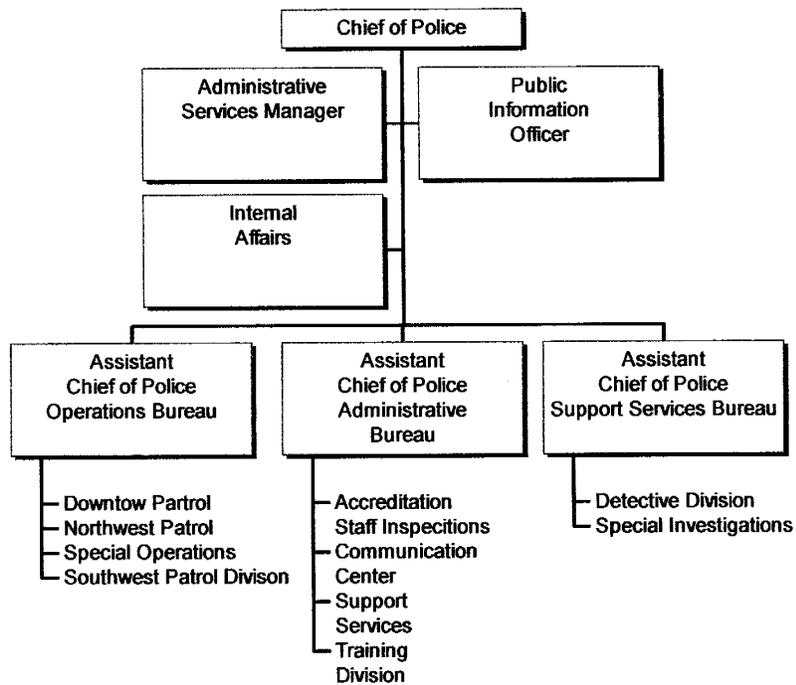




Police



Mission Statement

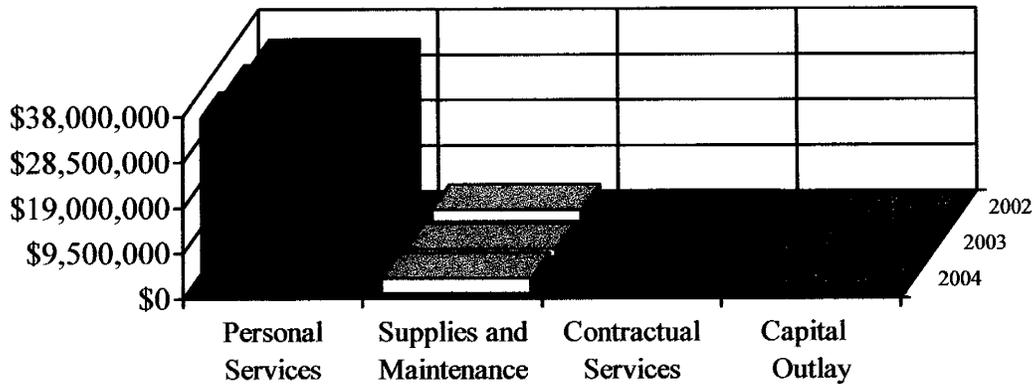
To provide essential law enforcement service to the residents of Little Rock by performing those tasks necessary to protect life and property and to preserve the peace.

Police

Expenditure Budget

Description	2002	2003	2004
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$33,914,967	\$35,909,435	\$36,820,842
Supplies and Maintenance	3,308,122	2,978,662	3,029,765
Contractual Services	1,502,715	1,672,091	1,531,000
Capital Outlay	2,991	0	0
Total	\$38,728,795	\$40,560,188	\$41,381,607

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 04 Proposed Budget	% Change from Prior Year
100 General Fund	\$41,381,607	2.03%



Police

Authorized Personnel Summary

Position	No. Positions	Salary Range
Accounting Clerk I	2	\$18,907 - \$26,112
Administrative Assistant I	1	25,293 - 37,940
Administrative Services Manager	1	41,646 - 62,469
Administrative Technician	1	22,080 - 33,120
Assistant Police Chief	3	61,812 - 92,718
Assistant Records Supervisor	1	25,293 - 37,940
Automotive/Equip. Coordinator	1	19,511 - 29,267
Chief of Police	1	72,943 - 109,415
Communication Center Administrator	1	31,741 - 47,612
Communications Center Manager	1	41,646 - 62,469
Communications Shift Supervisor	6	25,293 - 37,940
Computer Systems Specialist	1	27,822 - 41,733
Crime Analyst	2	27,982 - 41,973
Crime Scene Specialist	10	26,493 - 39,740
Crime Scene Supervisor	1	31,741 - 47,612
Emergency Communication Trainer	1	22,680 - 34,020
File Clerk	1	18,055 - 24,996
Fingerprint Technician	1	15,802 - 23,703
Information. Systems Coordinator	1	31,741 - 47,612
Latent Fingerprint Examiner	2	33,859 - 50,789
Neighborhood Watch Coordinator	1	27,982 - 41,973
Office Assistant II	2	18,055 - 24,996
Payroll Clerk	1	19,511 - 29,267
Police Captain	9	48,597 - 72,896
Police Citizen Liaison	1	25,293 - 37,940
Police Lieutenant	28	42,046 - 63,069
Police Officer	460	30,000 - 43,875
Police Sergeant	68	47,002 - 49,306
Polygraph Examiner	1	25,293 - 37,940
Property Management Supervisor	1	25,293 - 37,940
Property Technician	3	19,511 - 29,267



Police

Authorized Personnel Summary

Position	No. Positions	Salary Range
Records Supervisor	1	27,982 - 41,973
Records Technician	1	22,080 - 33,120
Secretary	5	18,055 - 24,996
Secretary - Executive	8	22,080 - 33,120
Traffic Accident Investigator	10	23,280 - 34,920
Transcriptionist	17	19,730 - 27,439
Warrants Clerk	2	17,322 - 23,877
Work Release Assistant	1	19,511 - 29,267
911 Call Taker	20	20,111 - 30,167
911 Dispatcher	<u>32</u>	22,680 - 34,020
Total	711	

2003 Program Highlights

- COMPSTAT
- Re-accreditation (in process)
- Reverse 911 Acquisition & Implementation (Mass Communication System)
- Crisis Intervention Team (CIT)
- Outreach Programs: Citizen Police Academy (CPA), Teen CPA, Explorers
- Spousal Academy
- Click It or Ticket Seatbelt Usage Campaign
- Reorganization of Investigative Units
- Command Staff Development
- Helped develop a community-wide effort dealing with black on black issues.
- Volunteer Program
- Leads Online
- Conducted analysis of sworn support positions.



