

City of Little Rock

2007 Annual Operating Budget

Bruce T. Moore
City Manager

Prepared by:
Department of Finance

Robert K. Biles, Director

LaVerne DuVall, Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Little Rock
Arkansas**

For the Fiscal Year Beginning

January 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Little Rock, Arkansas for its annual budget for the fiscal year beginning January 1, 2006.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan, and as a communications medium.

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

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LITTLE ROCK AT A GLANCE

Little Rock is the capital city of Arkansas with a population of 183,133, and a metropolitan area population of 565,190. More than 1 million individuals live within a 70-mile radius of Little Rock. It is centrally located – where the southeast meets the southwest, and major industries include: service; medicine; government; retail; technology; and manufacturing.

Low unemployment rates, coupled with a strong local economy and investment partnerships between the private and public sectors make Little Rock an ideal location to do business. A clear indication of these partnerships can be witnessed in the resurgence of downtown Little Rock. Anchored by development in the River Market District, new businesses and housing opportunities are bringing people back to the City's core to live, shop, work and play. The William Jefferson Clinton Presidential Library and Park and the upcoming new headquarters for Heifer International in the River Market District are two projects that have already increased tourism in Little Rock.

Medical facilities in the Little Rock area provide efficient, comprehensive service to more than 2 million individuals throughout the state. The 20 major area hospitals provide bed space for over 5,000 patients. There are also 50 nursing homes and a large number of specialty clinics, including outpatient surgery centers, in the area.

Diverse and quality educational opportunities are available in Little Rock. The University of Arkansas for Medical Sciences continues to garner international attention for ground breaking medical research and procedures. The University's four colleges and the Graduate School serve more than 1,800 students. The University of Arkansas at Little Rock (UALR) is a metropolitan university servicing 12,000 students with a wide range of degree offerings, including the juris doctorate degree offered at the UALR Bowen School of Law. In addition, Little Rock is the home of Philander Smith College and Arkansas Baptist College.

Located on the banks of the Arkansas River, Little Rock is near the Ozark and Ouachita Mountain Ranges, and several fine lakes and streams. Outdoor recreational options are almost unlimited and include hiking, camping, boating, hunting, fishing, golf, tennis, swimming, and soccer.

Greater Little Rock offers wonderful opportunities for visitors: A city rich in history and culture; many recreational opportunities; downtown entertainment; an energetic business climate; fine dining and fun-filled evenings.



City of Little Rock
Board of Directors



Mayor Mark Stodola



Vice Mayor Stacy Hurst
Ward 3



Director Erma Hendrix
Ward 1



Director Ken Richardson
Ward 2



Director Brad Cazort
Ward 4



Director Michael Keck
Ward 5



Director Doris Wright
Ward 6



Director B. J. Wyrick
Ward 7



Director Dean Kumpuris
Position 8



Director Gene Fortson
Position 9



Director Joan Adcock
Position 10

MANAGEMENT TEAM

Bruce T. Moore

City Manager

Bryan Day

Assistant City Manager

Dorothy Nayles

Director of Community Programs

Tom Carpenter

City Attorney

Lee Munson

District Court First Division Judge

Victor Fleming

District Court Second Division Judge

David Stewart

District Court Third Division Judge

Robert K. Biles

Director of Finance

Don Flegal

Director of Human Resources

Randy Foshee

Interim Director of Information Technology

Tony Bozynski

Director of Planning & Development

Andre Bernard

Director of Housing & Neighborhood Programs

Steve Haralson

Director of Public Works

Truman Tolefree

Director of Parks & Recreation

Rhoda Mae Kerr

Fire Chief

Stuart Thomas

Police Chief

Mike Blakely

Director of Zoo

Wendell Jones

Director of Fleet Services

Budget Report Production, Analyst and Graphics

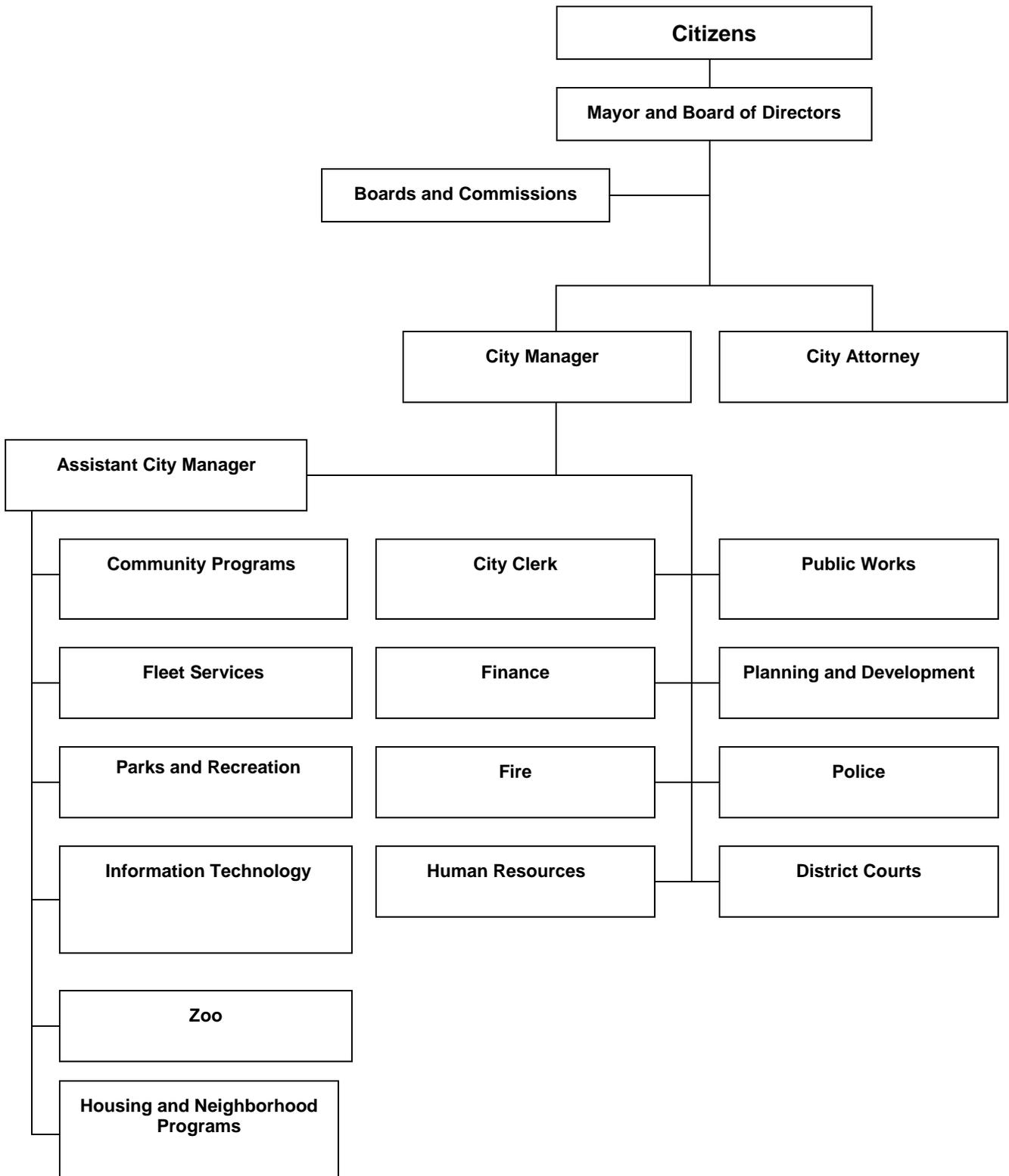
LaVerne DuVall

Budget Officer

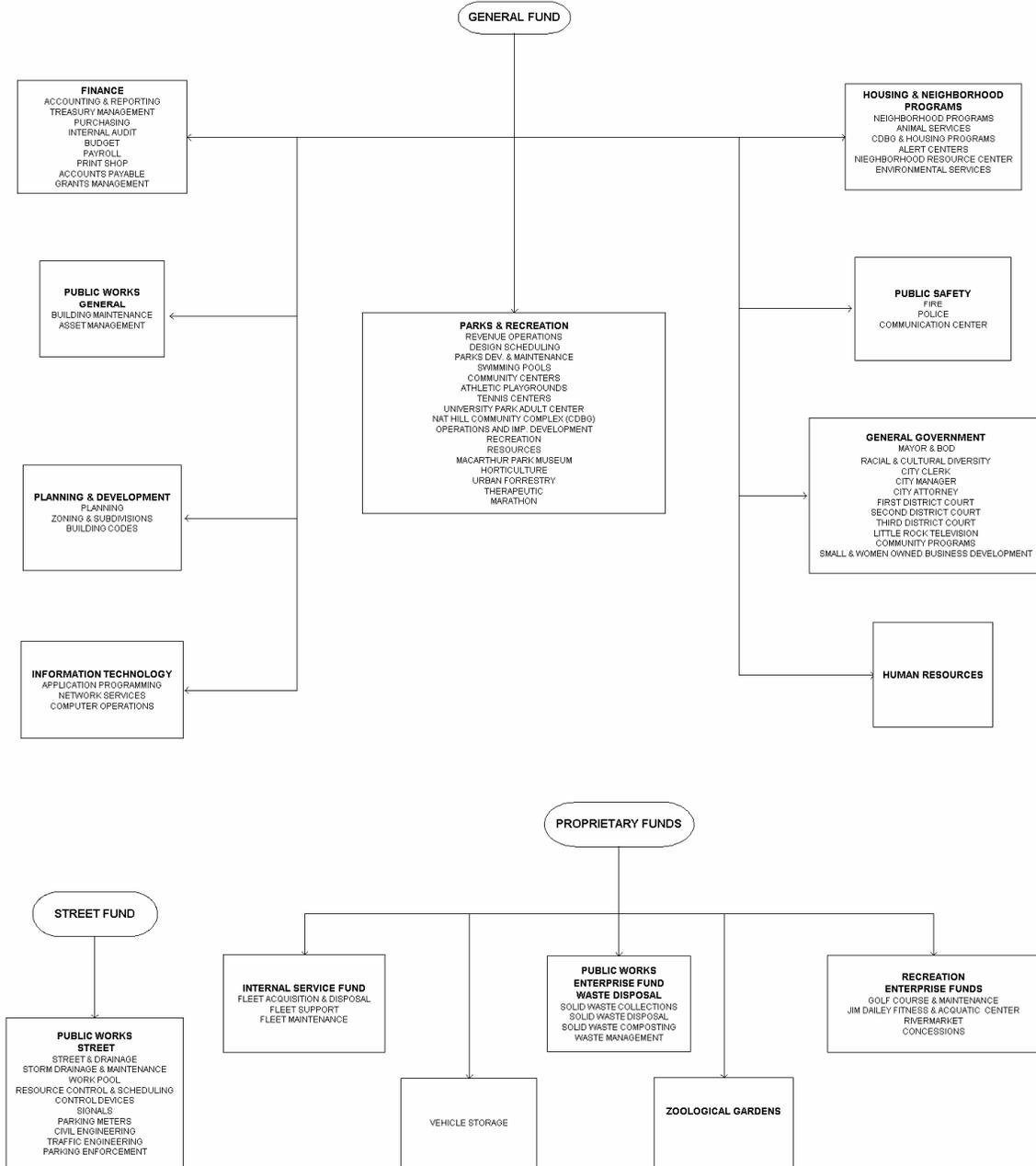
Silas Roaf

Budget Management Analyst

City of Little Rock Organizational Chart



CITY OF LITTLE ROCK OPERATING FUND STRUCTURE



Note: All departments include an administration section



City of Little Rock

Bruce T. Moore
City Manager

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December 19, 2006

To the Honorable Mayor Mark Stodola
and Members of the Little Rock City Board of Directors:

I respectfully submit the official Year 2007 Budget for the City of Little Rock that builds on the accomplishments and service improvement programs initiated last year. Overall expenditures total \$182,969,870, an increase of \$11,931,481, or 6.98%, more than the 2006 Adopted Budget. The Operating Budget changes from Year 2006 are summarized below:

	<u>2007</u>	<u>2006</u>	<u>Change</u>	<u>% Change</u>
General Fund	\$129,015,756	\$119,636,058	\$9,379,698	7.84%
Street Fund	14,633,968	14,742,158	(108,190)	-0.73%
Waste Disposal Fund	16,701,253	15,921,707	779,546	4.90%
Fleet Services Fund	9,083,898	8,002,388	1,081,510	13.51%
Vehicle Storage Facility Fund	1,658,377	1,580,404	77,973	4.93%
Zoo Fund	4,490,912	4,254,371	236,541	5.56%
Golf Fund	3,015,076	2,759,921	255,155	9.25%
Jim Dailey Fitness & Aquatic Center Fund	1,110,657	1,073,744	36,913	3.44%
Concessions Fund	121,174	121,862	(688)	-0.56%
Parking Garages	2,251,760	2,103,128	148,632	7.07%
River Market Fund	887,039	842,648	44,391	5.27%
Total	<u>\$182,969,870</u>	<u>\$171,038,389</u>	<u>\$11,931,481</u>	<u>6.98%</u>

The 2007 Operating Budget has been developed around common themes from the Mayor and Board of Directors Policy and Priority Areas. These strategic priority areas include: Public Safety; Economic Development; Infrastructure; Basic City Services; and Quality of Life Issues.

HIGHLIGHTS

General Fund:

The 2007 Operating Budget includes several significant changes from the 2006 Operating Budget for the General Fund. The Operating Budget includes \$89,461,958 of personnel cost with significant increases in health care and police and fire pension costs. The overall employee number is 1.2% higher than the adopted 2006 Budget with the majority of increase in Public Safety to accommodate the City's 3-1-1 System implemented through the 2004 Bond Project. The 3-1-1 System will provide a non-emergency and complaint tracking system. Materials and Supplies increased by 17.5% with significant increases in fleet services cost and debt service payment, contractual increased by 9.5% and transfers out increased by 2.21%.

Sales tax continues to be the leading revenue source for the City at 51%. Sales taxes are composed of County, City and State taxes. The 2007 Adopted Budget includes a projected 4.61% collection over 2006 receipts. State turnback receipts have been trending downward over the last few years. The City has been the beneficiary of a newly developed retail center which includes upscale retail stores such as Williams-Sonoma and the Pottery Barn. This increase in retail should benefit the local economy.

Franchise fees from local utilities and property taxes comprise 20.4% and 11.3%, respectively, of General Fund revenues. Franchise fees showed a significant increase in 2006, primarily from higher Entergy Corporation franchise payments made in 2006. Franchise fee receipts will be slightly higher in 2007. Entergy Corporation has proposed to raise their rates by June 2007; however, it takes the Public Service Commission ten (10) months to approve a rate increase. Likewise, CenterPoint Entergy announced that they would like to increase their residential rates by 14%. If approved, this would result in a significant increase in Little Rock's franchise receipts. Receipts from telecommunication companies such as AT&T have decreased due to on-going competition from wireless companies. Franchise fees from Comcast Cable are expected to remain the same but may fall slightly below last year's collections due to increased digital satellite competition. Business licenses have shown a steady increase in both revenues and number of businesses in Little Rock; that trend is expected to continue.

Departmental budgets were prepared with minimal changes from 2006 service levels. Requests for increased expenditures were funded according to available resources.

As in past City Budgets, personnel costs continue to represent the largest expenditure. Police and Fire personnel covered by labor agreements will receive a pay increase of approximately 4%. Non-Union and AFSCME Employees will receive a 4% pay increase with a \$1,050 minimum. Benefit changes approved by the State Legislature increased pension costs for police and fire personnel. Pension costs increased from 14.50% to 15.50% of payroll for the Fire Department personnel and 12.30% to 12.35% of payroll for police personnel.

Fuel costs were increased due to rising crude oil and energy prices. The fleet maintenance costs were increased due to an aging fleet and a change in allocation of costs. Acquisition of replacement vehicles will be funded through short-term financing option.

The City increased its contribution to support operational cost from the Central Arkansas Transit Authority (CATA). The increased transportation funding will maintain the current bus routes for day, night and Sunday service.

The City of Little Rock's Management Team will continue to manage the City in a sound and fiscally prudent manner while delivering the quality and level of

service that the citizens of Little Rock expect. The City is appropriating approximately \$3 million dollars for Children, Youth and Family Programs in 2007 as part of City's emphasis for public safety. City Staff will continue to work with community groups, neighborhood associations, the faith-based community and other groups to ensure resources are targeted appropriately.

The Little Rock Parks and Recreation Department completed more of the Arkansas River Trail. The connections the trail provides to parks and private developments will be exciting, as it will bring life into our community in a vitally different way by allowing people to walk, run, meet each other, ride bicycles to work, access leisure destinations, breath fresh air or simply utilize it for the fun of it. Most importantly, it will also connect the City to the land, the people and the history better than any other transportation facility. The Little Rock Parks and Recreation Department increased participation in the Little Rock 2006 marathon by 9%, making it one of the preeminent marathons in the region.

A Homeless Services Task Force established in 2006 is laying the groundwork for the day resources center and housing initiative as outlined in the Ten (10)-Year Plan to End Chronic Homelessness in the community. The City Of North Little Rock has financially partnered with Little Rock to fund a Homeless Services Coordinator Position.

2007 Goals

- The Little Rock Fire and Police Department will conduct recruit schools to ensure adequate staffing levels
- Provide additional funding to Pulaski County to ensure a minimum of 880 beds at the Regional Detention Facility
- Continuation of the Criminal Abatement Program
- Provide additional funds for Homeland Security Grant Match
- Provide operation and maintenance funding for the Fire Training Academy
- Provide funding for storm siren maintenance
- Increase funding for Homeless Coordination Program
- Continuation of the City's Sidewalk Repair Program
- New Animal Village to be fully operational
- East of Broadway Alert Center to be fully operational
- Increase funding for Parks and Recreation operations and maintenance for Dunbar and Southwest Community Centers and the Presidential Park
- Increase funding for Central High Integration 50th Anniversary activities
- Implementation of Code Enforcement review recommendation
- Complete implementation of the Lawson Human Resources/Payroll, Finance and Procurement software

Street Fund:

The Public Works Department coordinated the Sidewalk Replacement Program that replaced, or repaired, sidewalks in ninety (90) locations throughout the City.

Waste Disposal Fund:

The 2007 Budget holds the monthly sanitation rate for residential customer at \$20.99. These rates provide sufficient revenue regarding all costs of sanitation operations including debt service and capital improvements for collection.

Fleet Services:

The Fleet Services Department paint and body shop is operational and will enable the Department to better service our customers by reducing time and saving the expense of outsourcing.

Vehicle Storage Facility:

Wrecker services are provided through contracts with wrecker companies. The City's new service arrangement with wrecker firms, has increased revenues for the City and increased payments to the wrecker companies.

Little Rock Zoo:

The Little Rock Zoo's new entry plaza offers visitors the opportunity to shop in a larger gift shop, enjoy a ride on the historic 'Over the Jumps' Carousel, and feed lorikeets in a new, interactive exhibit. Funding is in place and plans for a new penguin exhibit are underway. Zoo attendance and revenues are expected to increase with the opening of these new exhibits and visitor amenities. Other expenditure increases are directed toward maintaining a first-class nationally accredited Zoo. The transfers in from the General Fund have been increased by \$54,034 over 2006.

According to bond covenants, initial fees generated from the Little Rock Zoo, Golf, Jim Dailey Fitness & Aquatic Center and River Market Funds are placed directly into a debt service fund and semi-annual payments of principal and interest are made from that fund.

Budget Polices and the Budget Process:

The standards set for monthly and quarterly reporting and the creation of a General Fund Restricted Reserve were a positive impact on the 2007 Budget. The requirement is to have \$10,000,000, or 10% of General Fund revenues which is greater, in the Restricted Reserve on or before December 31, 2007. The 2007 contribution to the Restricted Reserve has been budgeted at \$500,000.

Recent Challenges and Accomplishments:

I am pleased to report that while achieving quality service, the City has continued to manage finances conservatively. The City continues to maintain a double AA bond rating.

Board Priority Areas:

- **Public Safety:** Recruit classes for both the Little Rock Police and Little Rock Fire Departments will continue to deal aggressively with nuisance properties. The department graduated two (2) Recruit Schools with twenty-one (21) new Patrol Officers in 2006.
- **Infrastructure and Basic City Services:** On November 4, 2003, Little Rock Citizens agreed to 'Continue the Progress' by approving \$70,635,000 of Limited Tax General Obligation Capital Improvement Bonds, Series 2004 to address needed capital improvements for Fire, Police, Emergency Communications, Streets, Parks, Drainage, School Pedestrian Safety, Animal Services and the Robinson and Statehouse Centers. The capital improvements were completed as promised.
- **Economic Development:** 2006 was a continuation of increases for growth and development in Little Rock. Expansions of existing businesses such as Raytheon Aircraft and Dassault Falcon Jet and new businesses such as Boyd Metal, Novus, Green Way Bio-Energy and SAIC will add over 200 new jobs by June 2007 and over \$12 million dollars in new payroll. There's no doubt that the growth trend will continue in 2007.

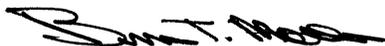
This budget is the financial and operating plan for the City of Little Rock for 2007. The appropriations contained will provide for quality municipal services.

I want to recognize the many members of our City Staff that are actively serving in our nation's military and acknowledge the additional hours and duties the Department Staff may be undertaking in their absence. To all of you, thank you for your service.

The City of Little Rock has made great strides in the utilization of technology to communicate with local citizens and businesses. Our web site, www.littlerock.org, is among the best and will continue to improve our communication efforts. In addition, the City is proud of our local access channel LRTV, which broadcasts information regarding the activities of the Little Rock City Board of Directors through live and taped coverage of City Board Meetings and other official proceedings; and produces programming regarding municipal affairs.

'Continue the Progress' has been the City's slogan since the 2004 Bonds were approved. The City has seen great progress over the past years with more to come in 2007 and beyond as the Mayor, the Board of Directors and City Staff work for the good of Little Rock.

Respectively submitted,



Bruce T. Moore
City Manager

OVERALL CITY GOALS AND OBJECTIVES

On February 28, 2003, and March 1, 2003, the Mayor and Board of Directors met in two retreat sessions to develop a strategic policy plan structured around the goals and objectives of each Board member. After a brainstorming session to determine the needs of the community 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, that would bring together the themes of each policy area. The mission statement and the Board of Director's policy statements for each strategic policy area are outlined below:

Mission Statement

Little Rock's vision is to be a leading city of the 21st Century by providing a safe and supportive environment that empowers its citizens, neighbors and businesses to develop and prosper.

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 support the local/regional economy and to provide opportunities to retain, form and attract new business.

To accomplish this policy, the City shall:

- Support and promote industry and leverage key resources and assets to attract business interests that offer high-skill/high-wage opportunities for citizens
- Build on the momentum created by public and private investment and recognize that these efforts promote economic growth for all of Central Arkansas
- Actively develop programs to support small, minority-owned and women-owned businesses in recognition of the important role of these enterprises in the creation of jobs and economic opportunities

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
- An efficient drainage and wastewater system
- The provision of a clean, healthy water supply
- A coordinated and efficient public transit system

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 join with community partners to ensure access to vital and varied recreational, creative and educational experiences.

This will be accomplished to:

- Strengthen the fabric of daily living experiences for residents and visitors alike
- Capitalize on Little Rock's rich natural and cultural resources
- Take advantage of the diversity of Little Rock's citizenry

Statement of Management Policy

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

The 2007 Statement of Management Policy includes these key principles:

Public Safety

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

Infrastructure

Focus on the installation and maintenance of 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 citizens and visitors.

Financial Reporting

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

THE BUDGET PROCESS

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

The City's budget process normally requires the majority of the year to complete. The budget process begins with a budget preparation package that is distributed to the Department Heads. The package include guidelines from the City Manager and budget reports that include the prior year expenditures, current year budget and year-to-date expenditures for all operating accounts, initial revenue projections, a capital improvement listing, and a budget preparation calendar. The FY07 percentage growth allowance for expenditures is included in the operating budget guidelines and is applied to the total for all supplies, contractual and utilities categories. Budget staff provides training sessions on budget data entry. Departments enter their expenditure request and initial revisions are made by the Finance department in the Finance approved column. The City department's budget requests are prepared and initial internal budget hearings are conducted. Revenues and expenditures receive final adjustments prior to submission to the Mayor & Board of Directors.

The Capital Budget is prepared to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding required to finance each project are estimated. The FY07 capital requests are considered separately by fund.

The Mayor & Board conducted public hearings to obtain input from citizens. The City utilizes a program-based budget approach for the funds under the direction of the City Manager. Approved departmental expenditures are categorized by organizational service delivery unit, and then presented as costs associated with specific service programs. This approach allows citizens 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 & Board of Directors.

City Management monitors achievement of program service objectives as follows:

- In regular meetings with department directors by the City Manager and his staff;
 - In quarterly reports to the 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 citizen groups.
- Employees are evaluated annually in relationship to their performance of their designated services.

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 and Board of Directors and City management. The availability of budgeted funds is verified before a purchase order is issued, which then encumbers the budget account.

- The 2007 Budget

The 2007 Basic 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 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 almost always 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 2007 budgets is as follows:

April-May	City Manager provided general direction and guidance for operating and capital budgets. Board held budget workshop.
May-June	Statement of Management Policy was revised.
June-July	Initial revenue and personnel costs budgets were developed, programs were assessed; new programs and capital budget requests were submitted.
August-September	City departments prepared budget requests and submitted them to the City Manager.
October	City Manager evaluated budget requests. Board adopted property tax levies.
October-December	Board held public hearings. Budget request was revised.
December	Board adopted utility franchise fee rates with no increase, and adopted the final budget.

AMENDING THE BUDGET

During the fiscal year, several adjustments are normally required to the 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 City Manager if less than \$50,000. Transfers in excess of \$50,000 must be submitted to the Mayor and Board of Directors for approval.
- All new appropriations must be authorized by Board Ordinance and are normally submitted by the City Manager, but can be initiated directly by the Mayor and Board of Directors.

Funds Controlled by the City Governing Body

The Funds controlled are:

- General;
- Special Revenue;
- Capital;
- Proprietary;
- Fiduciary; and
- Debt Service.

The City's financial policies are included in the Financial Structure section.

BUDGET POLICIES

The City has developed and utilized several significant budget policies that are designed to enhance the ultimately approved budgets and accomplish specific objectives. These policies include:

- The 2007 budget includes a 4% salary increase with a \$1,050 minimum for non union and AFSCME full time positions. The International Association of Fire Firefighters and the Fraternal Order Police received increases based on their negotiated agreements. These positions are budgeted for the entire year.
- Vacant positions at the time that the budget is adopted are budgeted at the mid-range salary for the positions' grade, providing some budget flexibility in the recruiting process.

- The City utilized the in-house payroll system to aid in the development of the budget for salary and benefit costs for 2007. Salary changes are budgeted for each employee group to occur at the required time, such as on the employee's anniversary date or at the first of the year.
- Fleet Services internal service fund expenditures for vehicle maintenance are established and then allocated to vehicle user departments. These allocations are not subject to change by the user departments.
- Departments are given specific budget parameters by the City Manager. Departments are not allowed to alter personnel or vehicle maintenance included in their budgets, and are usually instructed not to make any increase in their other operating budget accounts without specific approval from the City Manager.
- Estimated costs and funding sources will be identified and verified prior to any project being submitted to the Board for approval.

These policies are designed to ensure that operating departments will have sufficient funds available to support their services, and that budget reductions during the course of the fiscal year are unlikely.

OTHER BUDGET PROCEDURES

The preceding budget procedures apply to the development of the budget for the General Government operating funds, and the Proprietary, Special Projects and Capital funds. These funds are under the direct guidance of the City Manager. Special Revenue funds' budgets are developed internally by staff. The CDBG and HIPP funds' budgets are developed in accordance with their specific federal guidelines, including obtaining required citizen input, and then are presented to the Mayor and Board of Directors for final approval.

The Discrete Component Units funds all develop separate budgets for approval by their 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 their boards of trustees regularly monitor the income and expenditures of the funds.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and liabilities are generally included on the balance sheet. The statement of net assets presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in spendable resources. General capital asset acquisitions are reported as expenditures and proceeds of general long-term debt are reported as other financing sources. Under the modified accrual basis of accounting, revenues are recognized when both measurable and available. The City considers

revenues reported in the governmental funds to be available if they are collectible within sixty days after year-end. Principal revenue sources considered susceptible to accrual include taxes, federal funds, local funds and investment earnings. Other revenues are considered to be measurable and available only when cash is received by the City. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences and obligations for workers' compensation, which are recognized as expenditures when payment is due. Pension expenditures are recognized when amounts are due to a plan.

Operating revenues and expenditures are distinguished from non-operating items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operation of the fund. All revenues and expenses not meeting this definition are reported as non-operating items. The basis of budgeting is the same as the basis of accounting used in the audited financial statements.

LITTLE ROCK'S FINANCIAL STRUCTURE

Cities in Arkansas derive their 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 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 several agencies and for capital improvements.

SPECIAL REVENUE

Street Fund - This is a special revenue fund that receives income dedicated to street and traffic maintenance, such as state gasoline tax turnback, one-half of a County road property tax, and parking meter receipts

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

Economic Development Fund - This fund was created to provide resources to develop public facilities that can promote job creation in the City.

Infrastructure Fund - This fund was established to commit resources for the improvement and maintenance of the City's infrastructure.

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

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

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

CAPITAL

Capital Projects Funds - These funds are derived from the proceeds of selling City general obligation bonds and are used for major capital improvements.

PROPRIETARY FUNDS

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

River Market Enterprise Fund – This fund was created to account for the City's River Market and Amphitheater operations.

Concessions Enterprise Fund – This fund was created to account for operations of the City's concessions.

Golf Enterprise Fund – This fund was created to account for the operations of the City's golf courses.

Jim Dailey Fitness and Aquatic Center Enterprise Fund – This fund was created to account for the operations of the City's Fitness Center.

Zoo Enterprise Fund – This fund was created to account for the operations of the City's and State's only Zoo.

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

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 use vehicles.

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

FIDUCIARY FUNDS CONTROLLED BY BOARDS OF TRUSTEES

An important benefit for City employees is a retirement plan. Administering these funds is an important City responsibility. The following retirement funds are offered by the City and cover substantially all employees:

- Firemen's Relief and Pension Fund
- Policemen's Pension and Relief Fund
- Non Uniform Defined Contribution Pension Fund
- Non Uniform Defined Benefit Pension Fund

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

DEBT SERVICE FUNDS - These funds receive dedicated property tax levies to retire general obligation bonds, both principal and interest.

DISCRETE COMPONENT UNITS CONTROLLED BY INDEPENDENT BOARDS & COMMISSIONS

Certain City services are similar to activities found in the private sector. They have independent Boards and Commissions. They are accounted for as separate funds, and expected to maintain revenues sufficient to meet their operating costs, debt service and

system replacement and maintenance needs. These funds are not included in this document and are as follows:

- Little Rock Wastewater Utility Fund
- Little Rock National Airport Fund
- Little Rock Advertising & Promotion Commission Fund
- Little Rock Port Authority Fund
- Little Rock Ambulance Authority Fund
- Central Arkansas Transit Authority
- Arkansas Museum of Discovery
- Arkansas Arts Center
- Central Arkansas Library System
- Oakland Fraternal Cemetery
- Mt. Holly Cemetery

These funds receive income from service charges that are used to operate their respective facilities and to retire revenue bonds. Also, a 2% Hotel, Motel, and Restaurant Sales Tax provides the main source of income to operate the Advertising and Promotion Commission and retire its bonds. Boards and Commissions, who 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

This budget also 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

A. OPERATING MANAGEMENT

1. All City departments will 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.
2. The budget process is intended to weigh all competing requests for City resources. Requests for new, on-going programs made outside the budget process will be discouraged.
3. 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.
4. 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.
5. 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.
6. User fees and charges will be examined annually to ensure they recover all direct and indirect costs of service. If the user fees and charges required to meet full cost recovery would be excessively burdensome on citizens 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.
7. Grant funding should be considered to leverage City funds. Inconsistent and /or fluctuating Grants & Trusts should not be used 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.

8. 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.
9. 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.
10. 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.
11. Comparison of service delivery will be made to ensure that quality services are provided to our citizens 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.
12. 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 the public and private sectors.
13. The City will follow an aggressive and professional policy of collecting revenues.
14. 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 a special project to continue.
15. The City will strive to maintain fair and equitable relationships with its 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 infrastructure or equipment purchases or construction that results in a capitalized asset costing more than \$5,000 and having a useful life (depreciable life) of two years or more.
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 use 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 the 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 used 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, 2007. Thereafter, the restricted reserve shall be maintained at the greater of \$10,000,000 or 10% of General Fund revenues.
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 in order 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 Comprehensive Annual Financial Report (CAFR).
3. The City's CAFR 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.

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 Arts Center**, located in a City park, serves the metropolitan area and provides a wide array of cultural opportunities to citizens 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.

The **Arkansas Repertory Theatre** attracts persons to theatrical productions and programs and to the downtown area for specific art exhibits and events. It plays a significant role in efforts to stabilize and rejuvenate Little Rock's historic central business district.

The **Arkansas Symphony Orchestra** provides a vital cultural experience to the City and to central Arkansas.

The **Central Arkansas Transit Authority** provides vital public transportation services to much of the metropolitan area.

The **Chamber of Commerce** promotes economic growth in the area, and is another example of a public and private partnership.

The **County Health Department** provides health care services to residents of both the City and Pulaski County. The State Health Department directs its operations, and 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.

The **Little Rock Port Authority** provides opportunities for major development of heavy industry requiring low cost transportation facilities.

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

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.

The **Sister Cities Commission** promotes sister city agreements between Little Rock and other cities around the globe.

Light Rail System is being designed to provide a transportation link among all the major activity centers to Central Arkansas Transit.

PAGIS - The Pulaski Area Geographical Information System 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.

Wildwood Theatre is one of the nation’s largest land areas devoted to the performing arts with a 105-acre site. The Theatre promotes educational and cultural programs designed to enhance public appreciation of and support for the performing arts that contribute to the quality of life within the region.

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.

Some of the above agencies are sufficiently dependent on or controlled by the City that they are included in this budget in the discrete component unit section.

- The above appropriations are made from the City’s General Fund.

APPROPRIATION					
	2003	2004	2005	2006	2007
Central Arkansas Transit	\$4,095,309	\$4,764,624	\$5,163,387	\$5,888,554	\$6,311,973
Arkansas Arts Center	324,000	324,000	324,000	324,000	324,000
Museum of Discovery	276,750	344,250	344,250	324,000	324,000
County Health Department	190,800	191,600	191,600	191,600	191,600
Chamber of Commerce	180,000	180,000	200,000	200,000	200,000
Children's Museum	67,500				
Metroplan	157,694	157,694	157,694	157,694	157,694
Downtown Partnership	149,742	149,741	149,741	149,741	149,741
PAGIS	82,191	97,191	123,000	123,000	129,500
Sister Cities Commission	16,875	16,875	25,000	25,000	25,000
Arkansas Symphony Orchestra	67,500	67,500	67,500	50,000	50,000
Arkansas Repertory Theatre	67,500	67,500	67,500	50,000	50,000
St. Vincent	2,780	2,780	2,780	25,373	25,381
Central High 50th Anniversary			2,500	25,000	100,000
Little Rock City Beautiful Commission			2,500	2,500	2,500
County Regional Detention Center	1,172,864	1,197,864	1,227,299	1,809,299 *	1,227,299
Wildwood Theatre	67,500	67,500	67,500	50,000	50,000
TOTAL	\$6,919,005	\$7,629,119	\$8,116,251	\$9,395,761	\$9,318,688

* Includes a one-time adjustment.

CAPITAL FUNDING

State laws limit the use of borrowing for municipal purposes. Revenue bonds are not general obligations of the City but are secured by specific revenues associated with a project. They may be issued for certain specified municipal purposes. General obligation bonds, when approved by voters and secured by property tax levies, may be issued for long-term capital improvements.

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, updated cost estimates and available revenue sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Little Rock. The CIP is financed over a period of time due to the long-term benefit of the projects. Present and future users of the projects pay for 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 years or more.

2007 CAPITAL IMPROVEMENTS

The City capital budget in recent years has been reduced and projects have had to compete for scarce funding. Capital improvements are listed in two sections. The first section includes funding from the Infrastructure fund, 1988 Capital Bond Project fund, 1995 Capital Bond Project fund and 1998 Infrastructure Bond fund. These projects are multi-year projects. The remaining balances are authorized for street and drainage improvements, park improvements, Zoo improvements and fire equipment. Impact on operating costs is expected to be minimal.

The second section represents the capital improvements approved by Little Rock voters on November 4, 2003. These capital improvements were completed the end of 2006. On-going operating costs were considered in determining the capital items to be included in the bond election. The impact of various capital improvements from other funds were funded from the General fund operating budget through a short-term note. Without a future dedicated funding source capital needs will be limited to resources.

Short-Term Financing

Each year the City issues short-term Financing (maximum maturity of five years) to acquire vehicles, equipment, technology, and land as well as improve land and buildings. Plans for 2007 include the following:

Vehicles (tentative allocation):

Information Technology	\$ 15,000
Zoo	30,000
Fleet	140,000
Parks	165,000
Fire	362,000
Public Works	625,000
Police	1,186,000
Total Vehicles	<u>\$ 2,523,000</u>

Facilities and Land:

Park Land (John Barrow Center)	\$ 50,000
Zoo Elephant Exhibit	75,000
Backflow Preventors	75,000
Dunbar Center HVAC	100,000
Central Fire Station Facility Upgrade	150,000
Building Upgrades	194,000
(Court, Planning, City Hall, MacArthur Museum)	-
Riverfront Park Improvements	200,000
Park Restrooms (Otter Creek & Pettaway)	250,000
Park Land for Trails	320,000
Midtown Police Service Center	750,000
Total Facilities and Land	<u>\$ 2,164,000</u>

Technology and Equipment:

Computers, scanners, printers	\$ 35,000
Infrared cameras - Fire	75,000
Fire Extrication Tools	80,000
Parks & Recreation Software and Hardware	165,000
Code Enforcement Software and Hardware	350,000
IT Enforcement Software and Hardware	512,500
Total Technology and Equipment	<u>\$ 1,217,500</u>
Total Projects	<u>\$ 5,904,500</u>
Issuance costs	14,500
Estimated Total Note Issue	<u><u>\$ 5,919,000</u></u>

Most of these items represent major replacement or repairs to existing facilities and are expected to have minimal impact upon operating costs.

Principal and interest on the temporary notes are paid from the General Fund. The estimated annual principal and interest payments that will be added to the 2007-2011 General Fund are \$1,329,568.

CAPITAL PROJECT FUNDS

The Capital Projects Funds account for the acquisition or construction of major capital facilities from proceeds of general obligation bond issues.

1988 Capital Improvements Fund - Accounts for the proceeds of the 1988 Capital Improvements Bonds issued to finance improvements to the streets and drainage systems, parks, arts center, museum, and Robinson Auditorium, as well as to construct a new police substation, a library branch and two fire stations.

1995 Capital Improvements Fund – Accounts for the proceeds of the 1995 Series B Capital Improvement Bonds issued to finance the costs of various capital improvements for the City, including streets, parks, drainage, firefighting, police and community centers.

1998 Capital Improvement Fund – The Series 1998A Bonds are issued for the purpose of acquiring, constructing, equipping, renovating, expanding, and refurbishing certain street, sidewalk, curb, gutter, drainage, and other related infrastructure improvements, including payment of a portion of the interest on the Series 1998A Bonds during the construction period.

2004 Capital Bond Projects – Accounts for proceeds of 2004 Capital Bond Projects to finance the costs of various capital improvements for the City, including infrastructure, police and fire equipment, emergency services systems, parks, recreation and Zoo, animal services and Robinson & Statehouse Centers.

CAPITAL IMPROVEMENTS

	1/1/06 Beginning Balance	Receipt	Expenditure	Remaining Balance at 12/31/06
Appropriations by fund for multi-year projects:				
Infrastructure Fund:				
University/Park Plaza to 12th	60,000	110,451	138,334	32,117
University/29th to Asher	1,074,971	110,155	182,460	1,002,667
Napa Valley	50,000	580,694	298,644	332,050
Downtown Signal		209,893	164,712	45,181
Fund 215 Contingences	50,681	136,641	-	187,322
I-630/Univ Signal		48,000	45,006	2,994
FEMA Flood Mitigation		17,833	17,066	767
Total	1,235,652	1,213,667	846,221	1,603,098
1988 Capital Bond Projects Fund:				
Mabelvale Pike/Geyer Spgs-Univeristy	859,399	279,182	946,636	191,945
Fairpark/Mabelvale Pike	519,066		376,810	142,256
South Loop Phase I	780,716		122,874	657,841
Fund 301 Contingencies	140,274	70,101	11,000	199,375
Pedestrian Bridge #1		59,780	-	59,780
Fourche Dam Pike Drainage	501,848		366,839	135,009
South Loop		59,532	20,024	39,508
Total	2,801,303	468,595	1,844,184	1,425,714
1995 Capital Bond Projects Fund:				
Fund 303 Account Adjustment		5,095	-	5,095
Pedestrian Bridge #2		48,259	25,261	22,998
Two Rivers Park Improvement	214,572		214,530	42
Hindman Park Bridge Match		175,000	145,158	29,842
Total	214,572	228,354	384,949	57,977

CAPITAL IMPROVEMENTS

	1/1/06 Beginning Balance	Receipt	Expenditure	Remaining Balance at 12/31/06
1998 Infrastructure Bond Fund:				
Fund 304 Contingency	572,195		414,612	157,584
Geyer Springs RR Overpass		126,951	-	126,951
Mabelvale Cutoff	1,491,361		1,213,832	277,529
Presidential Park St #2		240,246	240,234	13
Asher Ave		70,000	27,357	42,643
Scott Hamilton		623,979	15,597	608,382
Mabelvale (Chicot to FW)		864,638	781,202	83,436
Univeristy Ave. (Markham to 19)		1,204,000	1,008,031	195,969
Total	<u>2,063,556</u>	<u>3,129,814</u>	<u>3,700,864</u>	<u>1,492,506</u>
1998 Parks & Recreation Bond Fund:				
Fund 305 Contingencies	4,134	263,272	38,272	229,135
Presidential Library Site	590,582	11,846,365	11,824,201	612,746
Total	<u>594,716</u>	<u>12,109,637</u>	<u>11,862,472</u>	<u>841,881</u>
Total Capital Improvements for multi-year Projects	<u>6,909,799</u>	<u>17,150,068</u>	<u>18,638,690</u>	<u>5,421,176</u>

CAPITAL IMPROVEMENTS

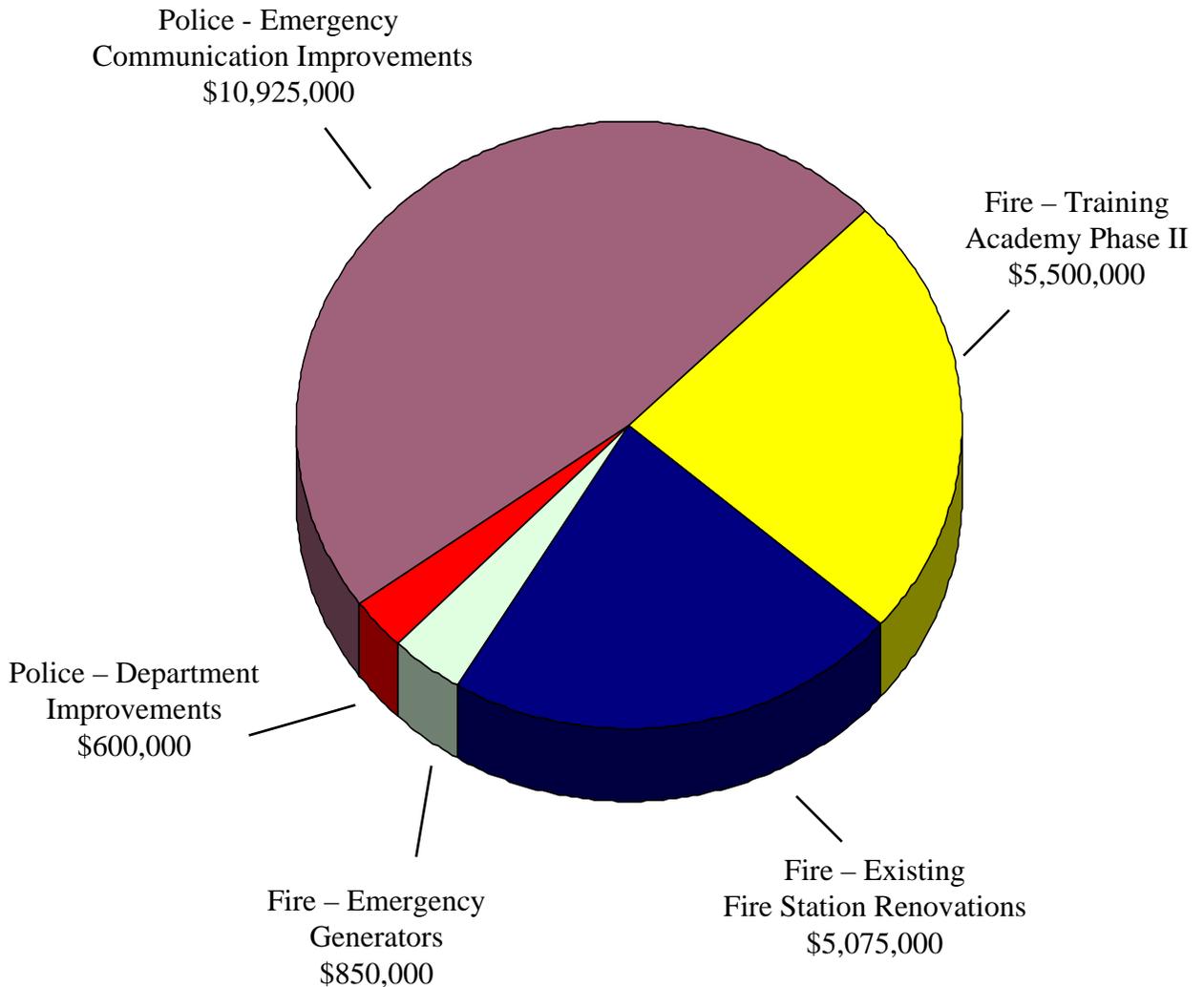
Appropriations for multi-year projects to be completed in the last three years are as follows:

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Total</u>
2004 Capital Bond Fund:				
Fire/Police Department Improvements:				
Fire Training Academy - Phase II	\$ 160,204	\$ 438,634	\$ 4,901,162	\$ 5,500,000
Renovations to existing Fire Stations	784,821	1,753,639	2,536,540	5,075,000
Emergency Generators	727,728	119,640	2,632	850,000
Police Department Improvements	91,967	351,051	156,982	600,000
Total Fire/Police Department Improvements	<u>1,764,720</u>	<u>2,662,964</u>	<u>7,597,316</u>	<u>12,025,000</u>
Emergency Communication Improvements:				
Upgrade Police & Fire Radio Systems	183,430	6,160,206	1,931,364	8,275,000
Early Warning Siren System Upgrades	1,331,021	369,133	(50,154)	1,650,000
3-1-1 General Information Telephone System		177,692	822,308	1,000,000
Total Emergency Communication Improvements	<u>1,514,451</u>	<u>6,707,031</u>	<u>2,703,518</u>	<u>10,925,000</u>
Street Improvements:				
Street Resurfacing	2,007,074	2,252,638	3,910,288	8,170,000
Street Reconstruction	770,991	1,836,238	8,977,771	11,585,000
Traffic Signals	88,415	1,204,020	1,722,565	3,015,000
Intersection Improvements	63,614	185,024	1,846,362	2,095,000
Total Street Improvements	<u>2,930,094</u>	<u>5,477,920</u>	<u>16,456,986</u>	<u>24,865,000</u>
Drainage Improvements	352,711	480,709	3,286,580	4,120,000
Parks & Recreational Improvements:				
Parks Capital Upgrades	137,072	1,804,547	138,381	2,080,000
Southwest Community Center Expansion	54,990	58,414	1,136,596	1,250,000
Park Improvements & Soccer Fields	24,738	90,262	1,085,000	1,200,000
Trail Development	472,364	901,071	561,565	1,935,000
Jim Dailey Fitness and Aquatic Center Expansion	9,054	460,320	280,626	750,000
Dunbar Community Center Expansion		345,572	1,639,428	1,985,000
Total Parks & Recreation Improvements	<u>698,218</u>	<u>3,660,186</u>	<u>4,841,596</u>	<u>9,200,000</u>
Zoo Improvements:				
Zoo Upgrades	207,155	731,658	861,187	1,800,000
Entry Plaza Phase I	88,292	378,851	932,857	1,400,000
Restaurant - Lion House Conversion	85,303	433,061	881,636	1,400,000
Total Zoo Improvements	<u>380,750</u>	<u>1,543,570</u>	<u>2,675,680</u>	<u>4,600,000</u>

CAPITAL IMPROVEMENTS

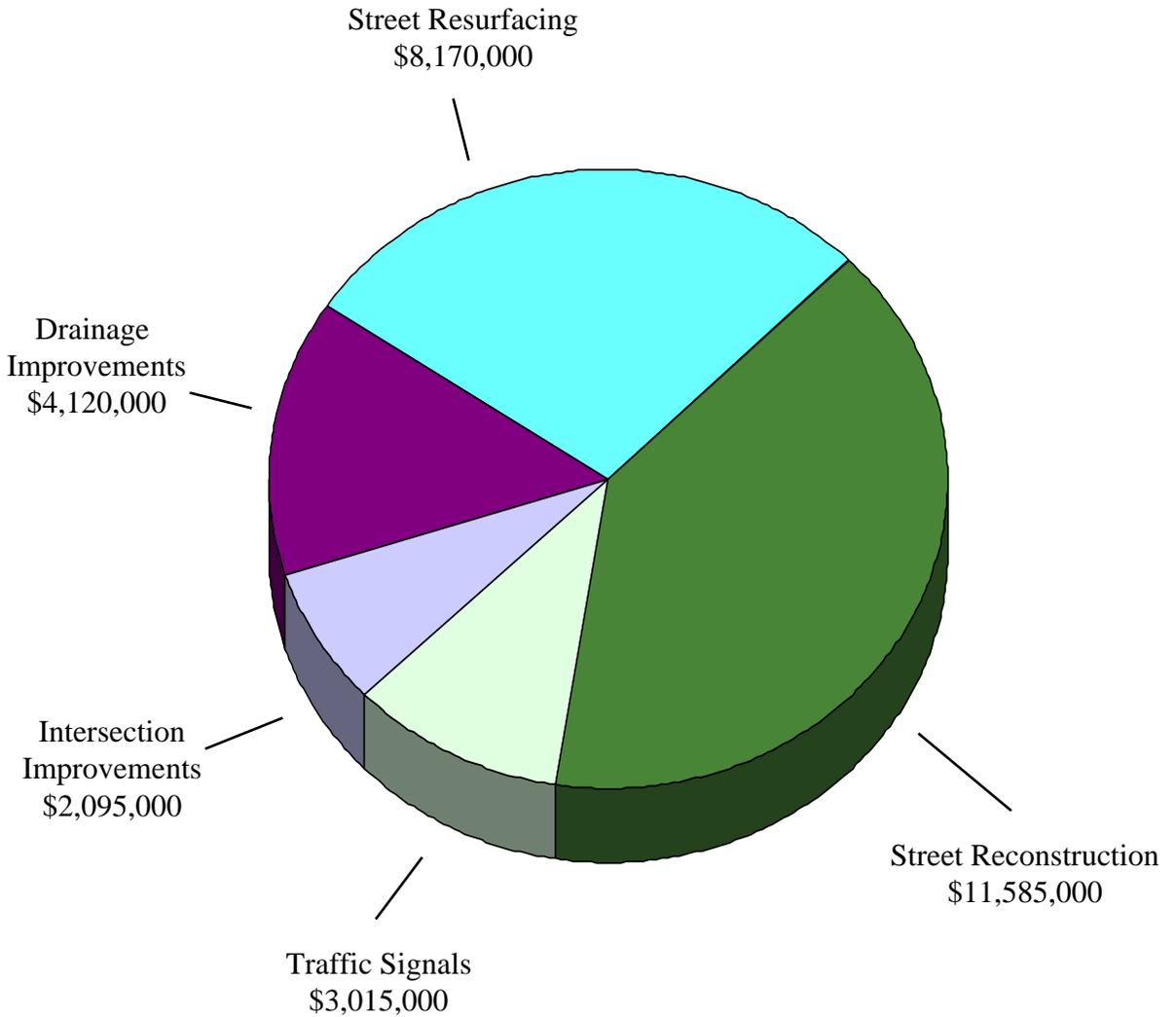
School Area Pedestrian Safety Improvements	90,497	552,492	422,011	1,065,000
Animal Services Improvements		90,019	1,109,981	1,200,000
Robinson & Statehouse Convention Center Improv.:				
Robinson Center	379,696	75,400	44,904	500,000
Statehouse Convention Center	276,708	57,187	166,105	500,000
Total Robinson & Statehouse Improvements	<u>656,404</u>	<u>132,587</u>	<u>211,009</u>	<u>1,000,000</u>
Grand Total 2004 Capital Bond	<u><u>\$ 8,387,845</u></u>	<u><u>\$ 21,307,478</u></u>	<u><u>\$ 39,304,677</u></u>	<u><u>\$ 69,000,000</u></u>

CITY OF LITTLE ROCK 2004 COMPLETED CAPITAL IMPROVEMENTS FIRE AND POLICE



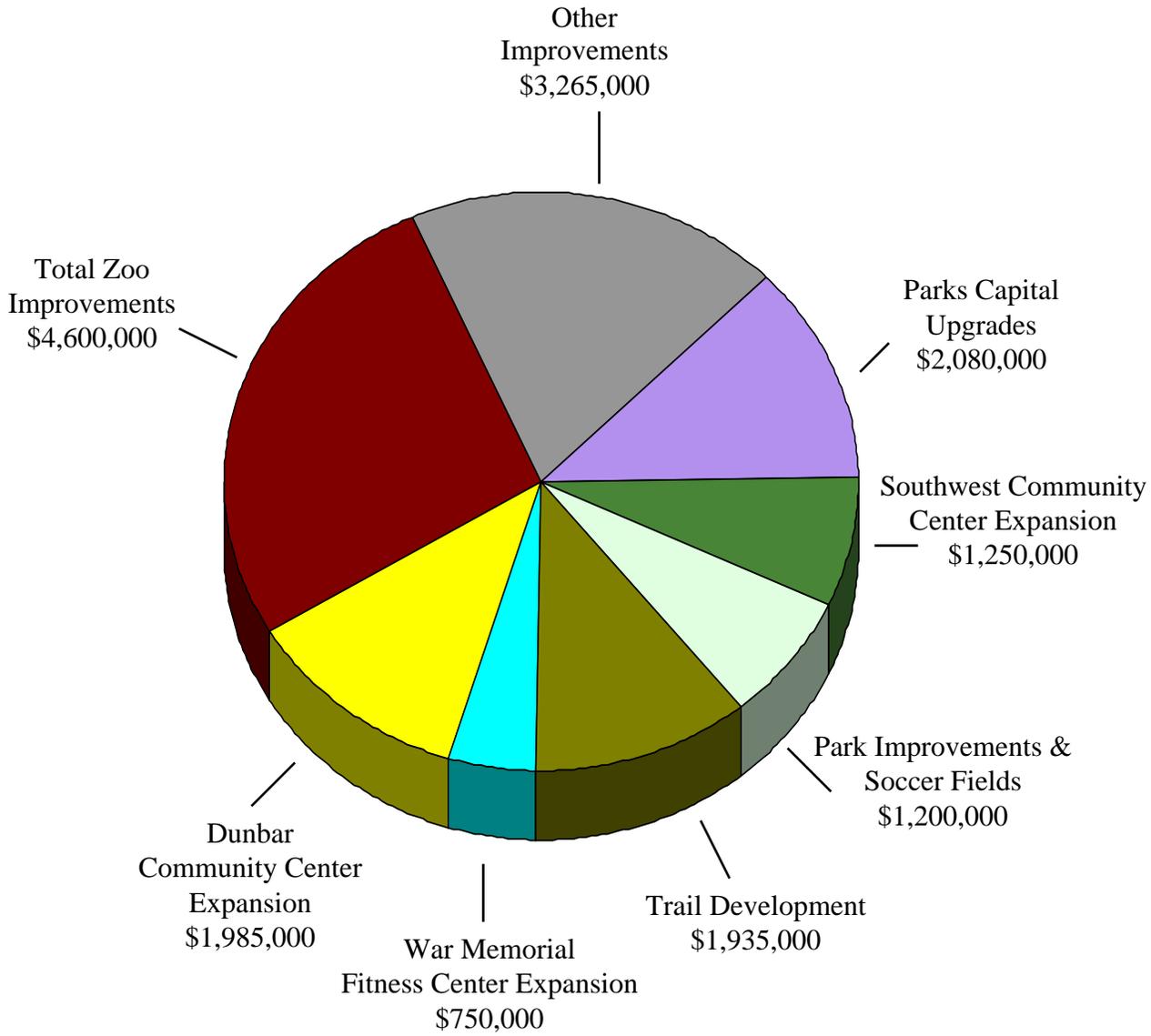
\$22,950,000

CITY OF LITTLE ROCK 2004 COMPLETED CAPITAL IMPROVEMENTS PUBLIC WORKS



\$28,985,000

CITY OF LITTLE ROCK 2004 COMPLETED CAPITAL IMPROVEMENTS PARKS & RECREATION, ZOO AND OTHER



\$17,065,000

DEBT MANAGEMENT

The City of Little Rock is authorized to issue General Obligation 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 payable out of property taxes shall not exceed 20% of the City's assessed valuation. The City of Little Rock falls well below this statutory requirement. As of 12/31/06, the amount of net debt outstanding was \$101,965,032. The legal debt margin allows the City flexibility to issue up to an additional \$611,096,546.

