247
Less: Est. Expenses	18,575,988	18,947,508	19,326,458	19,712,987	20,107,247

Ending Net Position	<u>\$5,239,160</u>	<u>\$5,239,160</u>	<u>\$5,239,160</u>	<u>\$5,239,160</u>	<u>\$5,239,160</u>
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Reserve Requirement (10% of revenues)	<u>\$1,857,599</u>	<u>\$1,894,751</u>	<u>\$1,932,646</u>	<u>\$1,971,299</u>	<u>\$2,010,725</u>
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<b>Vehicle Storage Facility</b>					
Beginning Net Position	\$1,663,173	\$1,720,719	\$1,757,044	\$1,771,277	\$1,762,520
Plus: Est. Revenue	2,266,000	2,299,990	2,334,490	2,369,507	2,405,050
Less: Est. Expenses	2,208,454	2,263,665	2,320,257	2,378,263	2,437,720

Ending Net Position	<u>\$1,720,719</u>	<u>\$1,757,044</u>	<u>\$1,771,277</u>	<u>\$1,762,520</u>	<u>\$1,729,850</u>
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Reserve Requirement (10% of revenues)	<u>\$226,600</u>	<u>\$229,999</u>	<u>\$233,449</u>	<u>\$236,951</u>	<u>\$240,505</u>
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<b>Waste Disposal Fund</b>					
Beginning Net Position	\$26,299,200	\$26,299,200	\$26,170,636	\$25,907,723	\$25,504,478
Plus: Est. Revenue (f)	25,712,800	26,227,056	26,751,597	27,286,629	27,832,362
Less: Est. Expenses	25,712,800	26,355,620	27,014,511	27,689,873	28,382,120

Ending Net Position	<u>\$26,299,200</u>	<u>\$26,170,636</u>	<u>\$25,907,723</u>	<u>\$25,504,478</u>	<u>\$24,954,720</u>
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Reserve Requirement (15% of revenues)	<u>\$3,856,920</u>	<u>\$3,934,058</u>	<u>\$4,012,740</u>	<u>\$4,092,994</u>	<u>\$4,174,854</u>
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(f) 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.

<b>Parking Garages</b>					
Beginning Net Position	\$6,579,079	\$8,391,486	\$10,233,237	\$12,104,745	\$14,006,430
Plus: Est. Revenue	3,193,315	3,257,181	3,322,325	3,388,771	3,456,547
Less: Est. Expenses	1,380,908	1,415,431	1,450,816	1,487,087	1,524,264

Ending Net Position	<u>\$8,391,486</u>	<u>\$10,233,237</u>	<u>\$12,104,745</u>	<u>\$14,006,430</u>	<u>\$15,938,712</u>
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# FUND SUMMARIES

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# Operating Fund Budget

The following schedules summarize the audited 2022 operating results, the 2023 amended operating budget, and the approved 2024 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:

- o General
- o Street
- o Fleet Services
- o Vehicle Storage Facility
- o Waste Disposal
- o 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.

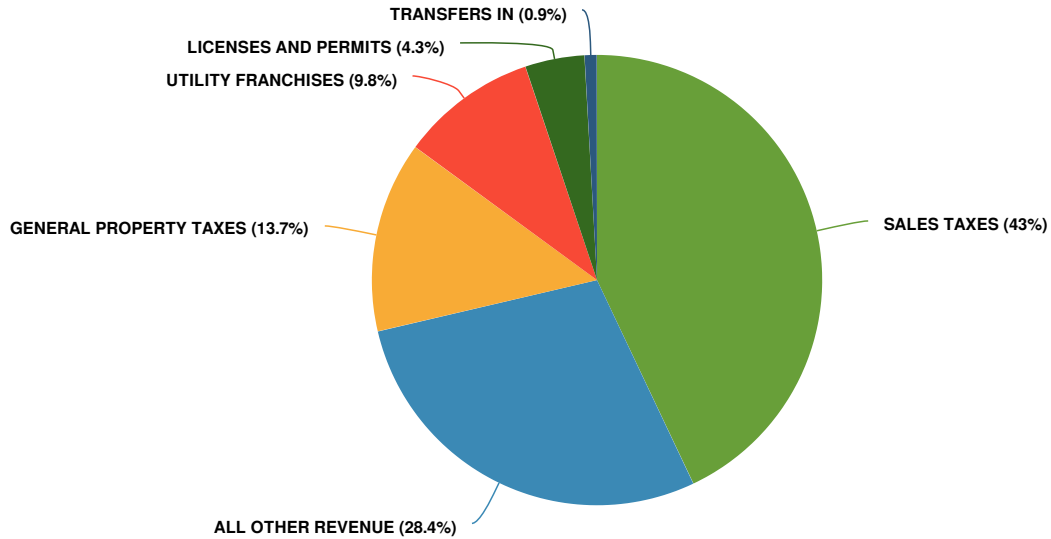
## Fund Balance Summary

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
<b>Beginning Fund Balance:</b>	<b>\$94,375,275</b>	<b>\$90,894,035</b>	<b>\$96,216,544</b>
<b>Revenues</b>			
GENERAL PROPERTY TAXES	\$39,740,193	\$42,842,212	\$45,743,680
SALES TAXES	\$133,056,877	\$139,771,120	\$143,278,161
UTILITY FRANCHISES	\$32,466,612	\$32,404,050	\$32,591,550
LICENSES AND PERMITS	\$13,097,004	\$13,641,990	\$14,222,700
TRANSFERS IN	\$2,516,573	\$1,848,826	\$2,953,807
ALL OTHER REVENUE	\$83,930,508	\$91,502,622	\$94,598,023
<b>Total Revenues:</b>	<b>\$304,807,767</b>	<b>\$322,010,820</b>	<b>\$333,387,921</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	\$186,883,306	\$204,858,416	\$216,489,706
SUPPLIES AND MATERIALS	\$15,980,672	\$18,340,749	\$18,644,459
REPAIRS AND MAINTENANCE	\$6,177,405	\$9,301,890	\$9,583,969
FLEET SERVICES	\$10,658,732	\$12,941,203	\$12,935,207
SERVICES AND OTHER EXPENSES	\$47,276,987	\$45,115,799	\$48,473,496
CAPITAL OUTLAY	\$3,675,484	\$3,550,625	\$3,750,766
DEBT SERVICE	\$4,502,275	\$2,673,259	\$4,285,596
TRANSFERS	\$33,134,148	\$19,906,370	\$16,459,469
<b>Total Expenditures:</b>	<b>\$308,289,008</b>	<b>\$316,688,311</b>	<b>\$330,622,668</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$3,481,241</b>	<b>\$5,322,509</b>	<b>\$2,765,253</b>
<b>Ending Fund Balance:</b>	<b>\$90,894,034</b>	<b>\$96,216,544</b>	<b>\$98,981,797</b>





## Sources of Funds for 2024

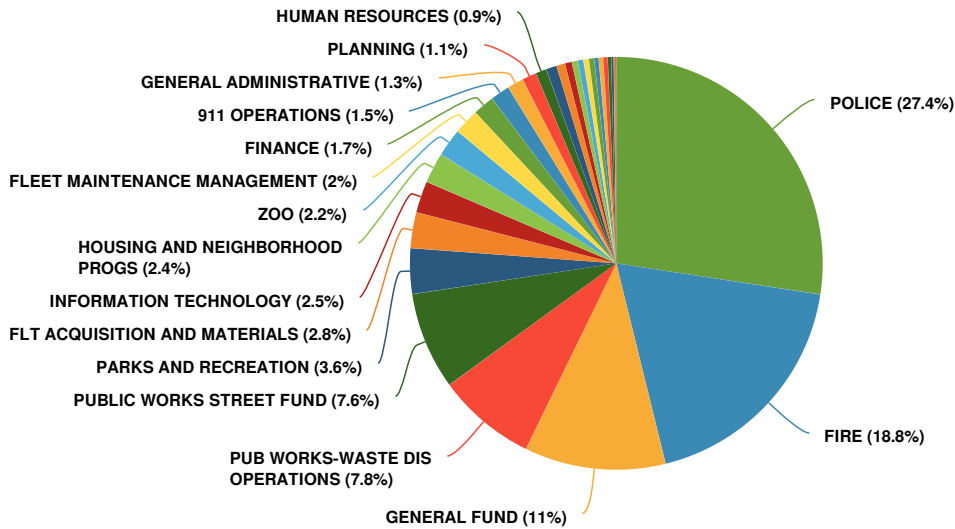


## Revenue by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
GENERAL FUND	\$237,619,069	\$247,689,152	\$257,510,221
PUBLIC WORKS STREET FUND	\$23,385,751	\$25,435,201	\$26,129,597
FLEET FUND	\$14,316,567	\$18,709,088	\$18,575,988
ENTERPRISE FUNDS	\$29,486,380	\$30,177,379	\$31,172,115
<b>Total:</b>	<b>\$304,807,767</b>	<b>\$322,010,820</b>	<b>\$333,387,921</b>



# Uses of Funds for 2024



## Expenditures by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
GENERAL FUND	\$245,741,268	\$244,227,633	\$257,510,221
PUBLIC WORKS STREET FUND	\$21,329,670	\$24,680,684	\$25,234,297
FLEET FUND	\$13,426,586	\$18,709,088	\$18,575,988
ENTERPRISE FUNDS	\$27,791,485	\$29,070,906	\$29,302,162
<b>Total:</b>	<b>\$308,289,008</b>	<b>\$316,688,311</b>	<b>\$330,622,668</b>





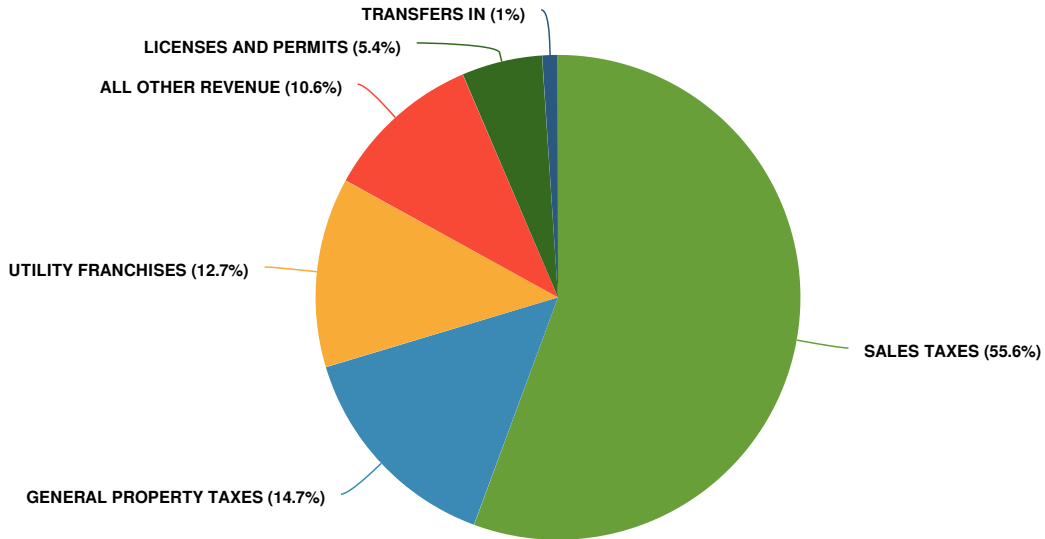
# General Fund

## Fund Balance Summary

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
<b>Beginning Fund Balance:</b>	<b>\$61,888,693</b>	<b>\$82,007,491</b>	<b>\$85,469,010</b>
<b>Revenues</b>			
GENERAL PROPERTY TAXES	\$32,929,187	\$35,614,315	\$37,892,783
SALES TAXES	\$133,056,877	\$139,771,120	\$143,278,161
UTILITY FRANCHISES	\$32,466,612	\$32,404,050	\$32,591,550
LICENSES AND PERMITS	\$12,776,243	\$13,326,605	\$13,856,800
TRANSFERS IN	\$44,868,226	\$1,564,826	\$2,669,807
ALL OTHER REVENUE	\$24,917,484	\$25,008,236	\$27,221,120
<b>Total Revenues:</b>	<b>\$281,014,628</b>	<b>\$247,689,152</b>	<b>\$257,510,221</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	\$166,824,415	\$178,118,291	\$189,544,629
SUPPLIES AND MATERIALS	\$7,965,740	\$6,983,183	\$6,565,762
REPAIRS AND MAINTENANCE	\$5,401,814	\$6,426,778	\$6,470,357
FLEET SERVICES	\$5,595,939	\$6,459,587	\$6,827,808
SERVICES AND OTHER EXPENSES	\$36,003,848	\$28,149,295	\$31,387,771
CAPITAL OUTLAY	\$2,154,727	\$206,325	\$63,325
DEBT SERVICE	\$5,414,881	\$2,422,524	\$4,070,907
TRANSFERS	\$31,534,465	\$15,461,650	\$12,579,662
<b>Total Expenditures:</b>	<b>\$260,895,830</b>	<b>\$244,227,633</b>	<b>\$257,510,221</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$20,118,798</b>	<b>\$3,461,519</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$82,007,491</b>	<b>\$85,469,010</b>	<b>\$85,469,010</b>



## Revenues by Source

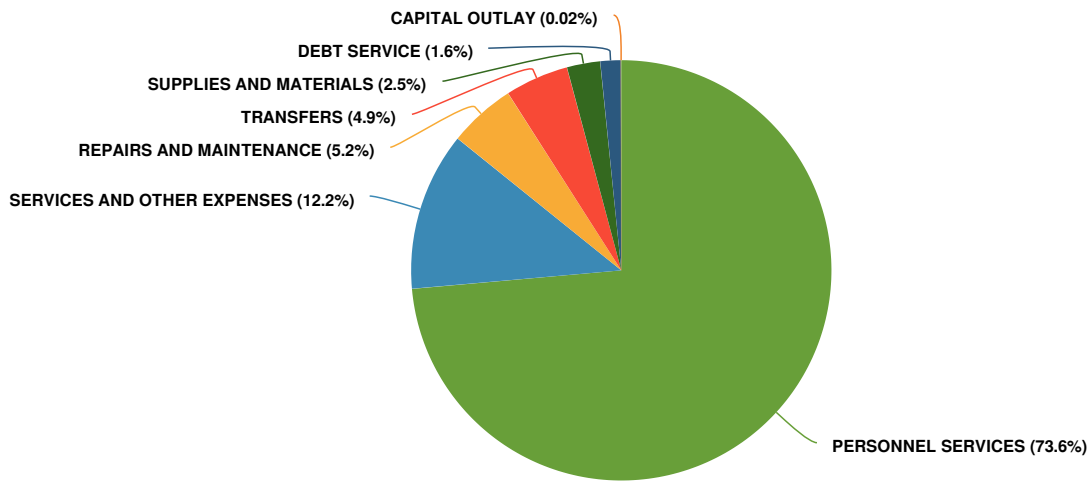


## Revenue by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
GENERAL FUND	\$237,619,069	\$247,689,152	\$257,510,221	4%
GENERAL FUNDS SPECIAL PROJECTS	\$43,218,911	\$0	\$0	0%
SEIZED MONEY FUND	\$176,647	\$0	\$0	0%
<b>Total:</b>	<b>\$281,014,628</b>	<b>\$247,689,152</b>	<b>\$257,510,221</b>	<b>4%</b>



## Expenditures by Category



## Expenditures by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
GENERAL FUND	\$245,741,268	\$244,227,633	\$257,510,221	5.4%
GENERAL FUNDS SPECIAL PROJECTS	\$15,149,256	\$0	\$0	0%
SEIZED MONEY FUND	\$5,306	\$0	\$0	0%
<b>Total:</b>	<b>\$260,895,830</b>	<b>\$244,227,633</b>	<b>\$257,510,221</b>	<b>5.4%</b>





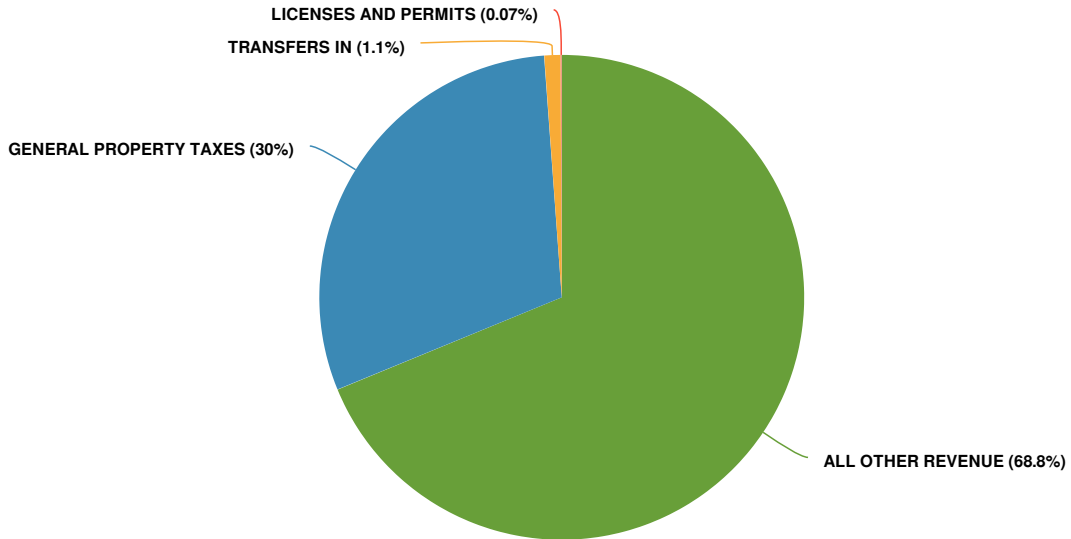
# Special Revenue Funds

## Fund Balance Summary

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
<b>Beginning Fund Balance:</b>	<b>\$36,284,448</b>	<b>\$42,529,065</b>	<b>\$43,283,582</b>
<b>Revenues</b>			
GENERAL PROPERTY TAXES	\$6,811,006	\$7,227,897	\$7,850,897
LICENSES AND PERMITS	\$96,858	\$19,800	\$18,100
TRANSFERS IN	\$5,288,498	\$284,000	\$284,000
ALL OTHER REVENUE	\$34,899,790	\$17,903,504	\$17,976,600
<b>Total Revenues:</b>	<b>\$47,096,152</b>	<b>\$25,435,201</b>	<b>\$26,129,597</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	\$12,523,003	\$12,343,084	\$12,720,952
SUPPLIES AND MATERIALS	\$2,511,273	\$1,222,593	\$1,152,563
REPAIRS AND MAINTENANCE	\$827,079	\$816,226	\$816,226
FLEET SERVICES	\$1,710,165	\$1,875,891	\$2,139,707
SERVICES AND OTHER EXPENSES	\$14,143,017	\$5,595,673	\$5,530,632
CAPITAL OUTLAY	\$5,804,853	\$0	\$0
DEBT SERVICE	\$46,218	\$0	\$0
TRANSFERS	\$3,285,927	\$2,827,217	\$2,874,217
<b>Total Expenditures:</b>	<b>\$40,851,535</b>	<b>\$24,680,684</b>	<b>\$25,234,297</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$6,244,617</b>	<b>\$754,517</b>	<b>\$895,300</b>
<b>Ending Fund Balance:</b>	<b>\$42,529,065</b>	<b>\$43,283,582</b>	<b>\$44,178,882</b>



## Revenues by Source

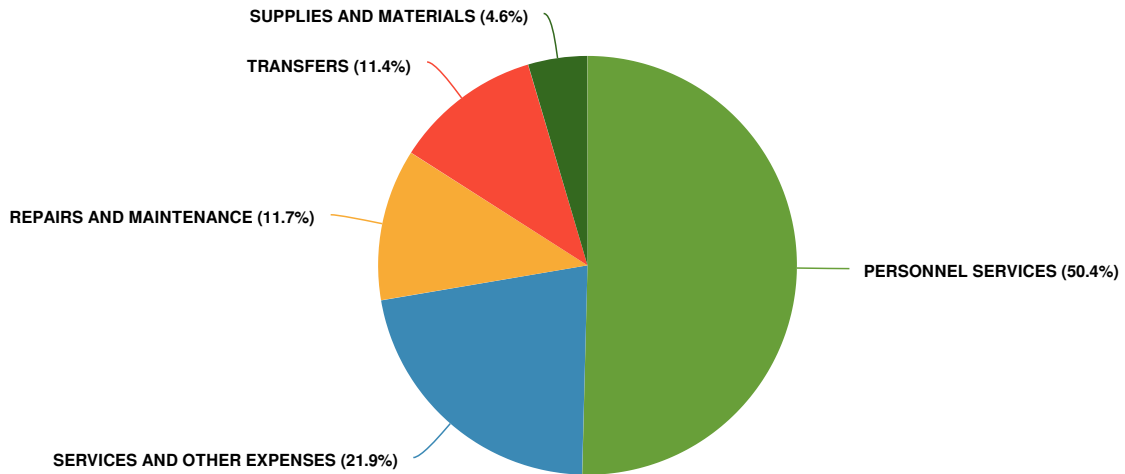


## Revenue by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
PUBLIC WORKS STREET FUND	\$23,385,751	\$25,435,201	\$26,129,597	2.7%
STREET FUND SPECIAL PROJECTS	\$2,861,560	\$0	\$0	0%
SPECIAL PROJECTS	\$6,000,956	\$0	\$0	0%
EMERGENCY 911	\$1,043,527	\$0	\$0	0%
CDBG	\$2,274,919	\$0	\$0	0%
HIPP	\$1,618,797	\$0	\$0	0%
NHSP	\$33,394	\$0	\$0	0%
GRANT FUND	\$4,959,512	\$0	\$0	0%
AMERICAN RESCUE PLAN ACT -ARPA	\$4,917,735	\$0	\$0	0%
<b>Total:</b>	<b>\$47,096,152</b>	<b>\$25,435,201</b>	<b>\$26,129,597</b>	<b>2.7%</b>



## Expenditures by Category



## Expenditures by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
PUBLIC WORKS STREET FUND	\$21,329,670	\$24,680,684	\$25,234,297	2.2%
STREET FUND SPECIAL PROJECTS	\$2,224,585	\$0	\$0	0%
SPECIAL PROJECTS	\$3,349,569	\$0	\$0	0%
EMERGENCY 911	\$657,971	\$0	\$0	0%
CDBG	\$2,029,175	\$0	\$0	0%
HIPP	\$1,654,033	\$0	\$0	0%
NHSP	\$32,926	\$0	\$0	0%
GRANT FUND	\$4,954,315	\$0	\$0	0%
AMERICAN RESCUE PLAN ACT -ARPA	\$4,619,291	\$0	\$0	0%
<b>Total:</b>	<b>\$40,851,535</b>	<b>\$24,680,684</b>	<b>\$25,234,297</b>	<b>2.2%</b>







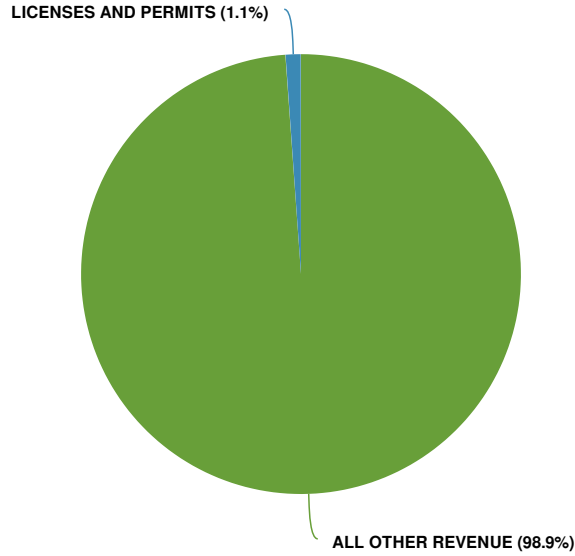
# Enterprise Funds

## Fund Balance Summary

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
<b>Beginning Fund Balance:</b>	<b>\$31,740,084</b>	<b>\$33,434,979</b>	<b>\$34,541,452</b>
<b>Revenues</b>			
LICENSES AND PERMITS	\$300,971	\$295,585	\$347,800
ALL OTHER REVENUE	\$29,185,409	\$29,881,794	\$30,824,315
<b>Total Revenues:</b>	<b>\$29,486,380</b>	<b>\$30,177,379</b>	<b>\$31,172,115</b>
<b>Expenditures</b>			
PERSONNEL SERVICES	\$9,221,152	\$9,998,275	\$9,789,049
SUPPLIES AND MATERIALS	\$2,026,564	\$2,503,652	\$2,704,854
REPAIRS AND MAINTENANCE	\$415,798	\$532,146	\$911,646
FLEET SERVICES	\$3,358,071	\$4,605,725	\$3,967,692
SERVICES AND OTHER EXPENSES	\$7,385,284	\$6,858,464	\$7,263,201
CAPITAL OUTLAY	\$3,268,926	\$3,066,800	\$3,445,441
DEBT SERVICE	\$293,145	\$250,735	\$214,689
TRANSFERS	\$1,822,544	\$1,255,109	\$1,005,590
<b>Total Expenditures:</b>	<b>\$27,791,485</b>	<b>\$29,070,906</b>	<b>\$29,302,162</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,694,895</b>	<b>\$1,106,473</b>	<b>\$1,869,953</b>
<b>Ending Fund Balance:</b>	<b>\$33,434,979</b>	<b>\$34,541,452</b>	<b>\$36,411,405</b>



## Revenues by Source

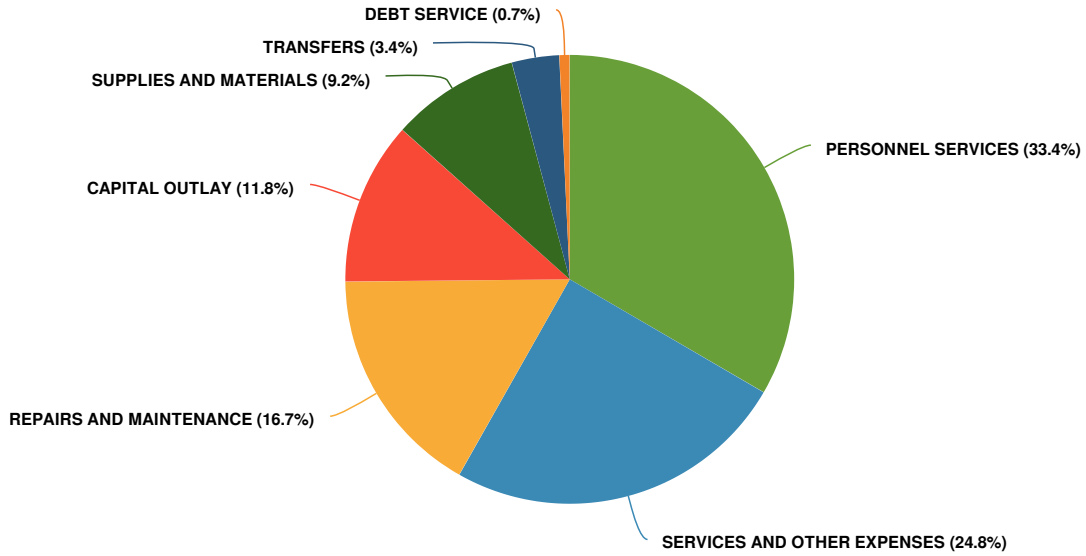


## Revenue by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
ENTERPRISE FUNDS				
VEHICLE STORAGE FUND	\$2,119,887	\$2,043,823	\$2,266,000	10.9%
PUB WORKS-WASTE DISPOSAL FUND	\$24,480,698	\$25,475,080	\$25,712,800	0.9%
RIVERMARKET GARAGE FUND	\$2,885,795	\$2,658,476	\$3,193,315	20.1%
<b>Total ENTERPRISE FUNDS:</b>	<b>\$29,486,380</b>	<b>\$30,177,379</b>	<b>\$31,172,115</b>	<b>3.3%</b>



## Expenditures by Category



## Expenditures by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
ENTERPRISE FUNDS				
VEHICLE STORAGE FUND	\$1,450,998	\$1,825,987	\$2,208,454	20.9%
PUB WORKS-WASTE DISPOSAL FUND	\$24,537,460	\$25,485,100	\$25,712,800	0.9%
RIVERMARKET GARAGE FUND	\$1,803,027	\$1,759,819	\$1,380,908	-21.5%
<b>Total ENTERPRISE FUNDS:</b>	<b>\$27,791,485</b>	<b>\$29,070,906</b>	<b>\$29,302,162</b>	<b>0.8%</b>





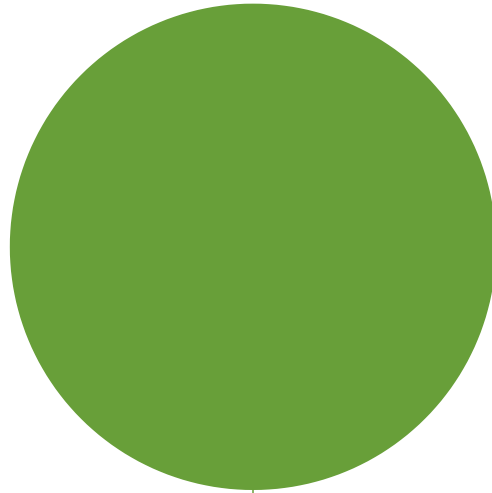
# Internal Service Fund

## Fund Balance Summary

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted
<b>Beginning Fund Balance:</b>	\$4,349,179	\$5,239,160	\$5,239,160
<b>Revenues</b>	\$14,316,567	\$18,709,088	\$18,575,988
<b>Expenditures</b>			
PERSONNEL SERVICES	\$3,758,003	\$4,398,766	\$4,435,076
SUPPLIES AND MATERIALS	\$5,833,016	\$7,631,321	\$8,221,280
REPAIRS AND MAINTENANCE	\$589,078	\$1,526,740	\$1,385,740
SERVICES AND OTHER EXPENSES	\$2,977,101	\$4,512,367	\$4,291,892
CAPITAL OUTLAY	\$269,387	\$277,500	\$242,000
TRANSFERS	\$0	\$362,394	\$0
<b>Total Expenditures:</b>	\$13,426,586	\$18,709,088	\$18,575,988
<b>Total Revenues Less Expenditures:</b>	\$889,981	\$0	\$0
<b>Ending Fund Balance:</b>	\$5,239,160	\$5,239,160	\$5,239,160



## Revenues by Source



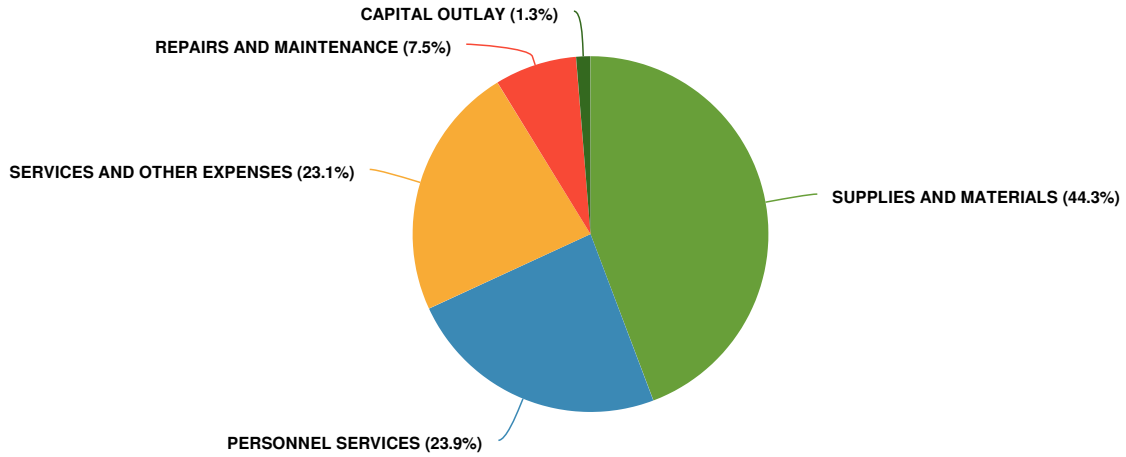
ALL OTHER REVENUE (100%)

## Revenue by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
FLEET FUND	\$14,316,567	\$18,709,088	\$18,575,988	-0.7%
<b>Total FLEET FUND:</b>	<b>\$14,316,567</b>	<b>\$18,709,088</b>	<b>\$18,575,988</b>	<b>-0.7%</b>



## Expenditures by Category



## Expenditures by Fund

Name	FY2022 Actual	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)
FLEET FUND	\$13,426,586	\$18,709,088	\$18,575,988	-0.7%
<b>Total FLEET FUND:</b>	<b>\$13,426,586</b>	<b>\$18,709,088</b>	<b>\$18,575,988</b>	<b>-0.7%</b>



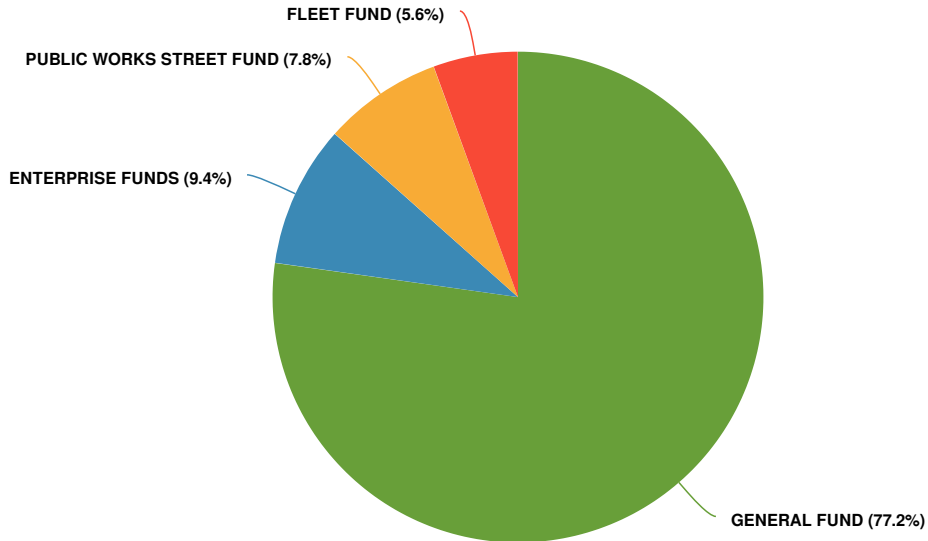
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# **FUNDING SOURCES**

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# Revenue by Fund



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
GENERAL FUND	\$237,619,069	\$240,747,276	\$247,689,152	\$257,510,221
PUBLIC WORKS STREET FUND	\$23,385,751	\$25,909,697	\$25,435,201	\$26,129,597
FLEET FUND	\$14,316,567	\$18,709,088	\$18,709,088	\$18,575,988
ENTERPRISE FUNDS				
VEHICLE STORAGE FUND	\$2,119,887	\$1,896,585	\$2,043,823	\$2,266,000
PUB WORKS-WASTE DISPOSAL FUND	\$24,480,698	\$25,485,100	\$25,475,080	\$25,712,800
RIVERMARKET GARAGE FUND	\$2,885,795	\$2,658,476	\$2,658,476	\$3,193,315
<b>Total ENTERPRISE FUNDS:</b>	<b>\$29,486,380</b>	<b>\$30,040,161</b>	<b>\$30,177,379</b>	<b>\$31,172,115</b>
<b>Total:</b>	<b>\$304,807,767</b>	<b>\$315,406,222</b>	<b>\$322,010,820</b>	<b>\$333,387,921</b>

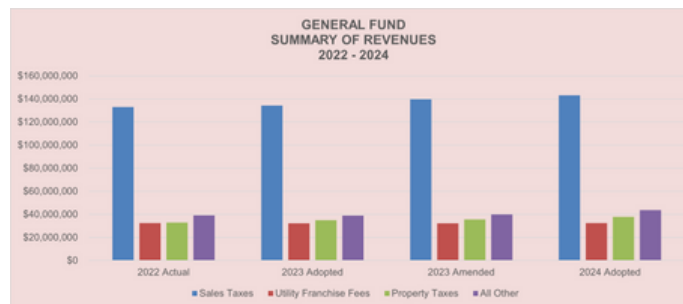




## Revenues by Source

REVENUES:	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED	23/24 DIFF	% CHANGE
Property Taxes *	\$32,929,187	\$35,094,607	\$35,614,315	\$37,892,783	\$2,278,468	6.40%
Sales Tax	133,056,877	134,318,006	139,771,120	143,278,161	3,507,041	2.51%
Business Licenses	6,875,400	6,808,200	6,808,200	7,355,500	547,300	8.04%
Mixed Drinks Licenses	3,528,795	3,666,200	3,928,405	4,056,800	128,395	3.27%
Building, Related Permits	3,380,537	2,590,000	2,590,000	2,444,500	(145,500)	-5.62%
Intergovernmental *	10,783,309	10,020,799	10,020,799	11,952,066	1,931,267	19.27%
Park Revenue	374,497	339,800	322,634	276,730	(45,904)	-14.23%
River Market	384,685	356,092	696,890	320,024	(376,866)	-54.08%
Golf	1,152,178	1,159,400	1,228,042	1,348,330	120,288	9.80%
Jim Dailey Fitness and Aquatic Center	332,898	290,700	290,700	414,670	123,970	42.65%
Zoo	3,403,461	3,354,700	3,706,663	2,374,500	(1,332,163)	-35.94%
Airport Reimbursement	3,088,912	3,088,900	3,088,900	3,775,200	686,300	22.22%
Salary Reimbursement 911	1,752,672	1,750,000	1,750,000	1,752,800	2,800	0.16%
Fines and Fees	1,806,682	1,594,600	1,594,600	1,882,900	288,300	18.08%
Utility Franchises	32,466,612	32,404,050	32,404,050	32,591,550	187,500	0.58%
Police Pension	215,066	207,500	207,500	231,900	24,400	11.76%
Investment Income	(3,542,279)	450,000	785,612	1,126,300	340,688	43.37%
All Other	2,354,820	1,688,896	1,315,896	1,765,700	449,804	34.18%
Transfers In	3,274,761	1,564,826	1,564,826	2,669,807	1,104,981	70.61%
Carryover from Prior Year						N/A
<b>Total General Fund</b>	<b>237,619,069</b>	<b>240,747,276</b>	<b>247,689,152</b>	<b>257,510,221</b>	<b>9,821,069</b>	<b>3.97%</b>
<b>Other Budgeted Funds</b>						
Street	23,385,751	25,909,697	25,435,201	26,129,597	694,396	2.73%
Fleet Services	14,316,567	18,709,088	18,709,088	18,575,988	(133,100)	-0.71%
Vehicle Storage Facility	2,119,887	1,896,585	2,043,823	2,266,000	222,177	10.87%
Waste Disposal	24,480,698	25,485,100	25,475,080	25,712,800	237,720	0.93%
Parking Garages	2,885,795	2,658,476	2,658,476	3,193,315	534,839	20.12%
<b>Total Other Budgeted Funds</b>	<b>67,188,698</b>	<b>74,658,946</b>	<b>74,321,668</b>	<b>75,877,700</b>	<b>1,556,032</b>	<b>2.09%</b>
<b>Total All Budgeted Funds</b>	<b>\$304,807,767</b>	<b>\$315,406,222</b>	<b>\$322,010,820</b>	<b>\$333,387,921</b>	<b>\$11,377,101</b>	<b>3.53%</b>

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



## Revenue by Fund - General Fund

GENERAL FUND	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED
<b>PROPERTY TAX</b>				
Property Taxes	\$ 22,533,587	\$ 23,845,000	\$ 24,033,602	\$ 25,861,300
Pension Property Taxes	9,400,097	10,034,000	10,364,863	10,812,900
Homestead Taxes	846,360	1,065,000	1,065,243	1,068,400
Act 9 Industry Payment	149,143	150,607	150,607	150,183
Total Property Taxes	<u>32,929,187</u>	<u>35,094,607</u>	<u>35,614,315</u>	<u>37,892,783</u>
<b>SALES TAX</b>				
County Sales & Use Tax	56,536,643	57,007,570	59,705,322	60,974,600
City Sales Tax	73,499,178	74,170,275	76,906,542	79,163,400
State Tax Turnback	3,021,056	3,140,161	3,159,256	3,140,161
Total Sales Taxes	<u>133,056,877</u>	<u>134,318,006</u>	<u>139,771,120</u>	<u>143,278,161</u>
<b>BUSINESS LICENSES</b>				
General Business Licenses	6,875,400	6,808,200	6,808,200	7,355,500
Mixed Drinks Licenses	3,528,795	3,666,200	3,928,405	4,056,800
Total Business Licenses	<u>10,404,195</u>	<u>10,474,400</u>	<u>10,736,605</u>	<u>11,412,300</u>
<b>PERMITS</b>				
Building & Excavation Permits	1,356,988	1,487,900	1,487,900	1,455,400
Electrical Permits	1,356,988	371,300	371,300	326,900
Plumbing Permits	282,729	317,700	317,700	221,200
HVAC Permits	297,028	329,100	329,100	351,600
Wrecker Franchise	86,804	84,000	84,000	89,400
Total Permits	<u>3,380,537</u>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,444,500</u>
<b>INTERGOVERNMENTAL</b>				
Insurance Turnback	9,540,062	6,970,411	8,756,924	10,705,198
Police and Fire Pension Insurance Turnback		1,786,513		
Police Stipends - State				
Police Supplement	146,400	140,400	140,400	140,400
Future Supplement (ACT 1373)	1,096,847	1,123,475	1,123,475	1,106,468
Total Intergovernmental	<u>10,783,309</u>	<u>10,020,799</u>	<u>10,020,799</u>	<u>11,952,066</u>
<b>CHARGES FOR SERVICES</b>				
<b>POLICE SERVICES</b>				
Police Report	286,896	290,000	290,000	226,400
False Alarm	169,310	125,000	125,000	103,300
Airport - Security Guards	1,654,870	1,654,900	1,654,900	2,172,900
Total Police Services	<u>2,111,076</u>	<u>2,069,900</u>	<u>2,069,900</u>	<u>2,502,600</u>
<b>FIRE SERVICES</b>				
Airport-Fire Protection	1,434,042	1,434,000	1,434,000	1,602,300
Total Fire Services	<u>1,434,042</u>	<u>1,434,000</u>	<u>1,434,000</u>	<u>1,602,300</u>
<b>PARK REVENUE</b>				
SWLR Community Complex	81,492	73,900	73,900	75,000
Dunbar Community Center	36,778	36,200	36,200	27,200
The Centre at University Park				
Stephens Community Center	17,985	17,600	17,600	18,300
West Central Community Center	41,670	39,600	39,600	29,500
Athletics Fees	68,311	64,200	64,200	65,400
Pavilion Rental	48,520	48,000	48,000	40,000
Rental Revenue	7,280	9,800	9,800	8,300
Concessions-Food	1,501	3,100	3,100	4,730



Community Center & Miscellaneous Fees	-	100	100	
Admissions Revenue	35,690	37,800	20,634	5,700
Miscellaneous Revenue	35,271	9,500	9,500	2,600
Total Park Revenue	374,497	339,800	322,634	276,730
<b>RIVER MARKET</b>				
Admissions Revenue	125,736	138,000	478,798	108,000
Space Rental	258,949	218,092	218,092	212,024
Total River Market Revenue	384,685	356,092	696,890	320,024
<b>GOLF</b>				
Concessions Revenue	98,764	100,500	110,500	125,800
Green Fees	633,793	620,300	672,308	614,600
Equipment Rental	349,279	365,800	378,697	411,330
Merchandise Sales	70,223	72,800	66,537	196,500
Miscellaneous Revenue	119	-	-	100
Total Golf Revenue	1,152,178	1,159,400	1,228,042	1,348,330
<b>JIM DAILEY FITNESS &amp; AQUATIC CENTER</b>				
Annual Membership	10,390	16,000	16,000	33,600
Monthly Membership	82,815	65,000	65,000	252,600
Daily Fees	236,815	209,100	209,100	117,800
Corporate Fees				
Special Fees & Concessions	172	200	600	2,100
Instructional Fees and Special Events	2,706	400	-	8,570
Total Jim Dailey Fitness & Aquatic Center	332,898	290,700	290,700	414,670
<b>ZOO</b>				
Membership	554,138	572,600	494,192	403,300
Zoo Admissions	1,600,317	1,587,900	1,841,121	1,552,200
Concessions	356,178	366,600	493,890	40,000
Token Sales	189,466	218,700	218,700	168,400
Education	23,022	16,700	16,700	30,300
Special Events	43,735	4,500	21,695	57,300
Zoo Rentals	60,286	26,600	52,240	57,400
Merchandise Sales	500,369	530,500	530,125	49,100
Miscellaneous	75,950	30,600	38,000	16,500
Total Zoo Revenue	3,403,461	3,354,700	3,706,663	2,374,500
<b>MISCELLANEOUS CHARGES FOR SERVICES</b>				
Crossing Guards-LRSD Reimbursement	677,258	485,800	485,800	543,100
911 Services Reimbursement	1,752,672	1,750,000	1,750,000	1,752,800
P & D Meter Fees Contra	(1,272)	(1,200)	(1,200)	(2,100)
Housing Rental Revenue		18,000		
Miscellaneous Fleet Labor Costs	243	3,100		
Total Miscellaneous Services	2,428,902	2,255,700	2,234,600	2,293,800
Total Charges for Services	11,621,738	11,260,292	11,983,429	11,132,954
<b>FINES</b>				
General Fines	1,009,251	824,100	824,100	934,400
Probation Assessments	41,975	1,000	1,000	32,700
Fines - Parking	291,237	275,000	275,000	453,500
Fines - Other	628	500		8,100
Total Fines	1,343,091	1,100,600	1,100,100	1,428,700
<b>FEES</b>				
Uniform Filing Fees/Court Costs	157,606	153,900	153,900	164,800
Rezoning Fees	60,403	62,100	62,100	58,800
Act 9 Admin Fees	4,500	4,500	4,500	-
Copy Fees	112	100	100	100
Booking & Admin Fee - Pulaski County Jail	11,847	12,800	12,800	10,300



Warrant Service Police	1,373	38,000	38,000	1,000
Writ Garnishment Fees	2,430	2,500	2,500	1,800
Community Service Fees	1,070	1,800	1,800	1,700
Miscellaneous Service Fees	37,438	23,000	23,500	13,400
Mobile Home Registration Fees	820			
Animal Services	185,992	195,300	195,300	202,300
<b>Total Fees</b>	<b>463,591</b>	<b>494,000</b>	<b>494,500</b>	<b>454,200</b>
<b>UTILITY FRANCHISE</b>				
Entergy	14,944,486	15,245,700	15,245,700	16,148,300
S W Bell	479,975	460,000	460,000	502,000
Local Landline Franchise Fees	472,416	430,000	430,000	415,400
Long Dist. Franchise Fees	672,591	541,000	541,000	573,400
CenterPoint Energy	4,445,290	4,386,000	4,386,000	3,550,000
Central Ark Water	4,280,952	4,240,900	4,240,900	4,662,800
LR Waste Water	6,516,774	6,504,500	6,504,500	6,321,300
Fiber Optics	791,363	729,600	729,600	692,700
Cable TV	1,367,915	1,376,000	1,376,000	1,232,900
Franchise Fee Contra	(1,505,150)	(1,509,650)	(1,509,650)	(1,507,250)
<b>Total Utility Franchises</b>	<b>32,466,612</b>	<b>32,404,050</b>	<b>32,404,050</b>	<b>32,591,550</b>
<b>POLICE PENSION</b>				
Police 10% Parking	32,377	30,100	30,100	47,700
LRPD Retirement	103,807	100,800	100,800	107,400
Income-Police Clearing	52,325	51,300	51,300	55,200
Pension Miscellaneous	26,558	25,300	25,300	21,600
	215,066	207,500	207,500	231,900
<b>INVESTMENT INCOME</b>				
Interest Income	571,800	450,000	785,612	1,126,300
Change in Fair Market Value	(4,114,079)			
<b>Total Investment Income</b>	<b>(3,542,279)</b>	<b>450,000</b>	<b>785,612</b>	<b>1,126,300</b>
<b>RENTS AND ROYALTIES</b>				
Tower Lease	362,227	318,000	330,240	367,500
Ground Leases		12,240		
<b>Total Rents and Royalties</b>	<b>362,227</b>	<b>330,240</b>	<b>330,240</b>	<b>367,500</b>
<b>MISCELLANEOUS INCOME</b>				
Contributions/Donations	509,952	367,400	15,500	390,000
Insurance and Other Reimbursement	14,220	12,200	12,200	6,900
Miscellaneous Revenue	335,985	58,356	58,356	130,600
<b>Total Miscellaneous Revenue</b>	<b>860,157</b>	<b>437,956</b>	<b>86,056</b>	<b>527,500</b>
Transfers In	3,274,761	1,564,826	1,564,826	2,669,807
Carryover from Prior Year	-			
<b>TOTAL GENERAL FUND REVENUE</b>	<b>237,619,069</b>	<b>240,747,276</b>	<b>247,689,152</b>	<b>257,510,221</b>



## Revenue by Fund - Other Funds

	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED
<b>STREET FUND</b>				
ST Homestead Tax	245,417	317,400	317,400	314,800
1/2 County Road Tax	6,534,696	6,879,300	6,879,300	7,504,900
ACT 9 Revenue	30,894	31,197	31,197	31,197
State Gas Tax Turnback	17,535,684	18,101,700	17,465,712	17,371,100
Street Repair Reimbursement	28,317	24,000	24,000	36,900
Loading Zone Permits	19,790	19,800	19,800	18,100
Insurance and Other Reimbursement	41,257	42,300	42,300	29,800
Miscellaneous	12,748	10,000	10,000	7,200
Interest and Change in Fair Market Value	(1,347,052)	200,000	361,492	531,600
Transfer In	284,000	284,000	284,000	284,000
Carryover from Prior Year				
<b>TOTAL STREET FUND</b>	<b>23,385,751</b>	<b>25,909,697</b>	<b>25,435,201</b>	<b>26,129,597</b>
<b>FLEET INTERNAL SERVICE FUND</b>				
Fleet Labor	3,840,939	4,423,337	4,423,337	3,948,264
Fleet Management	1,408,589	1,578,491	1,578,491	1,780,064
Fuel Fees	3,064,800	5,137,880	5,137,880	5,070,780
Miscellaneous	285,502	350,000	350,000	350,000
Motor Pool		5,000	5,000	5,000
Fleet Parts	2,809,690	3,442,880	3,442,880	3,558,880
Insurance	763,351	990,000	990,000	1,063,000
Insurance Repairs	489,878	550,000	550,000	550,000
Fleet Sublets	1,546,118	2,211,500	2,211,500	2,230,000
Interest and Change in Fair Market Value	(184,798)	20,000	20,000	20,000
Gain/(Loss) on Sale of Assets	292,500			-
<b>TOTAL FLEET INTERNAL SERVICE FUND</b>	<b>14,316,567</b>	<b>18,709,088</b>	<b>18,709,088</b>	<b>18,575,988</b>
<b>VEHICLE STORAGE FACILITY</b>				
Licenses and Permits	13,545	8,585	8,585	7,400
Storage Fees	525,442	450,000	500,728	543,500
Wrecker Fees	496,643	440,000	440,000	516,800
Vehicle Auction Sale	1,054,693	860,000	946,510	1,024,200
Impound Administration	129,645	122,000	122,000	130,200
Vehicle Storage Miscellaneous	6,556	5,000	15,000	6,000
Interest and Change in Fair Market Value	(106,637)	11,000	11,000	37,900
Contributions/Donations				
Carryover from Prior Year				
<b>TOTAL VEHICLE STORAGE FACILITY</b>	<b>2,119,887</b>	<b>1,896,585</b>	<b>2,043,823</b>	<b>2,266,000</b>
<b>WASTE DISPOSAL ENTERPRISE FUND</b>				
Sanitation Fees	22,587,150	23,180,100	22,813,849	22,474,400
Landfill Fees	2,249,208	2,036,300	2,368,957	2,909,600
Yard Waste	68,301	60,000	60,000	90,000
Compost Sale	17,124	24,000	24,000	27,000
Recycling Revenue	4,159	2,200	2,200	300
Interest and Change in Fair Market Value	(559,074)	80,000	153,323	211,500
Miscellaneous Revenue	31,168	100,000	50,251	
Gain/(Loss) on Sale of Assets	82,663			
Reimbursements (Recycling/Insurance)		2,500	2,500	



Carryover from Prior Year

**TOTAL WASTE DISPOSAL ENTERPRISE FUND**      24,480,698      25,485,100      25,475,080      25,712,800

**PARKING GARAGES**

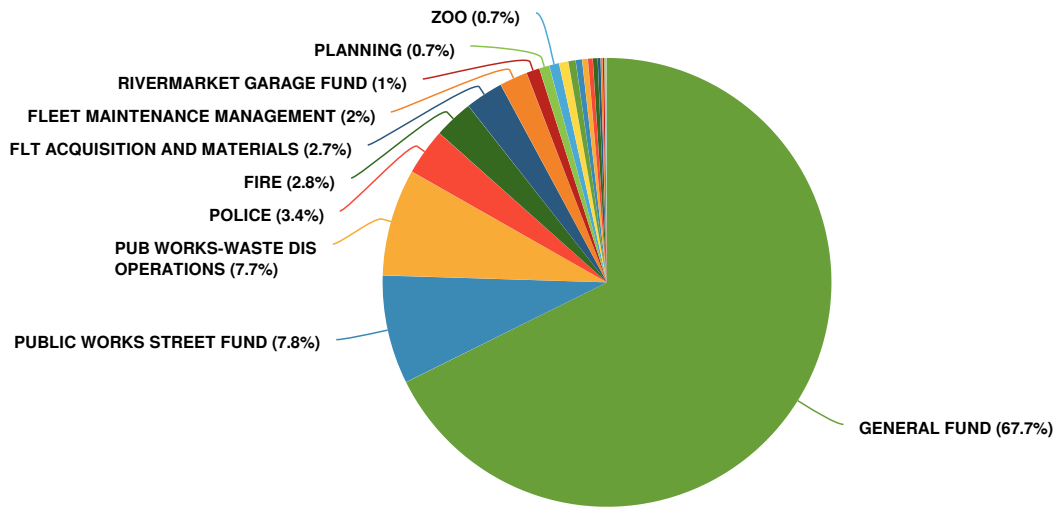
Business License - Auto/Truck	287,426	287,000	287,000	340,400
Street Repair Reimbursement	637,988	400,000	400,000	535,500
Parking Meters	485,059	468,200	468,200	472,100
Surface Lot Parking	(4,027)	106,982	106,982	107,795
Parking Deck Monthly	880,648	938,569	938,569	940,000
Parking Deck Daily	429,633	426,672	426,672	682,000
Parking Peabody		4,553	4,553	3,000
Interest and Change in Fair Market Value	167,492	25,100	25,100	107,520
Miscellaneous Income	1,575	1,400	1,400	5,000

**TOTAL PARKING GARAGES**      2,885,795      2,658,476      2,658,476      3,193,315

**GRAND TOTAL ALL FUNDS**      \$ 304,807,767      \$ 315,406,222      \$ 322,010,820      \$ 333,387,921



# Revenue by Department



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
GENERAL FUND	\$205,125,419	\$211,132,210	\$217,371,986	\$225,604,091
DISTRICT CRT-2ND DIV TRAFFIC	\$0	\$0	\$0	\$10,300
DISTRICT CRT-3RD DIV ENVIRON	\$291,447	\$275,200	\$275,200	\$460,800
DISTRICT COURT	\$1,226,082	\$1,034,500	\$1,034,500	\$1,137,300
FINANCE	\$51,074	\$58,356	\$58,356	\$106,300
PLANNING	\$2,345,647	\$2,568,100	\$2,568,100	\$2,413,900
HOUSING AND NEIGHBORHOOD PROGS	\$205,384	\$213,300	\$213,300	\$220,800
PARKS AND RECREATION	\$374,497	\$339,800	\$322,634	\$276,730
RIVERMARKET	\$653,701	\$721,692	\$696,890	\$729,224
GOLF	\$1,152,178	\$1,159,400	\$1,228,042	\$1,348,330
JIM DAILEY FITNESS & AQUATICS	\$332,898	\$290,700	\$290,700	\$414,670
FIRE	\$8,235,639	\$8,176,365	\$8,305,393	\$9,487,467
POLICE	\$12,467,926	\$9,665,553	\$9,867,388	\$11,173,009
911 OPERATIONS	\$1,753,718	\$1,750,000	\$1,750,000	\$1,752,800
ZOO	\$3,403,461	\$3,362,100	\$3,706,663	\$2,374,500
PUBLIC WORKS STREET FUND				
STREET & DRAIN. MAINT.	\$28,317	\$24,000	\$24,000	\$36,900
TRAFFIC ENGINEERING	\$73,795	\$72,100	\$72,100	\$55,100
NON-DEPARTMENTAL	\$23,283,639	\$25,813,597	\$25,339,101	\$26,037,597
<b>Total PUBLIC WORKS STREET FUND:</b>	<b>\$23,385,751</b>	<b>\$25,909,697</b>	<b>\$25,435,201</b>	<b>\$26,129,597</b>
FLEET FUND				
FLT-ADMINISTRATION	\$1,041,847	\$1,062,828	\$1,062,828	\$1,159,736
NON-DEPARTMENTAL	-\$164,455	\$20,000	\$20,000	\$20,000



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
<b>Total FLEET FUND:</b>	<b>\$877,392</b>	<b>\$1,082,828</b>	<b>\$1,082,828</b>	<b>\$1,179,736</b>
FLT ACQUISITION AND MATERIALS				
FLT ACQUISITION AND PARTS	\$3,067,686	\$5,142,880	\$5,142,880	\$5,075,780
FLT-ACQUISITIONS	\$101,413	\$177,531	\$177,531	\$141,596
FLT-PARTS	\$3,089,137	\$3,792,880	\$3,792,880	\$3,908,880
<b>Total FLT ACQUISITION AND MATERIALS:</b>	<b>\$6,258,236</b>	<b>\$9,113,291</b>	<b>\$9,113,291</b>	<b>\$9,126,256</b>
FLEET FINANCIAL MANAGEMENT				
FLT-FINANCIAL MANAGEMENT	\$1,056,360	\$1,328,132	\$1,328,132	\$1,541,732
<b>Total FLEET FINANCIAL MANAGEMENT:</b>	<b>\$1,056,360</b>	<b>\$1,328,132</b>	<b>\$1,328,132</b>	<b>\$1,541,732</b>
FLEET MAINTENANCE MANAGEMENT				
FLT-MAINTENANCE ADMIN	\$4,708,410	\$4,337,054	\$4,337,054	\$4,058,936
FLT-LANDFILL SHOP	\$1,141,170	\$2,847,783	\$2,847,783	\$2,669,328
FLT-FLEET FUND PROJECTS	\$275,000	\$0	\$0	\$0
<b>Total FLEET MAINTENANCE MANAGEMENT:</b>	<b>\$6,124,579</b>	<b>\$7,184,837</b>	<b>\$7,184,837</b>	<b>\$6,728,264</b>
VEHICLE STORAGE FUND				
FLEET SERVS VEHICLE STORAGE FA	\$2,224,338	\$1,885,585	\$2,032,823	\$2,266,000
NON-DEPARTMENTAL	-\$104,450	\$11,000	\$11,000	\$0
<b>Total VEHICLE STORAGE FUND:</b>	<b>\$2,119,887</b>	<b>\$1,896,585</b>	<b>\$2,043,823</b>	<b>\$2,266,000</b>
PUB WORKS-WASTE DIS OPERATIONS				
SOLID WASTE COLLECTION	\$22,702,578	\$23,282,600	\$22,866,600	\$22,474,700
SOLID WASTE DISPOSAL	\$2,302,657	\$2,073,750	\$2,406,407	\$2,977,100
SOLID WASTE COMPOSTING	\$34,756	\$48,750	\$48,750	\$49,500
NON-DEPARTMENTAL	-\$559,294	\$80,000	\$153,323	\$211,500
<b>Total PUB WORKS-WASTE DIS OPERATIONS:</b>	<b>\$24,480,698</b>	<b>\$25,485,100</b>	<b>\$25,475,080</b>	<b>\$25,712,800</b>
RIVERMARKET GARAGE FUND				
RIVERMARKET GAR FUND DEBT SERV	\$12,924	\$100	\$100	\$44,120
STATEHOUSE GARAGE	\$911,967	\$806,952	\$806,952	\$971,795
RIVERMARKET GARAGE	\$714,860	\$671,224	\$671,224	\$766,000
RIVERMARKET GARAGE NON DEPT	\$1,246,044	\$1,180,200	\$1,180,200	\$1,411,400
<b>Total RIVERMARKET GARAGE FUND:</b>	<b>\$2,885,795</b>	<b>\$2,658,476</b>	<b>\$2,658,476</b>	<b>\$3,193,315</b>
<b>Total:</b>	<b>\$304,807,767</b>	<b>\$315,406,222</b>	<b>\$322,010,820</b>	<b>\$333,387,921</b>





**OVERALL**

This section provides a detailed description and analysis of major revenue categories. The revenue forecasts consider several local and regional economic factors and trends. The City of Little Rock continues to enjoy above average growth in revenues, particularly in sales and use taxes, led by robust retail sales. Most of the revenue trends were either positive or remained stable for 2023. The General Fund, Street Fund, Vehicle Storage Fund, Waste Disposal Fund, and Parking Garage Fund operating revenues increased approximately \$16.9 million in 2023, compared to 2022 actual results.