2004 Departmental Priorities

- Reduce the number of crimes against persons and property
- Bond Issue Implementation
- Maintain Minimum Staffing Levels
- Outreach Programs
- Command Staff Development
- Digital Recording System Implementation (Communication Center)
- Parolee re-entry notification program



Police

DEPARTMENT: Police

FUND: General

OBJECTIVES:

Budget: \$41,381,607

Organization: 5000 Administration

To establish departmental policies and priorities, allocate fiscal and personnel resources and maintain the Department's public and professional image through continued training and program development.

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

To enhance the Department's reputation by keeping the public aware of police activities, and to assist citizens communications with the Department.

To identify crime patterns and other trend information operational units within the Department can act upon; to provide management support and research functions to Departmental command staff; to provide crime trend information to neighborhood watch groups to enhance citizen interaction with the Department.

Organization: 5100 Organized Crime-Intelligence

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.



Police

Organized Crime - Intelligence

Organization: 5100

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

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, improving self-esteem, and developing good decision-making skills.

To prepare young 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.

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 accidents.
- 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.
- Organization: 5600 Support Services Division**
- To provide command level direction for the operation of the Support Services Division; to operate a telephone report unit for the department; to coordinate the maintenance of the police fleet; and to provide a central supply system; and to ensure general maintenance of the police complex is performed.
- To receive, log and maintain all property turned into the Police Department and to assist in the proper disposal of such items.



Police

Organization 5600 Support Services Division

To provide a record management system for all written information that comes into the sphere of knowledge of the department and to provide copies of those reports to designated divisions on a specified schedule.

To serve warrants of arrest and subpoenas issued by the Municipal Courts and summons issued by the City Attorney and the Civil Service Commission.

To maintain the criminal dockets, provide assistance to visitors, assist with equipment issue, property and vehicle storage and provide security for the police complex after normal hours.

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.

To afford inmates charged with misdemeanor offenses an 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: 5700 Emergency Services

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 a Safe City page 11.

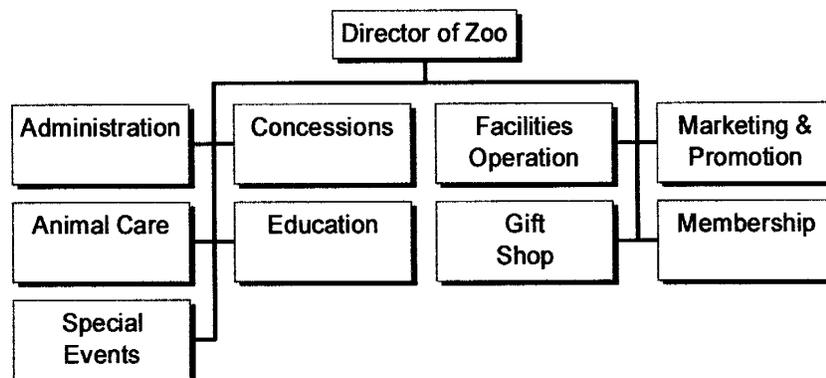


Police

<u>Service Measures</u>	<u>Actual 2002</u>	<u>Budget 2003</u>	<u>Est. 2004</u>
High priority Calls – Minutes from dispatch to arrival	8.8	9	9
High priority Calls – Total response times in minutes	13	12.4	12.4
All other calls – Minutes from dispatch to arrival	9.9	9.3	9.3
All other Calls – Total response times in minutes	18	18.1	18.1



Zoological Gardens



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 recreational, educational and cultural experience and operating on a sound financial basis.

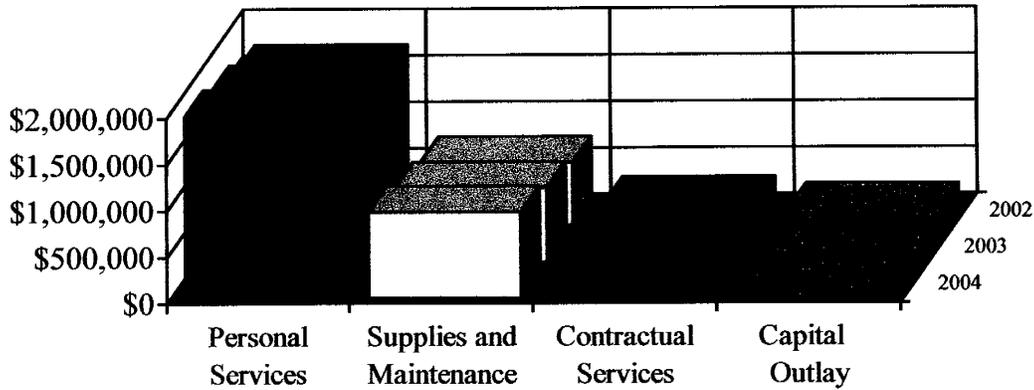
Zoo

Expenditure Budget

Description	2002	2003	2004
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,870,081	\$1,947,765	\$1,969,599
Supplies and Maintenance	\$792,306	861,497	\$931,837
Contractual Services	\$301,224	261,632	\$360,654
Capital Outlay *	\$166,195	48,900	\$113,605
Total	\$3,129,805	\$3,119,794	\$3,375,695

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

Total Allocations By Fiscal Year And Account Category



Resources for Budget
607 Zoo Fund

FY 04 Proposed Budget	% Change from Prior Year
\$3,375,695	8.20%



Zoo

Authorized Personnel Summary

Position	No. Positions	Salary Range
Administrative Assistant I	1	\$25,293 - \$37,940
Animal Keeper	22	19,972 - 28,339
Animal Keeper Senior	2	22,080 - 33,120
Curator	3	27,982 - 41,973
Director of The Zoo	1	69,986 - 104,979
Education Curator	1	31,741 - 47,612
Engineering Technician - Senior	1	25,293 - 37,940
General Curator	1	41,646 - 62,469
Laborer	3	15,790 - 21,506
Office Assistant II	2	18,055 - 24,996
Office Assistant III	1	19,511 - 29,267
Veterinary Technician	1	22,080 - 33,120
Zoo Café Supervisor	1	22,080 - 33,120
Zoo Construction Worker I	1	20,972 - 29,894
Zoo Construction Worker II	3	23,107 - 33,078
Zoo Facilities Operations Foreman	1	31,741 - 47,612
Zoo Fundraising/PR Coordinator	1	31,741 - 47,612
Zoo Landscape Worker	1	18,907 - 26,639
Zoo Special Events Coordinator	1	27,982 - 41,973
Zoo Visitor Services Assistant	1	25,293 - 37,940
Zoo Visitor Services Supervisor	1	35,497 - 53,246
Total	50	

