

# 2010 Annual Operating Budget City of Little Rock, Arkansas

The front cover depicts pictures representing some of the City of Little Rock grant projects funded by the *American Recovery and Reinvestment Act of 2009*. This legislation has provided nearly \$800 billion nationally to boost the American economy. To date, grants in the Little Rock area have totaled over \$44 million.

Funded projects for the City of Little Rock primary government featured on the cover include neighborhood stabilization projects - \$8,602,359; safe routes to schools - \$246,500; community oriented policing services - \$3,043,680; fire station construction - \$2,017,800; the William E. "Bill" Clark Presidential Park Wetlands - \$353,000; Rebsamen River Trail Round-About - \$246,500; sidewalk construction in low and moderate income areas - \$446,096; Summer Youth Employment - \$504,376; and energy efficient retrofits - \$1,224,700.

# City of Little Rock

## 2010 Annual Operating Budget

Bruce T. Moore  
City Manager

Prepared by:  
Department of Finance

Sara Lenehan, Finance Director

LaVerne DuVall, Budget Officer

The enclosed 2010 Annual Budget is presented for your use and reference. The annual budget is an appropriation document that authorizes spending for the current year. Additionally, the budget document provides information concerning the City's organization structure and the City's fiscal position.

The online version of the 2010 budget document and previous years can be found at the City of Little Rock's website located at: [www.littlerock.org](http://www.littlerock.org)

If you have any comments, suggestions for improvement, or questions concerning the City's annual budget please contact the Budget Office at (501) 371-4559. Thank you for your interest in the City of Little Rock.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Little Rock  
Arkansas**

For the Fiscal Year Beginning

**January 1, 2009**

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, 2009.

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 conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## 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 Mayor 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 Mayor submits to the 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 31. A calendar of events for budget development activities for fiscal year 2010 is included in this document to more adequately describe the budget development process.

The 2010 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 Administrative
- Board of Directors
- Community Programs
- City Attorney
- District Court First Division
- District Court Second Division
- District Court Third Division
- Finance
- Human Resources
- Information Technology
- Planning & 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:

<b>General Fund</b>	<b>Enterprise Funds</b>
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 & Aquatic Center, 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, 2009 Priorities results and 2010 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
- Depreciation
- Transfers

## **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 one 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.

Little Rock remains a vital job center within the central Arkansas region. During the economic downturn experienced in 2008 and 2009, the City benefitted from the economic stability provided by its higher-than average employment share in two comparatively stable economic sectors: government and health care. The presence of these industries helps to explain the region's lower than average unemployment of approximately six percent.

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 headquarters for Heifer International in the River Market District are two projects that continue to increase tourism in Little Rock.

Medical facilities in the Little Rock area provide efficient, comprehensive service to more than two million individuals throughout the state. The twenty major area hospitals provide bed space for over 5,000 patients. There are also fifty 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 2,600 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; and a major emphasis on quality of life initiatives for our citizens and visitors.



## City of Little Rock Board of Directors



Mayor Mark Stodola



Vice Mayor Gene Fortson  
Position Nine



Director Erma Hendrix  
Ward One



Director Ken Richardson  
Ward Two



Director Stacy Hurst  
Ward Three



Director Brad Cazort  
Ward Four



Director Michael Keck  
Ward Five



Director Doris Wright  
Ward Six



Director B J Wyrick  
Ward Seven



Director Dean Kumpuris  
Position Eight



Director Joan Adcock  
Position Ten

## **MANAGEMENT TEAM**

Mark Stodola  
Bruce T. Moore  
Bryan Day

Mayor  
City Manager  
Assistant City Manager

Dorothy Nayles  
Tom Carpenter  
Alice Lightle  
Victor Fleming  
Mark Leverett  
Sara Lenehan  
Don Flegal  
Randy Foshee  
Tony Bozynski  
Andre Bernard  
Steve Beck  
Truman Tolefree  
Gregory Summers  
Stuart Thomas  
Mike Blakely  
Wendell Jones

Director of Community Programs  
City Attorney  
District Court First Division Judge  
District Court Second Division Judge  
District Court Third Division Judge  
Director of Finance  
Director of Human Resources  
Director of Information Technology  
Director of Planning & Development  
Director of Housing & Neighborhood Programs  
Director of Public Works  
Director of Parks & Recreation  
Fire Chief  
Police Chief  
Director of Zoo  
Director of Fleet Services

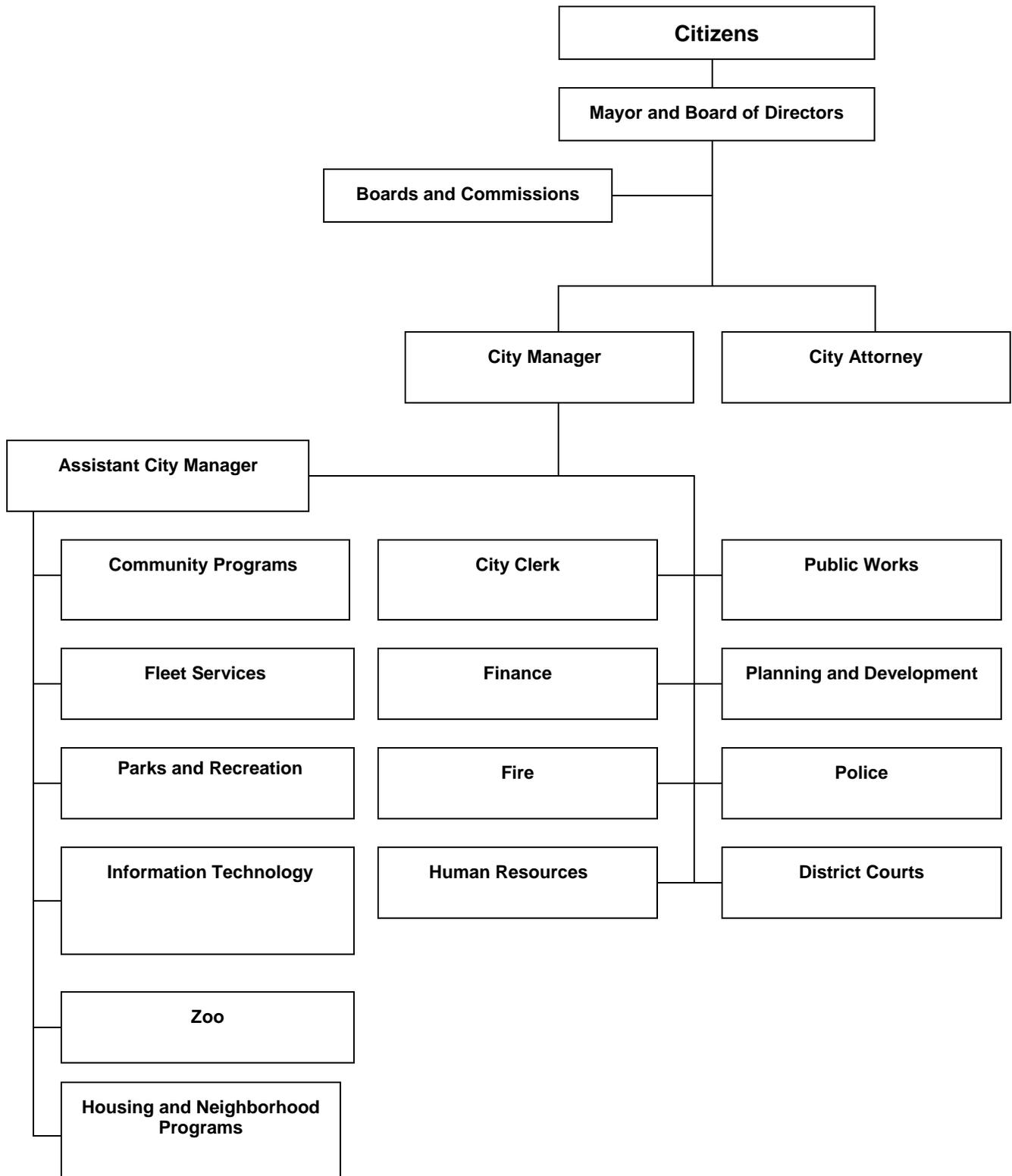
Budget Report Production, Analyst, and Graphics