Detail information on the City’s key revenue sources follows:

**GENERAL FUND REVENUES**

The City’s General Fund revenues are primarily comprised of sales and use taxes, property or ad valorem taxes, utility franchise fees, charges for services, licenses and permits, and fines and fees. Each of these revenue sources is discussed in detail below. The 2024 Adopted Budget for General Fund operating revenues totals \$257,510,221, which is 6.96% higher than the 2023 Adopted Budget and 3.97% higher than the final 2023 Amended Budget of \$247,689,152.

	REVENUES IN MILLIONS	% CHANGE
2020 Actual Revenues	\$205.1	0.23%
2021 Actual Revenues	\$231.5	12.83%
2022 Actual Revenues	\$237.6	2.65%
2023 Amended Budget	\$247.7	4.25%
2024 Adopted Budget	\$257.5	3.96%

**PROPERTY TAXES**

Property taxes are the second largest source of revenue for the General Fund and represent approximately \$38 million or 14.7% of the 2024 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.



The City of Little Rock levies assessed in 2023 for collection in 2024 remained at 15.10

	2022 Payable 2023	2023 Payable 2024
General Operation	5.00	5.00
Bond Retirement	3.00	3.00
Library System	5.10	5.10
Police & Fireman's Pension	<u>2.00</u>	<u>2.00</u>
	15.10	15.10

The General Assembly exercised its homestead exemption authority with the 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 2024 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 \$10.8 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.

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 2024 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 2023 property taxes payable in 2024.

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 2024.

### **SALES AND USE TAX**

The largest revenue source in the City's General Fund is sales and use tax which contributes approximately 55.7% or \$143.3 million to the 2024 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 2024 Adopted Budget for sales and use tax is approximately 2.5% above the final 2023 Amended Budget. The 2023 Budget was amended upward on October 17<sup>th</sup>, 2023, based on historical high growth in sales taxes.

The 2024 Adopted Budget was based on 2023 actual revenues through July, collected through September, and a projected increase of 2.5% in sales tax growth over the next five months. In 2023, sales tax revenues reached another historical high, totaling \$133,056,857. 2023 was the fourth 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 and 7.03% in 2023.





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 the proportionate share of the County tax and the local tax amount to the City, less a 3% administrative charge. Arkansas state law requires taxpayer confidentiality which prohibits releasing information regarding taxes generated from a specific company. Every company is classified by an industry code or NAICS code. There must be a minimum of three (3) companies included in an industry code for reporting purposes. If that threshold is not achieved, results are grouped in an all-inclusive, “other” category. The top ten industries reported by the state, generate approximately 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 name of the taxpayers which were awarded the credit or rebate and the amount. Also, 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 2023 was 7.17% above 2022 results. The 2024 projected revenue from the City’s share of the County sales tax is approximately \$61 million which represents less than a 1% increase from the strong results of 2023.

Use taxes, paid mostly by businesses, resemble sales taxes. They apply to goods purchased from out-of-state merchants such as Internet or catalog vendors. Use taxes included in the County sales tax projection are approximately \$10.5 million, or 17.22% of the annual total.



**LOCAL SALES TAX**

Before 2012, the City of Little Rock levied one of the lowest sales tax rates in the State of Arkansas at 0.5%. In September 2011, voters approved an overall one (1)-cent sales tax increase, with 5/8-cent dedicated for ongoing operating expenses and 3/8-cent dedicated to capital projects over a ten (10) year period. The tax became effective on January 1, 2012. The 3/8 cent tax ended on December 31, 2021. The combined operating sales tax of 1.125% generated approximately \$78.6 million for the year ended December 31, 2023, which is 7% higher than the previous year. Use taxes comprised \$16.5 million or 20.99% of the 2023 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 \$5,204,791 in 2023, representing an 8.44% or \$479,537 decrease from the previous year. The largest rebates in 2023 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 \$318,100 in 2023 compared to a reduction of only \$86,276 in 2022.

For 2023, the largest growth in the City’s combined 1.125% local tax occurred in NAICS categories including *Other General Merchandise Stores; Building Material and Supplies Dealers; Food Services and Drinking Places; NAICS with Less Than 3 Businesses; Electric Power Generation; Utility System Construction; Other Miscellaneous Retailers; Local Messengers and Local Delivery; Warehouse Clubs and Superstores; and General Merchandise Stores.* representing an increase of 15.5% from prior year; *Electric Power Generation; Building Equipment Contractors and Electronic Shopping and Mail-Order Houses.* Most of these growth increases were attributed to rising prices (inflation) in the early part of 2023.

Electronics and Appliance Stores, Scenic and Sightseeing Transportation and Electrical Goods Wholesalers had the most significant declines in 2023. For 2023, the industries generating the largest Little Rock sales taxpayers were general merchandise stores, grocery stores, building materials and electronic shopping and mail-order houses.

**STATE TAX TURNBACK**

Through the Office of Budget, the State General Assembly appropriates and then distributes an amount for turnback to municipalities each July 1<sup>st</sup>, based on population. The long-term per capita trend for turnback continues to be downward. For 2024, the General Fund turnback remains \$15.50 per capita, the same as 2023 levels. State turnback funds are expected to contribute approximately \$3.1 million to General Fund revenues in 2024. 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 \$201,981.

**State Turnback**

State Turnback: Year-to-Date 2019 with 2018 Comparison (shaded blue)

Month	Street		Severance		General	
	2019	2018	2019	2018	2019	2018
January	\$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	2,052,679
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	294,348	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
<b>Total</b>	<b>\$129,341,117</b>	<b>\$125,277,895</b>	<b>\$4,274,162</b>	<b>\$4,753,372</b>	<b>\$29,886,260</b>	<b>\$29,909,918</b>

\* Includes \$2 million appropriation from the Property Tax Relief Fund  
 \*\*\* Includes \$3,513,475.89 supplemental for July 2019  
 \*\* Includes \$3,514,066.32 supplemental for July 2018  
 Source: City and Town Magazine published by the Arkansas Municipal League



**Local Option Sales and Use Tax in Arkansas**  
Sales and Use Tax Year-to-Date 2019 with 2018 Comparison (shaded blue)

Month	Municipal Tax		County Tax		Total Tax		Interest	
	2019	2018	2019	2018	2019	2018	2019	2018
January	\$59,187,541	\$59,272,899	\$49,860,885	\$50,925,990	\$108,848,426	\$110,198,889	\$188,294	\$68,417
February	66,363,636	63,961,832	55,082,773	56,034,012	121,446,409	119,995,904	266,350	76,180
March	55,016,963	51,260,682	49,926,480	44,982,987	104,943,433	96,193,649	241,046	79,235
April	53,915,385	51,354,831	45,879,915	45,889,403	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	58,373,987	53,477,656	48,955,855	116,932,898	105,329,842	199,380	71,501
July	62,196,778	59,973,977	52,242,795	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	54,893,037	51,260,076	117,964,662	109,388,254	213,728	111,033
October	64,934,499	60,197,608	55,729,333	52,310,178	120,663,832	112,507,766	214,922	174,353
November	62,766,968	57,456,746	54,501,529	50,423,804	117,267,497	107,880,560	182,403	202,859
December	62,102,384	59,269,584	54,327,357	50,277,652	116,429,741	109,547,218	184,380	208,901
<b>Total</b>	<b>\$737,249,904</b>	<b>\$698,269,263</b>	<b>\$631,273,834</b>	<b>\$609,724,320</b>	<b>\$1,368,523,738</b>	<b>\$1,307,993,583</b>	<b>\$2,631,590</b>	<b>\$1,311,205</b>
<b>Averages</b>	<b>\$61,437,491</b>	<b>\$58,189,104</b>	<b>\$52,606,153</b>	<b>\$50,810,360</b>	<b>\$114,043,645</b>	<b>\$108,999,465</b>	<b>\$219,259</b>	<b>\$109,267</b>

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

Source: Rachel Garrett, Office of State Treasurer

**UTILITY FRANCHISE FEES**

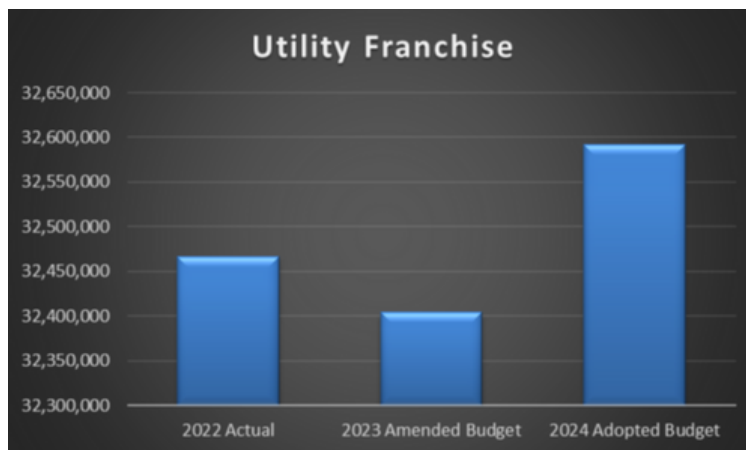
Utility franchise fees comprise approximately 12.5% and \$32,139,750 of the 2024 General Fund budget. Utility franchise fees are charged to public utilities for the privilege of using the City's streets and rights-of-way. The public utilities paying franchise fees are listed below with the annual rate, 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 Energy	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 2023	
SW Bel (AT&T)	0.00%
Entergy	0.00%
Long Distance	0.00%
Local Land Lines	0.00%
Summit Utilities	0.00%
Central AR Water	
Residential	3.89%
Commercial	3.89%
Industrial	0.00%
Fiber Optics	0.00%
Little Rock Water Reclamation Authority	0.00%

Overall, 2024 utility franchise fees are projected to be approximately 3% lower than 2023 actuals. Franchise fee revenues in 2023 were approximately 2.2% above 2022 levels, and 2.42% above the original projection by the utility providers. The largest utilities such as Entergy, Summit Utilities, Central Arkansas Water, and the Little Rock Water Reclamation Authority are heavily affected by weather and extreme weather events such as floods, winter storms, etc.



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 2024, when the company will evaluate its energy costs and gives the company 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. \$100 million in billing rebates will be issued to 730,000 Arkansas customers. as soon as February 1, 2024.

Entergy Arkansas provided a 2024 revenue projection of \$16.15 million, which is relatively flat over 2023 Actuals. In 2023, usage decreased 0.72% compared to a 1.67% increase in 2022. However, revenues increased 8.34% from one year ago and surpassed the original budget of \$15,245,700. Natural gas is the largest energy source of power consumed and produced and is the leading source of electricity generation in Arkansas. In 2023, Entergy Arkansas franchise fees ended the year at roughly \$16,090,000.



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 2024. 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 6.57% or \$292,137 in comparison to 2022, with revenues increasing 35.8% on significantly higher priced natural gas. Summit Utilities accumulates and stores natural gas for the next heating season. The cost of natural gas makes up between 70% and 80% of the typical customer bill. Summit Utilities reports its natural gas costs to the PSC at the end of October each year. Fuel rates are passed along to customers with no profit going to the utility. The utility announced that beginning in April 2023 through December 2023, natural gas prices are expected to decline from their current all-time highs. Gas supply commodity prices have dropped down to levels seen pre-2023. These continued cheaper commodity prices are the main driver in the reduction in forecasted 2024 revenues. Summit franchise fees are forecasted to drop to 14.52% or \$603,153 below 2023 levels with a 2024 budget of \$3,550,000. Also, there has been a slow decline in active customer meter activity usage. Houses are becoming more efficient, thus reducing revenues. The Arkansas Public Service Commission (PSC) has approved a Customer Credit Rider (CCR) which will be in effect for three years and further reduces franchise revenue. 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) 2023 franchise fees increased over \$380,500 or 8.89% from 2022 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 1<sup>st</sup> of each year through 2032. The additional revenue from the rate increases would generate \$685 million in capital improvements. A typical household for inside city residential and commercial customers 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 2024 revenues total \$4,662,800, which includes the annual rate increase of 7.77% beginning January 1, 2024.

The Little Rock Water Reclamation Authority (LRWRA) services the sanitary sewer needs of approximately \$200,000 customers in Little Rock. LRWRA's 2023 franchise fees were roughly 1.7% below budget and roughly 2% below 2022 levels. With no rate increases scheduled for 2024, the utility proposed a 2024 franchise fee revenue forecast of \$6,321,300, a slight decline from 2023 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 issued \$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 approximately 2.4%. The Adopted Budget for 2024 for local landline revenue is \$917,400; \$502,000 from AT&T and an additional \$415,4000 from all other local land line 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. 2023 long distance revenues decreased 2.3%. 2024 revenues are forecast at \$573,400.

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 2023 with an 18.7% decrease from one year ago. Overall, fiber optics and cable franchise revenues decreased 12.8% in 2023, following a 7.2% decrease in 2022. Fiber optic companies rarely announce anticipated rate increases in advance of the actual rate change. Cell phone, 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. In Little Rock, video subscribers have decreased from 33,000 in July 2014 to 15,500 as of June 2023. Fiber optic revenue and cable franchise revenues are projected to further decline in 2024 as customers continue migration to streaming services.

The \$17,875,000 Capital Improvement and Refunding Bonds, Series 2017 are secured by a pledge of revenues derived from all franchise fees collected from public utilities, excluding fees attributed to the Little Rock Water Reclamation Authority and Central Arkansas Water. The annual debt service transfer of franchise fee revenues pledged to the bonds is approximately \$1.5 million.

### **BUSINESS LICENSES**

Business licenses are required annually for every business operating within the city limits. License fees are billed, collected, and administered by the City's Treasury Management Division. Business licenses are a steady source of revenue and a leading indicator of local economic activity. There were no rate changes anticipated in the 2024 Adopted Budget. Business licenses comprise approximately 2.86% and \$7.35 million of 2024 General Fund revenues, which is \$177,142 more than 2023 actuals. 2023 business license revenue increased 4.4% from one year ago. There were 1,545 documented business closures and 1,267 new businesses added in 2023. 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 2024 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 almost \$6.3 million in collections. Mixed Drink collections were 10.7% higher than the same period last year and 18.5% higher in 2022. The significant increase is due in part to rising consumer prices and the resilience of mixed drink consumption even in periods of high inflation. 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 2024 to further ensure that reporting of mixed drink collections are accurate. The 2024 budget forecast for mixed drink supplemental payments is \$4.05 million, a 3.86% increase from 2023 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 2023, which include electrical permits, plumbing permits, and heating ventilation and air conditioning (HVAC) permits generated over \$2,361,000 in revenue. Building permit revenue increased nearly 8% above 2022 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. The 2024 forecast for building and related permits totals \$2.355 million, which is relatively flat compared to 2022 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 1.9% compared to 2022. The district courts have been slow to reopen with full dockets since they were suspended in early 2020 for the coronavirus pandemic. The number of citations and court appearances has been slow to increase back to normal levels. Criminal Court revenues are flat compared to 2022; Traffic Court revenues increased approximately 14%; and Environmental Court revenues were down 16.5%, compared to 2022. Minimum installment fees and increased community service further reduce fines and fee revenues. Animal Services licensing and adoptions fees are down sharply. Parking fine revenue was significantly higher (42.2%) in 2023 as more tickets were issued and thus more were delinquent. 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. This process generated an additional \$348,828 in delinquent Traffic Court collections. Overall, 2024 fines and fees are projected to be \$1,882,900, a 3.13% increase from 2023 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.

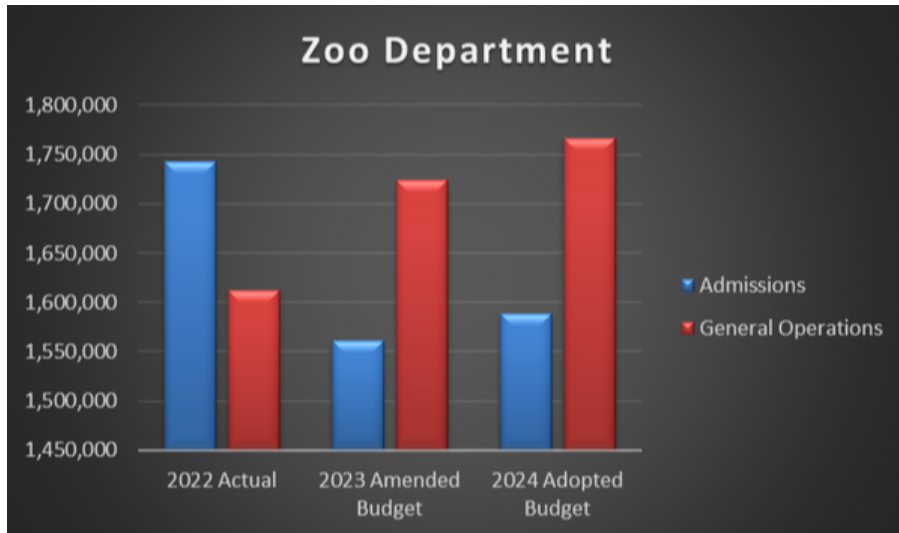
General Fund park-related charges for service revenues are generated by two (2) public golf courses, tennis fees, community center fees, athletics fees, summer programs, and pavilion rentals. Park-related revenues such as the community center fees and summer programs decreased to \$309,164 in 2023 compared to \$344,047 in 2022, a 10.1% decrease. Much of the decrease was from a drop in pavilion revenues and a further reduction from community centers which have not reached the highs pre-2020. The 2024 General Fund Parks budget anticipates charges for services revenues of \$298,230, which is 3.03% lower than 2023 actuals.

The City's indoor recreation facilities include the Jim Dailey Fitness & Aquatic Center. 2023 annual revenues of approximately \$412,000 increased roughly 24% from 2022 but are 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 2024 revenue budget of \$407,070 which is flat compared to 2023 actuals.

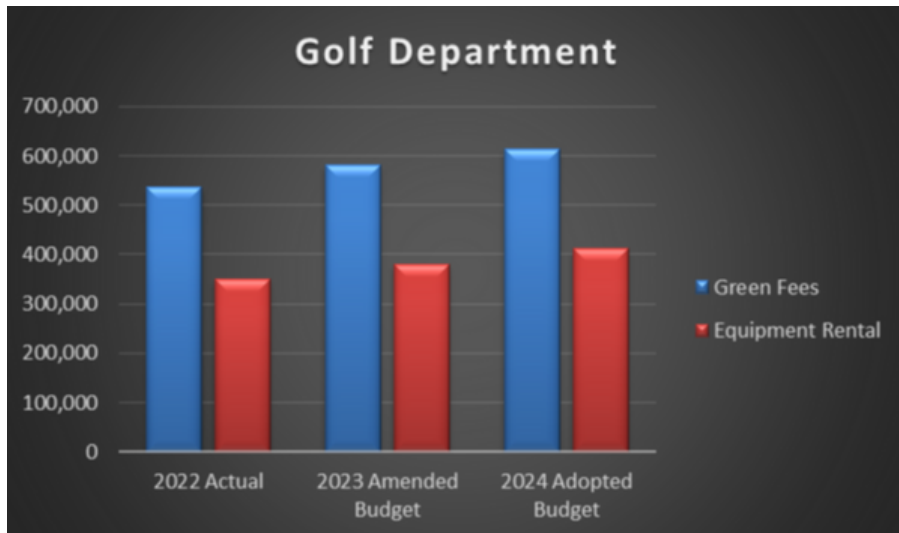
The Little Rock Zoo is the only zoo in Arkansas and provides an economic boost to local hotels, restaurants, and stores from the tourists that the zoo brings to the city. The Zoo entertains up to 5,000 people each day during the spring and summer months. The Zoo is home to over 500 animals with many on the endangered species list. 70% of the visitors live outside of Little Rock with 10 to 15 percent of those from other states. 2023 Zoo revenues were flat compared to 2022 at \$3,360,768. 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 will receive 9% of the revenues 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 2024 Zoo budget totals \$2,374,500. A special election, held on August 9, 2022, authorized renewing a capital improvement property tax at a rate of 3.0 mills and also 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 2023, Rebsamen Golf Course generated revenues over \$1,100,000, which were significantly above 2022 actuals of \$899,036. The number of rounds of golf played at Rebsamen in 2023 was an all-time high of 32,973. Similarly, revenue at the First Tee Golf Course increased to \$288,054 from \$254,581 in 2022. Under normal weather patterns, Rebsamen and First Tee golf courses are projected to generate \$1,348,330 in combined revenues in 2024.



## **AIRPORT REIMBURSEMENT**

The Little Rock National Airport reimburses the city to police and fire protection expenses. In 2023, airport police reimbursements increased 26% with an increase in airport fire reimbursements of over 7%, both due to an increase in staff. 2024 staffing levels are expected to be consistent with 2023 levels, adjusted only for salary and benefit cost increases. Annually, fluctuations can be attributed to changes in negotiated minimum staffing.

## **INTEREST EARNINGS**

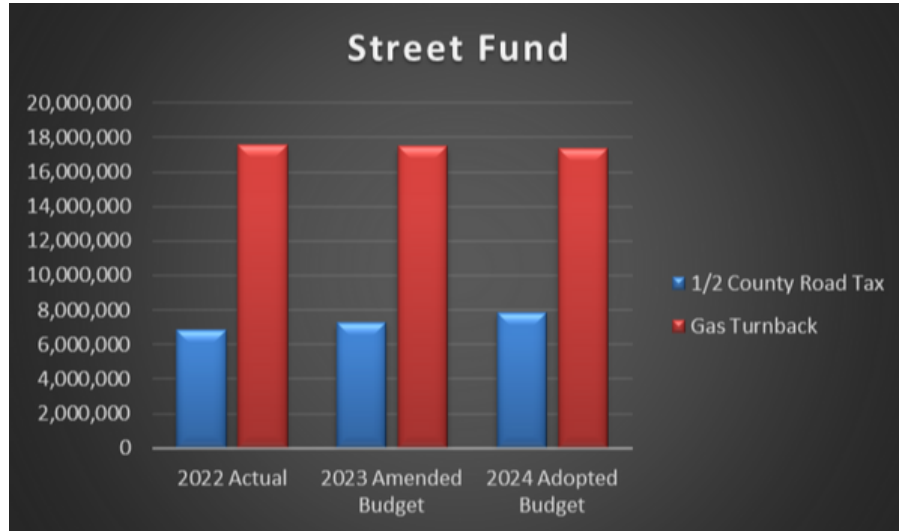
Interest earned on the investments and bank deposits of the General Fund, certain bond retirement funds, special projects, and capital funds can legally be utilized for any municipal purpose. The primary objectives, in priority order, of investment activities are safety, liquidity and yield. Many of 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 2023, the Federal Reserve raised the Federal Funds Rate four times in an attempt to curb inflation. The Federal Open Market Committee projections now call for 75 basis points of rate cuts in 2024. The Fed also adjusted their 2024 inflation outlook from 2.6% to 2.4%. Interest earnings in 2023 were over \$729,300, before year-end market value adjustments are made, an increase of over \$185,860 compared to last year. The reduction in short-term interest rates will reduce 2024 interest earnings in 2024 to a projected \$450,000. 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 66.5% or \$17,31,397 of total 2023 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 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, leaving only three components, instead of four. 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. The Turnback is unchanged at \$77.50 per capital 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, 2024, and possibly further. The 2024 adopted budget of \$17,371,100 is approximately 2.0% above 2023 actual results. Property taxes are the second largest source of revenue for the Street Fund, comprising 29% of 2023 actuals and are expected to increase 6% in 2024. Investment income increased \$471,607 to a total of \$714,528 before year-end market value adjustments were made. Interest earnings are expected to decrease in 2024 with expected cuts in short-term interest rates. Excluding transfers in, overall, Street fund revenues in 2023 were 9.6% higher than 2022 revenues, with the largest percentage increase in property taxes. The 2024 revenue budget of \$26,129,597 is 2.1% higher than 2023 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 \$15.3 million in revenues in 2023. This total includes the Excess Commissions of \$567,559, which are reimbursed to the fund annually from Pulaski County. In early April 2022, the 2018 Street and Drainage Capital Improvement Bonds were fully redeemed from the existing 3.0 mills.

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.



## **Waste Disposal**

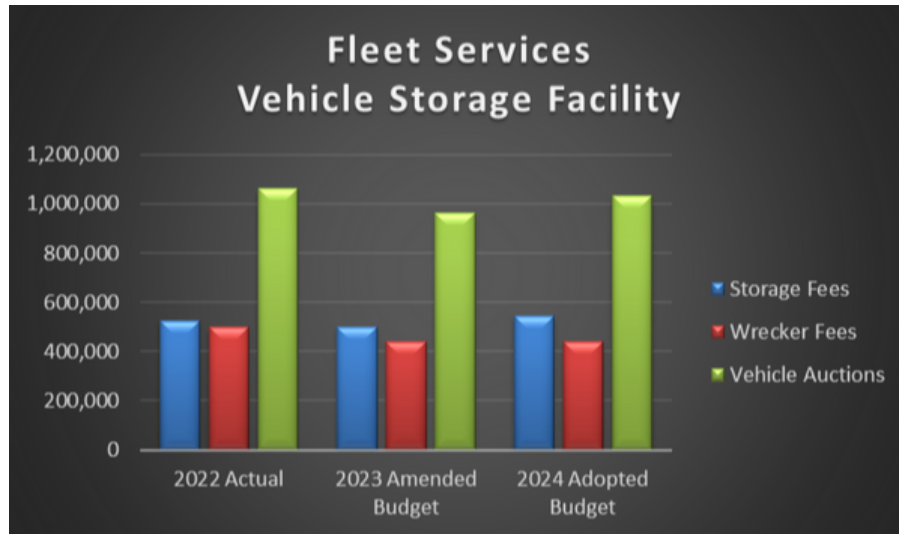
Waste Disposal charges for services, primarily include sanitation fees, landfill fees, yard waste revenues, and compost sale revenues. These four revenue sources increased 3.4% compared to 2022. Landfill fee revenues increased significantly by over 37% in 2023. The class 1 landfill was temporarily closed to commercial haulers for most of 2020 to reserve capacity for residential and contract customers during the construction of a new cell. 2021 landfill tonnage and revenues increased but still below normal levels, however bounced back to historic levels in 2022. The new landfill was completed in November 2020. The landfill was reopened to commercial haulers in January 2021. 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 by \$24,888 to over \$93,100, while compost revenues increased \$6,377 to over \$23,500. Overall, charges for services were above the 2023 Adopted Budget by 1.87%.

The 2024 budget for sanitation fees is \$22.5 million, reflecting a slight decrease from 2023 actuals. The 2024 budget for landfill fees is \$2.9 million, a slight decrease from one year ago. The overall 2024 budget is 2.2% lower than 2023 actuals, mainly from a reduction in landfill fees. There is a proposal before the Board of Directors that would increase dumping fees at the city's landfill. Officials are proposing to increase the landfill tipping fees from \$33 per ton to \$55 per ton, a 67% increase in early 2024. Those proposed increases are not reflected in the current 2024 budget.



### **Vehicle Storage**

Vehicle Storage revenues are primarily generated from storage fees, wrecker fees, and auction sales, representing 90.5% of 2023 revenues. Combined, revenues from these sources were flat compared to 2022. Storage fees increased 7.4% and wrecker fees increased 7.0%, primarily due to an increase of vehicles on the road. In 2023, Vehicle Storage had 1,074 vehicles auctioned in 2023, compared to 1,175 vehicles in 2022. Consequently, revenues from auto sales decreased 5.5% compared to 2022. The average sales price per vehicle auctioned in 2023 was \$1,250 compared to \$1,109 in 2022. The 2024 overall revenue budget is \$2,266,000 or 15% lower than the 2022 actual results. Auctioned sales are projected to be flat compared to a year ago. No scheduled rate increases are anticipated for 2024.



### **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 \$40,016 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 1<sup>st</sup> 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, although they were in line with the budget at \$402,913.

Monthly parking revenues increased 13.5% while daily parking revenues increased 7.43%. 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 2023 parking garage revenues increased 3.85%.

The 2024 Budget anticipates a 4.9% increase in total revenues, primarily from anticipated street cut billings.

### **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 be growing 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

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

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

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

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

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



## Capital Project Funds Provided by Bond Issues

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

**Limited Tax General Obligation Capital Improvement Bonds, Series 2013 and Series 2018** – The citizens of Little Rock approved an annual ad valorem tax of 3.0 mills at a special election held on September 11, 2012, for the issuance of up to \$105,000,000 in general obligation debt to fund \$73,500,000 in street improvements and \$31,500,000 in drainage improvements. In July 2013, the City of Little Rock issued the first series of Limited Tax General Obligation Bonds for streets and drainage in the amount of \$58,105,000. In November 2018, the City issued the second series of Limited Tax General Obligation Bonds for streets and drainage in the amount of \$43,475,000. 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 collections 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 collections 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 and Series 2022B** – 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 issuance of the Series 2022 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
<b>Public Safety:</b>			
<b>Police:</b>			
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 <sup>th</sup> 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	
<b>Fire:</b>			
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	
<b>Housing and Neighborhood Programs:</b>			
Code Enforcement Vehicles and Equipment	397,000	459,912	2012
Animal Village Expansion *	602,000	446,546	In process
<b>Fleet for New Public Safety Initiatives:</b>			
Fleet for new Police Staffing and Fire Stations	3,567,000	3,566,962	2012-2018
<b>Total Public Safety</b>	<b>\$ 41,289,000</b>	<b>\$ 42,927,675</b>	
<b>Public Works:</b>			
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
<b>Total Public Works</b>	<b>\$ 72,000,000</b>	<b>\$ 69,803,342</b>	

<b>Jobs/Economic Development:</b>			
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
<b>Total Jobs/Economic Development</b>	<b>\$ 38,000,000</b>	<b>\$ 36,943,310</b>	



<b>Parks and Recreation, Zoo and Tourism:</b>				
<b>Parks and Recreation:</b>				
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
<b>Zoo:</b>				
Capital Upgrades	8,000,000	7,588,504		In process
<b>Tourism:</b>				
State Fair Infrastructure	3,000,000	2,908,473		In process
<b>Total Parks and Recreation, Zoo and Tourism</b>	<b>\$ 28,284,000</b>	<b>\$ 27,896,369</b>		
<b>Other Priorities:</b>				
Fleet Replacement *	\$ 9,250,000	\$ 9,524,968		In process
Information Technology Capital	7,020,000	6,819,616		In process
<b>Total Other Priorities</b>	<b>\$ 16,270,000</b>	<b>\$ 16,344,584</b>		
<b>Grand Total</b>	<b>\$ 195,843,000</b>	<b>\$ 193,915,280</b>		

\* 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 represents 97.7% of the original forecasted amount. Interest earnings generated by the proceeds of short-term financing notes and accumulated tax proceeds provided \$3,104,731 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 – 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, and 2023 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, and \$7,400,000 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 2023 for capital projects.

**The 2016 notes included funding for the following projects:**

**Land and Buildings**

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

**Equipment and Vehicles**

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

**The 2017 note included funding for the following projects:**

**Equipment and Vehicles**

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



**The 2019 note included funding for the following projects:**

**Equipment, Vehicles, and Building Improvements**

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

**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
	<hr/>
	4,325,000
	<hr/>

**Equipment**

Mobile Radios (Police and Fire) (Phase II)	1,600,000
	<hr/>
	<b>\$ 5,925,000</b>
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**The 2023 note including funding for the following project:**

**Vehicles and Equipment**

103 Police Vehicles	\$ 7,400,000
	<hr/>
	<b>\$ 7,400,000</b>
	<hr/>



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

**Original \$5,650,000**

2019 Temporary Note					
Year	Coupon	Principal	Interest	Total	Balance
					<b>\$1,180,850.97</b>
<b>8/8/2024</b>	2.250%	\$ 1,180,850.97	\$ 26,641.94	\$ 1,207,492.91	\$ 0.00
		\$ 1,180,850.97	\$ 26,641.94	\$ 1,207,492.91	

**Original \$5,925,000**

2021 Temporary Note					
Year	Coupon	Principal	Interest	Total	Balance
					<b>\$3,584,690.61</b>
<b>8/20/2024</b>	0.840%	\$ 1,184,888.32	\$ 30,142.28	\$ 1,215,030.60	\$2,399,802.29
<b>8/20/2025</b>	0.840%	\$ 1,194,892.93	\$ 20,137.67	\$ 1,215,030.60	\$1,204,909.36
<b>8/20/2026</b>	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**

2023 Temporary Note Fund					
Year	Coupon	Principal	Interest	Total	Balance
					<b>7,400,000.00</b>
<b>1/10/2024</b>	3.700%	\$ 1,374,583.31	\$ 273,800.00	\$ 1,648,383.31	\$ 6,025,416.69
<b>1/10/2025</b>	3.700%	\$ 1,424,832.10	\$ 223,551.21	\$ 1,648,383.31	\$ 4,600,584.59
<b>1/10/2026</b>	3.700%	\$ 1,478,161.68	\$ 170,221.63	\$ 1,648,383.31	\$ 3,122,422.91
<b>1/10/2027</b>	3.700%	\$ 1,532,853.66	\$ 115,529.65	\$ 1,648,383.31	\$ 1,589,569.25
<b>1/10/2028</b>	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	



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 in May 2021, the first tranche allocation, and \$18,856,700 in June 2022, the second tranche allocation. The Little Rock Board of Directors allocated \$37,706,701 in 2022 to various projects, leaving \$6,699 unallocated. Of the \$37,713,400 received, \$24,851,156 is allocated to capital improvement projects.

<b>American Rescue Plan Act (ARPA)</b>	<b>Project Allocation</b>	<b>Project Allocation</b>
<b>Capital Allocation:</b>		
<b>Expenditure Category: Negative Economic Impacts</b>		
Investments to Affordable Housing and Efforts to Decrease Homelessness	\$ 1,500,000	\$ 1,300,000
Infrastructure to Support Future Affordable Housing Sites	950,000	950,000
Southside Park	200,000	200,000
Senior Center	3,000,000	3,000,000
Parks and Community Centers	2,000,000	2,000,000
Improvements West Central Sports Complex	1,000,000	1,000,000
Downtown Master Plan Capital Needs	1,500,000	1,500,000
Real Time Crime Center	1,000,000	1,000,000
Sidewalks in Wards 1, 2, 6, 7 and a small portion of 3	201,156	201,156
Recreational Facilities	200,000	200,000
<b>Expenditure Category: Infrastructure</b>		
Drainage Project Leachate Pond	-	400,000
Drainage Project Yorkwood	500,000	500,000
Drainage Project G Street at Monroe	100,000	100,000
Drainage Project Midland Rebsamen	400,000	400,000
Drainage Project Swaggerty Branch	2,000,000	2,000,000
<b>Expenditure Category: Revenue Replacement</b>		
Fire Apparatus	1,460,000	1,460,000
Public Meeting Facilitation Equipment	100,000	100,000
Fire Apparatus Pumper	840,000	840,000
Fire Facility Improvements	1,500,000	500,000
Public Works Capital Needs	2,550,000	2,550,000
LRFD Capital Needs	2,100,000	2,300,000
Infrastructure as Economic Development	750,000	750,000
Drainage Projects as Targeted Community Development	1,000,000	1,000,000
<b>Total Capital Allocation</b>	<b>24,851,156</b>	<b>24,251,156</b>





<b>American Rescue Plan Act (ARPA)</b>	<b>Project Allocation</b>	<b>Project Allocation</b>
<b>Noncapital Allocation:</b>		
<b>Expenditure Category: Public Health</b>		
COVID Mitigation and Prevention	300,000	300,000
Community Violence Intervention Programs	1,287,495	1,287,495
Community Violence Intervention Programs Social Workers	212,505	212,505
<b>Expenditure Category: Negative Economic Impacts</b>		
Congregate Housing - World Services	100,000	100,000
Food Desert Investment	1,000,000	1,000,000
<b>Expenditure Category: Negative Economic Impacts Public Sector Capacity</b>		
Employee Retention Incentive	782,265	782,265
IT Division - Public Meeting Facilitation	35,000	35,000
<b>Expenditure Category: Premium Pay</b>		
Premium Pay	2,230,389	2,230,389
<b>Expenditure Category: Revenue Replacement</b>		
IT Upgrades to Cybersecurity and IT Infrastructure	3,400,000	3,400,000
Planning Development IT and Software Upgrades	421,000	421,000
Finance Procurement Division IT and Software Upgrades	400,000	400,000
Install Broadband at East Little Rock Community Center	337,000	337,000
Administrative Expenses	899,890	899,890
IT Upgrades to Cybersecurity and Infrastructure	200,000	200,000
<b>Total Noncapital Allocation</b>	<b>11,605,545</b>	<b>11,605,545</b>
<b>Other Allocation:</b>		
<b>Expenditure Category: Revenue Replacement</b>		
Capital Improvements: JR Deputy (Youth Baseball Nonprofit)	875,000	875,000
Capital Improvements: Museum of Discovery (Component Unit)	375,000	375,000
<b>Total Other Allocation</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>Grand Total</b>	<b>\$ 37,706,701</b>	<b>\$ 37,106,701</b>



## 2024 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 \$48,575,779 are planned in 2024 and are funded by various sources, as described in detail below.

#### CIP – Significant Routine Capital Expenditures:

These expenditures are recurring in nature, replace existing assets on a rotating schedule, and do not have additional operating expense requirements. The available budget for the 2024 recurring fleet replacement is \$2,242,650. 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.

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

- **Estimated Total Project Cost:** \$1,137,000
- **Funding Sources:** 2021 funds set aside – Special Projects (\$1,137,000)
- **20243 Estimated Expenditures:** \$817,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** \$0 in 2024

**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:** \$8,000,000
- **Funding Sources:** Bond funds
- **2024 Estimated Expenditures:** \$0
- **Estimated Completion Date:** TBD
- **Estimated Increase to Operating Expenditures:** The current Courts building will be demolished. No additional staffing or operating expenditure increase is anticipated in 2024.



**Information Technology** – The City will be upgrading various technology infrastructure, hardware, and software over the ten (10) year period from 2012 – 2021 with proceeds from the temporary 3/8-cent sales tax. The total estimated allocation of proceeds for technology expenditures from 2012 – 2021 is \$7,020,000. Note: The project was extended into 2023 due to COVID-19 delays and supply chain delays.

- **Estimated Total Project Cost:** \$7,020,000
- **Funding Sources:** 3/8-cent sales tax proceeds
- **2024 Estimated Expenditures:** \$620,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Ongoing maintenance expenditures will be phased in with the completion of various projects and will be included in the repairs and maintenance budget for the Information Technology Department operations each year.

**Federal Lands Access Program (FLAP)** –The City of Little Rock will receive a grant from the United States Department of Transportation, Federal Highway Administration to fund Phase 1 of a Central High Corridor. The Corridor will be an off-street bike/ped trail from the Medical Mile of the Arkansas River Trail to the Central High School National Historic Site. Phase 1 will stabilize 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
- **2024 Estimated Expenditures:** \$1,200,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation budget.

**Front Entry Amphitheater Upgrade and New Animal Habitats** – The Zoo will upgrade the Civitan Amphitheater to include a permanent roof structure, new A/V equipment and other features. New animal habitats will also be constructed on either side of the amphitheater where exhibits have previously been closed.

- **Estimated Total Project Cost:** \$5,000,000
- **Funding Sources:** 2022 Bond (\$5,000,000)
- **2024 Estimated Expenditures:** \$1,500,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** The Zoo anticipates minor increases to operating costs since improvements will decrease deferred maintenance costs and not require additional staff.

**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:** \$900,000
- **Funding Sources:** 3/8 Cent Capital Tax and donations from the Arkansas Zoological Foundation.
- **2024 Estimated Expenditures:** \$900,000
- **Estimated Completion Date:** Winter 2024
- **Estimated Increase to Operating Expenditures:** Small increase in animal food line item.

**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:** \$50,000
- **Funding Sources:** Facilities/Operations Budget
- **2024 Estimated Expenditures:** \$50,000
- **Estimated Completion Date:** Spring 2023
- **Estimated Increase to Operating Expenditures:** none.



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

- **Estimated Total Project Cost:** \$1,000,000
- **Funding Sources:** Special projects fund
- **2024 Estimated Expenditures:** \$710,000
- **Estimated Completion Date:** Spring 2024
- **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.

**HVAC replacements** – The Zoo needs to replace outdated HVAC systems in several animal areas

- **Estimated Total Project Cost:** \$110,000
- **Funding Sources:** Facilities/Operations Budget
- **2024 Estimated Expenditures:** \$110,000
- **Estimated Completion Date:** October 2024
- **Estimated Increase to Operating Expenditures:** None

**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:** \$101,000
- **Funding Sources:** Private Funding
- **2024 Estimated Expenditures:** \$101,000
- **Estimated Completion Date:** Summer 2025
- **Estimated Increase to Operating Expenditures:** None

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

- **Estimated Total Project Cost:** \$1,459,439
- **Funding Sources:** Short-term financing: 2021 note (\$659,439), Special Project (\$550,000), ADEM Grant Funds (\$187,500), Grant Match Funds (\$62,500)
- **2024 Estimated Expenditures:** \$1,350,000
- **Estimated Completion Date:** May 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$586,554
- **Funding Sources:** Short-term financing: 2021 note (\$535,000), American Rescue Plan Act (ARPA) (\$51,554)
- **2024 Estimated Expenditures:** \$586,554
- **Estimated Completion Date:** January 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.



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

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** 3/8-cent sales tax proceeds (\$60,000) and Recreational Trails Grant Program (\$200,000), Grant Match Funds (\$40,000)
- **2024 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$1,600,000
- **Funding Sources:** 3/8-cent sales tax proceeds (\$940,000) and a Legacy Grant (\$660,000)
- **2024 Estimated Expenditures:** \$1,500,000
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$3,750,000
- **Funding Sources:** 3/8 cent sales tax proceeds (\$750,000) and a grant from the Arkansas Department of Transportation (\$3,000,000)
- **2024 Estimated Expenditures:** \$3,750,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$50,000
- **Funding Sources:** Special project funds
- **2024 Estimated Expenditures:** \$50,000
- **Estimated Completion Date:** Completed
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.

**Jim Dailey Fitness Indoor Aquatic Center Renovations** – Renovate the indoor pool, replace the entire HVAC system, and renovate the indoor pool area.

- **Estimated Total Project Cost:** \$2,100,000
- **Funding Sources:** Bond funds (\$1,500,000), Special Account (\$600,000)
- **2024 Estimated Expenditures:** \$2,100,000
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.



**Boyle Park New Playground** – Replace and Install new playground adjacent Pavilion #3

- **Estimated Total Project Cost:** \$706,752.30
- **Funding Sources:** Bond funds (\$300,000), Outdoor Recreation Grant (\$180,000) Grant Match (\$250,000)
- **2024 Estimated Expenditures:** \$730,000
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**Pankey Park New Playground** – Replace and Install new playground, pavilion, basketball court improvements.

- **Estimated Total Project Cost:** \$300,000
- **Funding Sources:** Bond funds (\$300,000)
- **2024 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**Kiwanis Park New Playground** – Replace and Install new playground and trail improvements.

**Estimated Total Project Cost:** \$300,000

- **Funding Sources:** Bond funds (\$300,000)
- **2024 Estimated Expenditures:** \$300,000
- **Estimated Completion Date:** September 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**Neighborhood Park Improvements** – Replace and Install new site amenities multiple neighborhood parks.

**Estimated Total Project Cost:** \$327,459

- **Funding Sources:** Bond funds (\$327,459)
- **2024 Estimated Expenditures:** \$327,459
- **Estimated Completion Date:** September 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**River Market and Riverfront Park** – Improvements to existing facilities.

**Estimated Total Project Cost:** \$1,800,000

- **Funding Sources:** Bond funds (\$1,800,000)
- **2024 Estimated Expenditures:** \$1,800,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

**Estimated Total Project Cost:** \$200,000

- **Funding Sources:** Bond funds (\$100,000), RTP Grant Funds (\$75,000), Grant Match (\$25,000)
- **2024 Estimated Expenditures:** \$200,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.



**Park Fleet** – New Park fleet vehicles and equipment

**Estimated Total Project Cost:** \$985,000

- **Funding Sources:** Bond funds (\$400,000), Special Project (\$585,000)
- **2024 Estimated Expenditures:** \$985,000
- **Estimated Completion Date:** May 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**Rebsamen Tennis Center Lights** – New Musco Lights for (16) Tennis Courts

**Estimated Total Project Cost:** \$619,500.00

- **Funding Sources:** Special Project (\$619,500)
- **2024 Estimated Expenditures:** \$619,500
- **Estimated Completion Date:** April 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**Junior Deputy Ballfield Lights** – New Musco Lights for existing ballfields

**Estimated Total Project Cost:** \$875,000.00

- **Funding Sources:** ARPA Funds (\$875,000)
- **2024 Estimated Expenditures:** \$875,000
- **Estimated Completion Date:** January 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**West Central Ballfield** – Construct new ballfield and improvements to replace existing.

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

- **Funding Sources:** ARPA Funds (\$1,000,000)
- **2024 Estimated Expenditures:** \$1,000,000
- **Estimated Completion Date:** November 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.

**Estimated Total Project Cost:** \$400,000

- **Funding Sources:** ARPA Funds (\$400,000)
- **2024 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** October 2024
- **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.

**Estimated Total Project Cost:** \$600,000

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



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

**Estimated Total Project Cost:** \$600,000

- **Funding Sources:** ARPA Funds (\$600,000)
- **2024 Estimated Expenditures:** \$600,000
- **Estimated Completion Date:** December 2024
- **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)
- **2024 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** August 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

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

**Estimated Total Project Cost:** \$125,000

- **Funding Sources:** RTP Grant Funds (\$100,000), Grant Match (\$25,000)
- **2024 Estimated Expenditures:** \$125,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Parks Department maintenance budget allocation.

**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)
- **2024 Estimated Expenditures:** \$135,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.

**ADA Transition Plan** – Develop an ADA Parks Transition Plan.

- **Estimated Total Project Cost:** \$100,000
- **Funding Sources:** Special project funds (\$100,000)
- **2024 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.

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

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

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

- **Estimated Total Project Cost:** \$325,000
- **Funding Sources:** FEMA Funds (\$243,750), Insurance Funds (\$81,250)
- **2024 Estimated Expenditures:** \$325,000
- **Estimated Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** No ongoing additional expense anticipated.