2003 Program Highlights

Animal Care Division:

- Elephant exhibit outside exercise yard increased...elephants using new area.
- The animal management team's emphasis on pairing single animals has continued through 2003. Many single species now have mates or companions.
- The application for acquiring two new female Western Lowland Gorillas was completed. The permit was received, with shipment to follow early 2004.
- The Little Rock Zoo participated in a variety of conservation programs on a local, national, and worldwide level.
- Several Zoo staff members were able to attend many AZA conferences and workshops, and members of the curatorial and veterinarian staff served on AZA Accreditation inspection teams. Training has continued on the Zoo's emergency response team.



Zoo

- Many construction projects were completed, such as the bear moat, small carnivore area safety enclosures, primate cages, alligator exhibit, and lemur island.

Visitor Services Division:

- Increased catering sales, food concession sales, gift shop sales and zoo rentals in 2003.
- Began customer service training for all visitor service personnel.
- Successfully marketed and provided a variety of “members only” events in 2003. (i.e. mothers and father’s day events, ice cream social, pool party, and winter “Dinner and a Show” catered parties.
- Worked with other community organizations (March of Dimes, Alzheimer’s Group, etc) for co-sponsored events at the Zoo.

Development & Marketing Division:

- Reviewed and made changes to membership and donor related internal operating systems, saving valuable time for our clerical staff.
- Examined and updated external promotional materials. Continued and/or increased promotional partnerships.
- Worked with individuals to continue progress already started on the Arkansas Zoological Foundation.
- Submitted grants to various organizations and coordinated actions for grants received.

Facilities Operations Division:

- Projects completed include: elephant exhibit expansion, new Civitan pavilion, capybara pool, rockwork and painting of bear exhibits, pole barn roof, green house improvements, new nursery building, new Kiwanis Playground, safety enclosures at SCA, schoolyard garden, and adding one lane of Jonesboro Drive to interior of Zoo.

Education Division:

- Met and surpassed projected revenues
- Created and produced professional education brochure with Development & Marketing Division.
- Volunteer teachers (Docents) donated 14,825 service hours in 2003. Recruited and trained 20 new docents.
- Most attended ZooFari Summer Classes and Zoo Snoozes to date.
- Continued participation in many outreach programs included those at State Parks during eagle awareness weeks.
- Continued participation on KTHV Channel 11’s Morning Show.



2004 Departmental Priorities

- Initiate preparations for 2006 American Zoo and Aquarium Association Accreditation in all areas.
- Develop and implement new program for directional, animal identification, conservation and educational graphics.

Animal Care Division: 3138

- Continue to manage animals going into the new Veldt Exhibit until new exhibit opens.
- Develop a comprehensive collection plan for the Zoo, enhance animal collection plan as much as possible with new species.
- Continue development of Conservation Committee and work toward enhancing our conservation message to the public. Continue to refine our *in situ* conservation work.
- Work toward a higher level of participation in AZA schools, workshops and conferences.
- Staff will continue to improve all animal exhibits to present our collection in the most aesthetic manner possible. Provide updated housing where possible utilizing bond funds.
- Improve staff training regarding professional ideas and practices; provide in-house training for new staff, and work to improve time management skills and overall staff morale.

Visitor Services Division: 3130, 3130, 3133, 3134

- Increase overall concession, gift shop, catering, and rentals by 10%.
- Decrease visitor complaints by providing innovative sales training for all visitor services personnel.
- Market food services and create a new concept for food services areas.
- Increase membership sales by 10%.
- Decrease employee turnover by creating a “temp-force” type group of seasonal employees.

Development & Marketing Division: 3136

- Complete formation of the Arkansas Zoological Foundation.
- Actively promote the Zoo; it’s education programs, membership benefits, attendance, and special events.
- Improve earned revenue by increasing events and programs.
- Develop major fund raising program for implementation of Phase I of the Zoo Master Plan.
- Enhance and expand the Special Events Section through the hiring of a Special Events Coordinator.



Zoo

Facilities Operations Division: 3137

- Acquire state funding for and complete the African Veldt, and start work on the Conservation Outpost, and Dik-Dik exhibits, to be completed in 2005.
- Complete cage repairs and install new door at Great Ape Exhibit in anticipation of the spring arrival of two new gorillas.
- Complete greenhouse complex and shade structure at amphitheater.
- Renovate pools and tunnel at the Spider Monkey Exhibit.
- Set up a new graphics section with staff and equipment.

Education Division: 3132

- Increase participation at on-site and outreach programs by 10% and add more conservation messages to all programs.
- Add full-time education assistant position to this division.
- Assist Facilities Operations division with setting up new graphics program.
- Increase education revenues by 10%.
- Continue to improve zoo staff in-service training programs.
- Begin plans to re-locate zoo education offices, classrooms, and raptor collection.
- Develop conservation concept for the new African Veldt and Conservation Outpost.



Zoo

DEPARTMENT: Zoo **FUND:** Zoo
OBJECTIVES: Budget: \$3,375,695

Organization: 3130 Administration

Accredited by the American Zoo and Aquarium Association 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. To maintain our momentum and to complete the goals set forth in the recently completed Master Plan, it is critical that certain goals be met during 2004 and future years to insure the Zoo's successful transformation. Completion of the African Veldt this year will not only provide a new and exciting visitor experience, but also highlight the vision for the future Zoo. Zoo management has established and staffed a Development Division. This new division, along with the formation of a zoological support foundation, will give the Little Rock Zoo the tools to raise the necessary funds to attain our goals.