Generally, the City has experienced a stable financial condition as well as sound debt administration. For example, the City's net general obligation long-term debt per capita is \$556.78, well below \$1,200 per capita which would be a warning trend. This has allowed the City to enjoy favorable bond ratings on its General Obligation Bonds. The City has received an AA- bond rating from Standard & Poor's and an Aa3 rating from Moody's Investor Services.

CITY'S LEGAL DEBT MARGIN

2006 Assessed/Value:

(2005 Assessment collected in 2006)

Commercial & Personal Property	\$2,852,246,310
G.O. Debt Limit (20% of assessment)	570,449,262
Short-Term Financing Debt Limit (5% of assessment)	142,612,316
Sub-Total Debt Limit	713,061,578
G.O. & Short-Term Bonds Outstanding @ 12/31/06	115,364,188
Less in Debt Service Fund	13,399,156
Outstanding Bonds, Net of Debt Service	<u>101,965,032</u>
Legal Debt Margin	\$611,096,546

The legal debt limit is the maximum issuance of general obligation bonds. The debt limit is determined by combining the twenty percent (20%) of the assessed value of real estate in the Little Rock city limits for General Obligation Bonds with five percent (5%) of the assessed value of real estate in the Little Rock city limits for Short-Term Financing. For 2006, the legal debt limit is \$713,061,578 based on a total assessment of \$2,852,246,310. Each year it changes based upon the assessed value of real estate.

The City of Little Rock has three areas of current debt levels, which combined, equal the total debt level of the city. Current general obligation level as of December 31, 2006 is \$99,245,000. Current revenue bond level is \$44,510,000. Short-term debt level is \$16,119,148 for an overall current debt level of \$159,874,148.

Even though by law the City can raise the general obligation and the short-term debt level to over \$713,061,578, it still has to have the resources to pay for it and in this case that would be an increase in value of existing and new property and/or an increase in millage. In the City of Little Rock's case, the millage required to fund over \$713 million in debt is approximately 15.62 mills. Currently, the property tax millage for the retirement of general obligation debt is 3.3 mills. This millage number can go as high as the legal debt limit will let it but only with the approval of voters. The voters of Little Rock at a special election held on November 4, 2003, continued the 3.3 mills annual ad valorem tax. Consequently, the City of Little Rock issued the \$70,635,000 Limited Tax General Obligation Bonds Series 2004 to finance capital improvements within the City of Little Rock.

By law, the City can only raise the millage to five for General Fund operations. The current level is at the maximum of five. Issuing more debt without voter approval and a dedicated revenue stream would place added pressure on the City's already strained General Fund.

FUTURE GENERAL OBLIGATION DEBT SERVICE
(Next Ten Years)

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	10,627,189	4,624,799	15,251,988
2008	10,040,682	4,258,273	14,298,955
2009	9,493,926	3,851,086	13,345,012
2010	8,927,098	3,483,312	12,410,410
2011	8,138,901	3,063,120	11,202,021
2012	7,005,000	2,777,924	9,782,924
2013	7,295,000	2,486,271	9,781,271
2014	7,600,000	2,185,128	9,785,128
2015	7,925,000	1,869,433	9,794,433
2016	8,260,000	1,524,200	9,784,200

SUMMARY OF BOND INDEBTEDNESS
For the month year December 31, 2006

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/05</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2006</u>	<u>BONDS RETIRED 2006</u>	<u>PRINCIPAL BALANCE AT 12/31/06</u>	<u>INTEREST PAID IN 2006</u>
2004 Limited Tax Capital Im Regions Bank		\$70,635,000	4/1/2019	3.75%-4.00%	\$65,325,000	\$0	\$3,655,000	\$2,400,000	\$59,270,000	2,472,490.00
1998A Street & Drainage Br Metropolitan Bank		19,000,000	10/1/2019	3.95%-5.00%	14,915,000	0	785,000	0	14,130,000	712,112.50
2004 Library Refunding Bon Metropolitan Bank		25,000,000	3/1/2024	2.0%-4.35%	24,720,000	0	920,000	890,000	22,910,000	969,298.76
2002 Junior Lien Revenue Bonds		3,630,000	10/1/2018	3.50%-4.65%	3,125,000	0	190,000	0	2,935,000	129,022.50
REVENUE BONDS										
1998A Parks and Recreation Metropolitan Bank		16,405,000	1/1/2023	5.70%-5.80%	14,375,000	0	480,000	0	13,895,000	811,215.00
2002 Waste Disposal Rever Metropolitan Bank		27,330,000	5/1/2016	3.00% - 5.00%	21,070,000	0	2,090,000	0	18,980,000	897,850.00
2003 Capital Improvement Metropolitan Bank		11,855,000	7/1/2028	1.50% - 5.30%	11,725,000	0	65,000	25,000	11,635,000	562,472.50
TEMPORARY NOTE										
1st 2002 Temporary Note	Metropolitan Bank	1,270,000	12/1/2006	3.08%	267,850	0	267,850	0	0	8,254.30
2nd 2002 Temporary Note	Bank of America	4,370,000	9/25/2007	3.85%	1,849,157	0	906,355	0	942,802	71,132.78
3rd 2003 Temporary Note	Bank of America	4,250,000	6/18/2008	2.95%	2,623,747	0	849,282	0	1,774,465	77,400.52
4th 2004 Temporary Note	Twin City Bank	4,215,000	9/8/2009	3.35%	3,426,520	0	814,772	0	2,611,748	114,788.42
5th 2005 Temporary Note	Bank of America	5,205,000	4/1/2010	3.55%	5,205,000	0	969,666	0	4,235,334	184,777.50
6th 2006 Temporary Note	Bank of America	6,550,000	4/1/2011	3.86%	0	6,550,000	0	0	6,550,000	-
Grand Total		\$199,715,000			\$168,627,274	\$6,550,000	\$11,992,925	\$3,315,000	\$159,869,349	7,010,814.78

BUDGET SUMMARIES

The following schedules summarize the audited 2005 operating results, the 2006 unaudited operating results, and the approved 2007 operating budget. The summaries are organized by fund type in a manner that is consistent with the fund organization in the City' audited Comprehensive Annual Financial Report.

The first summary is a recap of the entire six fund types included in this section. Each of the fund types is summarized and individual fund budget schedules follow the summaries. The amounts reflected in this section are accumulated as follows: individual fund totals are included in the fund type summary; then the fund type summary totals are included in the recap of all fund types.

The City is required by state statute to budget for the administration, operation, maintenance and improvements of various City operations and is designed to demonstrate compliance with legal requirements. Other funds submitted are for informational purposes only.

The six types of funds are:

- General;
- Special Revenue;
- Capital;
- Proprietary;
- Fiduciary; and
- Debt Service.

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

**CITY OF LITTLE ROCK
BUDGET SUMMARY BY FUND TYPE
FOR YEARS 2005 - 2007**

	GENERAL FUNDS	SPECIAL REVENUES	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	FIDUCIARY FUNDS	DEBT SERVICE FUNDS
2005							
REVENUES:	\$121,334,624	\$29,260,168	\$7,584,654	\$28,027,523	\$8,049,295	\$24,812,896	\$12,404,479
EXPENDITURES:	<u>118,233,583</u>	<u>27,457,428</u>	<u>10,117,465</u>	<u>27,364,919</u>	<u>7,705,746</u>	<u>20,804,489</u>	<u>10,005,745</u>
REVENUES OVER (UNDER) EXPENDITURES	3,101,042	1,802,740	(2,532,811)	662,604	343,549	4,008,407	2,398,734
BEGINNING FUND BAL.	<u>10,622,493</u>	<u>9,031,642</u>	<u>29,446,923</u>	<u>29,663,806</u>	<u>3,434,273</u>	<u>191,995,212</u>	<u>(206,499)</u>
ENDING FUND BAL.	<u><u>13,723,535</u></u>	<u><u>10,834,382</u></u>	<u><u>26,914,112</u></u>	<u><u>30,326,410</u></u>	<u><u>3,777,822</u></u>	<u><u>196,003,619</u></u>	<u><u>2,192,235</u></u>
2006							
REVENUES:	127,561,937	26,636,082	86,075,815	29,475,867	8,334,697	34,513,804	14,819,048
EXPENDITURES:	<u>128,336,744</u>	<u>27,334,420</u>	<u>82,787,966</u>	<u>31,015,059</u>	<u>8,668,140</u>	<u>23,194,195</u>	<u>13,907,989</u>
REVENUES OVER (UNDER) EXPENDITURES	(774,807)	(698,338)	3,287,849	(1,539,194)	(333,443)	11,319,609	911,059
BEGINNING FUND BAL.	<u>13,723,535</u>	<u>10,834,382</u>	<u>26,914,112</u>	<u>30,326,410</u>	<u>3,777,822</u>	<u>196,003,619</u>	<u>2,192,235</u>
ENDING FUND BAL.	<u><u>12,948,728</u></u>	<u><u>10,136,044</u></u>	<u><u>30,201,961</u></u>	<u><u>28,787,217</u></u>	<u><u>3,444,379</u></u>	<u><u>207,323,228</u></u>	<u><u>3,103,294</u></u>
2007							
REVENUES:	129,019,645	14,649,782		29,319,513	8,974,784		
EXPENDITURES:	129,015,756	14,633,968		30,236,248	9,083,898		
REVENUES OVER (UNDER) EXPENDITURES	3,889	15,813		(916,735)	(109,114)		
BEGINNING FUND BAL.	<u>12,948,728</u>	<u>10,136,044</u>	<u>30,201,961</u>	<u>28,787,217</u>	<u>3,444,379</u>	<u>207,323,228</u>	<u>3,103,294</u>
ENDING FUND BAL.	<u><u>\$12,952,617</u></u>	<u><u>\$10,151,857</u></u>	<u><u>\$30,201,961</u></u>	<u><u>\$27,870,482</u></u>	<u><u>\$3,335,265</u></u>	<u><u>\$207,323,228</u></u>	<u><u>\$3,103,294</u></u>

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>STREET -</u>			
REVENUES:	\$13,893,981	\$14,252,814	\$14,649,782
EXPENDITURES:	<u>13,351,040</u>	<u>15,086,778</u>	<u>14,633,968</u>
REVENUES OVER (UNDER) EXPENDITURES	542,941	(833,964)	15,814
BEGINNING FUND BALANCE	<u>2,599,323</u>	<u>3,142,264</u>	<u>2,308,300</u>
ENDING FUND BALANCE	<u><u>\$3,142,264</u></u>	<u><u>\$2,308,300</u></u>	<u><u>\$2,324,114</u></u>
<u>SPECIAL PROJECT - 205</u>			
REVENUES:	\$325,000	\$325,000	
EXPENDITURES:	<u>348,056</u>	<u>341,129</u>	
REVENUES OVER (UNDER) EXPENDITURES	(23,056)	(16,129)	
BEGINNING FUND BALANCE	<u>178,419</u>	<u>155,363</u>	<u>139,236</u>
ENDING FUND BALANCE	<u><u>\$155,363</u></u>	<u><u>\$139,236</u></u>	<u><u>\$139,236</u></u>
<u>SPECIAL PROJECTS -</u>			
REVENUES:	\$3,080,902	\$3,587,803	
EXPENDITURES:	<u>2,320,239</u>	<u>3,047,710</u>	
REVENUES OVER (UNDER) EXPENDITURES	760,663	540,093	
BEGINNING FUND BALANCE	<u>1,411,090</u>	<u>2,171,753</u>	<u>2,711,846</u>
ENDING FUND BALANCE	<u><u>\$2,171,753</u></u>	<u><u>\$2,711,846</u></u>	<u><u>\$2,711,846</u></u>

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>ECONOMIC DEVELOPMENT -</u>			
REVENUES:	\$46,261	\$9,404	
EXPENDITURES:	<u> </u>	<u>149,073</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	46,261	(139,669)	
BEGINNING FUND BALANCE	<u>115,761</u>	<u>162,022</u>	<u>22,354</u>
ENDING FUND BALANCE	<u><u>\$162,022</u></u>	<u><u>\$22,354</u></u>	<u><u>\$22,354</u></u>
<u>INFRASTRUCTURE -</u>			
REVENUES:	\$50,121	\$75,908	
EXPENDITURES:	<u>108,222</u>	<u>113,364</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	(58,101)	(37,456)	
BEGINNING FUND BALANCE	<u>1,801,568</u>	<u>1,743,467</u>	<u>1,706,011</u>
ENDING FUND BALANCE	<u><u>\$1,743,467</u></u>	<u><u>\$1,706,011</u></u>	<u><u>\$1,706,011</u></u>
<u>EMERGENCY 911 -</u>			
REVENUES:	\$1,865,791	\$1,626,332	
EXPENDITURES:	<u>1,502,224</u>	<u>1,412,371</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	363,567	213,961	
BEGINNING FUND BALANCE	<u>1,017,197</u>	<u>1,380,764</u>	<u>1,594,725</u>
ENDING FUND BALANCE	<u><u>\$1,380,764</u></u>	<u><u>\$1,594,725</u></u>	<u><u>\$1,594,725</u></u>

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>GRANTS -</u>			
REVENUES:	\$6,257,032	\$3,865,057	
EXPENDITURES:	<u>6,222,506</u>	<u>3,785,902</u>	
REVENUES OVER (UNDER) EXPENDITURES	34,526	79,155	
BEGINNING FUND BALANCE	<u>(37,590)</u>	<u>(3,064)</u>	<u>76,090</u>
ENDING FUND BALANCE	<u><u>(\$3,064)</u></u>	<u><u>\$76,090</u></u>	<u><u>\$76,090</u></u>
<u>CDBG/HIPP/NHSP -</u>			
REVENUES:	\$3,741,080	\$2,893,764	
EXPENDITURES:	<u>3,605,141</u>	<u>3,398,093</u>	
REVENUES OVER (UNDER) EXPENDITURES	135,939	(504,329)	
BEGINNING FUND BALANCE	<u>1,945,874</u>	<u>2,081,813</u>	<u>1,577,484</u>
ENDING FUND BALANCE	<u><u>\$2,081,813</u></u>	<u><u>\$1,577,484</u></u>	<u><u>\$1,577,484</u></u>
TOTAL BEGINNING FUND BALANCE	9,031,642	10,834,382	10,136,044
TOTAL REVENUES	29,260,168	26,636,082	14,649,782
TOTAL EXPENDITURES	<u>27,457,428</u>	<u>27,334,420</u>	<u>14,633,968</u>
TOTAL ENDING FUND BALANCE	<u><u>\$10,834,382</u></u>	<u><u>\$10,136,044</u></u>	<u><u>\$10,151,858</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>1988 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$60,606	\$63,475	
EXPENDITURES:	<u>915,272</u>	<u>58,637</u>	
REVENUES OVER (UNDER) EXPENDITURES	(854,666)	4,838	
BEGINNING FUND BALANCE	<u>2,318,846</u>	<u>1,464,180</u>	<u>1,469,018</u>
ENDING FUND BALANCE	<u><u>\$1,464,180</u></u>	<u><u>\$1,469,018</u></u>	<u><u>\$1,469,018</u></u>
<u>1998 INFRASTRUCTURE DEBT SERVICE REVENUE -</u>			
REVENUES:	\$242,493	\$155,020	
EXPENDITURES:	<u>405,637</u>	<u>1,059,523</u>	
REVENUES OVER (UNDER) EXPENDITURES	(163,144)	(904,503)	
BEGINNING FUND BALANCE	<u>4,779,170</u>	<u>4,616,026</u>	<u>3,711,523</u>
ENDING FUND BALANCE	<u><u>\$4,616,026</u></u>	<u><u>\$3,711,523</u></u>	<u><u>\$3,711,523</u></u>
<u>1998 CAPITAL IMPROVEMENTS - PARKS -</u>			
REVENUES:	\$19,178	\$19,137	
EXPENDITURES:	<u>115,007</u>	<u>18,475</u>	
REVENUES OVER (UNDER) EXPENDITURES	(95,829)	662	
BEGINNING FUND BALANCE	<u>933,334</u>	<u>837,505</u>	<u>838,167</u>
ENDING FUND BALANCE	<u><u>\$837,505</u></u>	<u><u>\$838,167</u></u>	<u><u>\$838,167</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
	<u> </u>	<u> </u>	<u> </u>
<u>1995 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$15,058	\$14,976	
EXPENDITURES:	<u>187,728</u>	<u>340,817</u>	
REVENUES OVER (UNDER) EXPENDITURES	(172,670)	(325,841)	
BEGINNING FUND BALANCE	<u>565,972</u>	<u>393,302</u>	<u>67,462</u>
ENDING FUND BALANCE	<u><u>\$393,302</u></u>	<u><u>\$67,462</u></u>	<u><u>\$67,462</u></u>
<u>1998 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$1,501,249	\$1,586,155	
EXPENDITURES:	<u>1,520,426</u>	<u>1,498,931</u>	
REVENUES OVER (UNDER) EXPENDITURES	(19,177)	87,224	
BEGINNING FUND BALANCE	<u>1,547,874</u>	<u>1,528,697</u>	<u>1,615,921</u>
ENDING FUND BALANCE	<u><u>\$1,528,697</u></u>	<u><u>\$1,615,921</u></u>	<u><u>\$1,615,921</u></u>
<u>1999 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$31,100	\$8,054	
EXPENDITURES:	<u>1,467,581</u>	<u>483,612</u>	
REVENUES OVER (UNDER) EXPENDITURES	(1,436,481)	(475,558)	
BEGINNING FUND BALANCE	<u>1,912,042</u>	<u>475,561</u>	<u>3</u>
ENDING FUND BALANCE	<u><u>\$475,561</u></u>	<u><u>\$3</u></u>	<u><u>\$3</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
	<u> </u>	<u> </u>	<u> </u>
<u>SHORT - TERM FINANCING 2004 - 2006</u>			
REVENUES:	\$5,327,629	\$6,737,920	
EXPENDITURES:	<u>4,679,486</u>	<u>7,589,887</u>	
REVENUES OVER (UNDER) EXPENDITURES	648,143	(851,967)	
BEGINNING FUND BALANCE	<u>2,787,524</u>	<u>3,435,667</u>	<u>2,583,702</u>
ENDING FUND BALANCE	<u><u>\$3,435,667</u></u>	<u><u>\$2,583,702</u></u>	<u><u>\$2,583,702</u></u>
<u>FIRE IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$13,166,584	
EXPENDITURES:	<u> </u>	<u>12,488,479</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES		678,105	
BEGINNING FUND BALANCE	<u> </u>	<u> </u>	<u>678,105</u>
ENDING FUND BALANCE	<u><u> </u></u>	<u><u>\$678,105</u></u>	<u><u>\$678,105</u></u>
<u>POLICE IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$850,000	
EXPENDITURES:	<u> </u>	<u>793,615</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES		56,385	
BEGINNING FUND BALANCE	<u> </u>	<u> </u>	<u>56,385</u>
ENDING FUND BALANCE	<u><u> </u></u>	<u><u>\$56,385</u></u>	<u><u>\$56,385</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>EMERGENCY COMMUNICATION IMM. (2004)</u>			
REVENUES:		\$11,041,910	
EXPENDITURES:		10,564,898	
REVENUES OVER (UNDER) EXPENDITURES		477,012	
BEGINNING FUND BALANCE			477,012
ENDING FUND BALANCE		\$477,012	\$477,012
<u>STREET IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$25,145,000	
EXPENDITURES:		21,360,861	
REVENUES OVER (UNDER) EXPENDITURES		3,784,139	
BEGINNING FUND BALANCE			3,784,139
ENDING FUND BALANCE		\$3,784,139	\$3,784,139
<u>DRAINAGE IMPROVEMENT FUND (2004)</u>			
REVENUES:		\$4,120,000	
EXPENDITURES:		3,716,639	
REVENUES OVER (UNDER) EXPENDITURES		403,361	
BEGINNING FUND BALANCE			403,361
ENDING FUND BALANCE		\$403,361	\$403,361

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>PARKS & RECREATION IMPROV. (2004)</u>			
REVENUES:		\$9,520,000	
EXPENDITURES:		8,670,400	
REVENUES OVER (UNDER) EXPENDITURES		849,600	
BEGINNING FUND BALANCE			849,600
ENDING FUND BALANCE		\$849,600	\$849,600
<u>ZOO IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$4,770,000	
EXPENDITURES:		3,944,923	
REVENUES OVER (UNDER) EXPENDITURES		825,077	
BEGINNING FUND BALANCE			825,077
ENDING FUND BALANCE		\$825,077	\$825,077
<u>SCHOOL AREA IMPROVEMENT (2004)</u>			
REVENUES:		\$1,065,000	
EXPENDITURES:		953,678	
REVENUES OVER (UNDER) EXPENDITURES		111,322	
BEGINNING FUND BALANCE			111,322
ENDING FUND BALANCE		\$111,322	\$111,322

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>ANIMAL SERVICES IMPROVEMENT (2004)</u>			
REVENUES:		\$1,995,000	
EXPENDITURES:		1,308,895	
REVENUES OVER (UNDER) EXPENDITURES		686,105	
BEGINNING FUND BALANCE			686,105
ENDING FUND BALANCE		\$686,105	\$686,105
<u>ROB. & STATEHOUSE CONVENTION (2004)</u>			
REVENUES:		\$1,000,000	
EXPENDITURES:		991,521	
REVENUES OVER (UNDER) EXPENDITURES		8,479	
BEGINNING FUND BALANCE			8,479
ENDING FUND BALANCE		\$8,479	\$8,479
<u>LIBRARY IMPROVEMENT (2004)</u>			
REVENUES:	387,341	\$559,919	
EXPENDITURES:	826,328	2,570,942	
REVENUES OVER (UNDER) EXPENDITURES	(438,987)	(2,011,023)	
BEGINNING FUND BALANCE	14,602,161	14,163,174	12,152,151
ENDING FUND BALANCE	\$14,163,174	\$12,152,151	\$12,152,151

**CAPITAL FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>ISSUANCE AND RESERVE FUND (2004)</u>			
REVENUES:		\$4,257,665	
EXPENDITURES:		4,373,233	
REVENUES OVER (UNDER) EXPENDITURES		(115,568)	
BEGINNING FUND BALANCE			(115,568)
ENDING FUND BALANCE		(\$115,568)	(\$115,568)
TOTAL CAPITAL BEGINNING BALANCE	29,446,923	26,914,112	30,201,961
TOTAL REVENUES	7,584,654	86,075,815	
TOTAL EXPENDITURES	10,117,465	82,787,966	
TOTAL CAPITAL ENDING FUND BALANCE	\$26,914,112	\$30,201,961	\$30,201,961

**ENTERPRISE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>WASTE DISPOSAL -</u>			
REVENUES:	\$15,338,042	\$15,138,671	\$16,092,048
EXPENDITURES:	<u>13,470,993</u>	<u>17,102,704</u>	<u>16,701,253</u>
REVENUES OVER (UNDER)	1,867,049	(1,964,033)	(609,205)
BEGINNING NET ASSETS	<u>10,336,811</u>	<u>12,203,860</u>	<u>10,239,827</u>
ENDING NET ASSETS	<u><u>\$12,203,860</u></u>	<u><u>\$10,239,827</u></u>	<u><u>\$9,630,622</u></u>
<u>WASTE DISPOSAL SPECIAL PROJECT-</u>			
REVENUES:			
EXPENDITURES:	<u>\$705,475</u>	<u>\$275,000</u>	<u></u>
REVENUES OVER (UNDER)	(705,475)	(275,000)	
BEGINNING NET ASSETS	<u>1,507,744</u>	<u>802,269</u>	<u>527,269</u>
ENDING NET ASSETS	<u><u>\$802,269</u></u>	<u><u>\$527,269</u></u>	<u><u>\$527,269</u></u>
<u>RIVER MARKET -</u>			
REVENUES:	\$803,351	\$849,775	\$887,039
EXPENDITURES:	<u>1,133,781</u>	<u>842,727</u>	<u>887,039</u>
REVENUES OVER (UNDER)			
NET INCOME (LOSS)	(330,430)	7,048	
BEGINNING NET ASSETS	<u>4,642,238</u>	<u>4,311,808</u>	<u>4,318,857</u>
ENDING NET ASSETS	<u><u>\$4,311,808</u></u>	<u><u>\$4,318,857</u></u>	<u><u>\$4,318,857</u></u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
	<u> </u>	<u> </u>	<u> </u>
<u>CONCESSIONS -</u>			
REVENUES:	\$116,389	\$137,115	\$121,174
EXPENDITURES:	<u>108,690</u>	<u>124,767</u>	<u>121,174</u>
REVENUES OVER (UNDER) EXPENDITURES	7,699	12,348	
	<u>(324,898)</u>	<u>(317,199)</u>	<u>(304,851)</u>
ENDING NET ASSETS	<u>(\$317,199)</u>	<u>(\$304,851)</u>	<u>(\$304,851)</u>
<u>ZOO -</u>			
REVENUES:	\$3,861,095	\$4,540,263	\$4,490,912
EXPENDITURES:	<u>4,048,425</u>	<u>4,274,053</u>	<u>4,490,912</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(187,330)	266,210	
BEGINNING NET ASSETS	<u>2,091,719</u>	<u>1,904,389</u>	<u>2,170,599</u>
ENDING NET ASSETS	<u>\$1,904,389</u>	<u>\$2,170,599</u>	<u>\$2,170,599</u>
<u>ZOO SPECIAL PROJECTS -</u>			
REVENUES:		\$46,127	
EXPENDITURES:		<u>249,888</u>	
REVENUES OVER (UNDER) NET INCOME (LOSS)		(203,760)	
BEGINNING NET ASSETS	<u>555,047</u>	<u>555,047</u>	<u>351,287</u>
ENDING NET ASSETS	<u>\$555,047</u>	<u>\$351,287</u>	<u>\$351,287</u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>GOLF -</u>			
REVENUES:	\$2,703,823	\$2,777,791	\$3,015,076
EXPENDITURES:	<u>2,911,661</u>	<u>2,750,559</u>	<u>3,015,076</u>
REVENUES OVER (UNDER) EXPENDITURES	(207,838)	27,232	
BEGINNING NET ASSETS	<u>576,404</u>	<u>368,566</u>	<u>395,798</u>
ENDING NET ASSETS	<u><u>\$368,566</u></u>	<u><u>\$395,798</u></u>	<u><u>\$395,798</u></u>
<u>JIM DAILEY FITNESS & AQUATIC CENTER -</u>			
REVENUES:	\$1,033,261	\$1,104,153	\$1,110,657
EXPENDITURES:	<u>1,046,246</u>	<u>1,166,992</u>	<u>1,110,657</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(12,986)	(62,838)	
BEGINNING NET ASSETS	<u>2,882,808</u>	<u>2,869,822</u>	<u>2,806,983</u>
ENDING NET ASSETS	<u><u>\$2,869,822</u></u>	<u><u>\$2,806,983</u></u>	<u><u>\$2,806,983</u></u>
<u>RIVERMARKET GARAGE OPERATING -</u>			
REVENUES:	\$1,342,884	\$1,870,144	\$1,944,212
EXPENDITURES:	<u>1,607,057</u>	<u>1,987,736</u>	<u>2,251,760</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(264,173)	(117,592)	(307,548)
BEGINNING NET ASSETS	<u>9,678,501</u>	<u>9,414,328</u>	<u>9,296,736</u>
ENDING NET ASSETS	<u><u>\$9,414,328</u></u>	<u><u>\$9,296,736</u></u>	<u><u>\$8,989,188</u></u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2005-2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>VEHICLE STORAGE FACILITY-</u>			
REVENUES:	\$1,466,627	\$1,635,119	\$1,658,395
EXPENDITURES:	<u>1,467,151</u>	<u>1,422,455</u>	<u>1,658,377</u>
REVENUES OVER (UNDER) EXPENDITURES	(524)	212,663	18
BEGINNING NET ASSETS	<u>(684)</u>	<u>(1,208)</u>	<u>211,456</u>
ENDING NET ASSETS	<u><u>(\$1,208)</u></u>	<u><u>\$211,456</u></u>	<u><u>\$211,474</u></u>
<u>RECREATION SERVICES -</u>			
REVENUES:	\$1,362,051	\$1,376,709	
EXPENDITURES:	<u>865,440</u>	<u>818,178</u>	
REVENUES OVER (UNDER) EXPENDITURES	496,611	558,531	
BEGINNING NET ASSETS	<u>(2,281,884)</u>	<u>(1,785,274)</u>	<u>(1,226,744)</u>
ENDING NET ASSETS	<u><u>(\$1,785,274)</u></u>	<u><u>(\$1,226,744)</u></u>	<u><u>(\$1,226,744)</u></u>
TOTAL ENTERPRISE BEGINNING NET ASSETS	29,663,806	30,326,410	28,787,217
TOTAL REVENUES	28,027,523	29,475,867	29,319,513
TOTAL EXPENDITURES	<u>27,364,919</u>	<u>31,015,059</u>	<u>30,236,248</u>
TOTAL ENTERPRISE ENDING NET ASSETS	<u><u>\$30,326,410</u></u>	<u><u>\$28,787,217</u></u>	<u><u>\$27,870,482</u></u>

**FLEET INTERNAL SERVICE FUND
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>FLEET INTERNAL SERVICE -</u>			
REVENUES:	\$8,049,295	\$8,334,697	\$8,974,784
EXPENDITURES:	<u>7,705,746</u>	<u>8,668,140</u>	<u>9,083,898</u>
REVENUES OVER (UNDER) EXPENDITURES	343,549	(333,443)	(109,114)
BEGINNING NET ASSETS	<u>3,434,273</u>	<u>3,777,822</u>	<u>3,444,379</u>
ENDING NET ASSETS	<u><u>\$3,777,822</u></u>	<u><u>\$3,444,379</u></u>	<u><u>\$3,335,265</u></u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>POLICE PENSION & RELIEF FUND -</u>			
ADDITIONS:	\$8,664,872	\$13,765,375	
DEDUCTIONS:	<u>9,910,239</u>	<u>8,999,450</u>	
NET INCREASE (DECREASE)	(1,245,367)	4,765,925	
NET ASSETS HELD IN TRUST, BEGINNING	<u>63,828,423</u>	<u>62,583,056</u>	<u>67,348,982</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$62,583,056</u></u>	<u><u>\$67,348,982</u></u>	<u><u>\$67,348,982</u></u>
<u>FIRE PENSION & RELIEF FUND -</u>			
ADDITIONS:	\$8,079,483	\$11,293,497	
DEDUCTIONS:	<u>8,250,856</u>	<u>9,201,864</u>	
NET INCREASE (DECREASE)	(171,373)	2,091,633	
NET ASSETS HELD IN TRUST, BEGINNING	<u>86,974,591</u>	<u>86,803,218</u>	<u>88,894,851</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$86,803,218</u></u>	<u><u>\$88,894,851</u></u>	<u><u>\$88,894,851</u></u>
<u>NON-UNIFORM DEFINED BENEFIT FUND</u>			
ADDITIONS:	\$5,214,788	\$5,982,439	
DEDUCTIONS:	<u>1,350,349</u>	<u>3,296,807</u>	
NET INCREASE (DECREASE)	3,864,439	2,685,632	
NET ASSETS HELD IN TRUST, BEGINNING	<u>29,006,710</u>	<u>32,871,149</u>	<u>35,556,781</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$32,871,149</u></u>	<u><u>\$35,556,781</u></u>	<u><u>\$35,556,781</u></u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>NON-UNIFORM DEFINED CONTRIBUTION</u>			
ADDITIONS:	\$1,593,970	\$2,395,856	
DEDUCTIONS:	<u>1,288,660</u>	<u>1,474,240</u>	
NET INCREASE (DECREASE)	305,310	921,616	
NET ASSETS HELD IN TRUST, BEGINNING	<u>9,207,211</u>	<u>9,512,521</u>	<u>10,434,136</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$9,512,521</u></u>	<u><u>\$10,434,136</u></u>	<u><u>\$10,434,136</u></u>
<u>401 (A) PENSION FUND -</u>			
ADDITIONS:	\$1,259,783	\$1,076,637	
DEDUCTIONS:	<u>4,385</u>	<u>221,834</u>	
NET INCREASE (DECREASE)	1,255,398	854,804	
NET ASSETS HELD IN TRUST, BEGINNING	<u>2,978,277</u>	<u>4,233,675</u>	<u>5,088,479</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$4,233,675</u></u>	<u><u>\$5,088,479</u></u>	<u><u>\$5,088,479</u></u>
TOTAL NET ASSETS BEGINNING	191,995,212	196,003,619	207,323,228
TOTAL ADDITIONS	24,812,896	34,513,804	
TOTAL DEDUCTIONS	<u>20,804,489</u>	<u>23,194,195</u>	
TOTAL NET ASSETS ENDING	<u><u>\$196,003,619</u></u>	<u><u>\$207,323,228</u></u>	<u><u>\$207,323,228</u></u>

**DEBT SERVICE FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>2002 CIP JUNIOR LIEN BONDS</u>			
REVENUE:	\$287,116	\$326,427	
EXPENDITURES:	<u>322,148</u>	<u>320,674</u>	
NET INCREASE (DECREASE)	(35,032)	5,753	
BEGINNING FUND BALANCE	<u>38,083</u>	<u>3,051</u>	<u>8,804</u>
ENDING FUND BALANCE	<u><u>\$3,051</u></u>	<u><u>\$8,804</u></u>	<u><u>\$8,804</u></u>
<u>2004 IMPROVEMENT BONDS DEBT SERVICE</u>			
REVENUE:	\$8,657,934	\$9,283,838	
EXPENDITURES:	<u>8,009,240</u>	<u>8,527,990</u>	
NET INCREASE (DECREASE)	648,694	755,848	
BEGINNING FUND BALANCE	<u>8,188,377</u>	<u>8,837,071</u>	<u>9,592,919</u>
ENDING FUND BALANCE	<u><u>\$8,837,071</u></u>	<u><u>\$9,592,919</u></u>	<u><u>\$9,592,919</u></u>

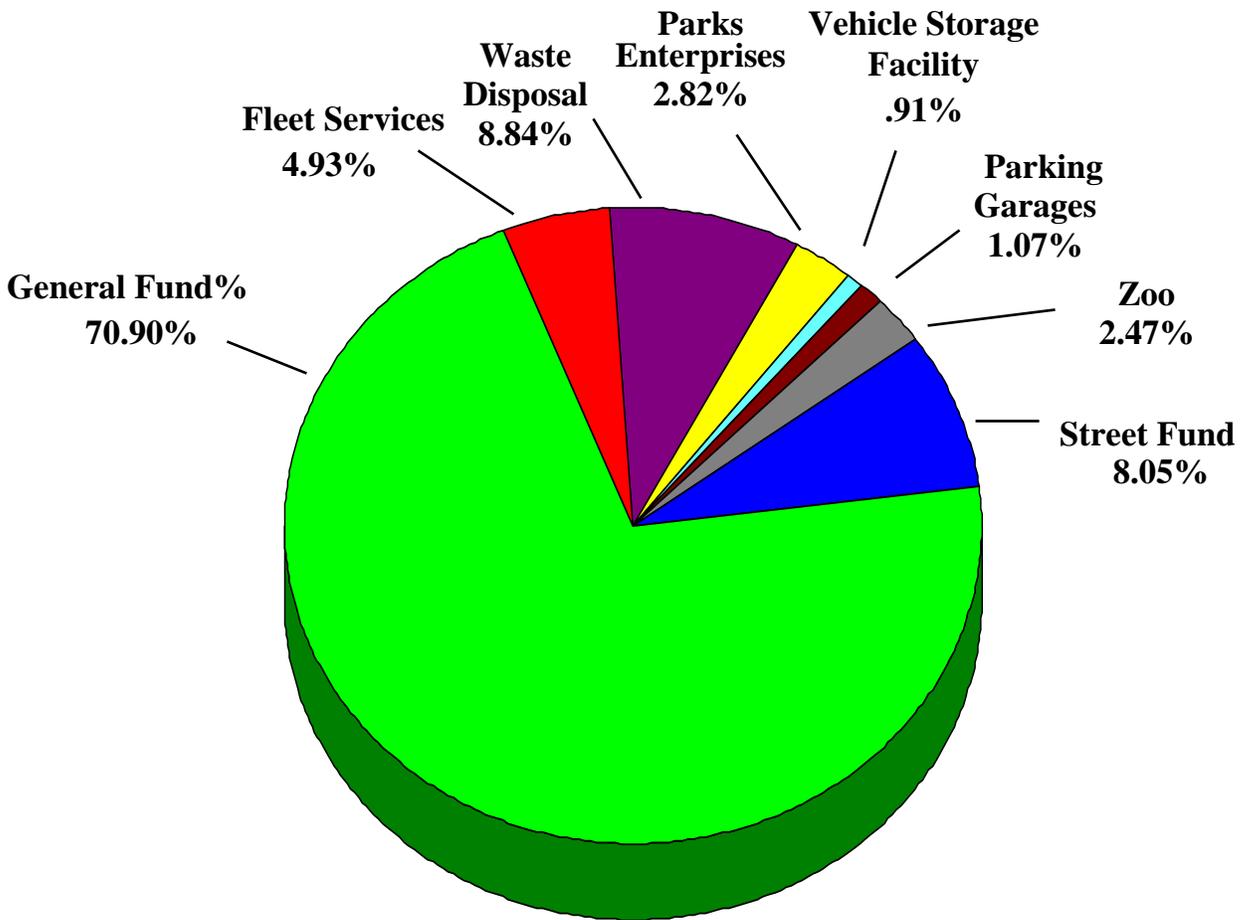
**DEBT SERVICE FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
<u>2004 LIBRARY IMP. BONDS DEBT SERVICE</u>			
REVENUE:	\$2,386,518	\$2,812,849	
EXPENDITURES:	<u>531,147</u>	<u>2,775,073</u>	
NET INCREASE (DECREASE)	1,855,371	37,777	
BEGINNING FUND BALANCE	<u>1,024,272</u>	<u>2,879,643</u>	<u>2,917,420</u>
ENDING FUND BALANCE	<u><u>\$2,879,643</u></u>	<u><u>\$2,917,420</u></u>	<u><u>\$2,917,420</u></u>
<u>RIVERMARKET GARAGE DEBT SERVICE</u>			
REVENUE:	\$572,811	\$736,782	
EXPENDITURES:	<u>638,113</u>	<u>637,573</u>	
NET INCREASE (DECREASE)	(65,302)	99,208	
BEGINNING FUND BALANCE	<u>(9,462,242)</u>	<u>(9,527,544)</u>	<u>(9,428,336)</u>
ENDING FUND BALANCE	<u><u>(\$9,527,544)</u></u>	<u><u>(\$9,428,336)</u></u>	<u><u>(\$9,428,336)</u></u>
<u>FY04 LIBRARY IMP. BONDS REFUNDING</u>			
REVENUE:	\$500,100	\$1,659,152	
EXPENDITURES:	<u>505,097</u>	<u>1,646,679</u>	
NET INCREASE (DECREASE)	(4,997)	12,472	
BEGINNING FUND BALANCE	<u>5,011</u>	<u>14</u>	<u>12,486</u>
ENDING FUND BALANCE	<u><u>\$14</u></u>	<u><u>\$12,486</u></u>	<u><u>\$12,486</u></u>

**DEBT SERVICE FUNDS
OPERATING BUDGET
2005 - 2007**

	ACTUAL 2005	REVISED BUDGET 2006	ADOPTED BUDGET 2007
TOTAL BEGINNING FUND BALANCE	(\$206,499)	\$2,192,235	\$3,103,294
TOTAL REVENUES	12,404,479	14,819,048	
TOTAL EXPENDITURES	10,005,745	13,907,989	
TOTAL ENDING FUND BALANCE	<u>\$2,192,235</u>	<u>\$3,103,294</u>	<u>\$3,103,294</u>

CITY OF LITTLE ROCK 2007 BUDGET SUMMARY ALL FUNDS RESOURCES

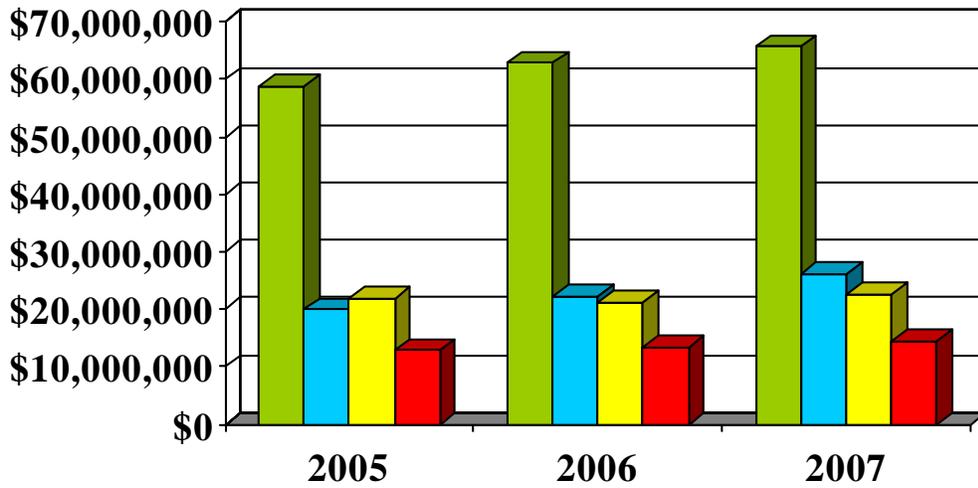


\$181,963,724

**CITY OF LITTLE ROCK
2007 OPERATING REVENUES**

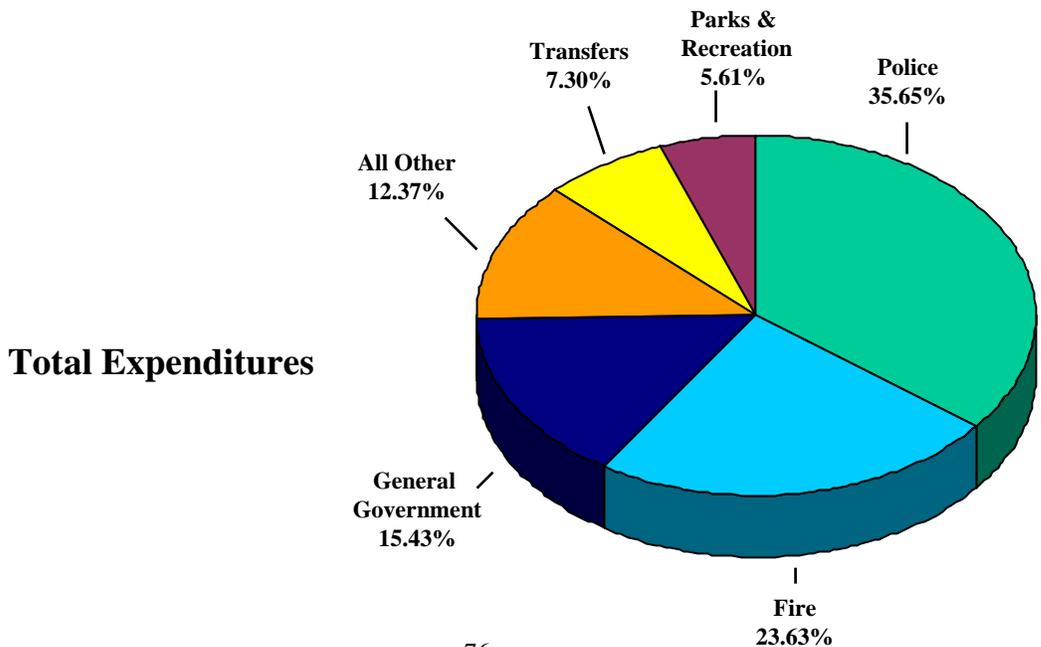
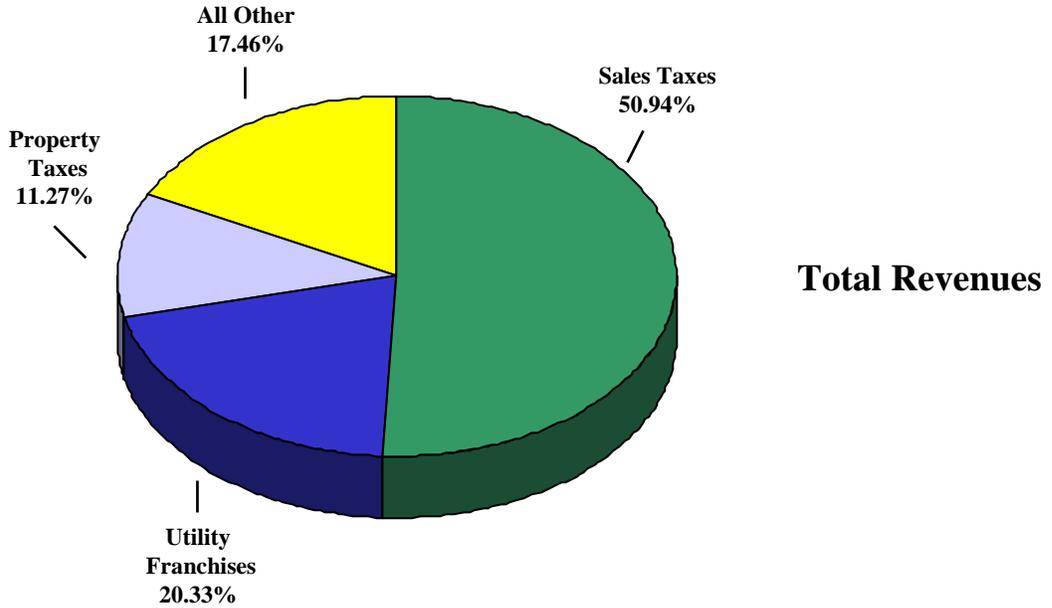
REVENUES:	2005 ACTUAL	2006 ADOPTED	2007 ADOPTED	06/07 DIFF	% CHANGE
Property Taxes	\$13,159,417	\$13,384,929	\$14,543,129	\$1,158,200	8.65%
Sales Tax	60,299,892	62,825,100	65,723,569	2,898,469	4.61%
Interest Earnings	239,887	256,378	595,612	339,234	132.32%
Utility Franchises	21,802,958	22,199,403	26,230,516	4,031,113	18.16%
Business Licenses	5,386,643	5,668,993	5,872,708	203,715	3.59%
Mixed Drinks	1,279,488	1,266,083	1,390,882	124,799	9.86%
Building, Related Permits	2,613,159	2,943,908	2,770,915	-172,993	-5.88%
Fines	3,423,665	3,163,304	3,424,270	260,966	8.25%
Park Revenue	425,972	436,570	394,180	-42,390	-9.71%
Airport Reimbursement	2,134,585	2,021,630	2,389,752	368,122	18.21%
Salary Reimbursement 911	1,089,314	1,187,352	1,246,720	59,368	5.00%
Insurance Pension Turnback	2,077,206	1,500,033	1,784,268	284,235	18.95%
All Other	1,843,833	1,530,281	1,370,620	-159,661	-10.43%
Transfers In	1,285,690	1,282,504	1,282,504	0	0.00%
Total General Fund	117,061,709	119,666,468	129,019,645	9,353,177	7.82%
Other Budgeted Funds					
Zoo	3,861,095	4,340,263	4,490,912	150,649	3.47%
Golf	2,703,823	2,777,791	3,015,076	237,285	8.54%
Jim Dailey Fitness and Aquatic Center	1,033,260	1,089,840	1,110,657	20,817	1.91%
Concessions	116,389	137,115	121,174	-15,941	-11.63%
River Market	803,351	849,775	887,039	37,264	4.39%
Waste Disposal	15,338,042	15,138,671	16,092,048	953,377	6.30%
Vehicle Storage Facility	1,466,627	1,635,119	1,658,395	23,276	1.42%
Parking Garages	1,342,884	1,985,536	1,944,212	-41,324	-2.08%
Street	13,893,980	14,203,204	14,649,782	446,578	3.14%
Fleet Services	8,049,296	8,048,617	8,974,784	926,167	11.51%
Total Other Budgeted Funds	48,608,747	50,205,931	52,944,079	2,738,148	5.45%
Total All Budgeted Funds	<u>\$165,670,456</u>	<u>\$169,872,399</u>	<u>\$181,963,724</u>	<u>\$12,091,325</u>	7.12%