**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
- **2024 Estimated Expenditures:** \$1,600,000
- **Estimated Completion Date:** TBD
- **Estimated Increase to Operating Expenditures:** None. This replaces existing space that will be demolished with the existing Courts building.

**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
- **2024 Estimated Expenditures:** \$482,039
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** None

**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:** 2024 Salary Savings
- **2024 Estimated Expenditures:** \$80,176
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** None anticipated

**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:** 2023 Salary Savings for year 1 and year 2, general funds additional years
- **2024 Estimated Expenditures:** \$355,405.00
- **Estimated Completion Date:** Ongoing
- **Estimated Increase to Operating Expenditures:** Estimated increase to operating expenses by \$400,000 annually.

**Investments to Affordable Housing and Efforts to Decrease Homelessness** –Acquisition of a property for the purposes of developing a micro-home village.

- **Estimated Total Project Cost:** \$1,300,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$1,000,000
- **Estimated Completion Date:** Fall 2024
- **Estimated Increase to Operating Expenditures:** TBD

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

- **Estimated Total Project Cost:** \$950,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$763,000
- **Estimated Completion Date:** 2024
- **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:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$750,000
- **Estimated Completion Date:** Fall 2024
- **Estimated Increase to Operating Expenditures:** Assistance with expansion of Little Rock Technology Park, Sidewalk improvements at Main and 24<sup>th</sup> and 25<sup>th</sup> Streets, and accessibility improvements near the Boyle Building.

**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:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$250,000
- **Estimated Completion Date:** Fall 2025
- **Estimated Increase to Operating Expenditures:** TBD

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

- **Estimated Total Project Cost:** \$3,000,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$175,000
- **Estimated Completion Date:** Spring 2026
- **Estimated Increase to Operating Expenditures:** TBD

**Leachate Pond Drainage Improvements]**

- **Estimated Total Project Cost:** \$400,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** Fall 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.

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

- **Estimated Total Project Cost:** \$2,000,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$750,000
- **Estimated Completion Date:** Summer 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.

**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. 1 063 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 a is failing and causing flooding. The project will intercept drainage on Lee Street and re-route around #459 Midland.

- **Estimated Total Project Cost:** \$400,000
- **Funding Sources:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** Summer 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.



**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:** American Rescue Plan Act
- **2024 Estimated Expenditures:** \$65,000
- **Estimated Completion Date:** Summer 2024
- **Estimated Increase to Operating Expenditures:** No significant increase.

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

- **Estimated Total Project Cost:** \$1,458,011
- **Funding Sources:** American Rescue Plan Act (ARPA)
- **2024 Estimated Expenditures:** \$1,458,011
- **Estimated Completion Date:** Spring 2025
- **Estimated Increase to Operating Expenditures:** Maintenance expenses will be absorbed within the current Fire Department maintenance budget allocation.

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

- **Estimated Total Project Cost:** \$1,500,000
- **Funding Sources:** American Rescue Plan Act (ARPA)
- **2024 Estimated Expenditures:** \$750,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** None

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

- **Estimated Total Project Cost:** \$1,250,000
- **Funding Sources:** American Rescue Plan Act (ARPA)
- **2024 Estimated Expenditures:** \$250,000
- **Estimated Completion Date:** December 2025
- **Estimated Increase to Operating Expenditures:** None

**13<sup>th</sup> Street Railroad Bridge** – The Board has authorized a project to repair a railroad overpass bridge on 13<sup>th</sup> Street. The project includes reconstruction of bridge approaches at a busy rail corridor.

- **Estimated Total Project Cost:** \$690,000
- **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)
- **2024 Estimated Expenditures:** \$400,000
- **Completion Date:** April 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

**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)
- **2024 Estimated Expenditures:** \$1,217,000
- **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.



**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)
- **2024 Estimated Expenditures:** \$1,800,000
- **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.

**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)
- **2023 Estimated Expenditures:** \$160,000
- **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.

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

- **Estimated Total Project Cost:** \$2,640,000
- **Funding Sources:** 2018 Capital Improvements Bonds (\$640,000) and American Rescue Plan Act (ARPA) (\$2,000,000)
- **2024 Estimated Expenditures:** \$1,460,000
- **Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

**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)
- **2024 Estimated Expenditures:** \$2,063,000
- **Completion Date:** July 2024
- **Estimated Increase to Operating Expenditures:** Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.



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

- **Estimated Total Project Cost:** \$6,624,800
- **Funding Sources:** 2018 Capital Improvements Bonds (\$6,190,000) and the 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage (\$343,800)
- **2024 Estimated Expenditures:** \$3,960,000
- **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.

**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
- **2024 Estimated Expenditures:** \$1,400,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** The operating expenses are included in the Parks & Recreation 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)
- **2024 Estimated Expenditures:** \$470,000
- **Estimated Completion Date:** December 2024
- **Estimated Increase to Operating Expenditures:** None

**West 4<sup>th</sup> 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)
- **2024 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)
- **2024 Estimated Expenditures:** \$160,000
- **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.



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

- **Estimated Total Project Cost:** \$4,000,000
- **Funding Sources:** 3/8 Cent Capital Improvements Sales and Compensating Use Tax for Streets and Drainage
- **2024 Estimated Expenditures:** \$230,000
- **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.

**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
- **2024 Estimated Expenditures:** \$4,000,000
- **Estimated 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.

**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
- **2023 Estimated Expenditures:** \$5,000,000
- **Estimated Completion Date:** December 2024
- **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 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
- **2024 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 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
	113th Street Culvert @ 2400 Block	\$ 250,000	\$ 197,768	In process
	1Howard & 22nd Storm Drain Replacement (Dennison - Howard)	200,000	332,469	Final
	1Swaggerty Branch Culvert Rehabilitation (Roosevelt Road - 31st Street)	2,000,000	2,639,461	Construction
	16th Street Drainage (Collins Street - McLean Street)	200,000	234,453	Final
	1Wright Avenue Streetscape (Summit Street - Wolfe Street)	500,000	625,819	Final
	1Boulevard Street Reconstruction (Charles Bussey Boulevard - 22nd Street)	525,000	384,322	Final
	1Midtown Neighborhood Street Reconstruction (Abigail from 26th - 27th, and 27th from Abigail - Elm)	750,000	686,950	Final
	113th Street Railroad Overpass Rehabilitation	250,000	690,450	Substantially Complete
	1Valentine Street Reconstruction (8th Street - 12th Street)	1,000,000	734,150	Final
	1Marshall Street Sidewalk (Roosevelt South to End)	125,000	147,276	Final
	1Dr. Martin Luther King, Jr Drive Drainage (19th Street - 24th Street)	400,000	440,246	Final
	1Resurfacing	1,550,000	1,200,000	Final
	1Sidewalks	650,000	570,886	Final
<b>1 Total</b>		<b>8,400,000</b>	<b>8,884,251</b>	
	2Grant Street @ Buchanan Street Drainage	100,000	164,784	Final
	2Senate Drive Ditch	600,000	858,601	Construction
	2Loetscher Lane Drainage (Loetscher - Sunset)	200,000	168,923	Final
	2Madison Street Reconstruction (10th Street - 12th Street)	390,000	376,150	Final
	2Maryland Avenue Reconstruction (Abigail Street - Lewis Street)	350,000	162,549	Final
	210th Street Reconstruction (Washington Street - Madison Street)	800,000	564,461	Final
	2Oak Grove Lane Sidewalks (Fairfield Drive - Valley Drive)	260,000	151,150	Final
	2Geyer Springs Road Reconstruction (Hutsell Road - 56th Street)	1,500,000	1,487,129	Final
	2Dailey Drive Sidewalk & Street Improvements	140,000	59,604	Final
	219th Street Reconstruction (University Avenue - South Grant Street)	200,000	143,261	Final
	2Resurfacing	2,000,000	1,800,000	Final
	2Sidewalks	160,000	145,643	Final
<b>2 Total</b>		<b>6,700,000</b>	<b>6,082,254</b>	
	3Valentine Street Drainage (Markham Street - 4th Street)	600,000	1,220,044	Final
	3West 4th Street Drainage & Street (Valentine Street - Martin Street)	2,000,000	3,642,000	In process
	3Fillmore Street Drainage & Street (Y Street - Z Street)	850,000	608,538	Final
	3Briarwood Area Drainage (North from Sun Valley)	1,000,000	2,776,936	Construction
	3B Street Reconstruction (Polk Street - Tyler Street)	250,000	243,830	Final
	3Polk Street Reconstruction (H Street - G Street)	300,000	318,152	Final
	3Barton Street Drainage (Dennison Street - 3rd Street)	400,000	156,916	Final
	3Stonewall & Country Club Drainage (Van Buren Street - North Spruce Street)	150,000	194,657	Final
	3Shannon Drive Reconstruction (Broadview Drive - Pine Manor Drive)	300,000	129,665	Final
	3Lookout Road Sidewalks (Ash Street - Allsopp Park Drive)	150,000	119,569	Final
	3Resurfacing	1,750,000	1,550,000	Final
	3Sidewalks	250,000	223,869	Final
<b>3 Total</b>		<b>8,000,000</b>	<b>11,184,177</b>	



**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
<b>4 Total</b>		<b>9,700,000</b>	<b>10,531,974</b>	
	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
<b>5 Total</b>		<b>6,600,000</b>	<b>6,209,380</b>	
	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
<b>6 Total</b>		<b>7,800,000</b>	<b>8,428,266</b>	
	7 Claybrook Road Drainage (Courtfield Drive - Churchhill Road)	150,000	72,572	Final
	7 Yorkwood Area Floodway Improvements	400,000	400,000	In process
	7 Mabelvale Pike (Sibley Hole Road - Helm Drive)	1,500,000	1,551,898	Final
	7 Crystal Valley Road (Cobblestone Creek Court - Redleaf Circle)	400,000	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
<b>7 Total</b>		<b>8,500,000</b>	<b>8,539,704</b>	
<b>Grand Total</b>		<b>\$ 55,700,000</b>	<b>\$ 59,860,006</b>	





**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
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
<b>WARD 1 TOTALS</b>		<b>4,520,714</b>					

Ward	Project/Location	Original Project Cost Estimate	Current Status	Design Complete	Right of Way & Utility	Bid & Contract Award	Construction Complete
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
<b>WARD 2 TOTALS</b>		<b>4,595,714</b>					

Ward	Project/Location	Original Project Cost Estimate	Current Status	Design Complete	Right of Way & Utility	Bid & Contract Award	Construction Complete
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
<b>WARD 3 TOTALS</b>		<b>4,505,714</b>					



**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	MONTROSE 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
<b>WARD 4 TOTALS</b>		<b>4,260,714</b>					

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
<b>WARD 5 TOTALS</b>		<b>4,535,714</b>					

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
<b>WARD 6 TOTALS</b>		<b>4,510,714</b>					

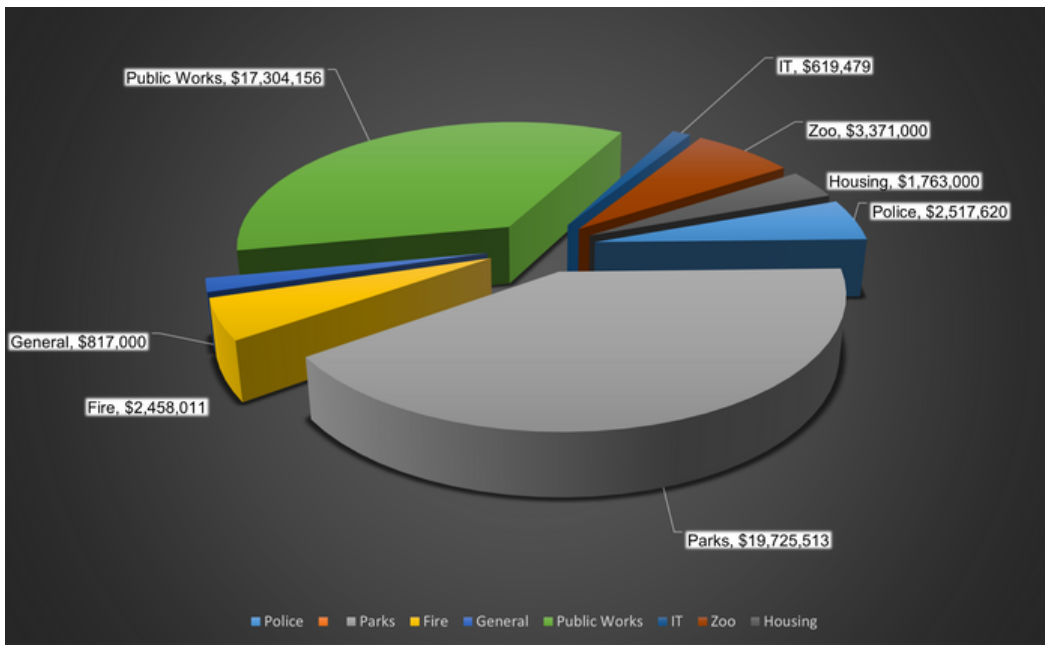


**Public Works 2022 Capital Improvement Bonds 2023-2025 Street and Drainage Projects**

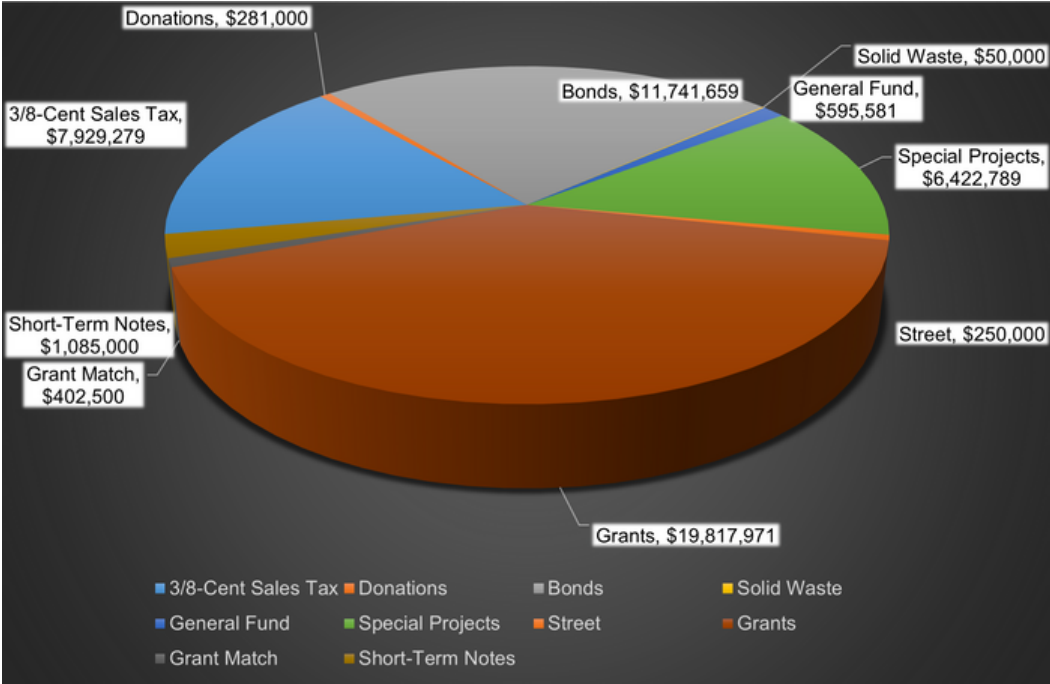
Ward	Project/Location	Original Project Cost Estimate	Current Status	Design Complete	Right of Way & Utility	Bid & Contract Award	Construction Complete
7	SHACKLEFORD AT COL GLENN INTERSECTION	450,000	Design	2nd Quarter 2024	3rd Quarter 2024	4th Quarter 2024	4th Quarter 2025
7	VIMY RIDGE ROAD WIDENING	1,100,000	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
<b>WARD 7 TOTALS</b>		<b>4,290,714</b>					

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
<b>CITY-WIDE TOTALS</b>		<b>1,280,000</b>					

## 2024 Capital Funding Uses



# 2024 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 12/31/23, the net debt applicable to the debt limitation is \$94,389,930. The legal debt margin allows the City flexibility to issue additional debt in the amount of \$1,330,733,016.

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 \$465.91 compared to \$534.82 in 2022. 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.

<b>City of Little Rock, Arkansas</b>	
<b>Computation of Legal Debt Margin</b>	
<b>December 31, 2023</b>	
	<b>Amount</b>
2023 Assessed Value (2023 assessment to be collected in 2024)	
Real Property	\$4,186,151,933
TIF - Real Estate	50,030,313
Personal Property	1,171,604,490
Utility: Personal Property	292,705,050
<b>Total assessed value</b>	<b>5,700,491,786</b>
General obligation debt limitation (20% of assessed value)	1,140,098,357
Short-term financing debt limitation (5% of assessed value)	285,024,589
<b>Total debt limitation</b>	<b>1,425,122,947</b>
Debt applicable to limit:	
General obligation and short-term financing, net of discounts and premiums	113,599,883
Less: Amount set aside for repayment in debt service funds	19,209,952
<b>Total net debt applicable to limit</b>	<b>94,389,930</b>
<b>Legal Debt Margin</b>	<b>\$1,330,733,016</b>

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 2023, the combined legal debt limit is \$1,425,122,947 based on the total assessed value of \$5,700,491,786. The City's Legal Debt Margin and Legal Debt Limit for the last ten years is shown in the table below.

The City of Little Rock's outstanding general obligation debt as of December 31, 2023, is \$100,250,000, before net premiums of \$1,184,341. Outstanding short-term financing debt is \$12,165,542.

Although the City may increase general obligation and short-term debt levels to a maximum of \$1,425,122,947, 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 \$1.34 billion in debt would be approximately 19.3 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.



## Debt Applicable to Debt Limit 2013 - 2022

	Legal Debt Margin	Legal Debt Limit
2014	893,966,280	1,000,828,577
2015	896,991,146	1,012,232,287
2016	955,080,056	1,057,578,662
2017	993,637,501	1,073,919,619
2018	1,016,410,361	1,114,742,114
2019	1,079,276,353	1,159,403,929
2020	1,132,495,157	1,187,972,567
2021	1,182,494,889	1,219,933,643
2022	1,230,761,257	1,343,471,789
2023	1,330,733,016	1,425,122,947

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 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 \$45,880,000 on December 31, 2023, 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 a hotel, accommodation, 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, 2023**

	<b>ORIGINAL AMOUNT</b>	<b>PRINCIPAL BALANCE AT 12/31/2022</b>	<b>BONDS ISSUED</b>	<b>PRINCIPAL PAID IN 2023</b>	<b>BONDS RETIRED 2023</b>	<b>PRINCIPAL BALANCE AT 12/31/2023</b>	<b>INTEREST PAID IN 2023</b>
<b>GENERAL OBLIGATION DEBT</b>							
2014 Tax Increment Improvement Bonds	2,615,000	\$1,140,000			\$225,000	\$915,000	\$61,650
2022 Library Construction and Refunding Bonds	40,770,000	40,770,000				40,770,000	
2022A Limited Tax Capital Improvement Bonds	53,510,000	53,510,000				53,510,000	
2022B Limited Tax Capital Improvement Bonds	5,055,000	5,055,000				5,055,000	
<b>SPECIAL TAX BONDS</b>							
2018 Hotel Gross Receipts Tax Bonds	32,570,000	30,400,000		640,000		29,760,000	1,284,894
<b>REVENUE BONDS</b>							
2003 Capital Improvement and Refunding Projects	11,855,000	4,450,000		655,000		3,795,000	235,523
2017 Capital Improvement and Refunding Revenue Bonds	17,875,000	13,305,000		980,000		12,325,000	526,650
<b>TEMPORARY NOTES</b>							
2019 Temporary Note	5,650,000	2,335,789		1,154,938		1,180,851	52,555
2021 Temporary Note	5,925,000	4,759,739		1,175,049		3,584,690	39,982
2023 Temporary Note	7,400,000	0		0		7,400,000	0
<b>Grand Total</b>	<b>\$183,225,000</b>	<b>\$155,725,528</b>	<b>\$7,400,000</b>	<b>\$4,604,987</b>	<b>\$225,000</b>	<b>\$158,295,541</b>	<b>\$5,097,781</b>

**SUMMARY OF BOND INDEBTEDNESS  
For the year ended December 31, 2024**

	<b>ORIGINAL AMOUNT</b>	<b>PRINCIPAL BALANCE AT 12/31/2023</b>	<b>BONDS ISSUED</b>	<b>PRINCIPAL PAID IN 2024</b>	<b>BONDS RETIRED 2024</b>	<b>PRINCIPAL BALANCE AT 12/31/2024</b>	<b>INTEREST PAID IN 2024</b>
<b>GENERAL OBLIGATION DEBT</b>							
2014 Tax Increment Improvement Bonds	2,615,000	\$915,000				\$915,000	\$54,900
2022 Library Construction and Refunding Bonds	40,770,000	40,770,000		2,315,000		38,455,000	1,828,125
2022A Limited Tax Capital Improvement Bonds	53,510,000	53,510,000		0		53,510,000	2,163,813
2022B Limited Tax Capital Improvement Bonds	5,055,000	5,055,000		5,055,000		0	126,375
<b>SPECIAL TAX BONDS</b>							
2018 Hotel Gross Receipts Tax Bonds	32,570,000	29,760,000		670,000		29,090,000	1,252,894
<b>REVENUE BONDS</b>							
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
<b>TEMPORARY NOTES</b>							
2019 Temporary Note	5,650,000	1,180,851		1,180,851		0	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
<b>Grand Total</b>	<b>\$183,225,000</b>	<b>\$158,295,542</b>		<b>\$13,475,322</b>	<b>\$0</b>	<b>\$144,820,220</b>	<b>\$6,455,075</b>





**OVERALL FUTURE DEBT SERVICE  
NEXT TEN YEARS**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$13,475,323	\$6,455,075	\$19,930,397
2025	\$7,524,725	\$6,012,975	\$13,537,700
2026	\$8,518,071	\$5,682,079	\$14,200,150
2027	\$9,147,854	\$5,282,236	\$14,430,090
2028	\$9,554,569	\$4,836,230	\$14,390,800
2029	\$7,495,000	\$4,394,531	\$11,889,531
2030	\$7,820,000	\$4,051,156	\$11,871,156
2031	\$8,175,000	\$3,692,381	\$11,867,381
2032	\$8,550,000	\$3,317,156	\$11,867,156
2033	\$8,905,000	\$2,948,538	\$11,853,538

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$11,110,323	\$4,503,797	\$15,614,119
2025	\$5,049,725	\$4,171,901	\$9,221,626
2026	\$5,918,071	\$3,966,930	\$9,885,001
2027	\$6,407,854	\$3,699,367	\$10,107,221
2028	\$6,709,569	\$3,392,777	\$10,102,346
2029	\$5,375,000	\$3,083,688	\$8,458,688
2030	\$5,610,000	\$2,833,713	\$8,443,713
2031	\$5,870,000	\$2,572,338	\$8,442,338
2032	\$6,140,000	\$2,298,763	\$8,438,763
2033	\$6,415,000	\$2,030,563	\$8,445,563

**REVENUE BONDS  
FUTURE DEBT SERVICE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$2,365,000	\$1,951,278	\$4,316,278
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	\$917,975	\$3,407,975



**City of Little Rock, Arkansas**  
**Direct and Overlapping Governmental Activities Debt**  
**12/31/2023**

<u>Governmental Unit</u>	<u>Debt Available for Retirement</u>	<u>Percentage Applicable</u>	<u>Little Rock's Share of Overlapping Debt</u>
City of Little Rock, Arkansas	\$142,175,541	100%	\$142,175,541 (a)
Little Rock Public School District	<u>412,200,971</u>	100%	<u>412,200,971</u> (b)
Total direct and overlapping debt	<u>\$554,376,512</u>		<u>\$554,376,512</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](mailto: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**  
**Issue Date of December 21, 2022**

The debt service is paid for from a 3 Mill Ad Valorem Property Tax

2022A Limited Tax General Obligation Capital Improvement Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due February 1st	February 1st	August 1st	\$53,510,000.00
2024	\$0.00	\$1,081,906.25	\$1,081,906.25	\$53,510,000.00
2025	\$0.00	\$1,081,906.25	\$1,081,906.25	\$53,510,000.00
2026	\$685,000.00	\$1,081,906.25	\$1,064,781.25	\$52,825,000.00
2027	\$2,195,000.00	\$1,064,781.25	\$1,009,906.25	\$50,630,000.00
2028	\$2,305,000.00	\$1,009,906.25	\$952,281.25	\$48,325,000.00
2029	\$2,420,000.00	\$952,281.25	\$903,881.25	\$45,905,000.00
2030	\$2,510,000.00	\$903,881.25	\$853,681.25	\$43,395,000.00
2031	\$2,615,000.00	\$853,681.25	\$801,381.25	\$40,780,000.00
2032	\$2,720,000.00	\$801,381.25	\$746,981.25	\$38,060,000.00
2033	\$2,825,000.00	\$746,981.25	\$690,481.25	\$35,235,000.00
2034	\$2,940,000.00	\$690,481.25	\$631,681.25	\$32,295,000.00
2035	\$3,050,000.00	\$631,681.25	\$570,681.25	\$29,245,000.00
2036	\$3,185,000.00	\$570,681.25	\$506,981.25	\$26,060,000.00
2037	\$3,310,000.00	\$506,981.25	\$440,781.25	\$22,750,000.00
2038	\$3,440,000.00	\$440,781.25	\$374,131.25	\$19,310,000.00
2039	\$3,575,000.00	\$374,131.25	\$304,865.63	\$15,735,000.00
2040	\$3,715,000.00	\$304,865.63	\$232,887.50	\$12,020,000.00
2041	\$3,855,000.00	\$232,887.50	\$158,196.88	\$8,165,000.00
2042	\$4,005,000.00	\$158,196.88	\$80,600.00	\$4,160,000.00
2043	\$4,160,000.00	\$80,600.00		\$0.00
	\$53,510,000.00	\$13,569,900.01	\$12,487,993.76	



**City of Little Rock**  
**2022B Taxable Limited Tax General Obligation Capital Improvement Bonds**  
**Original Issue \$5,055,000**  
**Issue Date of December 21, 2022**

The debt service is paid for from a 3 Mill Ad Valorem Property Tax

2022B Taxable Limited Tax General Obligation Capital Improvement Bonds				
Year	Principal	Interest Payment	Interest Payment	Balance
	Due February 1st	February 1st	August 1st	\$5,055,000.0
2024	\$5,055,000.00	\$126,375.00	\$0.00	\$0.0
2025	\$0.00	\$0.00	\$0.00	\$0.0
2026	\$0.00	\$0.00	\$0.00	\$0.0
2027	\$0.00	\$0.00	\$0.00	\$0.0
2028	\$0.00	\$0.00	\$0.00	\$0.0
2029	\$0.00	\$0.00	\$0.00	\$0.0
2030	\$0.00	\$0.00	\$0.00	\$0.0
2031	\$0.00	\$0.00	\$0.00	\$0.0
2032	\$0.00	\$0.00	\$0.00	\$0.0
2033	\$0.00	\$0.00	\$0.00	\$0.0
2034	\$0.00	\$0.00	\$0.00	\$0.0
2035	\$0.00	\$0.00	\$0.00	\$0.0
2036	\$0.00	\$0.00	\$0.00	\$0.0
2037	\$0.00	\$0.00	\$0.00	\$0.0
2038	\$0.00	\$0.00	\$0.00	\$0.0
2039	\$0.00	\$0.00	\$0.00	\$0.0
2040	\$0.00	\$0.00	\$0.00	\$0.0
2041	\$0.00	\$0.00	\$0.00	\$0.0
2042	\$0.00	\$0.00	\$0.00	\$0.0
2043	\$0.00	\$0.00	\$0.00	\$0.0
	\$5,055,000.00	\$126,375.00	\$0.00	



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

<b>2014 Tax Increment Financing Bonds</b>				
<b>Year</b>	<b>Principal</b>	<b>Interest Payment</b>	<b>Interest Payment</b>	<b>Balance</b>
	<b>Due March 1st</b>	<b>March 1st</b>	<b>September 1st</b>	<b>\$915,000.0</b>
2024	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2025	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2026	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2027	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2028	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2029	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2030	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2031	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2032	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2033	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2034	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2035	\$0.00	\$27,450.00	\$27,450.00	\$915,000.0
2036	\$915,000.00	\$27,450.00	\$0.00	\$0.0
	\$915,000.00	\$356,850.00	\$329,400.00	

**City of Little Rock**  
**2022 Library Construction and Refunding Bonds**  
**Original Issue \$40,770,000**  
**Issue Date of November 30, 2022**

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

<b>2022 Library Limited Tax Obligation Bonds Fund</b>				
<b>Year</b>	<b>Principal</b>	<b>Interest Payment</b>	<b>Interest Payment</b>	<b>Balance</b>
	<b>Due March 1st</b>	<b>March 1st</b>	<b>September 1st</b>	<b>\$40,770,000.0</b>
2024	\$2,315,000.00	\$943,000.00	\$885,125.00	\$38,455,000.0
2025	\$2,430,000.00	\$885,125.00	\$824,375.00	\$36,025,000.0
2026	\$2,550,000.00	\$824,375.00	\$760,625.00	\$33,475,000.0
2027	\$2,680,000.00	\$760,625.00	\$693,625.00	\$30,795,000.0
2028	\$2,815,000.00	\$693,625.00	\$623,250.00	\$27,980,000.0
2029	\$2,955,000.00	\$623,250.00	\$549,375.00	\$25,025,000.0
2030	\$3,100,000.00	\$549,375.00	\$471,875.00	\$21,925,000.0
2031	\$3,255,000.00	\$471,875.00	\$390,500.00	\$18,670,000.0
2032	\$3,420,000.00	\$390,500.00	\$305,000.00	\$15,250,000.0
2033	\$3,590,000.00	\$305,000.00	\$233,200.00	\$11,660,000.0
2034	\$3,735,000.00	\$233,200.00	\$158,500.00	\$7,925,000.0
2035	\$3,885,000.00	\$158,500.00	\$80,800.00	\$4,040,000.0
2036	\$4,040,000.00	\$80,800.00	\$0.00	\$0.0
	\$40,770,000.00	\$6,919,250.00	\$5,976,250.00	



**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	\$3,795,000.0
2024	\$685,000.00	\$100,567.50	\$100,567.50	\$3,110,000.0
2025	\$725,000.00	\$82,415.00	\$82,415.00	\$2,385,000.0
2026	\$760,000.00	\$63,202.50	\$63,202.50	\$1,625,000.0
2027	\$805,000.00	\$43,062.50	\$43,062.50	\$820,000.0
2028	\$820,000.00	\$21,730.00	\$21,730.00	\$0.0
	\$3,795,000.00	\$310,977.50	\$310,977.50	

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

Issue Date of November 15, 2017

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	\$12,325,000.0
2024	\$1,010,000.00	\$248,625.00	\$248,625.00	\$11,315,000.0
2025	\$1,045,000.00	\$228,425.00	\$228,425.00	\$10,270,000.0
2026	\$1,100,000.00	\$202,300.00	\$202,300.00	\$9,170,000.0
2027	\$1,155,000.00	\$174,800.00	\$174,800.00	\$8,015,000.0
2028	\$1,210,000.00	\$145,925.00	\$145,925.00	\$6,805,000.0
2029	\$1,260,000.00	\$121,725.00	\$121,725.00	\$5,545,000.0
2030	\$1,310,000.00	\$96,525.00	\$96,525.00	\$4,235,000.0
2031	\$1,360,000.00	\$70,325.00	\$70,325.00	\$2,875,000.0
2032	\$1,415,000.00	\$43,125.00	\$43,125.00	\$1,460,000.0
2033	\$1,460,000.00	\$21,900.00	\$21,900.00	\$0.0
	\$12,325,000.00	\$1,353,675.00	\$1,353,675.00	



**City of Little Rock**  
**2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)**  
**Original Issue \$32,570,000**  
**Issue Date of December 13, 2018**

The debt service is paid solely from the 2% A&P gross receipts

2018 Hotel Gross Receipts Tax Bonds				
Year	Principal	Interest Payment		Balance
	Due December 1st	June 1st	December 1st	\$29,760,000.0
2024	\$670,000.00	\$626,446.88	\$626,446.88	\$29,090,000.0
2025	\$705,000.00	\$609,696.88	\$609,696.88	\$28,385,000.0
2026	\$740,000.00	\$592,071.88	\$592,071.88	\$27,645,000.0
2027	\$780,000.00	\$573,571.88	\$573,571.88	\$26,865,000.0
2028	\$815,000.00	\$554,071.88	\$554,071.88	\$26,050,000.0
2029	\$860,000.00	\$533,696.88	\$533,696.88	\$25,190,000.0
2030	\$900,000.00	\$512,196.88	\$512,196.88	\$24,290,000.0
2031	\$945,000.00	\$489,696.88	\$489,696.88	\$23,345,000.0
2032	\$995,000.00	\$466,071.88	\$466,071.88	\$22,350,000.0
2033	\$1,030,000.00	\$448,037.50	\$448,037.50	\$21,320,000.0
2034	\$1,065,000.00	\$429,368.75	\$429,368.75	\$20,255,000.0
2035	\$1,110,000.00	\$408,068.75	\$408,068.75	\$19,145,000.0
2036	\$1,150,000.00	\$387,256.25	\$387,256.25	\$17,995,000.0
2037	\$1,195,000.00	\$364,256.25	\$364,256.25	\$16,800,000.0
2038	\$1,245,000.00	\$340,356.25	\$340,356.25	\$15,555,000.0
2039	\$1,295,000.00	\$315,456.25	\$315,456.25	\$14,260,000.0
2040	\$1,345,000.00	\$289,556.25	\$289,556.25	\$12,915,000.0
2041	\$1,400,000.00	\$262,656.25	\$262,656.25	\$11,515,000.0
2042	\$1,455,000.00	\$234,656.25	\$234,656.25	\$10,060,000.0
2043	\$1,515,000.00	\$205,556.25	\$205,556.25	\$8,545,000.0
2044	\$1,575,000.00	\$175,256.25	\$175,256.25	\$6,970,000.0
2045	\$1,640,000.00	\$143,756.25	\$143,756.25	\$5,330,000.0
2046	\$1,705,000.00	\$109,931.25	\$109,931.25	\$3,625,000.0
2047	\$1,775,000.00	\$74,765.63	\$74,765.63	\$1,850,000.0
2048	\$1,850,000.00	\$38,156.26	\$38,156.26	\$0.0
	\$29,760,000.00	\$9,184,612.56	\$9,184,612.56	



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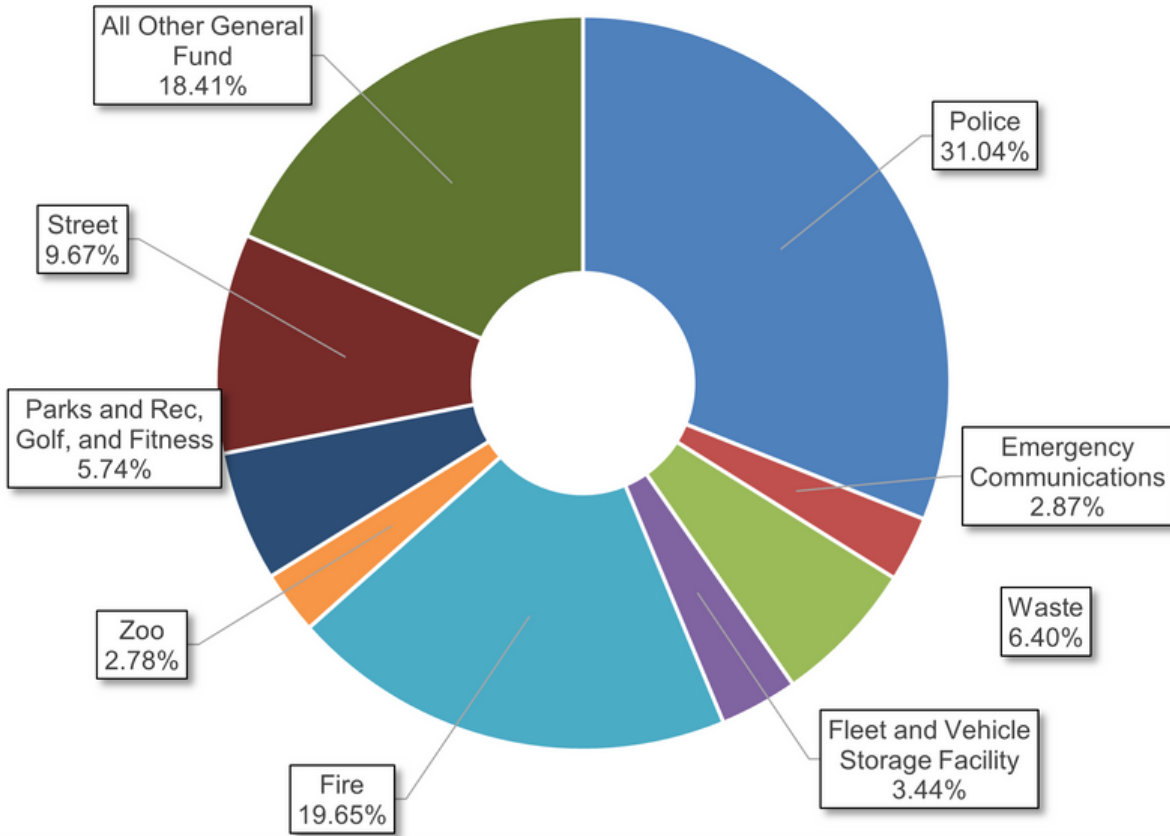
# **POSITION SUMMARY SCHEDULE**

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## Allocation of Full Time Personnel



<b>Police</b>	<b>703</b>	<b>Zoo</b>	<b>63</b>
<b>Waste</b>	<b>145</b>	<b>Parks and Rec, Golf, and Fitness</b>	<b>130</b>
<b>Fire</b>	<b>445</b>	<b>911 Emergency Communications</b>	<b>65</b>
<b>Fleet and Vehicle Storage Facility</b>	<b>78</b>	<b>Street</b>	<b>219</b>
<b>All Other General Fund</b>	<b>417</b>		



## General Fund:

The 2024 General Fund Budget supports 1,823 full-time equivalent (FTE) positions – 1,768 serving in General Fund Departments and 55 special positions funded through grants or special project allocations. This represents a net increase of 4 FTEs compared to the 2023 Adopted Budget staffing levels. The Executive Administration added the ERP Manager and the Communications/Social Media Manager positions. The Homeless Service Advocate position was transferred from Executive Administration to Housing and Neighborhood Programs. Finance converted two (2) part-time positions for the Grants Division to full-time positions. Housing and Neighborhood Programs also added a Chief Homeless Officer position. In the Zoo department, the Café Supervisor position was eliminated due to outsourcing the gift shop and concessions.

The General Fund Operating Budget appropriation includes \$196,485,046 in personnel cost, reduced by an anticipated \$7,000,000 in savings from authorized but vacant positions, resulting in a net personnel allocation of \$189,485,046. There is a 2.0% salary increase for non-uniformed, full-time positions, included in the 2024 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. 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 an additional 4%. Recruit incentives will remain at \$10,000 but increase from 35 to 65 recruits. Fire uniformed personnel positions received a 1.75% salary increase. Code Enforcement Officers will receive an increase to a minimum salary of \$41,600 and their supervisors' minimum salary of \$49,200.

The City will continue to provide basic comprehensive health insurance in 2024. The total cost of health insurance premiums will increase to \$347,840 in 2024. 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 new high deductible plan.

Benefit changes approved by the State Legislature determine pension costs for Fire and Police uniformed personnel. The pension rate charged for uniformed Fire personnel increased from 23.50% to 24.0% of payroll, representing the maximum allowed by the plan. The pension rate for Police uniformed personnel will increase from 23.50% to 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 \$265,426 and \$211,758, respectively. Contributions to the closed plans are offset by dedicated revenues annual City sales tax contributions of \$500,000 for each plan and other dedicated fines and fees. The dedicated revenues fully fund the required contributions. Dedicated revenues more than the required contributions are utilized to pay down the unfunded liability of the plans each year. There will be no change in 2024 to the City contribution rate of 9% of salary to the Non-Uniform Defined Benefit plan, matched by employee contributions of 4.5%. The contribution rate for the plan has remained consistent since its inception in 2014. The pension rate for Court Clerks is also unchanged at 15.32%.

Overall, the General Fund personnel budget will increase by \$10,630,044 in 2024 from the Original Adopted 2023 Budget. Compared to the 2023 Amended Budget, personnel cost will increase by \$18,366,755.

## Other Funds:

There are 219 FTEs included in the 2024 Street Fund budget, an increase by two (2) positions compared to 2023. There are 145 FTEs included in the 2024 Waste Disposal Fund budget, staying consistent with 2023. The Fleet and Vehicle Storage budgets include 64 and 14 FTEs, respectively, a position was reclassified from Vehicle Storage to Fleet Services compared to 2022. Consistent with the General Fund, there is a 2.0% salary increase included in the 2024 Budget as well as the continuation of Step and Grade progression for all Union Eligible personnel. Benefits are consistent with those described for non-uniform General Fund personnel above.

Overall, there are 2,265 full-time positions authorized in the 2024 Adopted Budget, a net increase of six (6) positions from 2023.

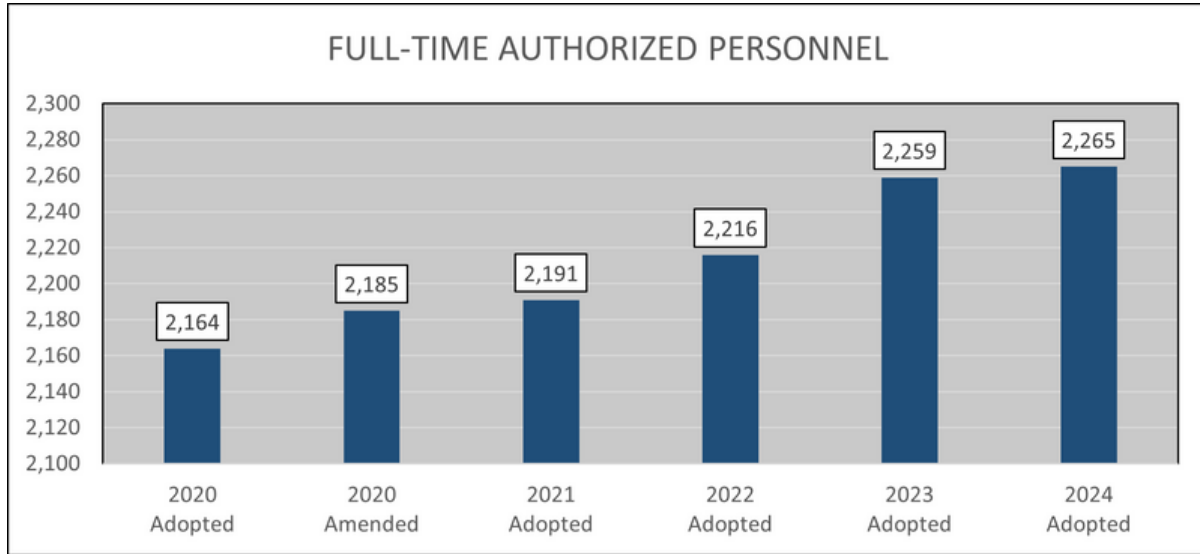


## Full Time Personnel by Department

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
<b><u>General Fund</u></b>			
Executive Administrative	35	36	37
Board of Directors	1	1	1
Community Programs	14	20	20
City Attorney	18	23	23
District Court First Division	21	21	21
District Court Second Division	19	19	19
District Court Third Division	8	8	8
Finance	52	53	55
Human Resources	26	25	25
Information Technology	42	43	43
Planning & Development	46	46	46
Housing & Neighborhood Programs	99	105	107
Public Works - General	12	12	12
Parks & Recreation	106	107	107
Golf	15	15	15
Jim Dailey Fitness Center	8	8	8
Zoo	64	64	63
Fire	433	445	445
Police	694	703	703
Emergency Communications	65	65	65
Subtotal General Fund	<u>1,778</u>	<u>1,819</u>	<u>1,823</u>
<b><u>Other Funds</u></b>			
Public Works - Street	217	217	219
Fleet Services	62	63	64
Vehicle Storage Facility	14	15	14
Waste Disposal	145	145	145
Subtotal Other Funds	<u>438</u>	<u>440</u>	<u>442</u>
<b>Total Personnel</b>	<b><u><u>2,216</u></u></b>	<b><u><u>2,259</u></u></b>	<b><u><u>2,265</u></u></b>



## Personnel Authorization (2020 - 2024)



The net change in personnel between 2023 and 2024 total positions are as indicated in the chart below.

2023 Adopted Budget	2,259	
Executive Administration	1	(a)
Finance	2	(b)
Housing & Neighborhood Programs	2	(c)
Zoo	(1)	(d)
Public Works - Street	2	(e)
Fleet Services	1	(f)
Vehicle Storage Facility	(1)	(g)
2023 Adopted Budget	2,265	

- (a) Reclassified Homeless Service Advocate to Housing. Added ERP Manager reclassified from IT. Added a Communications/Social Media Manager.
- (b) Converted two part-time positions for Grants Division to full-time to be funded by grants funds.
- (c) Added Chief Homeless Officer. Reclassed Homeless Service Advocate from Executive Administration.
- (d) Zoo Cafe Supervisor position eliminated due to outsourcing gift shop and concessions.
- (e) Added two street resurfacing positions to special projects funds.
- (f) Reclassed position from Vehicle Storage.
- (g) Reclassed position to Fleet Services.



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# **DEPARTMENT BUDGET DETAIL**

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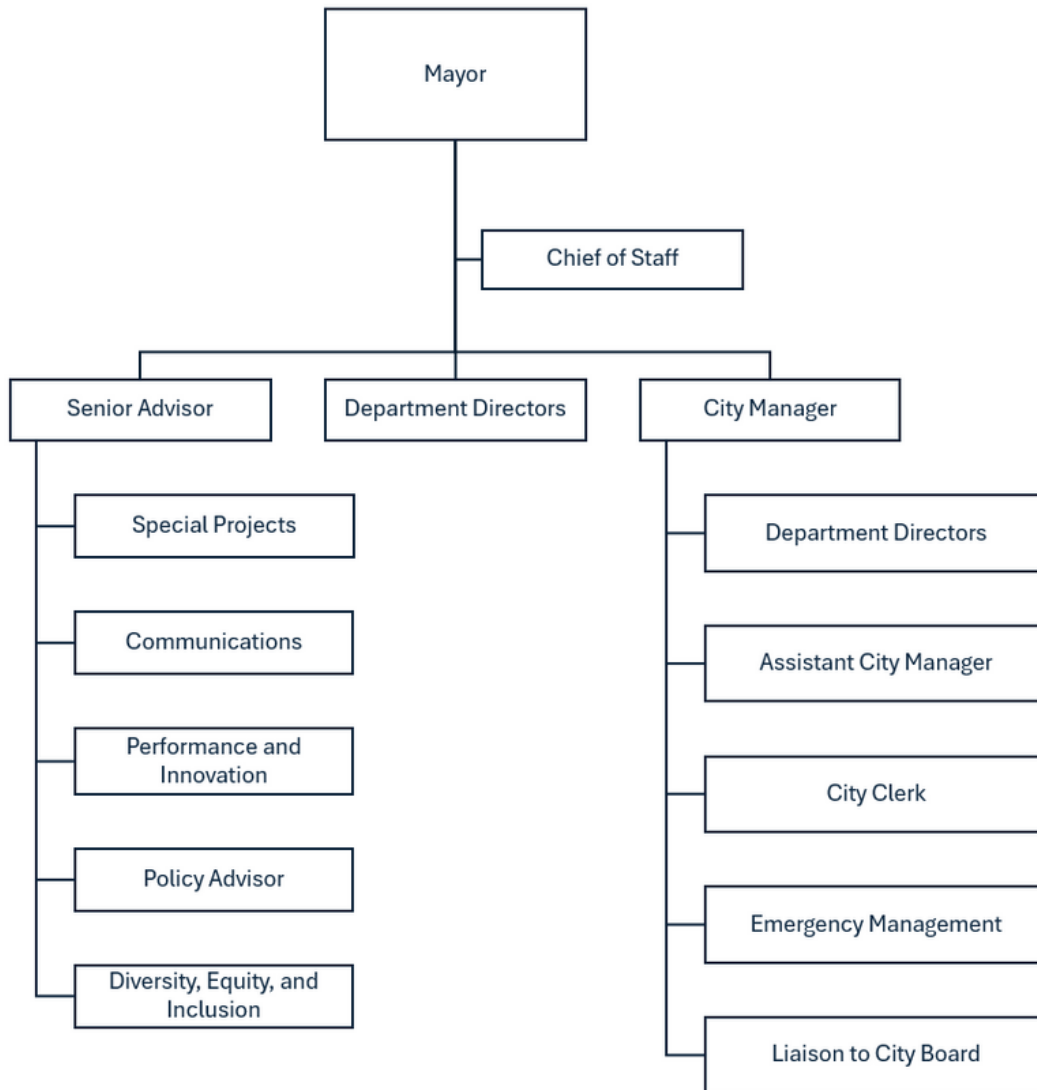


# Executive Administration

## **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 2023 Accomplishments**

The Office of Executive Administration continued moving our city forward. The Office managed efforts by multiple departments to expend bond funds from the millage levy that was extended in 2022. On March 31, 2023, an EF-3 tornado came through the City of Little Rock, and the OEA managed the immediate emergency management needs and also worked with multiple departments to respond to needs of residents and businessowners in the path of the tornado. The Office continued efforts to diversify our supplier pool and coordinated efforts to leverage American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund dollars. The Office supported the launch of the Downtown Ambassador Program, which is funded by the City and LRCVB. OEA also continued the Bridge to Work program. The temporary emergency shelter for extreme weather conditions was also adhered to as needed. The partnership with the Little Rock School District (LRSD) continued implementing the Community Schools Model.

## **FY 2024 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 by increasing minority spend

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 Emprende 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 to address housing and homelessness through our Holistic Housing Initiative

Expand our summer youth employment program to form a year around apprenticeship program (Little Rock Career Climb) for students interested in high growth industries

Continue to work with departments to leverage ARPA State and Local Fiscal Recovery Funds

Manage efforts to expend bond funds raised through millage levy extension, including issuing a second series of bonds

Complete renovations to the City Board of Directors Chambers located in City Hall in 2024

Pursue a 1% sales tax initiative in 2024.



## Staffing

	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Executive Administrative	35	36	37

## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$59,126,644	\$36,347,862	\$44,535,619	\$40,711,762	-8.6%	12%
<b>Total GENERAL FUND:</b>	<b>\$59,126,644</b>	<b>\$36,347,862</b>	<b>\$44,535,619</b>	<b>\$40,711,762</b>	<b>-8.6%</b>	<b>12%</b>

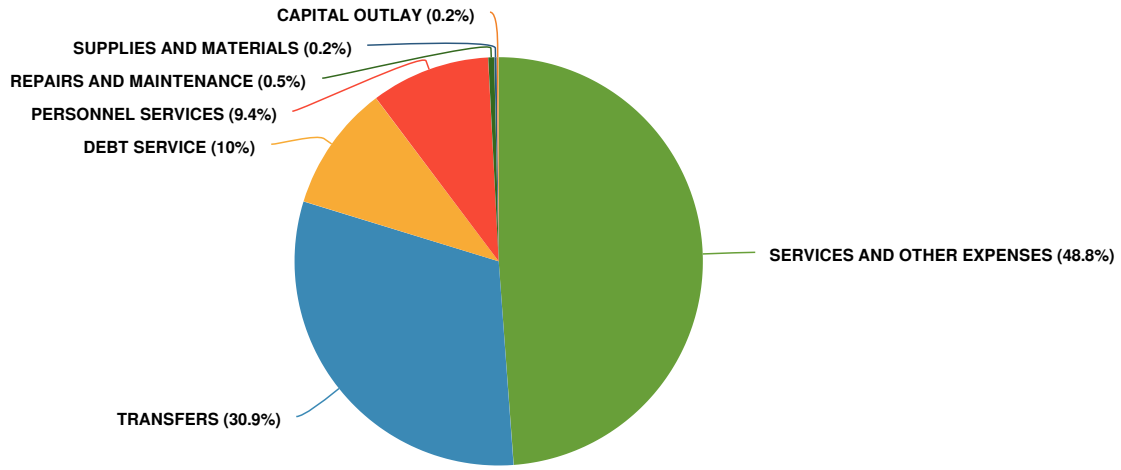
## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
MAYOR'S OFFICE-ADMIN	\$775	\$0	\$0	\$0
NON-DEPARTMENTAL	\$44,931,332	\$24,358,440	\$34,168,440	\$28,472,583
GEN. ADMIN. & NON-DPT.	\$6,796,714	\$2,489,629	\$986,629	\$2,537,525
EMPLOYEE BENEFITS	\$4,068,100	\$5,629,036	\$5,629,036	\$5,495,100
RACE RELATIONS/DIVERSITY	\$4,025	\$0	\$0	\$0
MAYOR	\$655,559	\$745,065	\$745,065	\$819,191
CITY CLERK	\$279,725	\$314,430	\$314,430	\$330,695
MAYOR & CITY MANAGER	\$906,934	\$957,947	\$894,712	\$1,042,398
EMERGENCY MANAGEMENT	\$99,470	\$224,864	\$230,459	\$236,591
SMALL AND WOMEN OWNED BUS DEV	\$5,842	\$0	\$0	\$0
LRTV	\$396,883	\$421,461	\$401,511	\$508,976
311 SERVICE CENTER	\$393,133	\$436,747	\$433,272	\$453,047
PERFORMANCE & INNOVATION	\$233,616	\$206,527	\$206,527	\$220,955
EDUCATION DIVISION	\$35,160	\$123,918	\$123,918	\$126,633
OFFICE OF EQUITY AND INCLUSION	\$319,377	\$439,798	\$401,620	\$468,068
<b>Total Expenditures:</b>	<b>\$59,126,644</b>	<b>\$36,347,862</b>	<b>\$44,535,619</b>	<b>\$40,711,762</b>





# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$6,910,408	\$3,637,425	\$8,762,587	\$3,842,001	-\$4,920,586	\$204,576
SUPPLIES AND MATERIALS	\$13,970	\$20,202	\$20,202	\$20,202	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$433	\$110	\$110	\$110	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$112,024	\$43,940	\$65,767	\$43,940	-\$21,827	\$0
FOOD	\$118	\$0	\$0	\$0	\$0	\$0
FLEET FUEL	\$10,977	\$11,154	\$11,154	\$12,448	\$1,294	\$1,294
REPAIRS AND MAINTENANCE	\$135,356	\$160,745	\$160,745	\$160,745	\$0	\$0
FLEET SERVICES	\$27,665	\$41,252	\$41,252	\$31,648	-\$9,604	-\$9,604
SERVICES AND OTHER EXPENSES	\$20,854,515	\$16,885,535	\$17,526,303	\$19,886,774	\$2,360,471	\$3,001,239
CAPITAL OUTLAY	\$0	\$63,325	\$63,325	\$63,325	\$0	\$0
DEBT SERVICE	\$3,530,251	\$2,422,524	\$2,422,524	\$4,070,907	\$1,648,383	\$1,648,383
TRANSFERS	\$27,530,927	\$13,061,650	\$15,461,650	\$12,579,662	-\$2,881,988	-\$481,988
<b>Total Expense Objects:</b>	<b>\$59,126,644</b>	<b>\$36,347,862</b>	<b>\$44,535,619</b>	<b>\$40,711,762</b>	<b>-\$3,823,857</b>	<b>\$4,363,900</b>



Executive Administration - General and Employee Benefits includes 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 includes 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).