In the fall of 2003 the citizens of Little Rock passed a bond funding package that gave the Little Rock Zoo \$4.6 million dollars for much needed improvements, new exhibits, and visitor amenities. Phase I of the master plan will be started with bond funding, (lorikeet exhibit, new gift shop and entry complex, conversion of the old lion house into a new restaurant.) In addition \$1.8 million will be spent on much needed AZA accreditation required projects, which include renovations and remodeling of a variety of existing areas in the Zoo. All Zoo divisions have been affected by the funding, from new and better visitor activity areas, to a better place to sit down and have lunch, to a new walk through, visitor friendly, interactive exhibit filled with colorful lorikeets that can be fed by the visitors. 2004 promises to be a year of improvements and changes that will make visiting the Little Rock Zoo a great experience.

Organization: 3131 Concessions

The Safari Terrace Café will continue to provide a clean and safe environment for our visitors' dining enjoyment. We will offer high quality menu items at reasonable prices. In addition, this division will actively increase the awareness of catering opportunities for large groups; therefore increasing the overall revenue for this division. An addition to our concessions program in 2003 was the creation of a seasonal Snow Cone hut. We will continue with this program in 2004. Work will begin on converting the old lion house into a high profile quality restaurant/concession operation



Zoo

Organization: 3132 Education

The primary objective in 2003 for the Zoo Education Division was to re-direct the focus of the Zoo Docent Council (volunteer teachers) toward education and conservation projects rather than special events. Our goal for 2004 is to increase the number of on-site and outreach education programs and to put a greater emphasis on conservation education.

Organization: 3133 Gift Shop

The Safari Gift Shop will continue to provide quality gift items for resale. We have implemented a policy of including "green" items for resale that will help in overall conservation efforts. The primary goal for 2004 is to increase sales by 10%. In addition, a new zoo entry complex, which will include a larger gift shop, is scheduled to begin construction in late 2004.

Organization: 3134 Membership

Increase memberships by offering a variety of categories that will fit every need. The membership fees were increased slightly for 2004; therefore, revenue should increase. Membership operations will improve with the addition of a new on line renewal system.

Organization: 3135 Special Events

A special events coordinator will be hired to plan and direct special events at the Zoo. Additional events will be added to the already existing annual events. Through special event advertising and promotion in the Central Arkansas area citizens will become more aware of the Zoo as a vital part of the culture and quality of life in Central Arkansas

Organization: 3136 Marketing & Promotion

The division goal is to develop and disseminate information to the public regarding Zoo activities and to promote awareness and interest in the Little Rock Zoo.

Organization: 3137 Facilities Operations

To 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.



Zoo

Organization: 3138 Animal Care

To provide proper husbandry and enrichment for the zoo collection of native and exotic animals in as naturalistic enclosures as possible, while meeting or exceeding United States Department of Agriculture and American Zoo and Aquarium Association guidelines.

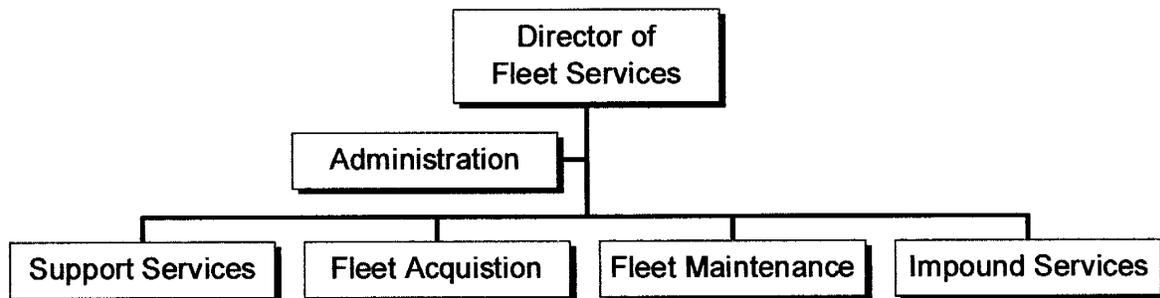
The departmental goals and objectives link with the BOD policy statement for Quality of Life page 13.

<u>Service Measures</u>	<u>Actual 2002</u>	<u>Budget 2003</u>	<u>Est. 2004</u>
Number of trained active Docents	76	75	80
Number of Docent volunteer hours (I)	14,834	14,500	15,000
Value of Docent volunteer hours	\$245,351	\$239,830	\$248,100
Attendance	268,571	294,782	300,000
Gift Shop Sales	\$238,721	\$238,379	\$250,000
Number of in-house work orders completed	1,538	1,353	1,600
Number of major construction projects completed	13	11	15
Outside support dollars percent increase (Goal 10% increase each year in outside support)	\$58,378	\$65,489	\$240,000

(I) Summer Intern hours added



Fleet Services



Mission Statement

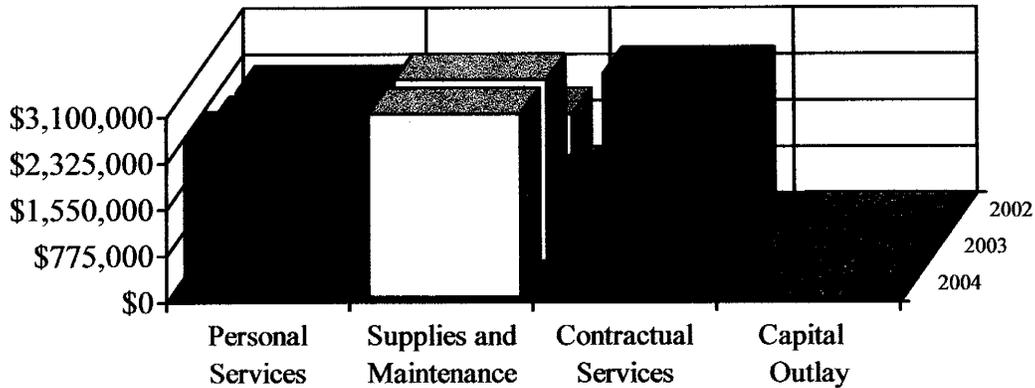
To provide City departments with the most reliable, cost-effective vehicle equipment support possible, and to support the City law enforcement entities by providing safe storage for vehicles.