LaVerne DuVall  
Silas Roaf

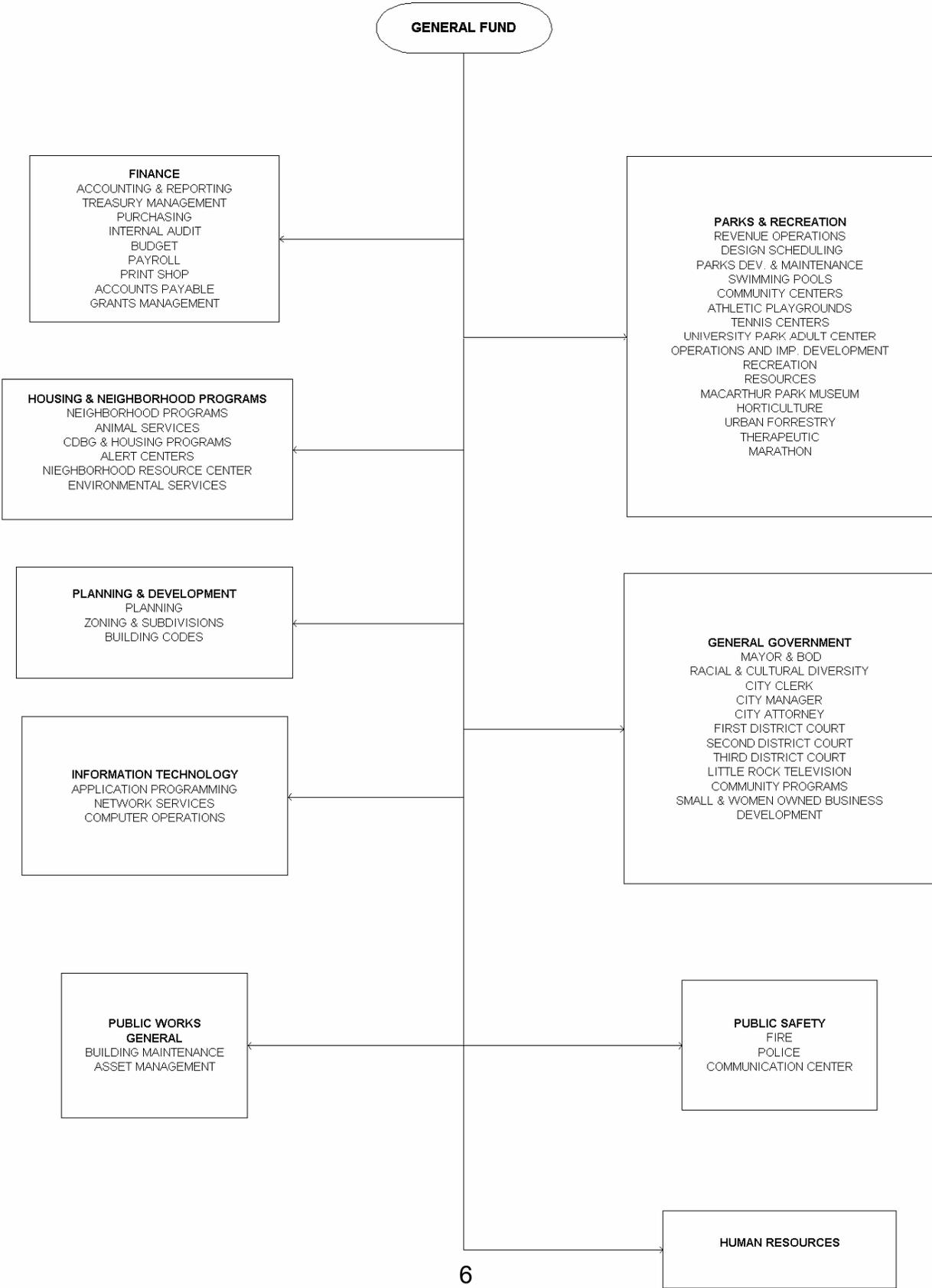
Budget Officer  
Budget Management Analyst

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# City of Little Rock Organizational Chart