The \$204,576 increase in personnel cost is attributed to the 2% across the board salary increase for non-uniform employees plus one additional staff for a new Communications/Social Media Manager and the changes in Workers Compensation, COBRA/Retiree (OPEB) and other employee benefit changes. The \$3,001,239 increase in services and other expenses is attributed to the \$1,938,000 outside agency funding and \$1,057,644 to contracts for property, cyber and legal defense insurance, the cyber security police, the economic development contract and rate increase for armed guards at city hall.

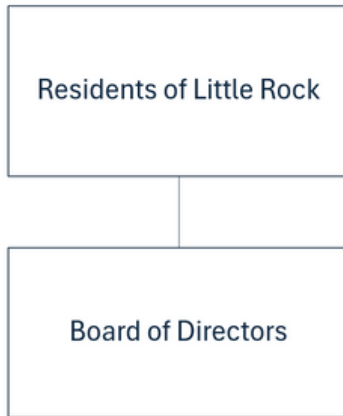


# Board of Directors

## Mission Statement:

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

## Organizational Chart



## Staffing

	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Board of Directors	1	1	1



## Expenditures by Fund

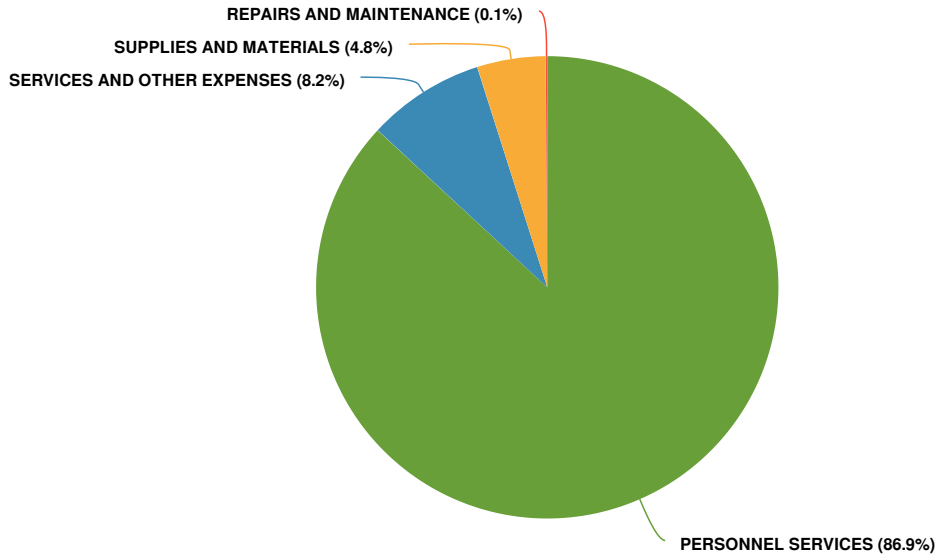
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$332,885	\$348,179	\$348,179	\$395,993	13.7%	13.7%
<b>Total GENERAL FUND:</b>	<b>\$332,885</b>	<b>\$348,179</b>	<b>\$348,179</b>	<b>\$395,993</b>	<b>13.7%</b>	<b>13.7%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
MAYOR	\$203	\$300	\$300	\$300
DIRECTOR WARD 1	\$23,128	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 2	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 3	\$22,754	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 4	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 5	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 6	\$23,140	\$23,162	\$23,162	\$27,162
DIRECTOR WARD 7	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR POSITION 8	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR POSITION 9	\$22,719	\$23,162	\$23,162	\$27,162
DIRECTOR POSITION 10	\$25,344	\$23,162	\$23,162	\$27,162
BOD GENERAL	\$102,005	\$116,259	\$116,259	\$124,073
<b>Total Expenditures:</b>	<b>\$332,885</b>	<b>\$348,179</b>	<b>\$348,179</b>	<b>\$395,993</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$290,503	\$296,302	\$296,302	\$344,117	\$47,815	\$47,815
SUPPLIES AND MATERIALS	\$19,006	\$18,990	\$18,990	\$18,990	\$0	\$0
FLEET SERVICES	\$0	\$387	\$387	\$386	-\$1	-\$1
SERVICES AND OTHER EXPENSES	\$23,376	\$32,500	\$32,500	\$32,500	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$332,885</b>	<b>\$348,179</b>	<b>\$348,179</b>	<b>\$395,993</b>	<b>\$47,814</b>	<b>\$47,814</b>

Budget reflects increase in personnel cost due to salary increase from \$18,000 to \$25,000 for each Board Member.



# Department of Community Programs

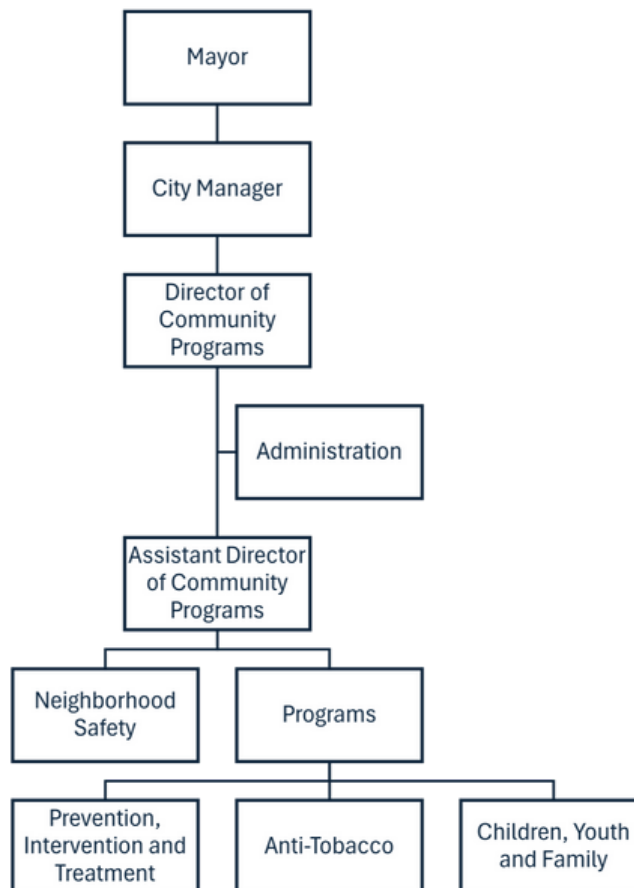
## **Mission Statement:**

The mission of the Department of Community Programs is to effectively administer and maximize Prevention, Intervention, and Treatment (PIT) funds authorized annually to provide the community with quality programming and services with the goal of increasing positive outcomes and the overall quality of life for the children, youth, and families of Little Rock. It is achieved 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.

## **Organizational Chart**



## 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.

## FY 2023 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 which reached almost 30,000 residents in 2023.

In 2022, the City set aside \$1.25 million in federal American Rescue Plan Act (ARPA) funds to provide 2023 Community Violence Reduction Services where 5,684 participants took part in activities such as conflict resolution/anger management; life skills/workforce readiness; mental health & wellness; hospital-based intervention; and prevention of criminal activity through violence intervention.

The annual \$5 million allocation of Prevention, Intervention, and Treatment (PIT) funds provided several additional opportunities. This included serving more than 643 participants aged 6-18 during after-school/out-of-school time through 16 Positive Prevention Program (PPP) sites located in various neighborhoods throughout Little Rock.

Five Neighborhood Safety Programs sites reached more than 460 participants, providing parental, family, and community engagement; recreation, health, and wellness; social and emotional learning; and tutoring, STEM activities, and academic enrichment.

Two Community Innovation Projects provided opportunities for those above the age of 18 to receive their high school diploma, and for youth and young adults to learn financial literacy, leadership, and teamwork.

\$45,000 was awarded to 10 organizations as part of the \$4,500 Small Contracts opportunities that supports pilot programs throughout the City.

Our school-based intervention team worked with more than 257 students during the Fall 2023 school year with the goal of improving student behavior and keeping students in school.

Our Street Outreach Team provided 8,942 contacts with city residents, sharing information and resources.

The Re-Entry Program served more than 220 participants received employment assistance, help with finding housing, and referrals for mental health issues.

Our Day Labor program, which supplements the city's ongoing efforts to meet the service requests submitted into the 311 system by residents and staff through day laborers who "work today and are paid tomorrow" served more than 164 participants with more than 2,440 households impacted.

The Summer Youth Employment Opportunity, where youth ages 16-21 work for six weeks during the summer, served 469 young people through 127 worksites across Little Rock.

The Department hosted more than 15 community engagement events which resulted in more than 6,713 contacts with residents.



## FY 2024 Department Goals

- Improve and focus on core areas of service:
  - PREVENTION
    - Positive Prevention Programs
    - Workforce Development
    - Community Engagement
  - INTERVENTION
    - Street-based
    - School-based
    - Place-based
    - Reentry
  - TREATMENT
    - Conflict Resolution
    - Trauma/Mental Health
- Assist all PIT-funded programs with becoming measurable, evaluated, quality programs through evidence-based/promising practices programming.
- Begin the process to update the *Master Plan for Children, Youth & Families* with an implementation date of 2025.
  - GOAL 1
    - Use data to identify and prioritize services that fulfill the unmet needs of Little Rock children and youth.
  - GOAL 2
    - Increase program quality and accountability with standards. Reviewing outcomes, creating benchmarks and standards as well as indicators will enhance program and PIT system accountability
  - GOAL 3
    - Increase program quality and accountability as well as enhance communication to and with the community about services and programs.
  - GOAL 4
    - Develop employability skills so that youth are prepared to work, and Little Rock has a strong future workforce.
  - GOAL 5
    - Place a priority on children and youth and integrate youth voice in decision-making, which prioritizes the perspectives of children and youth in policy and practice highlights their value to the community and supports their advancement and preparation for school, work, and life.





## 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 Estimate</u>	<u>2024 Budget</u>
Demand: Requests available for process and reimbursement.	600	800	800
Workload: Requests processed for reimbursement.	595	800	800
Efficiency: Requests processed per month.	49.00	66.66	66.66
Effect/Outcome: Percentage of total requests processed.	99%	100%	100%

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Youth available for recruitment and orientation.	437	1,200	1,200
Workload: Youth recruited and processed through orientation.	437	700	700
Efficiency: Youth processed and available for employment in June.	257	700	700
Effect/Outcome: Percentage of youth processed and available for work in June.	57%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Community Programs	14	20	20

## Expenditures by Fund

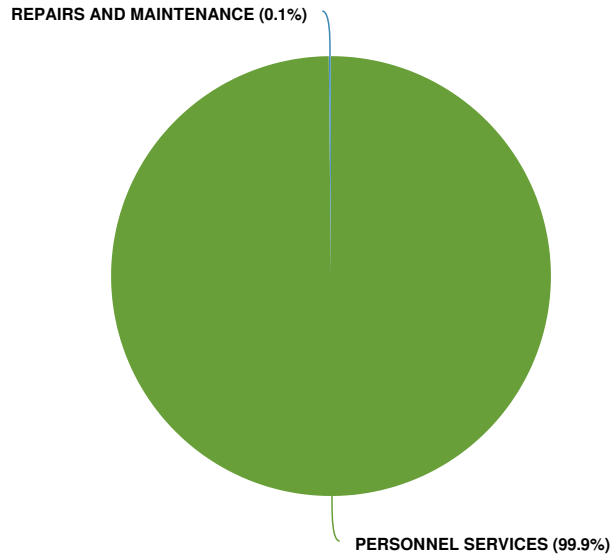
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$285,643	\$329,603	\$281,990	\$241,193	-14.5%	-26.8%
<b>Total GENERAL FUND:</b>	<b>\$285,643</b>	<b>\$329,603</b>	<b>\$281,990</b>	<b>\$241,193</b>	<b>-14.5%</b>	<b>-26.8%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
COMMUNITY PROGRAMS				
RACE RELATIONS/DIVERSITY	\$17,223	\$0	\$0	\$0
CP-ADMINISTRATION	\$230,830	\$233,992	\$233,992	\$241,174
COMMUNITY PROGRAMS OPERATIONS	\$37,590	\$95,611	\$47,998	\$19
<b>Total COMMUNITY PROGRAMS:</b>	<b>\$285,643</b>	<b>\$329,603</b>	<b>\$281,990</b>	<b>\$241,193</b>
<b>Total Expenditures:</b>	<b>\$285,643</b>	<b>\$329,603</b>	<b>\$281,990</b>	<b>\$241,193</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$281,795	\$329,260	\$281,647	\$240,850	-\$40,797	-\$88,410
SUPPLIES AND MATERIALS	\$1,852	\$0	\$0	\$0	\$0	\$0
FLEET SERVICES	\$0	\$343	\$343	\$343	\$0	\$0
SERVICES AND OTHER EXPENSES	\$1,996	\$0	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$285,643</b>	<b>\$329,603</b>	<b>\$281,990</b>	<b>\$241,193</b>	<b>-\$40,797</b>	<b>-\$88,410</b>

The majority of the Community Programs budget is included in programs funded by the contribution to Children Youth and Family prevention, intervention and treatment, and re-entry programs reflected in the Executive Administration - General and Employee Benefits Transfers budget. The \$88,410 decrease in personnel cost from the 2023 Original Budget is attributed to the 2% salary increase, net of the decrease of one position moving from general fund expenditures to special projects. The personnel cost change from the 2023 Amended Budget includes the 2024 net decrease plus the net impact of 2023 vacancy savings reductions of \$47,613.

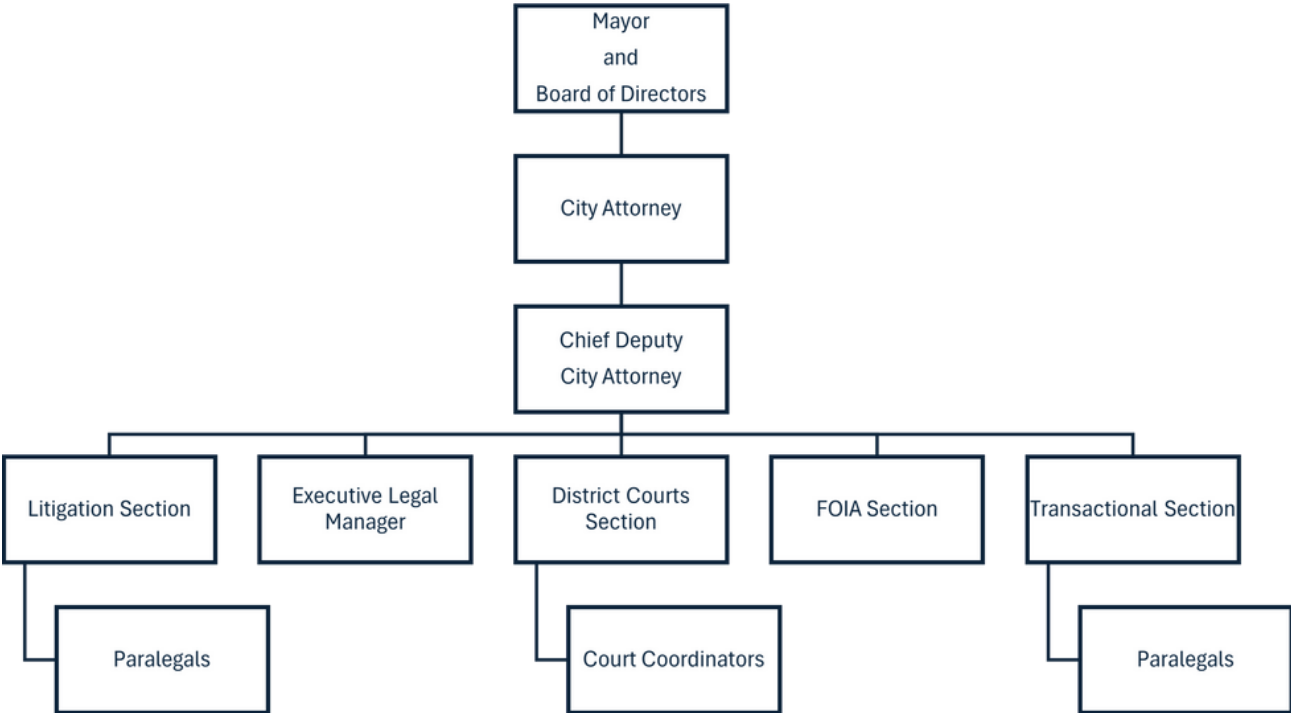


# Office of City Attorney

**Mission Statement:**

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

## Organizational Chart



## **Department Description**

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

## **FY 2023 Accomplishments**

Created 395 attorney work assignments in FY 2023 – 87 more than FY 2022

Completed the Exterro contract to enable the CAO to have cutting edge software for FOIA responses.

Completed the Save Haven Baby Boxes lease to install the first baby box in the City of Little Rock

Completed the Block-by-Block contract to reinstitute the Downtown Ambassador Program

Drafted the ordinance to create the Public Safety Commission and having the Board pass it. This commission will work to ensure that the streets of Little Rock are safe for all.

Completed the contract with the Lakota Group to update the MacArthur Park Historic Guidelines. This update will inform residents and property owners of this historic district and the nationally accepted standards for remodeling buildings in the district which are an important part of the City's history.

Saved taxpayers millions in legal costs by prevailing in numerous lawsuits filed in both state and federal court against the City of Little Rock:

- Earned a dismissal on a 12(b)(6) Motion to Dismiss in Davis v. Gateway & City of Little Rock
- Earned a dismissal on a 12(b)(6) Motion to Dismiss in Doctor v. Township Builders & City of Little Rock
- 8th Circuit Affirmed a dismissal in Domeneque Taylor v. City of Little Rock under Rule 41(b)
- Assisted in having Motion for Summary Judgment granted in Kendrick Robinson v. City of Little Rock



## **FY 2024 Department Goals**

Become fully staffed (there are three (3) Deputy City Attorney positions to be filled)

Obtain more training opportunities for Attorneys, paralegals, court coordinators, and FOIA team.

Complete the technology updates in the City Attorney conference room.

Complete implementation of the software upgrade for our litigation department.

Continue annual training session with each City Board or Commission to discuss procedures, and scope of authority as set out in state statute or City Ordinance.

Establish meaningful and legal Arkansas Freedom of Information Act procedures, time frames, compliance, and an approach consistent with the liberal construction given the Act by the Arkansas Supreme Court since 1968.

Continue to provide efficient and timely legal advice to all City departments and the Board of Directors.

To assist the Metropolitan Housing Authority in coming into financial compliance with the U.S. Department of Housing and Urban Development.

To aggressively defend the City in all lawsuits filed in state and federal courts.

To eliminate staff turnover through compensation analysis, organizational development, and training opportunities, especially for support staff



## Objective Measures of Progress

Department Objective: To litigate cases.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Cases to be litigated.	125	256	225
Workload: Cases litigated.	125	256	225
Efficiency: Cases litigated per year.	125	256	225
Effect/Outcome: Percentage of litigated cases closed per year.	100%	100%	100%

Department Objective: To prosecute health and safety code violations.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Violations presented for final judgment.	2,750	2,750	3,993
Workload: Violations prosecuted for final judgment.	1,800	1,800	2,400
Efficiency: Violations convicted.	950	950	1,272
Effect/Outcome: Conviction rate.	53%	53%	53%

Department Objective: To prosecute DUI/DWI violations.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: DUI/DWI pleas and trials.	600	192	250
Workload: Court appearance for DUI/DWI pleas and trials.	600	192	250
Efficiency: Guilty DUI/DWI pleas and convictions.	400	143	186
Effect/Outcome: Percentage guilty.	60%	74.5%	74.5%

Department Objective: To prepare contracts and legal memoranda in a timely manner.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Request for contracts and legal research.	250	301	325
Workload: Contracts and research memoranda prepared.	250	301	325
Efficiency: Contracts and memoranda prepared in a timely manner.	250	301	325
Effect/Outcome: Percentage of contracts and memoranda prepared in a timely manner.	100%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
City Attorney	18	23	23

## Expenditures by Fund

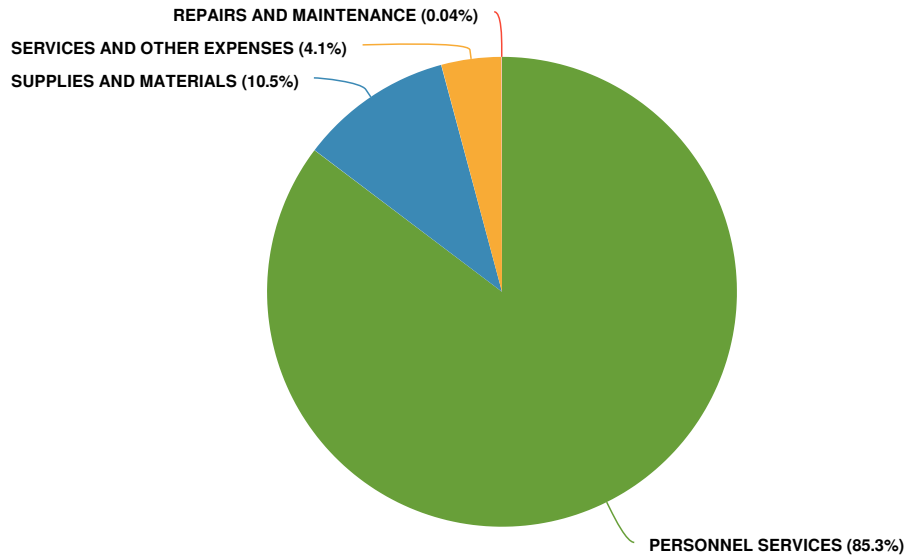
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,892,159	\$2,563,580	\$2,433,541	\$2,802,974	15.2%	9.3%
<b>Total GENERAL FUND:</b>	<b>\$1,892,159</b>	<b>\$2,563,580</b>	<b>\$2,433,541</b>	<b>\$2,802,974</b>	<b>15.2%</b>	<b>9.3%</b>



## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
OFFICE OF CITY ATTORNEY	\$1,892,159	\$2,563,580	\$2,433,541	\$2,802,974
<b>Total Expenditures:</b>	<b>\$1,892,159</b>	<b>\$2,563,580</b>	<b>\$2,433,541</b>	<b>\$2,802,974</b>

## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$1,699,989	\$2,176,480	\$2,046,441	\$2,390,874	\$344,433	\$214,394
SUPPLIES AND MATERIALS	\$4,246	\$5,250	\$5,250	\$30,250	\$25,000	\$25,000
EDUCATION & TRAINING SUPPLIES	\$86,908	\$70,870	\$70,870	\$70,870	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$11,342	\$194,354	\$194,354	\$194,354	\$0	\$0
REPAIRS AND MAINTENANCE	\$1,097	\$915	\$915	\$915	\$0	\$0
FLEET SERVICES	\$0	\$67	\$67	\$67	\$0	\$0
SERVICES AND OTHER EXPENSES	\$88,578	\$115,644	\$115,644	\$115,644	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$1,892,159</b>	<b>\$2,563,580</b>	<b>\$2,433,541</b>	<b>\$2,802,974</b>	<b>\$369,433</b>	<b>\$239,394</b>



The Personnel cost increase from the 2023 Original Budget to the 2024 Budget reflects the 2% salary increase for non-uniform employees and other employee benefit changes and reclassifications. The change from the 2023 Amended Budget is the above mentioned changes and the addition for vacation/sick leave payouts of \$6,404, net of reductions for vacancy savings of \$147,158. The \$25,000 increase in supplies is for the increase in contracts is for FOIA and Litigation Cloud Storage.



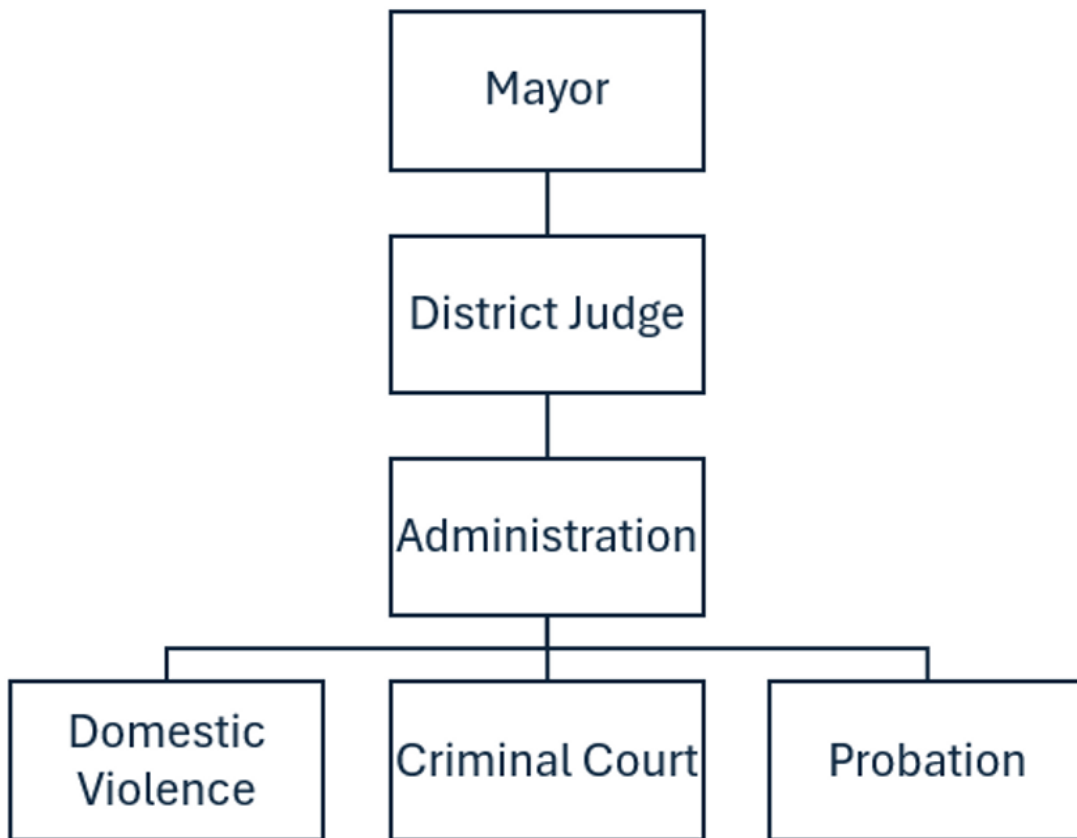


# District Court First Division

**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 2023 Accomplishments

In 2023, Little Rock District Court, First Division-Criminal, continued to operate in a fair and impartial manner in order to adjudicate criminal offenses. The Court entered and set bonds for 16,686 charges and disposed 14,870 charges in 2023, and continued to make every effort to divert offenders from criminal activity. 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 continued to receive numerous referrals from Pulaski County Circuit Court as well as other District Courts in Pulaski County. One (1) participant in the Mental Health Court graduated from the program in 2023, one (1) will graduate in January 2024, and three (3) more participants are in the latter phases of the program. At the beginning of 2024 there were nine (9) participants in the program. Currently the recidivism rate for participants in the Mental Health Court is less than 5%, to the Court's knowledge only one (1) graduate in the last four (4) years has been charged with a new offense. In July the Court, along with community partners, the Prosecutor's office and Public Defenders office, began the Alternative Substance Abuse Services Program (ASAP) pilot program. This program utilizes grant funds to release defendants with pending criminal charges with substance abuse problems from the county jail to inpatient drug treatment. The Court continued to utilize programs in order to make the Court more efficient: Electronic Filing in Contexte (Efile) and SCALES through the Administrative Office of the Courts, Arkansas Crime Information Center (ACIC), and eCourt text notification system to send reminders to individuals regarding upcoming court dates and overdue payments. The Court continued to work closely with Second and Third Division Courts, the Little Rock Police Department, and the Administrative Office of the Courts to provide better accounting and reporting on all criminal charges brought before this Court. The Judge and staff, again volunteered with the Central Arkansas Re-Entry Coalition, by participating in the Leniency Court at the Rights After Wrongs Event in 2023. The Court continued to work with the Homeless Court Initiative to better serve the homeless in the City from a legal standpoint. The Judge also continues to serve on the City's H.O.P.E. Advisory Council as well as on the ACIC board.



## **FY 2024 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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Set bonds within 24 hours and dispose criminal cases from all criminal arrests timely.	13,340	16,686	15,000
Workload: Cases entered and bonds set on all criminal arrests.	13,340	16,686	15,000
Efficiency: Cases disposed.	13,995	14,870	15,000
Effect/Outcome: Percentage of cases disposed yearly.	105%	89%	100%

## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
District Court First Division	21	21	21

## Expenditures by Fund

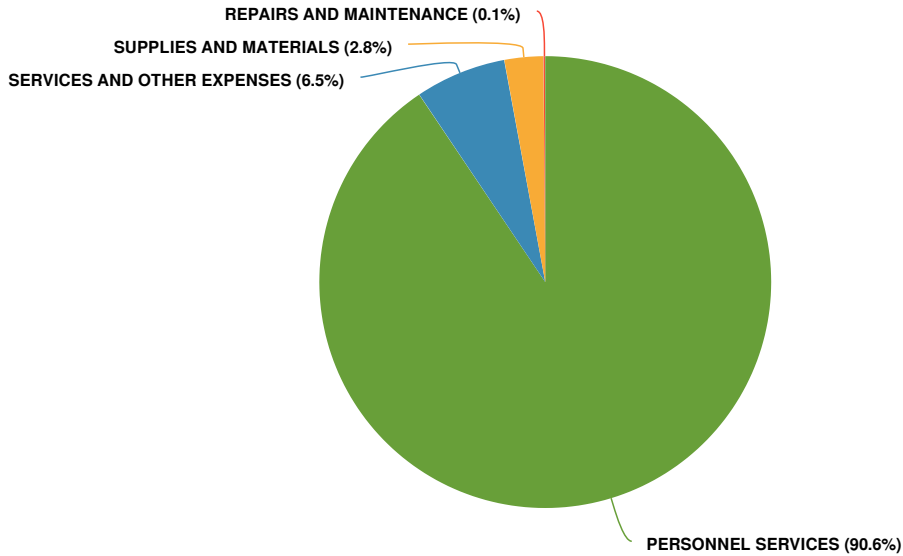
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,264,170	\$1,415,686	\$1,370,470	\$1,505,870	9.9%	6.4%
<b>Total GENERAL FUND:</b>	<b>\$1,264,170</b>	<b>\$1,415,686</b>	<b>\$1,370,470</b>	<b>\$1,505,870</b>	<b>9.9%</b>	<b>6.4%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
DISTRICT CRT-1ST DIV CRIMINAL	\$1,264,170	\$1,415,686	\$1,370,470	\$1,505,870
<b>Total Expenditures:</b>	<b>\$1,264,170</b>	<b>\$1,415,686</b>	<b>\$1,370,470</b>	<b>\$1,505,870</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$1,147,866	\$1,279,986	\$1,234,770	\$1,364,057	\$129,287	\$84,071
SUPPLIES AND MATERIALS	\$15,503	\$23,100	\$23,100	\$23,100	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$537	\$2,000	\$2,000	\$2,000	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$13,945	\$17,000	\$17,000	\$17,000	\$0	\$0
REPAIRS AND MAINTENANCE	\$974	\$1,700	\$1,700	\$1,700	\$0	\$0
SERVICES AND OTHER EXPENSES	\$85,346	\$91,900	\$91,900	\$98,013	\$6,113	\$6,113
<b>Total Expense Objects:</b>	<b>\$1,264,170</b>	<b>\$1,415,686</b>	<b>\$1,370,470</b>	<b>\$1,505,870</b>	<b>\$135,400</b>	<b>\$90,184</b>

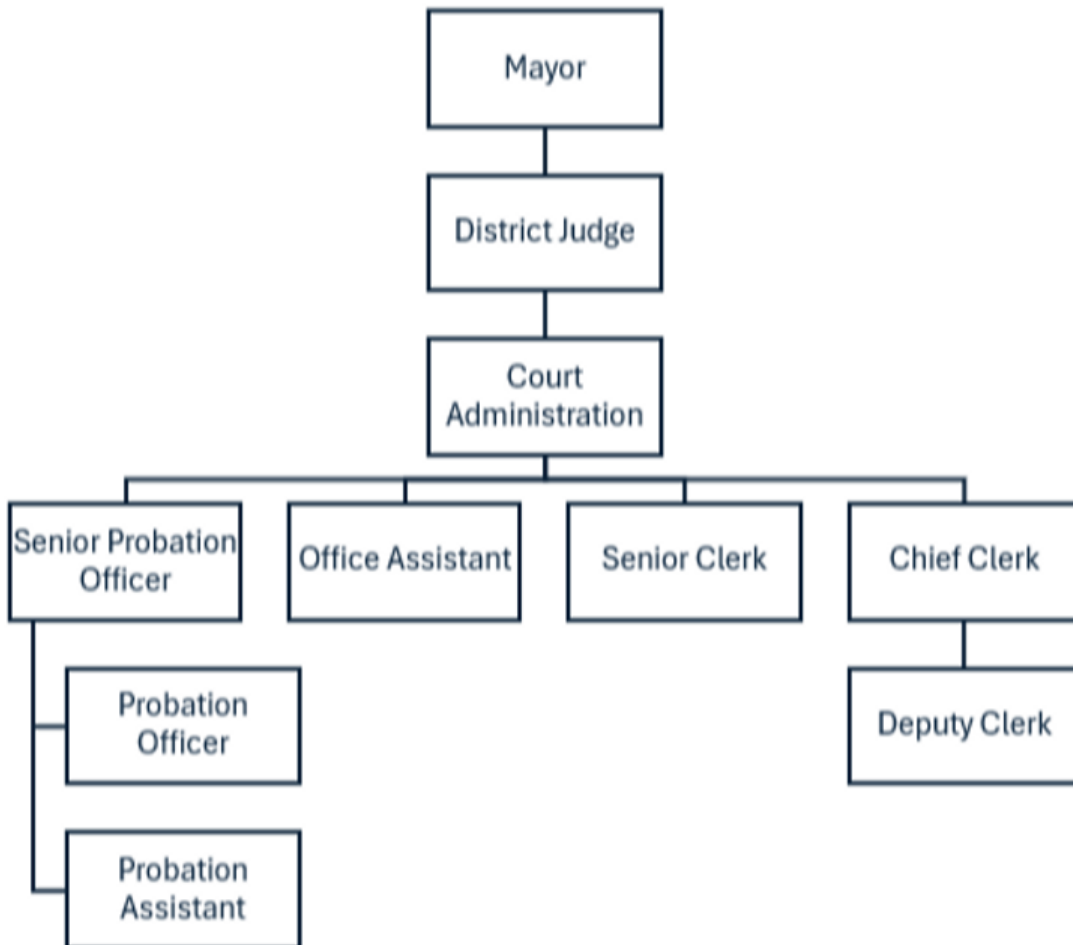


# District Court Second Division

## **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 2023 Accomplishments**

Little Rock District Court – 2<sup>nd</sup> Division (Traffic) had a total of 23,440 violations filed and a total of 21,788 violations disposed of, giving us a 92.95% clearance rate of violations files versus violations disposed in 2023. 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 has continued 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 give 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 2023, the court continued 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 2024 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 their 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 Service 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 for all of their court business.

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.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Violations to be entered.	21,024	23,440	23,500
Workload: Violations entered and processed.	21,024	23,440	23,500
Efficiency: Violations entered and processed per month.	1,752	1,953	1,958
Effect/Outcome: Percentage of violations processed on the same day received.	99%	99%	99%

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Violations to be disposed of.	20,794	21,788	22,000
Workload: Violations disposed of.	20,794	21,788	22,000
Efficiency: Violations disposed of per month.	1,733	1,816	1,833
Effect/Outcome: Percentage of dispositions processed within 24 hours received.	99%	99%	99%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
District Court Second Division	19	19	19

## Expenditures by Fund

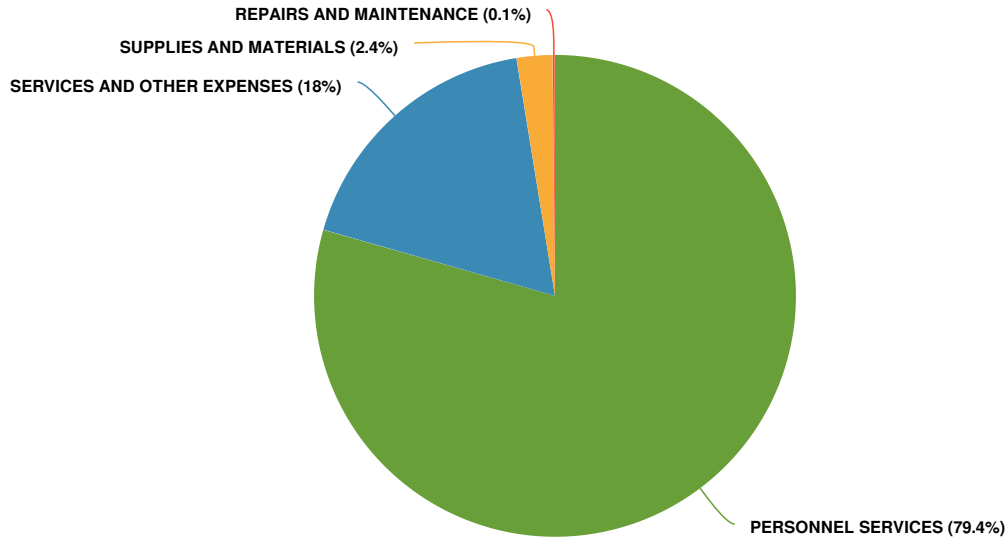
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,240,916	\$1,355,459	\$1,343,018	\$1,382,497	2.9%	2%
<b>Total GENERAL FUND:</b>	<b>\$1,240,916</b>	<b>\$1,355,459</b>	<b>\$1,343,018</b>	<b>\$1,382,497</b>	<b>2.9%</b>	<b>2%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
DISTRICT CRT-2ND DIV TRAFFIC	\$1,240,916	\$1,355,459	\$1,343,018	\$1,382,497
<b>Total Expenditures:</b>	<b>\$1,240,916</b>	<b>\$1,355,459</b>	<b>\$1,343,018</b>	<b>\$1,382,497</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$971,365	\$1,098,815	\$1,075,574	\$1,098,108	\$22,534	-\$707
SUPPLIES AND MATERIALS	\$13,255	\$13,750	\$13,750	\$21,085	\$7,335	\$7,335
EDUCATION & TRAINING SUPPLIES	\$450	\$500	\$500	\$500	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$9,313	\$7,950	\$7,950	\$11,650	\$3,700	\$3,700
REPAIRS AND MAINTENANCE	\$2,178	\$2,050	\$2,050	\$2,050	\$0	\$0
SERVICES AND OTHER EXPENSES	\$244,355	\$232,394	\$243,194	\$249,104	\$5,910	\$16,710
<b>Total Expense Objects:</b>	<b>\$1,240,916</b>	<b>\$1,355,459</b>	<b>\$1,343,018</b>	<b>\$1,382,497</b>	<b>\$39,479</b>	<b>\$27,038</b>

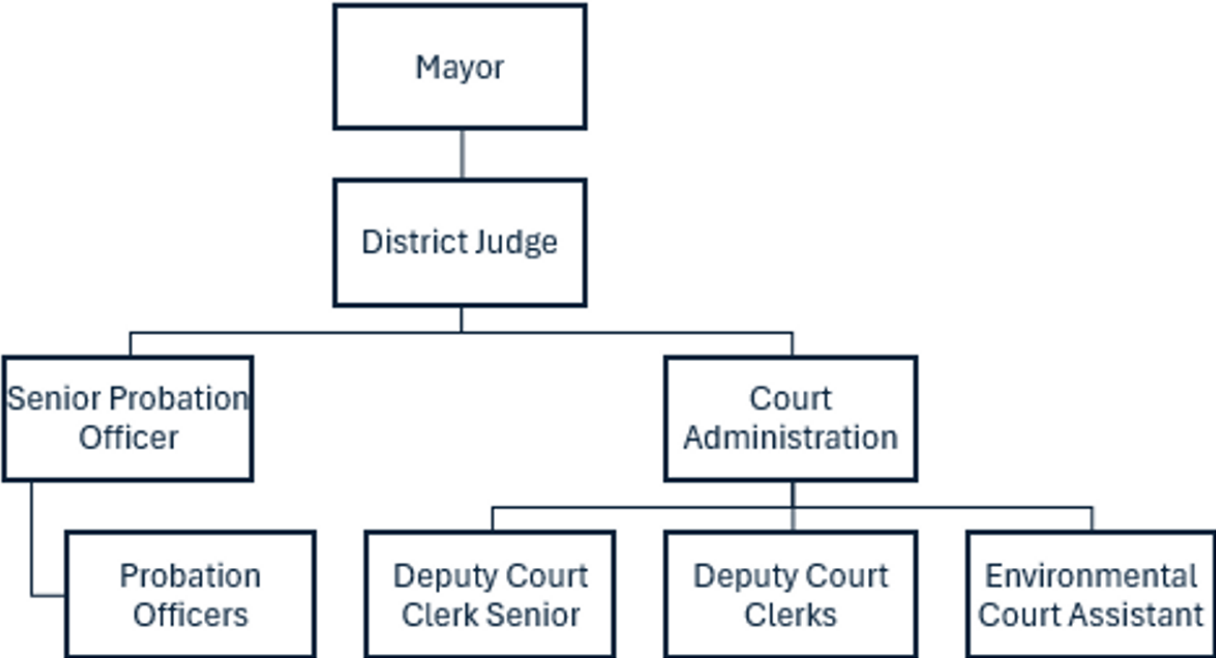


# District Court Third Divison

**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.

## 2023 Accomplishments

Little Rock District Court – 3<sup>rd</sup> Division's accomplishments during 2023 continued despite coming out of a global pandemic. We conducted court in a hybrid manner by allowing defendants to appear in-person or virtually, depending on the history of their cases. This reduced the occupancy in the courtroom and the potential risk of being exposed to the virus or other illnesses. We were able to keep our dockets moving forward while also increasing efficiency, decreasing defendants from missing work and keeping staff and court participants safe.

We continued to concentrate on eliminating the filing and storing of documents (i.e. citations, warrants, pay plans, orders to appear, etc.) by scanning them into each corresponding case in our Contexte court management system. We continued scanning all satisfied judgment files in our Civil/Small Claims department that are stored in the court building. Those files were then destroyed.

We completed our project of scanning all of the judge's court dockets into our shared data file so we are able to access old dockets on our computers.

The number of citations turned in from code enforcement increased over last year by over 200. Also the number of civil and small claim cases increased over 2022 numbers. Revenue generated from both civil and small cases filings increased over 2022 while Environmental Court and Cammack Village cases slightly decreased.

E-Filing continued to make our court work more efficiently for attorneys and our staff while also reducing the use of paper and creating physical files.

We continued collaborating with the Pulaski County Special School District and their school-based Teen Court program. Judge Leverett administered to oath in the fall to students participating in the program at Sylvan Hills, Mills, Maumelle and Robinson High Schools.

We look forward to 2024 and plans for the new court building. Our staff has been in two different buildings for many years and knowing we will be consolidated soon is very exciting.



## 2024 Department Goals

Continue education in emergency awareness training for bailiff's and staff (active shooter, sovereign citizens, overt disruption, etc.). Ongoing. The probation staff continues to seek educational opportunities to increase awareness of potential dangers within the courtroom and the means to de-escalate situations.

Increase the court's presence in the local school system through speaking engagements and probation officers making school visits to monitor juveniles charged with curfew violations. Ongoing. The probation staff goes to schools to obtain students' grade and attendance information so they are able to report to Judge Leverett when probationers appear in court for status reports.

Assist with the planning of our space in the new District Court building. Ongoing. The old police department has been torn down and a contractor has been hired to oversee the construction of our new court and property room complex. We hope to have input in the design of our space and to fully participate in the project.

Provide fair and impartial rulings for all cases. Ongoing. This is part of the court's mission statement that we strive to achieve daily.

Further refine our probation department for juvenile and code enforcement cases. Ongoing. Our probation staff can be utilized to guide those defendants who may need more structure to come into compliance and have their cases resolved.

Close unrevived judgment civil/small claims files over ten (10) years old. Ongoing. Cases with unsatisfied judgments that have not been revived within the ten (10) year time limit will be scanned into our Contexte management system, closed and destroyed as time permits to work on this project.

Purge environmental court cases with no pleas entered that are over three (3) years old. Ongoing. Cases that have not had pleas entered and fall outside the three (3) year statute of limitation period will be added to current dockets to be dismissed and closed. All documents pertaining to those cases will be scanned into our Contexte management system and destroyed.

Seek educational opportunities for learning basic Spanish to better assist our Hispanic defendants. Ongoing. We are in communication with Human Resources to see if any trainings can be added to NeoGov to learn basic Spanish phrases.



## Objective Measures of Progress

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

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Violations to be processed.	38	10	24
Workload: Citations processed, recorded, and entered into the computer.	38	10	24
Efficiency: Citations processed per month.	3	1	2
Effect/Outcome: Percentage of citations processed within thirty (30) days.	100%	100%	100%

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

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Citations to be entered.	1,431	1,200	1,600
Workload: Citations entered and processed.	1,431	1,200	1,600
Efficiency: Citations processed per month.	119	100	33
Effect/Outcome: Percentage of Citations processed within forty-eight (48) hours received.	100%	100%	100%

## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
District Court Third Division	8	8	8

## Expenditures by Fund

<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>FY2023 Amended vs. FY2024 Adopted (% Change)</b>	<b>FY2023 Adopted vs. FY2024 Adopted (% Change)</b>
GENERAL FUND	\$552,841	\$588,888	\$570,671	\$638,092	11.8%	8.4%
<b>Total GENERAL FUND:</b>	<b>\$552,841</b>	<b>\$588,888</b>	<b>\$570,671</b>	<b>\$638,092</b>	<b>11.8%</b>	<b>8.4%</b>

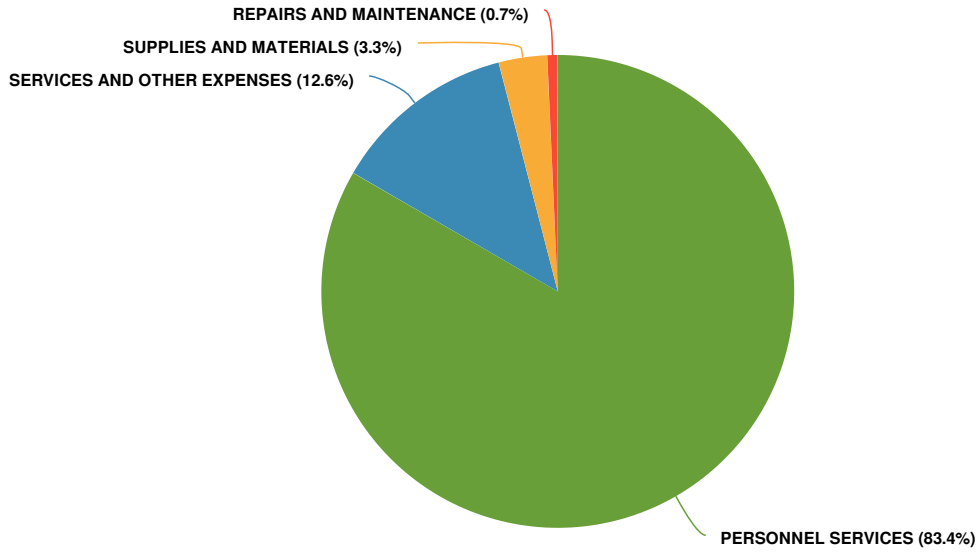
## Expenditures by Function

<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>
Expenditures				
DISTRICT CRT-3RD DIV ENVIRON	\$552,841	\$588,888	\$570,671	\$638,092
<b>Total Expenditures:</b>	<b>\$552,841</b>	<b>\$588,888</b>	<b>\$570,671</b>	<b>\$638,092</b>



# Expenditures by Category

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Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$463,413	\$483,736	\$465,519	\$531,940	\$66,421	\$48,204
SUPPLIES AND MATERIALS	\$4,311	\$6,263	\$6,263	\$7,263	\$1,000	\$1,000
EDUCATION & TRAINING SUPPLIES	\$786	\$1,600	\$1,600	\$1,600	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$10,370	\$12,304	\$12,304	\$12,304	\$0	\$0
REPAIRS AND MAINTENANCE	\$157	\$4,500	\$4,500	\$4,500	\$0	\$0
SERVICES AND OTHER EXPENSES	\$73,804	\$80,485	\$80,485	\$80,485	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$552,841</b>	<b>\$588,888</b>	<b>\$570,671</b>	<b>\$638,092</b>	<b>\$67,421</b>	<b>\$49,204</b>

The \$48,204 increase in personnel cost from the Original 2023 Budget is attributed to the 2% salary increase, net of the health insurance cost and other employee benefit changes and reclassifications. The increase from the 2023 Amended Budget includes the impact of vacancy savings reductions of \$24,878, partially offset by the vacation/sick payout for separating employees of \$6,661.



# Finance

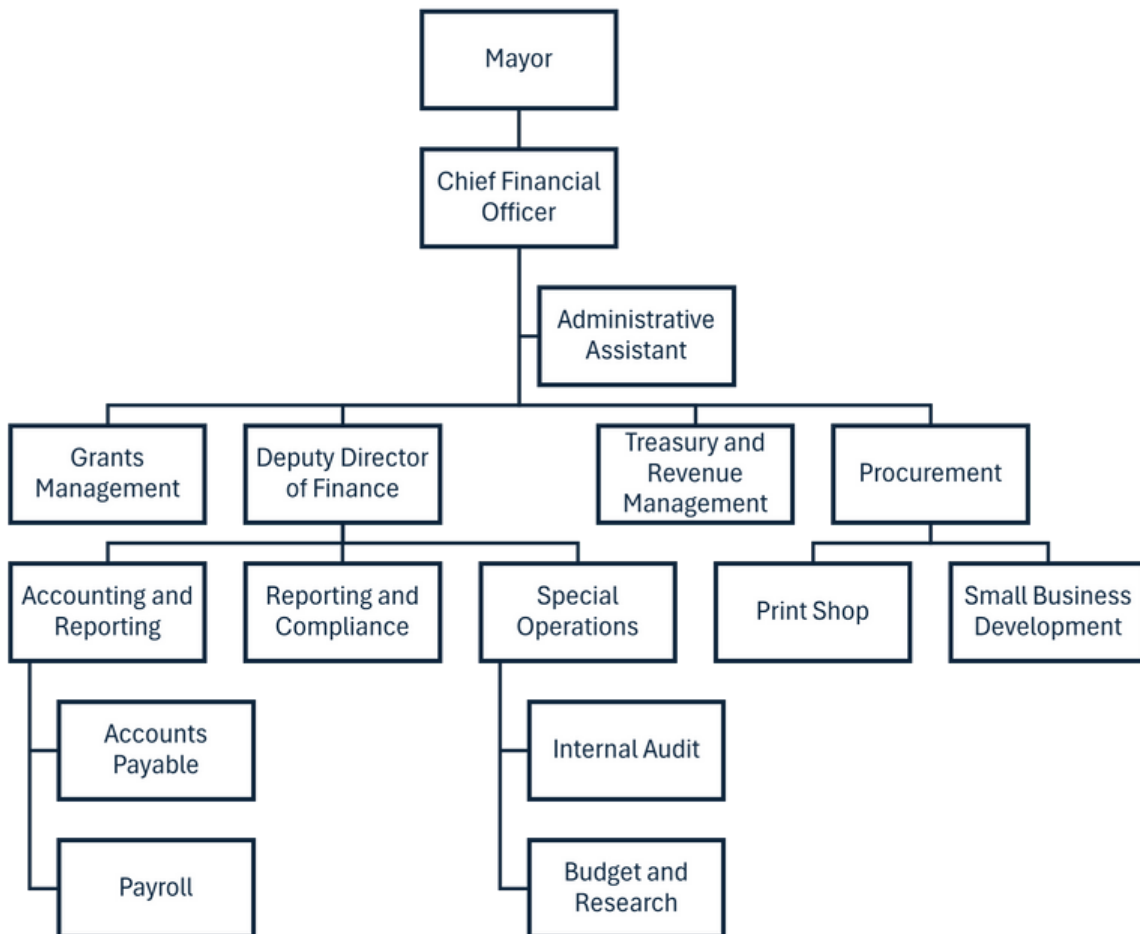
## **Mission Statement:**

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 2023 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 2023 Distinguished Budget Presentation and submitted its 2022 Annual Comprehensive Financial Report for the GFOA Award for Financial Excellence in Financial Reporting, which is still under review. 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 continued to coordinate with Departments to gather lease information to complete the GASB statement No. 87 implementation and began the process of implementing GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITA). Finance's Procurement Division and Small Business Development Office established and developed opportunities for small and minority owned businesses to participate in City contracts with progress towards achieving and exceeding the goal of 30% minority participation. Treasury Management collaborated with the online merchant to provide a free option for payments such as e-check. 2024 business license assessments were a complete paperless process beginning in late 2023. Treasury Management collaborated with Procurement and Accounts Payable to issue the RFP for purchasing cards. The Grants Division streamlined the grant implementation process (including the American Rescue Plan Act "ARPA") from onboarding to closeout with many Departments. Finance staff facilitated the issuance of the 2023 Short Term Financing Note. The Finance Department facilitated the preparation of the 2024 Budget adopted by the Board of Directors on December 5, 2023.