Fleet Services

Expenditure Budget

Description	2002	2003	2004
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,314,714	\$2,311,895	\$2,472,044
Supplies and Maintenance	1,848,063	3,033,575	2,862,470
Contractual Services	2,521,809	1,030,746	1,137,125
Capital Outlay	176,190	190,638	171,918
Total	\$6,860,776	\$6,566,854	\$6,643,557

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 04 Proposed Budget	% Change from Prior Year
600 Fleet ServicesFund	\$6,643,557	1.17%



Fleet Services

Authorized Personnel Summary

Position	No. Positions	Salary Range
Administrative Assistant I	2	\$25,293 - \$37,940
Automotive Parts Clerk	4	18,055 - 24,996
Automotive Team Leader	7	29,022 - 40,184
Automotive Technician Assistant	1	16,819 - 23,063
Automotive Technician I	8	23,069 - 32,883
Automotive Technician II	20	25,418 - 36,386
Director of Fleet Services	1	69,986 - 104,979
Fleet Acquisition & Utilization Manager	1	35,497 - 53,246
Fleet Acquisition Specialist	1	25,293 - 37,940
Fleet Operations Manager	1	41,646 - 62,469
Fleet Service Delivery Driver	1	16,819 - 23,063
Fleet Supply Specialist	1	25,293 - 37,940
Fleet Support Services Manager	1	35,497 - 53,246
Fuel System Technician	1	22,080 - 33,120
Secretary - Executive	1	22,080 - 33,120
Service Coordinator I	3	27,982 - 41,973
Vehicle Service Writer	1	22,680 - 34,020
Welder	1	24,808 - 35,634
Total	56	

2003 Program Highlights

Operations Division

- Installation of GPS (global positioning system) for Public Works vehicles.
- Installation of a Quality Assurance/Quality Coordination program in all shops.
- Added full-time Service Coordinator at Landfill Shop.
- Continued success in the Police Up-Fit program.
- Warranty savings of over \$42,500 at the McKinley Shop.
- Updated several pieces of diagnostic equipment.

Acquisitions Division

- Purchased and placed in service a second Tillerman Aerial Apparatus for Fire Department.
- Developed specifications and ordered a cold planer milling machine for Public Works.



Fleet Services

- Developed specifications and ordered the City's first fire tanker truck.
- Developed specifications to purchase and install a security surveillance system for the Impound Facility.
- Restructured the Management Personnel Evaluation Form.
- Developed the first vehicle replacement list using the FASTER (Fleet Management Information System and Services) routine.

Support Services Division

- Established direct bank deposit procedures for Fleet Services (vehicles for hire, insurance, and accounts receivable).
- Established monthly Inventory (parts and fuel) and accounts receivable procedures for Fleet.
- Established new capitalization procedures through a committee process.
- Expanded the use for Fleet's software program FASTER with the capitalization equipment project.
- Developed and created internal procedures to compare the FASTER system to the City accounting system, AFIN.
- Developed and created internal procedures for reconciliation of Impound daily deposits to compare to the City accounting system.
- Established a new division for parts and safety to strengthen internal controls.

2004 Departmental Priorities

Operations Division

- Reduce PM backlog by 45%.
- Reduce downtime across Fleet by 25%.
- Establish a Fleet Services body and paint shop.
- Provide the latest training to Fleet Services Technicians.
- Enter into a maintenance contract with UALR.
- Continue to improve up-fit program for the Police Department.
- Continue to update all diagnostic equipment.

Acquisitions Division

- Complete pilot project for outsourcing a portion of unleaded fuel for convenience and visibility purposes.
- Add a minimum of two (2) additional government organizations to the City of Little Rock fueling system.
- Research ways and means to reduce backlog vehicles eligible for replacement.
- Compile 2005 vehicle replacement list by August 15, 2004.
- Design an automated vehicle utilization program that will be monitored through the Fleet Management System.



Fleet Services

Support Services Division

- Decentralize inventory procedures to Parts Clerks at the various locations.
- Create uniform parts numbers by ensuring barcodes on inventory shelf match the numbers on the product package.
- Increase the quantity of part issued by 10% from inventory at the Boyle Park store.
- Establish an internal monthly training program for every employee in the department.
- 50% of all Parts Clerks will obtain Parts ASE Certification.
- Perform feasibility study on outsourcing of the inventory.

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



Fleet Services

DEPARTMENT: Fleet Services **FUND:** Internal Service
OBJECTIVES: Budget: \$6,643,557

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 procure and dispose of all new and retiring vehicles and equipment owned by the City of Little Rock.

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.

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



Fleet Services

Organization: 6040 Maintenance

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

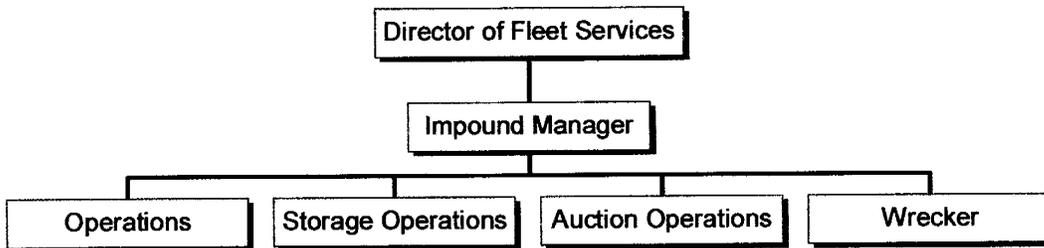
To provide regionalized support maintenance services to operating departments to increase their in-service response time.

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

<u>Service Measures</u>	<u>Actual 2002</u>	<u>Budget 2003</u>	<u>Est. 2004</u>
Percentage of shop jobs completed with the time established by national standards.		75%	75%
Percentage of vehicle repairs complete within two workdays.		75%	75%
Parts issued-Dollar	\$1,741,807	\$1,780,138	\$1,500,000
Parts issued-Quantity	149,851	139,943	140,000
Dollar amount of increased revenue from outside contracts. (revenue)	\$1,368,000	\$1,344,407	\$1,500,000
Percentage decreased errors for notification of lien holders.			12%



Impound Operations



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.