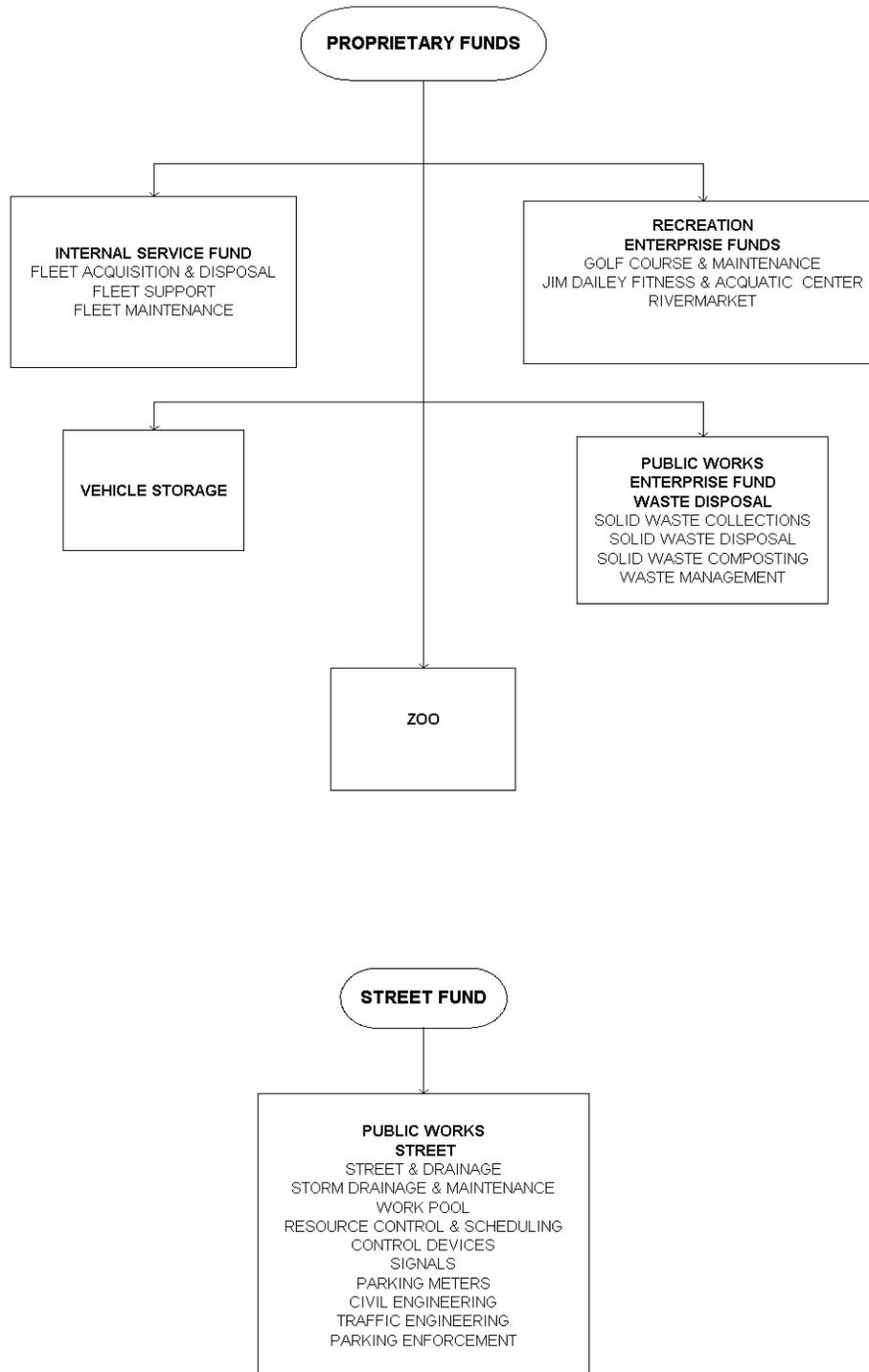


# CITY OF LITTLE ROCK OPERATING FUND STRUCTURE



Note: All departments include an administration section

# CITY OF LITTLE ROCK OPERATING FUND STRUCTURE



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## City of Little Rock

Bruce T. Moore  
City Manager

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Little Rock, Arkansas 72201-1427  
(501) 371-4510  
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citymanager@littlerock.org

December 15, 2009

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

I respectfully submit the official Year 2010 Budget for the City of Little Rock that builds on the accomplishments and service improvement programs initiated last year. The economic downturn experienced in 2008 and 2009 has created significant challenges for the City. Overall expenditures total \$184,353,324, a decrease of (\$10,441,582), or 5.4% less than the 2009 Adopted Budget. The Operating Budget changes for the 2010 Year are summarized below:

City of Little Rock  
Comparison of Budgets - FY09 to FY10

	<u>2010</u>	<u>2009</u>	<u>Change</u>	<u>% Change</u>
General Fund	\$131,149,375	\$137,449,966	(\$6,300,591)	-4.6%
Street Fund	15,098,542	14,682,504	416,038	2.8%
Fleet Services Fund	9,239,395	9,971,951	(732,556)	-7.3%
Waste Disposal Fund	16,644,928	18,665,210	(2,020,282)	-10.8%
River Market Fund	96,741	946,703	(849,962)	-89.8%
Zoo Fund	4,955,928	5,310,947	(355,019)	-6.7%
Vehicle Storage Facility Fund	1,334,800	1,499,361	(164,561)	-11.0%
Golf Fund	2,783,083	3,002,439	(219,356)	-7.3%
Jim Dailey Fitness & Aquatic Center Fund	1,137,411	1,198,084	(60,673)	-5.1%
Concessions Fund	0	114,052	(114,052)	-100.0%
Parking Garages	1,913,121	1,953,689	(40,568)	-2.1%
Total	<u>\$184,353,324</u>	<u>\$194,794,906</u>	<u>(\$10,441,582)</u>	<u>-5.4%</u>

The 2010 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.

## **OVERVIEW**

### **General Fund:**

The General Fund 2010 Operating Budget includes several significant changes from the 2009 Operating Budget. The City continues to face significant challenges with stagnant or declining revenue in many areas due to the economic downturn. With the anticipated decline in general fund revenues, priority was given to maintaining the current level of core public safety staffing and services, resulting in decreased funding for outside agencies and other City programs. Staff was asked to prepare their departmental budget to an estimated target with a focus on maintaining 2009 service levels. The City conducted several public budget hearings to communicate the recommendations for utilization of the City's resources in a manner that maintains funding for the most critical services for our citizens and to obtain feedback on proposed reductions from 2009 funding levels. Together, City Staff met the challenge of adopting a balanced budget in an unpredictable economic environment without the utilization of reserves.

Sales Tax continues to be the leading revenue source for the City at approximately 48.2% of total general fund revenues. Sales taxes are composed of a one (1)-cent County tax and a one half-cent City tax on gross receipts, as well as a per-capita allocation of State Turnback funds. Actual sales tax revenues for 2009 were less than 2008 revenues by approximately 4.6%. The 2010 adopted sales tax revenue budget includes a projected decline of 5.4% from the 2009 original budget and a slight increase of 1% from the 2009 amended budget. Changes to the Arkansas Sales and Use Tax Law known as the "streamlined sales tax" took effect beginning January 1, 2008. Sales tax revenues are distributed based on where the purchaser takes receipt or delivery of the product or service. In addition, local tax caps on most single transactions are no longer applicable when City and County Sales and Use Taxes are collected. The local tax cap continues to apply to the first \$2,500 per item on the sale of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes. Businesses, schools, governments and charitable organizations are able to recover the tax paid on single transactions over the previous cap amount through a rebate program. The program allows such tax payers a period of up to six (6) months from the date of the transaction in which to claim the rebate.

Franchise fees from local utilities comprise approximately 21.6% of general fund revenues. There have been no changes to franchise fee rates since 2008. Franchise fees from Entergy Corporation, the electric utility, are expected to remain fairly flat. Franchise fees from Centerpoint Entergy, the gas utility, are expected to be 12.9% less than the 2009 original budget and 5% below the amended 2009 budget due to lower natural gas prices. Franchise fees from telecommunication companies have continued to decline due to on-going

competition from wireless companies. Water and Waste Water fees are expected to increase by approximately 5% due to scheduled rate adjustments.

Property Tax revenues make up approximately 13.2% of general fund revenues. Little Rock recently received its Original Charge for 2009 Property Taxes to be collected in 2010. The Original Charge is approximately 1.46% over last year's value and represents the total amount assessed on real estate and personal property for the previous year. Property taxes have grown at an average rate of 5% in the last several years.

City Employees have demonstrated their dedication and professionalism by providing quality service to the citizens of Little Rock during a difficult economic downturn. The General Fund budget supports 1,471 full-time equivalent (FTE) positions, a net decrease of forty-two (42) FTEs compared to 2009 staffing levels. The City received an award under the *American Recovery and Reinvestment Act* COPS program for twenty (20) Police Officer positions. The 2010 Operating Budget expenditures include \$95,604,537 in personnel cost, a decrease of \$333,188 from 2009. No salary increases were included in the budget; however, step and grade adjustments for uniform personnel were included at 2009 contract rates. The City's union personnel agreed to defer scheduled contract increases until mid-year. During that period, the City's financial situation will be reviewed to determine whether there has been sufficient improvement in the economy to support a mid-year budget amendment to fund the scheduled 4% increases. Health insurance costs increased approximately 5%. Benefit changes approved by the State Legislature increased pension costs slightly for Fire and Police uniformed personnel. Pension costs increased from 15.53% to 15.58% of payroll for uniformed fire personnel and from 12.03% to 12.23% of payroll for uniformed police personnel. Pension costs for Court Clerks increased from 11% to 12.46%. Otherwise, there were no significant increases in the overall cost of benefits for City Employees. Vacant positions are budgeted at the mid-range salary for the position's grade, providing some budget flexibility in the recruiting process.