General Government Summary of Revenues 2005-2007



■ Sales Taxes ■ Utility Franchises ■ All Other ■ Property Taxes

FY 2007 GENERAL FUND



**CITY OF LITTLE ROCK
2007 OPERATING REVENUE**

	<u>2005 ACTUAL BUDGET</u>	<u>2006 ADOPTED BUDGET</u>	<u>2007 ADOPTED BUDGET</u>
GENERAL FUND			
Property Taxes	\$ 11,622,407	\$ 12,414,370	\$ 13,597,636
Homestead Taxes	1,537,010	862,710	825,208
Act 9 Industry Payment	103,096	107,849	120,285
Total Property Taxes	\$ <u>13,262,513</u>	\$ <u>13,384,929</u>	\$ <u>14,543,129</u>
County Sales & Use Tax	\$ 35,836,304	\$ 37,438,039	\$ 39,213,786
City Sales Tax	\$ 21,547,774	\$ 22,402,209	\$ 23,686,640
State Tax Turnback	\$ 2,915,814	\$ 2,984,852	\$ 2,823,143
Interest Income	\$ 239,887	\$ 256,378	\$ 595,612
Interest On Bank			
Total Interest Income	\$ 239,887	\$ 256,378	\$ 595,612
UTILITY FRANCHISE -			
Entergy	\$ 10,879,413	\$ 10,050,995	\$ 12,774,248
S W Bell	1,631,124	1,356,685	1,441,586
Long Dist. Franchise Fees	1,218,773	1,053,633	1,114,298
Local Landline Franchise Fees	290,892	265,689	242,791
Centerpoint Energy	4,278,034	3,908,320	4,162,095
Central Ark Water	1,514,340	1,523,160	1,667,125
LR Waste Water	1,392,809	1,851,390	2,440,162
Fiber Optics	553,962	514,605	563,816
Cable TV	1,754,765	1,616,923	1,824,395
Franchise Fee Contra	-1,711,154		
Total Utility Franchises	\$ <u>21,802,958</u>	\$ <u>22,141,400</u>	\$ <u>26,230,516</u>
BUSINESS LICENSES -			
General Business Licenses	\$ 5,311,884	\$ 5,668,993	\$ 5,808,163
Wrecker Franchise	74,759	58,003	64,545
Total Business Licenses	\$ <u>5,386,643</u>	\$ <u>5,726,996</u>	\$ <u>5,872,708</u>
Mixed Drinks Licenses	\$ 1,279,488	\$ 1,266,083	\$ 1,390,882
BLDG. & RELATED PERMITS -			
Building & Excavation Permits	\$ 1,287,519	\$ 1,416,491	\$ 1,441,334
Electrical Permits	537,944	622,933	474,934
HVAC Permits	358,509	412,849	400,717
Plumbing Permits	429,187	491,635	453,930
Total Building & Related Permits	\$ <u>2,613,159</u>	\$ <u>2,943,908</u>	\$ <u>2,770,915</u>
FINES			
Fines - Criminal	\$ 646,248	\$ 665,000	\$ 640,951
Fines - Traffic	2,085,934	1,957,304	2,165,046
Fines - Car seat	6,388	6,000	6,120
Fines - Parking	255,057	255,000	264,733
Fines - Environmental	83,402	95,000	72,453
Fines - Other	184,055		71,000
Fines - Animal	162,581	185,000	203,967
Total Fines	\$ <u>3,423,665 *</u>	\$ <u>3,163,304</u>	\$ <u>3,424,270</u>

**CITY OF LITTLE ROCK
2007 OPERATING REVENUE**

	2005 <u>ACTUAL BUDGET</u>	2006 <u>ADOPTED BUDGET</u>	2007 <u>ADOPTED BUDGET</u>
Airport - Security Guards	\$ 847,466	\$ 786,289	\$ 1,120,825
Airport - Fire Protection	<u>1,287,120</u>	<u>1,235,341</u>	<u>1,268,927</u>
Total Airport Reimbursement	\$ <u>2,134,586</u>	\$ <u>2,021,630</u>	\$ <u>2,389,752</u>
PARK REVENUE -			
Tennis Fees - Rebsamen & Walker	\$ 41,756	\$ 41,746	\$ 40,311
University Park Adult Center	48,006	45,358	43,609
SWLR Community Complex	79,774	83,057	69,454
Athletics Fees	164,986	177,029	166,529
Community Center & Miscellaneous Fees	73,291	74,380	59,238
Amusement Park	3,300	3,300	3,366
Swimming Pools	<u>14,860</u>	<u>15,000</u>	<u>11,673</u>
Total Park Revenue	\$ <u>425,973</u>	\$ <u>439,870</u>	\$ <u>394,180</u>
ALL OTHER GENERAL FUND			
Tower Lease	\$ 230,417	\$ 225,000	\$ 270,373
School Resources Officer Reimbursement	233,822	181,000	235,617
Insurance Turnback	2,077,206	1,500,033	1,784,268
Salary Reimbursement 911-Fund 250	1,089,314	1,187,352	1,246,720
Sundries	483,170	109,401	76,500
Miscellaneous	793,326	1,011,580	788,130
Transfers	<u>1,285,690</u>	<u>1,282,504</u>	<u>1,282,504</u>
Total All Other General Fund	\$ <u>6,192,945</u>	\$ <u>5,496,870</u>	\$ <u>5,684,112</u>
TOTAL GENERAL FUND	\$ <u>117,061,709</u>	\$ <u>119,666,468</u>	\$ <u>129,019,645</u>
ZOO ENTERPRISE FUND			
Zoo Café	\$ 221,272	\$ 260,000	\$ 261,000
Zoo Admissions	910,161	1,000,000	1,250,000
Gift Shop	238,313	260,000	286,000
Education	54,850	60,000	65,040
Zoo Special	195,845	300,000	247,500
Membership	148,503	165,000	219,450
Miscellaneous	54,810	15,000	55,000
Zoo Camel	37,468	38,000	38,000
Zoo Rent	2,598	5,000	5,142
Outside Support	16,856	35,000	10,000
Amusement Rides	149,965	390,167	172,650
Other	321,986		
Lorikeet Nectar Sales		35,000	50,000
Transfers	<u>1,508,468</u>	<u>1,777,096</u>	<u>1,831,130</u>
TOTAL ZOO ENTERPRISE FUND	\$ <u>3,861,095</u>	\$ <u>4,340,263</u>	\$ <u>4,490,912</u>

**CITY OF LITTLE ROCK
2007 OPERATING REVENUE**

	2005 <u>ACTUAL BUDGET</u>	2006 <u>ADOPTED BUDGET</u>	2007 <u>ADOPTED BUDGET</u>
GOLF ENTERPRISE FUND			
Golf Fees - Rebsamen	\$ 878,059	\$ 878,100	\$ 895,723
Golf Fees - War Memorial	310,085	313,600	350,000
Golf Fees - Hindman	361,315	390,300	459,935
Hindman Merchandise Sales	138,369	26,300	36,357
Rebsamen Merchandise Sales		69,000	73,000
War Memorial Merchandise Sales		35,000	40,000
Concessions - Rebsamen	107,206	104,000	107,000
Concessions - Hindman	8,490	7,000	9,000
Concessions - War Memorial Golf	1,122	1,900	4,000
Other	-3,037	800	800
Transfers	<u>902,214</u>	<u>951,791</u>	<u>1,039,261</u>
TOTAL GOLF ENTERPRISE FUND	\$ <u>2,703,823</u>	\$ <u>2,777,791</u>	\$ <u>3,015,076</u>
JIM DAILEY FITNESS & AQUATIC CENTER ENTERPRISE FUND			
Monthly Membership	\$ 274,542	\$ 293,211	\$ 290,183
Daily Fees	98,715	77,000	109,193
Annual Fees	43,462	68,154	48,265
Special Fees	20,750	13,746	16,735
Corporate Fees	170,302	192,910	167,699
Special Events	1,959	3,500	3,500
Outdoor Pool	28,373	20,084	37,050
Other	37,813	28,308	35,500
Transfers	<u>357,344</u>	<u>392,927</u>	<u>402,532</u>
TOTAL WM FITNESS CENTER ENTERPRISE FUND	\$ <u>1,033,260</u>	\$ <u>1,089,840</u>	\$ <u>1,110,657</u>
CONCESSIONS ENTERPRISE FUND			
War Memorial Golf Course	\$ 2,033	\$ 3,881	\$
Interstate Park Softball Complex	8,678	16,158	13,367
Catering	48,618	50,291	42,988
Vending	14,608	16,867	13,898
Rebsamen Tennis Center	628	492	442
Sale Of Merchandise	-10	177	
Transfers	<u>41,835</u>	<u>49,249</u>	<u>50,479</u>
TOTAL CONCESSIONS ENTERPRISE FUND	\$ <u>116,389</u>	\$ <u>137,115</u>	\$ <u>121,174</u>

**CITY OF LITTLE ROCK
2007 OPERATING REVENUE**

	2005 <u>ACTUAL BUDGET</u>	2006 <u>ADOPTED BUDGET</u>	2007 <u>ADOPTED BUDGET</u>
RIVER MARKET ENTERPRISE FUND			
Amphitheater	\$ 26,211	\$ 35,000	\$ 23,200
Rental Fees	204,862	214,700	169,200
Riverfront Access	92,651	85,000	57,400
Fees For Services	64,631	38,000	55,400
Sundries	8,839	7,400	13,900
Transfers	<u>406,157</u>	<u>469,675</u>	<u>567,939</u>
TOTAL RIVERMARKET ENTERPRISE FUND	\$ <u>803,351</u>	\$ <u>849,775</u>	\$ <u>887,039</u>
WASTE DISPOSAL ENTERPRISE FUND			
Sanitation Fees	\$ 14,510,797	\$ 14,486,583	\$ 14,633,641
Landfill Fees	350,735	245,130	848,627
Interest On Investments	349,475	240,000	517,988
Yard Waste	17,169	15,754	25,283
Compost Sale	54,019	48,098	66,015
Other	<u>55,847</u>	<u>103,106</u>	<u>494</u>
TOTAL WASTE DISPOSAL ENTERPRISE FUND	\$ <u>15,338,042</u>	\$ <u>15,138,671</u>	\$ <u>16,092,048</u>
VEHICLE STORAGE FACILITY			
Impound Administration	\$ 107,419	\$ 100,000	\$ 206,500
Storage Fees	361,134	456,250	660,200
Wrecker Fees	359,863	500,000	665,305
Vehicle Auction Sale	563,500	500,000	50,000
Taxi Permit	0	2,265	4,000
Taxi Vehicle Permit	10	3,804	1,350
Taxi Driver Permits	1,329	414	1,500
Specialized Operator Permit	3,090	2,020	540
Specialized Vehicle Permit	540	2,861	4,000
Sales Tax	34,850	40,126	40,000
Vehicle Storage Miscellaneous	<u>34,892</u>	<u>27,379</u>	<u>25,000</u>
TOTAL VEHICLE STORAGE FACILITY	\$ <u>1,466,627</u>	\$ <u>1,635,119</u>	\$ <u>1,658,395</u>
STREET FUND			
1/2 County Road Tax	\$ 3,467,957	\$ 3,588,800	\$ 3,811,000
ST Homestead	318,362	245,500	271,200
State Gas Tax Turnback	8,952,315	8,990,532	8,918,700
Street Repair Reimbursement	176,470	10,200	23,600
Parking Meters	46,968		
Interest On Investments	45,161	41,200	96,064
Sundries	169,547	83,600	71,800
Transfer In	<u>717,200</u>	<u>1,243,372</u>	<u>1,457,418</u>
TOTAL STREET FUND	\$ <u>13,893,980</u>	\$ <u>14,203,204</u>	\$ <u>14,649,782</u>

**CITY OF LITTLE ROCK
2007 OPERATING REVENUE**

	2005 <u>ACTUAL BUDGET</u>		2006 <u>ADOPTED BUDGET</u>		2007 <u>ADOPTED BUDGET</u>
PARKING GARAGES					
Statehouse Parking	424,373	\$	575,000	\$	425,584
RiverMarket Parking Deck	359,566		575,000		399,355
Business License - Auto/Truck	116,040		155,036		204,973
Street Repair Reimbursement			300,000		432,000
Parking Meters	395,905		370,000		461,000
Interest on Investments	47,000		10,000		20,800
Sundries			500		500
Transfers In					
	<hr/>		<hr/>		<hr/>
TOTAL PARKING GARAGES	\$ 1,342,884	\$	1,985,536	\$	1,944,212
FLEET INTERNAL SERVICE FUND					
Fleet Labor	\$ 2,293,346	\$	2,445,403	\$	2,375,030
Fuel Fees	1,624,454		1,927,723		2,240,451
Motor Pool	19,525		19,651		16,000
Miscellaneous Sales	2,600				
Variable Maintenance	2,917,061		2,659,414		3,159,080
Insurance Totaled	437,884		518,012		634,773
Fleet Management	307,381		443,414		547,750
Interest on investment	41,410		25,000		
Other	405,635		10,000		1,700
	<hr/>		<hr/>		<hr/>
TOTAL FLEET INTERNAL SERVICE FUND	\$ 8,049,296	\$	8,048,617	\$	8,974,784

REVENUE TRENDS

OVERALL

2006 saw substantial increases in the core revenue streams of the City such as sales taxes, property taxes, and utility franchise fees as indicated in the table below. (millions of dollars).

	<u>REVENUES</u>	<u>% CHANGE</u>
2003 Operating Revenues	102.6	
2004 Operating Revenues	110.4	7.60%
2005 Operating Revenues	113.4	2.72%
2006 Operating Revenues	119.7	5.56%
2007 Operating Revenues	129.0	7.77%

The City’s General Fund is mainly comprised of sales taxes, property taxes, utility franchise fess, fines and fees and revenues from various licenses. A national trend for municipalities was a general increase in sales tax collections. The 2007 Adopted Budget has a projected 4.7% increase in sales tax collections, excluding the State Tax Turnback funds. In previous years, the City’s economic forecast mirrored the State. As the State’s economy has diversify across the state, this correlation has weakened and the Little Rock metropolitan area is unique.

PROPERTY TAXES

Residents, utilities and businesses in Little Rock are assessed and levied property taxes as follows:

- Assessed value is an amount equal to twenty (20) percent of market value, and the levied millage is applied against the assessed value. With the passage of Amendment 79, the highest a residential property appraisal can be raised annually is 5%, regardless of the new market value of the property. A non-residential property or an investment property is limited to 10% annually.
- Any annual increase in the value of utility and carrier real property is limited to ten percent of the assessed value for the previous year.
- Tax levies, expressed in terms of millage (one mill equals \$1 in tax per \$1,000 in assessed value), are passed by local governments and certified to the County Tax Collector, who bills and collects the taxes.

- Taxes are remitted to the City monthly by the Pulaski County Treasurer as payments are received throughout the year.

The General Assembly exercised its homestead exemption authority with the passage of Act 1598 of 2001 (Amendment 79). This Act states that, starting with the assessment year 2000 and thereafter, the amount of real property taxes assessed on the homestead of each property owner is reduced by \$300. There is a new bill before the current legislative session that would increase the homestead credit further to \$350.

The assessed value of non-utility, real and personal property within the City has been growing at a five-year average annual growth rate of 4.67%.

The City tax levies the past two years have been as follows:

	<u>2005 Payable 2006</u>	<u>2006 Payable 2007</u>
General Operation	5.00	5.00
Bond Retirement	3.30	3.30
Library System	3.80	3.80
Police & Firemen's Pension	<u>2.00</u>	<u>2.00</u>
	14.10	14.10

The City also receives approximately one-half of the collections from a 2.90 mill road tax levied by the County and restricted to use for street repair and maintenance.

A Little Rock property owner's tax assessment for 2006 would also include 5.60 mills levied by the County and 46.470 mills levied by the local school district, in addition to the City millage. The total millage would be 69.00 for calendar year 2007.

The general operations 5.0 mill levy is the maximum rate allowable under state law for general city operations.

COUNTY SALES TAX

The City receives its pro rate share of a one percent countywide sales tax. The distribution is based on the Little Rock population as a percent of Pulaski County's total population. The City comprises approximately 51% of the County population and therefore receives this percentage of the one percent tax, which includes use taxes. Use taxes, paid mostly by businesses, resemble sales taxes but apply to goods bought from such out-of-state merchants as catalog vendors. Use taxes generally generate approximately \$3,000,000 in annual revenues.

LOCAL SALES TAX

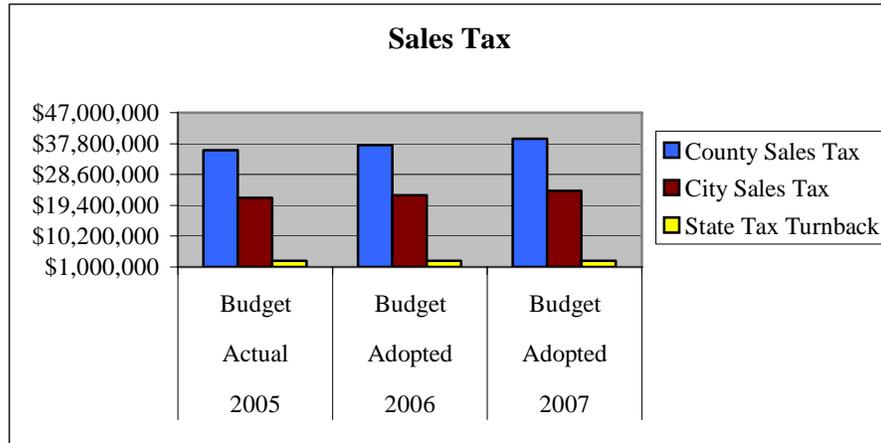
The City receives annual revenues of over \$22,600,000 from a one-half percent local sales tax that was the result of a 1993 special election. There is a two-month delay from

the time the actual sales tax are collected by the businesses and remitted to the State until the County disburses this amount to the City, less a 3% administrative charge. The growth of the county sales tax is expected to be 4.60% while the city one-half cent is expected to grow 4.80%. For 2006, the growth of the County Tax was approximately 3.50 percent.

STATE TAX TURNBACK

The State General Assembly, through the Office of Budget, appropriates and then distributes an amount for turnback to cities. The distribution is based on population. The revenues from this source have fallen from a high in 1998 of \$3.4 million to a low in 2006 of \$2.8 million. The turnback funds are not based on the state economy, but rather it is an appropriation made every July 1st by the State’s Office of the Budget and distributed based on population. The turnback funds should result in approximately \$2.8 million dollars a year.

The City also receives turnback funds directed to the Street Department. The Gas Tax Turnback is based on the latest census and gallons consumed.



Basically, 15% of all the tax on gasoline consumption goes to municipal aid or gas turnback. Fiscal Year 2006 actually saw a decrease of 1% due to a reduced consumption level. Gas prices are expected to remain high for 2007.

INTEREST EARNINGS

Interest earned on investments and bank deposits of the General Fund and certain bond retirement funds legally can be used for any municipal purpose. The Federal Funds rate has increased from 4.50% to 5.25% in one year. The Discount Rate has climbed from 5.50% to 6.25% in one year.

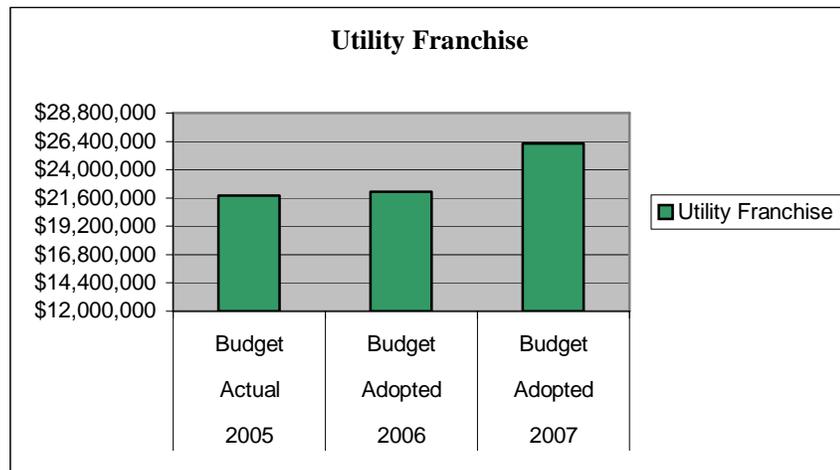
UTILITY FRANCHISES

Utility franchise fees are charged to public utilities for the privilege of using the City’s streets and rights-of-way. Below are the public utilities which pay the franchise fee and the annual rate, which is normally based on gross revenues of the company:

Entergy	5.20% of gross revenue collection for the current calendar year or \$8.8 million, whichever is greater
CenterPoint Energy	5.20% of gross revenue for the current calendar year or \$2.1 million, whichever is greater
SBC Communications	7.32% of local exchange access line charges for the previous calendar year,
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	6.90% of gross revenues from water sales to customers within the City plus 0.1545 times the 20% of the book value of the Water Works system inside the City limits
WasteWater Utility	6.90% of gross revenues
Fiber Optics	5.00% of gross revenues
Long Distance Franchise	\$0.004 per minute of toll calls

Entergy’s franchise fee payments for 2006 were \$1.57 million higher than 2005 because of purchased power costs. Entergy uses natural gas at many of its plants and passes the extra cost of higher natural gas prices to its consumers. CenterPoint Energy payments have a direct correlation to the severity of the weather. 2006 revenues were down slightly, the result of higher gas inventories.

Revenue from Fiber Optics and Long Distance Franchise fees stabilized for 2006 after a significant downturn last year. The structure of their revenues has seen increased competition. The City passed an ordinance which now levies a 7.32%



of all local access line revenues produced by local service providers. The City is looking at replacing lost revenues from Fiber Optics companies who have merged or filed bankruptcy. Overall Long Distance franchise fees are trending lower as a result of increased cell phone use and long distance calling cards. This trend should continue for the next few years.

Comcast Cable historically has been one of the City's leading growth franchise customers, however the local cable market has been saturated and increased competition from satellite companies has reduced the growth rate and leveled the franchise payment. Internet hookup and usage is not included in the franchise agreement.

To a certain extent, Central Arkansas Water and WasteWater are related to weather, particularly water used as irrigation in the summer months.

BUSINESS LICENSES

Business licenses are required annually for every business operating within the City limits. These taxes are billed, collected and administered by the City's Treasury Management Division, which is part of the Finance Department. Business license revenue for 2006 was up 4.2 percent over last year. Business license revenues increase and decrease according to the status of the national and local economy.

MIXED DRINK PERMITS

The City levies a 10% tax on public liquor sales within the City and a 5% tax on sales by private clubs. Mixed drink revenues in 2006 were slightly higher than 2005, a result of higher sales volume.

BUILDING AND RELATED PERMITS

Revenues from Building and Related permits were actually higher for 2006, resulting from a continued downtown revitalization.

FINES

Fines consist of Animal Fines, Traffic, Criminal, Parking and Environmental. Traffic remained relatively steady compare to 2005 at roughly \$2,000,000 annually. Revenue from parking tickets increased for 2006 by approximately \$50,000. A new convenient program allows parking violators to pay online.

PARK REVENUE

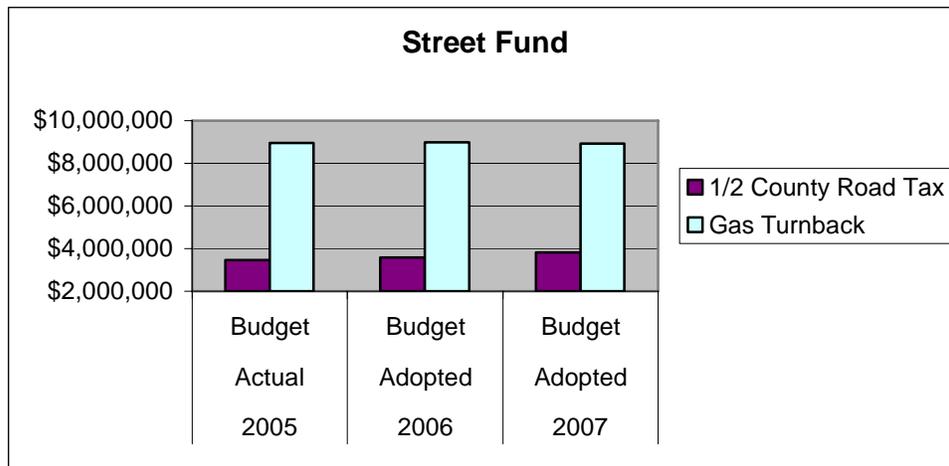
General Fund park revenues consist of tennis fees, community centers and athletics fees. These revenues have remained steady throughout the past five years. For 2006, revenues from two out of the three City's golf courses have risen, except for Rebsamen Golf Course. Weather plays a crucial role in determining trends; however the Park Department is in the process of a rate structure that balances optimizing revenues and at the same time maintaining customers.

AIRPORT REIMBURSEMENT

The Little Rock National Airport reimburses the City for expenses related to police and fire protection. As a result of September 11, 2001, there has been increased security at the airport resulting in increased reimbursements. This trend of increased security at the airport should continue for the foreseeable future.

STREET GAS TAX TURNBACK

The City also receives turnback funds directed to the Street Department. The Gas Tax Turnback is based on the latest census and gallons consumed. Basically, 15% of all the tax on gasoline consumption goes to municipal aid or gas turnback. Fiscal Year 2006 actually saw a decrease of 1% due to a reduced consumption level. Gas prices are expected to remain high for 2007.



Bond & Interest Fund

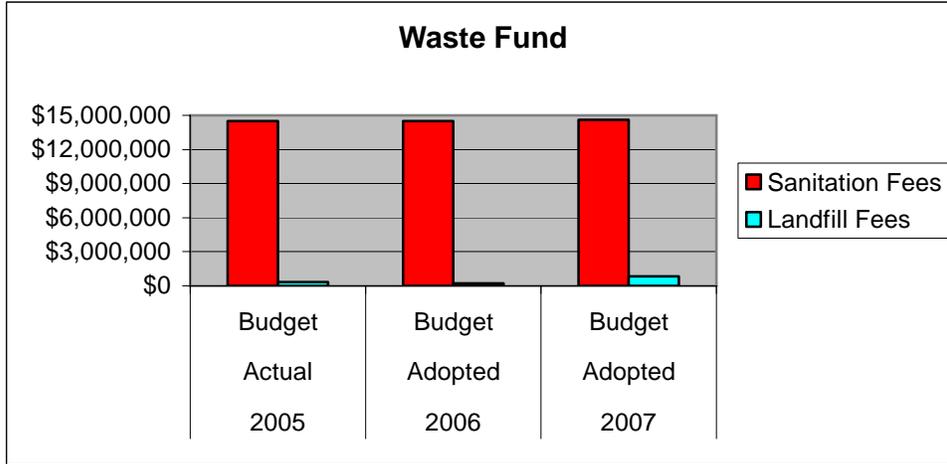
Revenues from this fund are used to finance the debt service on the \$70,635,000 Limited Tax Bond Issue, Series 2004. Voters in November 2003, approved to continue a 3.3 annual property tax millage. The millage, along with the Homestead Credit, which is monies generated from a state-wide half-cent sales tax, should produce almost \$8 million a year to pay debt service. Excess tax collections of 2006 are expected to call \$3.5 million of outstanding bonds on April 1, 2007, which reduces future interest costs to taxpayers.

Enterprise Funds

Waste Disposal

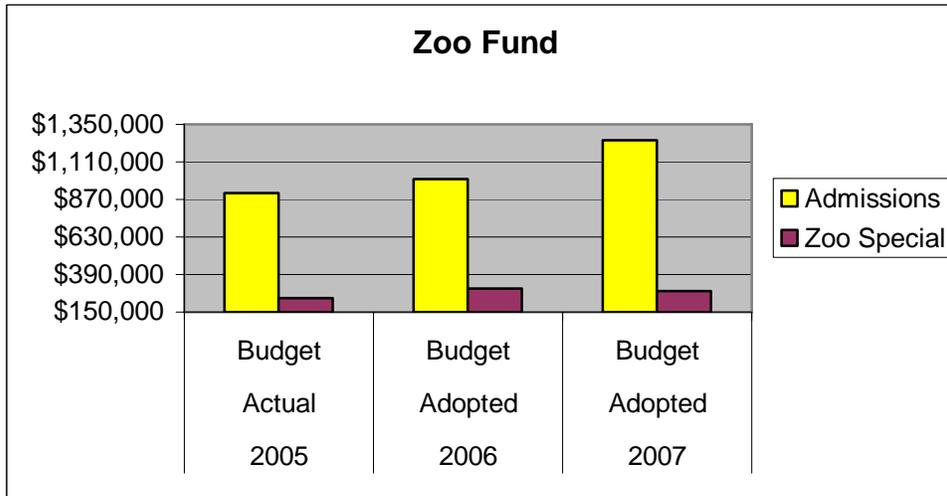
Beginning July 1, 2004, the monthly residential rate increased \$2.08 to \$20.99. The rate of \$20.99 is expected to continue throughout 2007 but increase in early 2008 to keep up with expenses. There are approximately 56,600 households currently receiving garbage

pickup. There are approximately 170 commercial vendors paying a rate of \$34.11 a month. Sanitation fees should generate approximately \$14.45 millions dollars annually for 2007.



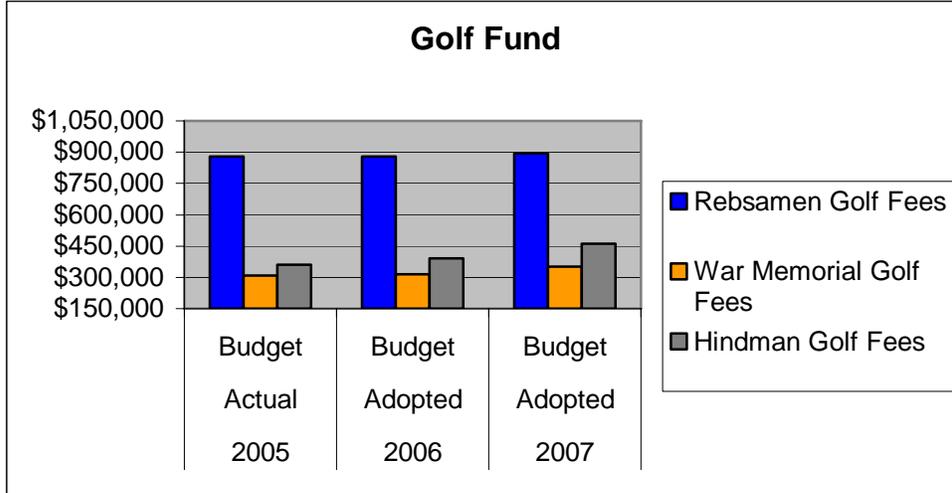
Zoo

Zoo admissions make up the largest revenue source for Zoo and are expected to generate \$1,250,000 dollars generated at the gate. The Zoo also relies heavily on donations and fundraisers to make their annual budget. The Zoo also collects approximately \$220,000 from annual memberships.



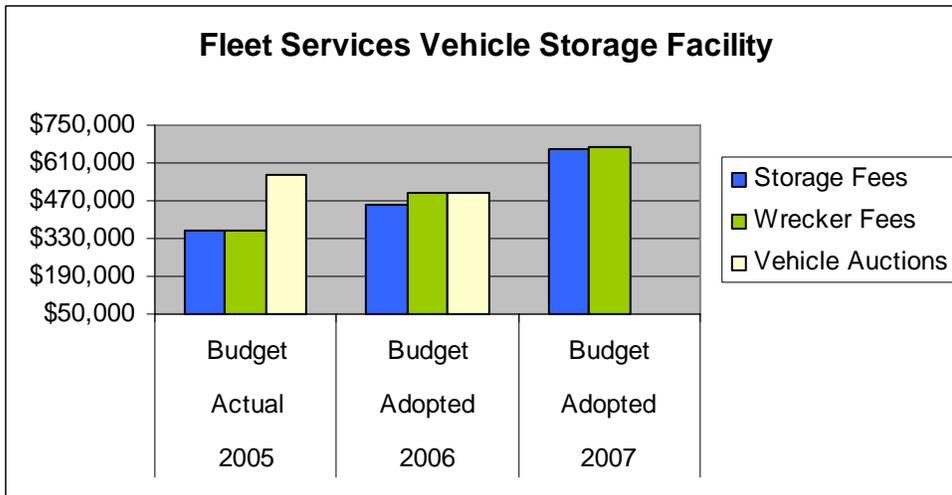
Golf

As previously stated, the City operates three public golf courses and relies heavily on green fees and concessions to operate these courses. Total green fees from the three golf courses are expected to generate \$1.7 million annually.



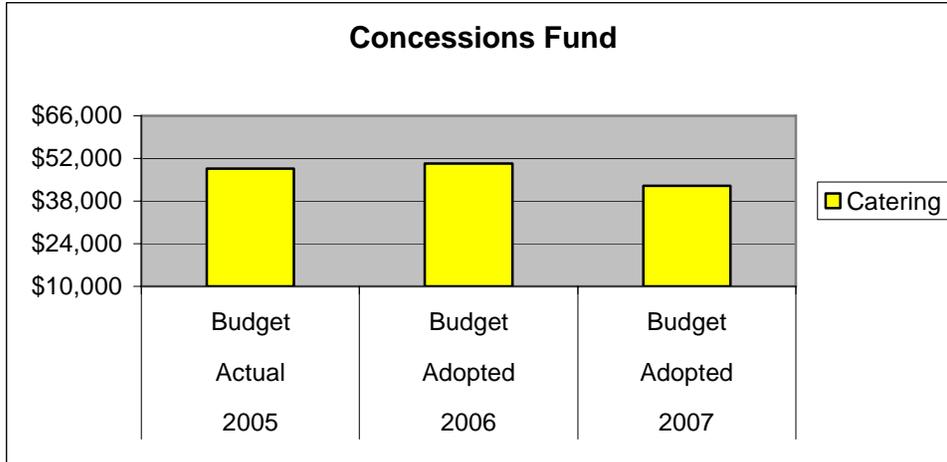
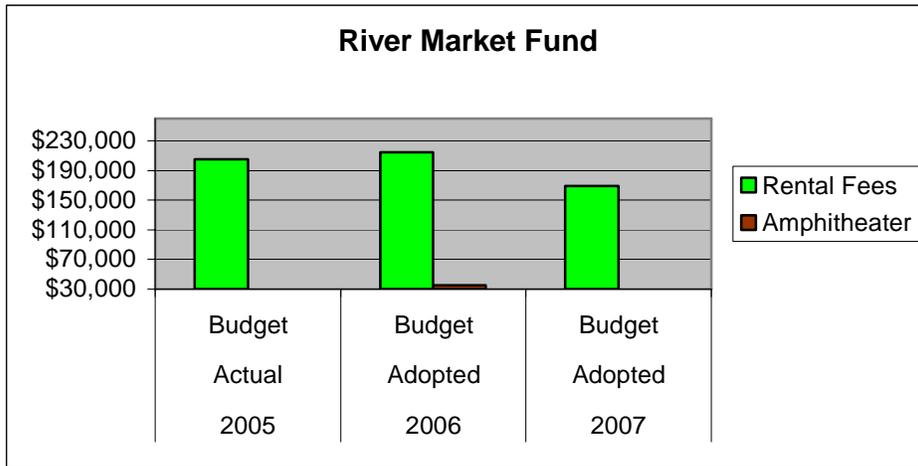
Fleet Services Vehicle Storage Facility

Vehicle Storage Facility revenues consist mainly of storage fees, wrecker fees, and auction sales. These three main sources generate approximately 85% of total revenues. On December 19th, 2006, the Board of Directors passed a resolution approving the increase in the daily storage fee rate from \$25 a day to \$30 a day.



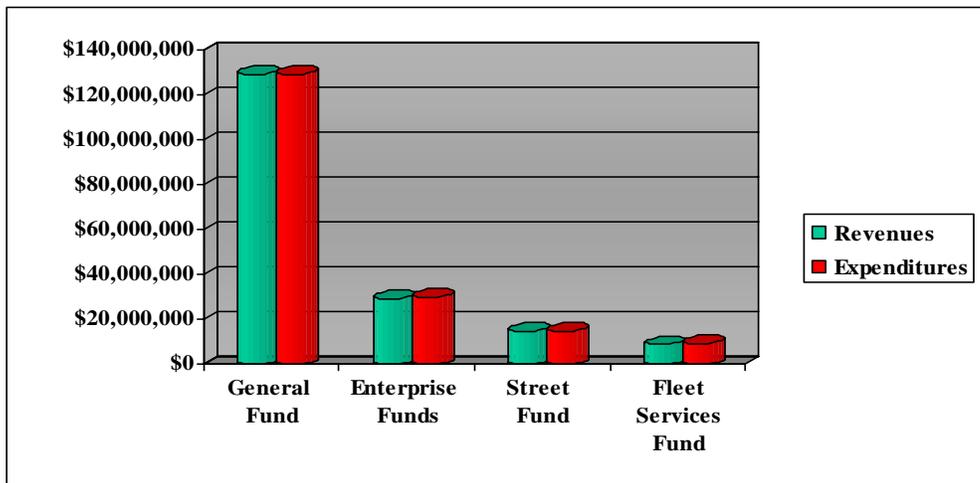
Miscellaneous Enterprise Revenues

Other Enterprise Revenues are related to fund such as the RiverMarket, Concessions and a downtown parking garage. The revenues associated with the new parking garage include parking meter revenue, street repairs. Other sources include revenues from the Second and Main Street Parking Facility and annual business license fees received from the rental and/or leasing of automobiles and trucks.

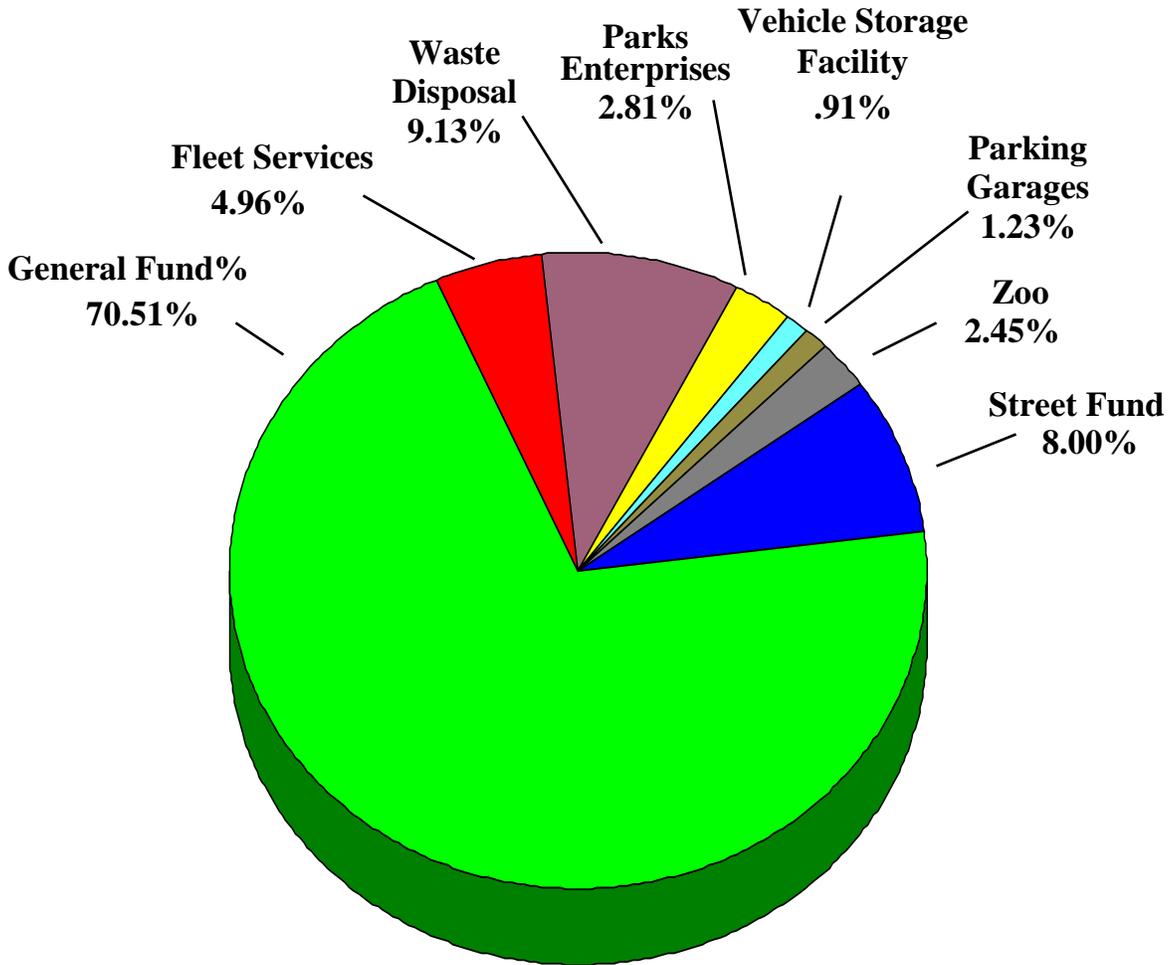


2007 Operating Funds Budget Summaries

	General	Enterprise Funds	Street	Fleet Services	Total
Revenues					
General Property Taxes	\$14,543,129		\$4,082,200		\$18,625,329
Sales Taxes	65,723,569		8,918,700		74,642,269
License and Permits	10,034,505				10,034,505
Intergovernmental	1,784,268				1,784,268
Charge for Service	2,783,932	25,402,190		8,845,324	37,031,446
Fines and Fees	3,424,270				3,424,270
Utility Franchise Fees	26,230,516				26,230,516
Investment Income	595,612	25,982	96,064	39,000	756,658
Miscellaneous	2,617,340		95,400	90,460	2,803,200
Transfers In	1,282,504	3,891,341	1,457,418		6,631,263
Total Revenues	129,019,645	29,319,513	14,649,782	8,974,784	181,963,724
Expenditures					
Personal	89,461,958	10,042,811	7,934,601	2,827,209	110,266,579
Supplies & Maintenance	8,531,336	5,483,809	3,203,306	4,548,255	21,766,706
Debt Service	5,466,102	3,873,527			9,339,629
Closure/Post Closure		211,934			211,934
Contractual	16,140,140	3,577,290			19,717,430
Capital Outlay		2,483,131	35,909		2,519,040
Services and Other Expenses		810,657	2,998,589	1,545,433	5,354,679
Depreciation		489,450		156,384	645,834
Reserves	500,000				500,000
Transfers Out	8,916,221	3,263,639	461,563	6,617	12,648,040
Total Expenditures	129,015,756	30,236,248	14,633,968	9,083,898	182,969,870
Net Change in Fund Balance	3,889	(916,735)	15,814	(109,114)	(1,006,146)
Fund Balances - Beginning	11,416,056	20,455,199	2,324,114	3,335,265	37,530,634
Fund Balances - Ending	\$11,419,945	\$19,538,464	\$2,339,928	\$3,226,151	\$36,524,488



CITY OF LITTLE ROCK 2007 BUDGET SUMMARY ALL FUNDS EXPENSES

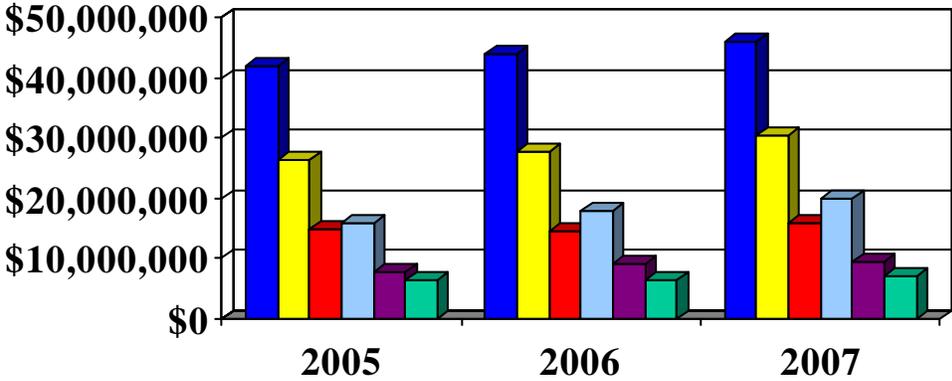


\$182,969,870

**CITY OF LITTLE ROCK
2007 OPERATING & OTHER BUDGETED EXPENDITURES**

GENERAL FUND	2005 ACTUAL EXPENDITURES	2006 ADOPTED BUDGET	2007 ADOPTED BUDGETED	06/07 DIFF	% CHANGE
General Administration	\$ 15,033,359	\$ 17,845,547	\$ 19,909,147	\$ 2,063,600	12%
Mayor & Board of Directors	281,276	287,067	290,244	3,177	1%
City Manager	769,095	817,089	960,190	143,101	18%
Community Programs	327,795	324,277	383,651	59,374	18%
City Attorney	1,310,827	1,325,745	1,463,007	137,262	10%
Little Rock Television	195,147	193,287	211,096	17,809	9%
District Court First Division	1,096,870	1,110,877	1,236,171	125,294	11%
District Court Second Division	998,099	1,082,656	1,167,128	84,472	8%
District Court Third Division	432,999	438,800	485,103	46,303	11%
Finance	2,333,822	2,406,114	2,645,844	239,730	10%
Human Resources	1,183,081	1,209,447	1,320,764	111,317	9%
Information Technology	2,591,682	2,693,876	2,898,155	204,279	8%
Planning Development	2,010,683	2,067,232	2,192,452	125,220	6%
Housing & Neighborhood Programs	3,515,545	3,819,601	4,214,629	395,028	10%
Public Works	1,268,694	1,229,344	1,326,293	96,949	8%
Parks & Recreation	6,298,954	6,562,138	7,240,993	678,855	10%
Fire	27,029,533	27,624,507	30,485,155	2,860,648	10%
Police	39,854,214	43,891,822	46,000,243	2,108,421	5%
Vacancy Reductions		(4,506,106)	(4,830,730)	(324,624)	
Sub-total General Operating	106,531,677	110,423,320	119,599,535	9,176,215	8%
TRANSFERS OUT/OTHER EXPENSES					
Grant Fund	285,330	150,000	211,195	61,195	41%
Junction Bridge Project	42,500	15,000	15,000		0%
Transfer out to Street Fund	443,500	443,500	604,685	161,185	36%
Transfer out to Parks/Zoo	3,216,018	3,640,738	3,891,341	250,603	7%
FUTURE-Little Rock - Special Projects/PIT	3,096,700	3,172,300	3,400,600	228,300	7%
Special Project Fund	421,200	436,200	737,400	301,200	69%
Miscellaneous Transfers	108,121				
Restricted Reserve/Contingency		1,355,000	556,000	(799,000)	-59%
Sub-total of Transfers Out	7,613,368	9,212,738	9,416,221	203,483	2%
TOTAL GENERAL FUND	114,145,046	119,636,058	129,015,756	9,379,698	8%
OTHER FUNDS					
Enterprise					
Zoo	4,048,425	4,254,371	4,490,912	236,541	6%
Golf	2,911,660	2,759,921	3,015,076	255,155	9%
Jim Dailey Fitness and Aquatic Center	1,046,246	1,073,744	1,110,657	36,913	3%
Concessions	108,690	121,862	121,174	(688)	-1%
River Market	1,133,781	842,648	887,039	44,391	5%
Waste Disposal	13,470,993	15,921,707	16,701,253	779,546	5%
Vehicle Storage Facility	1,467,151	1,580,404	1,658,377	77,973	5%
Parking Garages	1,607,057	2,103,128	2,251,760	148,632	7%
Public Works - Street	13,351,040	14,742,158	14,633,968	(108,190)	-1%
Fleet Services	7,705,747	8,002,388	9,083,898	1,081,510	14%
Sub-total Other Operating Funds	46,850,790	51,402,331	53,954,114	2,551,783	5%
TOTAL ALL FUNDS	\$ 160,995,836	\$ 171,038,389	\$ 182,969,870	\$ 11,931,481	7%