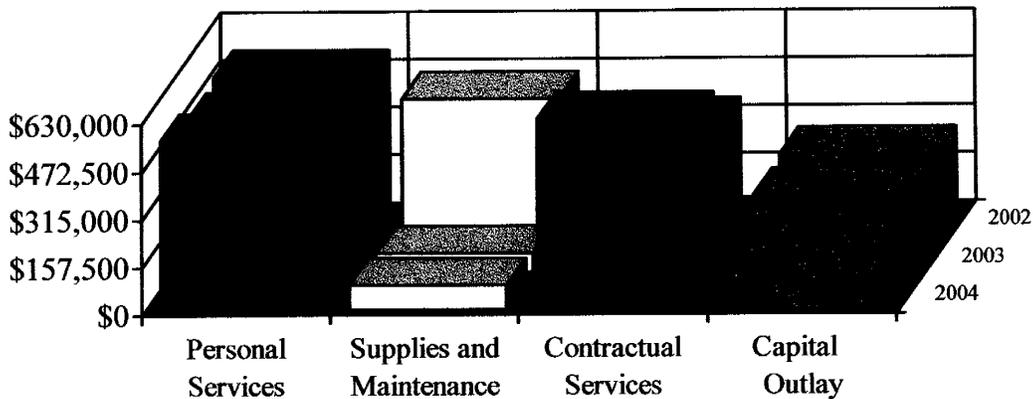
Impound Operations

Expenditure Budget

Description	2002	2003	2004
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$560,887	\$505,167	\$560,276
Supplies and Maintenance	447,178	75,939	75,650
Contractual Services	30,591	485,098	626,450
Capital Outlay*	261,061	250,000	202,311
Total	\$1,299,717	\$1,316,204	\$1,464,687

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

Total Allocations By Fiscal Year And Account Category



	FY 04 Proposed Budget	% Change from Prior Year
Resources for Budget 608 Impound Operations Fund	\$1,464,687	11.28%



Impound Operations

Authorized Personnel Summary

Position	No. Positions	Salary Range
Impound Attendant I	4	\$16,819 - \$23,063
Impound Attendant II	4	19,972 - 28,339
Impound Attendant - Lead	1	20,972 - 29,894
Impound Services Shift Supervisor	2	22,080 - 33,120
Impound Services Auction Technician	1	19,511 - 29,267
Impound Services Manager	1	35,497 - 53,246
Office Assistant II	1	19,511 - 29,267
Security Guard	1	17,880 - 24,557
Transportation Code Coordinator	<u>1</u>	25,293 - 37,940
Total	16	

2003 Program Highlights

- Assumed responsibility for the administration of the wrecker contract.
- Implemented on-call spot checks of wrecker service to assure greater accountability of wrecker vendors.
- Implemented a more aggressive approach to contacting insurance companies to secure storage payments for abandoned vehicles.
- Reorganized staff to more effectively use current staff with additional responsibilities.
- Increased auction attendance and revenue by 10% through advertisement to City employees via email and the web site.
- Increased revenue 20% through innovative approaches in securing storage fees.

2004 Departmental Priorities

- Increase revenue by 10% through implementation of processes implemented by staff.
- Increase the number of monthly auctions from twice monthly to three times monthly.
- Implement a method of broader distribution of the current online auction advertisements.
- Provide customers access to a web page to obtain information regarding Impound procedures, including redemption and release procedures, storage costs, impounded vehicle auctions, etc.

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 a reasonable time after month end close. A quarterly fund report will also be prepared and submitted to the Board of Directors. 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, 2005. Until the fund is fully funded, the City Manager should consider recommending expending funds from the restricted reserve fund only as a last resort and only that it is absolutely necessary to meet a serious and imminent situation facing the City.

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	2,398.3
Streets Graded and Surface Treatment	426
Paved - Permanent (Concrete and Asphalt)	1,972.3
Alleys	63
Drainage Ditches Maintained	750
Miles of Sewer:	
Storm	350
Sanitary	1,207.3

Traffic Controls:

Signals repaired 1,728

Solid Waste/Garbage Collection:

Class I and IV tonnage 87,000
Curbside/Drop-off recycling 5,600

Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
1994	3,505	265,406,495
1995	2,120	204,102,908
1996	2,351	281,153,259
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

Fire Protection:

Number of Stations 20
Number of Uniformed Employees 373

Insurance Rating for Insurance Service Office (ISO)

City of Little Rock Class II

Police Protection:

Number of Stations	4
Number of Uniformed Employees	537

Recreation:

Number of Parks, Including Park Development	52
Total Acres	5,745
Number of Playgrounds	48
Number of Tennis Courts	52
Number of Basketball Courts	36
Number of Museums	1
Number of Golf Courses	3
Number of Ball Fields	41
Number of Play Fields	12
Number of Community Centers	4
Number of Swimming Pools	4
Number of Adult Centers	1
Number of Soccer Fields	9
Number of Fitness Centers	1
Number of Pavilions	26
Number of Volleyball Courts	9
Total Recorded Park Attendance - 2003	1,021,818
Number of Zoos	1
Total Zoo Attendance – 2003	294,782
Total Zoo Outreach Program	92,158

Medical Facilities Number of beds (private occupancy rooms):

Arkansas Children's	280
Arkansas Heart	84
Baptist – Little Rock	787
Baptist Rehabilitation – LR	120
St. Vincent Medical Doctor	296
St. Vincent Medical Center	691
Southwest Regional Medical Center	125
University of Arkansas Medical Center	225
Veteran Health Care System	<u>291</u>
Nursing Home	
Total Number of Beds	2,899

LITTLE ROCK AND ENVIRONS

Per Capita Income	\$23,209
Median household income	37,572
U.S. Consumer Price Index	184.5
Percent inflation over past year	1.8%
Unemployment percentage rate	4.6%
Median Age	34.5
Race:	

White	55.0%
Black or African American	40.4%
American Indian and Alaska Native	0.3%
Asian	3.4%
Native Hawaiian and Other Pacific Islander	-
Other	0.9%
Education:	
Number of School Buildings	50
Number of Teachers	2,002
Number of Registered Students, except Kindergarten	25,928
Number of Registered Students, Kindergarten	2,052
Average Daily Attendance:	
Elementary Schools	10,892
High Schools and Middle Schools	12,660
Special Schools	320
Kindergarten	2,056

PULASKI COUNTY STATISTICS

Percent of Population Age 25+

Education level in years of formal schooling:	
High School or Equivalent:	85.9%
BA Degree or Higher:	35.5%
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	.5%
County	1%
State	5.125%