## **FY 2024 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 2023 Annual 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 2025, while also maintaining sufficient financial reserves.

Finance will continue to coordinate with Departments to gather lease information required for GASB Statement No. 87 – Leases, implement a lease policy, and begin the process of implementing GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITA).

Finance will aggressively fill vacant positions, including the Special Operations Manager, Senior Accountant – Compliance & Reporting, Senior Accountant – Accounting & Reporting, General Ledger Accountant, Senior Budget & Management Analyst, and Purchasing Card Coordinator.

Finance will continue development and implementation of a recurring training plan for Departments to include budget analysis, accounts payable processing, procurement, and expense reporting.

Internal Audit Division will prepare an Annual Audit Plan, continuing the shift to a proactive approach promoting impartial reviews and risk-based analysis processes and internal controls, and will continue to provide other audit services that result in objective recommendations and useful information for City Departments.

Internal Audit Division will continue to perform periodic reviews and testing of the City's internal controls, perform random cash counts, and provide regular reports regarding the status of the City's internal control system, with recommendations for improvements as needed.

The 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 Procurement Division will roll out the P or Purchasing Card Program as an alternative to traditional department purchase orders. A department or a division will be able to purchase high-frequency and low dollar goods and services using their P-Card, while providing compliance and control.

The Procurement Division, along with Accounts Payable will roll out the Payment Works Program, which will be a secure platform for supplier/vendor management. The program will secure City-related data and lower fraud liability.

The Payroll Division will collaborate with the Human Resources Department to implement RAIN, which is an Earned Wage Access platform to offer city employees control over their finances with instant access to their earned wages.

The Treasury Division will be changing to a new online payment platform for ease of payment and for more efficient processing.

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 be on-boarding at least nine (9) Departments onto Amplifund, the City's Grant Administration platform.

The Grants Division will be collaborating with Departments to ensure all American Rescue Plan Act "ARPA" funds are expended by December 31, 2024.



## Objective Measure of Progress

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

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

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

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Number of journal entries to be processed and completed.	1,093	900	900
Workload: Number of journal entries processed and completed.	1,093	900	900
Efficiency: Average number of journal entries processed and reviewed per month.	91	75	75
Effect/Outcome: Percentage of journal entries completed per year.	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.

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

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

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



## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Finance	52	53	55

## Expenditures by Fund

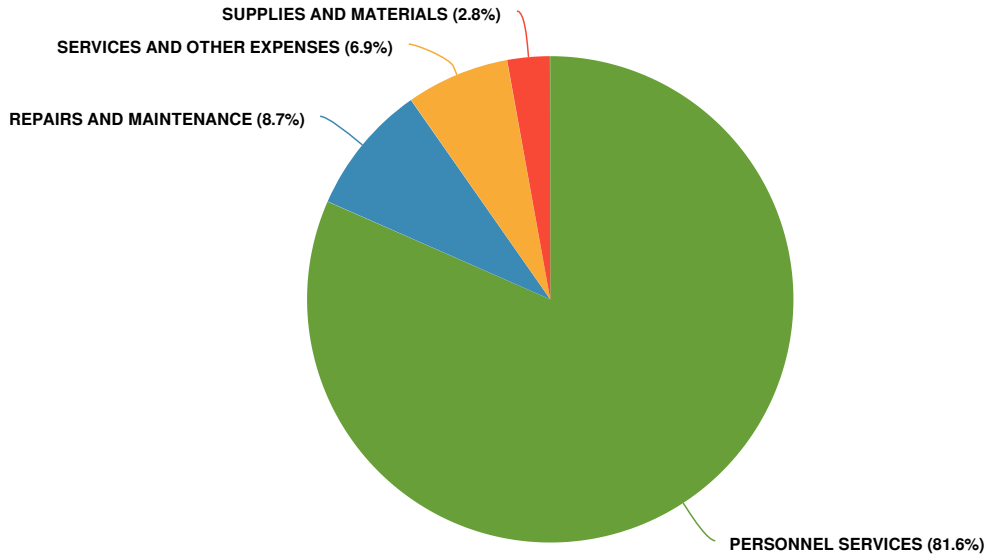
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$4,109,061	\$4,807,797	\$4,701,991	\$5,513,906	17.3%	14.7%
<b>Total GENERAL FUND:</b>	<b>\$4,109,061</b>	<b>\$4,807,797</b>	<b>\$4,701,991</b>	<b>\$5,513,906</b>	<b>17.3%</b>	<b>14.7%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
FIN-ADMINISTRATION	\$846,489	\$868,568	\$949,455	\$1,210,419
FN-REPORTING & COMPLIANCE	\$45,931	\$187,869	\$108,022	\$116,211
BUDGET	\$135,712	\$301,085	\$195,390	\$314,871
INTERNAL AUDIT	\$200,604	\$284,551	\$274,042	\$284,793
ACCOUNTING & REPORTING	\$552,165	\$564,116	\$559,492	\$624,371
ACCOUNTS PAYABLE	\$340,401	\$506,940	\$559,371	\$649,707
PAYROLL	\$246,907	\$255,661	\$255,661	\$261,206
TREASURY MANAGEMENT	\$699,598	\$710,071	\$701,067	\$843,705
COURT CASHIERS	\$174	\$0	\$0	\$0
PURCHASING	\$607,282	\$676,931	\$647,486	\$716,687
SMALL BUSINESS DEVELOPMENT	\$101,719	\$108,076	\$108,076	\$127,194
PRINT SHOP	\$61,232	\$53,981	\$53,981	\$62,533
GRANTS MANAGEMENT	\$270,847	\$289,948	\$289,948	\$302,209
<b>Total Expenditures:</b>	<b>\$4,109,061</b>	<b>\$4,807,797</b>	<b>\$4,701,991</b>	<b>\$5,513,906</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$3,321,894	\$4,025,975	\$3,770,169	\$4,499,009	\$728,840	\$473,034
SUPPLIES AND MATERIALS	\$41,824	\$45,192	\$44,992	\$45,192	\$200	\$0
EDUCATION & TRAINING SUPPLIES	\$2,177	\$875	\$875	\$13,875	\$13,000	\$13,000
INFORMATION SYSTEM SUPPLIES	\$95,539	\$97,740	\$100,224	\$97,740	-\$2,484	\$0
FOOD	\$1,666	\$100	\$100	\$100	\$0	\$0
REPAIRS AND MAINTENANCE	\$305,152	\$359,705	\$457,421	\$480,280	\$22,859	\$120,575
SERVICES AND OTHER EXPENSES	\$332,295	\$278,210	\$328,210	\$377,710	\$49,500	\$99,500
DEBT SERVICE	\$8,514	\$0	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$4,109,061</b>	<b>\$4,807,797</b>	<b>\$4,701,991</b>	<b>\$5,513,906</b>	<b>\$811,915</b>	<b>\$706,109</b>



The \$473,034 increase in personnel cost from the 2023 Original Budget includes the 2% salary increase, and health insurance cost and other employee benefit changes, reclassifications, and equity adjustments. It also includes an additional allocation for the payout of the retired director. Several positions were reclassified or adjusted during 2023 due to the difficulty in hiring to fill vacant positions. The change from the 2023 Amended Budget includes the impact of vacancy savings of \$351,462, net of vacation/sick leave payouts for separating employees of \$62,323. The increase in supplies is allocated for training and educational materials. There was an increase of \$120,575 from the Original 2023 Budget for Maintenance. \$100,000 of that was approved during the 2023 Budget Amendment for Invoice Automation and Vendor Payment software. The additional \$20,575 is allocated for increase in software prices. The increase in contracts include a budget amendment of \$50,000 for a finance recruiter, the additional \$49,500 includes additional contract increase for the audit.



# Human Resources

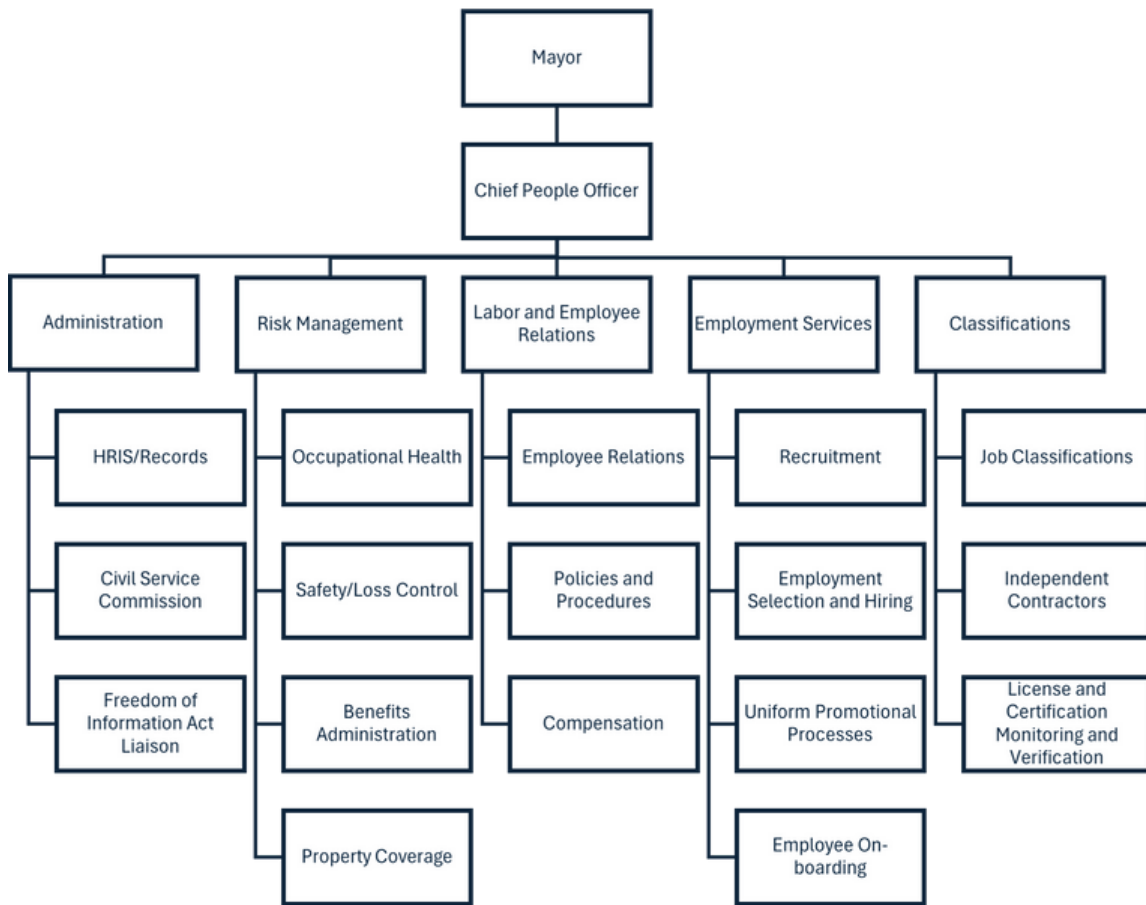
## **Mission Statement:**

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 departments in recruiting, developing and retaining an engaged and diverse workforce.

## FY 2023 Accomplishments

The department hired a new Chief People Officer in July 2023. In September 2023, the Human Resources team completed an analysis of its strengths, weaknesses, opportunities, and threats. This analysis also answered the following questions: 1) What is the ideal talent journey in the City of Little Rock? and 2) How will HR partner with departments to ensure an optimum experience for employees during each phase of the employee life cycle? Upon completion of this work, the Chief People Officer, in partnership with executive administration, applied and was accepted into the Bloomberg Harvard: Managing Talent in City Government program. This program built upon the analysis already completed in the department and was instrumental in taking this analytical work to the next level, with an emphasis on the customer experience. In addition to this work, the Human Resources Department also completed the following: launched a compensation study in November 2023 for completion by July 2024; implemented the IA Pro Software case management system; created a Learning & Performance Division in October 2023 to align with executive administration's goal to achieve performance excellence; conducted a learning needs assessment with department directors and mid-managers to identify the most critical learning capabilities for 2024; negotiated a new statement of agreement with the Fraternal Order of Police; automated the approval of the employee status change form; identified key performance indicators and performance metrics to manage operational performance and inform decision-making in FY2024. An audit completed in January 2024 showed a 16% increase in unemployment claims in comparison to the previous year; and 80% reduction over the past 9 years.

## FY 2024 Department Goals

**Improve Communication:** By December 31, 2024, effectively and equitably communicate with 100% employees across various mediums.

**Streamline HR Processes:** By December 31, 2024, eliminate 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%.

**Increase Manager & Director Effectiveness Across All Departments:** By December 31, 2024, train 75% of 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.).

**Implement Full-Cycle Recruitment:** By December 31, 2024, generate strong, qualified candidate pools for 75% of skilled vacant 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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Total enrollment meeting.	30	30	30
Workload: Number of enrollment meetings conducted.	33	10	10
Efficiency: Completed enrollment meeting materials by contract/payroll deadlines.	100%	100%	100%
Effect/Outcome: Percentage of enrollment materials completed by payroll and contract targets	100%	100%	100%

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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year.	277	273	286
Workload: Total number of requests modified jobs descriptions/specifications to include job description updates, classification requests and reclassification requests per year.	277	273	286
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	60
Effect/Outcome: Average number of days to write effective and accurate job descriptions/specifications.	30	27	60

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

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Number of driver's license verifications conducted.	1,053	2,105	2,105
Workload: Number of driver's license verifications conducted.	1,053	2,105	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%
Effect/Outcome: Percentage of driver's license verifications conducted.	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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Total number of services reviewed to determine appropriate classification as employee or independent contractor.	83	56	60
Workload: Total number of services reviewed to determine appropriate classification as employee or independent contractor.	86	56	60
Efficiency: To ensure the services provided are appropriately classified for prevention of noncompliance findings and associated fines.	100%	100%	100%
Effect/Outcome: Total percentage of services reviewed	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.

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

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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Target known/suspected problem areas.	3	1	5
Workload: Target known/suspected problem areas.	3	1	5
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%
Effect/Outcome: Percentage of departmental annual asset inventory counts conducted.	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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Year to date cost per claim.	\$6,921	\$6,760	\$6,800
Workload: Number of claims.	287	282	280
Efficiency: Percentage of claims properly reported to the Workers' Compensation Commission within the ten (10) day requirement.	100%	100%	100%
Effect/Outcome: Proper claim management driven by on-time reporting percentages.	100%	100%	100%



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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: The average number of days required to announce, screen/test and refer applicants.	10	10	10
Workload: The number of actual positions which were processed (i.e. posted, screened/tested and referred to).	297	311	375
Efficiency: Number of all applications for posted full-time positions.	8,237	13,000	15,000
Effect/Outcome: Average number of days to submit/refer a list (from the receipt of a requisition to the referral of a list).	11.4	12.0	10.0

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.

<b>Performance Measurement</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
Demand: Approximate building valuation (in millions).	528	538	690
Workload: Actual valuation.	528	538	727
Efficiency: Maintain or improve coverage without unnecessary increase in premium rates.	0.21%	0.25%	0.24%
Effect/Outcome: Percent increase in premium rates.	12%	19%	-5.20%

### Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Human Resources	26	25	25

### Expenditures by Fund

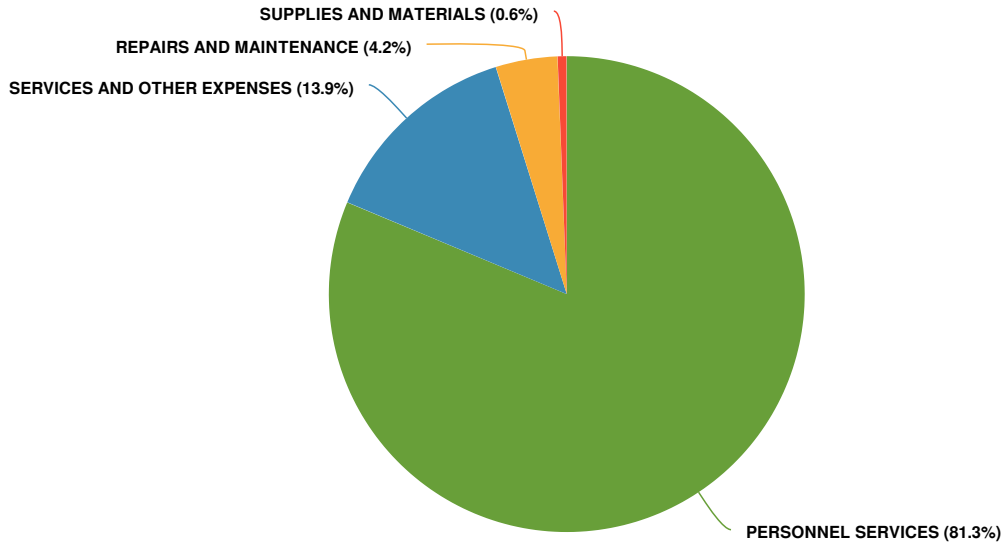
<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>FY2023 Amended vs. FY2024 Adopted (% Change)</b>	<b>FY2023 Adopted vs. FY2024 Adopted (% Change)</b>
GENERAL FUND	\$2,160,046	\$2,538,165	\$2,474,738	\$2,814,973	13.7%	10.9%
<b>Total GENERAL FUND:</b>	<b>\$2,160,046</b>	<b>\$2,538,165</b>	<b>\$2,474,738</b>	<b>\$2,814,973</b>	<b>13.7%</b>	<b>10.9%</b>

### Expenditures by Function

<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>
Expenditures				
HUMAN RESOURCES	\$2,160,046	\$2,538,165	\$2,474,738	\$2,814,973
<b>Total Expenditures:</b>	<b>\$2,160,046</b>	<b>\$2,538,165</b>	<b>\$2,474,738</b>	<b>\$2,814,973</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$1,749,100	\$2,012,042	\$1,948,615	\$2,288,851	\$340,236	\$276,809
SUPPLIES AND MATERIALS	\$6,129	\$5,700	\$5,700	\$5,700	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$26,771	\$11,500	\$11,500	\$11,500	\$0	\$0
FLEET FUEL	\$43	\$0	\$0	\$0	\$0	\$0
REPAIRS AND MAINTENANCE	\$156,210	\$117,030	\$117,030	\$117,030	\$0	\$0
FLEET SERVICES	\$0	\$1,143	\$1,143	\$1,142	-\$1	-\$1
SERVICES AND OTHER EXPENSES	\$221,793	\$390,750	\$390,750	\$390,750	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$2,160,046</b>	<b>\$2,538,165</b>	<b>\$2,474,738</b>	<b>\$2,814,973</b>	<b>\$340,235</b>	<b>\$276,808</b>

The personnel increase of \$276,809 is attributed to the 2% salary increase, health insurance cost and other employee benefit changes and reclassifications. The personnel budget also includes an allocation for the payout of the retired director. The change from the 2023 Amended Budget includes the impact of vacancy savings of \$132,973, net of vacation/sick leave payouts for separating employees of \$1,238.



# Information Technology

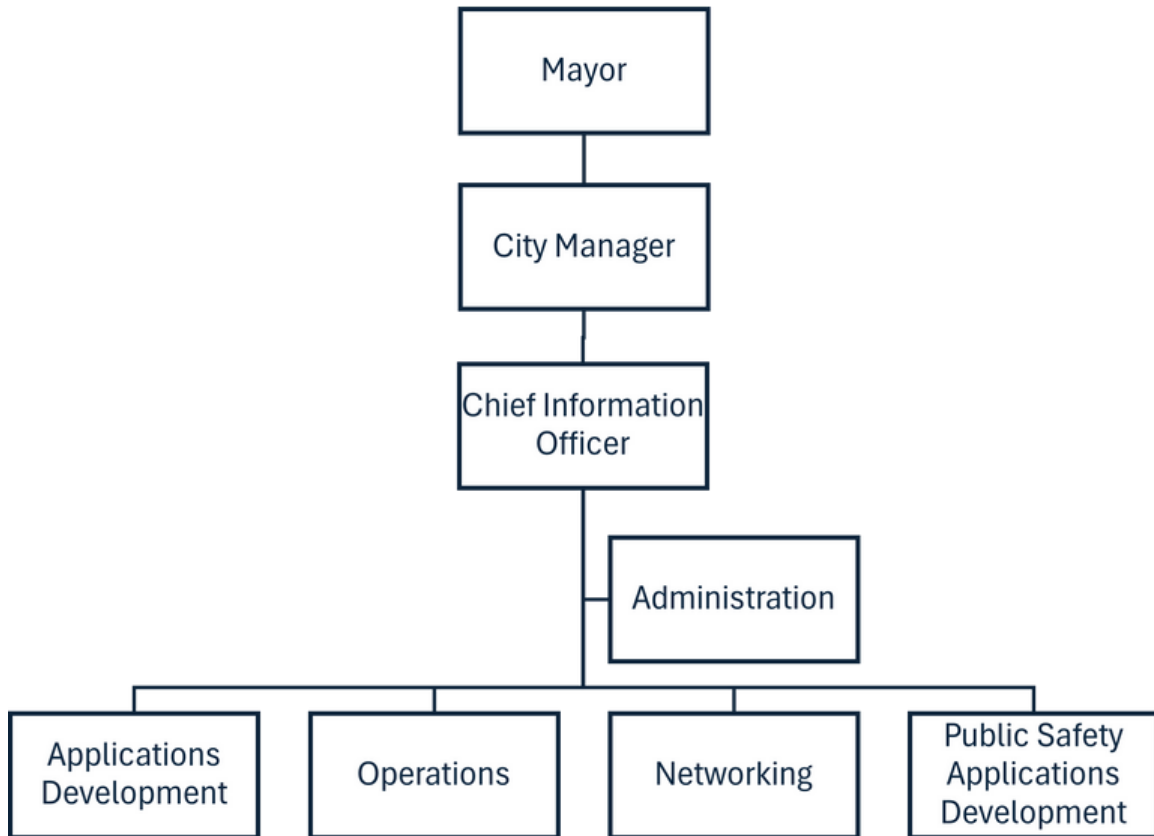
## Mission Statement

To support the City of Little Rock, by providing leadership and knowledge to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the residents of Little Rock.

## Vision Statement

To provide the City of Little Rock Departments and the residents of Little Rock with updated and accessible technological services. IT will provide accurate and timely information, where and when departments and residents need it and in the format that is most useful, concise, and transparent.

## Organizational Chart



## **Department Description**

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

## **FY 2023 Accomplishments**

Through funding from the American Rescue Plan Act, the Information Technology Department completed the replacement of antiquated core equipment in each Data Center, enhancing the security of the City's network. New firewalls were installed in fifty (50) city facilities. City employees must now use multi-factor authentication, and a third party managed detection and response (MDR) service was acquired to monitor our network for suspicious activity, twenty-four (24) hours a day, seven (7) days a week. A new Point of Sales (POS) system was implemented at the Zoo, providing faster service for visitors. Lookout, a security endpoint APP was installed on mobile devices to protect them from intrusions. New ruggedized tablets were deployed in police vehicles. A new adaptive software, ProQA, which assists dispatchers in collecting vital information from a caller was implemented. The City migrated to a new burn permit application and INFOR was upgraded to its latest version. Information Technology continued to work with Finance on areas that will enhance the process and productivity for Human Resources, Finance and Payroll. Updates were applied to Building Services software and modules. Work continues to integrate the Real-Time Crime Center platform (FUSUS) with Computer Aid Dispatch (CAD) data. The Information Technology Department continues to work with all City Department to ensure their technology needs are addressed and assistance is provided in an efficient and professional manner.



# FY 2024 Department Goals

## **Asset Management system (EAM):**

- Provide technical support to the Fleet Department on the implementation and ensure the inventory module is available to all City Departments by Midyear.
- Record 90% of IT assets in the Enterprise Asset Management (EAM) software by yearend.

## **Cybersecurity:**

- Finish Managed Detection Recovery (MDR) solution implementation by first quarter.
- Enroll 95% of the City's mobile devices in Lookout by first quarter.
- Provide mandatory Citywide cybersecurity training by midyear.
- Provide quarterly anti-phishing training.
- Conduct semi-annual simulation for all City employees.

## **ERP Upgrade:**

- Update all SQL servers on the INFOR platform to the latest release by midyear.
- Document our options for upgrading existing INFOR environment or replacing the environment with a new solution.
- Work with core INFOR departments to gain consensus on a path forward.
- Identify funding by the end of year and chart an implementation plan to begin the process.

## **Internship and mentorship program:**

- Work with Local schools, colleges and universities to identify at minimum 10 students who are interested in participating in an Information Technology mentorship or internship program with the City.

## **Microsoft Cloud Suite:**

- Finish Office 365 to all applicable licensed City employees by the first quarter.
- Upgrade and Migrate SharePoint to the Cloud by yearend.

## **Network Upgrades:**

- Install a fiber network connection at the East Little Rock Community Center by the first quarter.
- Upgrade network infrastructure for public Wi-Fi and additional offices at the East Little Rock Community Center by third quarter.
- City Hall 2nd Floor Infrastructure Upgrade - install network equipment to support the renovation of the Board Room and to improve connectivity for the offices.
- Data Center Refresh (Network) – formulate a strategy for the replacement of our current end-of-life storage system, and secure funding for implementation in 2025.
- Research option for adding an additional internet pipe or increasing the current size by midyear.
- Work with Parks, Fire, and Housing to identify high-cost phone lines and replace those with an alternate solution to achieve 50% in savings over the analog lines.

## **Police RMS:**

- Replace the In-Car Police RMS System by the end of the first quarter.

## **Software Implementations:**

- Implement Exterro platform to enable self-service FOIA requests for citizen by first quarter.
- Implement of a City-wide Emergency Alert and Mass Notification system for citizens and staff by midyear.
- Replace City's IT Helpdesk System and develop metrics to reduce response time by 25%.
- Refresh the City's Website by yearend.
- Leverage Artificial Intelligence (AI) to increasing productivity an citizen engagement



## Objective Measures of Progress

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Hours available in the work year.	8,760	8,760	8,784
<b>Workload:</b> Hours available for use per year.	8,760	8,760	8,784
<b>Efficiency:</b> Actual hours available for use per year.	8,672	8,672	8,696
<b>Effect/Outcome:</b> Percentage network is available during work hours	99%	99%	99%

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Number of trouble tickets per year.	10,933	13,000	13,000
<b>Workload:</b> Number of tickets processed within the year.	10,933	13,000	13,000
<b>Efficiency:</b> Number of satisfactory or better rated tickets.	10,824	12,870	12,870
<b>Effect/Outcome:</b> Percentage of satisfactory or better rated tickets.	99%	99%	99%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Information Technology	42	43	43

## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$6,261,529	\$7,963,217	\$7,801,843	\$8,214,230	5.3%	3.2%
<b>Total GENERAL FUND:</b>	<b>\$6,261,529</b>	<b>\$7,963,217</b>	<b>\$7,801,843</b>	<b>\$8,214,230</b>	<b>5.3%</b>	<b>3.2%</b>

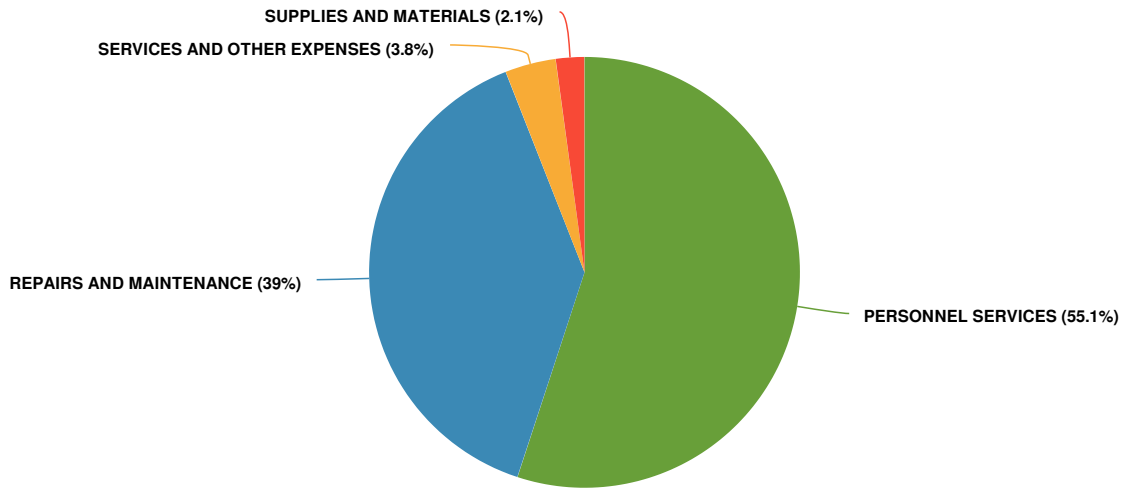
## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
INFORMATION TECHNOLOGY				
IT-ADMINISTRATION	\$960,115	\$764,956	\$760,639	\$988,567
APPLICATION PROGRAMMING	\$965,542	\$1,046,506	\$1,039,469	\$1,043,657
NETWORKING	\$2,191,888	\$3,603,258	\$3,460,737	\$3,393,690
TELECOMMUNICATIONS	\$573,110	\$644,536	\$653,476	\$753,428
COMPUTER OPERATIONS	\$1,570,874	\$1,903,961	\$1,887,522	\$2,034,888
<b>Total INFORMATION TECHNOLOGY:</b>	<b>\$6,261,529</b>	<b>\$7,963,217</b>	<b>\$7,801,843</b>	<b>\$8,214,230</b>
<b>Total Expenditures:</b>	<b>\$6,261,529</b>	<b>\$7,963,217</b>	<b>\$7,801,843</b>	<b>\$8,214,230</b>





# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$3,625,932	\$4,273,069	\$4,111,695	\$4,522,081	\$410,386	\$249,012
SUPPLIES AND MATERIALS	\$4,401	\$5,950	\$5,950	\$5,950	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$1,050	\$0	\$0	\$0	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$114,017	\$168,054	\$168,054	\$168,054	\$0	\$0
FLEET FUEL	\$2,541	\$3,247	\$3,247	\$1,786	-\$1,461	-\$1,461
REPAIRS AND MAINTENANCE	\$1,242,191	\$3,188,889	\$3,188,889	\$3,188,889	\$0	\$0
FLEET SERVICES	\$12,436	\$10,896	\$10,896	\$14,358	\$3,462	\$3,462
SERVICES AND OTHER EXPENSES	\$517,430	\$313,112	\$313,112	\$313,112	\$0	\$0
DEBT SERVICE	\$241,531	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$500,000	\$0	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$6,261,529</b>	<b>\$7,963,217</b>	<b>\$7,801,843</b>	<b>\$8,214,230</b>	<b>\$412,387</b>	<b>\$251,013</b>

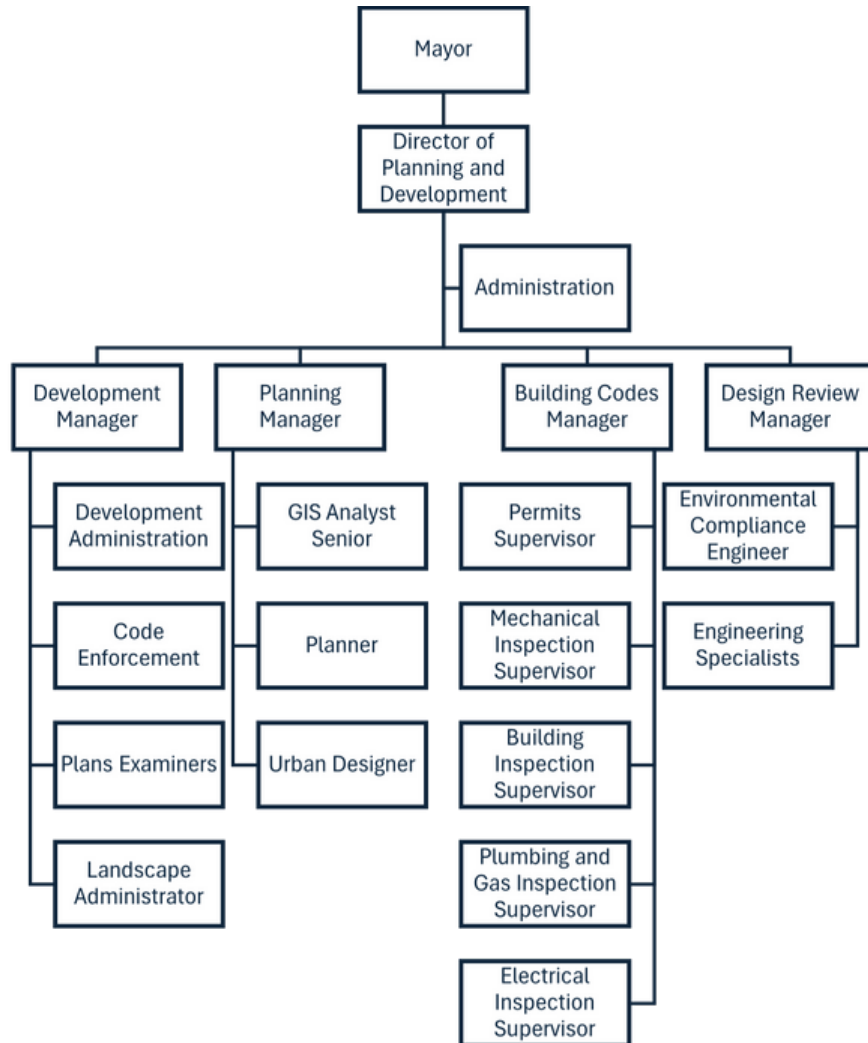


# Planning and Development

## **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 and 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 2023 Accomplishments**

During 2023, the Planning Department finished implementing a new field inspection system for the Building Division via, text, automated phone calls and web interface.

## **FY 2024 Departmental Goals**

Implement a new field enforcement system for Development Division.

Increase Planning efforts to assist the neighborhood associations in developing/revising their plans.

Revise Stormwater Management and Drainage Manual.

Complete Downtown Master Plan.



## 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 Estimate</u>	<u>2024 Budget</u>
Demand: Land Use, Historic District, and River Market District cases to be processed	25	45	36
Workload: Land Use, Historic District, and River Market District cases processed.	25	45	36
Efficiency: Cases reviewed/completed per month.	2.10	3.75	3.00
Effect/Outcome: Completion of cases.	100%	100%	100%

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Building, Plumbing, Mechanical, and Electrical inspection requests possible.	21,946	22,133	22,283
Workload: Building, Plumbing, Mechanical, and Electrical inspection requests completed.	21,946	22,133	22,283
Efficiency: Inspection requests completed per year.	21,946	22,133	22,283
Effect/Outcome: Percentage of requests completed.	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 Estimate</u>	<u>2024 Budget</u>
Demand: Zoning, subdivision and sign code inspections and re-inspections to be completed.	7,920	8,900	9,500
Workload: Zoning, subdivision and sign code inspections and re-inspections completed.	7,920	8,900	9,500
Efficiency: Cases processed per year.	7,920	8,900	9,500
Effect/Outcome: Compliance and completion of cases.	100%	100%	100%

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 Estimate</u>	<u>2024 Budget</u>
Demand: Processing of Conditional Use, Tower Use, Special Use, Variances, Preliminary or Final Plats, Planned Developments and Site Plan Reviews.	250	250	400
Workload: Total Cases available per year.	250	250	400
Efficiency: Cases processed per year.	250	250	400
Effect/Outcome: Compliance and completion of cases.	100%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Planning & Development	46	46	46



## Expenditures by Fund

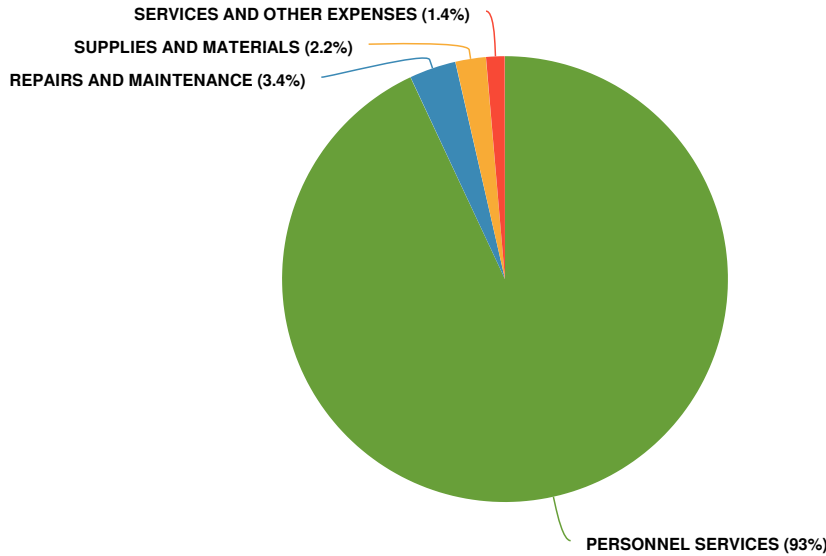
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$2,924,539	\$3,412,745	\$3,293,692	\$3,681,060	11.8%	7.9%
<b>Total GENERAL FUND:</b>	<b>\$2,924,539</b>	<b>\$3,412,745</b>	<b>\$3,293,692</b>	<b>\$3,681,060</b>	<b>11.8%</b>	<b>7.9%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
PLANNING				
PLANNING	\$395,776	\$545,792	\$554,091	\$568,397
ADMINISTRATION	\$584,330	\$346,144	\$346,144	\$365,642
ZONING & SUBDIVISION	\$762,895	\$994,228	\$916,403	\$1,073,833
BUILDING CODES	\$1,066,953	\$1,188,569	\$1,139,042	\$1,260,327
ENGINEERING	\$114,585	\$338,012	\$338,012	\$412,861
<b>Total PLANNING:</b>	<b>\$2,924,539</b>	<b>\$3,412,745</b>	<b>\$3,293,692</b>	<b>\$3,681,060</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$2,664,338	\$3,180,867	\$3,061,814	\$3,424,729	\$362,915	\$243,862
SUPPLIES AND MATERIALS	\$19,072	\$13,085	\$13,085	\$13,085	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$70	\$0	\$0	\$0	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$12,424	\$17,148	\$17,148	\$17,148	\$0	\$0
FLEET FUEL	\$34,659	\$35,906	\$35,906	\$51,034	\$15,128	\$15,128
REPAIRS AND MAINTENANCE	\$93,042	\$62,356	\$62,356	\$62,356	\$0	\$0
FLEET SERVICES	\$58,629	\$53,272	\$53,272	\$62,597	\$9,325	\$9,325
SERVICES AND OTHER EXPENSES	\$42,305	\$50,111	\$50,111	\$50,111	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$2,924,539</b>	<b>\$3,412,745</b>	<b>\$3,293,692</b>	<b>\$3,681,060</b>	<b>\$387,368</b>	<b>\$268,315</b>

The increase of \$243,862 in personnel cost is primarily attributed to the 2% salary increase, and health insurance cost and other employee benefit changes and reclassifications. The change from the 2023 Amended Budget includes the impact of vacancy savings of \$188,205, net of vacation/sick leave payouts for separating employees of \$13,219.



# Housing and Neighborhood Programs

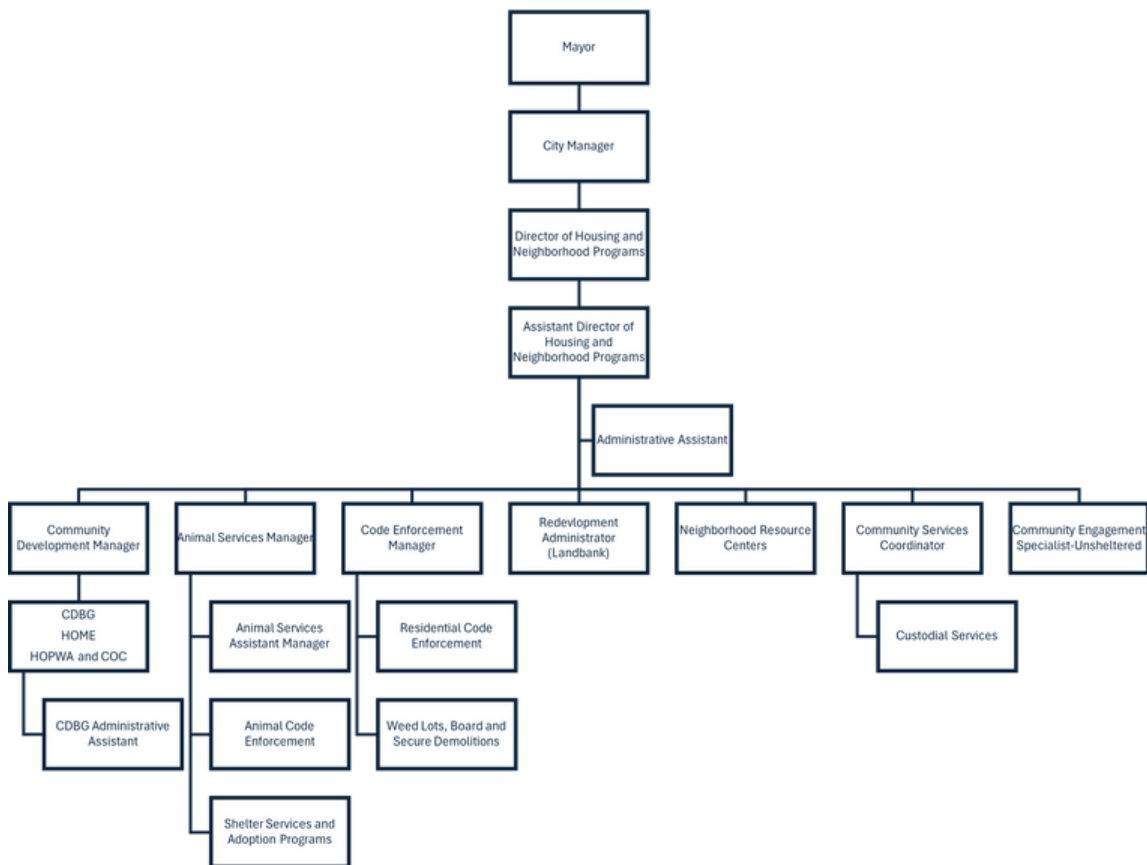
**Mission Statement:**

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 Department of Housing and Neighborhood Program's divisions and program activities; Community Development Block Grant, Neighborhood Programs, Neighborhood Services/Alert Centers, Willie L. Hinton Neighborhood Resource Center, and Environment Services.

## FY 2023 Accomplishments

Animal Services successfully filled four (4) Animal Service Officer positions, and with a recent salary increase, we're actively recruiting three more officers and three administrative roles. Construction of the Animal Village Intake Addition is nearing completion at 75%. The team also revitalized the facility through a minor rehab, improving the environment for both animals and staff. Intake numbers rose by 8%, with 3,784 animals finding shelter compared to 3,494 in 2022. Adoptions rose by 23%, with 1,375 furry friends finding forever homes, thanks in part to dedicated staff efforts and successful transfers of 696 animals. While euthanasia remained a challenge, we saw a slight decrease compared to 2022. Beyond animal care, we engaged the community through 5,171 closed service requests and continued our popular volunteer training program and festive "Santa Paws" event.

Code Enforcement ended 2023 with 90% of all positions being filled. The divisions quarterly meetings kept officers informed, engaged, and ensured consistent protocol enforcement. The officers responded to 23,080 calls for service, bringing most violations into compliance within thirty (30) days. The average time it took to go from complaint to compliance was fourteen (14) days, a testament to the team's efficiency. The new equipment empowered the special projects team, who cleaned and cut 1,668 lots, boarded eleven (11) vacant properties, while the unsafe and vacant property team was able to remove 120 unsafe structures. Additionally, staff played a crucial role in emergency response after the March tornado, demonstrating dedication to community safety.

Community Development started off 2023 by winning the John A Sasso Award presented by National Community Development Association (NCDA) and then had zero (0) audit findings through an internal audit of City grant funds. to go along with the impactful services provided to the residents. The division bolstered housing programs with HOPWA grants for seventy-six (76) individuals, fifty-eight (58) Emergency Assistance homes, and thirteen (13) SNAP rehabilitations. Partnerships with CHI St. Vincent and Carelink delivered meals, health, and dental care to over 7,500 families and 850 seniors. Working towards the goal of functional zero, the division helped forty-nine (49) individuals through ESG grants and three (3) Street Outreach projects, while our staff relocated individuals during the Big Country Chateau receivership process and the March 31st tornado. Our commitment to development continued with groundwork being laid for eighteen (18) new homes on Zion Street and the continued redevelopment of the sixteen (16) purchased lots on Holt and Bowers, with two (2) units already being built. Partnerships with local Community Housing Development Organizations (CHDO) yielded four (4) new single-family construction and five (5) rental units. The department partnered with sixteen (16) lending agencies to provide down payment assistance for nineteen (19) new homeowners in Little Rock. Three (3) new agencies joined the Central Arkansas Team Care for the Homeless (CATCH), while the Jericho Way kitchen renovations are nearing completion.





The newly formed Homeless Service Division contacted 3,000 unsheltered individuals, provided 200 meals, and facilitated some form of housing for 120 individuals. They developed a resource pamphlet, that was handed out 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%) exemplify our commitment to responsive service. The Resource Specialists team assisted with tornado relief by providing hotel vouchers for 250 individuals. Staff facilitated permanent housing for 80 residents affected by the Big County Chateau receivership. The Resource Specialist made strong community connections in 2023 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 include a groundbreaking ceremony for the start of construction of the micro-home village, finished the water proofing of the Willie Hinton Center, installed an elevator for ADA compliance at 1419 Little Rock Nine Way (1419 Park St.), The Fab 44 project tackled overgrown vegetation, debris removal, and ditch maintenance in 175 streets and blocks across the city and led to seven (7) individuals gaining full time employment, and Staff provided seventeen (17) Love Your Block Grants for \$25,326.32 to assist with City Beautification of neighborhoods. These triumphs highlight a year of unwavering commitment to building, restoring, and empowering Little Rock's communities.



# FY 2024 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, 2024.
- 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 each quarter of 2024.
- Provide on-going training to improve accuracy of notices, citations, affidavits, and condemnation files. Have staff attend virtual and in-person training. Training will occur every quarter of 2024.
- Have Supervisor and Senior officers obtain certification from the International Code Council for Property Maintenance and Housing Inspector by December 31, 2024
- 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. Staff will review this monthly.
- Have all rental inspections done 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 Citizens Academy is free for participants, and is an opportunity to learn about the 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 persons.
- 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 2024 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 intention of opening in August 2024.
- Win the 2024 Audrey Nelson Award.



- Market through Division Website, Next-door App, and social media.
- Retain a full roster of allocated positions (staff).
- Cross-train 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 us in position to handle additional funding/projects as well as eliminate money being returned to HUD, if we don't meet timeliness.
- Start 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 overlapping or missing important due dates or events.
- Create a list of FAQ questions to better assist citizens. This tool will be added to the webpage.

### **Homeless Services**

- Work with non-profits, social workers, hospitals, neighborhood association, state and local government plus veteran affairs
- Complete at least 4 or more outreach services for the unsheltered community.
- Engage with 1,500 unsheltered persons.
- Assist at least 50 persons 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 material.
- Staff will attend a training workshop related to real estate, economic development and/or Land Bank and neighborhood revitalization efforts.
- Attending 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.
- Work with Neighborhood Associations to help them motivated and 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 Wakefield (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.

<b><u>Performance Measurement</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Estimate</u></b>	<b><u>2024 Budget</u></b>
<b>Demand:</b> On calls received for bulky pickups.	N/A	N/A	N/A
<b>Workload:</b> On call bulky item pickups entered.	6,678	6,406	6,500
<b>Efficiency:</b> Average bulky item pickups per month.	557	534	541
<b>Effect/Outcome:</b> Percentage of bulky item pickups completed yearly.	100%	100%	100%

Department Objective: To enforce nuisance codes through property inspections.

<b><u>Performance Measurement</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Estimate</u></b>	<b><u>2024 Budget</u></b>
<b>Demand:</b> Nuisance code inspections to be performed.	30,000	33,600	32,400
<b>Workload:</b> Nuisance code inspections performed.	35,004	15,258	32,400
<b>Efficiency:</b> Average nuisance code inspections done per month.	2,917	1,272	2,700
<b>Effect/Outcome:</b> Percentage of nuisance code inspections completed annually.	98%	95%	100%

## Staffing

	<b><u>2022 Adopted Budget</u></b>	<b><u>2023 Adopted Budget</u></b>	<b><u>2024 Adopted Budget</u></b>
Housing & Neighborhood Programs	99	105	107



## Expenditures by Fund

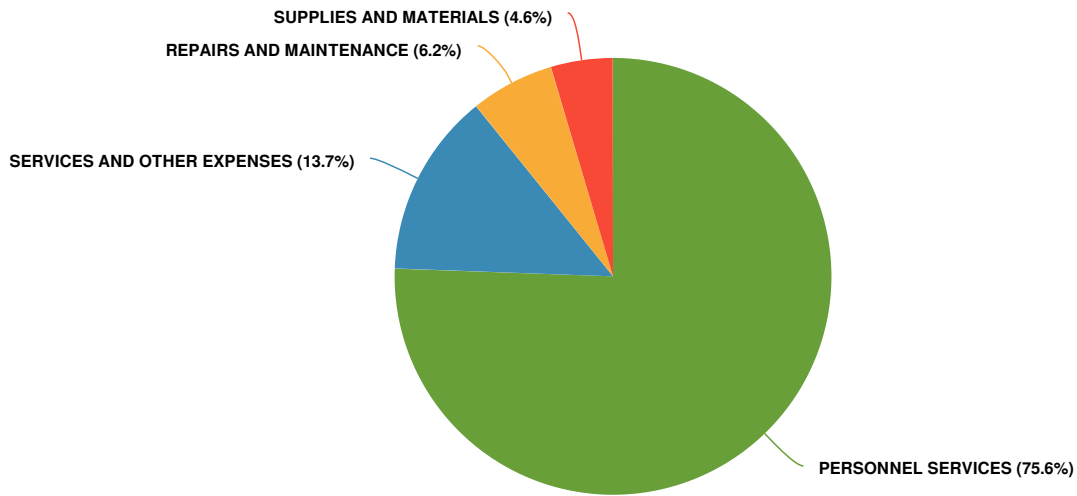
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$5,571,406	\$6,636,656	\$6,508,434	\$7,894,173	21.3%	18.9%
<b>Total GENERAL FUND:</b>	<b>\$5,571,406</b>	<b>\$6,636,656</b>	<b>\$6,508,434</b>	<b>\$7,894,173</b>	<b>21.3%</b>	<b>18.9%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
HOUSING AND NEIGHBORHOOD PROGS				
H&N-ADMINISTRATION	\$230,063	\$423,577	\$362,711	\$465,269
ANIMAL SERVICES	\$1,147,798	\$1,634,462	\$1,619,708	\$1,756,413
CDBG - HOUSING PROGRAMS	\$2,063	\$98,542	\$98,542	\$101,343
NEIGHBORHOOD PROGRAMS	\$3,166,884	\$3,418,562	\$3,244,380	\$3,722,281
NEIGHBORHOOD ALERT CENTERS	\$589,753	\$668,436	\$642,266	\$645,713
NEIGHBORHOOD RESOURCE CENTER	\$128,599	\$113,539	\$228,539	\$233,032
ENVIRONMENTAL SERVICES	\$306,247	\$279,538	\$279,538	\$293,674
HOMELESS SERVICES	\$0	\$0	\$32,750	\$676,448
<b>Total HOUSING AND NEIGHBORHOOD PROGS:</b>	<b>\$5,571,406</b>	<b>\$6,636,656</b>	<b>\$6,508,434</b>	<b>\$7,894,173</b>
<b>Total Expenditures:</b>	<b>\$5,571,406</b>	<b>\$6,636,656</b>	<b>\$6,508,434</b>	<b>\$7,894,173</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$4,168,185	\$5,464,387	\$5,036,391	\$5,965,787	\$929,396	\$501,400
SUPPLIES AND MATERIALS	\$138,877	\$117,350	\$131,850	\$131,850	\$0	\$14,500
EDUCATION & TRAINING SUPPLIES	\$2,325	\$0	\$0	\$0	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$49,967	\$48,996	\$49,796	\$49,796	\$0	\$800
FOOD	\$26,351	\$26,000	\$26,000	\$26,000	\$0	\$0
FLEET FUEL	\$105,372	\$104,580	\$104,580	\$154,638	\$50,058	\$50,058
REPAIRS AND MAINTENANCE	\$171,322	\$114,574	\$114,574	\$114,574	\$0	\$0
FLEET SERVICES	\$296,595	\$324,342	\$324,342	\$373,627	\$49,285	\$49,285
SERVICES AND OTHER EXPENSES	\$612,413	\$436,427	\$577,901	\$1,077,901	\$500,000	\$641,474
CAPITAL OUTLAY	\$0	\$0	\$143,000	\$0	-\$143,000	\$0
<b>Total Expense Objects:</b>	<b>\$5,571,406</b>	<b>\$6,636,656</b>	<b>\$6,508,434</b>	<b>\$7,894,173</b>	<b>\$1,385,739</b>	<b>\$1,257,517</b>



The \$481,817 in personnel cost includes the addition of one (1) position, Chief Homeless Officer, at an estimated cost of \$97,000 and the reclass of a Homeless Services Advocate from Executive Administration to Housing. Other personnel cost are attributed to the 2% salary increase, health insurance cost and other employee benefit changes and reclassifications. The change from the 2023 Amended Budget includes the impact of vacancy savings of \$496,615, net of vacation/sick leave payouts for separating employees of \$36,033. There is an increase of \$500,000 from the 2023 Adopted Budget in Contracts for operational funds for Homeless Village. The other changes from the original 2023 budget are due to the approved budget amendment.