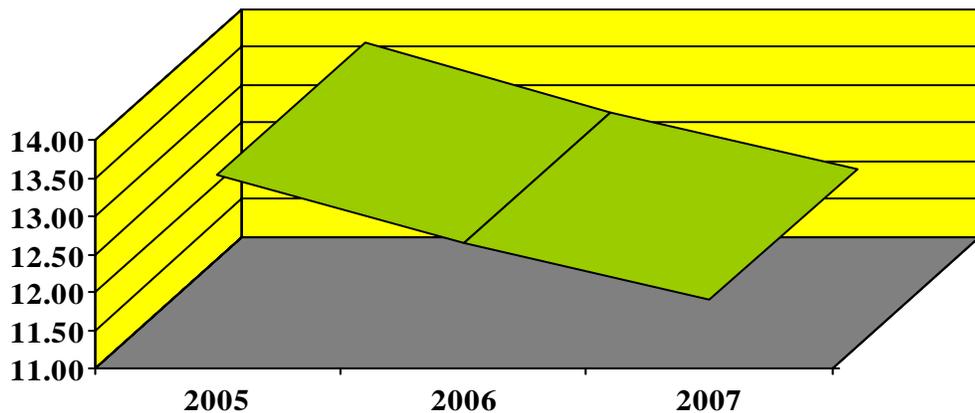
General Government Summary of Appropriations 2005-2007



GENERAL FUND SUMMARY

CATEGORY	ACTUAL 2005	ADOPTED 2006	ADOPTED 2007
Personal Services	\$82,199,235	\$83,764,362	\$89,461,958
Supplies and Materials	7,501,135	7,643,791	8,531,336
Debt Service	3,152,143	4,264,426	5,466,102
Contractual	13,679,164	14,750,741	16,140,140
Capital Outlay			
Transfers	<u>7,613,369</u>	<u>9,212,738</u>	<u>9,416,221</u>
Net City Expenditures	<u><u>\$114,145,046</u></u>	<u><u>\$119,636,058</u></u>	<u><u>\$129,015,756</u></u>
<i>Staffing Level</i>	1515	1512	1535
<i>Ratio</i>	13.27	12.64	11.90

STAFFING LEVEL PER MILLION DOLLARS BUDGETED



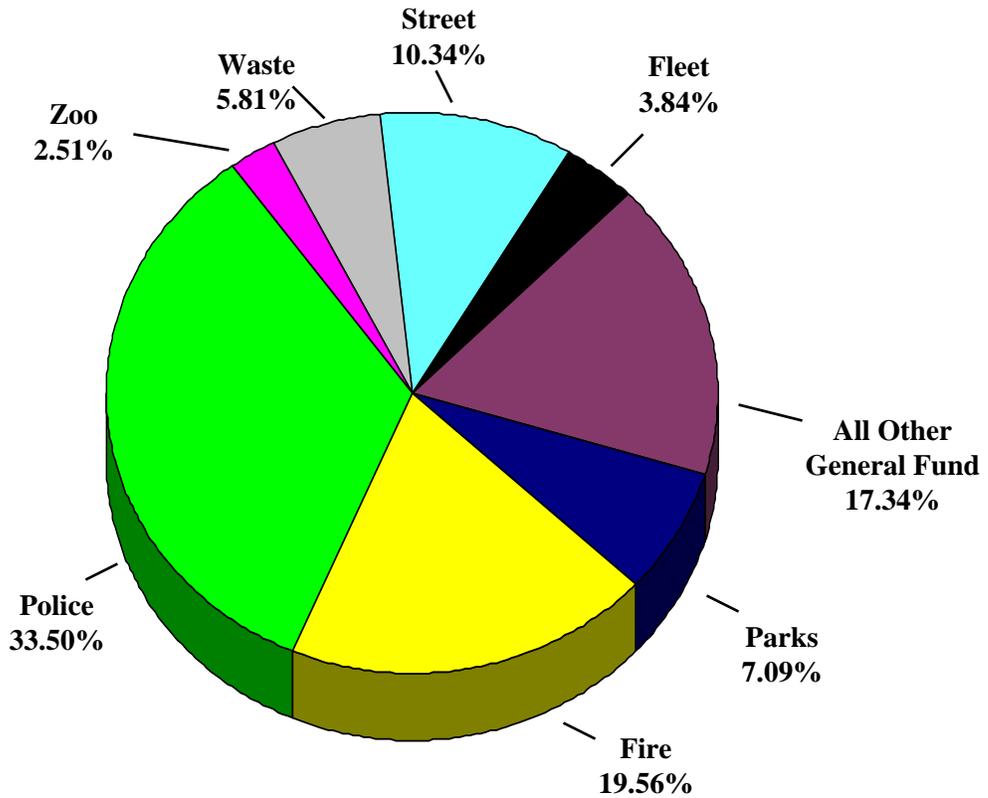
2005-2007 Operating Budget Detail	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget
GENERAL ADMINISTRATION			
1012 Racial and Cultural Diversity	\$ 150,454	\$ 181,425	\$ 194,162
1020 City Clerk	124,159	128,744	142,296
6500 Administrative & General	12,880,753	15,571,281	17,278,163
6510 Employee Benefits	1,877,993	1,964,097	2,294,526
Total General Administration	\$ 15,033,359	\$ 17,845,547	\$ 19,909,147
MAYOR AND BOARD OF DIRECTORS			
1010 Mayor and Board of Directors	\$ 281,276	\$ 287,067	\$ 290,244
CITY MANAGER			
1030 Administration	\$ 723,574	\$ 716,670	\$ 804,051
1031 Emergency Management			51,329
1033 Small & Minority Women Owned Bus. Dev.	45,521	100,419	104,810
Total City Manager	\$ 769,095	\$ 817,089	\$ 960,190
COMMUNITY PROGRAMS			
1038 Operations	\$ 49,478	\$ 53,774	\$ 64,094
1039 Administration	278,317	270,503	319,557
Total Community Programs	\$ 327,795	\$ 324,277	\$ 383,651
CITY ATTORNEY			
1040 City Attorney	\$ 1,310,827	\$ 1,325,745	\$ 1,463,007
LITTLE ROCK TELEVISION			
1032 Little Rock Television	\$ 195,147	\$ 193,287	\$ 211,096
LITTLE ROCK DISTRICT COURT			
1051 District Court First Division	\$ 1,096,870	\$ 1,110,877	\$ 1,236,171
LITTLE ROCK DISTRICT COURT			
1053 District Court Second Division	\$ 998,099	\$ 1,082,656	\$ 1,167,128
LITTLE ROCK DISTRICT COURT			
1052 District Court Third Division	\$ 432,999	\$ 438,800	\$ 485,103
FINANCE			
1100 Administration & Budget	\$ 579,812	\$ 569,925	\$ 688,311
1110 Accounting and Reporting	352,327	368,453	394,476
1115 Accounts Payable	220,839	229,071	245,819
1120 Treasury Management	567,658	623,086	648,468
1130 Purchasing	172,978	175,075	187,400
1140 Payroll	111,099	117,363	137,968
1150 Internal Audit	124,404	127,322	138,467
1160 Print Shop	22,869		
1170 Grants Management	181,837	195,819	204,935
Total Finance	\$ 2,333,822	\$ 2,406,114	\$ 2,645,844
HUMAN RESOURCES			
1200 Human Resources	\$ 1,183,081	\$ 1,209,447	\$ 1,320,764
INFORMATION TECHNOLOGY			
1300 Administration	\$ 409,440	\$ 412,769	\$ 433,548
1310 Application Programming	811,421	853,604	911,842
1330 Networking	789,516	859,180	988,856
1350 Computer Operations	581,305	568,323	563,909
Total Information Technology	\$ 2,591,682	\$ 2,693,876	\$ 2,898,155

2005-2007 Operating Budget Detail			
	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget
PLANNING AND DEVELOPMENT			
1500 Administration & Budget	\$ 202,953	\$ 206,645	\$ 223,960
1510 Planning	302,388	290,780	336,236
1520 Zoning & Subdivision	640,741	672,659	694,780
1530 Building Codes	864,601	897,148	937,476
Total Planning and Development	\$ 2,010,683	\$ 2,067,232	\$ 2,192,452
HOUSING AND NEIGHBORHOOD PROGRAMS			
1600 Administration	\$ 239,783	\$ 242,671	\$ 277,452
1610 Animal Services	595,000	700,321	847,870
1620 CDBG - Housing Programs			23,607
1630 Neighborhood Programs	1,599,787	1,797,098	1,909,792
1635 Neighborhood Alert Centers	659,541	671,788	739,467
1640 Neighborhood Resource Center	206,028	196,885	208,921
1650 Environmental Services	215,406	210,838	207,520
Total Housing and Neighborhood Programs	\$ 3,515,545	\$ 3,819,601	\$ 4,214,629
PUBLIC WORKS			
2370 Building Services	\$ 1,219,276	\$ 1,177,498	\$ 1,270,761
2380 Asset Management	49,418	51,846	55,532
Total Public Works	\$ 1,268,694	\$ 1,229,344	\$ 1,326,293
PARKS AND RECREATION			
3000 Administration	\$ 208,326	\$ 241,352	\$ 272,141
3020 Design Scheduling	174,820	168,785	182,983
3030 Resources Administration	425,475	309,626	333,171
3120 Cultural Museum	113,509	110,389	115,713
3121 Therapeutic	69,644	87,848	95,284
3200 Development and Maintenance	128,278	139,462	136,954
3210 Operations and Improvement Development	681,798	793,042	818,282
3220 Park Maintenance	1,288,297	1,274,006	1,600,042
3230 Horticulture	488,783	471,785	497,623
3235 Urban Forestry		237,955	257,279
3300 Recreation Administration	242,933	242,868	245,336
3301 Community Center Administration	153,641	177,475	171,221
3302 Dunbar Community Center	290,005	281,721	316,749
3303 East Little Rock Recreation Center	184,399	203,277	144,361
3304 Senior Programs	79,761	79,563	79,197
3306 Southwest Community Center	315,480	343,804	446,757
3307 Stephens Community Center	232,163	222,085	233,577
3310 Swimming Pools	49,765	66,963	62,369
3340 Athletics/Playgrounds	628,375	552,345	644,317
3360 Tennis Center Operations	179,287	168,548	178,817
3370 N.W. Hill Community Complex	66,920	78,540	84,212
3390 University Park Adult Center	297,296	310,699	324,608
Total Parks and Recreation	\$ 6,298,954	\$ 6,562,138	\$ 7,240,993
FIRE			
4000 Administration	\$ 3,335,388	\$ 614,307	\$ 743,130
4100 Emergency Management	31,268	28,058	
4200 Fire Suppressing and Rescue	21,114,585	24,580,468	27,011,619
4300 Fire Prevention - Investigation	805,564	747,377	801,653
4400 Fire Training	447,921	486,071	520,314
4410 Fire Training Academy			150,000
4500 Crash Fire Rescue - Airport	1,294,807	1,168,226	1,258,440
Total Fire	\$ 27,029,533	\$ 27,624,507	\$ 30,485,156

2005-2007 Operating Budget Detail			
	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget
POLICE			
5000 Administration	\$ 5,224,702	\$ 4,638,549	\$ 4,946,727
5010 Internal Affairs		705,274	458,688
5100 Organized Crime - Intelligence	2,952,395	3,808,191	3,717,951
5200 Training and Crime Prevention	1,638,736	1,468,493	1,818,788
5400 Detectives	4,552,136	5,008,472	5,671,365
5500 Downtown Patrol	5,016,952	8,471,246	9,191,816
5510 Southwest Patrol	5,792,836	6,007,497	6,310,858
5515 Special Operations	4,150,080	4,313,086	4,010,529
5516 Airport Police	853,471	963,877	1,181,917
5520 Northwest Substation	5,761,013	5,791,062	6,208,763
5600 Police Records Support Service	1,566,817		
5700 Communication Center	2,345,077	2,716,075	2,482,841
Total Police	\$ 39,854,214	\$ 43,891,822	\$ 46,000,243
Less Vacancy Reduction		(4,506,106)	(4,830,730)
General Fund Operating Total	\$ 106,531,677	\$ 110,423,320	\$ 119,599,536
TRANSFER/OUT OTHER EXPENSES			
Audit Adjustment	\$	\$	\$
Transfer out to Street Fund	443,500	443,500	604,685
Junction Bridge Project	42,500	15,000	15,000
Grant Fund	285,330	150,000	211,195
Transfer out to Parks/Zoo	3,216,018	3,640,738	3,891,341
FUTURE-Little Rock - Special Projects/PIT	3,096,700	3,172,300	3,400,600
Special Project Fund	421,200	436,200	737,400
Other Miscellaneous Transfers	108,121		
Restricted Reserve		1,355,000	556,000
GENERAL FUND TOTAL	\$ 114,145,046	\$ 119,636,058	\$ 129,015,756
RECREATION ENTERPRISES			
3400 Hindman Pro Golf	\$ 315,879	\$ 279,126	\$ 379,510
3401 Hindman Golf Maintenance	236,930	294,186	312,131
3410 Rebsamen Golf Pro	1,125,046	968,780	995,472
3411 Rebsamen Golf Maintenance	501,926	496,124	563,718
3412 Rebsamen Pro Golf Concessions	92,199	75,205	78,205
3420 War Memorial Golf Pro	227,200	194,518	242,998
3421 War Memorial Golf Maintenance	276,410	364,810	391,174
3440 Administration	136,070	137,172	76,868
Vacancy Reduction		(50,000)	(25,000)
Total Golf Fund	\$ 2,911,660	\$ 2,759,921	\$ 3,015,076
3500 Jim Dailey Fitness & Aquatic	1,046,246	\$ 1,073,744	\$ 1,110,657
3600 Revenue Operations - Concessions	108,690	121,862	121,174
3395 River Market	\$ 1,133,781	\$ 842,648	\$ 887,039
TOTAL RECREATION ENTERPRISES	\$ 5,200,377	\$ 4,798,175	\$ 5,133,946
PUBLIC WORKS - STREET			
2000 Administration	\$ 783,782	\$ 1,412,748	\$ 795,522
2200 Operations Administration	485,704	527,223	594,529
2210 Street and Drainage Maintenance	4,633,393	5,366,891	5,557,307
2220 Storm Drain Maintenance	630,037	751,563	784,217

2005-2007 Operating Budget Detail	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget
2230 Work Pool	125,233	149,462	153,732
2240 Resource Control and Scheduling	288,529	317,481	340,163
2250 Control Devices	780,484	847,339	886,542
2260 Signals	768,854	929,648	969,453
2280 Parking Meters	121,715	108,643	114,767
2310 Civil Engineering	1,446,844	1,520,916	1,616,970
2360 Traffic Engineering	3,078,705	3,197,872	3,433,131
2390 Parking Enforcement	207,759	246,537	262,155
Vacancy Savings		(634,165)	(874,520)
Total Street Fund	\$ 13,351,040	\$ 14,742,158	\$ 14,633,968
WASTE DISPOSAL			
2100 Fund Administration	\$ 1,777,237	\$ 1,623,915	\$ 1,606,287
2110 Collection	6,792,599	8,226,281	8,798,624
2120 Disposal	2,021,362	1,888,158	2,914,540
2125 Solid Waste Composting	398,486	504,478	503,960
2150 Waste Management	2,481,308	3,678,875	3,227,842
Vacancy Savings			(350,000)
Total Waste Disposal Fund	\$ 13,470,993	\$ 15,921,707	\$ 16,701,253
ZOO			
3130 Zoo Administration	\$ 1,031,256	\$ 1,089,790	\$ 784,136
3131 Zoo Concessions	193,389	234,584	243,811
3132 Zoo Education	100,659	115,311	121,114
3133 Zoo Gift Shop	147,451	183,057	195,374
3134 Zoo Membership	37,048	51,106	55,129
3135 Zoo Special Events	119,868	178,481	202,167
3136 Zoo Marketing & Promotions	141,809	135,599	167,192
3137 Zoo Facilities Operation	883,726	916,664	974,788
3138 Zoo Animal Care	1,393,219	1,399,779	1,469,415
3139 Visitor Service Administration			302,786
Vacancy Savings		(50,000)	(25,000)
Total Zoo Fund	\$ 4,048,425	\$ 4,254,371	\$ 4,490,912
FLEET SERVICES			
6000 Administration	\$ 465,738	\$ 583,329	\$ 338,789
6020 Acquisition & Disposal	2,666,592	2,575,089	5,428,164
6030 Support	1,909,961	1,917,261	208,932
6040 Maintenance	2,663,455	2,926,709	3,198,870
Vacancy Savings			(90,857)
Total Fleet Services	\$ 7,705,747	\$ 8,002,388	\$ 9,083,898
FLEET SERVICES VEHICLE STORAGE FACILITY			
6050 Fleet Services Vehicle Storage Facility	\$ 1,467,151	\$ 1,580,404	\$ 1,658,377
PARKING GARAGES			
	\$ 1,607,057	\$ 2,103,128	\$ 2,251,760
GRAND TOTAL ALL FUNDS	\$ 160,995,836	\$ 171,038,389	\$ 182,969,870

CITY OF LITTLE ROCK 2007 ALLOCATION OF FULL TIME PERSONNEL



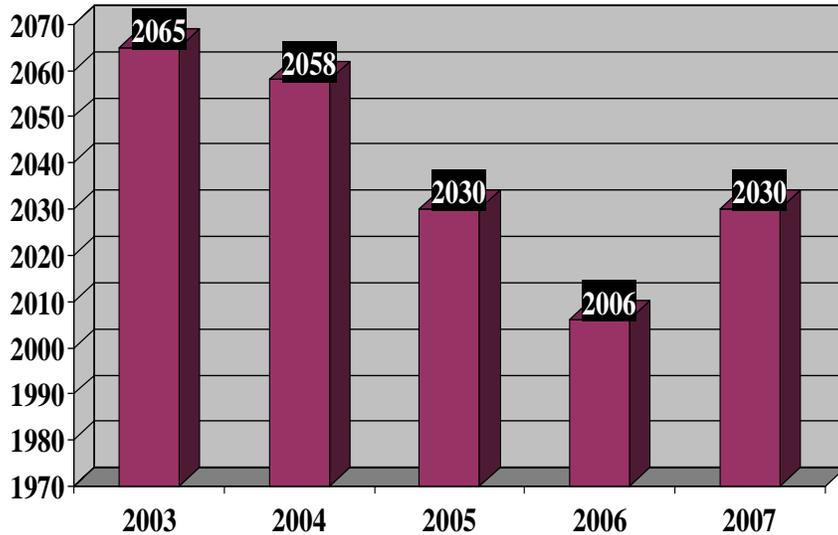
■ Police	680	■ Fire	397	■ Street	210
■ Waste	118	■ Zoo	51	■ All Other General Fund	352
■ Fleet & Storage Facility	78	■ Parks	144		

FULL TIME PERSONNEL BUDGET SUMMARY

	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget	Revised FY06/FY07 Change
<u>General Fund</u>				
General Administration	2	3	4	1
Racial Cultural Diversity	3	3	3	0
City Clerk	2	2	2	0
Mayor & Board of Directors	1	1	1	0
City Manager	11	11	14	3
Community Programs	8	8	8	0
City Attorney	18	18	18	0
Little Rock Television	3	3	3	0
District Court First Division	21	21	21	0
District Court Second Division	20	20	20	0
District Court Third Division	6	6	7	1
Finance	44	44	44	0
Human Resources	18	20	21	1
Information Technology	33	33	34	1
Planning & Development	41	40	41	1
Housing & Neighborhood Programs	95	94	97	3
Public Works - General	13	13	13	0
Parks & Recreation	106	104	106	2
Fire	397	398	397	-1
Police	695	670	680	10
	<hr/> 1537	<hr/> 1512	<hr/> 1535	<hr/> 23
<u>Other Funds</u>				
Zool	50	50	51	1
Golf	25	24	24	0
Jim Dailey Fitness & Aquatic Center	9	9	9	0
Concessions	1	1	1	0
River Market	4	4	4	0
Waste Disposal	118	118	118	0
Public Works - Street	210	210	210	0
Fleet Services	59	61	61	0
Vehicle Storage Facility	17	17	17	0
	<hr/> 493	<hr/> 494	<hr/> 495	<hr/> 1
Total Personnel	<hr/> 2030	<hr/> 2006	<hr/> 2030	<hr/> 24

CITY OF LITTLE ROCK FULL-TIME PERSONNEL AUTHORIZATIONS 2003 - 2007

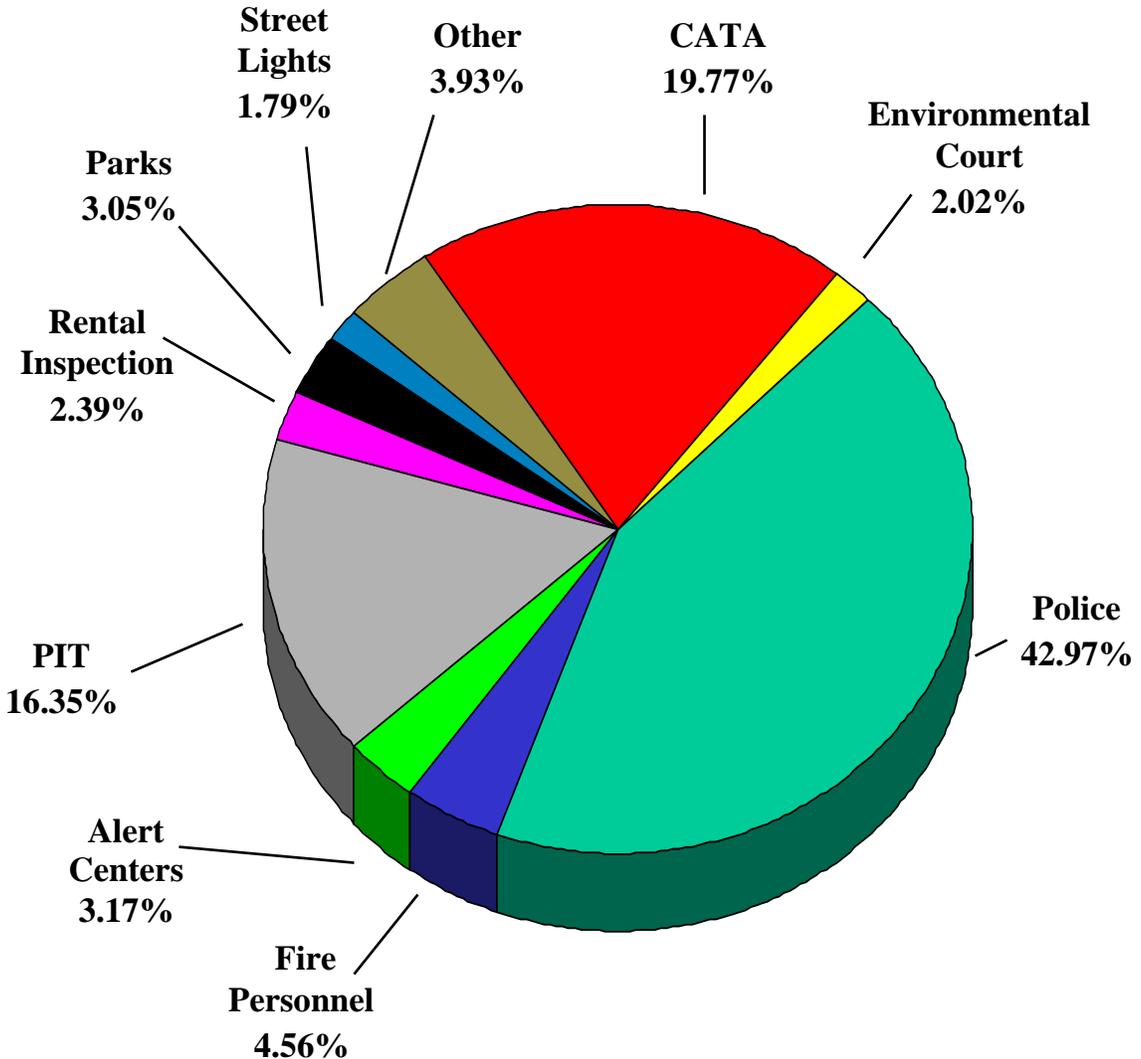
EMPLOYEES



The net change in personnel between 2006 and 2007 totals 24 positions as indicated in the chart below.

2006 Revised Budget	2024
Human Recourses	1
Housing & Neighborhood Program	2
Fire	1
Police	1
Zoo	1
2007 Adopted Budget	<u>2030</u>

FUTURE - LITTLE ROCK 2007 EXPENDITURES



\$23,003,828*

*2007 Projected Expenditures - \$23,003,828
2007 Projected Revenue - \$23,686,640

**CITY OF LITTLE ROCK
FUTURE - LITTLE ROCK 2007 ADOPTED BUDGET**

	2005 BUDGET	2006 BUDGET	2007 BUDGET
CITY SALES TAX 1/2% PROJECTION	\$20,879,680	\$22,402,209	\$23,686,640
<hr/>			
OPERATING PROGRAMS			
Police Officers	8,659,666	9,265,842	9,636,475
Hazmat Fire Unit Expansion	1,034,176	1,034,176	1,048,918
Additional 9-1-1 Operators	177,737	177,737	247,982
PIT Monitoring	56,702	56,702	61,330
Alert Centers	673,171	671,788	730,298
District Court Third Division	472,449	438,300	464,307
Rental Inspection Program Staff	523,625	523,625	549,570
Small & Minority Women Owned Business Dev.	98,373	100,419	106,818
Parks Department Community Centers Staff	628,350	628,350	702,235
Clerk for Boards and Commissions	35,175	35,175	39,482
Intergovernmental Coordination	97,331	97,331	98,064
Racial & Cultural Diversity Comm.	183,669	181,425	190,145
Arts & Humanities/ Public Information Officer	68,657	68,657	70,000
CYF Auditing & Reporting/Special Projects	62,433	62,433	66,430
Additional Street Lights (Transfer to Street Fund)	<u>250,000</u>	<u>250,000</u>	<u>411,185</u>
TOTAL OPERATING PROGRAMS	13,021,514	13,591,960	14,423,239

**CITY OF LITTLE ROCK
FUTURE - LITTLE ROCK 2007 ADOPTED BUDGET**

CITY SALES TAX 1/2% PROJECTION	2005 BUDGET \$20,879,680	2006 BUDGET \$22,402,209	2007 BUDGET \$23,686,640
SPECIAL PROJECTS			
Children, Youth & Families (CYF)	2,801,000	2,801,000	3,633,000 *
CATA Support	3,548,177	4,123,570	4,546,989
Community Development	100,000	100,000	100,000
Demolition (residential)	105,000	75,000	75,000
Homelessness Outreach	100,000	30,000	50,000
Economic Development	50,000	100,000	100,000
Minority Business Incubator Program	50,000	50,000	50,000
Empowerment Zone	50,000	25,600	25,600
Total	6,804,177	7,305,170	8,580,589
TOTAL APPROPRIATIONS	<u>\$19,825,691</u>	<u>\$20,897,130</u>	<u>\$23,003,828</u>

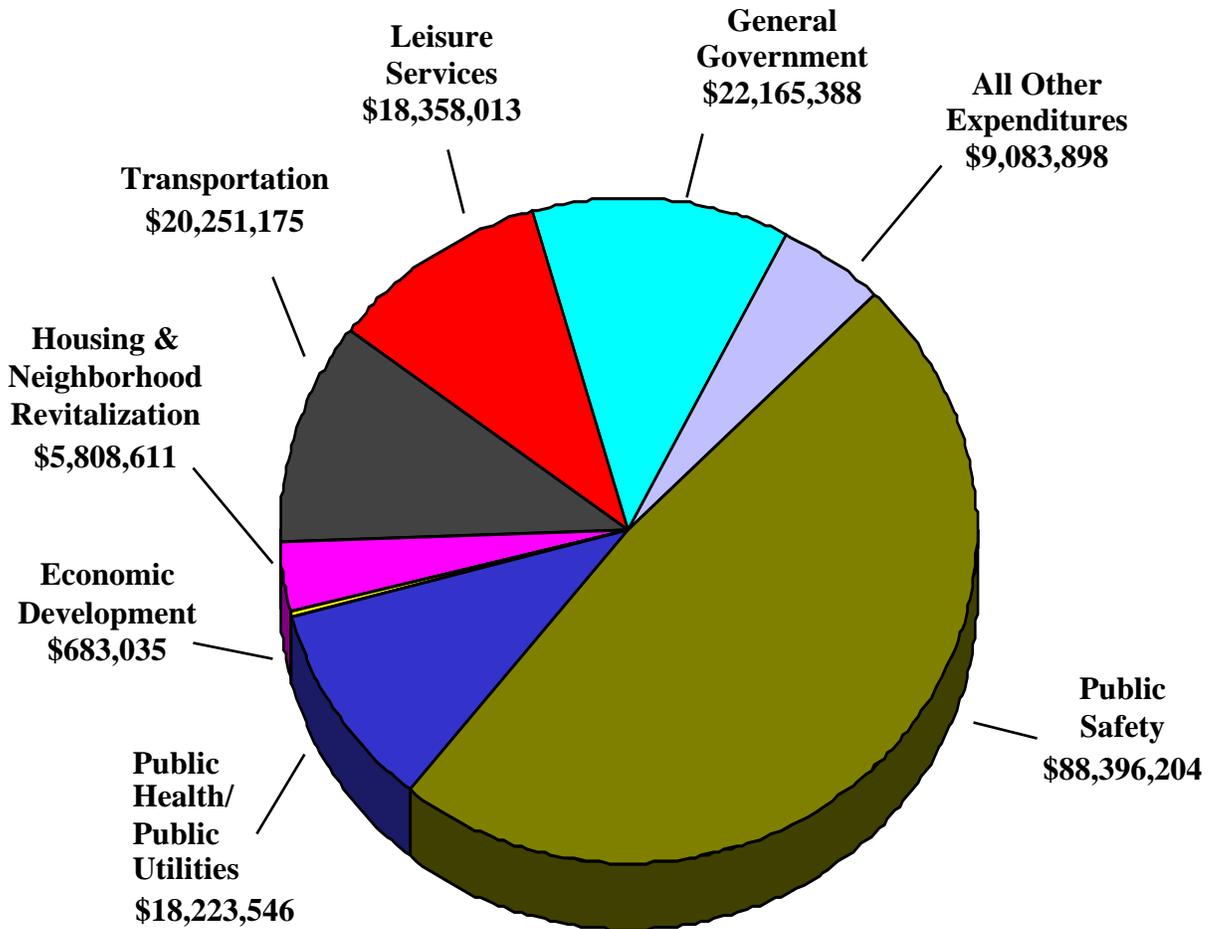
* Includes 633,000 carry-over funds

OTHER 2007 GENERAL FUND EXPENDITURES

	2005 ADOPTED BUDGET	2006 ADOPTED BUDGET	2007 ADOPTED BUDGET
SPECIAL PROJECTS - NON-FULR			
Weed Lot Maintenance and Board & Secure	\$48,800	\$48,800	\$150,000
Neighborhood Challenge Grant	32,000	32,000	32,000
Neighborhood Enhancement/Relocation Program	20,000	20,000	20,000
Neighborhood Beautification	20,000	20,000	20,000
Neighborhood Connection	2,400	2,400	2,400
Sister Cities	25,000	25,000	25,000 *
American Disability Act (ADA)	60,000	60,000	60,000
Police Live-In Camp	18,000	18,000	18,000
Facility Improvements	175,000	175,000	225,000
Curran Hall			50,000
Worldfest			25,000
Federal & State Legislative Consulting			75,000
Criminal Abatement		10,000	10,000
Work Boots	20,000	25,000	25,000
Total Special Projects	421,200	436,200	737,400
GRANT MATCH			
Police	70,000	70,000	70,000
Emergency Management			61,195
Undesignated	80,000	80,000	80,000
Total Grant Match	150,000	150,000	211,195
GRAND TOTAL	\$571,200	\$586,200	\$948,595

* Reported on Appropriation of Outside Agencies

CITY OF LITTLE ROCK 2007 OPERATING BUDGETS BY SERVICE PROGRAM CATEGORY



\$182,969,870

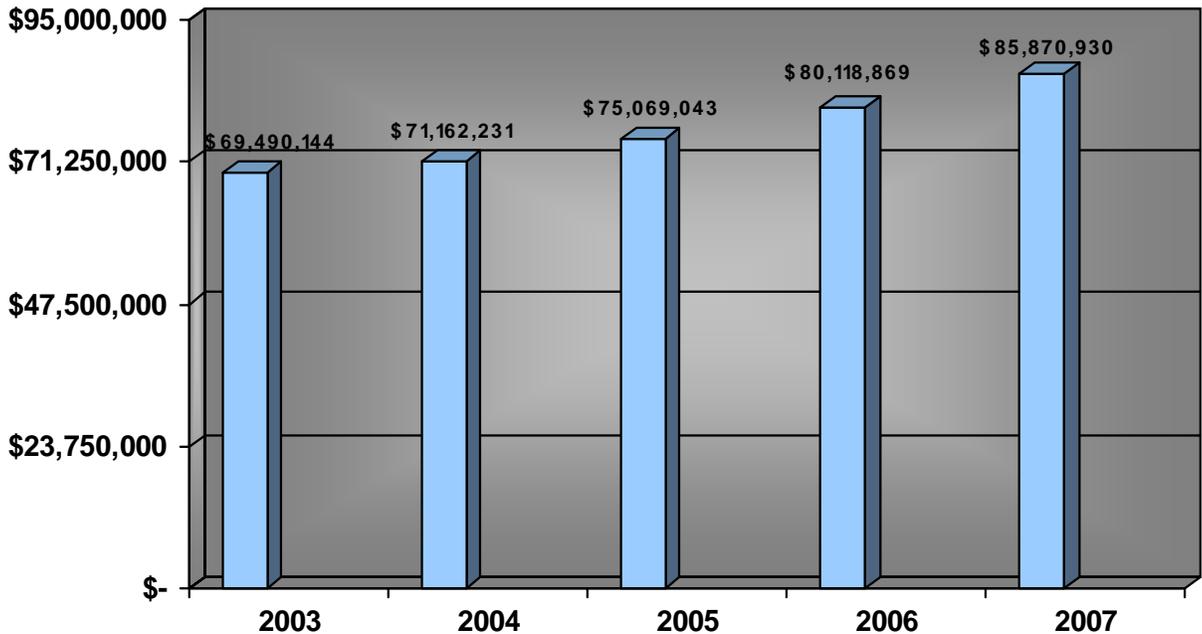
City of Little Rock
Adopted Operating Budgets by Service Program Category
2006 - 2007

Service/Program Category	2006 Budget	% to Total	2007 Budget	% to Total
<u>Public Safety</u>				
Police	\$43,909,822		\$46,018,243	
Fire	26,456,281		29,226,716	
Street Lights, Traffic Signals & Signs	4,974,859		5,289,126	
Little Rock District Court First Division	1,110,877		1,236,171	
Animal Services	700,321		847,870	
Little Rock District Court Second Division	1,082,656		1,167,128	
Children, Youth & Families	2,801,000		3,000,000	
Community Programs	324,277		383,651	
Pulaski County Regional Detention Facility	1,227,299		1,227,299	
Total Public Safety	82,587,392	48.29%	88,396,204	48.31%
<u>Public Health/Public Utilities</u>				
Waste Disposal	15,500,007		16,701,253	
Little Rock District Court Third Division	438,800		485,103	
Arkansas Emergency Physician Foundation	36,000		36,000	
Saint Vincent's	25,373		25,373	
Storm Drainage	751,563		784,217	
Pulaski County Health Department	191,600		191,600	
Total Public Health/Public Utilities	16,943,343	10%	18,223,546	9.96%
<u>Economic Development/Employment</u>				
Little Rock Chamber of Commerce	200,000		200,000	
Minority Business Incubator Program	50,000		50,000	
Metroplan	157,694		157,694	
Economic Development	100,000		100,000	
Downtown Partnership/Empowerment Zone	175,341		175,341	
Total Economic Development/Employment	683,035	0.40%	683,035	0.37%
<u>Housing & Neighborhood Revitalization, Growth & Development</u>				
Alert Centers	671,788		739,467	
Planning & Development Department	2,067,232		2,192,452	
Neighborhood Resource Center	196,885		208,921	
Housing & Neighborhood Prog. Admin.	2,389,854		2,667,771	
Total Housing & Neighborhood Revitalization, Growth	5,325,759	3.11%	5,808,611	3.17%

City of Little Rock
Adopted Operating Budgets by Service Program Category
2006 - 2007

Service/Program Category	2006 Budget	% to Total	2007 Budget	% to Total
<u>Transportation Services</u>				
Central Arkansas Transit Authority	5,888,554		6,311,973	
Streets	8,837,954		8,393,703	
Parking	355,180		376,922	
Parking Garages	2,103,128		2,251,760	
Vehicle Storage Facility	1,580,404		1,658,377	
Airport Rescue	1,168,226		1,258,440	
Total Transportation Services	19,933,446	11.65%	20,251,175	11.07%
<u>Leisure Services/Cultural Support/ Conventions & Tourism</u>				
Parks & Recreation	6,451,749		7,500,280	
Golf	2,759,921		3,015,076	
Jim Dailey Fitness Aquatic Center	1,073,744		1,110,657	
River Market	842,648		887,039	
Concessions	121,862		121,174	
Zoo	4,254,371		4,490,912	
Cultural Institutes:				
Arts Center	324,000		324,000	
Museum of Discovery	324,000		324,000	
Arkansas Repertory Theatre	50,000		50,000	
Symphony	50,000		50,000	
MacArthur Military Museum	110,389		115,713	
Sister Cities Commission	25,000		25,000	
Wildwood Theatre	50,000		50,000	
Central High 50th Anniversary	25,000		100,000	
Racial & Cultural Diversity Commission	181,425		194,162	
Total Leisure Services/Cultural Support/Conventions	16,644,109	9.73%	18,358,013	11.00%
<u>General Government Support</u>				
Mayor & Board	287,067		290,244	
City Manager	817,089		960,190	
General Administration	9,401,948		10,549,795	
Finance	2,406,114		2,645,844	
Human Resources	1,209,447		1,320,764	
City Attorney	1,325,745		1,463,007	
Information Technology	2,693,876		2,898,155	
Building Services/Asset Management	1,229,344		1,326,293	
Restricted Reserve	1,355,000		500,000	
Little Rock TV	193,287		211,096	
Total General Government Support	20,918,917	12.23%	22,165,388	12.11%
<u>All Other Expenditures</u>				
Fleet Services	8,002,388		9,083,898	
Total Other Expenditures	8,002,388	4.68%	9,083,898	3.80%
Grand Total	\$171,038,389	100%	\$182,969,870	100%

CITY OF LITTLE ROCK PUBLIC SAFETY REVENUES & EXPENDITURES COMPARISONS



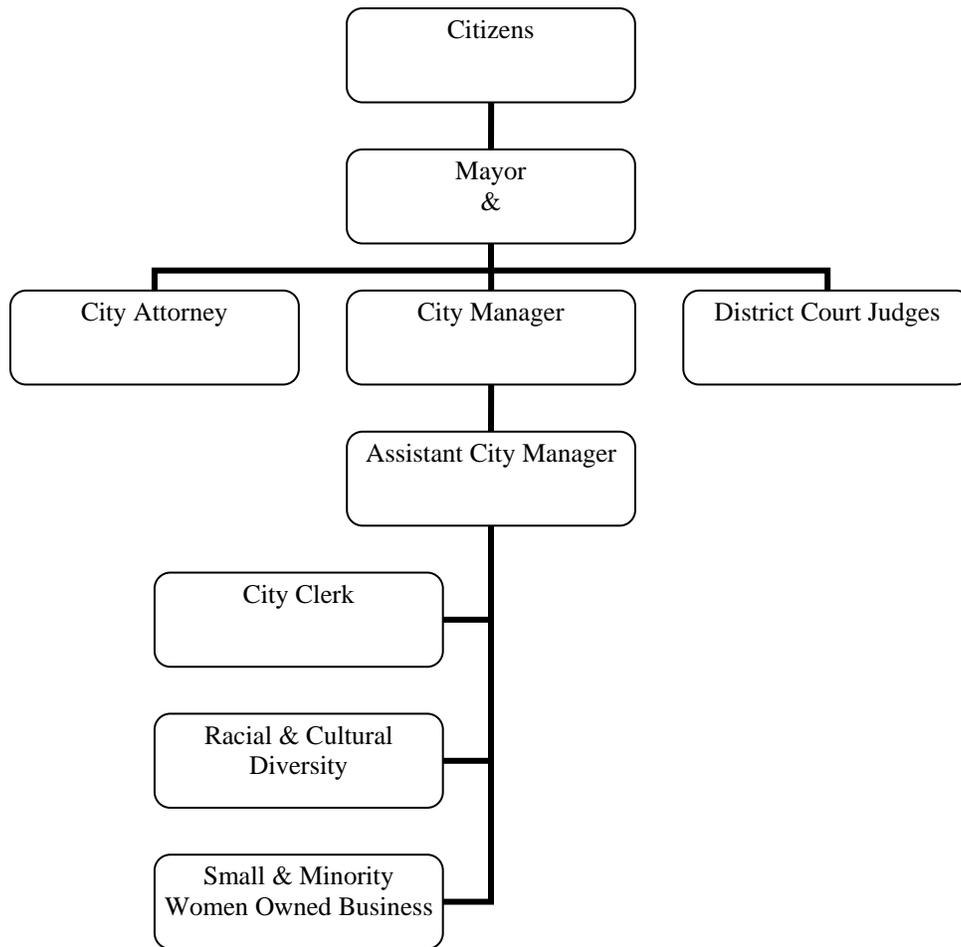
Revenues \$103,105,763 \$108,265,632 \$114,145,046 \$119,666,468 \$129,015,756

Expenditures Percentage 67% 66% 66% 67% 67%

	2003	2004	2005	2006	2007
Fire	\$23,896,251	\$25,126,749	\$27,029,533	\$27,624,507	\$30,485,156
Police	37,979,871	38,183,202	39,854,214	43,891,822	46,000,243
District Court First Division	911,705	1,012,075	1,098,870	1,110,877	1,236,171
District Court Second Division	898,403	944,086	998,099	1,082,656	1,167,128
District Court Third Division	443,482	414,556	432,999	438,800	485,103
Alert Centers	614,865	614,454	659,541	671,788	739,467
Neighborhood Programs (Rental Inspection)	1,387,852	1,486,569	1,599,787	1,797,098	1,909,792
Animal Services	607,215	630,040	595,000	700,321	847,870
Prevention Intervention & Treatment	2,750,500	2,750,500	2,801,000	2,801,000	3,000,000
Public Safety Expenditures	69,490,144	71,162,231	75,069,043	80,118,869	85,870,930



General Government



Mission Statement

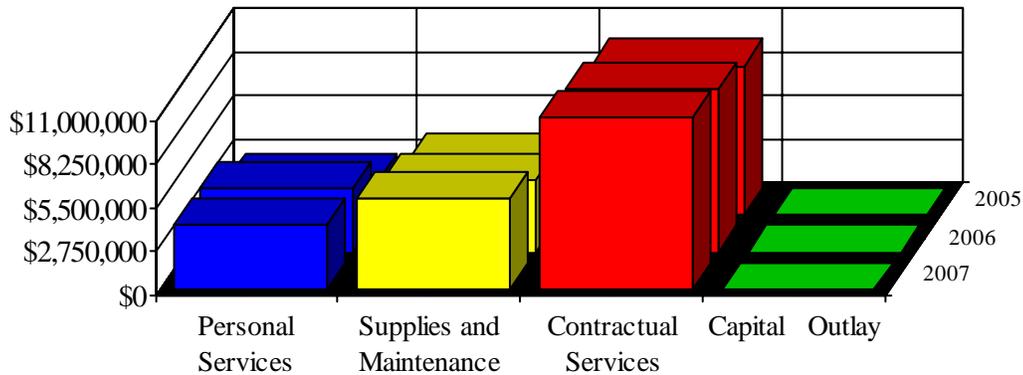
To deliver the highest level of quality information on policies, services, and activities of Little Rock City Government to the citizen and facilitate the delivery of emergency response information to the general public and make available, through electronic media, information about city and community events.

General Government and Administration

Expenditure Budget			
Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,194,839	\$2,994,908	\$3,337,661
Supplies and Maintenance	3,445,761	4,516,041	5,719,559
Contractual Services	9,392,759	10,334,598	10,851,927
Capital Outlay	0	0	0
	<u>\$15,033,359</u>	<u>\$17,845,547</u>	<u>\$19,909,147</u>

Staffing	8	8	9
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$19,909,147	11.56%



General Government and Administration

2006 Department Priorities	Status
Increased sponsorships, partnerships, volunteers and promote internationalism in our community www.lrchworldfest.org was designed to educate the community about Worldfest.	Completed
Created a manual and power point outlining initiatives in the revitalization of the 12th Street Corridor.	Completed
Created a manual and power point to explore the establishment of a House of Peace that will display information regarding different faiths.	Ongoing
Survey was completed by City Departments identifying services provided to the Latino community.	Completed
Hosted the "Keepin it Real" Youth Conference with over 120 participants in attendance.	Completed
Established eight Diversity Councils in Central Arkansas high schools. The Goal was 7.	Completed
Reviewed all Little Rock appointed Commissions.	Ongoing
Continued a monthly series of special events highlighting multiculturalism.	Ongoing
Researched the possibility of adding a link on the City's website that would allow the Boards and Commission Questionnaire for each Board and Commission to be downloaded, billed out on line and returned online.	Ongoing



2006 Department Priorities (Continued)	Status
Reviewed current emergency management processes to ensure that plans are updated and revised.	Ongoing
Researched the various professional development opportunities such as the Arkansas Public Administration Consortium Certified Public Manager Program.	Ongoing



2007 Department Goals

Educate and broaden the community's perspective on civil and human rights at WorldFest.

Develop a youth diversity council web site to increase participation of schools.

Maintain and sustain the current established eight (8) Diversity Councils.

Continue partnership with Arkansas National Guard in sponsoring Cultural Events.

Integrate Commission activities with the 50th Anniversary Central High Integration commemoration.

Develop a partnership and collaborate with the Arkansas Martin Luther King Commission on diversity issues.

Review and make recommendation to the Arkansas Racial Profile Report Task Force.

Advise the City Board of Directors regarding the racial composition of City Commissions.

Compile an annual report of RCDC activities and accomplishments.

Encourage commissioner's participation in Healing Racism Institute Training.

Develop a link on the City's webpage, enabling citizens to research the City's ordinances, resolutions and minutes.

Continue to research educational opportunities to increase knowledge and enhance leadership skills and obtain the number of educational points required to maintain Municipal Clerk certification.

Draft a Records Management Policy and Procedure for the City, with submissions to the City Manger and City Attorney for administrative approval.

Attend local and regional Arkansas Records Management Association Meetings to learn more about records management.



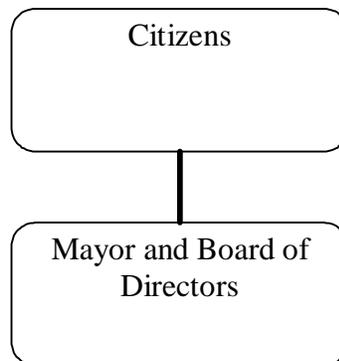
General Government and Administration

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of electronic board agendas that are assembled and ready for disc transfer by 12:00 noon every Friday.	95%	95%	95%
Percentage of Ordinances, Resolutions and motions that are signed, filled and indexed withing three seeks of date enacted.	85%	90%	90%
Board meeting minutes completed and submitted within 30 days.	85%	90%	90%
Percentage of requests for municipal records or information that is answered within two working days.	95%	95%	95%



Mayor & Board of Directors



Mission Statement

To make policies and provide representation for the citizens of Little Rock; provide executive management and administration of City affairs; provide legal advice and representation for the city; serve as official recorder and custodian of public documents; and to conduct municipal judicial proceedings for criminal and traffic offences.

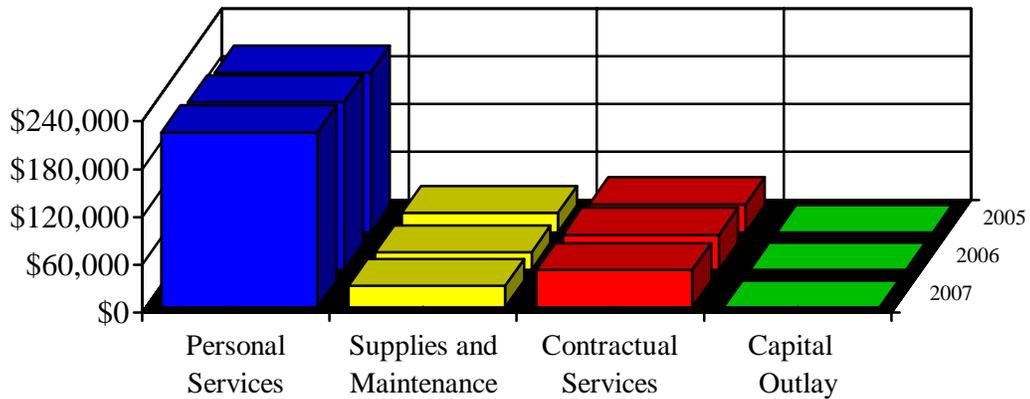
Mayor and Board of Directors

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$210,770	\$216,129	\$219,306
Supplies and Maintenance	27,953	25,835	25,835
Contractual Services	42,553	45,103	45,103
Capital Outlay	0	0	0
Total	\$281,276	\$287,067	\$290,244

Staffing	2005	2006	2007
	1	1	1

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	<u>\$290,244</u>	<u>1.11%</u>



2006 Department Priorities	Status
Continue to focus on policy areas of public safety, economic development and infrastructure as top priorities.	Ongoing
Continue to meet regularly with neighborhood groups to discuss and resolve any crime issues.	Ongoing
Continue the Mayor's Youth Council community projects.	Ongoing
Continue to receive professional development through the National League of Cities and the United States Conference of Mayors.	Ongoing
Board Members continue to serve on local, state and federal committees.	Ongoing
Continue with the Criminal Abatement Program.	Ongoing



Mayor and Board of Directors

DEPARTMENT: Mayor and Board of Directors **Fund:** General
Budget: \$290,244

OBJECTIVES:

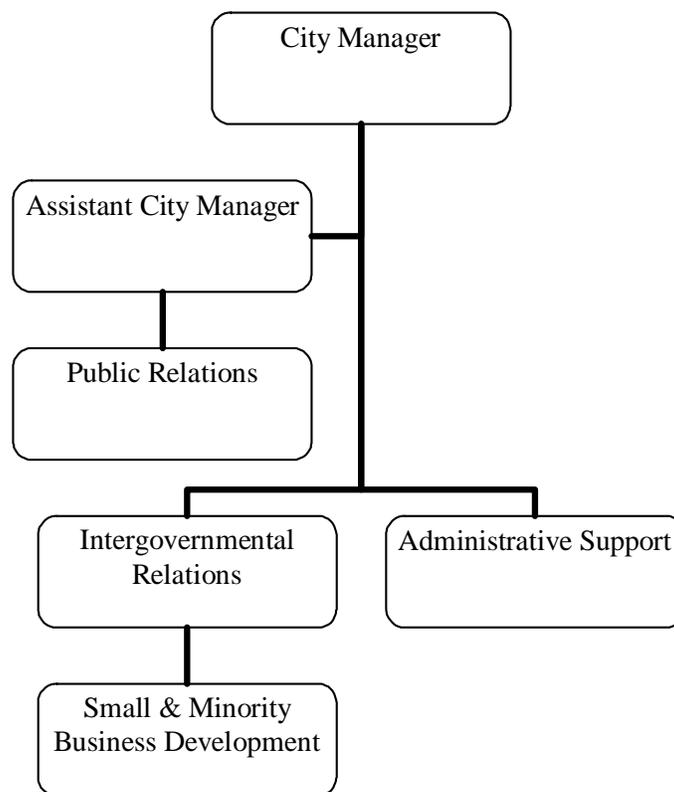
Organization: 1010 Mayor and Board of Directors

To provide administrative services to the Little Rock Mayor and Board of Directors.