Fuel costs decreased significantly in 2009 from the extremely high prices experienced in 2008. The 2010 fuel budget is based on projected unleaded and diesel fuel per gallon prices averaging \$2.36 for the year, which is consistent with 2009 actual costs. The budget for fleet parts remained that same as the 2009 budget, which was very close to the actual expense for replacement parts. Over twenty (20) new police cars were put into service during 2009; however, an equal amount came out of warranty. No vehicle replacements have been budgeted for 2010.

The City's 2010 allocation for outside agency contributions decreased by approximately \$1.1 million compared with the 2009 budget. Of this decrease, \$911,427 is associated with the Central Arkansas Transit Authority (CATA) Bus and River Rail operations. Approximately half of the reduction is attributed to the

decline in fuel prices. The CATA Board approved the utilization of reserves to make up approximately \$500,000 in reduced funding in order to maintain the current bus routes for day, night and Sunday service. In addition, other outside agency support was decreased by approximately \$75,000 due to the overall reduction in revenues.

Staff elected to forego the issuance of short-term financing for capital projects in 2009 in order to reduce debt service requirements from 2010 through 2014 by approximately \$970,000 annually.

Funding of the Pulaski County Jail and the Faulkner County Jail was continued in order to provide space for prisoners in accordance with the City's primary focus on Public Safety.

A Homeless Services Task Force was established in 2006 to end Chronic Homelessness in our community. The current operating Day Resource Center is under contract for up to two (2) years with River City Ministry in North Little Rock. The services provided to homeless individuals and families are focused on finding housing, job referral, and case management services, medical, dental and psychiatric service. The City of North Little Rock has partnered with Little Rock to financially fund the Day Resource Center. In addition, both municipalities are working with the Mayor's Commission on Homelessness in Central Arkansas as part of the on-going process to address the needs of homeless individuals and families.

The City of Little Rock's Management Team will continue to manage the City in a sound and fiscally prudent manner while striving to deliver the quality and level of service that the citizens of Little Rock expect with available resources. The City is appropriating approximately \$2.5 million for children, youth and family programs in 2010 as part of City's emphasis to foster and enhance youth and community development. City Staff will continue to work with community groups, neighborhood associations, the faith-based community and other groups to ensure resources are targeted appropriately.

### **2009 Accomplishments**

**Little Rock Police Department:** The Little Rock Police Department will achieve reaccreditation with the Commission on Accreditation for Law Enforcement Agencies in March of 2010 and will again be awarded flagship status for another three (3) years. This designation is afforded to premiere agencies and has established the Little Rock Police Department as a model for other agencies seeking accreditation. In addition, the department graduated a police recruit school with twenty-one (21) new Patrol Officers. The 3-1-1 System has greatly increased service deliveries to the citizens of Little Rock. A total of 125,150 requests for City services were made utilizing the 3-1-1 System.

**Little Rock Fire Department:** The Little Rock Fire Department continued to provide quality services, responding to more than 24,480 fire and emergency calls during 2009. In addition, the Department graduated a recruit school with twenty-seven (27) new Firefighters. Water rescue capabilities were upgraded with the purchase of a second water rescue boat and additional water rescue equipment. In addition, four (4) new fully outfitted Battalion Chief vehicles were placed into service. The Fire Department recently received an award of \$2,017,800 under *The American Recovery and Reinvestment Act of 2009* for construction of a new fire station in West Little Rock.

**Public Works:** In 2009, Public Works Staff painted 935,071 linear feet of street lane lines and installed 8,930 traffic signs which improve traffic safety through increased visibility of traffic signs and markings. Public Works swept 33,236 curb miles of streets and removed 5,090 cubic yards of debris from City streets. Street sweeping removes seasonal debris and pollutants to reduce storm water contamination.

**Fleet Services:** The Fleet Services Department was recognized as one of the Top 100 Best Fleets in North America. The department developed a replacement policy allowing for timely replacement of vehicles and equipment as directed by Vision Little Rock's Top Twenty (20) Priorities.

**Finance:** The Finance Department obtained the Government Finance Officers Association (GFOA) Certification of Recognition for the 2009 Budget Presentation and the GFOA Certificate for Excellence in Financial Reporting for the 2008 Comprehensive Annual Financial Report. In addition, the Grants Division provided assistance to other departments and component units of the City in training, writing, obtaining, monitoring, and reporting on grant awards with special emphasis on *The American Recovery and Reinvestment Act of 2009*.

**Parks & Recreation:** In 2009, the Little Rock City Board of Directors approved the refinancing of the 1998 Parks and Recreation Revenue Bonds, which provided an additional \$6.8 million for system-wide parks and recreation upgrades, renovations, and acquisitions. The Department completed several projects such as the Vogel Schwartz Sculpture Park. Little Rock Parks and Recreation was responsible for maintaining over 6,000 acres of park land, with 650 acres intensively maintained for the pleasure and leisure of the citizens of Little Rock. Active and passive activities were made available to all age groups from all socio-economic backgrounds. Activities included sports, fitness, arts, crafts, dance, music, aquatics, and instructional classes, and other civic and social activities. The Little Rock Marathon experienced increased participation and revenue. The Therapeutic Recreation Staff hosted its Annual Therapeutic Recreation Carnival with over 1,200 participants across the state. The Department completed the implementation of Class Software which automated many functions formerly performed manually. Working in conjunction with the City Manager, Little Rock Parks and Recreation Commission and the Little Rock

City Board of Directors, the following key policies were implemented that will help serve to guide the department in future years: Asset Management and Disposition Policy for Parks and Recreation Land; the Smoke and Tobacco Free Policy; and the Little Rock Dog Park Safety Volunteer Program.

**Information Technology:** The Information Technology Department designed and implemented a mobile cellular data connection, utilizing NetMotion software for the City's mobile users to securely connect to the City's private network backbone from anywhere within the City limits. This technology allows mobile users to be more effective and efficient in delivering services to Little Rock citizens.

**Human Resources:** The Human Resources Department developed new merit pay procedures for the City and provided training for all supervisors. A flu shot cycle with over 1,000 doses was made available to all City Employees. The Department completed a request for proposal for new applicant tracking software and began implementation. In addition, a computer-based Fire Scenario Test Development and Administration system was researched and purchased for early 2010 Fire Department promotion activities. The system will allow for customization of both the scenarios and rating criteria, while providing a video based test product.

**Planning & Development:** The Planning & Development Department reviewed and processed approximately 250 requests for preliminary plats, planned developments, site plans, rezoning, conditional use permits and variances. The Department completed a review of the Master Street Plan. The resulting updated plan document was adopted by the Planning Commission and the Little Rock City Board of Directors. The Department issued 9,520 construction related permits, and the 2009 International Property Maintenance Code was adopted by the City Board of Directors. In addition, a review of the Central High Design Overlay District was completed and acted on by the Planning Commission and approved by the City Board of Directors.

**Little Rock Zoo:** The Little Rock Zoo increased attendance and revenue in 2009 by providing added amenities to guests and continuing an excellent level of customer service. The Zoo held the Winged Wonders Live Bird Show at the Civitan Amphitheater stage every day from April 4, 2009, through Labor Day. The show helped drive an increase of nearly 15,000 paid guests. The Zoo opened the African Veldt exhibit, improved horticulture, repaired sidewalks and made other improvements to animal care, exhibits and facilities. The Zoo will add an African Penguin habitat this fall and implement an upgraded education program, thanks to a generous donation from the Laura P. Nichols Foundation. In 2010, the Zoo plans to continue several bond-funded capital improvements and will work to maintain its accreditation and recognition as a first-class zoological institution.