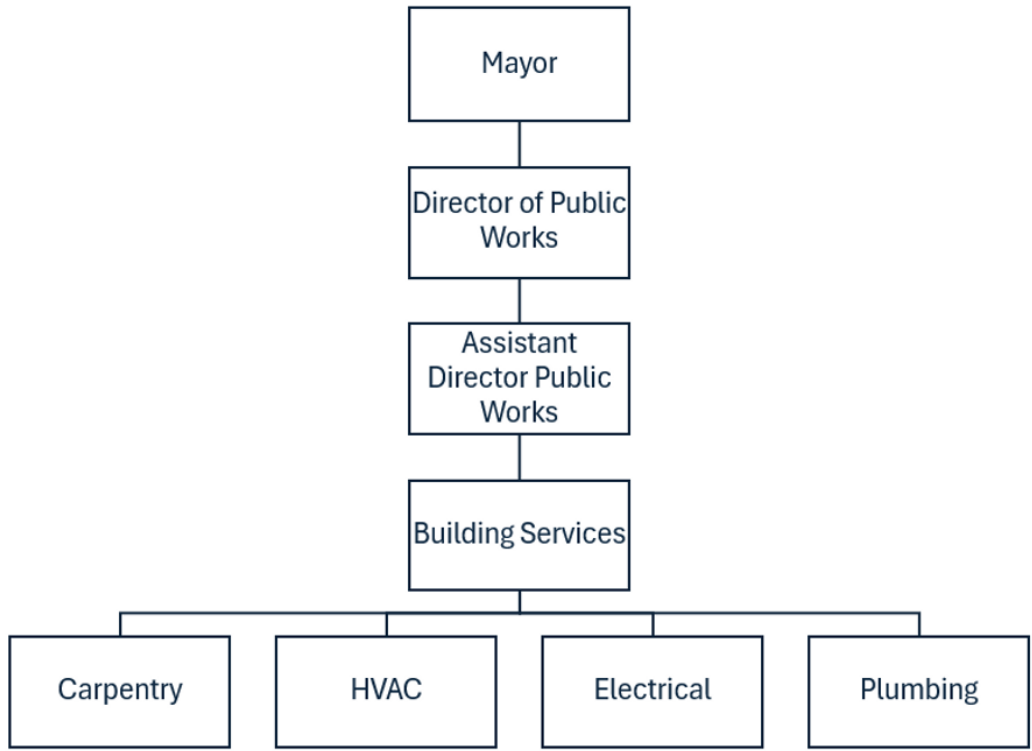


# Public Works Building Services

**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 2023 Accomplishments

Energy Efficient Building Maintenance: Continue to support energy efficient maintenance and construction for City buildings, making them less expensive to maintain and more environmentally friendly. 120 (**light-emitting diode**) LED lamps and lights fixtures have been installed.

Installation of Motion Sensors: Continue to install motion sensors on lighting in City buildings to conserve energy. 18 motion sensors and 23 dimmers have been installed.

City Hall: Replaced bad (Heating Ventilation and Air Conditioning) HVAC condenser coils on chiller #1.

Jericho Way: Replaced damaged fence and gate.

Fire Training: Replaced HVAC system that heats the hydronic floor in **Fire** Station 17.

HVAC Systems: Continuing to install (ultraviolet) UV Ionizers in (Heating Ventilation and Air Conditioning) HVAC systems to help purify the air. This is mostly being done on replacement systems.

## FY 2024 Departmental Goals

Building Services will continue to support energy efficient maintenance and construction for city owned buildings, making them less expensive to maintain and more environmentally friendly. As part of this effort, building services staff will continue installing motion sensors and light dimmers to aid with energy conservation.

Energy Efficient Building Maintenance: Continue to support energy efficient maintenance and construction for City buildings, making them less expensive to maintain and more environmentally friendly.

Installation of Motion Sensors: Continue to install motion sensors and dimmers on lighting in City buildings to conserve energy.

HVAC Systems: Continue to install UV ionizers in HVAC systems to help purify the air.



## 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 Estimate</u>	<u>2024 Budget</u>
Demand: Work orders to be completed by City departments	3,416	3,151	2,900
Workload: Work orders completed.	3,395	3,147	2,900
Efficiency: Work orders completed per month.	283	262	242
Effect/Outcome: Percentage of work orders completed.	99.38%	99.87%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Public Works - General	12	12	12

## Expenditures by Fund

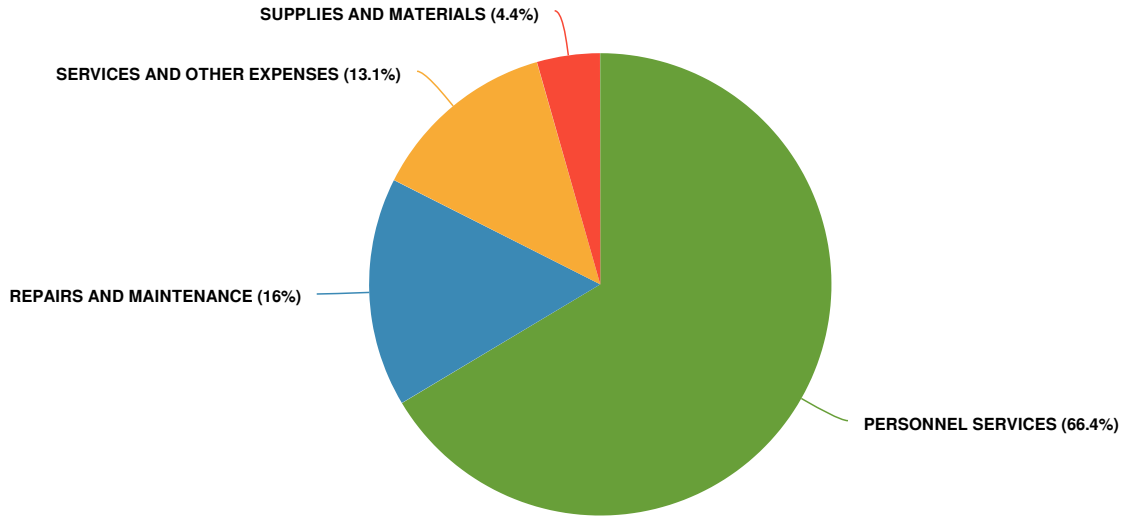
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,106,044	\$1,140,917	\$1,140,917	\$1,181,094	3.5%	3.5%
<b>Total GENERAL FUND:</b>	<b>\$1,106,044</b>	<b>\$1,140,917</b>	<b>\$1,140,917</b>	<b>\$1,181,094</b>	<b>3.5%</b>	<b>3.5%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
BUILDING SERVICES	\$1,106,044	\$1,140,917	\$1,140,917	\$1,181,094
<b>Total Expenditures:</b>	<b>\$1,106,044</b>	<b>\$1,140,917</b>	<b>\$1,140,917</b>	<b>\$1,181,094</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$747,073	\$753,207	\$753,207	\$784,614	\$31,407	\$31,407
SUPPLIES AND MATERIALS	\$5,928	\$7,800	\$7,800	\$7,800	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$0	\$500	\$500	\$500	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$12,866	\$19,000	\$19,000	\$19,000	\$0	\$0
FLEET FUEL	\$22,117	\$24,708	\$24,708	\$24,764	\$56	\$56
REPAIRS AND MAINTENANCE	\$138,334	\$157,056	\$157,056	\$157,056	\$0	\$0
FLEET SERVICES	\$24,230	\$23,508	\$23,508	\$32,222	\$8,714	\$8,714
SERVICES AND OTHER EXPENSES	\$155,496	\$155,138	\$155,138	\$155,138	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$1,106,044</b>	<b>\$1,140,917</b>	<b>\$1,140,917</b>	<b>\$1,181,094</b>	<b>\$40,177</b>	<b>\$40,177</b>



# Parks and Recreation

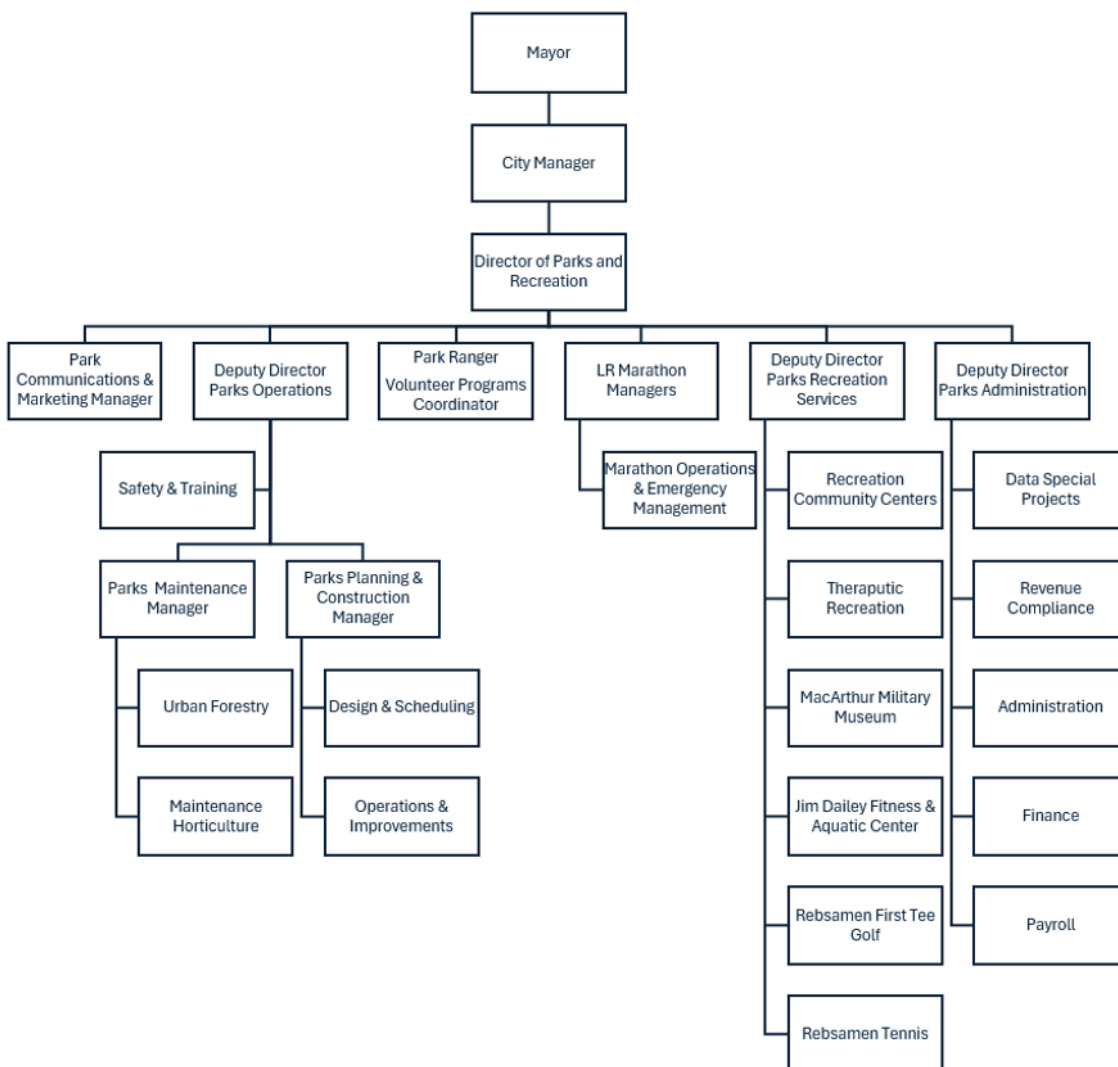
**Mission Statement:**

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.

## Organizational Chart



## 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.

## FY 2023 Accomplishments

### **Park Tornado Recovery**

Accomplished recovery from direct hit Tornado to the City of Little Rock and three Parks. Park's team worked alongside other city departments on cleanup starting next day. Volunteer Coordinator helped with volunteer efforts, Staff worked in the Emergency Operations Command Center (EOC), West Central Community Center was utilized for a Federal Emergency Management Agency (FEMA) center for residents. Murray, Reservoir, and Rock Creek Parks were damaged from Tornado. Murray general cleanup has been completed Urban Forestry Division did majority of all tree removal and cleanup, process continues replacement of lost amenities and rebuild. Reservoir Park has been an ongoing weekly effort coordinating with FEMA and insurance the general cleanup is completed, demolishing structures is ongoing, developing a Masterplan for renovations is next with a tentative plan to complete and discuss with residents in January 2024. Rock Creek Park recovery work with began with consulting with United States Department of Agriculture (USDA) - Natural Resources Conservation Service (NRCS) and received a grant fund of almost one million dollars for removal of vegetation debris and repairs of park, final grant contract approval is still being sought.

### **Park Conservancy**

Accomplished goal of conservancy being more involved by starting to attend public events and successfully developing a Friends of the Park program.

### **Park Staff Reclassification/Vacancies**

Accomplished reclassification and development of key new staff positions and successfully filled with top candidates. Parks Marketing and Social Media Coordinator. Outdoor Recreation Programs Coordinator. Planning and Construction Manager. Data/Special Projects Coordinator. Rebsamen Tennis Assistant Manager

### **Park Social Media**

Accomplished goal of utilizing social media to stay current and active among followers of 9,805 up from 8,465 users on Facebook. Reclassified and developed the Parks Marketing and Social Media Coordinator position successfully hired top candidate.

### **Park Offices**

Accomplished moving five (5) different offices out of City Hall at the request of executive administration at the same time lost two (2) other offices due to Board Room construction. Parks team assessing what's best to develop new park offices for 2024 to help relocate staff to central locations.

### **Parks Safety and Training**

Accomplished remote Pilot License with a small Unmanned Aerial Systems (sUAS) rating to operate small Unmanned Aerial Vehicle (UAV) for the Little Rock Parks and Recreation organization parks, properties, programs as well as its various safety and security surveillance purposes. Created Recreation Program Safety Analysis Worksheet, ratified by the Deputy Director of Recreation Services, as a risk management and assessment tool to be used at the outset of every new program (and retroactively previous programs currently in place that have not undergone previous risk assessments) undertaken by the Recreation Division. This also fulfills Section 9.1.1, Risk Management Plan and Procedures, for Commission for Accreditation of Park and Recreation Agencies (CAPRA) – Accreditation requirements.



### **Little Rock Marathon**

Marathon managed the loss of the assistant marathon manager and was promoted from within to fill the position. Accomplished having a successful 2023 Marathon creating a donation to the department of over \$40,000, held a training program for over 3,000 adults and children, held three other race events, Mud Run, Creep N Crawl, and Ugly Sweater Race, hosted security training and staff obtained certifications in: Sport and Special Event Evacuation and Protective Actions, Sport and Special Event Risk Management and Assessment, Sport and Special Event Enhanced Risk Management and Assessment, Participation in the marathon races has grown since COVID and 2024 looks to be best numbers since COVID.

### **Rebsamen Tennis Center**

Accomplished having the most United States Tennis Association (USTA) adult teams for USTA Team Tennis use as their home courts more than any other year again. The Little Rock Open was a huge success with most attendees ever to come spectate. A new assistant manager was hired. Hosted several junior and adult tournaments, including the Southern Sixteen (16). Boland Tennis and Leadership (BTL) academy, a new academy is now calling this facility home. Facility improve academy, consisted of resurfacing four courts and successfully contracting new sports lights for courts with installation to be completed in January 2024.

### **Rebsamen and First Tee Golf**

Accomplished successful rounds of over 33,448 at Rebsamen and 11,314 at First Tee with higher revenue at Rebsamen course more than 2022 which should reach over \$1.2 million. Rebsamen course had significant maintenance issues from deferred maintenance and winter freeze; items were addressed and maintenance on course continues to improve. A new golf cart lease was successfully bid and completed to replace and add new carts at both locations. First Tee course accomplished removal of deferred vegetation overgrowth including many large trees to increase sun and allowing for better turf conditions, additionally many areas where top dressed in soil and spring mixture to generate new and better turf conditions. Rebsamen Pro Shop will receive new flooring as part of an effort to continue to update.

### **Rose Creek Park**

Accomplished official naming of Rose Creek Park, working on several land trade possibilities to help finalize proposed trail alignment. Working with playground vendor is 2024 to establish sponsorship and donation opportunities for proposed playground.

### **War Memorial Park**

Accomplished rezoning of newly acquired residential lots south of I-630 to Parks and Recreation (PR) Zoning to align with efforts within the RFP Bid 1605 War Memorial Jonesboro Property Proposal to Lease.

### **Sales Tax Community Input Meetings**

Accomplished development of information utilized from Conceptual Drawings, Conceptual Project Budgets, Proformas for Sports Facilities, and additional information while presenting information at each input meeting.

### **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, managed grass cutting receiving no complaints from citizens.

### **Park Recreation Program Plan**

Accomplished update for the five (5) year Recreation Program Plan with focus on holding public input meetings, outdoor recreation, programming with partnerships, and reorganization of recreation staff.

### **Park Sustainability**

Accomplished a more developed sustainability plan including input from the Sustainability Commission and introduced sustainable features in park maintenance, development of programs with learning about nature and the environment, started inventory of invasive plant species in parks with new program that Volunteer Coordinator introduced called Pushy plants.



### **Bond Projects**

Accomplished establishing eight (8) Park Improvement projects to utilize the \$5,053,997.13 in funding. Boyle Park Playground and other improvements. Playground has been designed and purchased installation to be completed Spring 2024. Pankey Park Playground and other improvements. Playground has been designed and purchased installation to be completed in Spring 2024. Kiwanis Park Playground. Playground has been designed and purchased installation to be completed in Spring 2024. Bleachers and other Site Amenities for various parks. Locations and new or replacement items have been determined and purchases to be completed by end of 2023. Jim Dailey Fitness Center Indoor and Outdoor Pool Improvements. Project has been designed, successfully bid, acquired approvals. River Market/Riverfront Park improvements. Working with Little Rock Convention and Visitors Bureau (LRCVB) to determine results of latest Request for Information (RFI) for River Market. Trail infrastructure improvements in various parks. New mountain bike project for Allsopp Park bid closing and Two Rivers trail resurfacing project ready for bidding, both candidates for funding as well as other smaller projects. Fleet vehicles for Park operations. Funding has been expended on replacement vehicles; Two (2) Dump Trucks, One (1) Tractor, One (1) Mini Excavator.

### **American Rescue Plan (ARPA) Projects**

Accomplished the following projects that received funding by City of Little Rock Board of Directors. West Central - Selected Crafton Tull to design new ball field and related improvements, project design is underway. Senior Facility - Selected Polk Stanley Wilcox to design new senior facilities at the Centre Complex, design is underway. Stephens Community Center - Selected Lockeby and Associates to design improvements, design is underway. Southwest Community Center - Selected Cromwell Architects to design improvements, design is underway. Dunbar Community Center - Selected Cromwell Architects to design improvements, design is underway. East Little Rock Community Center - Selected Ecological Design Group (EDG) to design improvements, design is completed. Junior Deputy - Sports Lights. Consulted with Musco Sport Lighting and Junior Deputy to develop a lighting package to meet needs of facility and fit the \$875,000 budget, project is currently underway.

### **Grant Funded Projects**

Accomplished management and facilitation of applications, awards, installation, project details. Little Rock Garden Club - Grant Award \$30,000, Kanis Park - Recreation Trails Program Grant Award \$100,000, Boyle Park - Outdoor Recreation Grant Playground \$180,000, Riverfront Park -Tree House donation \$50,000, Murray Boat Ramp - Dock Repairs donation \$50,000.

### **Park Design Projects**

Accomplished management of projects with selected professional service consultants. Bill Clark Wetland Boardwalk Improvements – Completed, Western Hills Park Improvements – Completed, Maumelle Pinnacles Master Plan – Participating in overall group, Union Park Masterplan – Completed, Rebsamen Golf Hole 13 Improvements – Completed, River Mountain Small Craft and Fishing Plans – In Process.



# FY 2024 Departmental Goals

## 2024 Smart Goals

1. Complete Development and Maintenance projects that have been Highlighted to be accomplished in 2024.
2. Revitalized and Reimage recreation programming and services.
3. Tell our Story.
4. Develop efficiencies focused on Standard Operating Procedures

Little Rock Parks and Recreation Accreditation by Commission for Accreditation of Park and Recreation Agencies (CAPRA); review new accreditation standards when available and determine timeframe for reaccreditation process.

Administrative Division: Schedule a minimum of two (2) professional development training classes for staff.

Administrative Division: To progress with online forms and document record keeping for the Department.

Continue to update the existing Little Rock Parks and Recreation Procedure Guidelines.

Continue to improve customer service and guest experience at facilities; utilize surveys and online forms.

Gain (2) employee certifications as Certified Park and Recreation Professional (CPRP) by end of year.

Finalize Kanis Park Basketball Courts and low water bridge mitigation with successful reopening.

Western Hills Park masterplan continues to progress with the completion of the Playground, Pavilion, and Restroom. Final phase of construction to be completed.

Tri-Creek Greenway construction plans are completed in process of land acquisition; complete first phase of construction.

MacArthur Park pond water quality has been improved; implement new fishing derbies working with Arkansas Game and Fish.

Bill Clark Wetland Boardwalk improvements design was completed; implement phase one utilizing Trex materials.

Outdoor Recreation Supervisor position was developed and successfully filled; continue to develop programming and partnerships for Outdoor Recreation to gain successful utilization of programming opportunities.

Providing opportunities and experiences for Adaptive/Inclusive recreation programming

Increase participation in youth and adult athletics by offering new programming.

Boyle Park Mountain Bike Recreational Trails Program (RTP) Grant Project is successfully under construction; project to be completed.

North Allsopp Mountain Bike Trail (RTP) Grant Project was successfully bid; project to start construction.

Two Rivers Arkansas River Trail resurfacing (RTP) Grant Project designs and bid documents are completed; project to complete construction.

Friends of Parks membership program partnering with City Parks Conservancy was developed and successfully implemented; increase utilization of program with awareness and events.

Achieve the maintenance standards established in the 2021 LRPR Comprehensive Parks Maintenance and Operations Plan by filling vacancies within the maintenance division and increase contract funding dollars.

Develop and implement a playground preventative maintenance/safety plan.

Develop a work order system to better manage our internal processes.





Pursue the integration of security cameras at every park where the LRPR Crime Data Analysis (courtesy of the LRPD Crime Data Portal) reflects high rates of criminal activity in LR Parks.

Initiate 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, programs as well as its various safety and security surveillance purposes.

Safety Coordinator to complete ADA Coordinator Certification through the University of Missouri – College of Human and Environmental Sciences, School of Architectural Studies for the purpose of fully engaging in the roles and responsibilities of ADA Coordinator for Little Rock Parks and Recreation

Complete transfer of the Radio Station (KWCP-LP 98.9 FM) broadcasting from the West Central Community Center in City of Little Rock to LR Cares 501 ©(3).

Develop updated concepts, renderings, and project cost estimates for preparation of future community meetings involved in sales tax.

Continue development of Rose Creek park; complete land trade or acquisition of parcels need to complete trail park area; start process of raising funds for new park amenities.

Complete installation of new sculpture plaza and installation of new sculpture located in the Riverfront Park at the foot of the Junction Bridge; Complete installation of new park signage.

Complete installation of new Musco Sports lighting at Rebsamen Tennis center and resurface courts as needed for 2024 tournament series.

#### **ARPA Projects**

West Central Ball Complex improvement plans are ongoing; implement improvements to the large ballfield and 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; project to complete successful bidding.

Stephens Community Center plans are nearing completion, general design is completed and construction documents are underway; project to complete successful bidding.

Southwest Community Center plans are nearing completion, general design is completed and construction documents are underway; project to complete successful bidding.

Dunbar Community Center plans are nearing completion, general design is completed and construction documents are underway; project to complete successful bidding.

East Little Rock Community Center plans are completed; project to complete successful bidding and construction.

Junior Deputy Ballpark improvements are in progress, Musco is under contract and underway with installation of new sports lights for entire complex; project to be completed successfully.



**Bond Projects**

Boyle Park Playground project has been designed and ordered; playground to be delivered and installed in Spring of 2024.

Pankey Park Improvements has been designed and ordered; playground, pavilion, and site amenities to be delivered and installed in Spring of 2024.

Kiwanis Park Improvements have been designed and ordered; playground, pavilion, and site amenities to be delivered and installed in Spring of 2024.

Neighborhood Park Improvements has been designed and individual orders are being processed; site amenities to be delivered and installed 2024.

Jim Dailey Fitness and Aquatics Center Improvements has been designed and project was successfully bid, Hydco is under contract and starting project; project to be completed successfully in 2024.

River Market and Riverfront Park Improvements are awaiting the final determination of RFI for River Market. In partnership with LRCVB develop design plans for renovation of the River Market; develop improvement plans for adjacent areas in Riverfront Park.

Trail Infrastructure Improvement projects have been designed; funding to be utilized in 2024 to augment larger trail projects.

Park Fleet funds have been utilized to improve existing construction and maintenance fleet operations.

## Objective Measures of Progress

Department Objective: To provide the citizens and visitors of Little Rock accessible recreational program opportunities, experiences and activities which promote active living, health and wellness, socialization, self-esteem, growth, and achievement.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Potential recreational programs available.	350,000	350,000	350,000
<b>Workload:</b> Number of recreational opportunities attended.	321,894	250,000	250,000
<b>Efficiency:</b> Average attendance per month.	26,825	20,833	20,833
<b>Effect/Outcome:</b> Percentage of attendance vs opportunities available.	92%	71%	71%

Department Objective: To provide facility amenities for citizens.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Potential number of reservations.	80,000	80,000	80,000
<b>Workload:</b> Number of reservations made.	73,371	70,000	70,000
<b>Efficiency:</b> Average rentals per month.	61,142	58,333	58,333
<b>Effect/Outcome:</b> Percentage of actual average days of parks mowed compared to ideal average days.	92%	88%	88%

Department Objective: To maintain all city parks to operational standards.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Number of park locations maintained.	63	63	63
<b>Workload:</b> Average days between when the park was maintained	10	9	7
<b>Efficiency:</b> Target number of average days between parks maintenance.	10	7	7
<b>Effect/Outcome:</b> Percentage of actual days of park maintenance compared to ideal average days.	100%	78%	100%



## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Parks & Recreation	106	107	107

## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$9,791,566	\$11,109,841	\$10,751,798	\$11,766,892	9.4%	5.9%
<b>Total GENERAL FUND:</b>	<b>\$9,791,566</b>	<b>\$11,109,841</b>	<b>\$10,751,798</b>	<b>\$11,766,892</b>	<b>9.4%</b>	<b>5.9%</b>

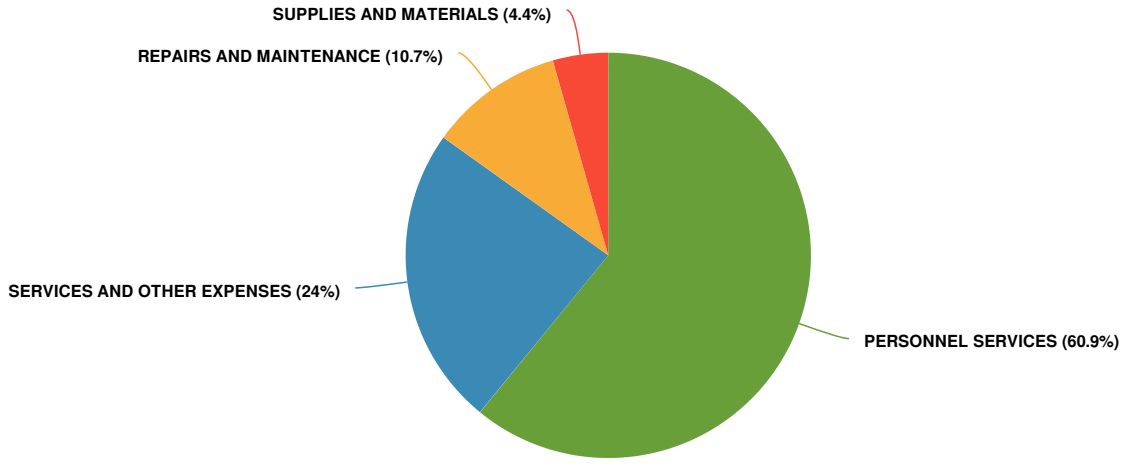


## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
PARKS AND RECREATION				
PK-ADMINISTRATION	\$330,143	\$457,252	\$408,970	\$470,770
DESIGN/SCHEDULING	\$270,097	\$482,218	\$445,259	\$494,501
RESOURCES ADMINISTRATION	\$311,117	\$414,368	\$396,432	\$416,350
CULTURAL-MUSEUM	\$266,823	\$307,345	\$309,343	\$310,786
THERAPEUTIC	\$194,756	\$260,098	\$252,520	\$265,867
DEV. & MAIN. ADMIN.	\$138,218	\$165,067	\$166,199	\$175,041
OPERATIONS & IMPROV. DEV.	\$1,570,561	\$1,648,791	\$1,564,129	\$1,607,073
PARK MAINTENANCE	\$2,040,114	\$2,126,403	\$2,145,852	\$2,612,414
HORTICULTURE	\$971,954	\$986,708	\$931,573	\$1,098,792
URBAN FORESTRY	\$403,612	\$459,423	\$459,423	\$475,597
RECREATION ADMINISTRATION	\$160,680	\$193,358	\$193,358	\$280,253
COMMUNITY CENTER ADMIN	\$107,062	\$132,511	\$132,511	\$210,352
DUNBAR COMMUNITY CENTER	\$432,671	\$476,146	\$449,685	\$481,822
EAST LITTLE ROCK REC CENTER	\$98,069	\$97,251	\$97,251	\$99,021
SENIOR PROGRAMS	\$78,250	\$97,072	\$97,072	\$97,072
SOUTHWEST COMMUNITY CENTER	\$475,660	\$499,246	\$509,941	\$571,448
STEPHENS COMMUNITY CENTER	\$330,429	\$298,524	\$275,306	\$239,273
UNIVERSITY PARK ADULT CENTER	\$299,103	\$309,372	\$329,372	\$332,448
WEST CENTRAL COMMUNITY CENTER	\$551,873	\$636,527	\$665,480	\$659,890
PARKS MAINTENANCE-MOWING	\$133,537	\$297,586	\$216,541	\$188,544
ATHLETICS/PLAYGROUNDS	\$300,006	\$430,610	\$398,077	\$346,695
TENNIS CENTER OPERATIONS	\$266,477	\$272,820	\$246,359	\$271,738
CDBG - N.W. HILL COMM COMPLEX	\$60,354	\$61,145	\$61,145	\$61,145
<b>Total PARKS AND RECREATION:</b>	<b>\$9,791,566</b>	<b>\$11,109,841</b>	<b>\$10,751,798</b>	<b>\$11,766,892</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$5,370,791	\$7,056,801	\$6,477,158	\$7,167,868	\$690,710	\$111,067
SUPPLIES AND MATERIALS	\$114,412	\$145,337	\$145,337	\$145,337	\$0	\$0
PHOTO SUPPLIES & PROCESS	\$0	\$2,871	\$2,871	\$2,871	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$1,204	\$2,627	\$2,627	\$2,627	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$152,300	\$187,764	\$187,764	\$187,764	\$0	\$0
PETROLEUM PRODUCTS, FUEL	\$146	\$0	\$0	\$0	\$0	\$0
FOOD	\$11,843	\$11,500	\$11,500	\$11,500	\$0	\$0
FLEET FUEL	\$129,111	\$148,248	\$148,248	\$169,465	\$21,217	\$21,217
REPAIRS AND MAINTENANCE	\$1,059,696	\$726,455	\$726,455	\$726,455	\$0	\$0
FLEET SERVICES	\$524,003	\$629,222	\$629,222	\$532,389	-\$96,833	-\$96,833
SERVICES AND OTHER EXPENSES	\$2,397,611	\$2,199,016	\$2,420,616	\$2,820,616	\$400,000	\$621,600
CAPITAL OUTLAY	\$25,723	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$4,726	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$9,791,566</b>	<b>\$11,109,841</b>	<b>\$10,751,798</b>	<b>\$11,766,892</b>	<b>\$1,015,094</b>	<b>\$657,051</b>



# 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 2024.

### Expenditures by Fund

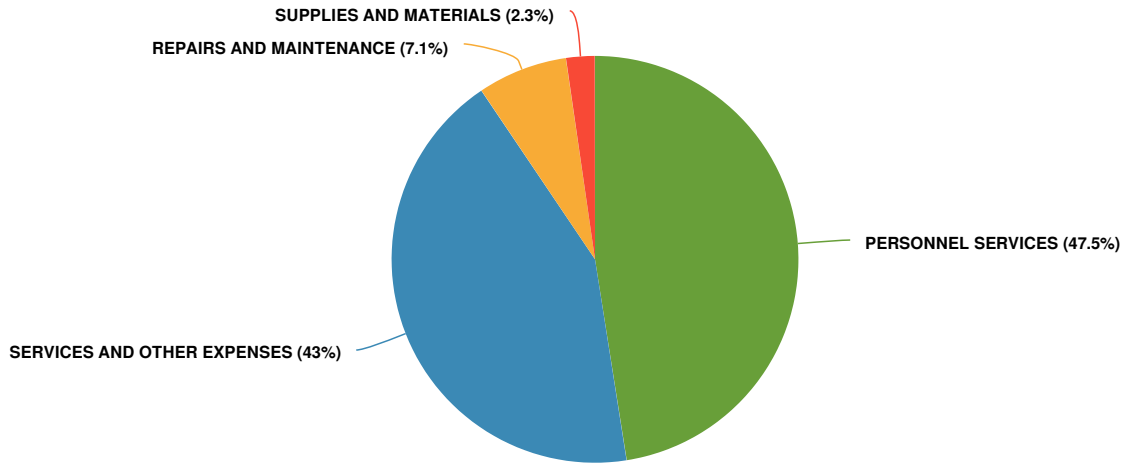
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,005,519	\$1,071,692	\$1,071,692	\$1,119,224	4.4%	4.4%
<b>Total GENERAL FUND:</b>	<b>\$1,005,519</b>	<b>\$1,071,692</b>	<b>\$1,071,692</b>	<b>\$1,119,224</b>	<b>4.4%</b>	<b>4.4%</b>

### Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
RIVERMARKET	\$1,005,519	\$1,071,692	\$1,071,692	\$1,119,224
<b>Total Expenditures:</b>	<b>\$1,005,519</b>	<b>\$1,071,692</b>	<b>\$1,071,692</b>	<b>\$1,119,224</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$384,701	\$413,246	\$413,246	\$531,936	\$118,690	\$118,690
SUPPLIES AND MATERIALS	\$10,186	\$17,120	\$17,120	\$15,500	-\$1,620	-\$1,620
INFORMATION SYSTEM SUPPLIES	\$16,608	\$1,200	\$1,200	\$10,000	\$8,800	\$8,800
REPAIRS AND MAINTENANCE	\$72,786	\$59,280	\$59,280	\$80,000	\$20,720	\$20,720
SERVICES AND OTHER EXPENSES	\$521,238	\$580,846	\$580,846	\$481,788	-\$99,058	-\$99,058
<b>Total:</b>	<b>\$1,005,519</b>	<b>\$1,071,692</b>	<b>\$1,071,692</b>	<b>\$1,119,224</b>	<b>\$47,532</b>	<b>\$47,532</b>





# Parks and Recreation - Golf

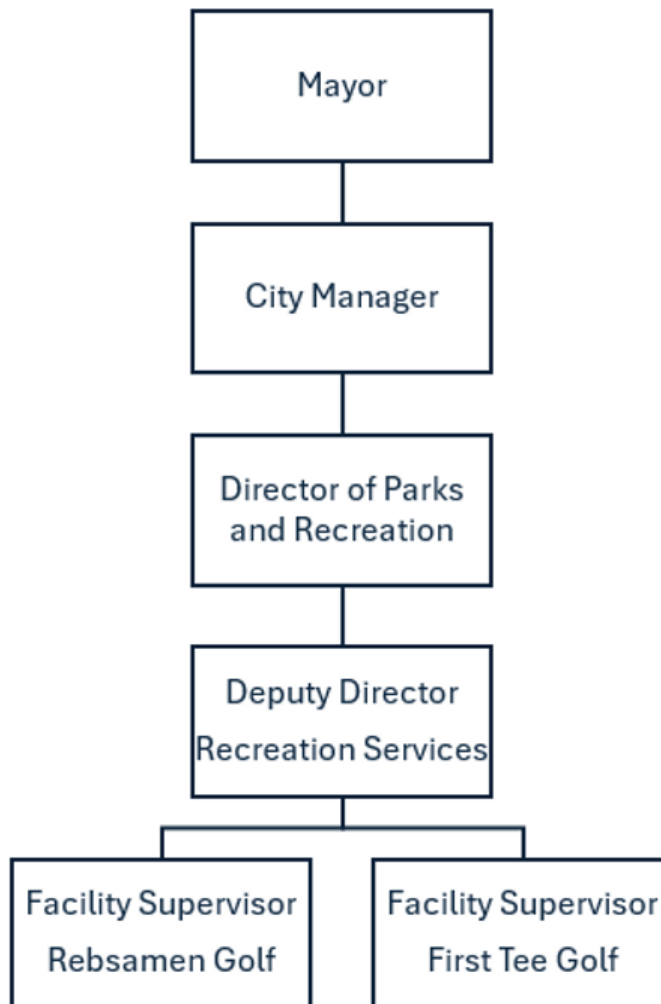
**Mission Statement:**

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 citizens of Little Rock as well as visitors to the City, while generating revenue to maintain courses at a high standard and make improvements to existing facilities.

## FY 2023 Accomplishments

Accomplished successful rounds of over 33,448 at Rebsamen.

Accomplished successful rounds of 11,314 at First Tee with higher revenue at Rebsamen course more than 2022 which should reach over \$1.2 million.

Rebsamen course had significant maintenance issues from deferred maintenance and winter freeze; items were addressed and maintenance on course. Continues to improve.

A new golf cart lease was successfully bid and completed to replace and add new carts at both locations.

First Tee course accomplished removal of deferred vegetation overgrowth including many large trees to increase sun and allowing for better turf conditions, additionally many areas where top dressed in soil and spring mixture to generate new and better turf conditions.

Rebsamen Pro Shop will receive new flooring as part of an effort to continue to update.

## FY 2024 Department Goals

### **First Tee:**

To increase revenue with the increase of golf cart fleet.

To increase birthday party and special events at facility.

To start a golf loyalty program at First Tee.

Improve overall golf cart access and cart paths

### **Rebsamen:**

Expand and develop golf leagues

Develop West 9 leagues for Junior Golfers and Senior Golfers

Improve driving range with new targets

Improve greens utilizing USGA consultation

Improve overall golf course conditions

Improve pro shop aesthetics with new interior treatments



# Objective Measures of Progress

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Projected golf rounds.	37,000	37,000	37,000
<b>Workload:</b> Actual golf rounds.	32,855	32,000	32,000
<b>Efficiency:</b> Average rounds per month.	2,737	2,666	2,666
<b>Effect/Outcome:</b> Percentage of actual rounds of golf.	89%	86%	86%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Golf	15	15	15

## Expenditures by Fund

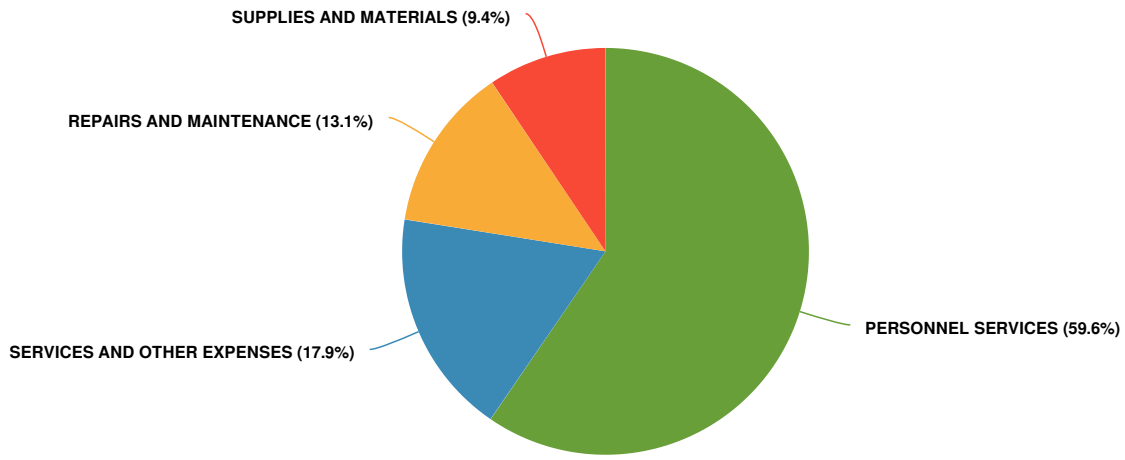
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$1,718,622	\$1,797,682	\$1,752,297	\$1,764,703	0.7%	-1.8%
<b>Total GENERAL FUND:</b>	<b>\$1,718,622</b>	<b>\$1,797,682</b>	<b>\$1,752,297</b>	<b>\$1,764,703</b>	<b>0.7%</b>	<b>-1.8%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
GOLF				
REBSAMEN GOLF PRO	\$531,969	\$464,405	\$460,334	\$463,840
REBSAMEN GOLF MAINTENANCE	\$498,107	\$574,764	\$550,409	\$619,482
REBSAMEN GOLF PRO CONCESSION	\$118,125	\$86,255	\$106,255	\$107,302
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	\$247,344	\$219,440	\$219,440	\$221,246
FIRST TEE GOLF MAINTENANCE	\$323,077	\$450,726	\$413,767	\$350,741
<b>Total GOLF:</b>	<b>\$1,718,622</b>	<b>\$1,797,682</b>	<b>\$1,752,297</b>	<b>\$1,764,703</b>
<b>Total Expenditures:</b>	<b>\$1,718,622</b>	<b>\$1,797,682</b>	<b>\$1,752,297</b>	<b>\$1,764,703</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$920,742	\$1,043,525	\$978,140	\$1,051,226	\$73,086	\$7,701
SUPPLIES AND MATERIALS	\$19,216	\$10,874	\$10,874	\$10,874	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$14,766	\$18,200	\$18,200	\$18,200	\$0	\$0
PETROLEUM PRODUCTS, FUEL	\$73,270	\$51,259	\$51,259	\$51,259	\$0	\$0
FOOD	\$59,198	\$35,300	\$55,300	\$55,300	\$0	\$20,000
FLEET FUEL	\$28,012	\$24,366	\$24,366	\$30,400	\$6,034	\$6,034
REPAIRS AND MAINTENANCE	\$140,273	\$115,450	\$115,450	\$115,450	\$0	\$0
FLEET SERVICES	\$83,437	\$182,046	\$182,046	\$115,332	-\$66,714	-\$66,714
SERVICES AND OTHER EXPENSES	\$379,708	\$316,662	\$316,662	\$316,662	\$0	\$0
<b>Total:</b>	<b>\$1,718,622</b>	<b>\$1,797,682</b>	<b>\$1,752,297</b>	<b>\$1,764,703</b>	<b>\$12,406</b>	<b>-\$32,979</b>



# Jim Dailey Fitness and Aquatic Center

**Mission Statement:**

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

**Vision Statement:**

To ceate 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

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

## FY 2023 Accomplishments

Accomplished maintaining strong membership. Identify ways to attract citizens to the facility.

Revenue for a facility that lost major functions due to deferred maintenance.

Indoor pool facilities closed due to loss of HVAC systems, new systems were engineered, successfully bid, funding located, approvals acquired, project ongoing.

## FY 2024 Departmental Goals

Complete major HVAC renovations projects with indoor facilities.

Increase marketing of facilities

Increase certification of staff

Develop Advisory Board for citizen advisory input

Implementing adaptive programs for fitness and aquatics

Develop and implement aquatics plan

## Objective Measures of Progress

Department Objective: To provide a safe, healthy, and clean environment that offers a variety of aquatic, fitness and sport activities that will improve the health and fitness of the citizens of Little Rock at the Jim Dailey Aquatic and Fitness Center.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Potential program attendance capacity.	102,000	80,000	80,000
<b>Workload:</b> Actual program attendance.	119,739	60,000	60,000
<b>Efficiency:</b> Attendance per month.	9,978	5,000	5,000
<b>Effect/Outcome:</b> Percentage of actual attendance over potential attendance	117%	75%	75%



## Staffing

Jim Dailey Fitness Center

<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
8	8	8

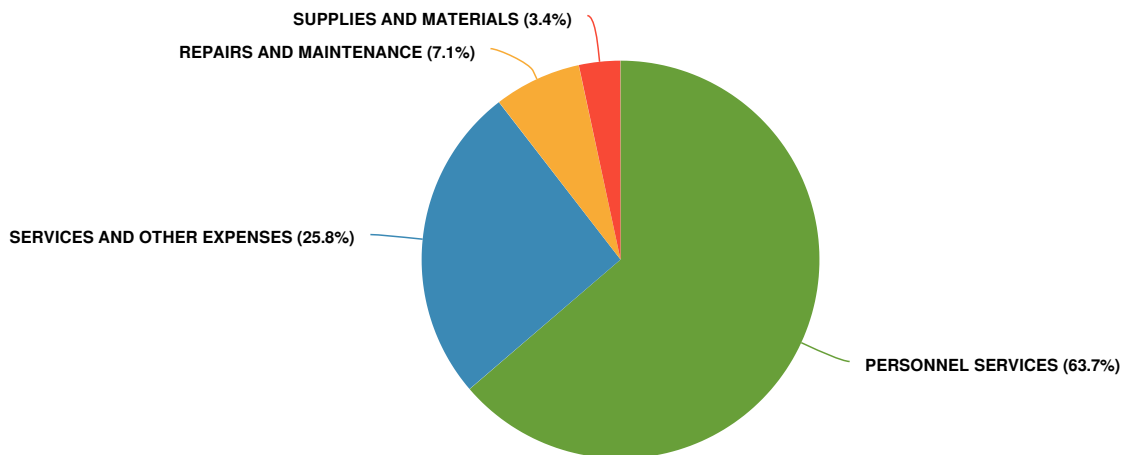
## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$849,641	\$890,419	\$848,772	\$914,793	7.8%	2.7%
<b>Total GENERAL FUND:</b>	<b>\$849,641</b>	<b>\$890,419</b>	<b>\$848,772</b>	<b>\$914,793</b>	<b>7.8%</b>	<b>2.7%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
JIM DAILEY FITNESS & AQUATICS	\$849,641	\$890,419	\$848,772	\$914,793
<b>Total Expenditures:</b>	<b>\$849,641</b>	<b>\$890,419</b>	<b>\$848,772</b>	<b>\$914,793</b>

## Expenditures by Category



<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>FY2023 Amended vs. FY2024 Budgeted (\$ Change)</b>	<b>FY2023 Adopted vs. FY2024 Adopted (\$ Change)</b>
PERSONNEL SERVICES	\$502,422	\$567,382	\$514,935	\$582,907	\$67,972	\$15,525
SUPPLIES AND MATERIALS	\$36,535	\$20,212	\$20,212	\$20,212	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$0	\$2,300	\$2,300	\$2,300	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$19,919	\$6,833	\$6,833	\$6,833	\$0	\$0
FOOD	\$0	\$1,388	\$1,388	\$1,388	\$0	\$0
FLEET FUEL	\$0	\$194	\$194	\$0	-\$194	-\$194
REPAIRS AND MAINTENANCE	\$1,622	\$62,967	\$62,967	\$62,967	\$0	\$0
FLEET SERVICES	\$2,804	\$3,696	\$3,696	\$1,939	-\$1,757	-\$1,757
SERVICES AND OTHER EXPENSES	\$286,338	\$225,447	\$236,247	\$236,247	\$0	\$10,800
<b>Total:</b>	<b>\$849,641</b>	<b>\$890,419</b>	<b>\$848,772</b>	<b>\$914,793</b>	<b>\$66,021</b>	<b>\$24,374</b>





# Zoo

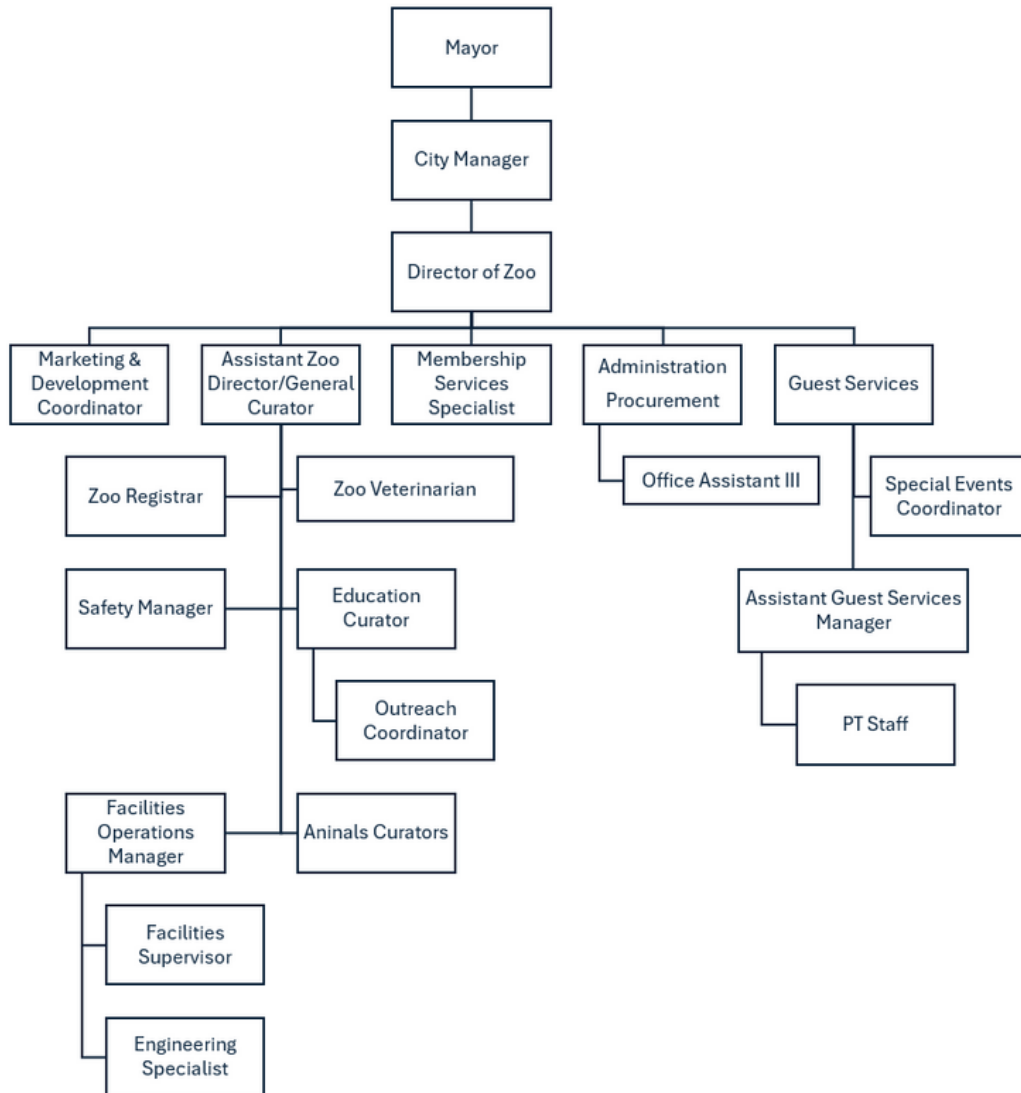
**Mission Statement:**

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 2023 Accomplishments

The Little Rock Zoo continued inspiring people to value and conserve our natural world in 2023 by serving as one of our state's most popular cultural attractions. The Zoo saw more than 270,000 guests and provided educational programming for more than 40,000. The Zoo launched the Green Schoolyards program in partnership with the Little Rock School District to get kids outside and to help grow their appreciation for wildlife and wild places. The Zoo also hosted its most successful event in its history with more than 40,000 guests to its GloWILD event and also hosted successful Wild Wines and Zoo Brew fundraising events.