The departmental goals and objectives link with the BOD Statement of Management Policy for Basic City Services page 12.



City Manager



Mission Statement

To provide centralized administration, coordination, control and evaluation of all municipal programs, including preparation and control of the budget; and to assist the Board of Directors in developing and implementing public policy.

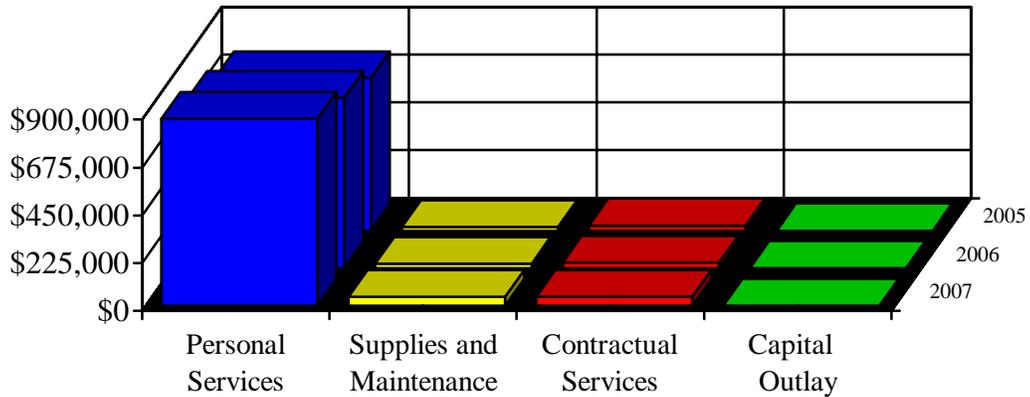
City Manager

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$715,812	\$767,489	\$876,977
Supplies and Maintenance	19,681	19,050	40,827
Contractual Services	33,602	30,550	42,386
Capital Outlay	0	0	0
Total	\$769,095	\$817,089	\$960,190

Staffing	11	11	15
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$960,190	17.51%



City Manager

2006 Department Priorities	Status
Initiated a Request for Proposal (RFP) process to select a consultant to begin a comprehensive review of the City's Code Enforcement Program.	Completed
Reviewed current emergency management processes to ensure that plans are updated and revised.	Ongoing
Initiated developing a plan of action to begin the accreditation process for the Little Rock Fire Department.	Ongoing
Created of a more comprehensive recycling program.	Ongoing
Major emphasis on the third year of infrastructure projects through the Bond Issue.	Ongoing
Developed, in conjunction with the Project Progress Committee, proposals to expend the \$500,000 appropriation to support economic development activities.	Ongoing
Hired a new Parks and Recreation Department Director.	Completed
Prepared for the reaccreditation process for the Little Rock Zoo.	Completed
Worked on the completion of the Arkansas River Trail between Downtown Little Rock and Interstate 430.	Ongoing
Hired a consultant to provide a redesign of War Memorial Park.	Ongoing
Developed of a Comprehensive Public Relations Plan.	Completed
Development of a cost analysis to reinstall the domes on City Hall in anticipation of the 100 th Anniversary in 2008.	On Hold
Worked with each City Department's designated legislative contact to monitor and provide assessment of legislative issues and proposed bills that affect departmental revenue or operations.	Ongoing



City Manager

2006 Department Priorities (Continued)	Status
Continued to Execute the City's established legislative agenda process; working with the City Manager's Office Staff, Mayor and City Board of Directors to develop the City's proactive legislative agenda for the 2007 session, the 86 th Arkansas General Assembly.	Ongoing
Maintained a legislative issues tracking and monitoring system.	Ongoing
Focused on developing a more effective approach to pursuing competitive grants that enhance funding for the City's initiatives, operations and service delivery.	Ongoing
Collaborate with North Little Rock, Pulaski County to implement the \$300,000 Phase II Brownfield Redevelopment Grant and the \$3,000,000 a Brownfield Revolving Loan Fund for Downtown Little Rock, North Little Rock and Pulaski County.	Ongoing
Worked closely with the Public Works Department and the City Attorney's Office to continue the implementation of the city's ADA Compliance Transitional Plan.	Ongoing
Tracked and report the ADA Curb Ramp construction program.	Ongoing
Worked on ADA improvements.	Riverfront Park - Ongoing Centennial Park - Completed
Installed an additional 325 ADA Curb Ramps during 2006 to bring total curb ramps installed from 1999 through 2006 to approximately 2,420.	Completed
Sponsor two (2) ASBDC Entrepreneurial Classes, Classes #12 and #13, enrolling forty (40) existing and start-up small businesses with an expected graduation rate of 75%.	Completed



City Manager

2006 Department Priorities (Continued)	Status
<p>Maintain basic services provided by the Small Business Development Office through collaboration and sub-contracting with other business development and capacity building, marketing and procurement agencies like UALR Arkansas Small Business Development Center (ASBDC), Little Rock Regional Chamber of Commerce (LRRCC), Arkansas Regional Minority Supplier Development Council (ARMSDC), Arkansas Minority Business Development Roundtable (AMBDR), Small Business Administration (SBA) Arkansas Chapter of the National Association of Minority Contractors (NAMC) and numerous private corporate supporters and contributors.</p>	<p>Ongoing</p>
<p>Co-sponsor with the LRRCC: Business Opportunity Brunch, a premier networking event for disadvantaged and small businesses to disseminate business cards and literature to individuals.</p>	<p>Completed</p>
<p>Co-sponsor LRRCC Minority Economic Development Week</p>	<p>Completed</p>
<p>Co-sponsor 'Federal Procurement Conference.'</p>	<p>Completed</p>
<p>Sponsor or co-sponsor eight (8) capacity building, networking, training and procurement events in 2006.</p>	<p>Completed</p>
<p>Improve the tracking and monitoring of purchases and disbursement of awards to minority-owned businesses.</p>	<p>Ongoing</p>
<p>Increase the number of Minority-owned businesses receiving bid announcements and submitting bids on City contracts and procurement opportunities.</p>	<p>Ongoing</p>



2007 Department Goals

Conduct at least one recruit school in both the Little Rock Fire Department and Little Rock Police Department.

Continue to review current emergency management processes to ensure that plans are updated and revised.

Continue to address issues pertaining to the Pulaski County Regional Detention Facility as such may adversely impact the Little Rock Police Department operations and public safety.

Implement recommendations from the Code Enforcement Audit and the Alert Center and Weed Lot Review Committees.

Develop a system of programs standards for all City-funded YIP and PIT Programs to ensure that Little Rock is state of the art in providing quality programs.

Develop a publicity campaign to educate citizens regarding volunteer opportunities at the new Animal Village. In addition, staff will work to increase adoptions with more publicity at the new shelter which is more accessible to visitors.

Administer a contract with the Downtown Partnership to provide small business loans to five small businesses located within the Empowerment Zone.

Establish a committee comprised of City Representatives and School District Representatives to research methods of improving the overall relationship and stronger partnerships between the District and the City.

Continue regular committee meetings and monthly Commission meetings in preparation of the Central High Integration 50th Anniversary, which will be held in September.

Finalize the War Memorial Park Plan and develop recommendations for future implementations.



2007 Department Goals (Continued)

The Intergovernmental Relations Manager will pursue the development and passage of the City's Legislative agenda for the 2007 86th Session of the Arkansas General Assembly. Staff will work closely with the Mayor and Board of Directors, City Manager, Department Directors and the Arkansas Municipal League to develop the City's Legislative Agenda. Staff will actively pursue the passage of City sponsored legislation, support the passage of bills that have a positive impact on City revenues or operations and actively oppose bills that have a negative impact on City revenue or operations.

City Legislative Staff will maintain a daily bill tracking system during the 86th General Assembly. Each City Department will designate a legislative contact to monitor and provide technical assessment of bills that affect Departmental revenue or operations.

Staff will continue to focus on a regional approach to pursuing competitive grants that enhance funding for the City's initiatives, operations and service delivery.

Staff will manage the professional services contract with Finnegan & Associates, Inc., an Arkansas based grants development entity, to secure additional foundation, State and Federal competitive grant funds.

The Small Business Development Office (SBDO) will continue to focus on collaboration and sub-contracting with other business development agencies to deliver a continued level of services to SBDO clients.

The SBDO will provide capacity building, marketing, and procurement activities and services to over 2,000 citizens and small or minority owned businesses. The services provided include: office visits; workshops; network receptions; training seminars; site visits; and requests or applications for service.

Staff will continue to work closely with the Department of Public Works and the City Attorney's Office to continue the implementation of the City's ADA Compliance Transitional Plan

From 1999 to the end of 2006 Public Works has addressed 3,348 of the 5,200 planned access ramps. Staff will maintain the City-wide database for the management and tracking of the ADA Curb Ramp construction program.



2007 Department Goals (Continued)

Staff will maintain an in-house American with Disabilities Act (ADA) curb ramp program.

Staff will install an additional 350 ADA Curb Ramps in the City during 2007.

Sponsor two (2) Arkansas Small Business Development Center (ASBDC) City of Little Rock only Entrepreneurial Classes: Classes 14 and 16 (forty (40) businesses) and Co-Sponsor with Levi Strauss and ASBDC, two (2) additional classes for Central Arkansas business (forty (40) additional businesses) – Classes 15 and 17.

Co-sponsor with the Little Rock Regional Chamber of Commerce (LRRCC): Business Opportunity Brunch - A premier networking event for disadvantaged and small businesses to disseminate business cards and literature.

Co-sponsor with Arkansas Mississippi Minority Business Council a Corporate Executive Minority Business Awards Banquet.

Co-sponsor the Arkansas Business Expo LRRCC. Event has over 1,000 participants.

Co-sponsor Small Business Association (SBA) Minority Economic Development Week Luncheon for 125 participants.

Sponsor a 'Doing Business with the City of Little Rock' workshop.

Co-sponsor the Arkansas Mississippi Minority Business Council 'Business Opportunity' Business Opportunity Fair for over 800 participants.

Co-sponsor SBA Matchmaking Conference, with the Little Rock Convention and Visitor's Bureau, Arkansas State Chamber of Commerce, LRRCC and other corporate sponsors, 500 small businesses and 350 companies. Conference attendance should exceed 1,000 participants.



City Manager

DEPARTMENT: City Manager **Fund:** General
Budget: \$960,190

OBJECTIVES:

Organization: 1030 Administration

To ensure the effective implementation, administration and evaluation of City programs established through the policy directives of the Board of Directors; to provide administrative support to the City Manager and Board of Directors and to serve as a resource for citizens and neighborhood groups.

To provide the City with the function of writing various grant applications for submission to funding sources; conduct training on grant objectives, requirements and performance regulations; and identify needs and prepare requests for grant providers.

Organization: 1031 Emergency Management

To act as a first responder to emergencies.

Organization: 1033 Small & Minority Women Owned Business Development

To provide the community with current economic data program training, incentives, management and technical assistance for the development of business and industries. To assist in the creation and retention of jobs; to improve the community's business development and economic base. The Minority Economic Division takes a proactive approach in increasing minority businesses.

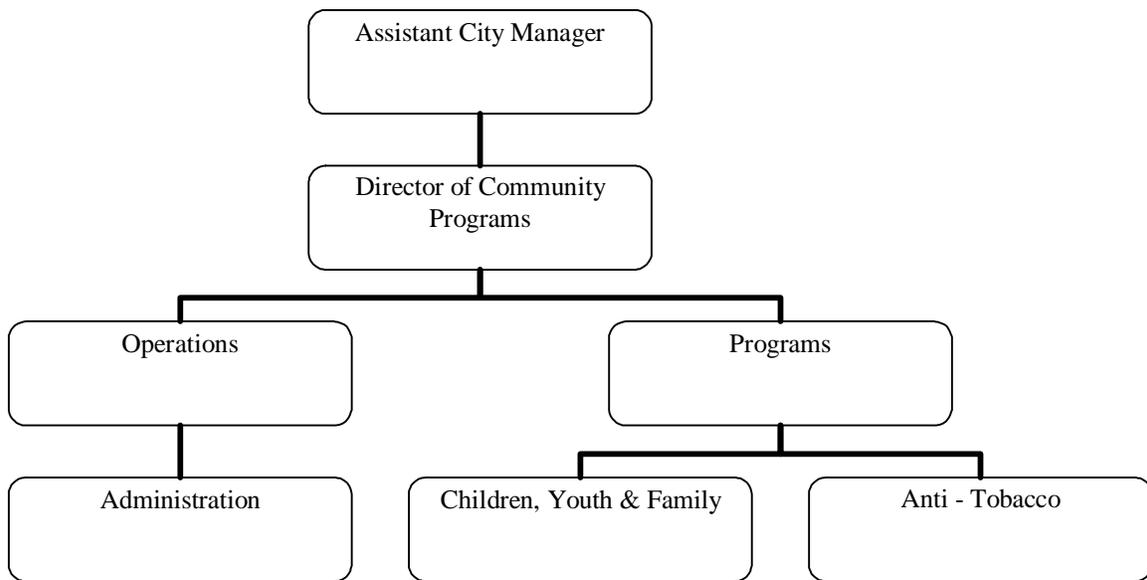
The departmental goals and objectives link with BOD Statement of Management Policy pages 13-16.

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of items on the Board Request Summary that are completed by the original deadline.	85%	90%	90%
Percentage of items on the Individual Board Request Summary that are completed by their original deadline.	85%	90%	90%



Community Programs



Mission Statement

To effectively administer and maximize the Future Little Rock PIT/ CYF funds authorized under Ordinance 16,496 (and other funds) in order to provide the community with quality programs that utilize citizen involvement, proven practices, and standardized process with the goal of improving positive outcomes and the quality of life

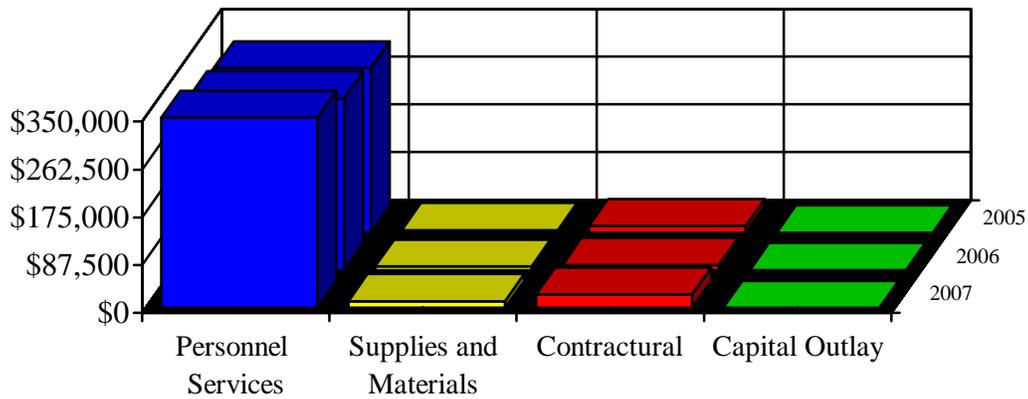
Community Programs

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$314,997	\$323,971	\$347,151
Supplies and Maintenance	3,591	256	12,100
Contractual Services	9,207	50	24,400
Capital Outlay	0	0	0
Total	\$327,795	\$324,277	\$383,651

Staffing	8	8	8
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Total Allocations By Fiscal Year And Account Category



Resources for Budget 100 General Fund	FY 07 Proposed Budget \$383,651	% Change from Prior Year 18.31%
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Community Programs

2006 Department Priorities	Status
Administered and funded over 40 programs based on best practices through PIT funds.	Completed
Funded the City Year Program with PIT funds. City Year is a public/private partnership operated by the Federal AmeriCorps Program.	Completed
Coordinated four presentations to the City of Little Rock Board of Directors by different PIT service providers.	Completed
Little Rock received prestigious recognition as one of the 100 Best Communities for Young People for the second straight year in 2006 by the America's Promise Alliance.	Completed
Assisted the KICK Tobacco Coalition in successfully renewing the Arkansas Department of Health grant for \$45,800.	Completed
Hosted two public forums on Domestic Violence highlighting the status of the service delivery system in Little Rock and the perspective of domestic violence victims.	Completed
Provided \$600,000 PIT dollars to employment and recreational activities for over 700 Little Rock youth in the summer of 2006.	Completed
Provided 2,500 youth with fun and educational experiences.	Completed
Enrolled 413 youth through Community Summer Youth Employment and provided each with a week of free career and job-skills training.	Completed
Expanded the Summer Youth Employment Program from 2005 to 350 young people, necessitating the need for additional mentors, which are older youth who have participated previously and coordinate the work sites.	Completed



2007 Department Goals

Improve and enhance our customer service relationships with the PIT contractors.

Expand and streamline the summer employment program, especially involving an increased number of private businesses.

Develop strategies for providing better networking and training opportunities among the PIT and YIP programs for professional staff development.

Add a YIP Program in the Southwest area of Little Rock; and an additional PIT Program targeted for Hispanic youth.

Develop a system of quality program standards for all City-funded PIT and YIP programs.

Expand the public relations material available to promote our purpose and programs.

Promote and increase the use of the 100 Best Communities for Young People.

Utilize ADH Grant funds to professionally evaluate the impact of the KICK Coalition efforts.

Assist the CYF to explore and assess its role and effectiveness in policy and priority advisement.

Help to develop a comprehensive public relations campaign to highlight the importance of youth and families to our city.

Coordinate the need for statistics and information gathering for the CCYF.

Continue to bring outside funding opportunities to the attention of commissioners and service providers.

Continue to explore and expand collaborative initiatives around: After-school and Out-of-School programming, youth employment and employability, mentor and internship programs, pre- and post-Substance Abuse Treatment Support Programs, Community Asset-Building, Fatherhood Initiatives, Family and Domestic Violence, and capacity building in community-based organizations.



Community Programs

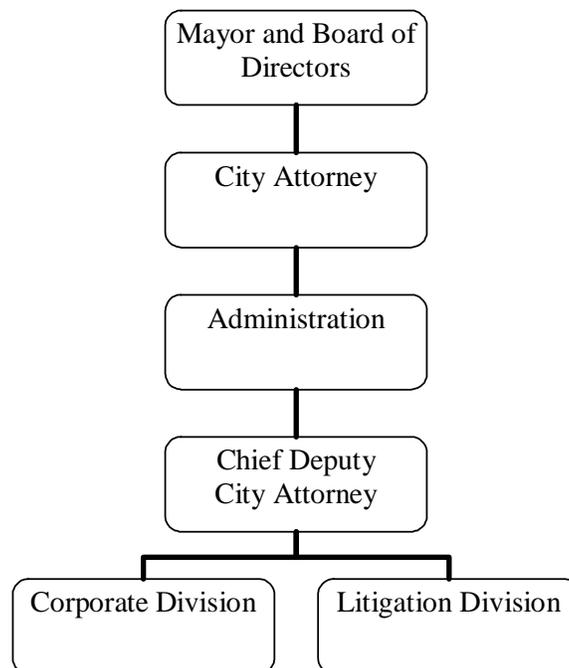
Service Measures

<u>Activity</u>	Actual 2005	Budget 2006	Est. 2007
Number of Prevention, Intervention, & Treatment (PIT) contracts.	48	48	50
Conduct monitoring at each of the PIT programs.	48	48	50
Number of youth employed by Summer Youth Employment and Recreation contracts.	332	350	400
Number of contracts with Faith-based organizations providing PIT services. *	16	16	18
Number of RFP's advertised and downloadable from City's website.	12	18	8
Number of CYF Commission meetings administratively supported and made public.	13	12	12
Number of small contracts (\$5,000) for special events.	7	10	10

*One of the contracts included in this number is for a program that coordinates drug and alcohol abuse risk assessment among 31 faith-based organizations.



City Attorney



Mission Statement

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

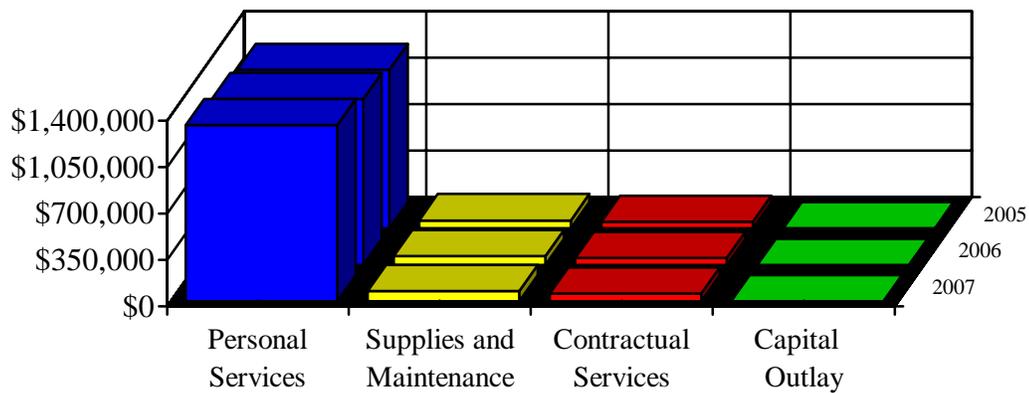
City Attorney

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$1,191,707	\$1,199,185	\$1,326,947
Supplies and Maintenance	72,208	73,477	77,477
Contractual Services	46,912	53,083	58,583
Capital Outlay	0	0	0
Total	\$1,310,827	\$1,325,745	\$1,463,007

Staffing	18	18	18
-----------------	----	----	----

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,463,007	10.35%



2007 Department Goals

Continue to provide, or to develop, training information for various departments that updates them on changes in law.

Continue to maintain an excellent reputation for municipal law within the State of Arkansas and within the region.

Assist attorneys in the office to become certified Fellows in Municipal Law as recognized by the International Municipal Lawyers Association.

Develop language for a RFP for recodification of the Little Code so it can, among other things, be internet based, and can be quickly updated and annotated.

Assist with interactive development of an interactive and tiered PAGIS system.



City Attorney

DEPARTMENT: City Attorney **Fund:** General
Budget: \$1,463,007

OBJECTIVES:

Organization: 1040 City Attorney

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.

To provide legal representation to all City departments, boards, and commissions dealing with commercial transactions; to address major issues dealing with the constitutionality of relevant municipal laws and statutes; to provide legal review of all election law issues; to monitor all legislation affecting the City of Little Rock; to provide legal representation on all employment, personnel or labor related issues, to provide legal advice on collective bargaining agreements and to render legal opinions to all City departments on various labor employment issues; to provide legal research and counsel on tort issues against the City, to provide legal representation dealing with the regulation of land, and provide educational training on issues relating to tort liability, labor employment issues and relevant land use issues.

To represent all City departments, boards, and commissions in all litigation in state and federal court; to file litigation to collect all delinquent monies owed to the City; to prosecute all cases filed in District Traffic Court; to prosecute all ordinance violations in District Court; to prosecute all cases appealed to circuit or other appellate courts; to represent the City in all constitutional tort actions or claims for damages and condemnation and dilapidated housing litigation.

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 11.

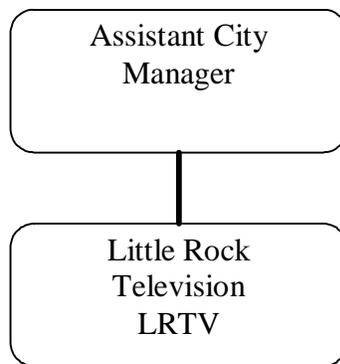


Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of oral opinion on routing matters within 24 hours.	75%	75%	75%
Percentage of written opinions on routing matters within 10 days.	75%	75%	75%
Percentage of written opinion on non-routing matters within 30 days.	75%	75%	75%



Little Rock Television



Mission Statement

To deliver the highest level of quality information on policies, services, and activities of Little Rock City Government to the citizen and facilitate the delivery of emergency response information to the general public and make available, through electronic media, information about city and community events.

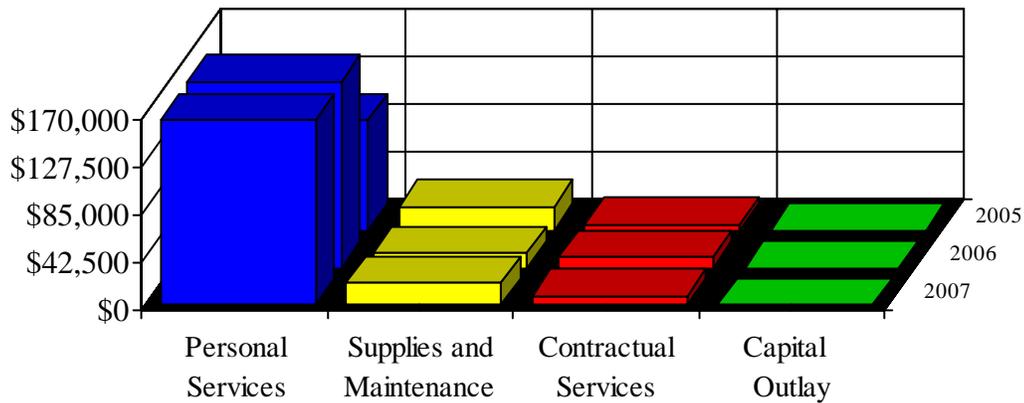
Little Rock Television (LRTV)

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$169,607	\$165,330	\$175,541
Supplies and Maintenance	19,483	19,565	27,163
Contractual Services	6,057	8,392	8,392
Capital Outlay	0	0	0
Total	\$195,147	\$193,287	\$211,096

Staffing	3	3	3
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$211,096	9.21%



Little Rock Television (LRTV)

2006 Department Priorities	Status
Continue to develop new programming on local government services with a major focus on the City Board of Directors priority areas.	Ongoing
Development of a new programming system.	Completed
Expansion of LRTV programming.	Ongoing



Little Rock Television (LRTV)

2007 Department Goals

Continue to provide live broadcast and taped re-broadcast of the Board of Directors Meetings, Planning Commission Meetings, and Planning Commission Subdivision and Zoning Meetings and Conditional-Use Hearings.

Continue to broadcast local government programming twenty-four (24) hours and day, seven (7) days a week.



Little Rock Television (LRTV)

DEPARTMENT: Little Rock Television (LRTV) **Fund:** General
Budget: \$211,096

OBJECTIVES:

Organization: 1032 LRTV

To broadcast information regarding the activities of the Little Rock Board of Directors through live and taped coverage of City Board meetings and other official proceedings; and to produce programming about municipal affairs.

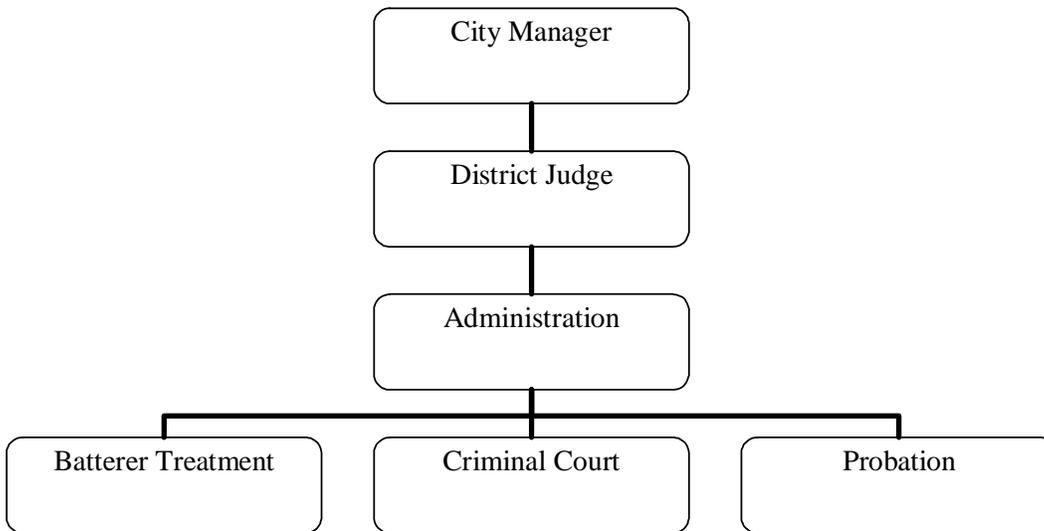
Organization: 1034 Arts and Humanities

To encourage appreciation, understanding, and involvement with Arts and Humanities by all ages to enhance the quality of life in Little Rock.

The departmental goals and objective link with the BOD Policy Statement for Quality of Life page 13.



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.

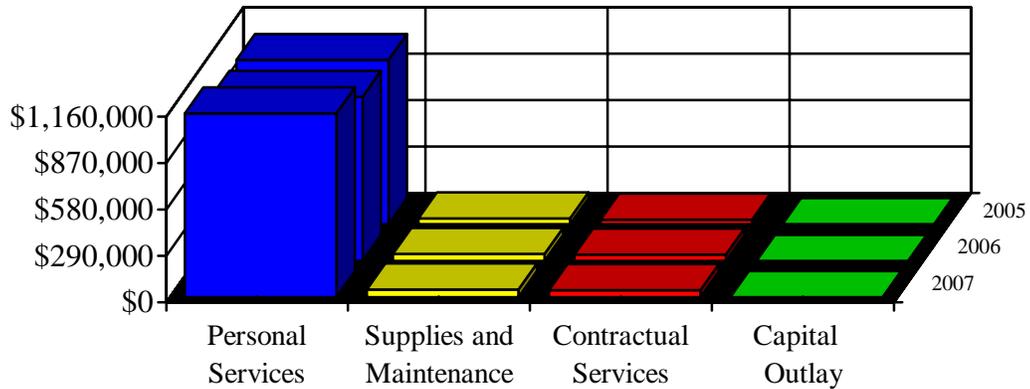
District Court First Division

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$1,025,853	\$1,023,781	\$1,146,273
Supplies and Maintenance	40,595	42,496	45,298
Contractual Services	30,423	44,600	44,600
Capital Outlay	0	0	0
Total	\$1,096,870	\$1,110,877	\$1,236,171

Staffing	21	21	21
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,236,171	11.28%



2006 Department Priorities	Status
Provided Domestic Violence Intervention education treatment for batterers.	Completed
Provided Anger Management and Theft Diversion classes.	Completed
Assisted probationers with referrals for in-dept treatment and counseling programs.	Completed
Provided weekly job listings for probationers.	Completed
Provided affordable apartment guides for probationers.	Completed
Provided drug-testing program.	Ongoing
Entered dispositions into State driving records, when driver's licenses are suspended.	Completed



2007 Department Goals

Replace court clerks' computers and have access to the City's network.

Provide and administer justice and equity in a professional manner in the courtroom and in the work place.

Continue to direct overall operation of Criminal Court within the guidelines of the Arkansas State Statues and the City's ordinances and policies; provide management direction to staff and to insure accountability and accessibility to citizens and to ensure professional and courteous customer service.



District Court First Division

DEPARTMENT: District Court First Division **Fund:** General
Budget: \$1,236,171

OBJECTIVES:

Organization: 1051 District Court First Division

To direct overall operation of criminal, civil and small claims courts to ensure legal compliance, efficiency, and public accountability.

To provide administrative support to criminal court proceedings, to respond efficiently to public inquiries and maintain legal documents, court records, and calendars.

To provide impartial and timely adjudication of criminal, civil and small claims cases tried in this court.

Provide administrative support to the court in civil and small claims matters; to provide clerical support inside the office and courtroom, assisting the public, and maintaining legal documents, court records and calendars.

Provide court informed sentencing recommendations, monitoring conditions and compliance of probationers; coordinate and evaluate community service provided by probationers and track probation fees and fines.

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 11.

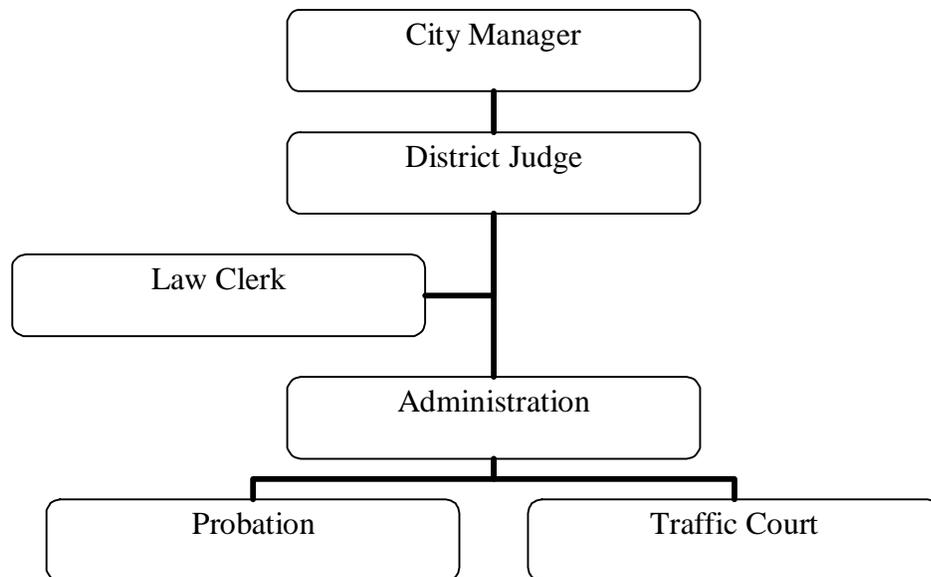


Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of arrests with defendants in jail, where the defendant is given a hearing within 24 hours according to State Statutes.	100%	100%	100%
Percentage of cases with defendants in jail where the Pulaski County Jail is officially notified of bond requirements on the day of the hearing.	100%	100%	100%
Subpoena's issued without errors.	100%	100%	100%
Warrants issued within 24 hours of request.	100%	100%	100%
Offenders on the trial docket who received a judgment and all court paperwork within 2 hours of their scheduled arrival at court and attorneys and witnesses are present.	95%	95%	95%



District Court Second Division



Mission Statement

We seek to administer justice and equity.

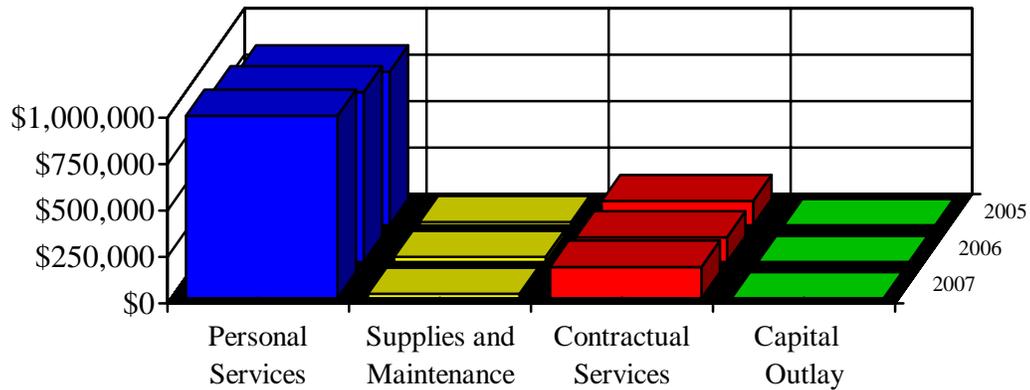
District Court Second Division

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$826,625	\$912,340	\$981,323
Supplies and Maintenance	18,897	26,900	23,900
Contractual Services	152,577	143,416	161,905
Capital Outlay	0	0	0
Total	\$998,099	\$1,082,656	\$1,167,128

Staffing	20	20	20
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,167,128	7.80%



2007 Department Goals

Continue to find innovative ways to improve overall operations.

Provide the best customer service possible.



District Court Second Division

DEPARTMENT: District Court Second Division **Fund:** General
Budget: \$1,167,128

OBJECTIVES:

Organization: 1053 **District Court Second Division**

To direct the overall operation of the traffic court within established policies and laws; to provide management direction to staff; to insure 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.

To provide a variety of support services by imposing conditions and monitoring compliance of probationers; to provide pre-sentence information and evaluation; to provide security, support and bailiff services in the courtroom; and to screen traffic tickets in a proper manner.

To provide clerical services inside and outside the courtroom by preparing, maintaining and updating legal documents court records and calendars.

To insure that all traffic citations are entered and updated in the computer accurately and in a timely manner and then filed in the appropriate place.

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 11.

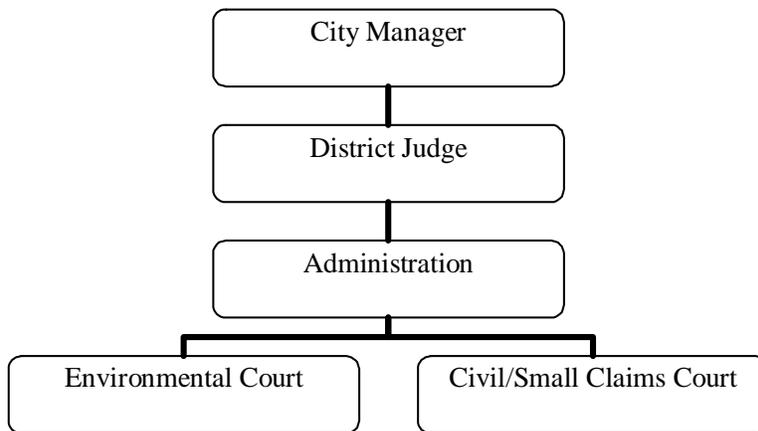


Service Measures

Activity	Actual 2005	Budget 2006	Est. 2007
Percentage of offenders with no mandatory court appearances handled by the court within 10 minutes (exclusive of paying fines to Finance Department cashiers).	95%	95%	95%
Percentage of offenders with mandatory court appearances handled by the court within 10 minutes (exclusive of paying fines to Finance Department cashiers).	93%	94%	94%
Percentage of commitment orders processed the same day issued.	100%	100%	100%
Percentage of tickets entered into the public safety system the same day received from the Police Department.	99%	99%	99%
Percentage of dispositions updated in the public safety within 24 hours.	99%	99%	99%
Percentage of driver's license suspensions and reinstatements processed within 24 hours.	99%	99%	99%



District Court Third Division



Mission Statement

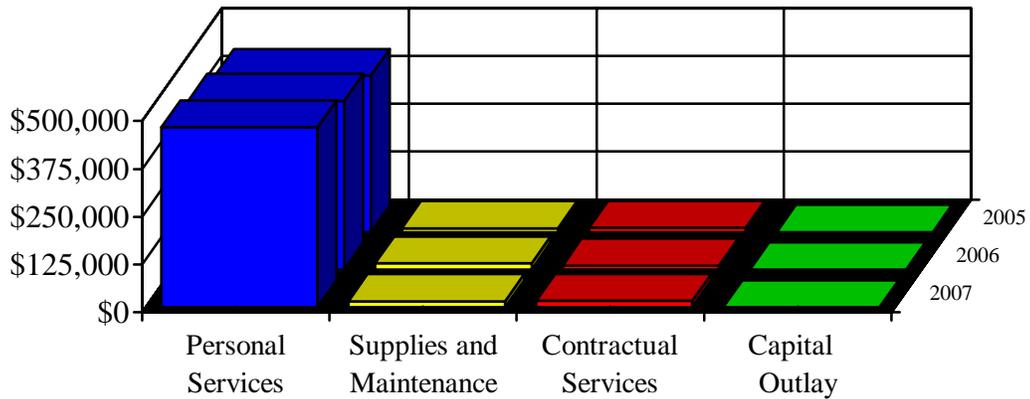
To provide impartial and timely adjudication and impose sanctions for code violations to insure that neighborhood conditions are improved to comply with accepted health and safety standards. To provide the public with timely and impartial adjudication of civil and small claim matters.

District Court Third Division

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$407,821	\$410,571	\$453,774
Supplies and Maintenance	14,939	15,729	15,729
Contractual Services	10,239	12,500	15,600
Capital Outlay	0	0	0
Total	\$432,999	\$438,800	\$485,103
Staffing	6	6	7

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$485,103	10.55%



District Court Third Division

DEPARTMENT: District Court Third Division **Fund:** General
OBJECTIVES: **Budget:** \$485,103

Organization: 1052 **District Court Third Division**

To direct the overall operation of the Court to ensure legal compliance, provide management direction and public accountability.

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 clerical support inside and outside the courtroom by preparing and maintaining legal documents, courts records and respond to public inquiries.

To provide a variety of support services by imposing conditions and monitoring compliance of probationers; to provide pre-sentence information and evaluation; to coordinate and evaluate community service projects.

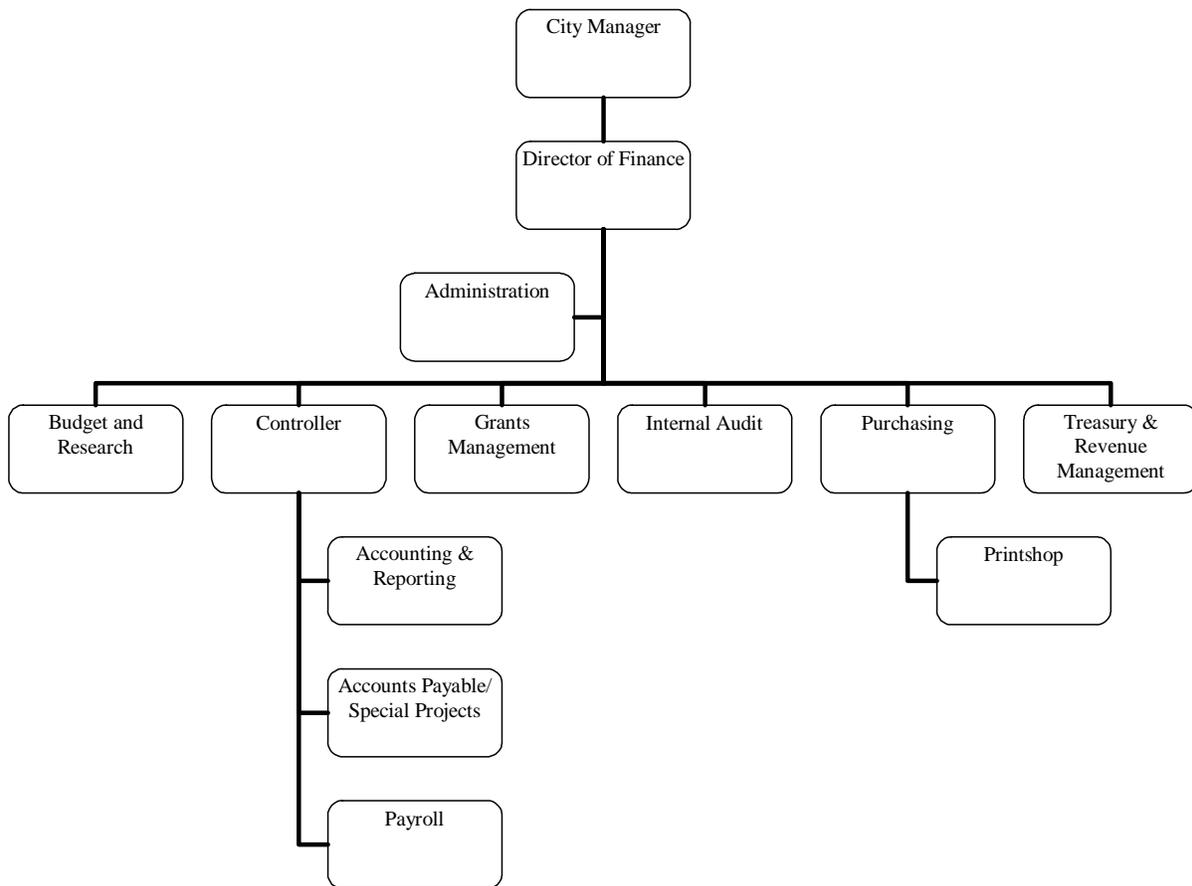
The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 11.



Service Measures			
Activity	Actual 2005	Budget 2006	Est. 2007
Percentage of life-threatening violations of housing codes heard within seven days (7) of the date the citation was issued	99%	99%	99%
Percentage of warrants issued within twenty-four (24) hours	99%	99%	99%
Percentage of dispositions recorded in the public safety system within twenty-four (24) hours	99%	99%	99%



Finance



Mission Statement

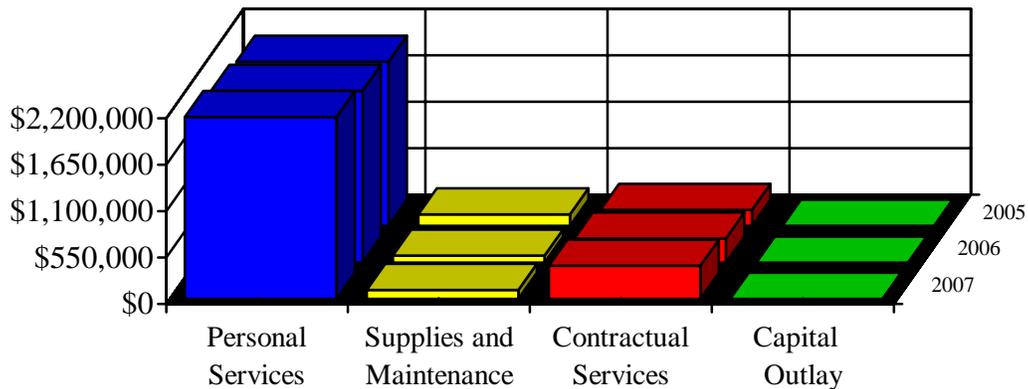
To manage the financial affairs of the City in accordance with all legal requirements in the highest standards of ethical and professional conduct; and to advise the City Manager and other City departments on any financial issues.

Finance

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,944,242	\$2,030,240	\$2,153,119
Supplies and Maintenance	137,606	91,550	100,015
Contractual Services	251,974	284,324	392,710
Capital Outlay	0	0	0
Total	\$2,333,822	\$2,406,114	\$2,645,844
Staffing	45	44	44

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,645,844	9.96%



Finance

2007 Department Goals

Obtain GFOA Certificate of Recognition for Budget Preparation.

Obtain GFOA Certificate of Achievement for FY06 CAFR.

Finish implementing the Lawson Human Resources/Payroll, Finance and Procurement software.

Develop FY07 short-term financing plan, issue temporary note and ensure timely purchase of items and improve departmental reporting.

Develop an on-going employee training program for Lawson applications.

Monitor and ensure that grant awards are completed in accordance with federal and state regulations.

Ensure adequate internal control environment during conversion of accounting & HR software.

Implement Lawson budget application by June 2007.

Track and provide guidance and technical assistance to departments on administration of Grant awards and ensure completion before award date expiration.

Complete all bids for 2004 Bond Project.

Improve reporting for Printing charges and expenditures.



Finance

DEPARTMENT: Finance **Fund:** General
Budget: \$2,645,844

OBJECTIVES:

Organization: 1100 Administration/Budgeting

To aid the City Manager in the preparation of an operating budget that provides adequate resources to meet the City needs and that explains the budget to citizens; and to monitor compliance with the budget following its adoption by the Board.

To effectively manage the debt portfolio of the City and provide support services as well as financial management for all capital projects.

To provide administrative oversight to the Police and Fire Pension and Relief Funds.

Organization: 1110 Accounting and Reporting

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

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

To complete implementation of the City's new Enterprise Resource Planning System.

To implement, maintain, or enhance systems and procedures in order to ensure cost-effective and efficient use of City resources. This includes maintaining the integrity of current system output, monitoring security, and directing software implementation and user training for new or enhanced finance information modules.

Organization: 1115 Special Projects/Accounts Payable

To provide accurate and detail records of appropriations, revenue, expenditures and remaining balances of the City multi-year Special Projects and Bond projects.

To provide accurate and timely payment of all invoices properly submitted according to policy and procedure guidelines.



Finance

Organization: 1120 Treasury Management

To administer the Privilege License Ordinance fairly and with minimal complaints; to collect revenues and to maintain adequate accounting records; and to initiate revenue generating ideas.

To invest funds in authorized investments that will produce an average return that exceeds the three-month T-bill return within a given fiscal year.

To achieve a current business license fee collection rate of 99%.

Organization: 1130 Purchasing

To support the delivery of City services by providing City departments with the quality and quantity of requested commodities and services at the lowest possible cost while complying with all legal requirements.

Organization: 1140 Payroll

To produce accurate and timely payroll service to the employees of the City of Little Rock; to produce accurate payroll reports and provide accurate and timely payroll tax deposits to the various governments; and to coordinate the delivery of appropriate benefits to City employees.

Organization: 1150 Internal Audit

To safeguard City assets by constantly testing, evaluating and enhancing The City's internal control system, auditing selected fiscal activities, and ensuring compliance with grant contracts and state and federal grant regulations.

Organization: 1160 Print Shop

To provide total quality printing and mailing services to the City.

Organization: 1170 Grants Management

To provide oversight for grant administration and ensure that grants are managed in compliance with federal and state regulations.

The departmental goals and objectives link with the Statement of Management Policy for Financial Reporting page 14.