**Community Programs:** The Community Programs Department met its priority to increase the number of partnerships and collaborations. Significant progress was made with these partnerships and collaborations in programs involving the Arkansas Cradle to Prison Initiative, Arkansas After-School Network, Little Rock School District, Division of Youth Services, and the Workforce Investment Board. The Summer Youth Employment program reached a ten (10)-year high of 800 participants.

**Housing & Neighborhood Programs:** The City acquired eight (8) properties to be included in the City of Little Rock Land Bank. Construction was completed for the Education Room and Veterinarian Clinic at the Little Rock Animal Village. New code modifications were implemented requiring mandatory sterilization and micro-chipping of cats that are allowed to roam outside. The policy is a major step in reducing pet over-population, and the ordinance stands as one of the most progressive cat ordinances in the nation.

**Other Recent Accomplishments:** I am pleased to report that while achieving quality service, the City has continued to manage finances conservatively. The City continues to maintain an AA bond rating.

**Budget Polices and the Budget Process:** The General Fund goal was to set aside the greater of \$10,000,000 or 10% of General Fund revenues in the Restricted Reserve on or before December 31, 2007; however, due to economic conditions in the past few years, the City has been unable to meet this goal. The restricted reserve is currently \$9,418,000.

### **2010 Goals**

- In coordination with the Mayor and City Board, staff will have a major focus on *The American Recovery and Reinvestment Act of 2009*. Staff will constantly track, monitor, and report on grant and formula awards and will maintain a detailed tracking system on the City's web site, [www.littlerock.org](http://www.littlerock.org).
- Continue to improve and expand the Little Rock Police Department and Little Rock Fire Department to ensure adequate staffing levels. COPS stimulus funding provides for the hiring of twenty (20) Police Officers.
- Continue development and construction of the Mid-Town Police Patrol Facility.
- Begin development and construction of the west Little Rock Fire Station with funding awarded under *The American Reinvestment and Recovery Act of 2009*.
- Continue funding to the Pulaski County Regional Detention Facility to ensure a minimum of 880 beds.
- Continue funding to Faulkner County Regional Detention Center for thirty (30) beds for a full year.

- Continue funding for the Homeless Coordination Program, and identify a location for the Homeless Day Resource Center.
- Provide \$2.5 million in funding for Children, Youth, and Family and Prevention, Intervention, and Treatment programs.

### **Economic Outlook**

The primary challenge facing the City of Little Rock remains providing a full complement of services that satisfy the needs of citizens in the midst of a volatile economic climate.

National unemployment for 2009 was 9.3%, the highest U.S. unemployment rate since 1983. The City's annual unemployment is estimated at approximately 6%. Little Rock remains a vital employment center, accounting for 53% of all jobs (by place of work) in the Little Rock-North Little Rock metropolitan areas. A large component of the City's workforce is in the areas of health care, education and public administration. These sectors are less vulnerable to national employment trends.

Little Rock's housing markets have felt the boom-bust cycle of recent years, but have been less severely affected than the U.S. average. Recent building permit trends show that total housing permits in 2009 were slightly above 2008. Based on national indicators, housing markets will probably begin to recover in 2010, but the pace will not be as fast as in previous growth periods.

The City's long-term outlook remains bright. Most indicators continue showing competitive advantages in the local metropolitan area. Job losses in some sectors have been balanced, even in recession, by gains in areas with future potential.

The City in partnership with the Little Rock Regional Chamber of Commerce will look to identify economic development opportunities that result in the expansion, retention or start-up of businesses that create jobs and generate sales tax, property tax or other forms of revenue for the city.

In 2009, Little Rock had the seventh strongest metropolitan economy in the county according to the Brookings Institution, which stated that despite the protracted recession, the Little Rock metropolitan area has been bolstered by a relatively low unemployment rate and a strong housing market. Local unemployment remains below state and national averages.

The Manpower Employment Outlook Survey released March 10, 2009, listed the employment outlook for the Little Rock – North Little Rock – Conway area in the top ten (10) in the nation. *Forbes Magazine* recently listed Little Rock as among the top twenty-five (25) housing markets in the country. In addition, *Forbes*

ranked Little Rock 21<sup>st</sup> out of 150 metropolitan areas on its list of the best places in America for business and careers. The ranking was based on income, job growth and cost of doing business, as well as labor, crime rates, housing costs, and net migration.

Non-residential construction in Little Rock during 2009 represented a large number and wide variety of projects. Larger projects include industrial investments by Superrmarine, and a \$115 million addition to Arkansas Children's Hospital. Progress is continuing on the redevelopment of the old University Mall into Park Avenue, a mixed-use project involving retail, residential and office buildings. Preliminary site work is underway for a new Target store to open in October 2010. Target's plan to locate in Park Avenue is an example of renewed strength in the Little Rock core retail market and advances the redevelopment effort for the University Avenue corridor. Target has chosen the Park Avenue site as one of only twelve (12) stores scheduled to open in 2010. A resurgence of planning and development is also underway along the 12th Street corridor.

New Capital investment expansion announcements over the past year include Welspun (\$60 million), Cameron Valves & Measurement (\$31 million, 50 new jobs), Southwest Power Pool (124 new jobs, \$9 million new payroll) and Mainstream Technologies (30 new jobs). Other projects announced, in progress or completed during the year include Baldwin & Shell Construction Company (\$4.5 - \$5 million) and the Holiday Inn Airport Conference Center.

On December 31, 2009, St. Vincent Health System announced the addition of a twenty-three (23) bed rehabilitation center in west Little Rock. Most recently, on February 26, 2010, Southwest Power Pool announced plans for a new \$62 million facility in west Little Rock that will contain a 150,000 square foot office building and a 33,000 square foot operations and data center.

**Closing:** This budget is the financial and operating plan for the City of Little Rock for 2010. The appropriations included 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. The City's website, [www.littlerock.org](http://www.littlerock.org), is among the best and will continue to improve 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.

The City has seen great progress over the past years with more to come in 2010 and beyond as the Mayor, City Board of Directors and City Staff continue to offer vital services to the citizens 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 21<sup>st</sup> 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 2008 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 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 FY10 percentage target reduction for expenditures by department is included in the operating budget guidelines and is applied to the total for all supplies, contractual and utilities categories. Budget staff provided training sessions on the budget process and budget monitoring. Departments submit their expenditure requests and initial revisions are made by the Finance department. The City departments' budget requests are reviewed and initial internal budget hearings are conducted with the Mayor and City Manager. Revenues and expenditures receive final adjustments prior to submission to the Board of Directors.

The Capital Budget is usually prepared to present the capital expenditures planned for each of the next five fiscal years. Due to significant budget reductions in 2010, only immediate capital needs were considered. The total costs of each project and the sources of funding required to finance each project are estimated. The FY10 capital requests are considered separately by fund.