As a conservation leader, the Zoo hit its first major milestone for its collared lizard breeding program with the release of three dozen collared lizards into the Ozark Mountain glades. The Zoo also hosted four well-attended recycle events for our community in partnership with Keep Little Rock Beautiful and the City of Little Rock Sustainability Office. The Zoo provided the venue for a wide variety of recycling services at no charge to residents. This drive-through service saw more than 1,000 cars and recycled more than nineteen (19) tons of e-waste, ten (10) tons of shred material, 800 pounds of plastic bags, six dumpsters of cardboard material and sent nearly five (5) tons of materials to Goodwill.

The Zoo launched its diversity, equity, access and inclusion initiative this year and created internal and external goals under this plan. The Zoo launched the "Zoo for All Access Program", an initiative to provide greater access to the Zoo by creating a more accessible admission program. Under this program, any person with a SNAP benefit card will receive two dollar (\$2) admission for up to six individuals in their family. Also under this initiative the Zoo will provide four days a year where admission is only two dollars (\$2) for Little Rock residents.

The Zoo also met with members of the Hispanic Community to assess their needs. A strong desire for Spanish language maps and signage was uncovered and the Zoo began translation of these items for launch in 2024. The Zoo is also partnering with the Arkansas School for the Deaf and Blind to enhance access for those with hearing and visual impairments.

The Zoo also became the only attraction in the state to be certified by Kulture City to meet the needs of neurodivergent guest. Further, the Zoo also created a Culture Committee with internal staff members who meet regularly to make recommendations to the Zoo Director on how to create a more inclusive work environment. The Zoo hosted its first pride celebration to celebrate the diversity of all staff members and found other ways to celebrate diversity.

The Zoo saw the birth of several endangered or threatened species as part of its participation in the Species Survival Plan (SSP). As an accredited zoo the Little Rock Zoo participates in important species breeding programs that ensures the long-term survival of many animals. The Little Rock Zoo saw the successful birth of an African penguin chick, a marmoset and two baby slow loris. Several zoo staff also held leadership roles on Species Survival Plan committees as institutional representatives and SSP chairs providing expertise and knowledge in the management of these programs.



## FY 2024 Departmental Goals

The Little Rock Zoo will support diversity, equity, access and inclusion initiatives by launching the “Zoo for All” access program and other programs in 2024. These programs provide SNAP residents discounted admission and also provide Little Rock residents discounted admission on special days. The Zoo will also work to enhance access for neurodivergent, Spanish speaking and visually and hearing impaired guests.

The Zoo will offer dynamic programming to attract guests such as the Dragon Kingdom Show that will launch this spring through fall along with other events such as an event celebrating the eclipse in April and the Zoo’s popular GloWILD holiday lantern light show.

The Zoo will strengthen conservation initiatives by improve outcomes for its collared lizard partnership. This breed and release program will focus on improving husbandry to grow the number of individuals for release in 2024 and 2025 and will work with program partners on better ways to monitor and track released individuals. The zoo will also work on hosting successful conservation education programs such as its popular ZooFari camp and caterpillar club programs.

The Zoo will focus on updating and renovating the Zoo by completing work orders in a more timely fashion, implementing a new bond project upgrade for the front entry and complete other deferred maintenance upgrades. The Zoo will work to establish a criteria to prioritize which projects will be completed first and establish SMART goal timelines for each project.

The Zoo will work to increase overall efficiency of its operation by fully implementing a new point of sales software system to enhance membership and ticket sales and will continue to improve its relationship with outside contractors SSA to enhance gift shop and food concession sales. The Zoo will also work to revamp its customer service training to enhance its overall customer service.

## Objective Measures of Progress

Objective: To track annual admission revenue.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Anticipated annual admission revenue.	\$1,561,345	\$1,587,900	\$1,552,200
<b>Workload:</b> Anticipated annual admission revenue.	\$1,600,317	\$1,587,900	\$1,552,200
<b>Efficiency:</b> Average revenue per month.	\$133,360	\$132,325	\$129,350
<b>Effect/Outcome:</b> Percentage of workload over demand/	100%	100%	100%

Objective: To track annual membership sales.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Anticipated annual membership sales.	\$554,138	\$542,600	\$403,300
<b>Workload:</b> Actual membership sales.	\$554,138	\$542,600	\$403,300
<b>Efficiency:</b> Average sales per month.	\$46,178	\$45,217	\$33,608
<b>Effect/Outcome:</b> Percentage of workload over demand/	100%	100%	100%



## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Zoo	64	64	63

## Expenditures by Fund

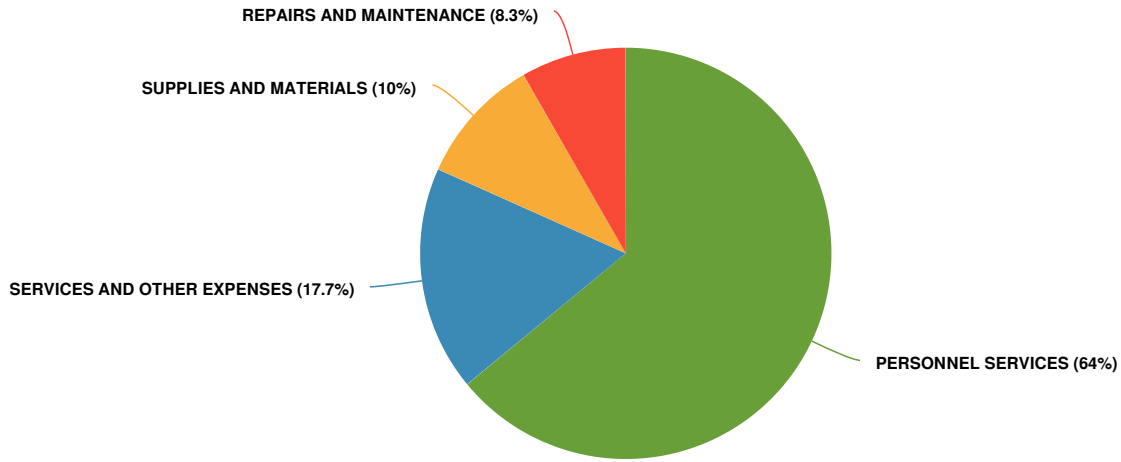
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$7,652,753	\$7,267,821	\$7,314,325	\$7,262,246	-0.7%	-0.1%
<b>Total GENERAL FUND:</b>	<b>\$7,652,753</b>	<b>\$7,267,821</b>	<b>\$7,314,325</b>	<b>\$7,262,246</b>	<b>-0.7%</b>	<b>-0.1%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
ZOO				
ZOO-ADMINISTRATION	\$654,722	\$688,332	\$692,166	\$706,998
ZOO CONCESSIONS	\$387,353	\$415,279	\$415,839	\$0
ZOO EDUCATION	\$427,000	\$468,947	\$468,947	\$488,054
ZOO GIFT SHOP	\$171,231	\$106,025	\$106,025	\$0
ZOO MEMBERSHIP	\$79,210	\$109,606	\$109,606	\$111,034
ZOO SPECIAL EVENTS	\$95,715	\$93,430	\$93,430	\$93,430
ZOO MARKETING & PROMOTION	\$261,810	\$272,750	\$272,750	\$274,613
ZOO FACILITIES OPERATION	\$2,016,612	\$2,018,042	\$2,021,537	\$2,131,352
ZOO ANIMAL MANAGEMENT	\$2,548,291	\$2,542,424	\$2,581,039	\$2,727,792
ZOO VET SERVICES	\$174,107	\$162,000	\$162,000	\$246,344
ZOO VISITOR SERVICES ADMIN	\$836,703	\$390,986	\$390,986	\$482,629
<b>Total ZOO:</b>	<b>\$7,652,753</b>	<b>\$7,267,821</b>	<b>\$7,314,325</b>	<b>\$7,262,246</b>
<b>Total Expenditures:</b>	<b>\$7,652,753</b>	<b>\$7,267,821</b>	<b>\$7,314,325</b>	<b>\$7,262,246</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$4,618,489	\$4,556,518	\$4,392,222	\$4,649,948	\$257,726	\$93,430
SUPPLIES AND MATERIALS	\$236,111	\$190,850	\$190,850	\$183,550	-\$7,300	-\$7,300
PHOTO SUPPLIES & PROCESS	\$0	\$100	\$100	\$100	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$2,160	\$4,700	\$4,700	\$4,700	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$405,734	\$231,675	\$231,675	\$147,318	-\$84,357	-\$84,357
PETROLEUM PRODUCTS, FUEL	\$16,139	\$20,000	\$20,000	\$20,000	\$0	\$0
FOOD	\$536,809	\$538,164	\$578,164	\$365,164	-\$213,000	-\$173,000
FLEET FUEL	\$7,295	\$3,981	\$3,981	\$5,988	\$2,007	\$2,007
REPAIRS AND MAINTENANCE	\$453,812	\$453,757	\$453,757	\$453,757	\$0	\$0
FLEET SERVICES	\$133,902	\$150,702	\$150,702	\$148,007	-\$2,695	-\$2,695
SERVICES AND OTHER EXPENSES	\$1,235,040	\$1,117,374	\$1,288,174	\$1,283,714	-\$4,460	\$166,340
DEBT SERVICE	\$7,263	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$7,652,753</b>	<b>\$7,267,821</b>	<b>\$7,314,325</b>	<b>\$7,262,246</b>	<b>-\$52,079</b>	<b>-\$5,575</b>



# Little Rock Fire Department (LRFD)

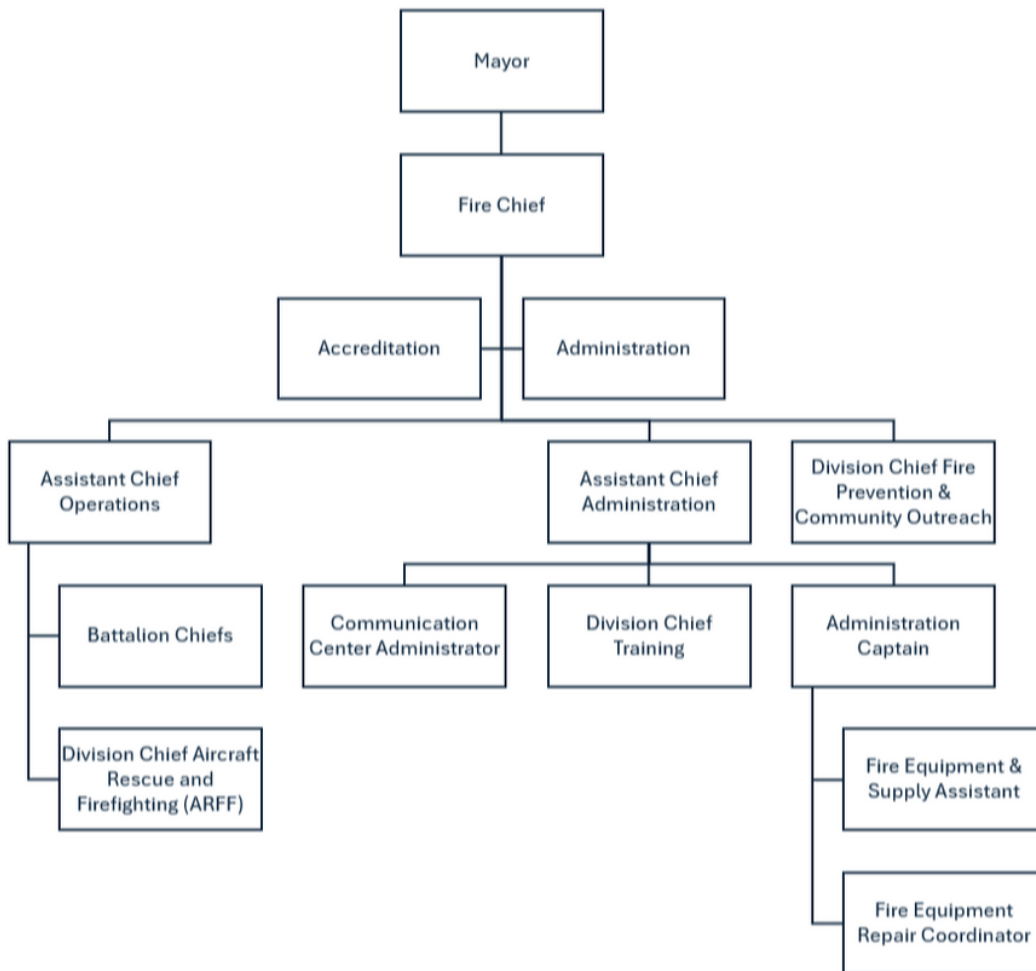
**Mission Statement:**

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 2023 Accomplishments**

In 2023, the Little Rock Fire Department (LRFD) took possession of two (2) Ariel trucks and one (1) pumper. We also put into service six (6) energy-efficient vehicles and five (5) Fire Marshal trucks that will help reduce fuel consumption to operate more eco-friendly. The Fire Marshals began wearing body cameras to help elevate accountability and safety. On July 28, 2023, we graduated seventeen (17) recruits. LRFD obtained land and started the highly recommended Fire Station #25 process while completing the Fire Station #12 renovation, which added over 1100 square feet. Using funds from the American Rescue Plan Act (APRA), LRFD began necessary facility improvements and repairs. To increase community engagement, LRFD hosted the first annual back-to-school drive, where we assisted twenty-five (25) students from Chicot and Watson Elementary with clothes, shoes, and school supplies.

## **FY 2024 Departmental Goals**

Staff temporary Station #9.

Start mandatory 20-24 hour in-service training classes.

Take possession of Fire Apparatus purchased with Bond Millage.

Continue to utilize the American Rescue Plan Act (ARPA) to complete facility improvements and repairs.

Increase community outreach engagement.

Obtain schematic/drawings for Station #25.

Break ground on Station #9 rebuilt.

Decrease diesel cost and increase Alternative Response Vehicles (ARVs) call volume.



## Objective Measures of Progress

Department Objective: To increase the property value saved by decreasing the amount of property value lost due to fires.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Estimated total property value amount effected by fires.	\$13,612,107	\$9,103,792	\$11,968,200
<b>Workload:</b> Total number of fires.	539	332	360
<b>Efficiency:</b> Estimated total property value amount saved by fire department mitigation efforts.	\$143,174,447	\$8,193,412	\$10,771,380
<b>Effect/Outcome:</b> Percentage of property value saved.	91%	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.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
<b>Demand:</b> Total number of training hours completed.	100,242	118,800	115,632
<b>Workload:</b> total number of hours of individual training required per year.	264	264	264
<b>Efficiency:</b> Average number of training hours per person.	229	264	264
<b>Effect/Outcome:</b> Percentage of training hours versus required hours	87%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Fire	433	445	445

## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$57,061,819	\$59,158,357	\$59,050,048	\$62,023,166	5%	4.8%
<b>Total GENERAL FUND:</b>	<b>\$57,061,819</b>	<b>\$59,158,357</b>	<b>\$59,050,048</b>	<b>\$62,023,166</b>	<b>5%</b>	<b>4.8%</b>

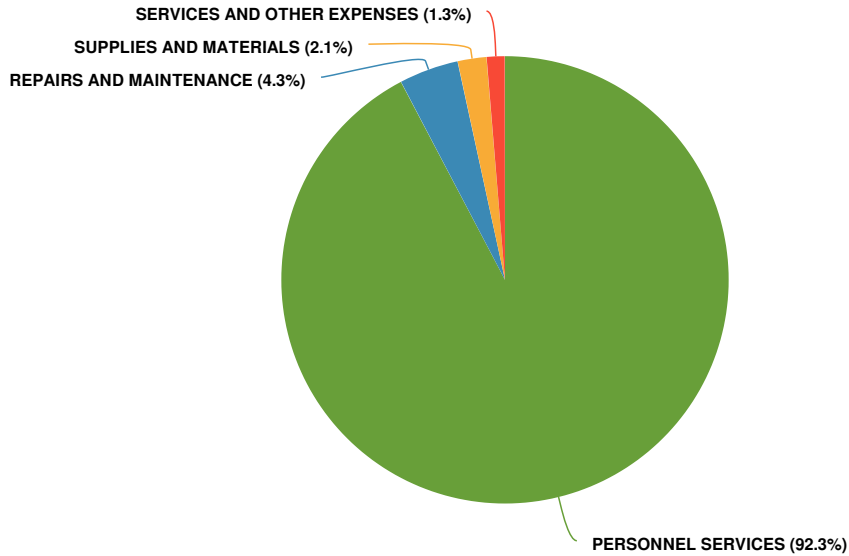
## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
FIRE PENSION	\$6,801,597	\$6,742,365	\$6,871,393	\$7,885,167
FIRE-ADMINISTRATION	\$1,984,984	\$1,864,311	\$1,869,611	\$1,882,886
FIRE OPERATIONS AND RESCUE	\$45,003,832	\$47,466,337	\$47,127,020	\$48,859,040
FIRE PREVENTION-INVESTIG.	\$1,347,287	\$1,150,601	\$1,173,997	\$1,297,486
FIRE TRAINING	\$857,029	\$856,573	\$929,857	\$995,286
ARFF-AIRCRAFT RESCUE & FIRE FI	\$1,067,089	\$1,078,170	\$1,078,170	\$1,103,301
<b>Total Expenditures:</b>	<b>\$57,061,819</b>	<b>\$59,158,357</b>	<b>\$59,050,048</b>	<b>\$62,023,166</b>





# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$52,160,285	\$54,593,390	\$54,485,081	\$57,248,647	\$2,763,566	\$2,655,257
SUPPLIES AND MATERIALS	\$754,338	\$543,291	\$543,291	\$543,291	\$0	\$0
PHOTO SUPPLIES & PROCESS	\$43	\$2,710	\$2,710	\$2,710	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$22,685	\$9,868	\$9,868	\$9,868	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$186,904	\$105,970	\$105,970	\$105,970	\$0	\$0
PETROLEUM PRODUCTS, FUEL	\$1,331	\$0	\$0	\$0	\$0	\$0
FOOD	\$3,159	\$2,500	\$2,500	\$2,500	\$0	\$0
FLEET FUEL	\$529,006	\$582,269	\$582,269	\$632,636	\$50,367	\$50,367
REPAIRS AND MAINTENANCE	\$505,904	\$274,233	\$274,233	\$274,233	\$0	\$0
FLEET SERVICES	\$1,890,223	\$2,235,150	\$2,235,150	\$2,394,335	\$159,185	\$159,185
SERVICES AND OTHER EXPENSES	\$1,007,845	\$808,976	\$808,976	\$808,976	\$0	\$0
CAPITAL OUTLAY	\$97	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$57,061,819</b>	<b>\$59,158,357</b>	<b>\$59,050,048</b>	<b>\$62,023,166</b>	<b>\$2,973,118</b>	<b>\$2,864,809</b>



# Little Rock Police Department (LRPD)

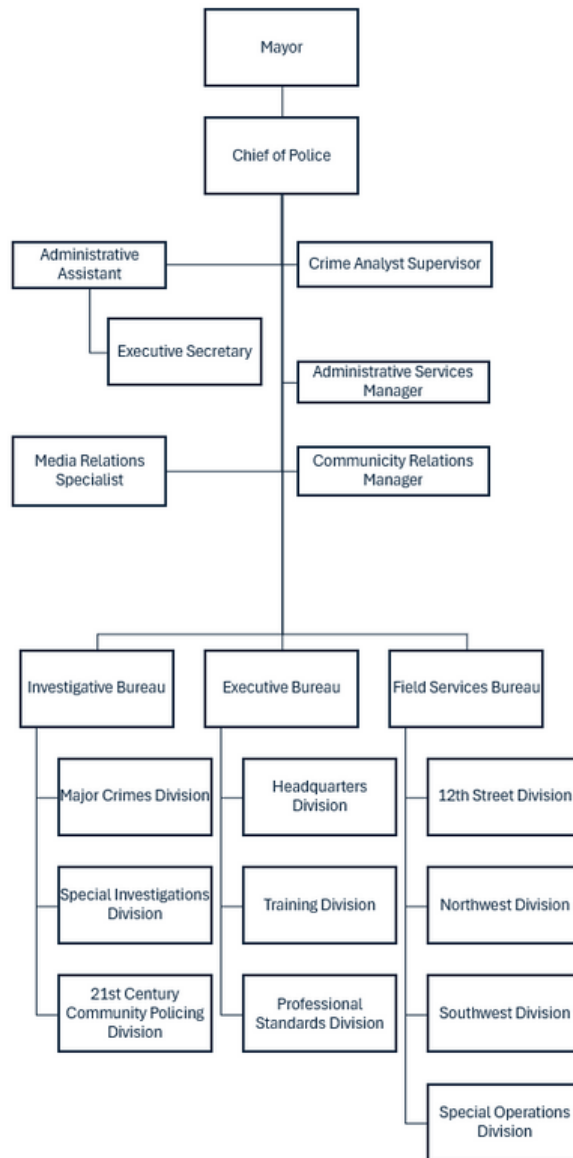
**Mission Statement: TRUST**

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 2023 Accomplishments

In 2023, the Little Rock Police Department Professional Standards Division has added the ability to pay for FOIA requests online. Accreditation has earned CALEA re-accreditation for the department in 2023 and is working on re-accreditation for the Training Division in 2024. In 2023 the LRPD Training Academy conducted five (5) Certified Officer Accelerated Training (C.O.A.T.) schools with 8 officers and two (2) regular 24-week Recruit classes. A total of 39 new hires. A combined total of 47 police new hires were completed. Currently, the yearly retention rate is 89%. In 2023, A total of 788 firearms were recovered with an approximately 89% of those having been reported stolen. Approximately 310 of the 788 firearms were found to have been stolen from vehicles, which is an average of 6 per/week.

## FY 2024 Departmental Goals

Reduce year-to-date crime for the calendar year of 2024 in comparison to 2023 by an end of year average of 5%

Hire and conduct two (2) police recruiting schools with a combined total of 40 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 Estimate</u>	<u>2024 Budget</u>
Demand: Previous year's total Part One Offenses	13,363	14,506	14,506
Workload: This year's total Part One Offenses.	14,812	14,069	14,716
Efficiency: Difference in Part one Offenses.	1,449	-437	216
Effect/Outcome: Percentage increase or decrease in Part One Offenses.	10.8%	-3.0%	1.5%

Department Objective: To bring closure to victims of crimes within Little Rock, LRPD strives to maintain a "clearance" case rate higher than the national average for Part One offenses. Measures difference in percentage; positive numbers are considered good.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Current year national average for "cleared" cases.	16.0%	16.0%	16.0%
Workload: Current year LRPD average for "cleared" cases.	15.4%	18.0%	13.0%
Efficiency: Difference in percentages.	-.6%	2.0%	-3.0%
Effect/Outcome: Percent above or below the national average "clearance" rate.	.57% below	2.0% above	-3.0% below



## Staffing

	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Police	694	703	703

## Expenditures by Fund

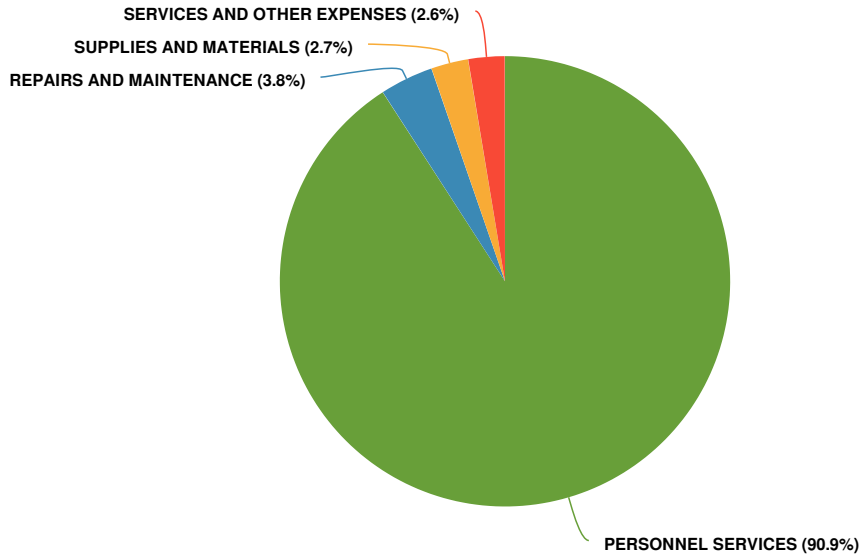
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$76,860,283	\$85,054,047	\$82,430,428	\$90,635,710	10%	6.6%
<b>Total GENERAL FUND:</b>	<b>\$76,860,283</b>	<b>\$85,054,047</b>	<b>\$82,430,428</b>	<b>\$90,635,710</b>	<b>10%</b>	<b>6.6%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
POL-ADMINISTRATION	\$3,894,908	\$4,211,878	\$4,179,204	\$4,626,201
POLICE PENSION	\$7,669,078	\$7,592,553	\$7,794,388	\$8,670,409
INTERNAL AFFAIRS	\$33,840	\$133,170	\$133,170	\$145,457
ORG. CRIME-INTELLIGENCE	\$6,050,755	\$5,882,152	\$5,921,825	\$5,979,079
TRAINING & CRIME PREVENTION	\$4,054,767	\$9,438,373	\$9,465,964	\$8,279,030
DETECTIVES	\$7,662,862	\$7,361,064	\$7,302,525	\$7,708,621
DOWNTOWN PATROL	\$12,864,448	\$13,387,873	\$11,942,017	\$15,321,273
SOUTHWEST PATROL	\$9,213,396	\$9,972,077	\$9,102,092	\$10,941,892
SPECIAL OPERATIONS	\$6,973,346	\$6,691,690	\$6,754,543	\$7,259,055
W W WILLIAMS NW SUBSTATION	\$10,631,001	\$11,749,429	\$11,035,044	\$12,041,480
AIRPORT POLICE	\$2,153,401	\$2,114,398	\$2,114,637	\$2,214,198
RECORDS & SUPPORT	\$5,403,569	\$6,023,508	\$6,189,137	\$6,809,717
COMMUNICATION CENTER	\$48,881	\$0	\$0	\$0
HEADQUARTERS	\$206,031	\$495,882	\$495,882	\$639,298
<b>Total:</b>	<b>\$76,860,283</b>	<b>\$85,054,047</b>	<b>\$82,430,428</b>	<b>\$90,635,710</b>



# Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
Expense Objects						
PERSONNEL SERVICES	\$68,658,651	\$76,948,876	\$74,221,007	\$82,370,064	\$8,149,057	\$5,421,188
SUPPLIES AND MATERIALS	\$863,001	\$945,361	\$945,361	\$945,361	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$12,088	\$4,862	\$4,862	\$4,862	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$462,948	\$189,106	\$189,106	\$189,106	\$0	\$0
AUTO PARTS	\$2,067	\$0	\$0	\$0	\$0	\$0
PETROLEUM PRODUCTS, FUEL	\$14	\$0	\$0	\$0	\$0	\$0
FOOD	\$17,637	\$15,332	\$15,332	\$15,332	\$0	\$0
FLEET FUEL	\$1,296,136	\$1,559,907	\$1,559,907	\$1,271,395	-\$288,512	-\$288,512
REPAIRS AND MAINTENANCE	\$286,535	\$254,843	\$359,093	\$359,093	\$0	\$104,250
FLEET SERVICES	\$2,526,476	\$2,784,822	\$2,784,822	\$3,109,559	\$324,737	\$324,737
SERVICES AND OTHER EXPENSES	\$2,209,370	\$2,350,938	\$2,350,938	\$2,370,938	\$20,000	\$20,000
CAPITAL OUTLAY	\$108,514	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$416,845	\$0	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$76,860,283</b>	<b>\$85,054,047</b>	<b>\$82,430,428</b>	<b>\$90,635,710</b>	<b>\$8,205,282</b>	<b>\$5,581,663</b>



# 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 2023 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.



The following data reports shows the following:

- Call Volume by Hour of Day and by Day of Week
  - On average, 1900-2000 hours is our peak period for incoming calls.
  - 0300-0700 hours is our slowest period.
  - 1300-2100 is our busiest period.
  - The call load drastically increases between the hours of 2200-0100 on Friday and Saturday night.
- Avg Calltaking and time to reach dispatch point from go-live date.
  - On average, it takes Operators 1 minute, 27 seconds to reach the Dispatch Point, at which the call is sent to the queue for either police or fire to be dispatched.
  - The average call processing time is 2 minutes, 18 seconds. This time includes Pre-arrival instructions of disconnect instructions for the caller to ensure safety of themselves and first responders.
- The below image captures total calls for service processed through Police ProQA since go-live in July 2023
  - Disturbances are #1 accounting for nearly one-fourth of all police calls that have been processed.

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. Everyone is 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 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/signed-off from training and able to work independently in that skill.

## **FY 2024 Departmental Goals**

Relocate 9-1-1 Communications Center.

Address Safety/Security needs of staff.

To continue to increase and retain 100% staffing.

Promote more Leadership Development classes/certificates.

Acquire new uniforms to enhance a professional environment.

Pursue Commission on Accreditation for Law Enforcement (CALEA) accreditation.

Pursue Accredited Center of Excellence (ACE) accreditation.

More public education & involvement.





## 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 Estimate</u>	<u>2024 Budget</u>
Demand: Incoming 9-1-1 Emergency calls to Communications.	245,996	262,836	250,000
Workload: Calls answered by Communications personnel.	191,027	199,922	250,000
Abandoned/Called back: 9-1-1 Calls that were unanswered and called back.	54,969	62,914	25,000
Efficiency: Average time to answer 9-1-1 calls (in seconds).	15.87	16.45	10.00
Effect/Outcome: Annual average percentage of calls answered in 20 seconds or less.	79.02%	76.18%	95.00%

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

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Incoming Emergency calls to Communications to be processed as calls for service for Police and Fire.	165,000	168,809	150,000
Workload: Calls processed by Communications personnel	165,000	168,009	150,000
Efficiency: Monthly average calls for service processed for the Police and Fire.	13,750	14,001	12,500
Effect/Outcome: Percentage of incidents processed.	100%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Emergency Communications	65	65	65

## Expenditures by Fund

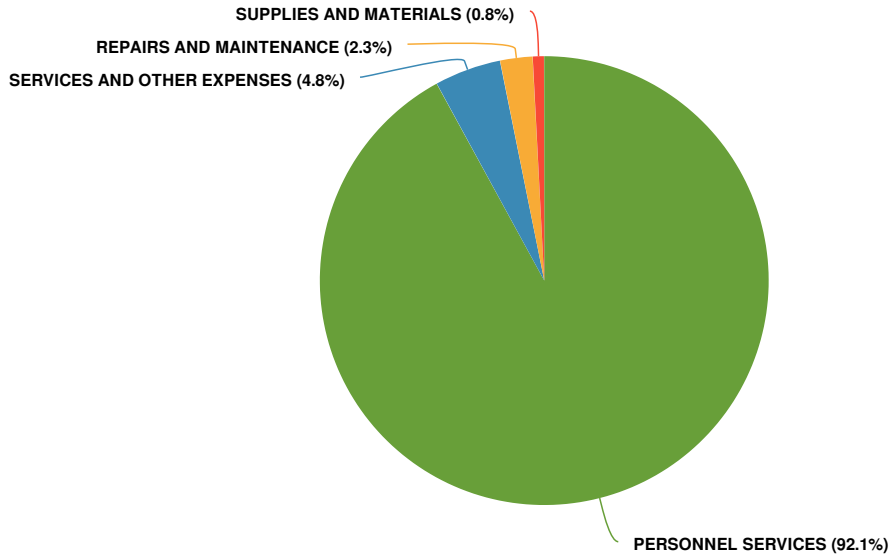
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
GENERAL FUND	\$3,973,181	\$4,948,663	\$4,203,170	\$5,045,670	20%	2%
<b>Total GENERAL FUND:</b>	<b>\$3,973,181</b>	<b>\$4,948,663</b>	<b>\$4,203,170</b>	<b>\$5,045,670</b>	<b>20%</b>	<b>2%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
911 OPERATIONS	\$3,973,181	\$4,948,663	\$4,203,170	\$5,045,670
<b>Total 911 OPERATIONS:</b>	<b>\$3,973,181</b>	<b>\$4,948,663</b>	<b>\$4,203,170</b>	<b>\$5,045,670</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$3,603,057	\$4,663,713	\$3,791,771	\$4,645,015	\$853,244	-\$18,698
SUPPLIES AND MATERIALS	\$5,356	\$6,149	\$12,149	\$12,149	\$0	\$6,000
EDUCATION & TRAINING SUPPLIES	\$2,991	\$1,943	\$3,943	\$3,943	\$0	\$2,000
INFORMATION SYSTEM SUPPLIES	\$7,443	\$17,856	\$23,856	\$23,856	\$0	\$6,000
FLEET FUEL	\$3,435	\$2,368	\$2,817	\$955	-\$1,862	-\$1,413
REPAIRS AND MAINTENANCE	\$6,325	\$95,307	\$108,307	\$108,307	\$0	\$13,000
FLEET SERVICES	\$10,112	\$18,739	\$18,739	\$9,857	-\$8,882	-\$8,882
SERVICES AND OTHER EXPENSES	\$334,462	\$142,588	\$241,588	\$241,588	\$0	\$99,000
<b>Total:</b>	<b>\$3,973,181</b>	<b>\$4,948,663</b>	<b>\$4,203,170</b>	<b>\$5,045,670</b>	<b>\$842,500</b>	<b>\$97,007</b>

The decrease in personnel cost of \$18,698 includes the 2% salary increases, health insurance and other benefit changes. The \$99,000 increase in services and other expenses relates to \$50,000 increase in utilities and \$49,000 increase in contract costs.

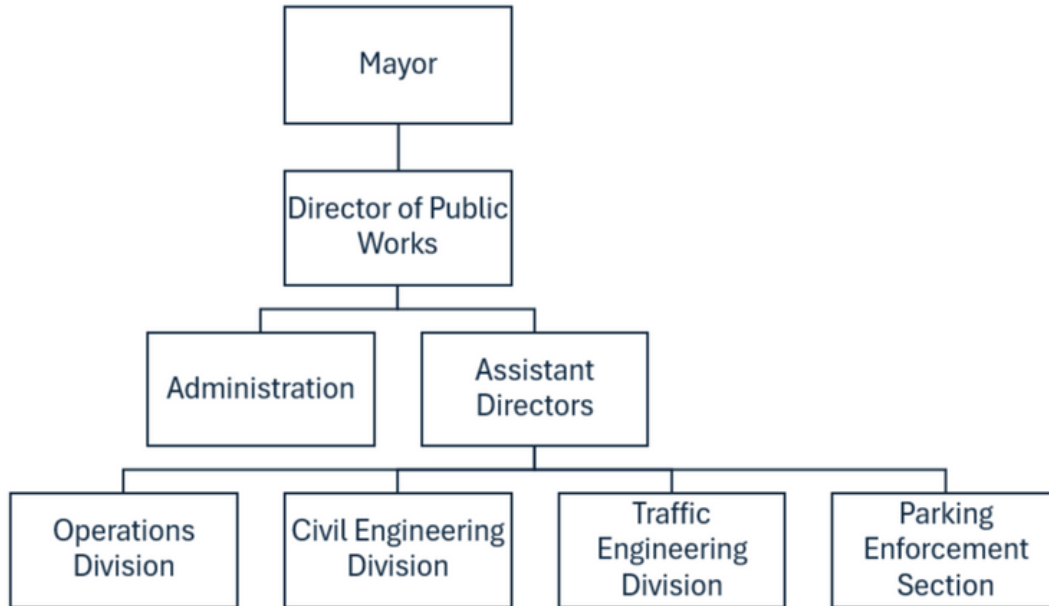


# Public Works Street Fund

**Mission Statement:**

To provide efficient and economical infrastructure and quality management of services for the residents of Little Rock in a professional manner.

## 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 2023 Accomplishments

A voter-approved extension of an existing property millage last year led to a bond issue in December of 2022 which included approximately \$38 million in funding for street and drainage projects throughout the City. A series of well-attended public meetings were held in the spring of 2023 to discuss many projects including those with local impact in neighborhoods across the city as well as projects with more of a city-wide impact to improve intersection safety and roadway condition. Approximately 6 Million dollars in engineering design contracts for a majority of the 71 street, drainage, and traffic projects were negotiated and approved by the City Board. By the end of 2023, design work on most of the projects was well under way to prepare for a very busy bidding and construction season in 2024 and 2025. The first bond-funded street resurfacing contract worth over 3 million dollars was approved which provides for the rejuvenation of 63 streets in need of new pavement, which when completed will amount to over 138,000 linear feet or 26 miles of renewed streets.

On March 31st, Little Rock experienced an unprecedented tornado impact that devastated a large swath wrecking neighborhoods and disrupting lives. Staff and crews from Civil Engineering, Operations, Traffic, and Solid Waste quickly mobilized to assess damage, clear roadways, and make emergency repairs so that those in need could safely access emergency and relief services as quickly as possible. As the cleanup continued in the following weeks and months, city services were restored to bring normalcy to affected areas.

In 2023 construction was completed on several more street projects from the 2019-2021 Capital Improvement Program. Funded by the 3/8-cent sales tax and bond issue, grant awards and other sources, projects completed included sections of Geyer Springs Road, Bella Rosa Drive, Chicot Road, and the widening of a bridge on Reservoir Road. As it stands now, 96% of the 75 projects have been either completed or are under construction.

Other ongoing major projects funded in part by federal and state grants include improving the intersection of Kanis Road and Bowman Road to improve safety and reduce congestion as well as award of a construction contract for the first phase of the new Southeast Trail to provide an alternative transportation corridor for cyclists and pedestrians on the east side of the city. Recovery Act funds allowed us to pursue several long-needed drainage projects and develop infrastructure plans to foster affordable housing development. The Sidewalk Replacement Program continues to provide a training ground for persons re-entering the workforce and interested in learning a useful skill. In 2023 this program replaces over 15,000 square feet or 3 miles of new sidewalk.

The Traffic Engineering Division continued to perform maintenance the updated I-630 Freeway LED lighting as well as provided maintenance for the majority of street lighting throughout the City. New striping on 12th Street, Westhaven and new crosswalks throughout the City enhance pedestrian and vehicular awareness.

Expenditures on street and drainage projects in 2023 topped \$11 million, benefitting the local economy in many ways, from the local consulting firms that provided surveying, design, and acquisition services to the many contractors, subcontractors, suppliers, and workers needed to make a program like this happen. Tens of thousands of Little Rock residents will benefit each day from an improved transportation system and improvements to neighborhoods that provide a better quality of life.



## **FY 2024 Departmental Goals**

The Department's goals for 2024 are focused on continuing progress made in 2023 and focusing on making progress sustainable. Planning for a proposed voter-approved sales tax initiative will require input from all divisions in an environment of ever-increasing cost of goods and services.

The Civil Division is focused on keeping the current bond-funded Capital Improvement Program on schedule and providing regular project status updates. Part of the effort to stay on schedule will require early procurement for traffic equipment and other materials with long lead times. Several long-term federally-assisted grant projects will be closed out while others will be made bid ready to meet the schedules of grant agencies. Technology will continue to be utilized to make information more accessible to the public as well as improve efficiency and communications. Federally-assistance tied to pedestrian safety projects, alternative transportation facilities and reconnecting neighborhoods will be sought to help fund planning projects that will have quantifiable benefits and provide the necessary plans to ready us for implementation grants in the next few years.

The Operations Division will oversee a pavement condition analysis to determine city-wide pavement conditions in a format accessible to the public and decision makers. This study will make it possible to develop realistic budget estimates for pavement preservation at levels that can be sustained with adequate funding. Essential maintenance of streets, drainage and other infrastructure will continue utilizing in-house labor and equipment as well as contracted services with a goal of working through the current backlog so that response can be closer to an on-call level of response.

The Parking Enforcement Division will pursue initiatives to review and streamline division processes and explore ways to increase revenue by providing service on weeknights and weekends. The possibility of adding more enforcement areas within zones is being studied to determine if there is a favorable cost to benefit.

The Traffic Engineering Division will continue to convert city-owned light fixtures to energy efficient LEDs and work closely with Entergy to keep our streets lights burning. In addition to improved lighting, city staff will conduct intersection surveys at all high-volume signalized intersections along major and minor arterials to improve worn out pavement markings and update signal timings to keep traffic moving safely in 2024.



## 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 Estimate</u>	<u>2024 Budget</u>
Demand: Permits for review.	1,126	926	1,100
Workload: Permits reviewed.	1,126	926	1,100
Efficiency: Permits processed per month.	94	77	92
Effect/Outcome: Percentage of permits completed.	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 Estimate</u>	<u>2024 Budget</u>
Demand: Annual Street Sweeping Program miles.	50,000	50,000	50,000
Workload: Sweeping Program street lane miles.	49,964	33,615	50,000
Efficiency: Program miles completed per month.	3,747	2,801	4,167
Effect/Outcome: Percentage of miles completed.	90%	68%	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 Estimate</u>	<u>2024 Budget</u>
Demand: Requests for review.	441	265	300
Workload: Requests reviewed.	441	265	300
Efficiency: Requests completed per month.	36	22	25
Effect/Outcome: Percentage of requests submitted/completed.	100%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Public Works - Street	217	217	219

## Expenditures by Fund

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
PUBLIC WORKS STREET FUND	\$21,329,670	\$24,503,779	\$24,680,684	\$25,234,297	2.2%	3%
<b>Total PUBLIC WORKS STREET FUND:</b>	<b>\$21,329,670</b>	<b>\$24,503,779</b>	<b>\$24,680,684</b>	<b>\$25,234,297</b>	<b>2.2%</b>	<b>3%</b>

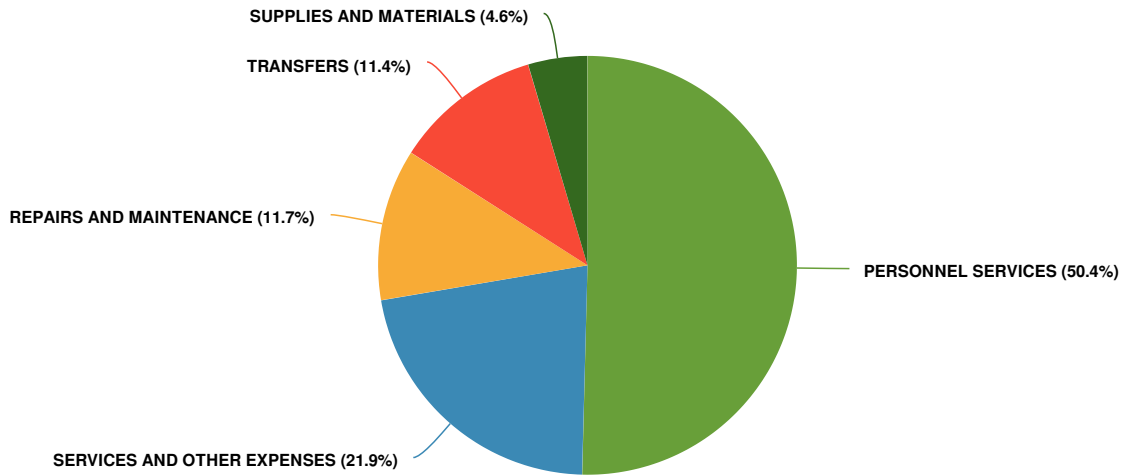


## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
NON-DEPARTMENTAL	\$4,775,960	\$4,290,000	\$4,290,000	\$4,290,000
PW-ADMINISTRATION	\$679,460	\$958,713	\$1,135,618	\$1,162,233
PW-OPS ADMINISTRATION	\$901,908	\$976,943	\$976,943	\$985,397
STREET & DRAIN. MAINT.	\$6,832,888	\$8,329,339	\$8,329,339	\$8,713,707
STORM DRAIN MAIN.	\$973,797	\$1,282,183	\$1,282,183	\$1,298,796
WORK POOL	\$83,764	\$157,349	\$157,349	\$140,769
RESOURCE CONTROL & SCHEDULING	\$373,809	\$382,750	\$382,750	\$405,362
CONTROL DEVICES	\$876,453	\$1,021,181	\$1,021,181	\$1,076,427
SIGNALS	\$1,024,187	\$1,233,349	\$1,233,349	\$1,177,884
PARKING METERS	\$119,695	\$126,979	\$126,979	\$143,994
CIVIL ENGINEERING	\$1,244,842	\$1,665,455	\$1,665,455	\$1,699,085
TRAFFIC ENGINEERING	\$3,226,308	\$3,739,692	\$3,739,692	\$3,800,347
PARKING ENFORCEMENT	\$216,598	\$339,846	\$339,846	\$340,296
<b>Total Expenditures:</b>	<b>\$21,329,670</b>	<b>\$24,503,779</b>	<b>\$24,680,684</b>	<b>\$25,234,297</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
PERSONNEL SERVICES	\$9,643,153	\$12,256,084	\$12,343,084	\$12,720,952
SUPPLIES AND MATERIALS	\$151,458	\$160,487	\$160,487	\$160,487
PHOTO SUPPLIES & PROCESS	\$0	\$1,446	\$1,446	\$1,446
EDUCATION & TRAINING SUPPLIES	\$186	\$7,925	\$7,925	\$7,925
INFORMATION SYSTEM SUPPLIES	\$367,292	\$441,350	\$462,050	\$462,050
PETROLEUM PRODUCTS, FUEL	\$2,202	\$377	\$377	\$377
FLEET FUEL	\$482,866	\$590,308	\$590,308	\$520,278
REPAIRS AND MAINTENANCE	\$399,562	\$816,226	\$816,226	\$816,226
FLEET SERVICES	\$1,710,149	\$1,875,891	\$1,875,891	\$2,139,707
SERVICES AND OTHER EXPENSES	\$5,289,288	\$5,526,468	\$5,595,673	\$5,530,632
CAPITAL OUTLAY	\$2,838	\$0	\$0	\$0
TRANSFERS	\$3,280,677	\$2,827,217	\$2,827,217	\$2,874,217
<b>Total:</b>	<b>\$21,329,670</b>	<b>\$24,503,779</b>	<b>\$24,680,684</b>	<b>\$25,234,297</b>





# Fleet Services

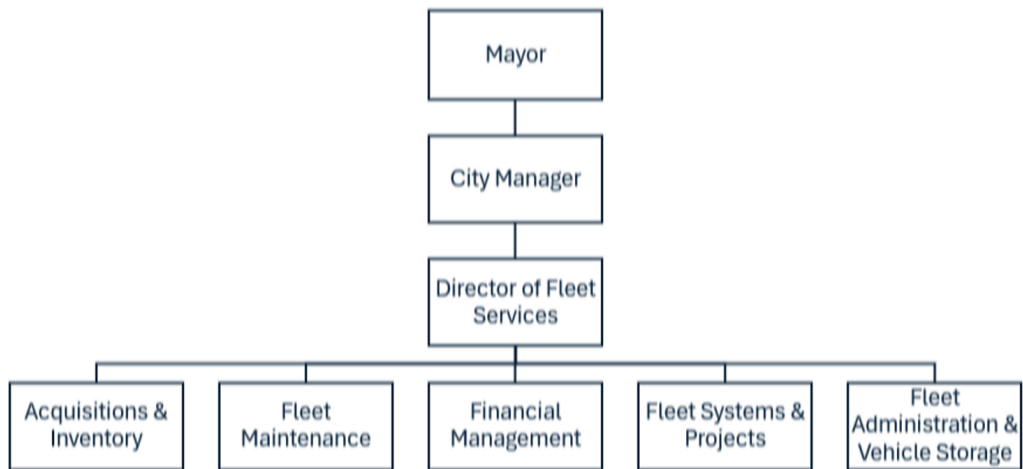
**Mission Statement:**

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 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 2023 Accomplishments

### Administration & Projects

- Worked with other departments to recommend a path forward on Enterprise systems at the mayor's request. The assigned team made a good set of recommendations. Transformation
- Worked with Information Technology to Upgraded all computers at Fleet to the Windows-10 operating system, to migrate to Office 365 and to finish setting up each technician with individual computers in their work areas. Stewardship
- Integrated fuel management and tracking into the Fleet Fuel Master System at the Landfill to bring it in line with the other divisions. Also upgraded the fuel dispensing equipment and refurbished the fuel tanks to extend the tanks' life. Stewardship
- Replaced fuel dispensing pumps at JE Davis and Rebsamen Golf. The pumps replacement is in progress at Central Fire Station, Northwest police station and Asher Maintenance. Stewardship
- Installed a fuel tank at First Tee Golf Center for newly leased golf carts to use for fueling. Stewardship
- Broke ground to add the city's 5<sup>th</sup> level-2 charging station at the Public Works Administration building. Transformation
- Removed and remarketed the compressed natural gas (CNG) equipment from the 6<sup>th</sup> Street shop. We also demolished part of the compressed natural gas (CNG) equipment building and made repairs to the curbs & parking lot to accommodate electric vehicle (EV) charging stations. We are in the Planning phase for adding a Level-3 charging station by working with Entergy and the architect. Transformation

### Materials

- Worked with our Ford Motor Company partners to preorder pursuit rated sport utility vehicles (SUVs) and pickup trucks to aid in fulfilling the milestone of a single-use fleet for the Little Rock Police department. Fleet Services added sixty-eight (68) fully equipped patrol units and replaced thirty-nine (39) older patrol units. This puts us within sixty (60) units of completing the single-use milestone. Stewardship and Transformation
- Worked with Parks staff and finance to secure enough funding to replace ~\$1.5 million in replacement equipment. The funding came from a special allocation, Bond funds and fleet replacement funds. Parks' fleet is severely aged and attributes many lost manhours and their operational inefficiencies. This will move the needle, but their fleet needs much more attention. Stewardship
- Worked with Little Rock Fire Department, the City Manager and Mayor to present a Bond proposal to secure funding to ultimately replace sixteen (16) old fire apparatuses over the next three years. This will fulfill their large equipment replacement needs over the next five years. Stewardship
- Added an additional fleet service advisor to the team to enhance fleet's ability to attain asset scheduling, to enforce schedule adherence to the plan and to aid in maintenance activity completion in a timely manner. Both advisors are required to be Automotive Service Excellence (ASE) certified and they have completed their certification. Transformation
- Added four (4) additional electric vehicles (EVs) to the fleet in 2023 bringing the total to six (6). Transformation
- Fleet Procurement (Acquisitions) and purchasing started a transformational effort to the supplier attainment process. Our teams ventured out to find local suppliers in Little Rock and in our immediate surrounding area as well as in other parts of the state. We shouldn't rely solely on the vendor-base to find us. We worked on finding new upfitting suppliers and vehicle repair vendors to start with but plan to move forward with assisting vendors with understanding the subcontracting process to aid in increasing the number of preferred and minority vendors. Stewardship and Transformation



## Maintenance

- Fleet Landfill operations led to the completion of multiple improvement initiatives at the landfill.  
Stewardship
  - Added a rear parking lot project which included grading, heavy equipment concrete aprons & asphalt paving completed for improved truck staging & parking, drainage & less mud entering the shop area.
  - Added a new Tire shop container style shop building to separate the tire assembly work from the main shop area for better inventory control and technician efficiency.
- Partnered with the Director of Public Works to secure special project funding for the Landfill to build a new automatic truck wash facility. The building has been designed and ground has been broken to place it in operation by mid-2024. Stewardship
- Removed and remarketed the compressed natural gas (CNG) equipment from the 6<sup>th</sup> Street shop. We also demolished part of the compressed natural gas (CNG) equipment building and made repairs to the curbs & parking lot to accommodate electric vehicle charging stations. Transformation
- Several Technician assistants have joined Fleet Services to learn and develop their Fleet related skills with the goal of eventually becoming Technicians to help with the current technician shortage we are experiencing. Stewardship
- Fleet Maintenance Manager started a Book Club to help with staff social connections, to develop a higher level of reading skills, to broaden horizons and to assist technicians in taking the Automotive Service Excellence (ASE) certification testing. Stewardship and Transformation
- Fleet partnered with the Little Rock School District Metropolitan school with student interning for several Fleet related projects including a drone video for Fleet recruitment, surplus & retired asset remarketing preparation and electric vehicle (EV) charging stations mural concepts. Stewardship
- Fleet Maintenance also continued with its safety initiatives by adding,
  - A reflective white roof coating product has been installed on the main JE Davis building to reflect the sun and keep the interior of the building cooler in the summer. Stewardship
  - A specialize exhaust extraction system to the Truck shop to help with overall air quality in the area. Stewardship



# FY 2024 Departmental Goals

## **Install Enterprise Asset Management:**

Begin the implementation of Enterprise Asset Management (EAM) business-ware. Phase one (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

## **Refine Fleet Assets Replacements' Strategy:**

- Work out a new authorized vehicle and equipment replacement plan for both Little Rock Fire Department and Little Rock Police Department that will extend through 2034.
- 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.
- Complete the roll out of the single use fleet for Little Roc Police Department, only fifty (50) to sixty (60) vehicles away – Q3.
- Resize 5% of over-the-road vehicles in the city's fleet – YE.
- Expand the leased unit's supplier base – Q1.
- Increase the quantity of equipment Upfit suppliers to reduce wait time before items can be placed in service – Q2.

## **Accelerate Fleet's 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.

- Introduce multiple Level-3 chargers into the Federal Transportation corridor – Q3.
- Add eight (8) additional Level-2 chargers throughout the city – two (2) per quarter.
- 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 – YE.
- Develop a funding source or sources to work in conjunction with grants to continue multiyear roll out – June.

## **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 guideline for Public Safety and Public Works take-home units – February.
- Publish the guideline for upper management take-home units – March.
- Publish the guideline for departmental callouts take-home units – March.

## **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 – February.
- Perfect the application elements to compete in GFX best large fleets contest for 2025 – December.

## **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.
  - Implement the electronic Operators checklist (part of Enterprise Asset Management (EAM)) – Q3.
- 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 two (2) manager as an assistant director and number three (3) as a senior manager – Q1.
- Hire eight (8) diesel technicians – Q2.
- Hire a replacement for the Asset Specialist. This is a key role in managing the Equipment module in Enterprise Asset Management (EAM). The overfill needs to be completed in February.
- 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.