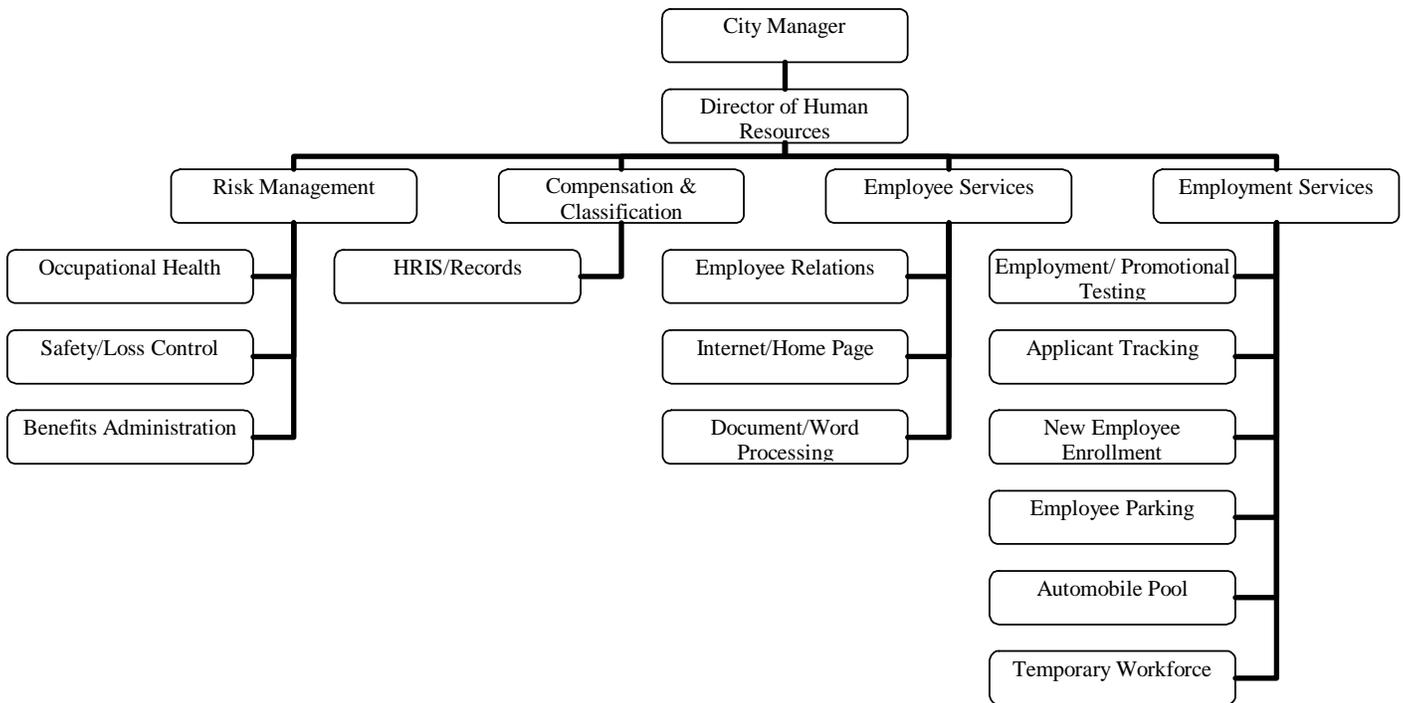


Finance

Service Measures			
<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Budgets prepared.	1	1	1
GFOA Award for CAFR & Budget presentation.	1	1	1
Financial Statements prepared	18	18	18
Funds	63	63	58
Bond Issues	8	8	8
Short-term financing obligations.	4	5	6
Bank accounts reconciled.	15	16	17
Investments	4	27	27
External Audit and CAFR.	1	1	1
Special/Bond Projects maintained.	600	645	351
W-2s produced.	3,087	3,163	3,255
Maintaining a re-bid rate less than.	3%	3%	3%
Maintain 1099 reporting to the Federal Government.	100%	100%	100%
Percent of printing projects completed within a 24 hour turn around.	97%	97%	97%
Internal Audit program/operations reviews.	245	246	244
Internal Audit bank account reconciliation reviews	64	32	44
Business License collection delinquency rate.	1.90%	3.22%	2.00%
Average rate of return for the 3 month T-bill.	4.29%	3.02%	4.50%
CDBG/Home funds maintained and reconciled	3.5M	2.7 M	2.5 M
Grant monitoring reviewed	30	40	30
Grant quarterly reports prepared	12	15	12
Grant monthly reports prepared	12	36	34



Human Resources



Mission Statement

To provide managers, administrators, and other employees with services consistent with sound human resource principles, that contributes to an effective and efficient work force supportive of Little Rock Municipal Government operations.

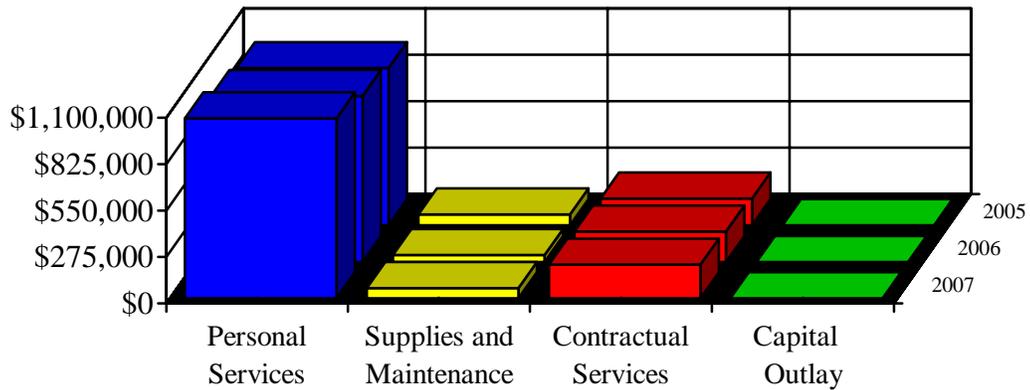
Human Resources

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$956,803	\$979,362	\$1,063,489
Supplies and Maintenance	65,871	48,788	56,378
Contractual Services	160,408	181,297	200,897
Capital Outlay	0	0	0
Total	\$1,183,081	\$1,209,447	\$1,320,764

Staffing	19	20	21
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,320,764	9.20%



Human Resources

2006 Department Priorities	Status
Conducted the first class of the City of Little Rock Leadership Training Program.	Completed
Organized the City’s Employee Appreciation Week.	Completed
Organized the City’s Health and Safety Celebration.	Completed
Conducted Battalion Chief Training on the IAFF MOU.	Completed
Revised the PTO Purchase program.	Completed
Participated in the Police Accreditation process.	Completed
Developed and implemented a “Developmental Interview” procedure for City employees not selected for promotion.	Completed
Revised EPAS for use in 2007; scheduled supervisor training for use of new performance management system (to be conducted in December 2006 and/or January 2007).	Completed
Coordinated the executive recruitment and selection process for Director of Parks and Recreation.	Completed
Researched the market for nationally valid 911 call taker and dispatcher tests; obtained quotes and purchased a new computer based test anticipated to reduce the number of false hires.	Completed
Researched the market for applicant tracking and recruitment systems to integrate with Lawson; stake holders reviewed product demos; obtained quotes.	Completed
Worked with LRPD on a project to enhance Police Officer recruitment and to develop a plan for selective out-of-state testing for Police Officer.	Completed
Added employees of the Airport to the City’s health care coverage program.	Completed



2007 Department Goals

Implement the new computerized 911 Call taker and Dispatcher testing software.

Revise/update/re-validate Fire Apparatus Engineer Practical skills examination.

Implement reading level/basic skills assessment exam for Firefighting testing.

Complete the implementation of the Lawson HR and Finance software system.

Coordinate the development and submission of the application for the International Public Management Association - Human Resources (IPMA-HR) Agency Award for Excellence.

Prepare and distribute the 2007 Compensation Manual, and special surveys and projects.

Complete of the electronic imaging of the I-9 forms.

Review Lawson software for mechanism to maintain complete Health Care eligibility data (including dependent data) for electronic transmission upon transition from one benefit plan provider to another.

Monitor Legislative activity during General Assembly for possible impact on CLR programs and provide info/data to appropriate staff/organizations to meet City objectives.

Review Lawson software with Finance and Property/Casualty Agent to develop data base to ensure inclusion of all City owned properties for insurance purposes.

Review simplification of 457 and 401(a) plans to reduce administrative requirements and expense ratio for participants.

Review Policy and Procedures Manual and update policies as appropriate to meet changing needs of the City and changes as a result of the implementation of the Lawson Software.

Plan and develop Phase I of a Wellness Program.

Implement a new applicant tracking and recruitment software system.



Human Resources

DEPARTMENT: Human Resources **Fund:** General
Budget: \$1,320,764

OBJECTIVES:

Organization: 1200 Human Resources

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

To act as the Civil Service Commission's secretary by providing all necessary services, including required information, minutes, and documentation of specific personnel actions; and to ensure that the Commission's actions comply with Civil Service regulations and statutes.

To successfully negotiate labor agreements and promote a working relationship with union and non-union employee groups; to ensure that personnel policies and procedures are accurate and current; to ensure that employees are informed concerning City policies and procedures and to provide a grievance and disciplinary appeal process for employees.

To provide salary ranges that are internally equitable; to ensure compliance with Federal and State regulatory guidelines; and to ensure administration of the compensation program on an objective and consistent basis.

To provide for Equal Employment Opportunity for all employees and for all persons seeking employment with the City by ensuring that all employment policies and practices are in compliance with Federal, State, and local regulations; and to promote a diverse work force representative of the availability of minorities and females.

To administer entry level and promotional selection procedures according to professional and legal standards; to support the effective use of human resources within the City.

To receive, process and maintain applications and related documents for all City positions; to recruit applicants for all City positions as needed.



Human Resources

To administer benefit programs provided for City employees, including insurance coverage, non-uniform pension, deferred compensation, Premium Only Plan, and Employee Assistance Program to ensure that quality benefits are provided within financial and legal constraints.

To 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.

To maintain complete and accurate employee records; to ensure integrity and audit trail of computerized position control data base; and to ensure that employee status changes and leave usage comply with City policy and procedures and are recorded in a timely accurate fashion.

To meet the department's temporary support needs at cost below that of other temporary agencies; and to enhance recruiting for full-time clerical/administrative support positions by maintaining a large pool of potential applicants with documented performance with the City.

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

To ensure that all new hires are properly enrolled in payroll system and applicable benefits programs.

To ensure that applicable pre-hire screening requirements, including qualifications assessment, medical examinations, drug testing and background checks are concluded before new-hires are placed on the payroll.

The departmental goals and objectives link with the BOD Policy Statement for Basic City Services and Quality of Life pages 12-13.



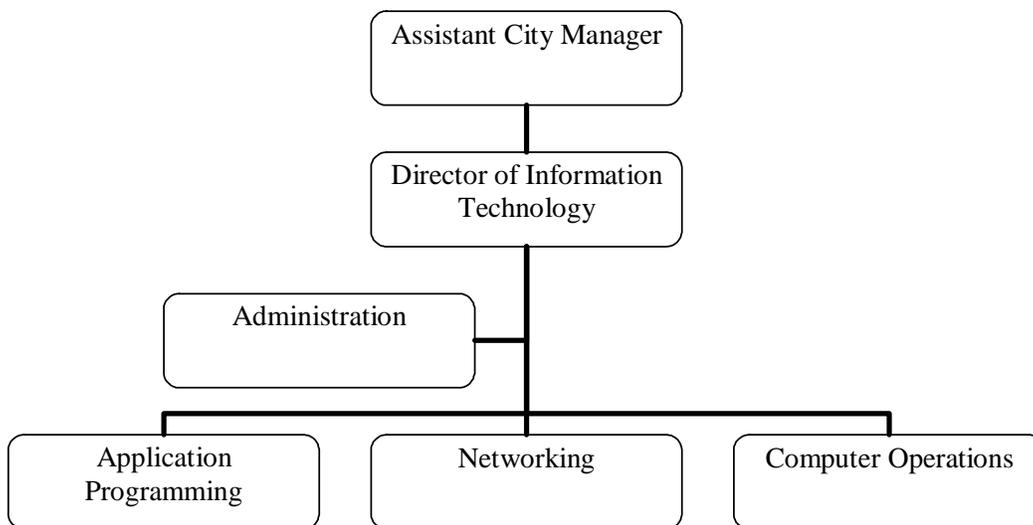
Human Resources

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Ninety-five percent of workers' compensation Claims to workers' Compensation Commission within ten (10) days of incident.	87%	100%	95%
Maintain twenty-eight days as the average number of working day to complete an external competitive recruitment process, from the completion of a properly completed HR-1 to the transmittal of a final list of candidates to the hiring authority.	28 days	21 days	20 days
Maintain twenty days as the average number of working day to complete an internal competitive recruitment process, from the completion of a properly completed HR-1 to the transmittal of a final list of candidates to the hiring authority.	19 days	16 days	15 days
Maintain total TempForce administrative fee collections.	\$79,782	\$86,876	\$90,000
100% of promotional lists being available for certification at the expiration of the preceding eligibility list for the Fire Apparatus Engineer, Fire Captain, Battalion Chief, Police Sergeant and Police Lieutenant.	100%	66%	100%
Maintain sixty days as the average number of working day to present completed documents for review to the departments requesting a review of a classification or classification of a new classification.	60 days	60 days	60 days
Complete 95% of verification of employment forms within one working day.	95%	95%	95%
Complete 100% of Employment Security Division unemployment benefit forms within one (1) day		100%	100%
Complete 100% of data entry for all disciplinary actions, resignations, requests for personnel, salary changes etc. within one (1) day of receipt.		100%	100%
Complete recommendation regarding equity review requests within ten (10) working days.		10 days	10 days



Information Technology



Mission Statement

To provide mainframe based data processing services including systems design, computer programming, network services, telephone services, computer operations, and computer hardware maintenance to all city departments.

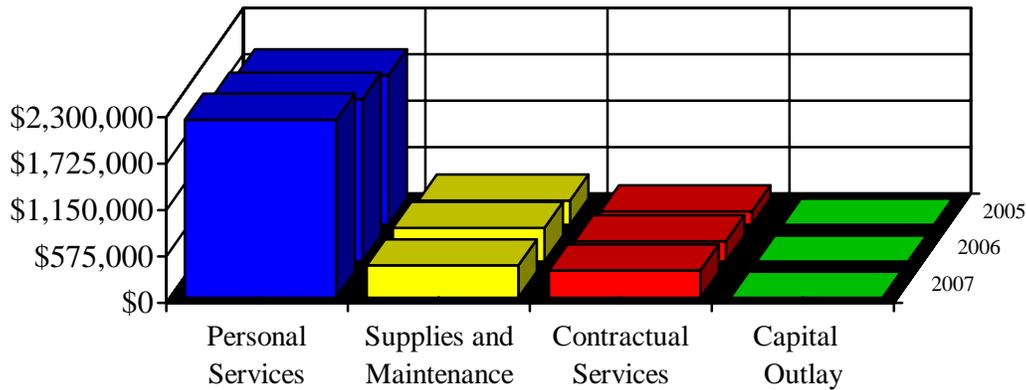
Information Technology

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,966,138	\$2,007,230	\$2,206,686
Supplies and Maintenance	361,860	413,026	400,118
Contractual Services	263,683	273,620	291,351
Capital Outlay	0	0	0
Total	\$2,591,682	\$2,693,876	\$2,898,155

Staffing	33	33	34
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,898,155	7.58%



2006 Department Priorities	Status
Maintained computer network & mainframe availability well in excess of 99%.	Completed
Users rated helpdesk response, as satisfactory or better were 94%.	Completed
Responded to over 7,587 requests for service from staff through the Helpdesk.	Completed
Top 5 service requests for client support include Police (24.75%), Fire (10.06%), Finance (6.1%), Parks (6%), and Housing & Neighborhood (5.26%).	Completed
Worked in conjunction with Human Resources in modifying the current Internet usage policy.	Completed
Properly implemented and configured new Internet traffic/monitoring software.	Completed
Continued with the extension of wireless connectivity to numerous outlying facilities. (Added Police training facility, wireless links are in place for the Fire Department)	Ongoing
Implemented new Pavilion Reservation System for Parks.	Completed
Developed MDT server to allow mobile data terminals in police vehicles to access ACIC, NCIC, and local crime database.	Completed
Upgraded 9-1-1 software for CAD.	Completed
Developed a Virtual Private Network (VPN) policy	Completed
Upgraded City's phone system.	Completed
Installed kiosks for Human Resources.	Completed
Installed imaging system for Traffic Court.	Completed



2007 Department Goals

Assist other City Departments to update software for individual departments as requested, maintain current computer technology and facilitate the implementation of Lawson ERP financial software as needed.

Provide consistent Helpdesk service response for City departments and staff.

Further refine and improve disaster recovery plan.

Continue implementation of the Lawson System, specifically the Human Resource, Payroll, Budgeting, and E-recruiting modules.

Develop and train primary and secondary support staff for the Lawson system.

Design and create the foundation of the new Police Records Management System.

Implement the Fire inspection diagramming and sketching tool.

Enhance the Fire Department's GeoComm interface by adding linkage of pertinent information directly to the GIS maps.

Develop a Fire Inventory System.

Full implementation of the Motorola HPD network.

Continue development of the Radio Network Gateway server for LRPD and gaining access to additional information for mobile data terminals users, such as photographs, diagrams, etc.

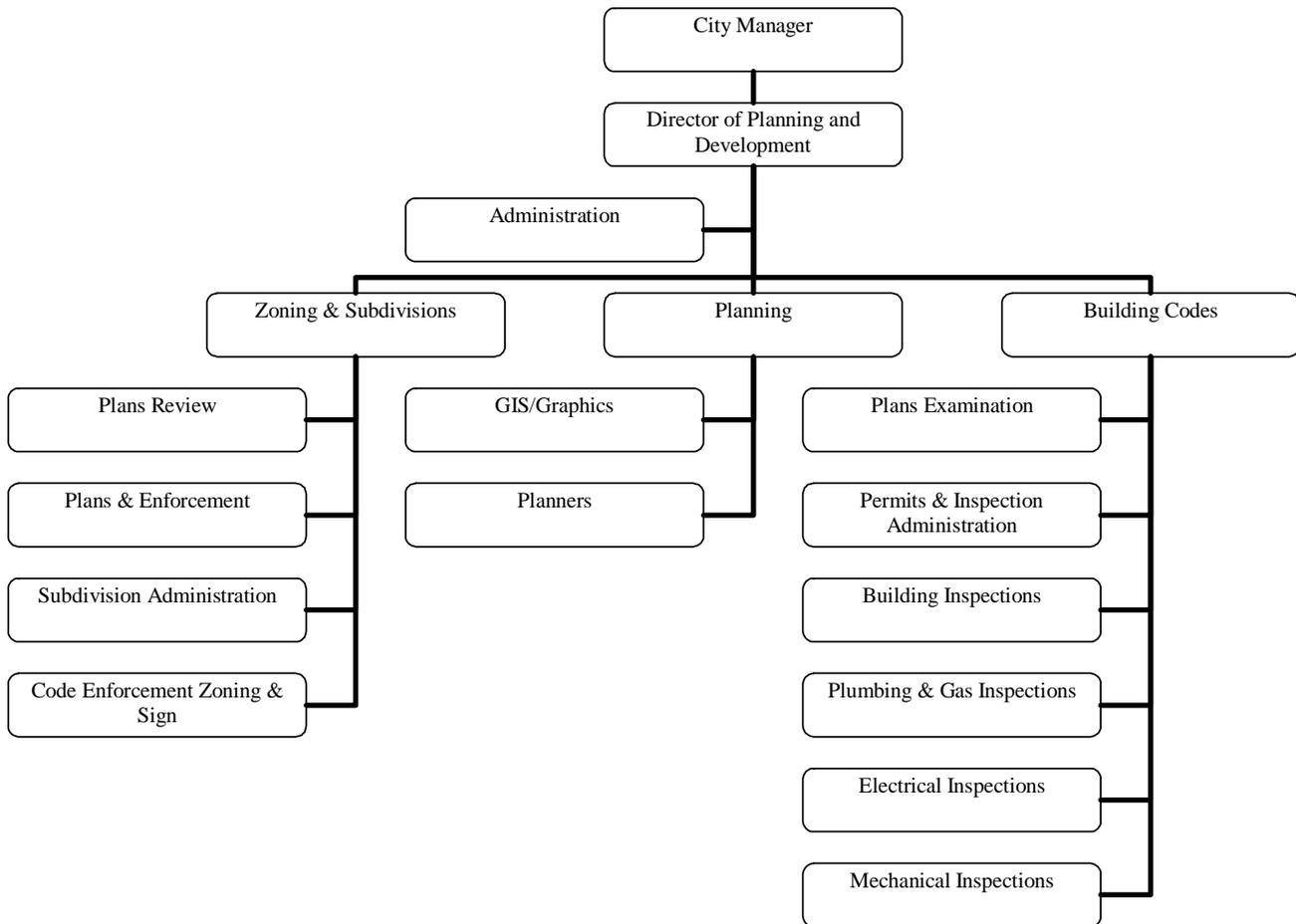


Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Computer network availability (Working hours)	95%	99%	99%
Mainframe availability	99%	99%	99%
Response to mainframe problems within 1 hour	99%	99%	99%
Staff rates trouble ticket service as satisfactory or better	55%	55%	55%
Computer network virus prevention	100%	100%	100%



Planning & Development



Mission Statement

To enhance the quality of life for the citizens of Little Rock by providing a department, which encourages quality growth, development and redevelopment and stabilization of neighborhoods through a concentrated effort of planning, land use controls, permitting, and enforcement.

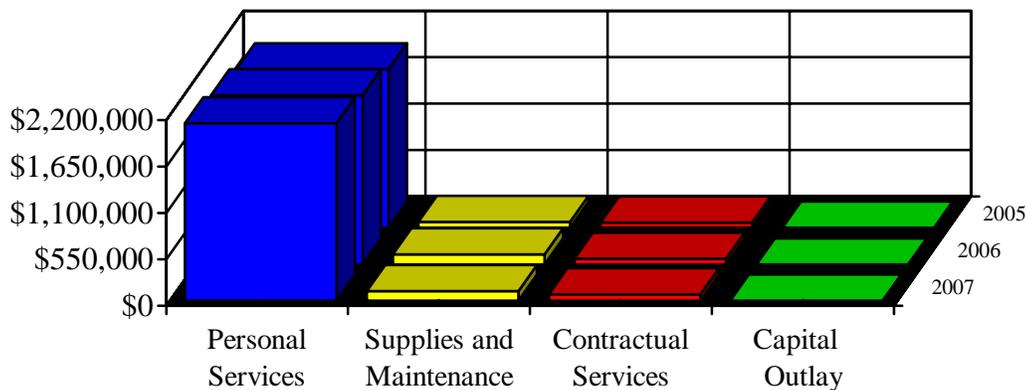
Planning and Development

Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$1,845,122	\$1,883,259	\$2,008,935
Supplies and Maintenance	106,626	121,671	114,910
Contractual Services	58,935	62,302	68,607
Capital Outlay	0	0	0
Total	\$2,010,683	\$2,067,232	\$2,192,452

Staffing	41	40	41
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,192,452	6.06%



2006 Department Priorities	Status
Completed the updates for the Upper Baseline and Downtown Neighborhood Plans.	Completed
Reviewed 40 Land Use Plan Amendments.	Completed
Reviewed 15 Certificates of Appropriateness Cases.	Completed
Completed and printed new Design Guidelines for the MacArthur Park Historic District.	Completed
Started 'Island' Annexation process.	Ongoing
Completed the 2006 Zoning and Subdivision Ordinance Amendment package.	Completed
Reviewed and processed 27 requests for rezoning, 53 conditional uses, 8 special uses, 5 tower uses, 120 variances and 15 wireless communication facilities.	Completed
Several 2006 International Building Codes were adopted including Residential, Existing Building and Property Maintenance.	Completed
Submitted a plan to ISO in response to their finding and review of the division.	Completed
Collected nearly \$2,500,000 in permit fees.	Completed



2007 Department Goals

Implement a systematic unsafe commercial building abatement program (if funded).

Continue to work with other departments to complete additional phases of the Mayor's Targeted Neighborhood initiative (CAP) to enhance the quality of life in neighborhoods.

The Zoning Enforcement staff will review for compliance approximately 1500 privilege license applications.

Complete the Island Annexation effort.

Review all construction related fee schedules for possible changes.

Continue to work with the Midtown Advisory Board on the redevelopment plan and other tasks.

Review and process approximately 230 requests for rezoning, conditional uses, special uses, tower permits and variances.

Review and process 160 requests for preliminary plats, replats, planned developments and site plans. Process 80 final plats.

The Zoning Code Enforcement section will respond to and pursue to compliance 3,000 alleged land use violations.

Adopt the 2006 International Plumbing and Mechanical Codes.

Upgrade existing computer software programs in the Building Codes Section.

Initiate a review of the City's Landscape and Tree protection to determine if any changes are needed.

Review and adopt any needed Zoning and Subdivision Ordinance amendments.

Begin the process to develop a city-wide preservation plan.

Complete the Geyer Springs/Wakefield Neighborhood Action Plan.



DEPARTMENT: **Planning and Development** **Fund:** **General**
Budget: **\$2,192,452**

OBJECTIVES:

Organization: 1500 Administration

To establish and carry out various planning projects that implement the policy statement of the Board of Directors; meet current and future community needs; and meet the requirements of State and City procedural guidelines.

To inform citizens of planning activities and regulations; to obtain their input into the formation of a vision statement, neighborhood improvement programs and new regulations; and to work with citizens in resolving zoning/subdivision disputes and neighborhood problems.

To carry out a variety of special projects and assignments which come from the City Manager, Board members, outside agencies, neighborhood groups and individuals. Special projects and assignments will include implementation of elements of the Board’s policy statement and the formation of new programs, policies, regulations, financial measures, and “Future Little Rock” (Strategic Plan).

To establish and carry out the day-to-day office management operation of the department in accordance to City procedural guidelines.

To carry out a variety of special assignments coming from the City Manager, Board members, outside agencies and neighborhood groups and individuals.

Organization: 1510 Planning

To provide up-to-date land use, street, park and capital improvements plan for City staff, citizens, developers, the Planning Commission and the Board of Directors. These plans will be used in the decision making process regarding land use, rezoning, development, private construction, land purchases, and capital improvements by governmental agencies.



Organization: 1510 Planning

To provide urban design, mapping and graphic services for the department, and to prepare sketches, plan maps, special study graphics and urban design products to be utilized by citizens, developers, Planning Commission, Board of Directors, Board of Adjustment and other City departments.

To monitor and work with property owners and businesses in the River Market District as well as to staff the River Market Review Committee; and to work with groups and property owners on possible Overlay Districts; and to work with neighborhood groups, organizations and individuals on Neighborhood Plans and Updates.

To maintain the Department's section of the City Web-site; and to provide assistance and review of annexation requested to the City.

Organization: 1520 Zoning and Subdivision

To assist in the beautification of the City through administration and enforcement of the landscape code that sets minimum standards for screening and landscaping of properties located in commercial and industrial districts.

To provide community, Board of Directors, Planning Commission and Board of Adjustment with professional guidance when reviewing petitions or applications; and to provide for administration of various policies of the City related to positive growth, orderly expansions of neighborhood services and infrastructure and continuation of a high quality of life.

To provide the Planning Commission, community and developers with professional guidance in the development of land into lots and enforcement of rules and regulations; and to provide for administration of growth policies through proper design, review and development of new neighborhoods and infrastructure.

To maintain rules and regulations properly, work with the state in special zoning jurisdiction, and provide an opinion/research base for zoning and subdivision ordinances; and to provide a base from which to administer the policies of the City regarding growth management, plan implementation and citizen/developer involvement.



Organization: 1520 Zoning and Subdivision

To respond to requests for street abandonment, annexations, improvement district formation and street name change request; to provide an administrative base for public review of high quality of life; and to work with developers in public/private partnerships for capital improvement construction.

To provide the public and others with professional guidance and information about rules and regulations, and land development.

To assure compliance with land use regulations by review of development plans; and to investigate and enforce violations of the zoning code.

To assure that all commercial signs erected in the City comply with the sign code standards and are authorized by permit when requested.

Organization: 1530 Building Codes

To provide administrative support for operation of the building, electrical, plumbing and building code enforcement programs and miscellaneous permits including excavation, barricade, parade, utility cuts, blasting, house moving, demolition, and franchises; to collect fees; to maintain permit and inspection files; and to microfilm records for permanent storage.

The departmental goals and objectives link with the BOD Policy Statement for Basic City Services page 12.

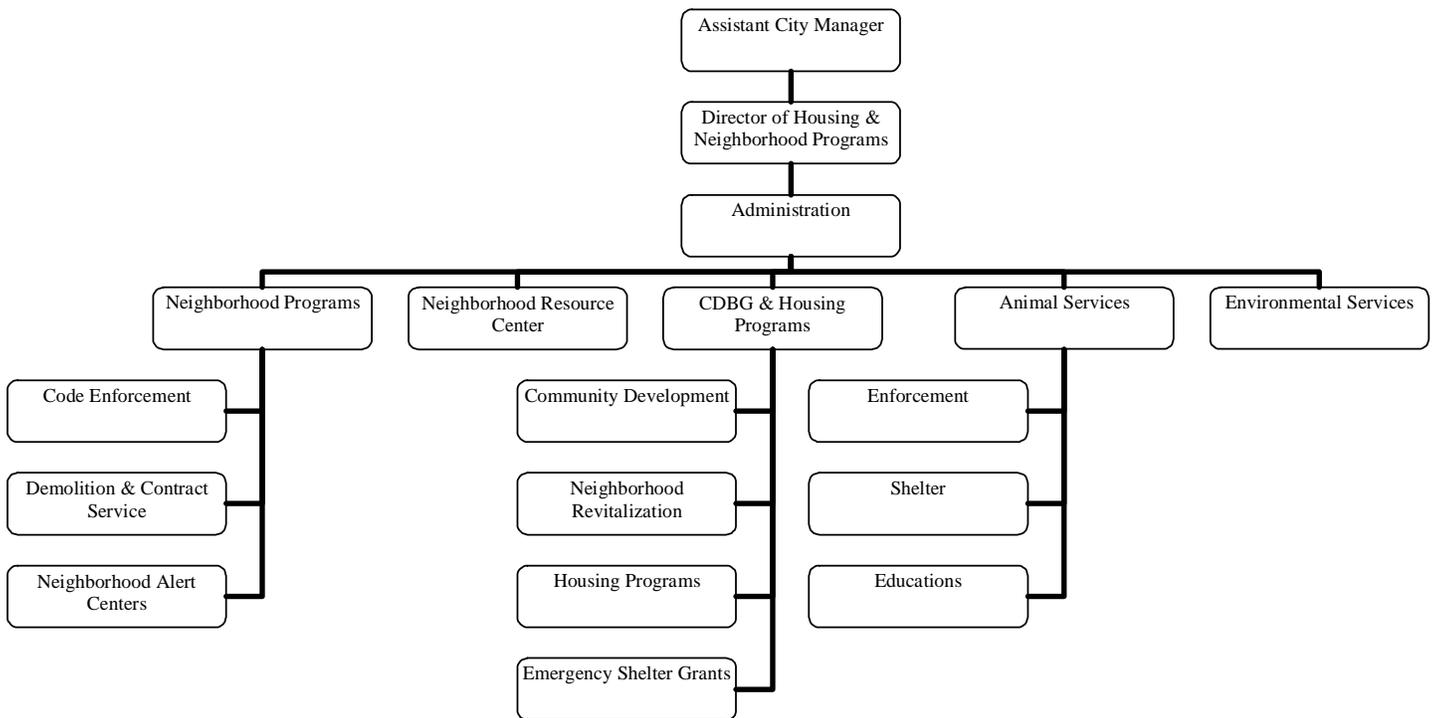


Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Neighborhood Plans Completed/Updates	1	1	1
Special projects (Wards, ET)	2	1	2
Cases reviewed (LU & DOD)	30	39	35
Conditional Use Permit, Tower Use Permit, Rezoning, Special Use and Variance requests analyzed and processed.	276	230	230
Preliminary Final Plats, Replats, Planned Developments and Site Plan requests analyzed and processed.	259	190	240
Zoning, Subdivision and Sign Code Enforcement inspections and re-inspections	9,900	7,000	7,000
Assess and respond to Landscape Plan submittals	490	330	330
Review permit and plan requests for various types of signs	630	800	800
Building Codes – Total of inspections	24,000	27,409	27,090



Housing & 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.

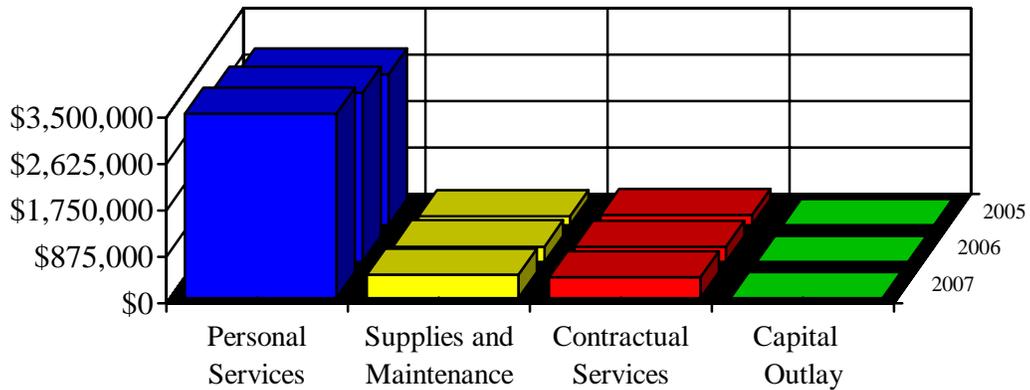
Housing and Neighborhood Programs

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,835,531	\$3,184,712	\$3,476,684
Supplies and Maintenance	330,664	321,138	372,058
Contractual Services	349,350	313,751	365,887
Capital Outlay	0	0	0
Total	\$3,515,545	\$3,819,601	\$4,214,629

Staffing	95	94	97
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$4,214,629	10.34%



Housing and Neighborhood Programs

2006 Department Priorities	Status
Purchased, rehabilitated, and sold five (5) homes to low-and moderate-income families through the City's Save-A-Home Program.	Completed
Submitted an ordinance revision to the City Manager, Mayor and Board of Directors to lower the number of cats by requiring confinement of cats or sterilization.	Completed
Developed a publicity campaign to let citizens know of the volunteer opportunities at the new Animal Village.	Completed
Worked aggressively in the application and enforcement of the Dangerous and Vicious Dog Ordinance.	Completed
Supported neighborhood associations and worked collaboratively with other city departments and partners to support National Night Out.	Completed
Took advantage of the availability of community punishment personnel offered by District Courts. Used this free labor to improve quality of life in neighborhoods.	Completed
Completed eight (8) Elderly Housing Program repair projects, that provided a full-code rehabilitation of the homes of very low-income homeowners.	Completed
Attended neighborhood association meetings to offer advice and support for those groups.	Completed
Worked with partners, clients and visitors at the Willie L. Hinton Neighborhood Resource Center to promote problem solving in neighborhoods.	Completed
Supported the Neighborhood Connections project.	Completed
Actively supported the Community Housing and Advisory Board.	Completed



Housing and Neighborhood Programs

2007 Department Goals

Publish a quarterly newsletter for the Neighborhood Resource Center.

Continue to support Neighborhood Connections.

Continue support of the Hinton Resource Center Steering Committee.

Work with neighborhoods to implement Facilitator's annual survey and work plan.

Implement auto towing under Nuisance Ordinance.

Provide additional training for Code Enforcement Staff.

Improve Complaint Tracking System.

Implement Code Software program, tablet PC's, etc.

Provide down-payment assistance to twenty low-and moderate-income families purchasing their first home within the City of Little Rock.

Purchase, rehabilitate, and sell nine homes to low-and moderate-income families through the City's Save-A-Home Program.

Increase license of animals by adding two Officers.

Update City Animal Ordinance.

Construct nine wheel chair ramps through partnership with Mainstream, Inc. and the Southwestern Bell Pioneers.

Continue great events to raise funds for the Little Rock Animal Village and create awareness of the needs of the shelter.



Housing and Neighborhood Programs

DEPARTMENT: **Housing & Neighborhood Programs** **Fund:** **General**
Budget: **\$4,214,629**

OBJECTIVES:

Organization: 1600 Administration

To provide administrative and managerial support to the Department of Housing and Neighborhood Program's divisions and program activities.

Organization: 1610 Animal Services

To enforce City ordinances, state laws and health requirements pertaining to the confinement, care and licensing of household pets. To secure and maintain unwanted and/or abused household pets in the most humane manner possible. To provide security and care for quarantined household pets when their owners do not select other suitable quarantine options. To increase public awareness and support for the humane care of animals through public information, education and special event activities.

Organization: 1620 CDBG

To promote the development of affordable, safe, sanitary and decent housing opportunities throughout the City. To provide technical assistance and support to develop increased non-profit and for-profit organization participation in providing new and revitalized housing opportunities throughout the City.

Organization: 1630 Neighborhood Programs

To assure that existing owner-occupied housing inventory does not deteriorate. Maintain a safe and sanitary environment through the elimination of unsafe, non-rehabilitable structures, overgrown properties, and accumulation of trash, debris, abandoned autos and graffiti. Inspect all rental residential dwelling units to ensure a healthy and safe living environment for all citizens.



Housing and Neighborhood Programs

Organization: 1635 Neighborhood Services/ Alert Centers

To coordinate and identify effective grass roots and citizen-based programs. To work collaboratively with community based groups and stakeholders to design and implement programs that address community needs. To facilitate private and public resources to improve living conditions and produce living conditions and produces healthy, vibrant neighborhoods.

Organization: 1640 Willie L. Hinton Neighborhood Resource Center

To build capacity within Little Rock Neighborhood Associations, community based organizations, and small non-profit organizations. To facilitate partnerships with appropriate resources, and encourage collaboration between local government, business, education, financial, and community to study neighborhood issues, develop problem-solving strategies, and test new creative solutions.

Organization: 1650 Environmental Services

To provide an avenue for community punishment personnel to meet District Court fine requirements by working for the City and in the community. To provide a safe clean working environment in City owned facilities.

The departmental goals and objectives link with the BOD Policy Statement for a Safe City and Basic City Services pages 11-12.



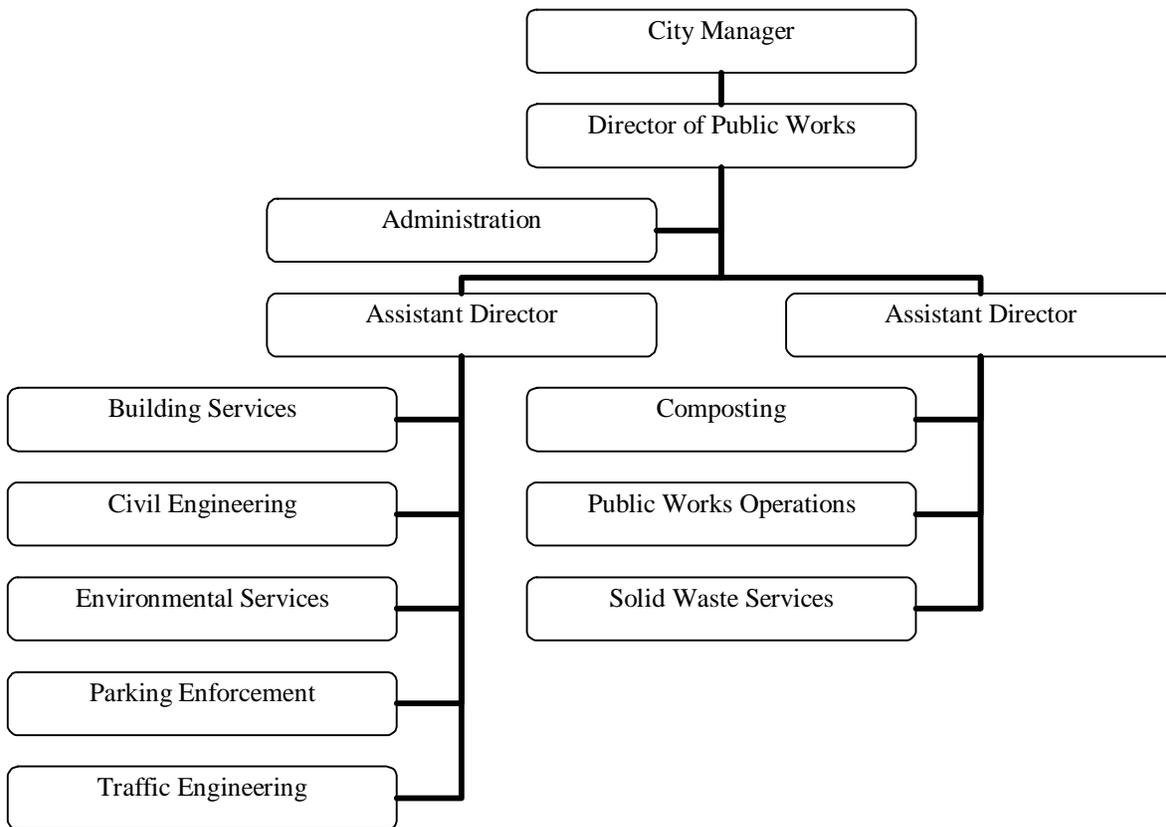
Housing and Neighborhood Programs

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Violations brought into compliance	7,699	4,500	4,800
Animal adoption rate	14%	19%	20%
Animals transferred	15%	16%	15%
Rental inspections	1,610	4,300	4,300
Neighborhood cleanups	64	67	70
Area Surveys	48	75	75
Neighborhood meetings	514	525	525
Percentage of CDBG funds expended	83%	81%	84%
CDBG timeliness ratio	1.10	1.00	1.00
Percentage of HOME funds committed	100%	100%	95%
Public/private leverage – CDBG Housing	1:\$5.42	1:\$5.00	1:\$5.00
Public/private leverage – HOME Housing	1:\$8.28	1:\$6.00	1:\$6.00
Nuisance inspections	25,098	25,000	25,000
Citations	1,493	1,000	1,000



Public Works



Mission Statement

To provide an efficient and economical infrastructure for the City of Little Rock, provide quality management in all activities of the Public Works Department, and to provide professional service to our customers.

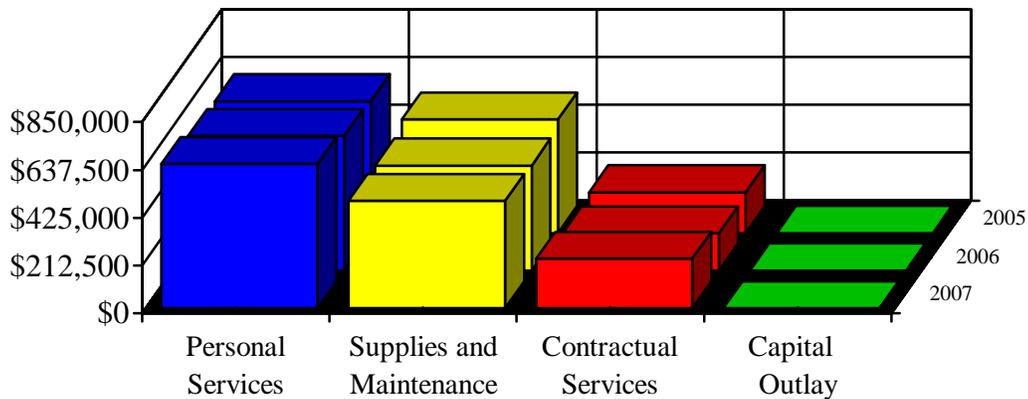
Public Works

Expenditure Budget - General Fund

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$583,743	\$597,380	\$628,654
Supplies and Maintenance	504,351	466,301	477,088
Contractual Services	180,600	165,663	220,551
Capital Outlay	0	0	0
Total	\$1,268,694	\$1,229,344	\$1,326,293

Staffing	13	13	13
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Total Allocations By Fiscal Year And Account Category



RESOURCES FOR BUDGET	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,326,293	7.89%

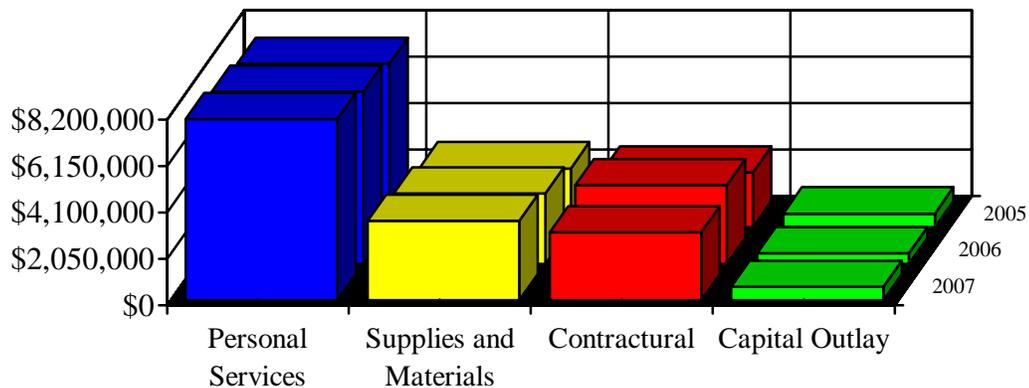
Public Works

Expenditure Budget - Street Fund

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$7,449,925	\$7,651,849	\$7,934,601
Supplies and Maintenance	2,829,754	3,131,064	3,203,306
Contractual Services	2,430,434	3,461,773	2,998,589
Capital Outlay	640,927	497,472	497,472
Total	\$13,351,040	\$14,742,158	\$14,633,968

Staffing	210	210	210
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Total Allocations By Fiscal Year And Account Category



Resources for Budget 200 Street Fund	FY 07 Proposed Budget	% Change from Prior Year
	\$14,633,968	-0.73%



Public Works

2006 Department Priorities	Status
Continue to support Little Rock's partnership with Rebuild America, which makes our buildings more energy efficient.	Ongoing
Continue to fine-tune, as required, the Management Practices Self-Assessment of Building Services in order to seek accreditation.	Ongoing
Continue successful management and installation of the Sidewalk Replacement Program to improve pedestrian safety.	Ongoing
Continue improving the Utility Excavation Program to increase productivity and efficiency of inspections and billing procedures and to advance proper repair of street cuts.	Ongoing
Continue to develop accountability and customer response. Promote programs, processes and resources to customers through Service Request Desk and Internet.	Ongoing
Continue Safety and Training Programs to promote worker safety and a safe work environment.	Ongoing
Continue to develop working relationships between all sections, divisions and departments.	Ongoing
Continue to market compost and mulch by expanding attendance at trade shows and expos.	Ongoing
Finalized contract for sale of landfill gas to a nearby industrial user.	Completed
Terminated rock crushing contract early due to contractor equipment problems.	Completed
Improved water quality of storm water detention pond by decreasing size of excavated areas and seeding 25 acres of bare ground.	Completed



Public Works

2007 Department Goals

Continue to support Little Rock's partnership with rebuild America, which make our building more energy efficient.

Continue to fine-tune, as required, the Management Practices Self-Assessment of Building Services in order to seek accreditation.

Increase the rate of fine collections.

Continue coordination with Information Technology on rewriting portions of the City's parking enforcement software.

Develop in coordination with GIS a map reflecting the location of all meters by serial number located in the City of Little Rock.

Expand and improve the Infrastructure Inventory.

Update major corridor signalization timing plans to improve traffic flow.

Complete construction on any remaining 2004 Bond Issue projects for road construction, pedestrian safety improvements, and drainage projects including add-on projects to be funded from contingency funds.

Complete design work on the three remaining transportation improvement projects for University Avenue (19th to Asher), Scott Hamilton Road (Baseline to JE Davis), and the South Loop Bypass (Mabelvale Pike to Alexander).



Public Works

DEPARTMENT: Public Works **Fund:** General
Budget: \$1,326,293

OBJECTIVES:

Organization: 2370 Building Services

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

To provide a safe, comfortable working environment for City employees; to provide HVAC services to over 900 units serving 162 buildings and support HVAC renovation projects.

Continue use of computer system to generate work orders; track HVAC, roof and other maintenance histories; project HVAC, roof and other major building replacement needs; determine warranty items; track certain productive aspects of work requests; and produce administrative reports.

Maintain 415 buildings and services locations, including City Hall, Police Department buildings, Fire Stations, Communication buildings, Parks and Recreation locations, River Market buildings, warning sirens, Discovery Museum and many other sites.

Organization: 2380 Asset Management

To establish information systems giving access to City departments and citizens regarding City owned property; to establish procedures for property acquisitions and for roadwork, new City facilities and real property projects.

To assist in creation and development of new programs and activities. Provide support to the Department for presentations involving graphics and information dissemination.

To maintain a GIS (Geographical Information System) database to support activities and applications of various City departments, commissions, and the general public including the development community.

To design, develop and implement effective public relations/public information program for Public Works, including WEB-based information to our customers.



Public Works

DEPARTMENT: Public Works **Fund:** Street
Budget: \$14,633,968

OBJECTIVES:

Organization: 2000 Administration

To provide effective and efficient management, planning, and information of personnel involved in the delivery of Public Works services to our citizens.

Organization: 2220 Operations Administration

To provide managerial and administrative support for Public Works Operations and to ensure that all Operations projects meet scheduled completion and public safety requirements.

Organization: 2210 Street and Drainage Maintenance

To provide a cleaner and more aesthetic environment for our community.

To cold plane streets prior to asphalt overlay thereby maintaining proper grade and drainage characteristics.

To perform chip seal coating on designated streets to prevent water penetration and street deterioration.

To cut trees, weeds and brush from City right-of-ways and easements as required for public safety and enhanced aesthetics.

To assure the proper repair of all contractor and utility street cuts in the City's street system.

Organization: 2220 Storm Drainage Maintenance

To maintain proper grade of open ditches to facilitate flow, prevent flooding and improve water quality.

Organization: 2230 Work Pool

To maintain City-owned lots and right-of-ways by controlling weeds and grass through chemical applications.



Public Works

Organization: 2240 Resource Control and Scheduling

To continue to develop and implement an advanced Management Information System (MIS) and associated computer software which will allow more flexible and enhanced scheduling, tracking, and reporting capabilities.

To operate the MIS, including work scheduling and control, cost and resource control and to provide citizens with a computerized telephone work request service.

Organization: 2250 Control Devices

To maintain all street name markers, traffic control signs and informational signs.

To maintain pavement markings on all designated streets within the City.

To maintain machinery and material inventories in support of all Traffic Programs.

Organization: 2260 Signals

To maintain the existing traffic signal system throughout the City.

To maintain and install traffic signal equipment, and to provide support for contract installation.

To maintain machinery, material and support equipment to keep all traffic signals in proper working condition.

Organization: 2280 Parking Meters

To install and repair parking meters, and to collect monies from all parking meters.

Organization: 2310 Civil Engineering

To ensure that development resulting from subdivisions of property and building permits proceeds in an orderly manner and in conformance with the Master Street Plan and City ordinances.

To design and inspect the construction of street and drainage improvements, or to administer the same through contracts with consultants.



Organization: 2310 Civil Engineering

To provide engineering management and review for local projects funded by various sources of revenues, local bond issues, CDBG (Community Development Block Grant), and (TIP) Transportation Improvement Funds.

To protect the health, welfare, and safety of the public through the administration of the various drainage and floodplain ordinances. The Federal Emergency Management Agency (FEMA), which administers the National Flood Insurance Program (NFIP), provides the availability of community wide flood insurance in return for the local adoption and enforcement of an adequate floodplain management ordinance that meets or exceeds the minimum requirements of the NFIP.

Organization: 2360 Traffic Engineering

To provide engineering and technical support needed to ensure safe and efficient use of public streets; to ensure street geometric and traffic control devices are consistent with established regulations; and to provide engineering support for the City's street lighting program and to monitor and enforce parking regulations in downtown Little Rock.

To conduct traffic-engineering studies which include traffic counts, speed studies and traffic accident analysis. To design striping and signage plans, issue work orders and inspect the resulting installations. To design intersection channelization projects and contract construction. To inspect and manage traffic engineering construction projects. To respond to citizen requests, provide barricade plans for construction projects, and administer the Blind Corner Ordinance program.