The Mayor and City Manager conduct 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 and 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, 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 2010 Budget

The 2010 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 2010 budgets is as follows:

April-May	Mayor and City Manager provided general direction and guidance for operating and capital budgets.
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 Mayor and City Manager.
October	City Manager evaluated budget requests. Board adopted property tax levies.
October-December	Budget request was revised. Board held budget workshop. Board held public hearings.
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 2010 budget does not include salary increases for full time non-uniform non-union, American Federation of State, County and Municipal Employees (AFSCME), the International Association of Fire Firefighters and the Fraternal Order of Police positions. These positions are budgeted for the entire year at the 2009 rates. Step and grade increases were budgeted at 2009 rates. Contract personnel agreed to defer scheduled increases until mid-year. Revenue and expenditure trends will be closely monitored to determine whether economic conditions have improved sufficiently to grant increases at that time.
- Vacant positions at the time the budget is adopted are budgeted at the mid-range salary for the positions' grade, providing some budget flexibility in the recruiting process. In addition, an estimated annual savings generated from vacant positions is included in the budget as a reduction to personnel cost. As vacancies occur, the savings is used to reduce personnel budget allocations by department.
- The City utilized the in-house payroll system to aid in the development of the budget for salary and benefit costs for 2010. 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 Mayor and City Manager. Departments are not allowed to alter personnel or vehicle maintenance budget allocations, and are instructed not to make any increase in their other operating budget accounts without specific approval from the City Manager. For 2010, most departments were asked to reduce expenditures due to the economic downturn.
- 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 Community Development Block Grant and Home Investment Partnership Program fund 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.

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The basis of budgeting and the basis of accounting used in the City's audited financial statements are the same. Appropriations lapse at the end of the each year. 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.

Appropriations for special projects are budgeted as transfers to a special project fund by the Mayor and Board of Directors. These allocations are used to finance specific initiatives or capital projects. Special projects are generally multi-year activities that are monitored until they are fully expended or repealed by Mayor and Board of Directors. At the conclusion of the special initiative or capital project, remaining allocations are returned to the fund that originally sponsored the project. Examples of such projects are allocations for homeless prevention, the 2010 census, and Mayor Youth Council.



# Financial Structure

## 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.

**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 the City's 9-1-1 Emergency Operations Center.

**Grant Fund** – Various Federal and State Grants 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.

**Neighborhood Housing Special Project Fund (NHSP)** – Accounts for the proceeds of Community Development Block Grant – Section 108 Guaranteed Loan Program and other City funds that are utilized to provide housing and housing assistance to qualifying citizens and to improve neighborhood infrastructure.

**Home Investment Partnership Fund (HIPP)** – Accounts for HOME and other funds received from the U.S. Department of Housing and Urban Development. These monies are expended to provide housing or housing assistance to qualifying citizens, to improve neighborhood streets and drainage and to operate community health and recreation facilities.

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

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

**Debt Service Funds** – Debt service funds receive dedicated property tax levies to retire general obligation bonds issued to fund capital projects. There is a corresponding capital projects fund established for each bond issue.

**1988 Capital Improvements Fund** – Accounts for the proceeds of the 1988 Capital Improvement Bonds issued to finance improvements to the streets and drainage systems, parks, arts center, museum and Robinson Auditorium, as well construct a new police substation, a library branch and two fire stations. The remaining funds available from interest earnings on these bond funds have been allocated to the South Loop and Scott Hamilton Drive improvements.

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

**2004 Limited Tax General Obligation Refunding Bond** – 2004 Limited Tax General Obligation Refunding Bonds were issued to finance capital improvements within the City of Little Rock, to fund capitalized interest and to pay the costs of issuance of the Bonds. These bonds are limited tax general obligations secured by all proceeds derived from the 3.3 mills annual ad valorem tax located with the City. The remaining funds available from interest earnings on these bond funds have been allocated to a traffic signal and intersection improvements at Vimy Ridge Road and Alexander Road. Any residual balance may be allocated to retire debt on the bonds.

**2004 Central Arkansas Library Capital Improvements** – Accounts for the proceeds of the 2004A and 2004B Library Improvement and Refunding Bonds issued to refund the Series 1999B Library Improvement and Refunding Bonds and the Series 2002 Library Improvement Bonds, to finance the cost of acquiring, constructing and equipping capital improvements to the public city libraries operated by the City and the Central Arkansas Library System, and to pay the costs of issuance of the bonds.

**2007 Capital Improvements** – The 2007 Capital Improvements were issued to finance the advance refunding of the City's Capital Improvement Revenue Bonds. 1998A and to pay the cost associated with the issuance of the Series 2007 Bonds. The Series 2007 bonds are not general obligation of the City but are special obligation payable solely from the revenue received by the City from all franchise fees charged to public utilities for the privilege of using the City's streets and right-of-way. The remaining funds available from interest earnings on these bond funds have been allocated to the South Loop and Scott Hamilton Drive improvements.

**2008 and 2009 Central Library and Improvement Fund** – 2008 and 2009 Library Improvement and Refunding Bonds are limited obligations payable through 2028. The Library Bonds were issued to finance the cost of acquiring, construction, and equipping capital improvements to the public city libraries operated by the Central Arkansas library System. The Bonds will be limited tax obligations payable solely from a 1.0 mill annual ad valorem tax.

**Short Term Financing** – Accounts for proceeds of Short Term Financing issued to acquire capital equipment, building improvements and vehicles for the City.

### **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.

**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.

**Presidential Park Fund** – This fund accounts for the park land and other capital improvements associated with the area surrounding the Clinton Library. It also includes Parks Revenue bonds refunded in 2009 to fund various Parks and Zoo capital projects.

**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
- Health Management Trust 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.

**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
- Little Rock National Airport
- Little Rock Advertising & Promotion Commission
- Little Rock Port Authority
- Little Rock Ambulance Authority
- 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; however, due to economic conditions in the past few years, the City has not been able to meet their goal. The restricted reserve is currently \$9,418,000.

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.

**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.

**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.

**Faulkner County Detention** facility provides the Little Rock Police Department the utilization of 30 beds for those felons and serious misdemeanants who would otherwise be released from the Pulaski County facility due to constant over crowding by more serious felons and undermines the security of the community.

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.

#### APPROPRIATIONS FOR OTHER AGENCIES

	ADOPTED 2006	ADOPTED 2007	ADOPTED 2008	ADOPTED 2009	ADOPTED 2010
Central Arkansas Transit	\$5,888,554	\$6,311,973	\$6,341,288	\$6,826,697	\$5,915,270
Arkansas Arts Center	324,000	324,000	324,000	249,000	200,000
Museum of Discovery	324,000	324,000	324,000	249,000	200,000
County Bond Payment	191,600	191,600	137,000	191,600	189,775
Chamber of Commerce	200,000	200,000	200,000	200,000	200,000
Metroplan	157,694	157,694	157,694	157,694	157,694
Downtown Partnership	149,741	149,741	149,741	149,741	125,000
PAGIS	123,000	129,500	129,500	129,500	129,500
Sister Cities Commission	25,000	25,000	25,000	25,000	20,000
Arkansas Symphony Orchestra *	50,000	50,000	50,000		
Arkansas Repertory Theatre *	50,000	50,000	50,000		
Central High 50th Anniversary	25,000	100,000			
St. Vincent	25,373	25,381	25,381	25,381	25,381
LR. City Beautiful Commission	2,500	2,500	2,500	2,500	2,500
County Regional Detention Center	1,809,299	1,383,799	1,547,299	1,547,299	1,463,000
Wildwood Theatre *	50,000	50,000	50,000		
Faulkner County Jail			150,000	240,000	240,000
Total	<u>\$9,395,761</u>	<u>\$9,475,188</u>	<u>\$9,663,403</u>	<u>\$9,993,412</u>	<u>\$8,868,120</u>

\* Beginning with 2009 funding for this agency was transferred to the Little Rock Advertising and Promotion Commission.