EMPLOYEES AS OF DECEMBER 31, 2003

<u>City Government</u>	<u>Total</u>	<u>Full-Time</u>	<u>Part-Time</u>
AFSCME	470	470	
IAFF	373	373	
FOP	537	537	
Non-union	968	685	283
	<u>2,348</u>	<u>2,065</u>	<u>283</u>
<u>Commissions</u>			
Wastewater Utility	231	222	9
National Airport	133	132	1
Advertising & Promotion	195	115	80
Port Authority	9	8	1
Ambulance Authority	241	165	76
Central Arkansas Transit Authority	160	151	9
Museum of Discovery	35	14	21
Arkansas Arts Center	80	42	38
Central Arkansas Library	118	118	0
	<u>1,202</u>	<u>967</u>	<u>235</u>
Total Employment	<u><u>3,550</u></u>	<u><u>3,032</u></u>	<u><u>518</u></u>

MAJOR NONMANUFACTURING EMPLOYERS

Employer	Product	No. of Employees
State of Arkansas	Government	28,100
Federal Government	Government	9,400
University of Arkansas For Medical Sciences	Education/Medical Services	7,800
Public School Districts (LR, NLR & Pulaski CO)	Education	7,411
Baptist Health	Medical Services	7,000
Little Rock Air Force Base	Military	4,500
St. Vincent Infirmiry Medical Center	Medical Services	4,200
Entergy Arkansas	Utility (Electrical)	3,254
Alltel Corporation	Telecommunications	2,734
Veterans Administration Hospitals	Medical Services	2,700
Southwestern Bell Telephone	Utility (Telephone)	2,613
Dillard Department Stores	Department Stores	2,400
AR Blue Cross	Insurance	2,142

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 City Manager is responsible for enforcing the spending limits established in this plan.

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.

Each year, the City publishes 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, prior to December 30, 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 a public hearing 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 2004 is included in this document to more adequately describe the budget development process.

The 2004 Basic Budget is comprised of four major fund types: the General Fund, Street 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
- Cable 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, War Memorial Fitness Center, Concessions, River Market, Impound Operations and Waste Disposal Department.
- 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 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 holds a Bond Sale 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.
- The Bonds are purchased and the funds generated from the sale are allocated to Bond Funds to support specific projects. The Bond Funds distribute moneys to the individual project accounts. 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 bond 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, 2003 Highlights and 2004 Departmental Priorities.

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

2004 Five Year Forecast

All fund designations and reserve 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, 2005. Thereafter, the reserve shall be maintained at the greater of \$10,000,000 or 10% of General Fund revenues. Due to the recent economic conditions, and the effect on the General Fund revenues, it is anticipated. The restricted reserve will be at 35.3% of the goal. Economic activity has improved over the last 5 months.

The proposed 2004 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. All the funds are balanced based on our projections with the exception of the Concessions and Impound Operations Funds. These will be addressed in the 2005 budget and Five-year forecast.

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. Once these projects are completed (by 2007), the Board may consider implementing other aspects of the Vision Little Rock capital improvements plan.

The City has taken steps to plan for the future with the five-year forecast based on the estimated revenues and operating expenditures for 2004 –2008. The forecast for 2005 – 2008 is a planning tool used for the projections. The Board of Directors has only approved the 2004 budget. However, the Board is committed to providing financial stability for all programs.

**CITY OF LITTLE ROCK
2004-2008 FORECAST**

	FY04 <u>Adopted</u>	FY05 <u>Projected</u>	FY06 <u>Projected</u>	FY07 <u>Projected</u>	FY08 <u>Projected</u>
<u>General Fund</u>					
Beginning Net Assets	\$8,278,050	\$8,278,050	\$8,251,976	\$8,224,374	\$8,170,558
Plus: Est. Revenue	110,407,056	109,266,141	111,986,444	114,942,025	118,054,873
Additional revenues or expense reductions (FY05-08) - Cumulative		5,959,860	8,011,488	10,029,148	8,468,645
Less: Est. Expenses	<u>110,407,056</u>	<u>115,252,075</u>	<u>120,025,534</u>	<u>125,024,988</u>	<u>126,554,391</u>
Ending Net Assets *	<u>8,278,050</u>	<u>8,251,976</u>	<u>8,224,374</u>	<u>8,170,558</u>	<u>8,139,685</u>
Anticipated Restricted Reserve	<u>3,536,165</u>	<u>6,036,165</u>	<u>8,536,165</u>	<u>11,494,202</u>	<u>11,805,487</u>
Reserve Requirement (10% of Revenues)	<u>\$11,040,706</u>	<u>\$10,926,614</u>	<u>\$11,198,644</u>	<u>\$11,494,202</u>	<u>\$11,805,487</u>
* Net Assets includes taxes receivables					
<u>Zoo Fund</u>					
Beginning Balance	\$1,854,966	\$1,854,966	\$1,854,966	\$1,854,966	\$1,854,967
Plus: Est. Revenue	3,375,695	3,480,329	3,588,631	3,700,738	3,816,791
Less: Est. Expenses	<u>3,375,695</u>	<u>3,480,329</u>	<u>3,588,631</u>	<u>3,700,738</u>	<u>3,816,791</u>
Fund Balance Per Audit	<u>1,854,966</u>	<u>1,854,966</u>	<u>1,854,966</u>	<u>1,854,967</u>	<u>1,854,966</u>
Reserve Requirement (10% of Revenues)	<u>\$337,570</u>	<u>\$348,033</u>	<u>\$358,863</u>	<u>\$370,074</u>	<u>\$381,679</u>
<u>Golf Fund</u>					
Beginning Balance	\$959,349	\$959,349	\$959,349	\$959,349	\$959,350
Plus: Est. Revenue	2,478,096	2,536,220	2,596,385	2,658,669	2,723,149
Less: Est. Expenses	<u>2,478,096</u>	<u>2,536,220</u>	<u>2,596,385</u>	<u>2,658,669</u>	<u>2,723,149</u>
Fund Balance Per Audit	<u>959,349</u>	<u>959,349</u>	<u>959,349</u>	<u>959,350</u>	<u>959,349</u>
Reserve Requirement (10% of revenues)	<u>\$247,810</u>	<u>\$253,622</u>	<u>\$259,639</u>	<u>\$265,867</u>	<u>\$272,315</u>
<u>War Memorial Fitness Fund</u>					
Beginning Balance	\$2,285,150	\$2,285,151	\$2,285,151	\$2,285,151	\$2,285,151
Plus: Est. Revenue	1,063,250	1,090,749	1,119,257	1,148,810	1,179,448
Less: Est. Expenses	<u>1,063,249</u>	<u>1,090,749</u>	<u>1,119,257</u>	<u>1,148,810</u>	<u>1,179,448</u>
Fund Balance Per Audit	<u>2,285,151</u>	<u>2,285,151</u>	<u>2,285,151</u>	<u>2,285,151</u>	<u>2,285,151</u>
Reserve Requirement (10% of revenues)	<u>\$106,325</u>	<u>\$109,075</u>	<u>\$111,926</u>	<u>\$114,881</u>	<u>\$117,945</u>
<u>Concessions Fund</u>					
Beginning Balance	(\$282,133)	(\$282,133)	(\$282,133)	(\$282,132)	(\$282,132)
Plus: Est. Revenue	119,780	121,875	125,778	129,819	134,003
Less: Est. Expenses	<u>119,780</u>	<u>121,875</u>	<u>125,778</u>	<u>129,819</u>	<u>134,003</u>
Fund Balance Per Audit	<u>(282,133)</u>	<u>(282,133)</u>	<u>(282,132)</u>	<u>(282,132)</u>	<u>(282,132)</u>
Reserve Requirement (10% of revenues)	<u>\$11,978</u>	<u>\$12,188</u>	<u>\$12,578</u>	<u>\$12,982</u>	<u>\$13,400</u>