To conduct traffic engineering studies to determine warrants and justifications for new signals; to prepare detailed plans and cost estimates for new signals and signal improvements; to prepare and implement detailed timing plans for all traffic signal operations; to monitor daily 240 signalized intersections; and to maintain and operate the signal systems at 621 Broadway.



Public Works

Organization: 2360 Traffic Engineering

To administer contract with Entergy for street lighting; to provide design and engineering for installation and operation of street lights; to monitor monthly and annual costs for service in the City; to monitor and review street light maintenance; and to evaluate and process citizens' requests for new street lights.

Organization: 2390 Parking Enforcement

To ensure enforcement of parking codes, provide for safe adequate parking, and the efficient resolution of parking fines.

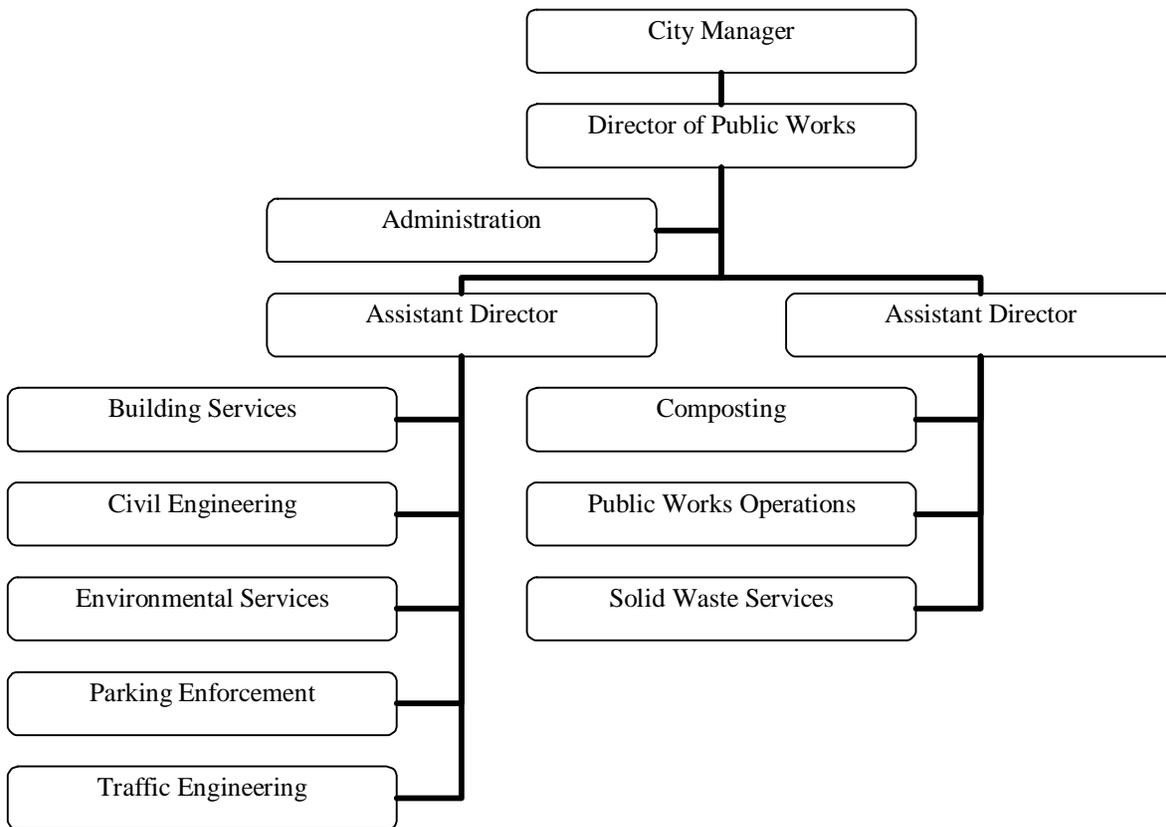
The departmental goals and objectives link with the BOD Statement of Management policy for Infrastructure and Quality of Life page 14.

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of Operations Employees Receiving Safety Awards	89%	90%	90%
Number of Citizen's Requests Taken	2,737	2,600	2,550
Right Of Way Excavation & Permit Process	4,973	4,500	3,100



Waste Disposal



Mission Statement

To enhance citywide aesthetics and improve the quality of life of our citizens by providing solid waste collection, recycling, composting, and disposal.

Waste Disposal

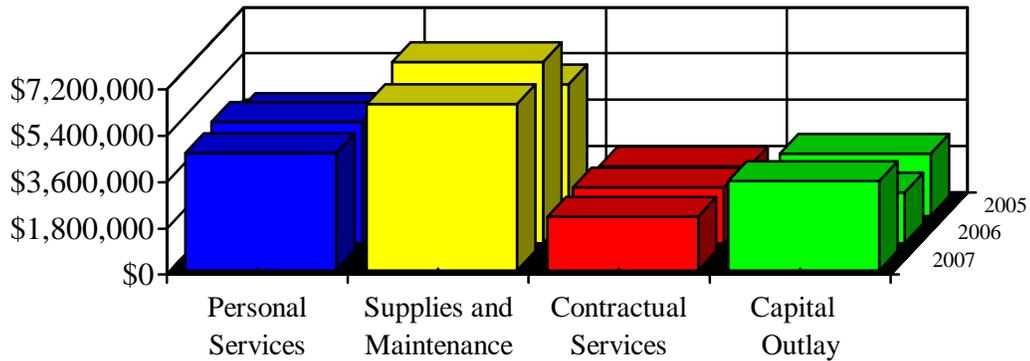
Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$4,003,875	\$4,720,488	\$4,595,210
Supplies and Maintenance	5,124,066	7,046,451	6,496,117
Contractual Services	1,915,248	2,181,779	2,116,934
Capital Outlay*	2,427,805	1,972,989	3,492,992
Total	\$13,470,993	\$15,921,707	\$16,701,253

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and tranfers are budgeted in this category.

Staffing	118	118	118
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
603 Waste Disposal Fund	\$16,701,253	4.90%



Waste Disposal

2006 Department Priorities	Status
Entered into a joint venture with Johnson Controls, Inc. and GEO Specialty Chemical, Inc. to sell landfill gas as an alternate energy source.	Completed
Increased annual tonnages received at Landfill in Class 1, Class 4, and composting facility.	Completed
Developed and implemented an equipment replacement program for landfill heavy equipment.	Ongoing
Received perfect scores on all quarterly landfill inspections conducted by ADEQ.	Completed
Increased bulky item pickups over the previous year.	Completed
Decreased complaints on collection crews in comparison to 2005.	Completed
Received approval to disconnect compost detention pond from leachate treatment system.	Ongoing



Waste Disposal

2007 Department Goals

Implement the landfill gas project.

Review collection routes to pursue the feasibility of incorporating an additional route into three collection days due to increased number of customers.

Increase the rate of fine collections.



Waste Disposal

DEPARTMENT: Waste Disposal **Fund:** Waste
Budget: \$16,701,253

OBJECTIVES:

Organization: 2100 Solid Waste Administration

To provide all elements of effective, efficient solid waste management in a manner, which meets all EPA and Arkansas Department of Pollution Control & Ecology regulations, protects health, improves the environment and provides cleaner neighborhoods to support a high quality of life for all citizens.

Organization: 2110 Solid Waste Collection

To provide management and support for the Solid Waste Collection Section.

To collect and dispose of dead animals from City right-of-ways and households.

To provide the citizens a collection method for disposal of household furniture, appliances, and other materials not normally collected by weekly collection crews.

To provide the community with mosquito abatement program.

To provide the citizens with curbside drop-off sites for household recycling materials.

Organization: 2120 Solid Waste Disposal

To provide an environmentally safe facility to accept municipal solid waste and to dispose of all waste in a manner which fully complies with EPA Subtitle "D" and Arkansas Department of Pollution Control and Ecology Regulation #22, and protects the health of all citizens and the environment of the area.

To measure and monitor all solid waste brought to the facility; to assess appropriate fees and to direct customers to the appropriate disposal areas in a manner which ensures compliance with EPA Subtitle "D" and Arkansas Department of Pollution Control and Ecology regulations.



Waste Disposal

Organization: 2125 Composting

To provide a composting operation for the City that is reliable and cost effective by recycling yard waste to prevent this material from disposal in the landfill and make a product that will be equal to industry standards for use by individuals, landscapers and others as a soil additive or mulch.

Organization: 2150 Waste Management

To record all transactions related to the Waste Disposal Revenue Bonds separately from the Waste Disposal Fund operating divisions.

The departmental goals and services link with the BOD Statement of Management Policy for Safe City and Basic City Services pages 11-12.

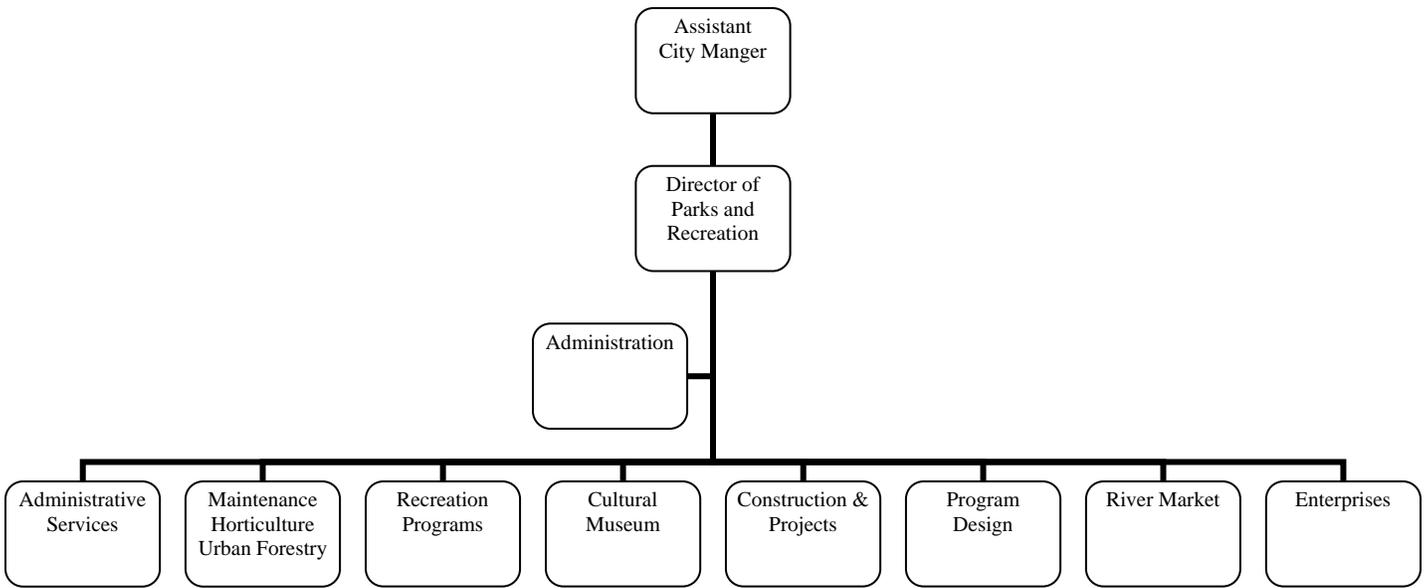


Waste Disposal

Service Measures			
<u>Activity</u>	Actual 2005	Budget 2006	Est. 2007
Class I – Tonnage	76,257	71,518	97,770
Class IV – Tonnage	11,879	10,249	10,612
Yard Waste – Tonnage	21,989	22,961	23,875
Curbside Recycling - Tonnage	4,732	5,000	4,500
Drop-off Recycling - Tonnage	118	0	0
White Goods Recycling – Tonnage	298	176	166
White office paper Recycling – Tonnage	36	38	20
Tires Recycled – Tonnage	1,986	2,478	46
Roll-offs Placed	2,240	2,311	2,194
Solid Waste Complaints	1,685	2,089	2,096
Compost/Mulch Removed - Tonnage	11,098	11,120	9,365
On-Call Request	28,448	29,231	30,370
Knuckleboom Request	7,894	6,287	5,865
Cart Repair or Replacement Request	6,076	5,436	5,124
Dead Animal Pickups	574	395	343
Paid for 2nd Carts	1,648	1,905	2,000



Parks and Recreation



Mission Statement

To create a meaningful parks and recreation system that provides quality leisure services, promotes the natural environment, local economy and health of the community and strengthens the diversity of a democratic society.

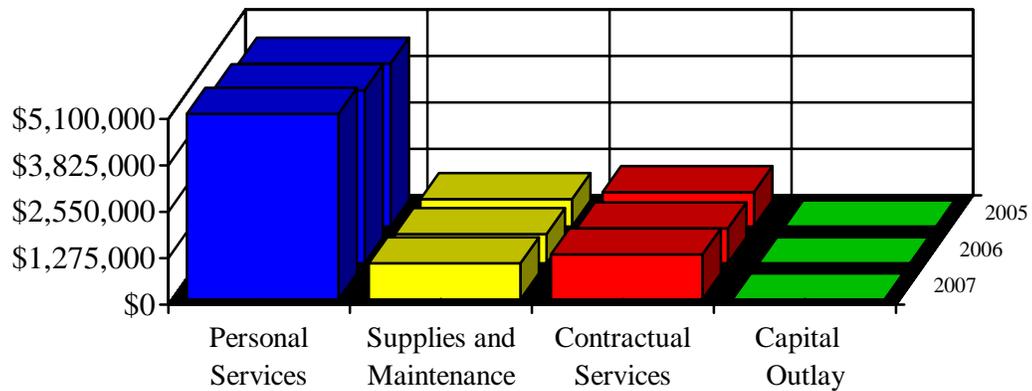
Parks and Recreation

Expenditure Budget - General Fund

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$4,468,956	\$4,740,913	\$5,096,110
Supplies and Maintenance	870,656	868,956	906,698
Contractual Services	959,343	952,269	1,238,185
Capital Outlay	0	0	0
Total	\$6,298,954	\$6,562,138	\$7,240,993

Staffing	107	104	106
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$7,240,993	10.35%



Parks and Recreation

2006 Department Priorities	Status
Expand Urban Forestry's program into resource management.	Ongoing
Complete all Park bond projects.	Ongoing
Completed next step identified by Open Space Committee.	Completed
Supported Big Dam Bridge 100 Bike. (Arky 100)	Completed
Created and implement policy/procedure for volunteer program.	Completed
Engaged LRPR Commission in identifying new revenue.	Completed
Developed a home base for Life Champs program.	Completed
Self-assessment of re-accreditation - Park and Recreation.	Completed
Promote recreational programs to the entire population.	Ongoing
Cooperate with public agencies to prevent program overlap.	Ongoing
Provide programs/services for the citizens based on client needs.	Ongoing
Upgraded Senior Facility, Southwest/Dunbar Community Center.	Completed
Make needed improvements to all Park facilities.	Ongoing
Createng a hike/bike trail map database for public accessibility.	Ongoing
Support Central Arkansas First Tee Program.	Ongoing
Offering quality recreational and catering activities for Little Rock.	Ongoing
Insuring safety/accessibility of trails related to vehicular traffic.	Ongoing
Completed the Wellness Walkway and St. Vincent's Plaza.	Completed



Parks and Recreation

2007 Department Goals

Develop and implement an Open Space Policy for the City of Little Rock.

Collaborate with the City In A Park conservancy to develop strategies to raise funds.

Continue the development of the Arkansas River Trail.

Implement "Park of the Month" and "Facility of the Month" programs.

Complete departmental reorganization.

Continue implementation and refinement of "LRStat".

Implement "RecWare" to increase efficiency in data collection and accountability.

Work with Information Technology to connect all Parks remote facilities.

Continue training and implementation of new employee evaluation system.

Develop and implement effective customer service survey.

Utilize GPS and PAGIS technology to map trail systems that's available to the public.

Continue to work with the War Memorial Redevelopment Committee.

Continue expansion of the Urban Forestry Program for natural resource management.

Complete, per Central Arkansas Water regulations, installation of RPZ's.

Assist in the maintenance and cleanup of any natural disaster.

Continue to seek ways to make our parks and recreation facilities more secure.

Sponsor a major city wide "Park Cleanup Day".

Organize and sponsor the 2007 Little Rock Marathon.

Continue development of the Riverfront Park Urban Wetland Project.



Parks and Recreation

Organization: 3300 Recreation and Administration

To plan, organize and coordinate the Recreation Division staff and recreational activities to ensure that the leisure environment in Little Rock is conducive to wholesome family living and community life.

Organization: 3301 Community Center Administration

To supervise the community centers insuring a variety of recreational activities which insure age-segmented programs. Restructure recreation programs at community centers to accurately meet the diversity of the local community.

Organization: 3302 Dunbar Community Center

To provide recreational activities that will meet the needs and desire of the community it services to include all age groups. To increase the awareness of our facility and the possibility of its use.

Organization: 3303 East Little Rock Community Center

Develop recreation opportunities, which have shorter time commitments, which will include educational, developmental and cultural issues. To schedule concurrent family – oriented programs for children and their parents.

Organization: 3304 Senior Programs

Provide a safe environment to assist seniors with their recreational needs and preferences.

Promote and schedule activities such as creative classes, leisure and recreational programs to encourage senior participation.

Organization: 3306 Southwest Community Center

Diversify recreational programs to include educational, developmental and cultural issues.

To structure new classes in the fitness areas with emphasis on strength training.

Start an after school latch key program to include the Mayor's Olympic Kids fitness program.



Parks and Recreation

Organization: 3307 Stephen Community Center

To provide sports programs, instructional classes, dance, special events and a variety of other recreational opportunities to all

To provide adapted recreation opportunities for special interest groups.

Organization: 3310 Swimming Pools

To provide quality outdoor swimming facilities at East Little Rock Pool and Gilliam Park Pools for citizens interested in our Learn to Swim Programs and activities.

Organization: 3340 Athletics and Playgrounds

To provide organized team competition in a variety of sports that contributes to the citizens' health and well-being. To provide recreational outlets for youth that contributes to their well-being and development.

Organization: 3360 Tennis Center Operations

To provide quality Tennis Facilities at Rebsamen and Walker Centers for leisure enjoyment.

Organization: 3390 University Park Adult Center

To provide a facility for recreational activities that meets the needs of young adults and seniors.

The departmental goals and objectives link with the BOD Statement of Management Policy for Quality of Life page 13.



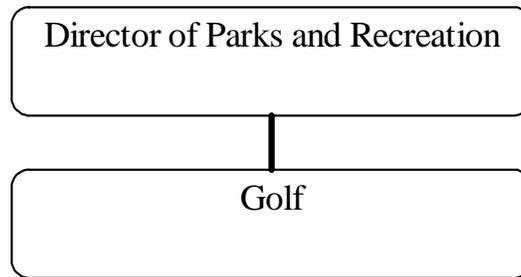
Parks and Recreation

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Complaints from customers regarding programs, services and facilities.	20	16	15
Number of acres extensively maintained by area maintenance crew.	677	677	680
Number of trees planted in the City Urban Forestry.	1,500	1,500	1,500
Number of annuals raised in the green house by Landscape division.	100,000	100,000	100,000
Internal training opportunities and new employee orientation for Parks staff.	34	34	25
Summer playground attendance	64,229	48,749	50,000
Number of work request received by Maintenance & Construction.	127	137	125
Number of work request completed by Maintenance & Construction.	98	113	125
Number of design request completed.	90	65	75



Golf



Mission Statement

To provide the best golfing experience possible at an affordable price, featuring quality facilities and friendly service to all golfers.

Golf

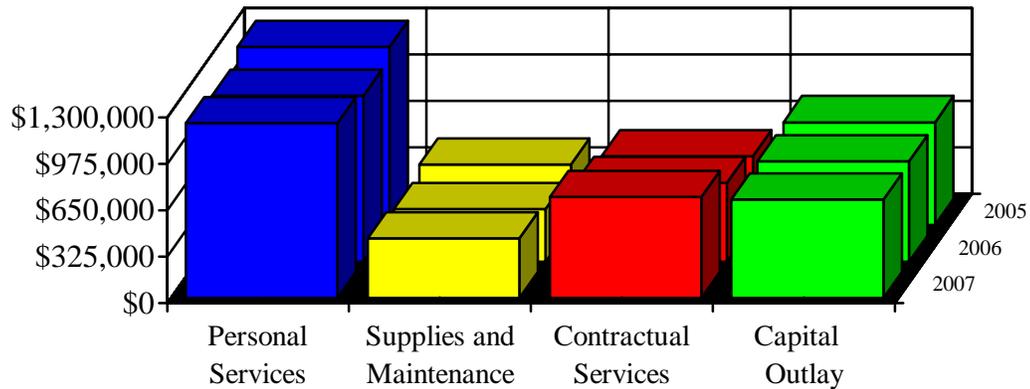
Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,245,206	\$1,157,335	\$1,222,674
Supplies and Maintenance	421,604	365,983	394,322
Contractual Services	525,759	533,499	708,619
Capital Outlay*	719,092	703,104	689,461
Total	\$2,911,660	\$2,759,921	\$3,015,076

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and tranfers are budgeted in this category.

Staffing	25	24	24
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
609 Golf Fund	\$3,015,076	9.25%



Golf

2006 Department Priorities	Status
Increased total golf revenue by \$60,000 over 2005 total.	Completed
Implement point of sale cash register system at Rebsamen, Hindman and War Memorial Golf Courses.	Ongoing
Develop construction drawings and begin construction of tournament pavilion at Rebsamen Golf Course.	Ongoing
Implemented more pricing strategies to take advantage of hours during the day that typically don't generate much play.	Completed
Review and possibly implementing annual season pass for golfers under the age of 55.	Ongoing



Golf

2007 Department Goals

Increase total Golf revenue by \$60,000 (3.2%) over 2006 total.

Develop construction drawing and begin construction of tournament pavilion at Rebsamen Golf Courses.

Implement more pricing strategies to take advantage of hours during the day that typically don't generate much play.

Review and possibly implement annual season pass for golfers under the age of 55.



Golf

DEPARTMENT: Golf

Fund: Golf

Budget: \$3,015,076

OBJECTIVES:

**Organization: 3400 Golf Courses
Thru 3440**

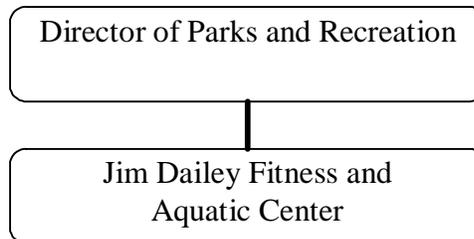
To provide and maintain quality, affordable public golf facilities and programs for citizens of Little Rock as well as visitors to the City, while generating revenue to maintain courses at a high standard and make improvements to existing facilities.

The departmental goals and objectives links with the BOD Policy Statement for Basic City Services page 12.

Service Measures			
Activity	Actual 2005	Budget 2006	Est. 2007
Rounds of Golf	87,374	90,000	90,500
Golf Revenue	\$2,703,823	\$2,831,197	\$3,015,076
Golf Service & Facility Ratings	95%	95%	95%



Jim Dailey Fitness and Aquatic Center



Mission Statement

Our goal is to increase quality customer service and to offer a variety of health and fitness programs to the citizens of Little Rock.

Jim Dailey Fitness and Aquatic Center

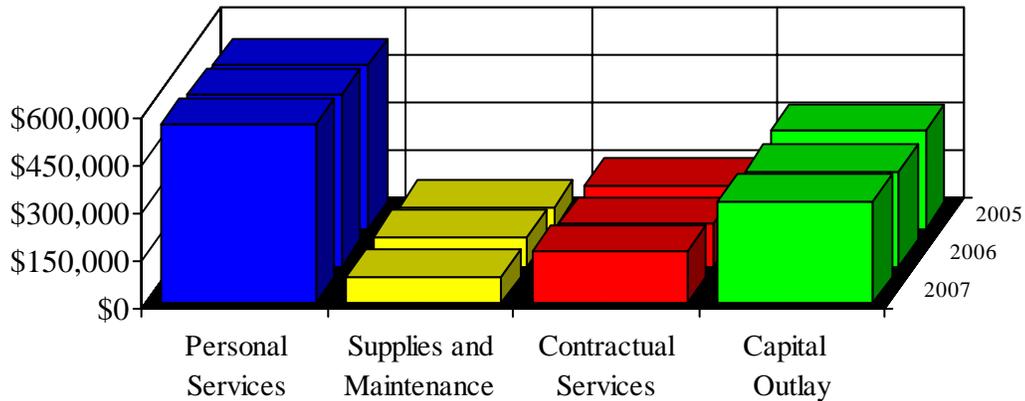
Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$532,508	\$543,127	\$560,970
Supplies and Maintenance	69,267	92,321	86,756
Contractual Services	142,280	140,964	161,772
Capital Outlay*	302,191	297,332	301,159
Total	\$1,046,246	\$1,073,744	\$1,110,657

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and tranfers are budgeted in this category.

Staffing	9	9	9
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
610 Jim Dailey Fitness and Aquatic Center	\$1,110,657	3.44%



2007 Department Goals

Develop and implement a major departmental health and fitness initiative.

Provide health and fitness opportunities to all segments of the population.

Make the public aware of community health needs and provide an opportunity to improve the level of fitness.

Continue corporate memberships which include private and public agencies.



Jim Dailey Fitness and Aquatic Center

DEPARTMENT: Jim Dailey Fitness & Aquatic Center **Fund:** Fitness Center
Budget: \$1,110,657

OBJECTIVES:

Organization: 3500 Jim Dailey Fitness & Aquatic Center

To provide an opportunity for individuals to improve their health and fitness by participating in a programmed environment.

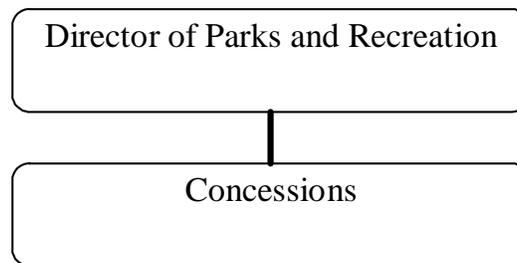
The departmental goals and objectives link to the BOD Policy Statement for Basic City Services page 12.

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Corporate memberships	17	20	21
Lifeguard training sessions	4	4	4
Participate/promote health fairs	6	6	8
Membership promotions	6	6	6
Summer Playground attendance for recreational division	64,229	48,749	50,000



Concessions



Mission Statement

To provide quality Concession Facilities, vending and catering services at an affordable price for the citizens of Little Rock and its guests, as well as quality food services for the summer playground program.

Concessions

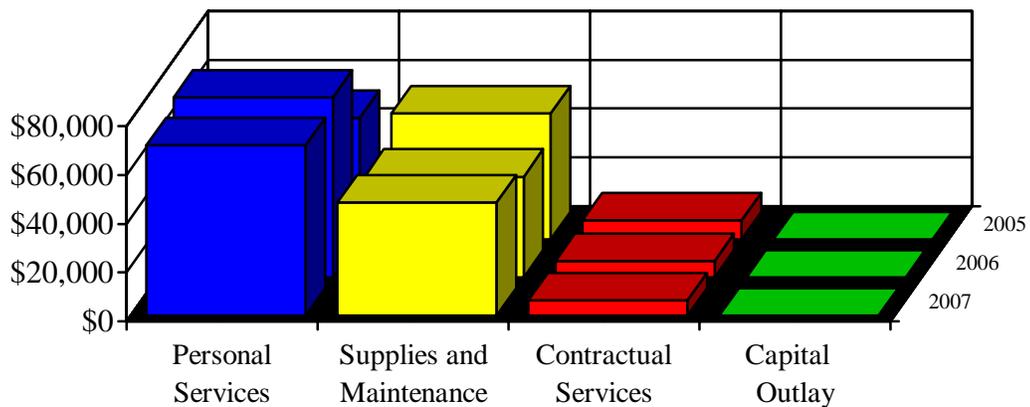
Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$49,603	\$73,803	\$68,354
Supplies and Maintenance	51,396	41,292	46,562
Contractual Services	7,691	6,767	6,258
Capital Outlay*	0	0	0
Total	\$108,690	\$121,862	\$121,174

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation is budgeted in this category.

Staffing	1	1	1
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07	% Change
611 Concessions Fund	Proposed Budget	from
	\$121,174	Prior Year
		-0.56%



Concessions

2007 Department Goals

Increase Catering and Concession revenue by \$10,000 (15%) over actual 2006 total.

Implement point of sale cash register system and software at Rebsamen, Hindman and War Memorial Golf Courses.



Concessions

DEPARTMENT: Concessions **Fund:** Concessions
Budget: \$121,174

OBJECTIVES:

Organization: 3600 Concessions

To provide a high level of customer refreshment services to persons attending scheduled organized activities and special events at various Parks and Recreation sites and facilities.

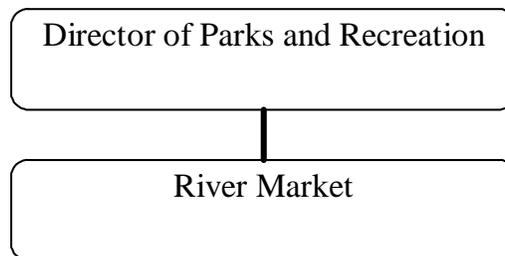
The departmental goal and objective links with the BOD Statement for Quality of Life page 13.

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Concessions Revenue	\$108,690	\$121,862	\$121,174



River Market



Mission Statement

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

River Market

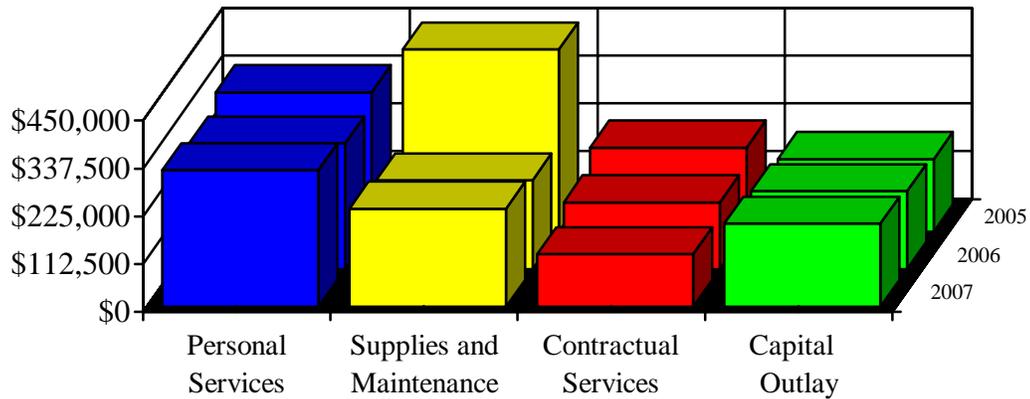
Expenditure Budget - River Market

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$326,806	\$295,550	\$320,558
Supplies and Maintenance	427,438	208,407	230,425
Contractual Services	197,027	157,000	153,604
Capital Outlay*	182,510	181,691	182,452
Total	\$1,133,781	\$842,648	\$887,039

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and tranfers are budgeted in this category.

Staffing	4	4	4
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
604 River Market Fund	\$887,039	5.27%



River Market

2006 Department Priorities	Status
Continued to support a safe environment for shoppers in the River Market and Riverfront Park.	Ongoing
Continued to offer quality recreational, shopping and dining venues.	Ongoing



2007 Department Goals

Complete renovation of the Riverfront Amphitheatre.

Review and implement agreed upon recommendations of the RiverMarket Operations Review Committee.



River Market

DEPARTMENT: River Market **Fund:** River Market
Budget: \$887,039

OBJECTIVES:

Organization: 3395 River Market

To provide a vibrant market and social environment that attracts visitors and residents to downtown with entertainment, market retailing, and special recreation events as well as attractive urban landscaped plaza, pavilion, and market hall.

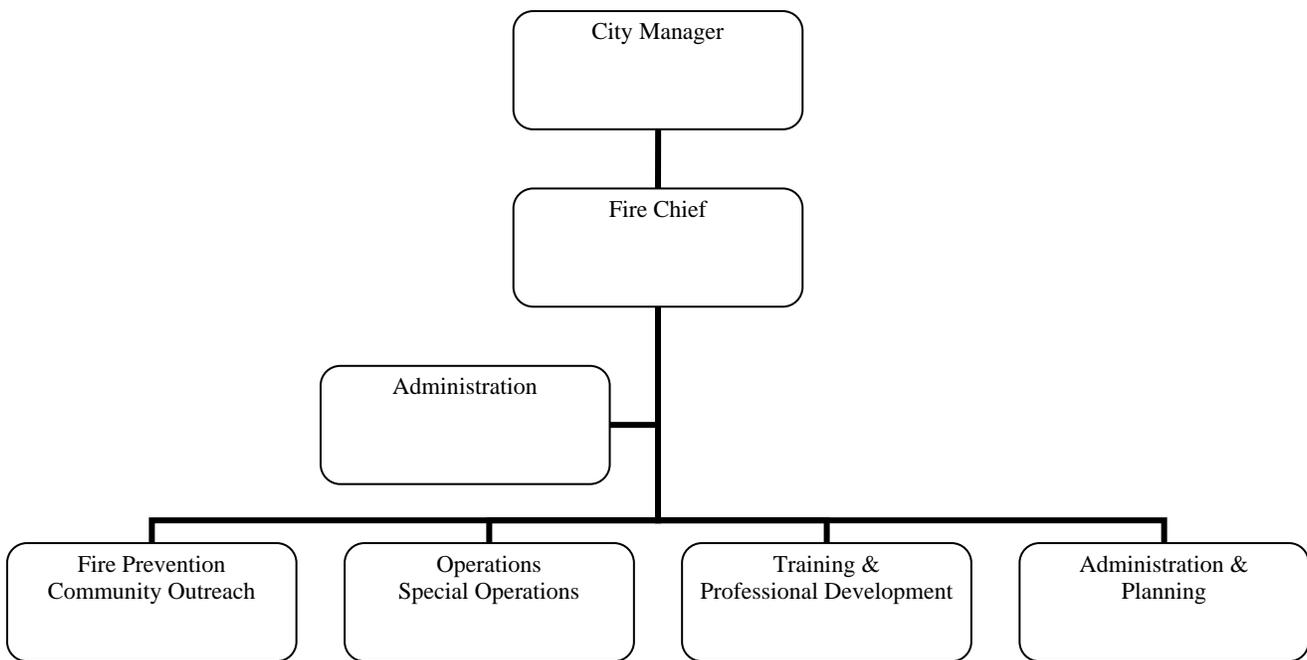
The departmental goals and objectives link with the BOD Policy Statement for Basic City Services page 12.

Service Measures

<u>Activity</u>	Actual 2005	Budget 2006	Est. 2007
Number of Participating Farmers	450	475	500
Total RiverMarket Revenue	\$ 803,351	\$ 784,697	\$ 887,039
Number of Vendors within the RiverMarket	15	15	16
Service & Facility Ratings	95%	95%	95%



Fire



Mission Statement

Protecting life and property through service and education.
LRFD 24/7

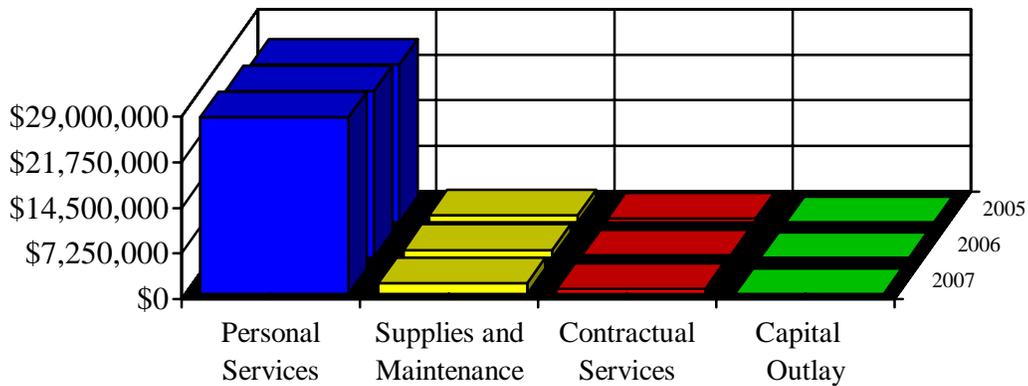
Fire

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$25,075,545	\$25,692,257	\$28,073,069
Supplies and Maintenance	1,347,913	1,465,828	1,670,982
Contractual Services	606,074	466,422	741,105
Capital Outlay	0	0	0
Total	\$27,029,533	\$27,624,507	\$30,485,156

Staffing	398	398	397
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$30,485,156	10.36%



Fire

2006 Department Priorities	Status
Initiated Master Plan and Phase I/Self Assessment of Accreditation.	Ongoing
Implemented Exercises.	Completed 3
Constructed New Emergency Operations Center (EOC).	Completed
Provided Public Education/Disaster Preparedness.	Ongoing - 150 contact hours
Conducted Community Emergency Response Team.	Completed one class
Renovated 18 fire stations.	Completed
Constructed new complex including training, EOC, warehouse, back-up 911 and fire station 17.	Completed
Conducted education for high fire risk groups.	Delivered 277 presentations
Provided Smoke alarm program.	125 installations for elderly
Implemented Fire Safety House program.	House constructed and in use
Conducted fire inspections.	Inspected 70% of properties
Conducted fire investigations.	286 fire investigations
Responded to EMS incidents.	Met benchmark of 80% of incidents responded to in 6 minutes or less.
Responded to Special Operations (Hazmat, etc.) incidents	Met benchmark of 80% of incidents responded to in 10 minutes or less and technician level within 20 minutes.



Fire

2007 Department Goals

Provide excellent services with available resources.

Seek alternative funding sources to enable the Department to accomplish its mission.

Sustain efforts to improve facilities, apparatus, equipment and related resources.

Improve firefighter safety and well-being through technical and adaptive efforts.

Complete the self assessment phase of fire and emergency services accreditation program.

Improve Department effectiveness and operational capabilities.



Fire

DEPARTMENT: Fire **Fund:** General
Budget: \$30,485,156

OBJECTIVES:

Organization: 4000 Administration

To provide leadership and management of Fire Department resources, programs and services.

Organization: 4200 Fire Operations and Rescue

To protect the safety, health and general welfare of the public through fire prevention and community outreach, fire suppression, EMS and special operations response.

Organization: 4300 Fire Prevention

To proactively manage fire and related risks through education, engineering and enforcement.

Organization: 4400 Training

To ensure a competent workforce through the development and delivery of training, education and research and research and development programs.

Organization: 4410 Fire Training Academy

To provide a center for all fire and related rescue classroom and outside drill field instruction.

To serve as the department's supply and equipment distribution center.

To provide quarters for fire station 17.

To provide facilities for the city's emergency operations center and back-up 911.

Organization: 4500 Airport Rescue and Fire Fighting (ARFF)

To provide the Little Rock National Airport with aircraft and structural rescue and fire suppression, emergency medial responses, fire prevention and code enforcement and related other services.

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 11.



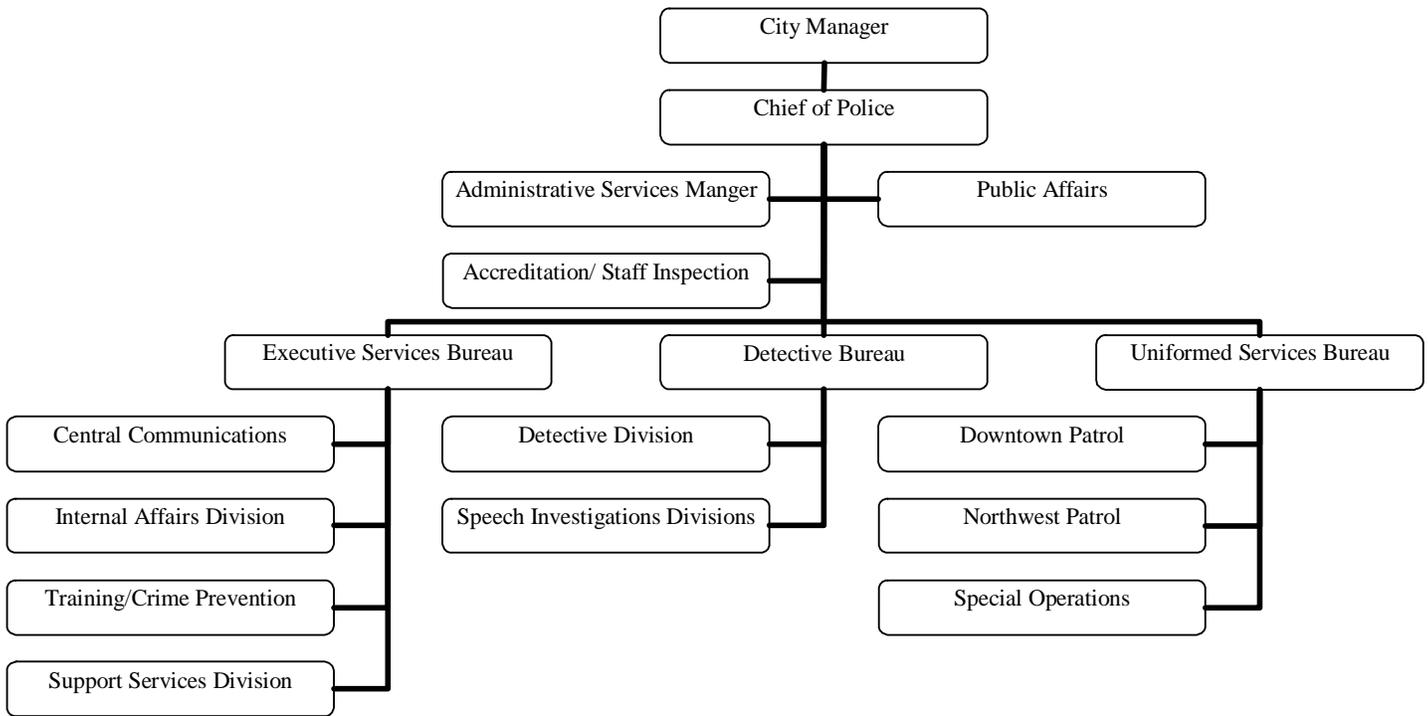
Fire

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Total Responses			
Fire	1,483	1,473	1,500
EMS	13,944	13,905	14,000
Special Operations and Others	6,004	8,184	9,000
Response Time (Minutes from dispatch to unit on scene)			
Fire - Brush, vehicle, etc.	4.0	4.0	4.0
Fire - Structure	4.0	4.1	4.0
EMS/Rescue	4.2	4.2	4.2
Structure Fire Confinement (Percent)			
Confined to room of origin	15.50%	13.80%	15.00%
Confined to floor of origin	31.80%	30.10%	30.00%
Confined to building of origin	36.80%	39.30%	35.00%
Beyond building of origin	5.40%	7.10%	5.00%



Police



Mission Statement

To provide essential law enforcement service to the residents of Little Rock by performing those tasks necessary to protect life and property and to preserve the peace.

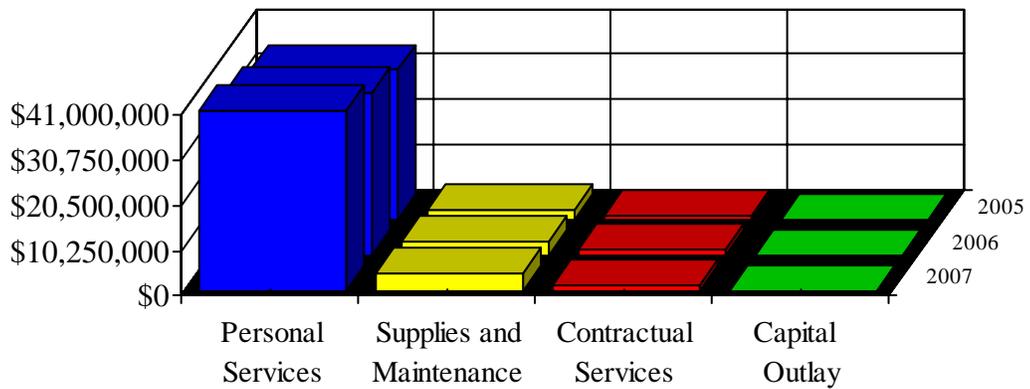
Police

Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$35,465,124	\$39,149,411	\$40,720,989
Supplies and Maintenance	3,264,623	3,371,610	3,911,303
Contractual Services	1,124,467	1,370,801	1,367,951
Capital Outlay	0	0	0
Total	\$39,854,214	\$43,891,822	\$46,000,243

Staffing	696	670	680
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
100 General Fund	\$46,000,243	4.80%



Police

2006 Department Priorities	Status
Continued Click It or Ticket Seatbelt Usage Campaign.	Ongoing
Participated in the DWI/DUI Enforcement campaigns with State Highway Safety Project.	Ongoing
Provided Command Staff Development.	Completed
Upgraded City-wide Radio system; 3-1-1 and Downtown Police Service Center and Early Warning system projects through the 2004 Bond Issue.	Completed
CALEA re-accreditation process.	Completed
Graduated two Recruit Schools with 21 new Patrol Officers.	Completed
Participated in Operation Quiet Nights and Project Safe Neighborhood.	Ongoing



Police

2007 Department Goals

Reduce the number of crimes against persons and property.

Continue Click It or Ticket Seatbelt Usage Campaign.

Continue Command Staff Development.

Conduct at least one Recruit School for new officers.

Continue to work toward completion of final Bond Issue Project.



Police

Organization: 5000 Administration

To afford inmates charged with misdemeanor offenses and opportunity to perform janitorial services, general clean up and maintenance services in lieu of incarceration and to provide such services to other City departments and projects on a continuous basis.

Organization: 5010 Internal Affairs

To provide investigative services and maintenance of documents for the Office of the Chief of Police.

To receive and investigate complaints from Citizens about Police Department operations, conduct or other concerns and report the results of these investigations to the office of the Chief of Police.

To maintain records of personnel actions, commendations and complaints and provide statistical information to Command staff on a periodic basis.

To decrease the number of large distributors of narcotics in the community; to decrease the availability of narcotics in the community and identify and investigate narcotics trafficking organizations in an effort to prosecute and dissuade membership.

To reduce the number of lower level and open area narcotics dealers; to reduce the number of persons entering a neighborhood to purchase narcotics from such traffickers; and to allow the narcotics unit to concentrate on higher level narcotics violators.

To investigate, expose, and arrest those individuals, street gang members and organizations engaged in conspiratorial criminal activity; to provide the department with a sound database that serves to promote legal arrests and convictions.

Organization: 5100 Organized Crime - Intelligence

To reduce violations of laws pertaining to prostitution, gambling, pornography and the illegal sale and consumption of alcohol.



Police

Organization: 5200 Training and Crime Prevention

To provide general and specialized training and support for all divisions.

To educate the citizens of Little Rock in safeguarding themselves and their property against criminal activity.

To educate school age youth within the Little Rock Public School District in dealing with peer pressure, consequences of drug use,

To prepare persons for further advancement to the rank of Police Officer by training them in various divisions within the Department.

Organization: 5400 Detectives

To investigate reported cases of homicide, rape, battery, assault, missing persons, sexual offenses, and runaways; to maintain a clearance rate in excess of the national average as reported by the Federal Bureau of Investigation.

To investigate reported cases of robbery and arson.

To investigate reported cases of burglary

To investigate reported cases of auto theft.

To investigate reported theft.

To investigate reported cases of rape, battery, assault, and sexual offenses against juveniles and those offenses committed by juveniles.

To provide for the scientific collection and examination of evidence obtained at the scene of a criminal offense; to professionally present evidence testimony in court; and to provide the department with photographic and fingerprint identification services.

Organization: 5500 Downtown Patrol

To protect life and property, preserve the peace, prevent criminal activity, and enforce all federal, state and local laws and ordinances; to respond to citizen requests for police service within the assigned geographical area of responsibility.

To provide specialized support to patrol officers through the use of trained canine/handler teams to detect, deter, and apprehend those involved in criminal activity.



Police

Organization: 5500 Downtown Patrol

To protect life and property through general and specialized law enforcement and management of organized pedestrian and traffic activities.

To protect life and property through vigorous selective traffic enforcement geared to reducing injury and alcohol related

To provide a highly trained, operational team that targets such crimes as robberies of individuals, purse snatching and thefts and continues the on-going role of reducing the effects of flagrant gang activity and curbside narcotics trafficking.

To provide localized patrol, community services and crime prevention operations to defined residential areas.

Organization: 5510 Southwest Patrol

To protect life and property, preserve the peace, prevent criminal activity, and enforce all federal, state and local laws and ordinances; to respond to citizen requests for police service within the assigned geographical area of responsibility.

Organization: 5515 Special Operations

To provide localized patrol, community services and crime prevention operations to defined residential areas.

Organization: 5516 Airport Police

To provide patrol and crime prevention at the Little Rock National Airport.

Organization: 5520 W.W. Williams Northwest Substation

To protect life and property, preserve the peace, prevent criminal activity, and enforce all federal, state and local laws and ordinances; to respond to citizen requests for police service within the assigned geographical area of responsibility.



Police

Organization: 5700 Communication Center

To provide administrative and management direction for the Office of Emergency Services.

To maintain all City-owned radio communication equipment at a high level of operability.

To provide management in areas of planning, mitigation, response and recovery, communications and multi-agency coordination.

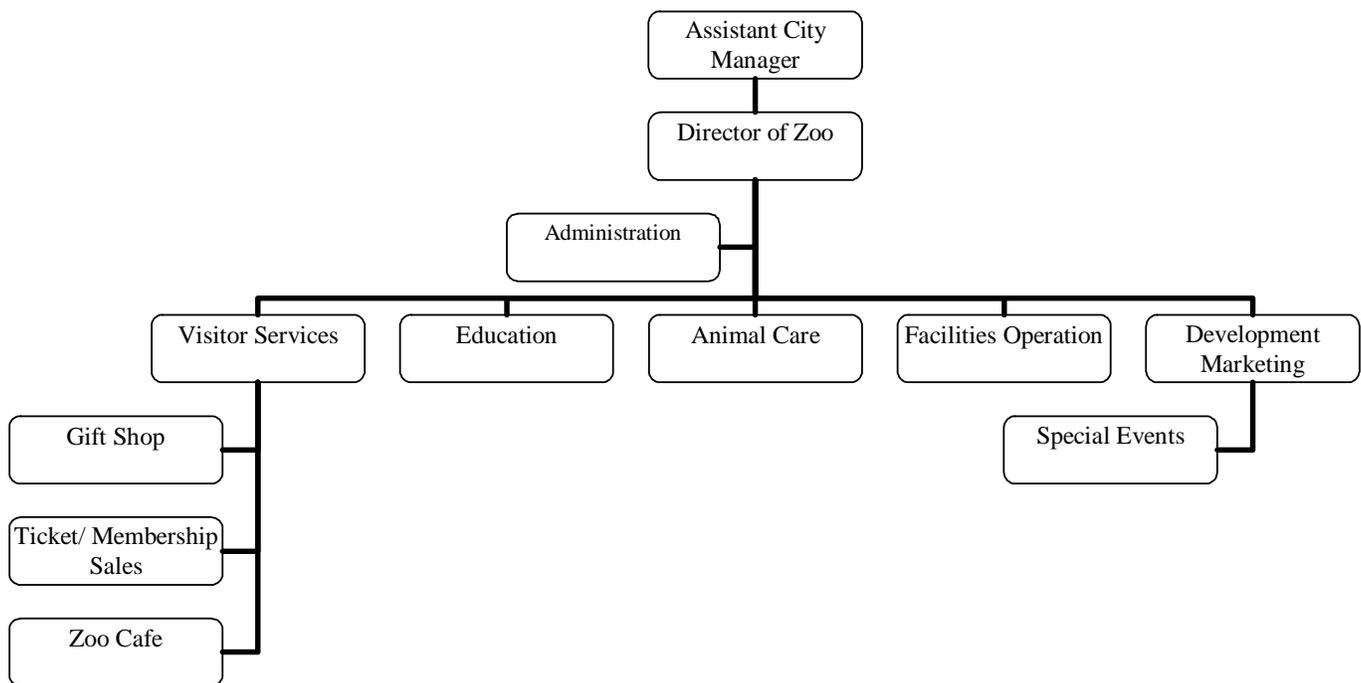
To provide dispatch, field support and informational services for all public safety agencies and citizens of Little Rock.