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# Capital Improvements

## CAPITAL FUNDING

State laws limit the use of borrowing for municipal purposes. General obligation bonds, when approved by voters and secured by property tax levies, may be issued for long-term capital improvements. 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.

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. 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. Exceptions are for infrastructure assets which are defined as having a constructed cost greater than \$250,000.

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

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

### CAPITAL PROJECT FUNDS PROVIDED BY BOND ISSUES

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

**1988 Capital Improvements Fund** – Accounts for the proceeds of the 1988 Capital Improvement Bonds issued to finance improvements to the streets and drainage systems, parks, arts center, museum and Robinson Auditorium, as well construct a new police substation, a library branch and two fire stations. The remaining funds available from interest earnings on these bond funds have been allocated to the South Loop and Scott Hamilton Drive improvements described in the 2010 Capital Improvements section.

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

**2004 Limited Tax General Obligation Refunding Bond** – 2004 Limited Tax General Obligation Refunding Bonds were issued to finance capital improvements within the City of Little Rock, to fund capitalized interest and to pay the costs of issuance of the Bonds. These bonds are limited tax general obligations secured by all proceeds derived from the 3.3 mills annual ad valorem tax located with the City. The remaining funds available from interest earnings on these bond funds have been allocated to a traffic signal and intersection improvements at Vimy Ridge Road and Alexander Road. Any residual balance may be allocated to retire debt on the bonds.

**2004 Central Arkansas Library Capital Improvements** – Accounts for the proceeds of the 2004A and 2004B Library Improvement and Refunding Bonds issued to refund the Series 1999B Library Improvement and Refunding Bonds and the Series 2002 Library Improvement Bonds, to finance the cost of acquiring, constructing and equipping capital improvements to the public city libraries operated by the City and the Central Arkansas Library System, and to pay the costs of issuance of the bonds. Library capital improvements are maintained by the Central Arkansas Library System.

**2007 Capital Improvements** – The 2007 Capital Improvements were issued to finance the advance refunding of the City's Capital Improvement Revenue Bonds. 1998A and to pay the cost associated with the issuance of the Series 2007 Bonds. The Series 2007 bonds are not general obligation of the City but are special obligation payable solely from the revenue received by the City from all franchise fees charged to public utilities for the privilege of using the City's streets and right-of-way. The remaining funds available from interest earnings on these bond funds have been allocated to the South Loop and Scott Hamilton Drive improvements described in the 2010 Capital Improvements section.

**2008 and 2009 Central Library and Improvement Bond** – The 2008 Library Improvement and Refunding Bonds are limited obligations payable through 2028. The 2008 Library Bonds were issued to finance the cost of acquiring, construction, and equipping capital improvements to the public city libraries operated by the Central Arkansas Library System. The Bonds will be limited tax obligations payable solely from a 1.0 mill annual ad valorem tax.

**2009A Construction Revenue Bond** – The 2009A Capital Construction Revenue Bonds were issued for the purpose of acquiring, constructing, equipping renovating, expanding and refurbishing certain zoo, parks and recreation facilities of the City. The 2009A bonds provided approximately \$6.8 million for Parks and Zoo projects. The Series 2009B Bonds were issued for the purpose of currently refunding the outstanding Capital Improvement Revenue Bonds (Parks and Recreation Projects), Series 1998A; to fund a debt service reserve, funding an operating reserve, and to pay the cost associated with the issuance of the Series 2009B Bonds.

**Short Term Financing** – Accounts for proceeds of Short Term Financing, five year notes, to acquire capital equipment, land, building improvements, and vehicles for the City.

## 2010 CAPITAL IMPROVEMENTS

The City's capital budget in recent years has been reduced. Limited funding for capital improvements has been available from capital grant awards or from the remaining unspent proceeds and interest in the Infrastructure fund, the 2004 Capital Improvement Bonds fund, the 2007 Capital Improvement Bonds fund, and Short Term Financing. The remaining balances are authorized primarily for street and drainage improvements, waste collection and disposal vehicles and equipment, and fire and police buildings and equipment.

In 2009 the City refunded the 1998 Parks and Recreation Bonds and issued new bonds to fund approximately \$6.8 million in Parks and Zoo improvements. In addition, the City placed an emphasis on obtaining grants under the *American Recovery and Reinvestment Act*. The injection of new capital provided by the bonds and the grant funds and the future impact of completed projects on ongoing operations is considered in preparation of annual departmental operating budgets.

Projects in the CIP can include:

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

Without a future dedicated funding source, capital project funding is dependent on short term financing, grant funds, or bond issues.

When both restricted and unrestricted resources are available for use, it is generally the City's policy to use restricted resources first. For projects funded by tax-exempt debt proceeds and other sources, the debt proceeds are used first. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

Short term financing is repaid from general fund revenues. With the economic downturn, the City did not issue a short term financing note in 2009. The City has not yet decided whether a 2010 short term financing note is feasible. If short term financing is issued the following projects are under consideration:

	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Estimated Useful Life</u>
<b>Fleet Management:</b>			
Fueling system upgrades	\$368,500	STF - General Fund	10 yrs.
Service Body with Hydraulic Crane	22,000	STF - General Fund	10 yrs.
Overhead Doors (15)	34,500	STF - General Fund	15 yrs.
JE Davis Parking Lot - resurfacing	150,000	STF - General Fund	10 yrs.
<b>Vehicles and Equipment:</b>			
<b>Public Works:</b>			
Vacaon Truck	240,000	STF - General Fund	10 yrs.
Patch Truck	180,000	STF - General Fund	10 yrs.
Burners	45,000	STF - General Fund	8 yrs.
<b>Fire Department:</b>			
Mack Aerial Truck	790,000	STF - General Fund	15 yrs.
Heavy Rescue Truck	590,000	STF - General Fund	10 yrs.
<b>Parks and Recreation:</b>			
650G Dozier	78,000	STF - General Fund	10 yrs.
<b>Police Department:</b>			
Police Cars (25)	700,000	STF - General Fund	6 yrs.
<b>Housing and Neighborhood Dept:</b>			
Code Enforcement Pickup Trucks (10)	170,000	STF - General Fund	10 yrs.
<b>Vehicle Storage Facility Improvements:</b>			
Impound Management System	70,000	STF - General Fund	10 yrs.
Camera System	40,000	STF - General Fund	10 yrs.
Document Imaging System	8,000	STF - General Fund	10 yrs.
Office Renovations	50,000	STF - General Fund	10 yrs.
<b>Information Technology:</b>			
Computer desktop/laptop replacement (350)	565,000	STF - General Fund	4 yrs.
Server Replacement (20)	439,000	STF - General Fund	5 yrs.
Network Equipment (20)	322,500	STF - General Fund	5 yrs.
Phone Switches - Enterprise	322,500	STF - General Fund	5 yrs.
Phone Switches - Mid range	103,000	STF - General Fund	5 yrs.
Phone Switches - Small	17,500	STF - General Fund	5 yrs.
Phone Sets - Small	60,000	STF - General Fund	5 yrs.
Phone Sets - Large	120,000	STF - General Fund	5 yrs.
<b>Police:</b>			
Mid-town Police Center - additional	300,000	STF - General Fund	40 yrs.
<b>Total under consideration</b>	<u>\$5,785,500</u>		

## MAJOR CAPITAL PROJECTS

Capital expenditures in the amount of approximately \$23,815,000 are included in the 2010 budget and are funded by a variety of sources as described in detail below.