**CITY OF LITTLE ROCK
2004-2008 FORECAST**

	FY04 <u>Adopted</u>	FY05 <u>Projected</u>	FY06 <u>Projected</u>	FY07 <u>Projected</u>	FY08 <u>Projected</u>
<u>River Market Fund</u>					
Beginning Balance	\$4,846,117	\$4,846,117	\$4,846,117	\$4,846,117	\$4,846,118
Plus: Est. Revenue	907,513	927,957	949,045	970,799	993,241
Less: Est. Expenses	<u>907,513</u>	<u>927,957</u>	<u>949,045</u>	<u>970,799</u>	<u>993,241</u>
Fund Balance Per Audit	<u>4,846,117</u>	<u>4,846,117</u>	<u>4,846,117</u>	<u>4,846,118</u>	<u>4,846,117</u>
Reserve Requirement (10% of revenues)	<u>\$90,751</u>	<u>\$92,796</u>	<u>\$94,905</u>	<u>\$97,080</u>	<u>\$99,324</u>
<u>Waste Disposal Fund</u>					
Beginning Balance	\$1,747,576	\$1,367,961	\$1,552,239	\$1,602,942	\$1,756,903
Plus: Est. Revenue	14,441,665	15,228,688	15,316,801	15,659,724	15,753,372
Plus: GASB Adjustment					
Less: Est. Expenses	14,821,280	15,044,409	15,266,098	15,505,764	15,748,230
Fund Balance Per Audit	<u>1,367,961</u>	<u>1,552,239</u>	<u>1,602,942</u>	<u>1,756,903</u>	<u>1,762,044</u>
Reserve Requirement (10% of revenues)	<u>\$1,444,166</u>	<u>\$1,522,869</u>	<u>\$1,531,680</u>	<u>\$1,565,972</u>	<u>\$1,575,337</u>
<u>Impound Operations Fund</u>					
Beginning Balance	(\$97,944)	(\$97,944)	(\$97,944)	(\$97,943)	(\$97,943)
Plus: Est. Revenue	1,464,687	1,494,000	1,523,800	1,554,200	1,585,200
Less: Est. Expenses	<u>1,464,687</u>	<u>1,494,000</u>	<u>1,523,800</u>	<u>1,554,200</u>	<u>1,585,200</u>
Fund Balance Per Audit	<u>(97,944)</u>	<u>(97,944)</u>	<u>(97,943)</u>	<u>(97,943)</u>	<u>(97,942)</u>
Reserve Requirement (10% of revenues)	<u>\$146,469</u>	<u>\$149,400</u>	<u>\$152,380</u>	<u>\$155,420</u>	<u>\$158,520</u>
<u>Street Fund</u>					
Beginning Balance	\$1,481,088	\$1,454,088	\$1,453,631	\$1,461,809	\$1,464,116
Plus: Est. Revenue	13,607,950	13,802,862	14,001,662	14,204,462	14,411,262
Less: Est. Expenses	<u>13,634,950</u>	<u>13,803,318</u>	<u>13,993,484</u>	<u>14,202,155</u>	<u>14,406,430</u>
Fund Balance Per Audit	<u>1,454,088</u>	<u>1,453,631</u>	<u>1,461,809</u>	<u>1,464,116</u>	<u>1,468,949</u>
Reserve Requirement (10% of revenue)	<u>\$1,360,795</u>	<u>\$1,380,286</u>	<u>\$1,400,166</u>	<u>\$1,420,446</u>	<u>\$1,441,126</u>
<u>Fleet Fund</u>					
Beginning Balance	\$3,948,183	\$3,948,183	\$3,948,235	\$3,949,472	\$3,952,008
Plus: Est. Revenue	6,643,557	6,773,042	6,954,156	7,140,852	7,333,321
Less: Est. Expenses	<u>6,643,557</u>	<u>6,772,990</u>	<u>6,952,919</u>	<u>7,138,316</u>	<u>7,332,084</u>
Fund Balance Per Audit	<u>3,948,183</u>	<u>3,948,235</u>	<u>3,949,472</u>	<u>3,952,008</u>	<u>3,953,245</u>
Reserve Requirement (10% of revenues)	<u>\$664,356</u>	<u>\$677,304</u>	<u>\$695,416</u>	<u>\$714,085</u>	<u>\$733,332</u>

GLOSSARY OF 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 for a specific purchase of goods or services.

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 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, DP 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.

Emergency 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 outflows or the using up of assets – cost expiration such as the depreciation of fixed 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.

Fixed 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.

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 - Proceeds from sale of city owned property such as vehicles, landfill equipment, etc.

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 of in-kind services required to match Federal and State grant and programs.

Impound Lot 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.

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 providing 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.

Real Estate Sale - Proceeds from sale of city owned real estate.

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) - (1) 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.