**Upgrade Fleet Grounds, Equipment and Security:**

Finish Fleet's (including Vehicle Storage facility's (VSF's) proposal for securing the grounds and adding security into daily processes.

- Move Building Services to Fire training – Q3.
- Oversee the completion of the Equipment wash facility at the Landfill – Q3.
- Upgrade fueling equipment at three (3) of ten (10) city fuel sites – Q4.

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 – Q4

## Objective Measures of Progress

Department Objective: To complete 85% of fleet unit preventative maintenance before or on the due date, as per industries standards.

<b><u>Performance Measurement</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Estimate</u></b>	<b><u>2024 Budget</u></b>
Demand: Preventative work orders scheduled.	1,771	1,940	2,100
Workload: Preventative work orders opened and closed.	1,745	1,894	2,050
Efficiency: Preventative work orders closed on or before due date.	1,412	1,532	1,795
Effect/Outcome: Percentage of work orders closed on or before due date vs. total scheduled work orders.	80%	79%	85%

Department Objective: To increase the number of direct shop hours to 80% of total shop hours.

<b><u>Performance Measurement</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Estimate</u></b>	<b><u>2024 Budget</u></b>
Demand: Incoming Total number of shop hours.	55,391	67,462	70,000
Workload: Shop hours categorized as direct shop hours.	42,819	49,436	56,000
Efficiency: Average direct shop hours per month.	3,568	4,120	4,250
Effect/Outcome: Percentage of direct shop hours/total available shop hours	77%	73%	80%Department



## Staffing

	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Fleet Services	62	63	64

## Expenditures by Fund

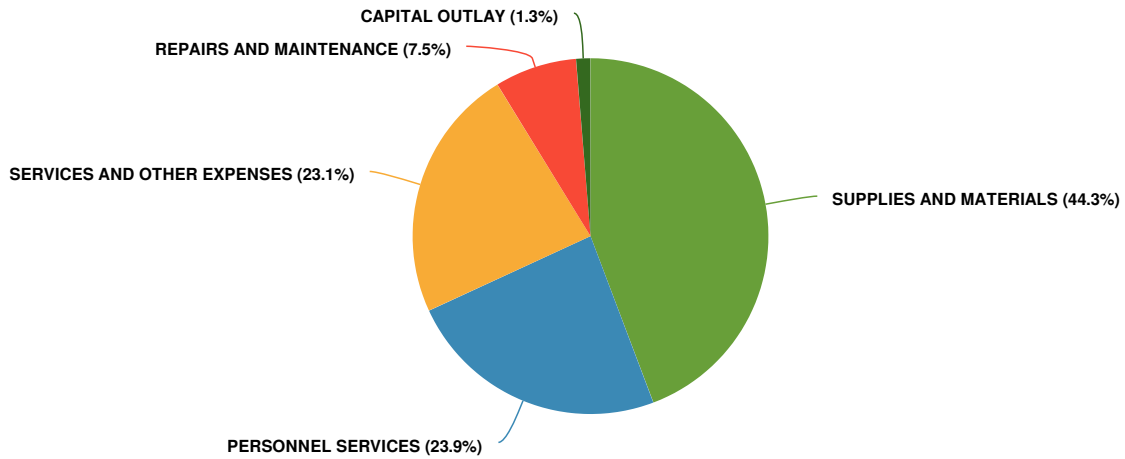
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
FLEET FUND	\$13,426,586	\$18,709,088	\$18,709,088	\$18,575,988	-0.7%	-0.7%
<b>Total FLEET FUND:</b>	<b>\$13,426,586</b>	<b>\$18,709,088</b>	<b>\$18,709,088</b>	<b>\$18,575,988</b>	<b>-0.7%</b>	<b>-0.7%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
FLEET FUND	\$768,658	\$1,360,801	\$1,360,801	\$1,159,736
FLT ACQUISITION AND MATERIALS	\$6,256,228	\$9,361,247	\$8,811,247	\$9,263,670
FLEET FINANCIAL MANAGEMENT	\$1,191,354	\$1,323,417	\$1,373,417	\$1,541,588
FLEET MAINTENANCE MANAGEMENT	\$5,210,345	\$6,663,623	\$7,163,623	\$6,610,994
<b>Total:</b>	<b>\$13,426,586</b>	<b>\$18,709,088</b>	<b>\$18,709,088</b>	<b>\$18,575,988</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$3,758,003	\$4,398,766	\$4,398,766	\$4,435,076	\$36,310	\$36,310
SUPPLIES AND MATERIALS	\$5,833,016	\$8,181,321	\$7,631,321	\$8,221,280	\$589,959	\$39,959
REPAIRS AND MAINTENANCE	\$589,078	\$1,326,740	\$1,526,740	\$1,385,740	-\$141,000	\$59,000
SERVICES AND OTHER EXPENSES	\$2,977,101	\$4,162,367	\$4,512,367	\$4,291,892	-\$220,475	\$129,525
CAPITAL OUTLAY	\$269,387	\$277,500	\$277,500	\$242,000	-\$35,500	-\$35,500
TRANSFERS	\$0	\$362,394	\$362,394	\$0	-\$362,394	-\$362,394
<b>Total:</b>	<b>\$13,426,586</b>	<b>\$18,709,088</b>	<b>\$18,709,088</b>	<b>\$18,575,988</b>	<b>-\$133,100</b>	<b>-\$133,100</b>



# Vehicle Storage Facility

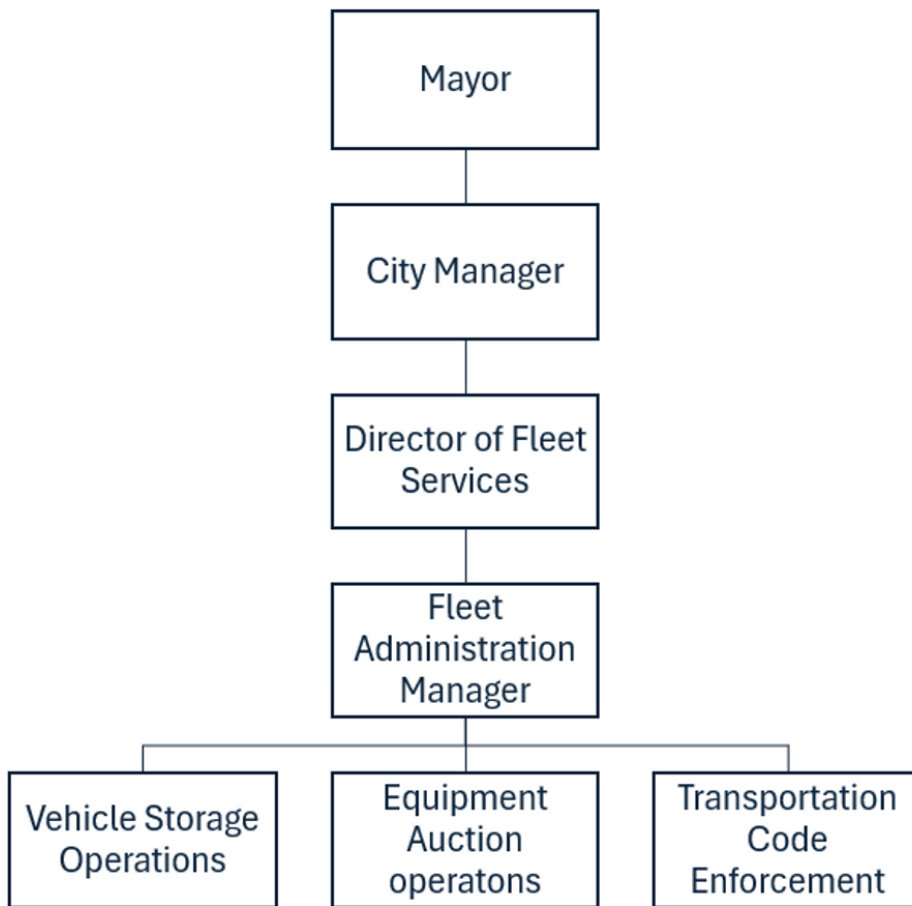
**Mission Statement:**

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 2023 Accomplishments**

A storm shelter was installed on the Vehicle Storage Facility Impound Lot. This emergency shelter can hold up to seven (7) individuals in times of emergency weather situations. Also, staff have an emergency kit to utilize in the shelter should the need exist. Stewardship and Transformation

A side gate/entry access was installed on the Impound Lot to minimize unnecessary use of the larger gate. Staff will be able to safely gain access to and out of the facility as needed. Stewardship and Transformation

Improved the releasing vehicle process by implementing an additional step. This step will aid in ensuring all vehicles are removed from the Impound Lot after payment has been received. Stewardship  
Started working with the City's Multicultural Liaison for assistance in developing forms, signage, videos, etc. and making the interactions at the Vehicle Storage inclusive to the Spanish-speaking customers and residents. Stewardship and Transformation

Safety team led the search for a wheel loader for Impound Lot to replace the undersized forklift used in a critical operational area. The wheel loader will be in place before yearend. Stewardship

Started several other upgrades to the facility and grounds were completed or have been started to provide a safer work environment for the crew and more efficient operation for the public coming to the Vehicle Storage Facility. Stewardship



## FY 2024 Departmental Goals

**Realign Vehicle Services Facility 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.

**Enhance Vehicle Services Facility Organization Training and customer service:**

- Add Spanish-speaking employees and/or software for the customer service window. There is a language barrier between customers and employees – Q2.
- Complete the work with Vehicle Storage Facility team members and human capital management (HCM) to finish their career skills evaluation and increase salaries accordingly – Q1.
- Continue to roll out dual-duties between Fleet administration and Vehicle Storage Facility administration – Q4.

**Continue Vehicle Storage Facility and Building Safety Improvements:**

Move forward with facility enhancements discussed with Public Works and others that will enhance security and impound operations – Q3.

**Improve VSF Asset Management and Customer Facing Systems:**

- Add a kiosk for bidder cards in the lobby of the Vehicle Storage Facility’s Administration Office to increase productivity by allowing staff to focus on assisting customers with payments for auctions and vehicle releases – Q3.
- Migrate Vehicle Storage Facility into Enterprise Asset Management (EAM) to manage Assets and Materials – Q4.

**Review the Code Language in the Towing Ordinance:**

Thoroughly review the City’s Towing Ordinance and Contract and make necessary changes – Q2.

## Objective Measures of Progress

Department Objective: To release 80% of eligible vehicles within 45 days of impoundment.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Impounded vehicles	3,837	3,696	4,100
Workload: Impounded vehicles eligible for release.	2,860	2,889	3,066
Efficiency: Eligible vehicles released within 45 days.	2,860	2,889	3,066
Effect/Outcome: Percentage of eligible vehicles released within 45 days.	75%	78%	75%



## Staffing

	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Vehicle Storage Facility	14	15	14

## Expenditures by Fund

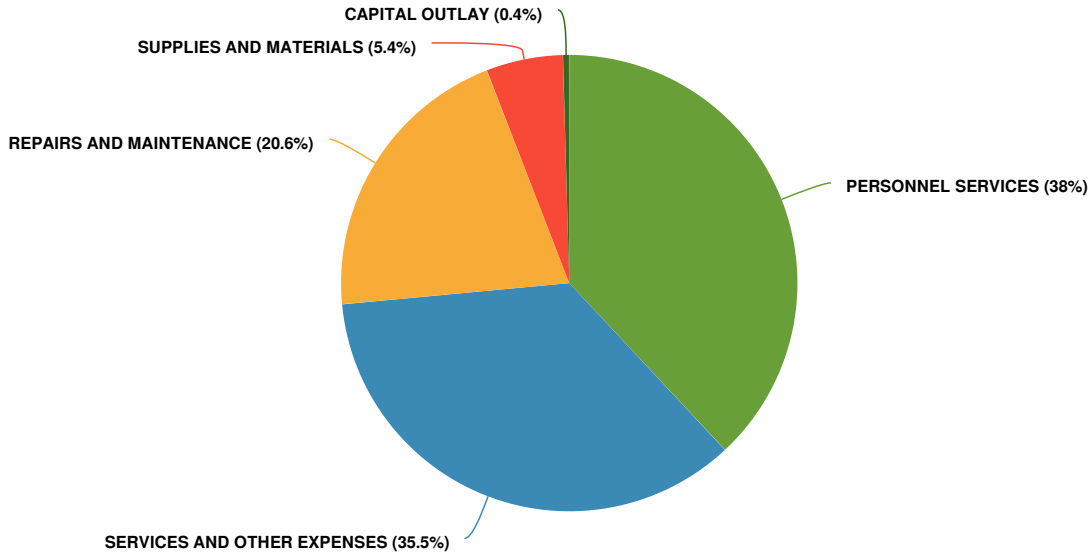
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
VEHICLE STORAGE FUND	\$1,450,998	\$1,825,987	\$1,825,987	\$2,208,454	20.9%	20.9%
<b>Total VEHICLE STORAGE FUND:</b>	<b>\$1,450,998</b>	<b>\$1,825,987</b>	<b>\$1,825,987</b>	<b>\$2,208,454</b>	<b>20.9%</b>	<b>20.9%</b>

## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
NON-DEPARTMENTAL	\$1,242	\$0	\$0	\$0
FLEET SERVS VEHICLE STORAGE FA	\$1,449,756	\$1,825,987	\$1,825,987	\$2,208,454
<b>Total Expenditures:</b>	<b>\$1,450,998</b>	<b>\$1,825,987</b>	<b>\$1,825,987</b>	<b>\$2,208,454</b>



## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Budgeted (\$ Change)	FY2023 Adopted vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$649,239	\$910,335	\$910,335	\$840,220	-\$70,115	-\$70,115
SUPPLIES AND MATERIALS	\$29,554	\$42,350	\$42,350	\$40,100	-\$2,250	-\$2,250
INFORMATION SYSTEM SUPPLIES	\$3,946	\$10,500	\$10,500	\$75,500	\$65,000	\$65,000
AUTO PARTS	\$518	\$0	\$0	\$0	\$0	\$0
FLEET FUEL	\$2,614	\$3,668	\$3,668	\$4,748	\$1,080	\$1,080
REPAIRS AND MAINTENANCE	\$10,345	\$50,500	\$50,500	\$430,000	\$379,500	\$379,500
FLEET SERVICES	\$15,266	\$18,961	\$18,961	\$24,546	\$5,585	\$5,585
SERVICES AND OTHER EXPENSES	\$729,900	\$777,173	\$777,173	\$783,725	\$6,552	\$6,552
CAPITAL OUTLAY	\$9,615	\$12,500	\$12,500	\$9,615	-\$2,885	-\$2,885
<b>Total:</b>	<b>\$1,450,998</b>	<b>\$1,825,987</b>	<b>\$1,825,987</b>	<b>\$2,208,454</b>	<b>\$382,467</b>	<b>\$382,467</b>

Budget reflects \$379,500 increase in repairs and maintenance for storage building upgrades.

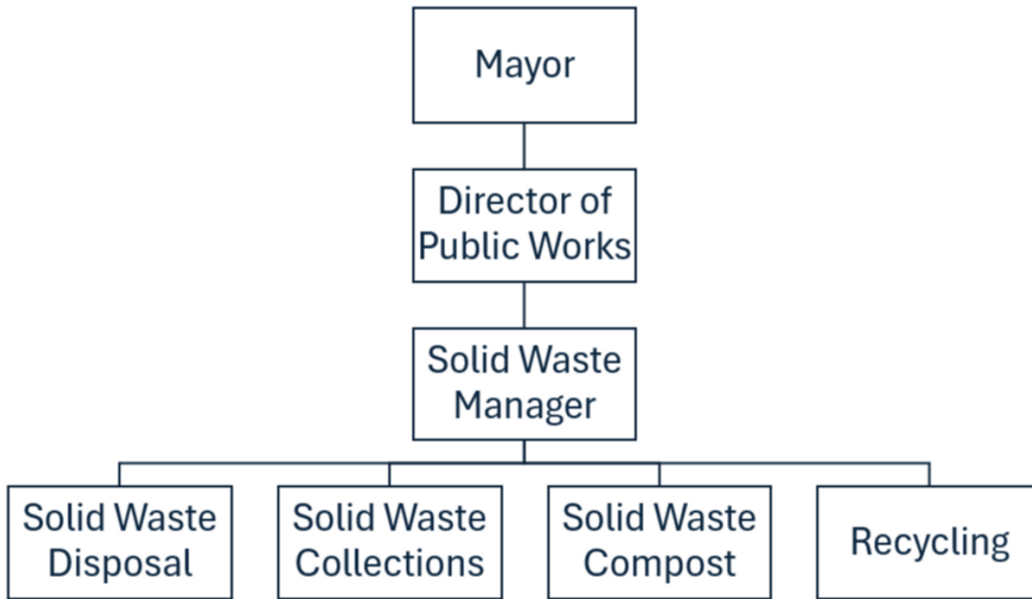


# Waste Disposal

**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 2023 Accomplishments**

In keeping with the Overall City Goals and Objectives Must Do Policy Statement for Infrastructure, Solid Waste Collections has continued to expand tablet usage to knuckle boom operations. The staff has contacted a third-party route optimization company for automated dispatching of routes and tracking completion efficiency. Visited local municipality to see which vendor best suits our department. Replacement of sanitary sewer pumps in lift stations started at the end of 2023 and was completed in the first quarter of 2024. The Division completed the Classification and Compensation survey.

## **FY 2024 Departmental Goals**

In 2024 the Solid Waste Division will make a push for sustainability by opening a new Green Station 4 days out of a week and last Saturday of the month in partnership with the Pulaski County Regional Recycling & Waste Reduction District to provide residents a place to discard items such as plastic grocery bags, glass jars and bottles, old electronics and household batteries. Increase recycling participation in city-owned facilities. The division will also be looking at short-term and long-term solutions to improve garbage route completion and route efficiency to better serve our residents. Propose a Solid Waste Services rate increase to allow the Division to keep up with cost increases and help provide needed funding for salaries, garbage trucks, and landfill equipment.

Install a new primary liner and upgrade the landfill leachate pond. Project funding has been secured, and the design is complete and has been put out for bid. Install a new garbage truck wash system in partnership with Fleet Services. Work with Fleet to establish greasing program for Collections/Heavy equipment. This is vital to the life of our equipment. Pursue proposal from River City Hydraulics for fleet buy back program that will renew our fleet for garbage collections every 2 years. Department, Fleet and Finance will need to agree on structure of this program.

Start a program to bring cover dirt to the landfill for daily waste cover operations.

Resurface the yard waste/composting area. Roughly 15 acres of previously asphalted area has deteriorated. This is making basic operations difficult and wearing out composting equipment. This is also a requirement to follow State DEQ regulations. Due to the amount of funding needed for this project the plans have been revised and phased out into two phases.

Develop a plan for replacing/refurbishing Heavy equipment. We have several pieces of equipment that are over 30 years old at the landfill disposal.



## Objective Measures of Progress

Department Objective: To promote recycling and increase annual tonnage collected.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Curbside recycling tonnage to be collected.	5,550	6,000	6,000
Workload: Curbside recycling tonnage collected.	5,550	6,000	6,000
Efficiency: Curbside recycling tonnage collected per month.	460	500	500
Effect/Outcome: Percentage of tonnage collected annually.	100%	100%	100%

Department Objective: To monitor incoming tonnage to the Class I and Class IV Landfill Cells.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Curbside recycling tonnage to be collected.	131,000	135,000	135,000
Workload: Curbside recycling tonnage collected.	131,000	135,000	135,000
Efficiency: Curbside recycling tonnage collected per month.	11,000	11,250	11,250
Effect/Outcome: Percentage of tonnage collected annually.	100%	100%	100%

Department Objective: To promote recycling and increase annual tonnage collected.

<u>Performance Measurement</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Demand: Curbside recycling tonnage to be collected.	22,700	25,000	25,000
Workload: Curbside recycling tonnage collected.	22,700	25,000	25,000
Efficiency: Curbside recycling tonnage collected per month.	3.0	3.0	3.0
Effect/Outcome: Percentage of tonnage collected annually.	100%	100%	100%

## Staffing

	<u>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
Waste Disposal	145	145	145

## Expenditures by Fund

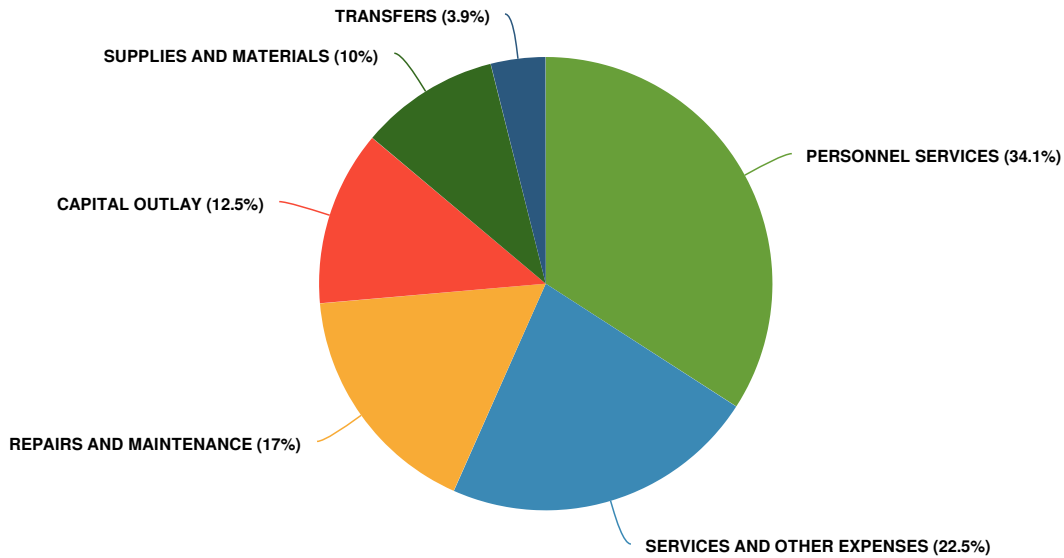
Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Amended vs. FY2024 Adopted (% Change)	FY2023 Adopted vs. FY2024 Adopted (% Change)
PUB WORKS-WASTE DISPOSAL FUND	\$24,537,460	\$25,485,100	\$25,485,100	\$25,712,800	0.9%	0.9%
<b>Total PUB WORKS-WASTE DISPOSAL FUND:</b>	<b>\$24,537,460</b>	<b>\$25,485,100</b>	<b>\$25,485,100</b>	<b>\$25,712,800</b>	<b>0.9%</b>	<b>0.9%</b>



## Expenditures by Function

Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted
Expenditures				
SOLID WASTE BOND MANAGEMENT	\$8,943	\$0	\$0	\$0
NON-DEPARTMENTAL	\$435,757	-\$500,000	\$149,096	-\$500,000
WD-ADMINISTRATION	\$2,269,130	\$2,109,845	\$2,060,828	\$1,905,926
SOLID WASTE COLLECTION	\$16,651,786	\$18,178,472	\$17,668,741	\$18,485,505
SOLID WASTE DISPOSAL	\$4,456,754	\$4,893,113	\$4,835,655	\$4,970,949
SOLID WASTE COMPOSTING	\$715,091	\$803,670	\$770,780	\$850,420
<b>Total Expenditures:</b>	<b>\$24,537,460</b>	<b>\$25,485,100</b>	<b>\$25,485,100</b>	<b>\$25,712,800</b>

## Expenditures by Category



Name	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2024 Adopted	FY2023 Adopted vs. FY2024 Adopted (\$ Change)	FY2023 Amended vs. FY2024 Adopted (\$ Change)
PERSONNEL SERVICES	\$7,971,951	\$8,494,940	\$8,494,940	\$8,772,029	\$277,089	\$277,089
SUPPLIES AND MATERIALS	\$145,867	\$148,150	\$148,150	\$148,150	\$0	\$0
EDUCATION & TRAINING SUPPLIES	\$0	\$100	\$100	\$100	\$0	\$0
INFORMATION SYSTEM SUPPLIES	\$274,861	\$281,150	\$281,150	\$281,150	\$0	\$0
AUTO PARTS	\$11,880	\$0	\$0	\$0	\$0	\$0
PETROLEUM PRODUCTS, FUEL	\$25,025	\$14,000	\$14,000	\$14,000	\$0	\$0
FLEET FUEL	\$1,499,545	\$1,967,734	\$1,967,734	\$2,116,106	\$148,372	\$148,372





<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Adopted</b>	<b>FY2023 Amended</b>	<b>FY2024 Adopted</b>	<b>FY2023 Adopted vs. FY2024 Adopted (\$ Change)</b>	<b>FY2023 Amended vs. FY2024 Adopted (\$ Change)</b>
REPAIRS AND MAINTENANCE	\$286,832	\$421,646	\$421,646	\$421,646	\$0	\$0
FLEET SERVICES	\$3,342,806	\$4,586,764	\$4,586,764	\$3,943,146	-\$643,618	-\$643,618
SERVICES AND OTHER EXPENSES	\$6,108,083	\$5,481,007	\$5,481,007	\$5,795,257	\$314,250	\$314,250
CAPITAL OUTLAY	\$3,039,125	\$2,834,500	\$2,834,500	\$3,215,626	\$381,126	\$381,126
DEBT SERVICE	\$8,943	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$1,822,544	\$1,255,109	\$1,255,109	\$1,005,590	-\$249,519	-\$249,519
<b>Total:</b>	<b>\$24,537,460</b>	<b>\$25,485,100</b>	<b>\$25,485,100</b>	<b>\$25,712,800</b>	<b>\$227,700</b>	<b>\$227,700</b>



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# APPENDICES

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# 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.

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.



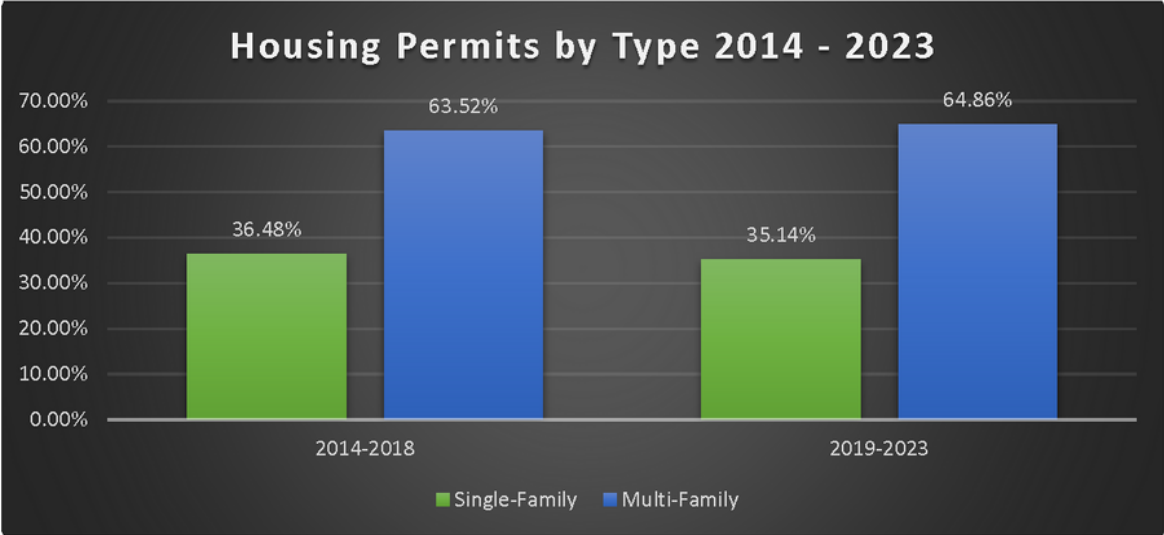
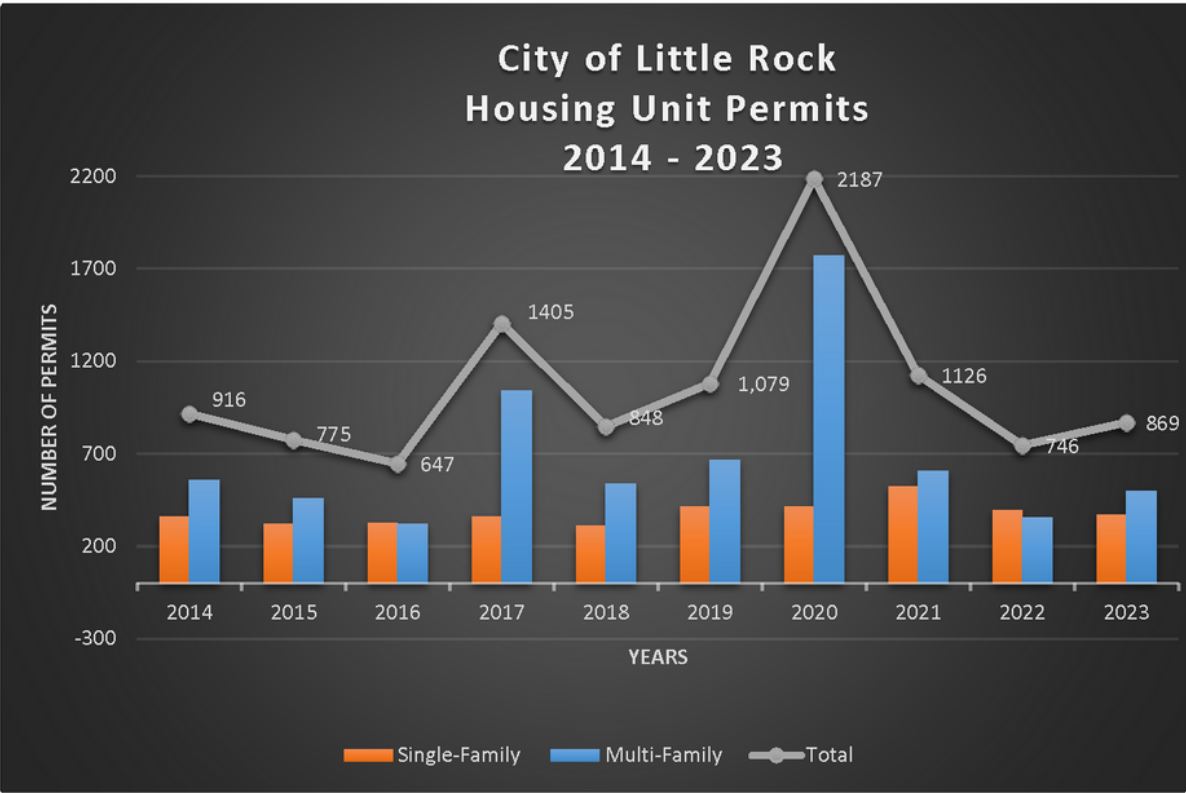
## Statistical Information

Date of Incorporation	November 7, 1831
Date of Adoption of Charter	November 2, 1835
Form of Government	City Manager
Date of City Manager Government	July 27, 1993
Area - Square Miles	122.36
<b>Miles of Streets and Alley:</b>	
Total Streets	2,500.59
Streets Graded and Surface Treatment	397.86
Paved - Permanent (Concrete and Asphalt)	2,102.73
Alleys Maintained	62.82
Drainage Ditches Maintained	1,567.72
Storm Sewers Maintained	379.42
Miles of Water Lines	1,439.92
Sanitary Miles	1,404.00
<b>Traffic Controls:</b>	
Signals Repaired	800
<b>Solid Waste/Garbage Collection:</b>	
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	60,800
Number of Commercial Users	480

### Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
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





Sales Tax Rate:	
Local	1.125%
County	1.0%
State	6.5%

Bond Rating:	
General Obligation Bonds	
Standard and Poor's	AA
Moody's	Aa1

Fire Protection:	
Number of Stations	22
Number of Authorized Uniformed Employees	448
Rescue, emergency medical call	18,907
Fire and explosions	1,388
Overpressure rupture, explosion, overheat (no fire)	49
Service Calls	3,132
Good intent calls	4,062
False alarm calls	4,500
Natural disaster calls	38
Other calls	244
Hazardous condition, standby	1,166

Insurance Rating for Insurance Service Office (ISO)	
City of Little Rock	Class I

Police Protection:	
Number of Stations	10
Number of Authorized Uniformed Employees	596
Calls for Service Police	154,127
Arrests	7,775



Recreation:

Number of Parks, Including Park Development	63
Total Acres (developed & undeveloped)	6,140
Number of Playgrounds	38
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
Amphitheatre	1
Number of Pavilions	24
Number of Pickleball Courts	6
Number of Volleyball Courts	10
Total Recorded Park Attendance - 2022	475,652
Number of Zoos	1
Total Zoo Attendance – 2023	224,386
Total Zoo Member Households	5,807

Medical Facilities Number of beds  
(private occupancy rooms):

Baptist Health Medical Center – Little Rock	718
University of Arkansas Medical Center	521
St. Vincent Infirmary Medical Center	403
Arkansas Children’s	336
Arkansas State Hospital	230
Arkansas Heart Hospital	112
Total Number of Beds	<u>2,320</u>

Estimated Total Beds per 1,000  
Population: 11.1

Total Estimated Population 208,830

Compiled by Metroplan 03/21/2024





## POPULATION

<u>Year</u>		<u>Number</u>
1910		45,941
1920		65,142
1930		81,657
1940		88,039
1950		102,310
1960		107,813
1962	Special Census	125,671
1964	Special Census	128,929
1970	Census	144,824
1974	Special Census	139,703
1978	Special Census	144,824
1980	Census	159,024
1985	Special Census	178,134
1990	Census	175,795
1992	U.S. Census Bureau Estimate	176,870
2000	Census	183,133
2010	Census	193,524
2011	Special Census*	195,310
2012	Special Census**	194,439
2013	Special Census**	196,814
2020	Census	202,591
2021	Estimate **	205,932
2022	Estimate **	207,575
2023	Estimate **	208,830

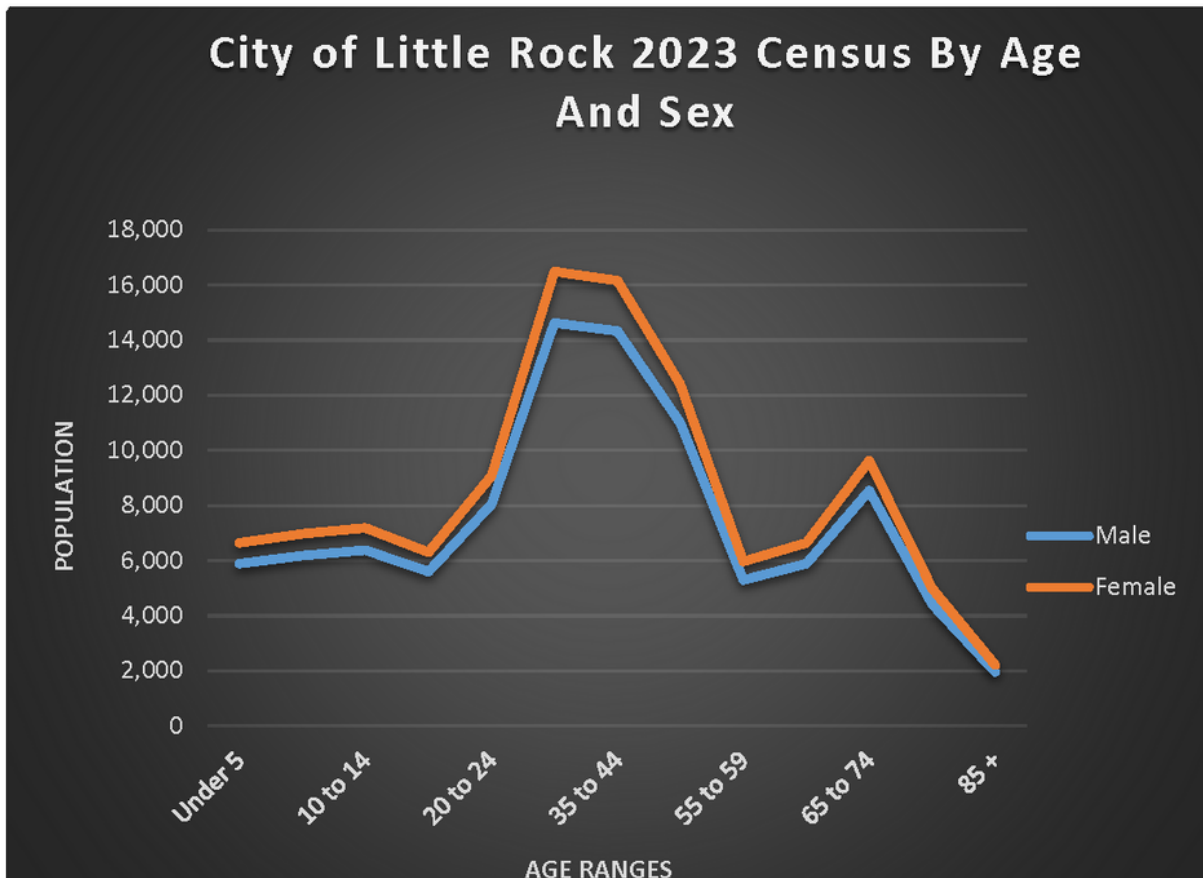
\* Source: Arkansas Business 2020 Book of Lists

\*\* Source: Metroplan



## City of Little Rock 2023 Population By Age and Sex

Age Ranges	Male	Female	Total
Under 5	5,889	6,640	12,529
5 to 9	6,183	6,973	13,156
10 to 14	6,380	7,194	13,574
15 to 19	5,595	6,309	11,904
20 to 24	8,048	9,076	17,124
25 to 34	14,624	16,491	31,115
35 to 44	14,330	16,159	30,489
45 to 54	10,993	12,396	23,389
55 to 59	5,300	5,977	11,277
60 to 64	5,889	6,641	12,530
65 to 74	8,539	9,629	18,168
75 to 84	4,417	4,981	9,398
85 +	1,963	2,214	4,177
	98,150	110,680	208,830
	47.0%	53.0%	100.0%

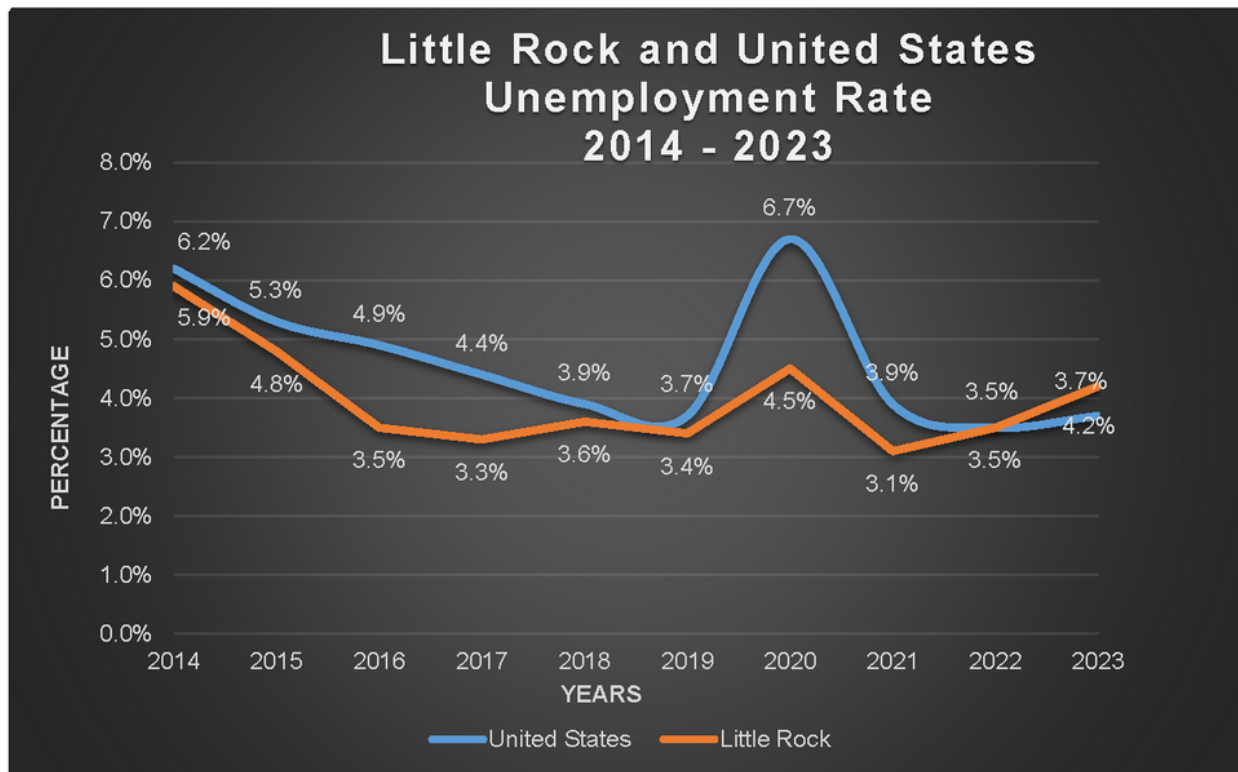


## LITTLE ROCK AND ENVIRONS

Per Capita Income (2022)	\$41,039
Median household income (2022)	\$55,065
U.S. Consumer Price Index (December 2023)	308.9
Percent inflation over past year	3.3%
Average unemployment percentage rate	3.0%
Median Age (2022 American Community Survey)	36.9

Race (2022):	
White	44.1%
Black or African American	42.0%
Hispanic or Latino *	7.1%
Asian	3.1%
Other **	3.7%

\*Hispanic is an overlay category that includes multiples races.  
 \*\*Could include persons reporting more than one race.



Source: U.S. Bureau of Labor Statistics  
 Compiled by MetroPlan 02/09/2024



**Education (Little Rock School District):**

Number of School Buildings	41
Number of Teachers/including Principals, Supervisors	1,943
Number of Registered Students	21,252
Number of Kindergarten Students	1,557
Average Daily Attendance - Elementary Schools	10,294
Average Daily Attendance - Secondary Schools	8,902
Average Daily Attendance - Kindergarten	1,393
Tax Rate: (Mills)	
Real	46.4
Personal	46.4

**Educational Attainment  
Little Rock 2023 (Highest level of Attainment)**

Total Population (ACS)	208,830
Population 25 years and over	136,513
Percent of Population Age 25+	65.4%
Overall education attainment:	
High School diploma or higher	95.0%
Bachelor’s degree or higher	41.0%
Maximum education level in years of formal schooling:	
Less than High School	5.0%
High School or Equivalent	22.5%
Some college or Associate degree	31.5%
Bachelor’s degree or higher	41.0%



**EMPLOYEES AS OF DECEMBER 31, 2023**

<u>City Government</u>	<u>Total</u>	<u>Full-Time</u>	<u>Part-Time</u>
AFSCME	395	395	
IAFF	408	408	
FOP	490	490	
Non-union	<u>1,113</u>	<u>718</u>	<u>395</u>
	2,406	2,011	395
 <u>Commissions</u>			
Little Rock Water Reclamation Authority	207	206	1
Bill & Hillary Clinton National Airport	159	157	2
LR Convention & Visitors Bureau	188	112	76
Little Rock Port Authority	10	9	1
Metropolitan Emergency Medical Services	390	325	65
Rock Region Metro	225	212	13
Arkansas Museum of Discovery	53	31	22
Arkansas Museum of Fine Arts	168	57	111
Central Arkansas Library	<u>301</u>	<u>223</u>	<u>78</u>
	1,701	1,332	369
Total Employment	<u>4,107</u>	<u>3,343</u>	<u>764</u>

**LITTLE ROCK INSTITUTIONS OF HIGHER EDUCATION  
2021-2022**

<u>Institution</u>	<u>Fall 2021*</u>	<u>Fall 2022</u>
University of Arkansas at Little Rock	8,295	8,197
University of Arkansas for Medical Sciences	3,088	3,240
Arkansas Baptist College	-	485
Philander-Smith College	-	769
Totals	<u>11,383</u>	<u>12,691</u>

Sources:

Arkansas Business Book of Lists 2024

Arkansas Business Book of List, 2014 edition.

Fall 2022 latest data, as shown in 2024 AR Business Book of List

Note: Arkansas Business Book of Lists did not report Philander Smith College or Arkansas Baptist College for year 2021.

Compiled by Metroplan 3/21/2024



## Little Rock Area Major Employers 2023

	<u>Company</u>	<u>Industry</u>	<u>Employees</u>
1	State Government – within the MSA	Government	34,900
2	Local Government – within the MSA	Government	27,200
3	Federal Government – within the MSA	Government	9,900
4	University of Arkansas for Medical Sciences	Education/Medical Services	9,100
5	Baptist Health	Medical Services	5,360
6	Little Rock Air Force Base	Government	4,500
7	Arkansas Children’s Hospital	Medical Services	4,000
8	Little Rock School District	Schools/Colleges/Education	3,500
9	Central Arkansas Veterans Healthcare System	Medical Services	2,800
10	Entergy Arkansas	Utility (Electric)	2,740
11	Pulaski County Special School District	Schools/Colleges/Education	2,700
12	AT&T	Utility (Telephone)	2,600
13	CHI St. Vincent Health System	Medical Services	2,600
14	Verizon Wireless	Communications/Telecommunications	2,500
15	Dillard’s Inc.	Department Store	2,400
16	Union Pacific	Transportation	2,000
17	Dassault Falcon Jet Corp.	Falcon Aircraft Models	2,000
18	Arkansas Blue Cross Blue Shield	Insurance	1,800
19	CenterPoint Energy	Utility (Natural Gas)	1,600
20	University of Arkansas at Little Rock	Education	1,380

Source: Greater Little Rock Chamber of Commerce - 03/03/2023



## Little Rock's Top Ten Sales Taxpayers by Industry

The City of Little Rock, Arkansas's largest own-source revenue is sale taxes. The City's sales tax revenues are generated from two separate tax levies: a one and one-eighth (1.125)-cent local general sales tax, and a portion of the county's one cent tax based on population. A 3/8-cent tax for capital projects ended December 31, 2021. Taxes are assessed based on point-of-sale. The City of Little Rock makes up approximately 51% of the county population and receives a like proportion of the county tax. In 2023, the combined 1.125 cent city sales tax generated revenue of approximately \$78,717,250. The City's share of the county 1-cent tax generated approximately revenue of \$60,587,540.

According to Arkansas State Statutes, the City is required to keep the identity of individual taxpayers confidential. Therefore, the City of Little Rock is unable to disclose the top ten taxpayers. However, Little Rock enjoys a diverse economic sales tax base. Revenues generated by the top ten industry codes are noted below.

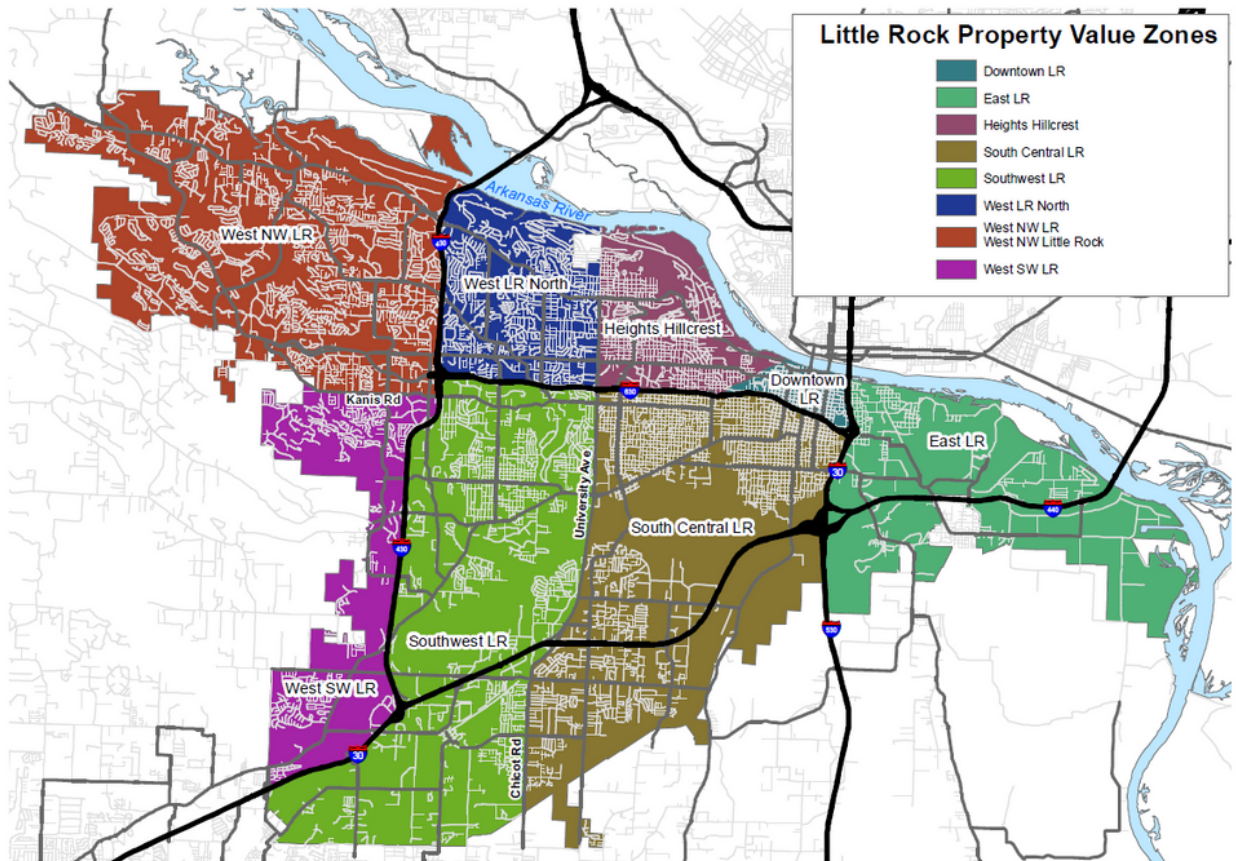
Little Rock Top Ten 1 1/8 Cent Sales Taxpayers Industry	Tax Collected	% of Total
Other General Merchandise Stores	6,090,953	7.74%
Grocery Stores	5,234,090	6.65%
Building Material and Supplies Dealers	4,023,508	5.11%
Electronic Shopping and Mail-Order Houses	3,785,390	4.81%
Full-Service Restaurants	3,566,037	4.53%
Food Services and Drinking Places; Unknown Subclassification	3,196,903	4.06%
Electronics and Appliance Stores	2,727,794	3.47%
Electric Power Generation; Transmission and Distribution	2,609,943	3.32%
Clothing Stores	2,238,021	2.84%
Traveler Accommodation	<u>1,961,564</u>	2.49%
Totals	<u><b>\$35,434,203</b></u>	45.01%

Little Rock Top Ten 1 Cent County Sales Taxpayers Industry	Tax Collected	% of Total
Other General Merchandise Stores	5,777,924	9.54%
Building Material and Supplies Dealers	3,840,595	6.34%
Grocery Stores	3,410,331	5.63%
Electronic Shopping and Mail-Order Houses	3,127,358	5.16%
Full-Service Restaurants	2,577,706	4.25%
Food Services and Drinking Places; Unknown Subclassification	2,290,048	3.78%
Electric Power Generation; Transmission and Distribution	2,237,753	3.69%
Electronics and Appliance Stores	1,706,234	2.82%
Clothing Stores	1,399,796	2.31%
Automotive Repair and Maintenance	1,239,179	2.05%
Totals	<u><b>\$27,606,924</b></u>	45.57%

\*Twelve Months Ended February 2024



## Little Rock Property Values



**Little Rock Property Value Trend by Area  
2020-2022**

	2021	2022	2023	Chg 21-22	Chg 22-23	Chg 21-23
Downtown LR	\$ 1,488,888,915	\$ 1,603,645,515	\$ 1,603,645,515	7.7%	0.0%	7.7%
East LR	918,334,635	1,062,439,765	849,687,055	15.7%	-20.0%	-7.5%
Heights Hillcrest	4,155,975,720	4,949,817,195	4,223,302,090	19.1%	-14.7%	1.6%
South Central LR	2,468,315,180	3,139,250,205	2,394,207,790	27.2%	-23.7%	-3.0%
Southwest LR	2,732,698,990	3,287,523,690	2,285,704,745	20.3%	-30.5%	-16.4%
West LR North	2,538,420,695	3,067,811,410	3,067,811,410	20.9%	0.0%	20.9%
West NW LR	7,213,833,050	8,776,891,255	8,776,891,255	21.7%	0.0%	21.7%
West SW LR	1,985,720,720	2,422,185,810	2,422,185,810	22.0%	0.0%	22.0%
<b>Total</b>	<b>\$ 23,502,187,905</b>	<b>\$ 28,309,564,845</b>	<b>\$ 25,623,435,670</b>	<b>20.5%</b>	<b>-9.5%</b>	<b>9.0%</b>

Compiled by Metroplan 2/7/2024





## Glossary of Key Budget Terms

**Accrual Basis of Accounting** – A basis of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flow.

**Agency** – A division of City government commonly referred to as a City department. Examples are Police, Fire, Parks and Recreation, and Public Works departments. See also [Outside or Other Agency](#).

**Amortization** – An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time. Concerning a loan, amortization focuses on spreading out loan payments over time. When applied to an intangible asset, amortization is similar to depreciation.

**Appropriation** – An amount of money authorized by the Board of Directors to incur obligations and to make expenditures/expenses of resources for designated purposes.

**Assessed Valuation of Property** – The taxable value of real and personal property in Little Rock, established at twenty (20) percent of market value by the Pulaski County Assessor.

**Audit** – The process of examining an organization's financial records to determine if they are accurate and in accordance with any applicable rules (including accepted accounting standards), regulations, and laws.

**Balanced Budget** – A situation in financial planning or the budgeting process where total expected revenues are equal to the total planned expenses.

**Basic Budget** – An annual financial plan that identifies revenue sources and amounts, services to be provided, and amounts of money appropriated to fund these services.

**Board of Directors** – The 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 117<sup>th</sup> 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 116<sup>th</sup> 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

**LRSB** – 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