The departmental goals and objectives link with the BOD Policy Statement for Public Safety pages 14-15.

Service Measures			
<u>Activity</u>	Actual 2005	Budget 2006	Est. 2007
High priority Calls – Minutes from dispatch to arrival	9	9	8.75
High priority Calls – Total response times in minutes	13.5	13.5	13.25
All other calls – Minutes from dispatch to arrival	9.5	9.5	9.25
All other Calls – Total response times in minutes	18	18	17.75



Zoo



Mission Statement

To create and maintain an outstanding zoological institution, which serves as a model for others in education, animal care and response to community needs; providing our visitors with recreation, educational and cultural experience and operating on a sound financial basis.

Zoo

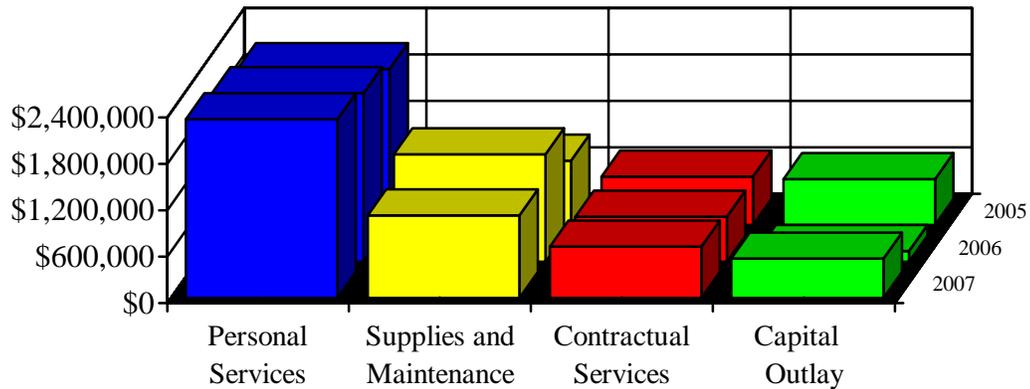
Expenditure Budget

Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,014,545	\$2,170,425	\$2,305,429
Supplies and Maintenance	\$832,032	1,381,259	\$1,072,258
Contractual Services	\$606,079	566,743	\$605,170
Capital Outlay *	\$595,769	135,944	\$508,055
Total	\$4,048,425	\$4,254,371	\$4,490,912

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and tranfers are budgeted in this category.

Staffing	50	50	51
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	Proposed Budget	from Prior Year
607 Zoo Fund	\$4,490,912	5.56%



Zoo

2006 Department Priorities	Status
Gained Association of Zoos and Aquariums accreditation through 2009.	Completed
Arkansas Zoological Foundation successfully completed the Penguin Project Campaign, raising the required \$600,000 match and more.	Completed
Implemented a comprehensive marketing plan with the Blackwood Agency, that included marketing for tourist, catering and special events.	Completed
Continued development of the Arkansas Zoological Foundation with emphasis on a major fund raising campaign to include public and private donations.	Ongoing
Hired new Education Curator July 2006.	Completed
Docents donated over 12,000 service hours and Explorer Post 589 donated 6,800 service hours.	Completed
Facilities Operations completed 1,500 general maintenance work orders in 2006. Bond projects completed in 2006 were: big cat exhibit, carousel cover, great ape exhibit, grounds improvements, heavy equipment, hospital equipment, lemur exhibit, new sidewalks, primate building, red panda exhibit, stone restrooms, small carnivore area, pole barn, and visitor services/food service equipment.	Completed
Zoo staff continued conservation efforts: with bird houses and bat boxes, Adopt-A-Highway project, recycling ink cartridges, aluminum cans and cell phones, and selling conservation buttons at gift shop and café.	Ongoing
The Little Rock Zoo contributed over \$14,050 to conservation efforts and in-situ work around the world.	Completed
Enhanced visitor experience by providing routine elephant demonstrations, alligator feedings and other keeper talks in conjunction with visitor services and education programming.	Completed



Zoo

2007 Department Goals

Finish all remaining bond projects identified in the \$4.6 million allocation for the Zoo that are 95% by February 2007.

Market grand opening events for the African Veldt Exhibit Spring, Café Africa, lorikeet exhibit and the “Over the Jumps” carousel Spring 2007.

Expand the elephant exhibit to allow for holding additional Asian Elephants, add a full time elephant keeper and fill existing senior keeper position.

Zoo Development office and the Arkansas Zoological Foundation will launch a campaign to raise approximately \$300,000 for a cheetah exhibit to match a \$300,000 grant from the Laura P. Nichols Foundation.

Conduct a membership drive with the goal of increasing member households by 15% in 2007. Prepare a business plan for the membership program and identify staffing needs for an expanded program.

Review animal collection plan, continue to support in-situ and ex-situ conservation programs (including penguins and cheetahs), find additional funding for Animal Conservation Fund and develop other conservation programs.

Create and install graphics according to the graphics master plan.

Continue improvements to landscape needs in all areas of the Zoo.



Zoo

DEPARTMENT: Zoo

Fund: General
Budget: \$4,490,912

OBJECTIVES:

Organization: 3130 Administration

Accredited by the Association of Zoos and Aquariums and funded by the City of Little Rock, the Little Rock Zoo is at the threshold of becoming one of the major zoological institutions in the United States. We must maintain the 2006 momentum through 2007 and into the future.

Zoo Administration and the Development Division, which was established in 2003, have created the Arkansas Zoological Foundation and have a very successful year of fund raising behind us (Penguin Project.) We will continue the efforts in 2007 to raise matching funds for a new cheetah exhibit. A larger scale fund-raising agenda for the Master Plan will be laid out during 2007 and 2008, pending a decision on Ray Winder Field.

Thirty-three (33) bond projects were funded at the end of 2003. Of the 33 projects, all projects are in the final stages of completion, with many being completed by the deadline of December 2006. Only a few details remain on some projects causing them to be carried over into January 2007.

Zoo staff will continue to work diligently toward addressing all accreditation issues that were listed on our last inspection in 2006. Our next review is 2009.

Organization: 3131 Concessions

Café Africa will begin operation February 2007. Café Africa provides a seating capacity of 250 people at any given time. Our state of the art kitchen will allow for an increase in catering functions, after hours parties, and quality service for our visitors on a day to day basis. Our food service personnel will strive toward excellence in service with training of staff in safe food handling techniques a priority.



Zoo

Organization: 3132 Education

The primary objective in 2007 for the Zoo Education Division is to focus on training two Docent classes of approximately 16 individuals each, and reorganizing our youth program (Explorer Post 589). We will include our conservation message in all on-site and outreach programs, as well as, on all Zoo graphics. Make the creation of innovative and informative graphics a top priority.

Organization: 3133 Gift Shop

The new 2,000 square foot Safari Trader Gift Shop opened to the public May 2006. Our visitors have been treated to an impressive selection of gift items. Revenue increased in 2006 and with a full year of operation we expect an even greater increase in 2007.

Organization: 3134 Membership

The goal of this department is to sell memberships to individuals and families to earn revenue for the Zoo and provide value to Zoo customers. The Zoo will launch a membership drive in February 2007 to encourage membership sales before rates increase April 1, 2007.

Organization: 3134 Membership

To maintain the Department's section of the City Web-site; and to provide assistance and review of annexation requested to the City.

Organization: 3135 Special Events

Additional events are planned for 2007 with a goal of increasing event revenues. Many planned events will drive gate admission and others will continue to be major fund-raisers, such as our annual Boo at the Zoo Halloween event, which earns \$175,000 annually.

Organization: 3136 Marketing & Promotion

This division's goal is to develop and disseminate information to the public regarding Zoo activities and to promote awareness and interest in the Little Rock Zoo. We will work with Blackwood and Company in 2007 to accomplish this goal and improve the Zoo's overall image. Fund raising efforts will be coordinated through this division in conjunction with the Arkansas Zoological Foundation, a 501 c (3) dedicated to raising funds for Zoo capital improvements.



Zoo

Organization: 3137 Facilities Operations

This division will provide effective management and administrative support for the improvement and maintenance of the Zoo, which includes design, new construction, horticulture, custodial services, government agency compliance, graphics and support for special events and other Zoo divisions.

Organization: 3138 Animal Care

This division will continue to provide proper husbandry and enrichment for the zoo collection of native and exotic animals in as naturalistic enclosures as possible. We will meet or exceed United States Department of Agriculture and Association of Zoos and Aquariums guidelines. We will continue to improve our animal collection and institute breeding programs, participate in Species Survival Plans, Population Management Plans and Taxon Advisory Groups, to assure that our collection is well rounded, healthy and in the best situation possible. The conservation of animal life is of the highest priority.

Organization: 3139 Visitor Services Administration

This division was created for FY07 to separate visitor's services activities from general Zoo administration. Admission and train revenues will be associated with this division and contract payouts for ride concessions will be tracked in this area.

The departmental goals and objectives link with the BOD Policy Statement for Quality of Life page 13.



Zoo

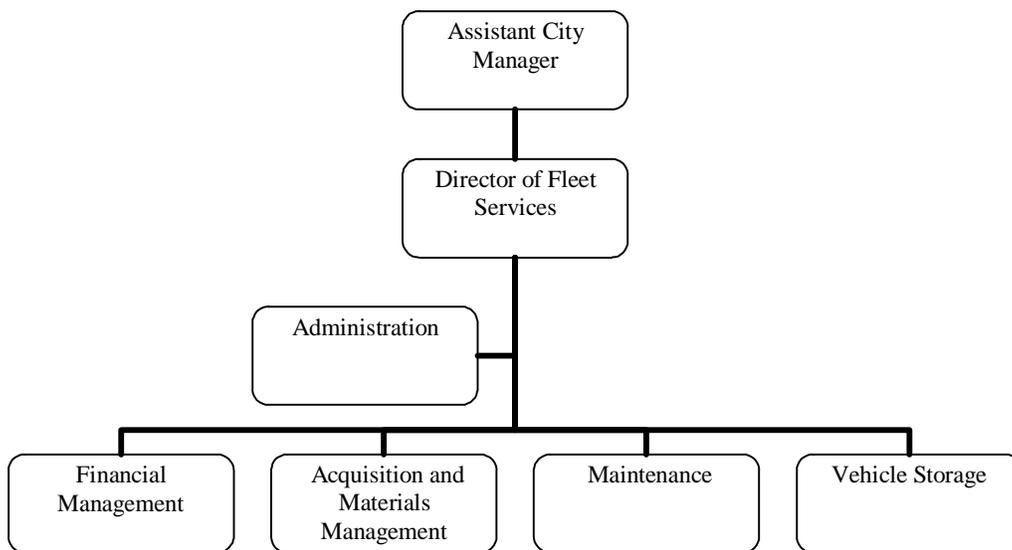
Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Number of trained active Docents	106	80	100
Number of Docent volunteer hours	16,757	12,000	12,000
Value of Docent volunteer hours	\$287,881	\$206,040	\$206,040
Attendance	286,328	257,290	270,000
Gift Shop Sales	\$234,124	\$256,615	286,000
Number of in-house work orders completed	1,415	1,500	1,650
Number of major construction projects completed	12	20	15
Outside support dollars increase	\$46,165	\$16,121	10,000
Fund Raising *		\$600,000	
Penguin Project		\$700,000	
Cheetah		\$300,000	\$300,000
Education Project		\$150,000	

* Major portion of fund raising goes into the Foundation Trust Fund



Fleet Services



Mission Statement

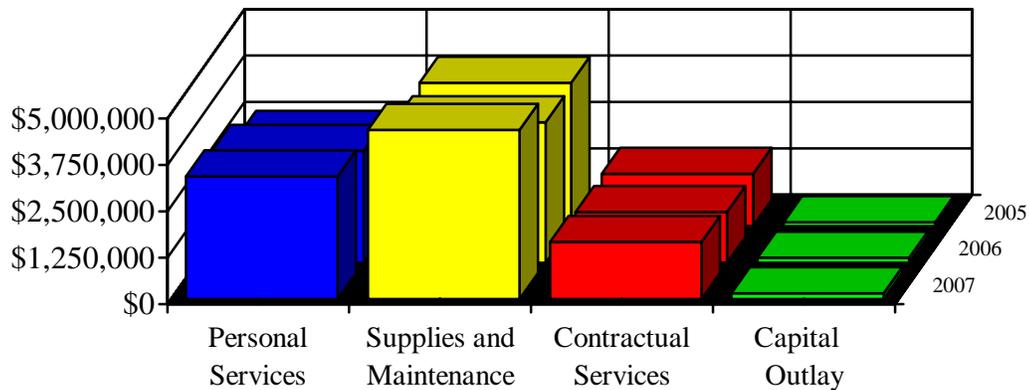
Provide quality and competitive equipment, transportation, maintenance, vehicle storage and supplies to our internal and external customers in a timely, economic, environmentally friendly and efficient manner. Maintain a safe and wholesome work environment and opportunity for all employees.

Fleet Services

Expenditure Budget			
Description	2005	2006	2007
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,401,563	\$2,737,183	\$2,827,209
Supplies and Maintenance	3,856,781	3,768,591	4,548,255
Contractual Services	1,295,806	1,368,650	1,545,433
Capital Outlay	151,596	127,964	163,001
Total	\$7,705,747	\$8,002,388	\$9,083,898

Staffing	59	61	61
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
All Operating Departments	\$9,083,898	13.51%



Fleet Services

2006 Department Priorities	Status
Opened new paint and body shop.	Completed
Achieved 70% ASE certification in all of the shops.	Ongoing
Ensured that 90% of personnel are trained on the FASTER Maintenance Management System and ALLDATA System.	Ongoing
Solicited contracts to provide maintenance services to other governmental agencies.	Completed
Streamlined the up-fitting process for all new City owned equipment.	Completed
Purchased all 2006 replacement vehicles by June 30, 2006.	Completed
Developed a vehicle replacement committee for the City of Little Rock; facilitating all related meetings.	Completed
Assisted in the development of cooperative purchasing committee involving all Pulaski County Governmental agencies.	Completed
Audited user access to Fleet Services security (Sonitrol) and fueling systems on a quarterly basis.	Completed
Continued offering ASE Parts Training and Certification.	Ongoing
Periodically reviewed all open APO's to endure timely renewals.	Ongoing



Fleet Services

2007 Department Goals

Improve automation of maintenance shops.

Improve efficiency of maintenance shops.

Expand the apprentice program.

Increase ASE Blue Seal Certification of Technicians.

Develop plan to certify Coordinators, i.e. NAFA, AEMP or APWA.

Automate the photo ID system at Vehicle Storage.

Obtain automatic link for Faster/Fuel System.

Develop and maintain a cooperative purchasing agreement.

Certify Fuel Technician and backup personnel on all fuel equipment, software and basic electricity.

Cross train all Financial Management Division personnel.

Provide computer software training for Financial Management Division personnel.

Develop a Standard Operating Procedure for Financial Management Division.

Improve employee relations, especially Management/Labor relations.

Improve Fleet utilization by City Departments.

Improve customer service skills for all Department personnel.

Begin to repave parking lots at J.E. Davis facility.

Increase outside services for Department.

Achieve Department Certification, i.e. 100 Best Fleets or APWA.



Fleet Services

DEPARTMENT: Fleet Services **FUND:** Internal Service
OBJECTIVES: **Budget:** \$9,083,898

Organization: 6000 Administration

To monitor and measure performance of the City's vehicles and equipment against outside service alternatives. To provide, evaluate, and maintain excellent customer services to both internal and external customers.

Organization: 6020 Fleet Acquisition & Disposal

To establish an efficient, cost effective fleet that meets the needs of the City user departments.

To provide conveniently located, cost effective fueling sites for City vehicles.

To provide proper and effective insurance coverage for all City of Little Rock owned vehicles and equipment.

To efficiently procure and dispose of vehicles and equipment.

To establish and operate vehicle and work equipment inventory database that will furnish accurate historical information to make major fleet management decisions.

To establish and manage warranty programs for all City of Little Rock vehicles.

To develop and enforce a transportation code that will provide the citizens of Little Rock and visitors safe transportation by qualified providers.

Organization: 6030 Fleet Support

To provide administrative support.

To provide an efficient, cost effective training program that will develop the skills and abilities of each employee and allow for personal growth and development.

To provide a stock of repair parts for maintenance needs in the most cost-effective manner possible.

To provide an efficient, cost-effective training program that will develop the skills and abilities of each employee and allow for personal growth and development. This program shall focus on development of self-esteem and personal goal achievements.



Fleet Services

Organization: 6030 Fleet Support

To provide a stock of repair parts for maintenance needs in the most cost-effective manner possible.

Organization: 6040 Maintenance

To provide customers with properly equipped and well-maintained vehicles and equipment to aid them in performing their assigned tasks.

To provide regionalized support maintenance services to operating departments to increase their in-service response time.

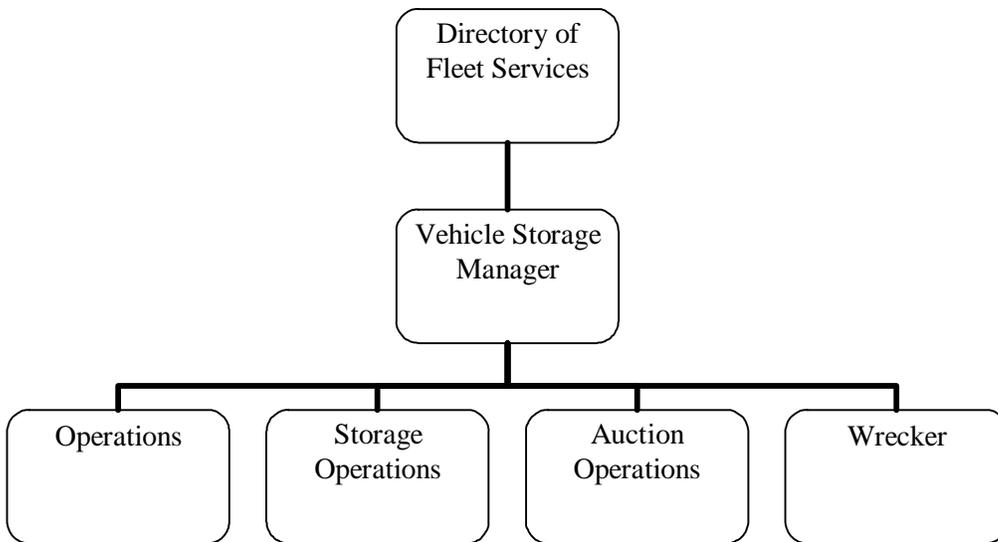
To process insurance claims and track accidents of all City of Little Rock owned vehicles and equipment.

The departmental goals and objectives link with the BOD Statement of Policy of Basic City Services page 12.

Service Measures			
<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of shop jobs completed with the time established by national standards.	75%	75%	75%
Percentage of vehicle repairs complete within two workdays.	75%	75%	75%
Parts issued-Dollar	\$2,015,040	\$2,470,079	\$2,200,000
Parts issued-Quantity	158,107	161,476	150,000



Vehicle Storage Facility



Mission Statement

To provide support to City law enforcement entities by providing safe storage for vehicles until they are reclaimed by the registered owner(s) and disposal of unclaimed and abandoned vehicles through public auction as required by law.

Vehicle Storage Facility

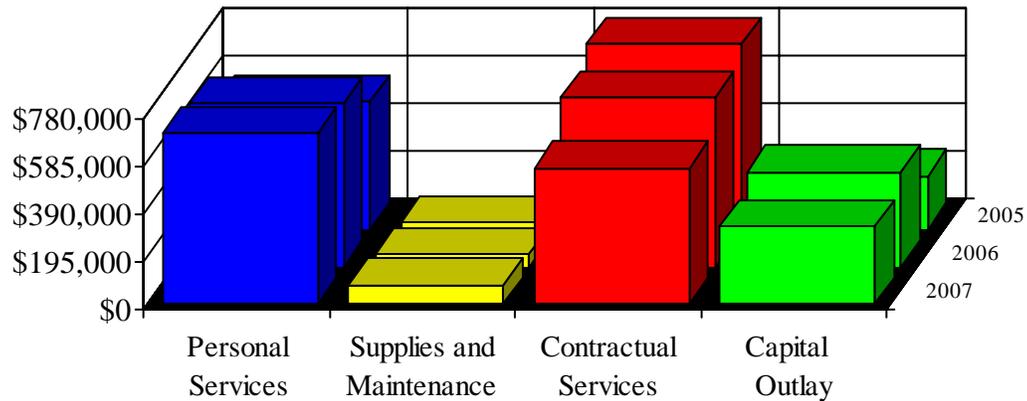
Expenditure Budget

Description	2005 Actual Expenditures	2006 Adopted Budget	2007 Adopted Budget
Personal Services	\$572,022	\$625,583	\$684,016
Supplies and Maintenance	77,684	76,974	67,991
Contractual Services	546,458	557,950	539,810
Capital Outlay*	270,986	319,897	366,560
Total	\$1,467,151	\$1,580,404	\$1,658,377

* The capital outlay category for the Enterprise funds is for spending controls. Depreciation and transfers are budgeted in this category.

Staffing	17	17	17
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 07 Proposed Budget	% Change from Prior Year
608 Vehicle Storage Facility Fund	\$1,658,377	4.93%



Vehicle Storage Facility

2006 Department Priorities	Status
Resurfaced and striped vehicle storage lot.	Completed
Added part time Transportation Inspector to increase ground transportation vehicle inspections.	Completed
Revised transportation code.	Completed
Reduced new auctioneer contract fee from \$345 to \$335 per week with projected savings of \$500 in 2007.	Completed
Renewed wrecker contract.	Completed
Initiated inventory control system.	Completed
Initialed field surveillance operation.	Completed
Sponsored tax training seminar.	Completed
Initiated an improved ground transportation compliant tracking system.	Completed



Vehicle Storage Facility

2007 Department Goals

Begin auto scan for inventory control at the Vehicle Storage Facility.



Vehicle Storage Facility

DEPARTMENT: Vehicle Storage Facility

FUND: VEHICLE STORAGE FACILITY

OBJECTIVES:

Budget: \$1,658,377

Organization: 6050 Vehicle Storage Facility

To provide support to city law enforcement entities by providing safe storage for vehicles until they are reclaimed by the registered owner(s).

Provide disposal of unclaimed and abandoned vehicles through public auction as required by law.

The departmental goals and objective link with the BOD Policy Statement for Basic City Services page 12.

Service Measures

<u>Activity</u>	<u>Actual 2005</u>	<u>Budget 2006</u>	<u>Est. 2007</u>
Percentage of unclaimed vehicles auctioned within 60 day of impoundment.	98%	98%	98%
Percentage of vehicle identification numbers correctly processed within 72 hours.	100%	100%	100%

HOW TO USE THE BUDGET DOCUMENT

This section is designed to explain and simplify the use of this document. It will acquaint you with the types of information you can expect to find such as:

- Sources of money raised by the City
- Where and how the money is spent
- Who provides City Services
- What policies and objectives are set for the upcoming year

Definition - What is a Budget Document?

The budget document explains the City's financial management plan for the upcoming fiscal year. The budget not only outlines the day-to-day functions of City departments for a one-year period; it also lists the major capital projects. The City Manager is responsible for enforcing the spending limits established in this plan.

Each year, the City establishes a budget for operations during the upcoming year, which runs from January 1 to December 31. The budget is based on estimates of projected expenditures for City programs, as well as the means of paying for those expenditures, (estimated revenues). Following study and action by the Mayor and Board of Directors, an adopted budget is published.

As required by law, each year, the City Manager submits to the Mayor and Board of Directors a recommended budget for the fiscal year beginning January 1. After an extensive budget study process and public hearings to receive citizen input, the Mayor and Board of Directors makes its decision on the final, or adopted budget. The budget must be adopted on or before December 30. A calendar of events for budget development activities for fiscal year 2007 is included in this document to more adequately describe the budget development process.

The 2007 Basic Budget is comprised of four major fund types: the General Fund, Special Revenue Fund, Internal Service Fund and Enterprise Fund.

The General Fund is used to account for revenues and expenditures for regular day-to-day operations of the City. The primary sources of revenue for this fund are local taxes, and utility franchises.

Departments in the General Fund are organized into the following:

- General Administration
- Mayor and Board of Directors
- City Manager
- Community Programs
- City Attorney
- Little Rock TV
- District Court First Division
- District Court Second Division
- District Court Third Division
- Finance
- Human Resources
- Information Technology
- Planning & Development
- Housing & Neighborhood Programs
- Public Works
- Parks & Recreation
- Fire
- Police

The three major types of other funds are:

1. Special Revenue Fund - These funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes.
2. Enterprise Fund - Governmental accounting funds in which the services provided are principally supported through charges to the users of the services, e.g., solid waste, golf and zoo.
3. Internal Services Fund - Funds that provide services to other parts of the City organization, e.g., motor pool, vehicle maintenance and insurance.

Most payments to the Internal Services Funds are not shown as transfers, but as line items within the budgets of the departments in all operating funds.

Operating Flow of Funds

Revenues are paid into the General Fund and Enterprise Funds as a result of specific activities. For example:

General Fund	Enterprise Funds
Property Taxes	Rates
Sales Taxes	Fees
Licenses & Permits	Intergovernmental Contracts

Expenditures are made from the General Fund and Enterprise Funds to support activities related to each. For example:

General Fund

- General Fund Departments - Police, Fire, Parks & Recreation, etc.
- Personnel, supplies, contractual services, capital outlay and debt service.

Enterprise Fund

- Enterprise Funds – Zoo, Golf, Jim Dailey Fitness and Aquatic Center, Concessions, River Market, Vehicle Storage Facility, Parking Garages and Waste Disposal.
- Personnel, supplies, contractual services, capital outlay, debt service and depreciation.

General Fund, Enterprise Funds, and other user departments all make payments into Internal Service Funds to pay for Fleet operations and maintenance.

Capital Budget

The Capital Budget consists of major capital programs, which usually operate beyond a year's time from start to finish. Examples of capital projects are street and bridge construction, drainage construction, park development, etc. A description of how funds flow is in the Debt Service Flow of Funds. The Capital Operating Budget provides the operating funds needed to program and fund operating and maintenance requirements for capital facilities, as they become necessary. At times, the completion of certain capital projects may be delayed for a period of time if operating and maintenance moneys are not available.

Debt Service Flow of Funds

The City issues debt after one of the following:

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

Funds generated from the sale of the debt obligations are allocated to individual special projects within capital project Funds. Open project accounts channel payments for project work to individual contractors. When a project is completed and the project account closed, unused funds can be directed to the debt service obligation. The project account transfers unused funds to the overall capital project fund, which in turn transfers the moneys into the Debt Service Fund. The Debt Service Fund is also supported by other revenue sources. The Debt Service Fund initiates payments of principal and interest to the bond purchasers.

Format for Budget Expenditures

At the beginning of each expenditure section, you will find a Department's organizational chart showing the services which are included in the section, Mission Statement, Personnel Summary, 2006 Priorities results and 2007 Goals.

The General Fund, Street Fund and Proprietary Funds expenditure sections of the budget provide very detailed information. Major categories of expenditures include:

- Personal Services (Employee Salaries and Fringe Benefits)
- Supplies and Maintenance
- Contractual Services
- Capital Outlay

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. The term "other agencies" is used to identify entities outside of but related to City operations. These include the County Health Department, Library, Arts Center, Museum, and others.

Amusement Park Lease - Share of revenue from train rides at Civitan House at the Little Rock Zoo.

Appropriation - An amount of money authorized by the Board of Directors incur obligations and to make expenditures/expenses of resources.

Assessed Valuation of Property - The taxable value of real and personal property in Little Rock, established at 20 percent of market value by the Pulaski County Assessor.

Board of Directors - The eleven elected Board members who form the City's governing body.

Bonds - Certificates of indebtedness issued by an entity which guarantee payment of principal and interest at a future date.

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.

Budget Amendment - Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

Budget: Operating - A financial document designed to provide funding for operating or "ongoing" annual programs of service.

Budget: Capital - A financial plan for the purchase or construction of major assets such as buildings, land, streets, sewers, and recreation facilities.

Capital Assets - Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Capital Equipment - Generally, equipment with an expected life of more than one year.

Capital Outlay - The portion of the annual operating budget that appropriates funds for the purchase of items often separated from regular operating items such as personal, 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, which are usually distinguished from operating items according to their value and projected useful life.

Commission - A unit of city government authorized under State statutes to provide a municipal service without control by the City elected governing body. For example, the Housing Commission.

Contingency Reserve - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted for in the basic budget.

Contractual Services - Goods and services acquired under 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 allocation of a portion of the cost of an asset to the operating expenditures of the current fiscal period, that is designed to indicate the funds that will be required to replace the asset when it is no longer serviceable.

Discrete Component Unit - A separate fund that is ultimately dependent upon the City Board of Directors for oversight or approval of its operations.

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.

Encumbrances - An amount of money committed for payment of a specific good or service not yet received. Funds so committed cannot be used for another purpose.

Enterprise Fund - A self-contained fund operated to account for services supported by user charges and fees. Examples are the Golf, Zoo and Waste Disposal funds.

Expenditures - Decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental accounting.

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 that accounts for the pension obligations to a specific group of City employees. A Board of Trustees that exercises a fiduciary responsibility for the fund governs each fund.

Fiscal Year - A period of 12 consecutive months designated as the budget year. 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.

FUTURE-Little Rock - A community goal setting process that involved hundreds of citizens over an eighteen-month period. The citizens assessed the City's problems and needs and delivered recommended solutions to the Board of Directors.

Fund - A fiscal entity composed of a group of revenue and expenditure accounts maintained to account for a specific purpose. See the section "Little Rock's Financial Structure" for a description of the funds controlled by the Board of Directors, various Commissions, and by Pension Trustees.

Fund Balance - The balance in a fund remaining from all revenues, expenditures and carryover funds that is subject to future appropriation.

Gain/Loss Sale of Fixed Assets - Is based upon amount of proceeds compared to undepreciated value.

General & Administrative Cost - Cost associated with the administrative services of City Services.

General Obligation Bonds - Bonds secured by the full faith and credit of the City.

Generally Accepted Accounting Principles (GAAP) - The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. Cash basis and income tax basis are not considered to be in accordance with GAAP.

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 Fund.

Grant - Contribution by one government unit or funding sources to another unit. The contribution is usually made to aid in a part of a specified function, but is sometimes also for general purposes.

Grant Match - City cost or in-kind services required to match Federal and State grant and 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 - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Internal Service Fund - This fund operates like an Enterprise Fund to account for citywide vehicle and maintenance costs and the revenue from charge-backs to user departments. It provides a mechanism for identifying vehicle costs and charging them to the property budget program.

Investment - Securities purchased and held for the production of revenues in the form of interest.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law. Most operating funds are lapsing funds

Maintenance - Maintenance encompasses a variety of materials and services for land and equipment of a permanent or semi-permanent nature for the maintenance, renewal, replacement, repair, minor renovation, etc., associated with existing structures, land, streets, alleys, bridges, storm drains or parts for equipment.

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 un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

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 a non-lapsing fund.

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 for capital projects.

Non-Operating Income or Expense - A non-recurring, unusual item of revenue or required expenditure that would distort the financial results to present as an operating item. These items are reflected below the operating income line on statements of income and expense.

Operating Revenues - Recurring sources of income for an entity.

Operating Expenses - Recurring costs required to provide a service or maintaining an operation.

Other Reimbursements - Funds received from Pulaski County 911 Maintenance, Pension Fund, Bond administration reimbursements, Geographic Information System Analysis, Project management, and Children, Youth & Family accountant salary.

Outside or Other Agency - These are local organizations that are not a part of City government, but that receive appropriations from the City. Examples are the Central Arkansas Transit Authority, the County Health Department, the Museum of Discovery, and the Arkansas Arts Center.

Personal Services - All costs associated with providing personnel for an agency or program including salaries, wages, FICA, retirement contributions, health, dental, life, disability, unemployment insurance and Workers' Compensation coverage.

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 the determination of 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 - Ratings are issued by several institutions as an indication of the likelihood that an obligation will be repaid. The highest rating is triple A, which is awarded to debt securities of the U. S. Government. Little Rock's general obligation bonds are rated AA- by two rating agencies, which indicate a high level of confidence in the City's ability to repay its obligations.

Recycling - Share of proceeds from sale of newspaper, metal, and glass collected by private company from sanitation routes.

Redemption - The repayment of a bonded indebtedness. Redemption can occur at a specified date, or can be subject to early retirement, should funds be available to do so.

Reserve - The Board of Directors may set aside moneys into an account called a reserve to provide for future needs or to meet unknown obligations. For example, the City self-insures for 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.

Retained Earnings - The excess of revenue or expenditures that has accumulated since the inception of a Proprietary Fund.

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, and public official and other liabilities, developing and maintaining safe driving programs, and maintaining a safe working environment.

Special Project - Generally, a project funded with non-operating revenue. Special projects may be capital improvements or other non-operating items.

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 when consumed or used, show a material change in their physical condition. These items generally last less than one year. Examples of supplies are office supplies, clothing, cleaning & janitorial supplies, petroleum products and chemical, medical & laboratory.

Transfers In - Reimbursements from other funds.

User Charges - The direct payment by the public for a specific service provided. For example, a monthly charge for garbage pickup.

Undesignated Fund Balance - The amount of money remaining in a fund that has not been appropriated or committed for any purpose.

Utility Franchise Tax - A City tax levied upon the gross receipts of local privately owned utilities (power, gas, and telephone). Under State law, this tax may be passed on to the utility user.

Vehicle Storage Fees - Charges for release from impound lot of vehicles that have been abandoned on street, towed from illegal parking zones, or seized after violation of vehicular laws.

2007 Five Year Forecast

All fund designations and reserves are evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year financial plan. A 10% requirement was used for planning purposes for all funds. The Board of Directors has set a 10% restricted reserve requirement for the General Fund.

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, 2007. Thereafter, the reserve shall be maintained at the greater of \$10,000,000 or 10% of General Fund revenues. The restricted reserve is estimated to be at \$11,656,798 by the end of 2007.

The proposed 2007 budgets are balanced and fiscally responsible. The fiscal policies require the adoption of an annual budget in which expenditures do not exceed reasonably estimated revenues and available fund balances.

In 2003, the citizens approved \$70,635,000 of Limited Tax General Obligation Capital Improvement Bonds to address needed capital improvements to include: Fire Training Academy – Phase II, Renovations to existing Fire Stations, Emergency Generators – Fire Stations, Police Department Improvements, Emergency Communication Improvements, Street Improvements, Street Reconstruction, Traffic Signals, Intersection Improvements, Drainage Improvements, Parks & Recreational Improvements, Zoo Improvements, School Area Pedestrian Safety Improvements, Animal Services Improvements and Robinson & Statehouse Convention Centers Improvements. Since these projects are completed the Mayor & Board may consider implementing other aspects of the Vision Little Rock capital improvements.

The City has taken steps to plan for the future with the five-year forecast based on the estimated revenues and operating expenditures for 2007 –2011. The forecast for 2008 – 2011 is a planning tool used for the projections. The Board of Directors has only approved the 2007 budget. However, the Board is committed to providing financial stability for all programs.

**CITY OF LITTLE ROCK
2007-2011 FORECAST**

	FY07 <u>Adopted</u>	FY08 <u>Projected</u>	FY09 <u>Projected</u>	FY10 <u>Projected</u>
<u>General Fund</u>				
Beginning Net Assets	\$13,223,148	\$13,227,037	\$11,898,626	\$10,653,381
Plus: Est. Revenue	129,019,645	133,265,343	137,626,948	142,145,106
Less: Est. Expenses	<u>129,015,756</u>	<u>134,593,754</u>	<u>138,872,193</u>	<u>143,115,015</u>
Ending Net Assets *	<u>13,227,037</u>	<u>11,898,626</u>	<u>10,653,381</u>	<u>9,683,472</u>
Reserve Requirement (10% of Revenues)	<u>\$12,901,965</u>	<u>\$13,326,534</u>	<u>\$13,762,695</u>	<u>\$14,214,511</u>
* Net Assets includes taxes receivables				
 <u>Zoo Fund</u>				
Beginning Balance	\$2,170,599	\$2,170,599	\$2,260,417	\$2,449,036
Plus: Est. Revenue	4,490,912	4,760,367	5,045,989	5,348,748
Less: Est. Expenses	<u>4,490,912</u>	<u>4,670,548</u>	<u>4,857,370</u>	<u>5,051,665</u>
Ending Balance	<u>2,170,599</u>	<u>2,260,417</u>	<u>2,449,036</u>	<u>2,746,118</u>
Reserve Requirement (10% of Revenues)	<u>\$449,091</u>	<u>\$476,037</u>	<u>\$504,599</u>	<u>\$534,875</u>
 <u>Golf Fund</u>				
Beginning Balance	\$395,798	\$395,798	\$456,100	\$582,733
Plus: Est. Revenue	3,015,076	3,195,981	3,387,739	3,591,004
Less: Est. Expenses	<u>3,015,076</u>	<u>3,135,679</u>	<u>3,261,106</u>	<u>3,391,550</u>
Ending Balance	<u>395,798</u>	<u>456,100</u>	<u>582,733</u>	<u>782,186</u>
Reserve Requirement (10% of revenues)	<u>\$301,508</u>	<u>\$319,598</u>	<u>\$338,774</u>	<u>\$359,100</u>
 <u>Jim Dailey Fitness & Aquatic Fund</u>				
Beginning Balance	\$2,806,983	\$2,806,983	\$2,829,196	\$2,875,844
Plus: Est. Revenue	1,110,657	1,177,296	1,247,934	1,322,810
Less: Est. Expenses	<u>1,110,657</u>	<u>1,155,083</u>	<u>1,201,287</u>	<u>1,249,338</u>
Ending Balance	<u>2,806,983</u>	<u>2,829,196</u>	<u>2,875,844</u>	<u>2,949,316</u>
Reserve Requirement (10% of revenues)	<u>\$111,066</u>	<u>\$117,730</u>	<u>\$124,793</u>	<u>\$132,281</u>
 <u>Concessions Fund</u>				
Beginning Balance	(\$304,851)	(\$304,851)	(\$305,390)	(\$309,091)
Plus: Est. Revenue	121,174	122,182	122,896	123,617
Less: Est. Expenses	<u>121,174</u>	<u>122,721</u>	<u>126,597</u>	<u>130,607</u>
Ending Balance	<u>(304,851)</u>	<u>(305,390)</u>	<u>(309,091)</u>	<u>(316,081)</u>
Reserve Requirement (10% of revenues)	<u>\$12,117</u>	<u>\$12,218</u>	<u>\$12,290</u>	<u>\$12,362</u>

**CITY OF LITTLE ROCK
2007-2011 FORECAST**

	FY07 Adopted	FY08 Projected	FY09 Projected	FY10 Projected
<u>River Market Fund</u>				
Beginning Balance	\$4,318,857	\$4,318,857	\$4,336,598	\$4,373,853
Plus: Est. Revenue	887,039	940,261	996,677	1,056,478
Less: Est. Expenses	<u>887,039</u>	<u>922,521</u>	<u>959,421</u>	<u>997,798</u>
Ending Balance	<u>4,318,857</u>	<u>4,336,598</u>	<u>4,373,853</u>	<u>4,432,533</u>
Reserve Requirement (10% of revenues)	<u>\$88,704</u>	<u>\$94,026</u>	<u>\$99,668</u>	<u>\$105,648</u>
<u>Waste Disposal Fund</u>				
Beginning Balance	\$10,239,827	\$9,630,622	\$9,318,890	\$9,335,840
Plus: Est. Revenue	16,092,048	17,057,571	18,081,025	19,165,887
Less: Est. Expenses	<u>16,701,253</u>	<u>17,369,303</u>	<u>18,064,075</u>	<u>18,786,638</u>
Ending Balance	<u>9,630,622</u>	<u>9,318,890</u>	<u>9,335,840</u>	<u>9,715,088</u>
Reserve Requirement (10% of revenues)	<u>\$1,609,205</u>	<u>\$1,705,757</u>	<u>\$1,808,103</u>	<u>\$1,916,589</u>
<u>Vehicle Storage Facility</u>				
Beginning Balance	\$211,475	\$211,493	\$244,680	\$314,352
Plus: Est. Revenue	1,658,395	1,757,899	1,863,373	1,975,175
Less: Est. Expenses	<u>1,658,377</u>	<u>1,724,712</u>	<u>1,793,701</u>	<u>1,865,449</u>
Ending Balance	<u>211,493</u>	<u>244,680</u>	<u>314,352</u>	<u>424,078</u>
Reserve Requirement (10% of revenues)	<u>\$165,840</u>	<u>\$175,790</u>	<u>\$186,337</u>	<u>\$197,517</u>
<u>Street Fund</u>				
Beginning Balance	\$2,308,300	\$2,324,114	\$2,633,556	\$3,265,951
Plus: Est. Revenue	14,649,782	15,528,769	16,460,495	17,448,125
Less: Est. Expenses	<u>14,633,968</u>	<u>15,219,327</u>	<u>15,828,100</u>	<u>16,461,224</u>
Ending Balance	<u>2,324,114</u>	<u>2,633,556</u>	<u>3,265,951</u>	<u>4,252,852</u>
Reserve Requirement (10% of revenue)	<u>\$1,464,978</u>	<u>\$1,552,877</u>	<u>\$1,646,050</u>	<u>\$1,744,812</u>
<u>Fleet Fund</u>				
Beginning Balance	\$3,444,379	\$3,335,265	\$3,401,282	\$3,660,205
Plus: Est. Revenue	8,974,784	9,513,271	10,084,067	10,689,111
Less: Est. Expenses	<u>9,083,898</u>	<u>9,447,254</u>	<u>9,825,144</u>	<u>10,218,150</u>
Ending Balance	<u>3,335,265</u>	<u>3,401,282</u>	<u>3,660,205</u>	<u>4,131,167</u>
Reserve Requirement (10% of revenues)	<u>\$897,478</u>	<u>\$951,327</u>	<u>\$1,008,407</u>	<u>\$1,068,911</u>
<u>Parking Garages</u>				
Beginning Balance	\$9,284,752	\$8,977,204	\$8,696,238	\$8,445,251
Plus: Est. Revenue	1,944,212	2,060,865	2,184,517	2,315,588
Less: Est. Expenses	<u>2,251,760</u>	<u>2,341,830</u>	<u>2,435,504</u>	<u>2,532,924</u>
Ending Balance	<u>8,977,204</u>	<u>8,696,238</u>	<u>8,445,251</u>	<u>8,227,915</u>
Reserve Requirement (10% of revenues)	<u>\$194,421</u>	<u>\$206,086</u>	<u>\$218,452</u>	<u>\$231,559</u>

State and City Budget Statutes

State Statutes

Title 14, Chapter 47, Section 101-139 (1987, supplement 1991) of the Arkansas Code Annotated grants the City of Little Rock the authority to operate with the City Manager form of government. Specifically, under State Statute 14-47-120, the City Manager has the power and duty to formulate an annual budget and requires in part that:

1. The City Manager shall prepare the municipal budget annually and submit it to the Board for its approval or disapproval and be 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 finances and administrative activities of the City during the fiscal year.
3. The City Manager shall keep the Board advised of the financial condition and future needs of the City 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, which follows, of the 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 budget for the city shall set forth all proposed expenditures for the administration, operation, maintenance and improvement of all offices and departments and expenditures for capital projects to be undertaken and/or executed during the year. In addition thereto, the budget shall set forth the anticipated revenues and other means of financing proposed expenditures for the fiscal year. The budget shall be adopted for the ensuing fiscal year period, while information for subsequent fiscal periods shall be considered a fiscal plan.

Sec. 2-212. Preparation.

The City Manager shall submit to the Board of Directors a budget and an explanatory budget message for the ensuing year. The City Manager shall compile the budget with the assistance of the Finance Department 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 office of the City Clerk open to public inspection by anyone. The City Manager shall cause sufficient copies of the budget and budget message to be prepared for distribution to interested persons.

Sec. 2-214. Adoption.

On or before December 30 of each year the Board of Directors shall adopt a budget for the ensuing year.

Sec. 2-214. 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 Board of Directors shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection therewith the important features of the budget plan. It shall set forth the reasons for salient changes from the previous year in cost and revenue items and shall explain any major changes in financial policy.
- (b) Attached to the budget message shall be such support schedules, exhibits and other explanatory material in respect to both current operations and capital improvements, as the City Manager shall believe useful to the Board of Directors.

Sec. 2-217. Summary.

At the head of the budget, there shall appear a summary of the budget, which need not be itemized further than by principal sources of anticipated revenue and total proposed expenditures of each department, in such a manner as to present to taxpayers a simple and clear summary of the estimates of the budget.

Sec. 2-218. Complete budget plan.

The budget shall provide a complete plan for the operation of all City departments and offices for the ensuing budget year. It shall contain in tabular form:

Detailed estimates of all anticipated revenues.

All proposed expenditures.

Sec. 2-222. Emergency appropriations.

At any time in any budget year, the 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 Board of Directors by the City Manager and Director of Finance within 20 business days after month end close. A quarterly fund 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 Board of Directors. This fund shall be considered to be 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 shall be deposited in this fund in such amounts determined by the Board of Directors to assure that the fund shall be fully funded by December 31, 2007.

Sec. 2-260.2. Notice of downward economic trends.

The City Manager and Director of Finance shall notify the 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 reduction 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	Director-Manager
Date of Director-Manager Government	November 11, 1957

Area - Square Miles 122.31

Miles of Streets and Alley:

Total Streets	2,547.61
Streets Graded and Surface Treatment	426
Paved - Permanent (Concrete and Asphalt)	2,039
Alleys	63
Drainage Ditches Maintained	745
Miles of Sewer:	1,578
Storm	350
Sanitary	2,070
Traffic Controls:	
Signals repaired	1,887

Solid Waste/Garbage Collection:

Class I and IV tonnage	81,767
Curbside/Drop-off recycling	5,000

Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
1997	2,315	277,926,135
1998	2,330	295,624,822
1999	2,613	309,887,249
2000	2,243	488,530,453
2001	4,384	300,318,597
2002	4,561	489,610,493
2003	4,432	458,553,311
2004	5,032	475,269,768
2005	5,330	620,819,782
2006	4,694	531,752,025

Fire Protection:

Number of Stations	20
Number of Uniformed Employees	374
Insurance Rating for Insurance Service Office (ISO)	
City of Little Rock	Class II

Police Protection:	
Number of Stations	5
Number of Uniformed Employees	534

Recreation:	
Number of Parks, Including Park Development	55
Total Acres (developed & undeveloped)	5,776
Number of Playgrounds	45
Number of Tennis Courts	52
Number of Basketball Courts	35
Number of Museums	1
Number of Golf Courses	4
Number of Ball Fields	25
Number of Play Fields	20
Number of Community Centers	6
Number of Swimming Pools	3
Number of Adult Centers	1
Number of Soccer Fields	9
Number of Fitness Centers	1
Number of Pavilions	19
Number of Volleyball Courts	9
Total Recorded Park Attendance - 2006	1,339,653
Number of Zoos	1
Total Zoo Attendance – 2006	257,290
Total Zoo Outreach Programs	98,479

Medical Facilities Number of beds (private occupancy rooms):	
Arkansas Children’s	280
Arkansas Heart	84
Baptist – Little Rock	803
Baptist Rehabilitation – LR	120
St. Vincent Medical Doctor	252
St. Vincent Medical Center	691
Southwest Regional Medical Center	125
University of Arkansas Medical Center	282
Veteran Health Care System	<u>167</u>
Total Number of Beds	2,804

LITTLE ROCK AND ENVIRONS

Per Capita Income	\$27,122
Median household income (2005)	\$39,882
U.S. Consumer Price Index	201.87
Percent inflation over past year	2.5%
Unemployment percentage rate	3.8%
Annual average unemployment	4.8%
Median Age (2005)	36

Race:	
White	55.1%
Black or African American	40.4%
American Indian and Alaska Native	0.3%
Asian	3.2%
Other	2.6%
Education (Little Rock School District):	
Number of School Buildings	45
Number of Teachers	2,180
Number of Registered Students, except Kindergarten	26,691
Number of Registered Students, Kindergarten	2,164
Average Daily Attendance:	
Elementary Schools	11,563
High Schools and Middle Schools	12,743
Special Schools	221
Kindergarten	2,164

PULASKI COUNTY STATISTICS

Percent of Population Age 25+

Education level in years of formal schooling:	
High School or Equivalent:	22.1%
BA Degree or Higher:	22.0%
MA/Professional Degree or Higher:	13.4%

POPULATION

1900	38,165
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
1991 Revised Census	175,818
1992 U. S. Census Bureau Estimate	176,870
2000 Census	183,133

Bond Rating:	
General Obligation Bonds	
Standard and Poors	AA-
Moody's	Aa3
Sales Tax:	
Local	0.5%
County	1.0%
State	6.0%

EMPLOYEES AS OF DECEMBER 31, 2006

<u>City Government</u>	<u>Total</u>	<u>Full-Time</u>	<u>Part-Time</u>
AFSCME	468	468	
IAFF	374	374	
FOP	534	534	
Non-union	1,068	738	330
	<u>2,444</u>	<u>2,114</u>	<u>330</u>
<u>Commissions</u>			
Wastewater Utility	241	239	2
Little Rock National Airport	146	144	2
Advertising & Promotion	173	106	67
Port Authority	7	7	0
Ambulance Authority	339	224	115
Central Arkansas Transit Authority	169	166	3
Arkansas Museum of Discovery	34	15	19
Arkansas Arts Center	77	44	33
Central Arkansas Library	223	140	83
	<u>1,409</u>	<u>1,085</u>	<u>324</u>
Total Employment	<u><u>3,853</u></u>	<u><u>3,199</u></u>	<u><u>654</u></u>

MAJOR NONMANUFACTURING EMPLOYERS

Employer	Product	No. of Employees
State of Arkansas	Government	23,377
Federal Government	Government	12,000
University of Arkansas For Medical Sciences	Education/Medical Services	8,500
Public School Districts (LR, NLR & Pulaski CO)	Education	8,434
Baptist Health	Medical Services	7,000
Little Rock Air Force Base	Military	4,500
Acxiom	Data Processing	4,388
St. Vincent Infirmiry Medical Center	Medical Services	3,500
Entergy Arkansas	Utility (Electrical)	2,862
VA Hospitals	Medical Services	2,785