### CIP – Significant Routine Capital Expenditures:

These expenditures are recurring in nature, replace existing assets on a rotating schedule and do not have additional operating expense requirements.

	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Estimated Useful Life</u>
<b>Police Vehicle Replacement:</b>			
Police Cars (8)	\$177,375	Justice Grant	6 yrs.
<b>Waste Disposal Vehicles and Equipment:</b>			
Sports Utility Vehicle	28,000	Waste Disp. Revenue	7 yrs.
Half-ton Pickup Trucks (4)	85,000	Waste Disp. Revenue	7 yrs.
Sideloader Garbage Trucks (4)	1,000,000	Waste Disp. Revenue	7 yrs.
	<u>\$1,290,375</u>		

### CIP – Significant Non-Routine Capital Expenditures and Projects:

These expenditures occur less frequently and are more material. However, they also replace existing assets and do not have additional operating expense requirements.

	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Estimated Useful Life</u>
<b>Waste Disposal Equipment:</b>			
Grinder	\$700,000	Waste Disp. Revenue	8-10 yrs.
Trackhoe	330,000	Waste Disp. Revenue	7-10 yrs.
Wheel Loader	300,000	Waste Disp. Revenue	7-10 yrs.
Landfill Gas Expansion	300,000	Waste Disp. Revenue	50 yrs.
<b>Information Technology Software and Equipment:</b>			
Disaster Recovery Storage Equip.	292,000	STF - General Fund	5 - 10yrs.
Fiber Ring and Network Switch Upgrade	305,000	STF - General Fund	5 - 10yrs.
	<u>\$2,227,000</u>		

### CIP - Significant Non-recurring Parks and Zoo Projects Funded by the 2009A Capital Construction Revenue Bonds:

These projects are unusual, non-recurring projects that were all funded wholly or in a significant part by the issuance of Capital Construction Revenue Bonds.

The 2009A Construction Revenue Bonds were issued for the purpose of acquiring, constructing, equipping renovating, expanding and refurbishing certain zoo, parks and recreation facilities. The 2009A bonds provided approximately \$6.8 million for Parks and Zoo capital projects. Approximately \$1.1 million was spent on land acquisition and other small projects in 2009. The funded projects are expected to be completed in 2010 and 2011 as indicated below. The estimated operating cost per new acre of park land with level-two (2) maintenance, including staffing, maintenance and start up equipment, is approximately \$4,500 per acre. After initial start up, ongoing maintenance is estimated at \$4,000 per acre. Zoo operating costs are based on the specific exhibit and associated animal care needs.

**War Memorial Park Improvements** - War Memorial Park is planned to undergo a transformation to create it as a premier park. Improvements are proposed to increase participation from a large cross section of the community and to become a destination park from early morning to late at night. Utilizing spaces focused on Coleman Creek, park upgrades will entail better access and enhancements to the pond area and along the entire stretch of Coleman Creek; entry enhancements; approximately one mile of trail; playground; water feature; new parking areas and supporting amenities.

- **Estimated Total Project Cost:** \$1,225,000
- **2010 Estimated Expenditures:** \$1,218,791
- **Estimated Completion Date:** December 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$135,200 is projected for staffing, utilities, maintenance, and supplies based on the acreage of the Park.

**Neighborhood Parks Improvements** - Continuing Master Parks Plan directive on taking care of what we have and the commitment to reinforcing neighborhoods' identities, these funds will allow improvements of replacing existing equipment, adding new equipment and supporting amenities.

- **Estimated Total Project Cost:** \$898,000
- **2010 Estimated Expenditures:** \$898,000
- **Estimated Completion Date:** June - December 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$305,890 is projected for staffing, utilities, maintenance, and supplies based on the acreage of the Parks.

**Natural Steps Athletic Fields** - Located just below Lake Maumelle Dam on Highway 300, this large flat area is ideal for development of ball fields. Land is owned by Central Arkansas Water and a partnership will be established to allow development and utilization of several soccer fields, a play ground, restrooms and parking areas.

- **Estimated Total Project Cost:** \$625,000
- **2010 Estimated Expenditures:** \$622,306
- **Estimated Completion Date:** December 2010

- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$31,500 is projected for staffing, utilities, maintenance, and supplies based on care for undeveloped acreage.

**Rebsamen Tennis Center** - This facility was built in 1975 and was a recipient of an honor award. Over the years it was the host site of St. Vincent's Tournament and has been the learning grounds for many generations. The planned improvements will be renovations to the club house, replace existing tournament court in order to improve drainage and rapid deterioration of this court, and add new sidewalks with benches.

- **Estimated Total Project Cost:** \$400,000
- **2010 Estimated Expenditures:** \$400,000
- **Estimated Completion Date:** July 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$22,300 is projected for staffing, utilities, maintenance, and supplies based on the acreage of the Parks.

**West Central Ball Complex** - Little Rock Parks and Recreation recently acquired what was originally called the Rosedale Optimist Club and Ball Park. This thirteen (13) acre facility has five (5) existing ball fields on it, but they are in need of upgrading. Funding will allow improvements to restrooms and concession buildings, and provide ADA access, replace deteriorated fencing and irrigation.

- **Estimated Total Project Cost:** \$250,000
- **2010 Estimated Expenditures:** \$250,000
- **Estimated Completion Date:** July 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$104,971 is projected for staffing, utilities, maintenance, and supplies based on the acreage of the ball park.

**Crump Park Restroom Facilities** - This Park recently received \$743,000 of improvements from the Urban Parks and Recreation Recovery program, but it was unable to allow enough funding for new restroom facilities. The \$175,000 will provide restroom amenities and support those staying longer to play a ball game or picnic with the family.

- **Estimated Total Project Cost:** \$175,000
- **2010 Estimated Expenditures:** \$175,000
- **Estimated Completion Date:** July 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$3,900 is projected for staffing, utilities, maintenance, and supplies.

**Ottenheimer Community Center** – Last year, the Ottenheimer Community Center was totally destroyed by fire. Combining these funds with insurance coverage will allow for construction of approximately 3,000 square feet of new recreation center. This new center will be tailored to support the Recreational Therapy program, which provides leisure pursuit opportunities for mentally and physically challenged children and adults.

- **Estimated Total Project Cost:** \$530,000
- **Funding Sources:** \$150,000 2009A Capital Construction Revenue Bonds; \$380,000 insurance proceeds.
- **2010 Estimated Expenditures:** \$530,000
- **Estimated Completion Date:** July 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$130,000 is projected for staffing, utilities, maintenance, and supplies.

**MacArthur Park** – This Park has attracted the attention of several institutions, area residents, and developers, in addition to staff, who meet regularly to see MacArthur Park improved. The MacArthur Park Group has raised over \$100,000 to prepare a master plan and organized other events to attract attention and support to the park. Phase 1 of the Master Park Plan calls for improvements to the border of the park in make citizens and visitors aware that new improvements are on the way.

- **Estimated Total Project Cost:** \$150,000
- **2010 Estimated Expenditures:** \$150,000
- **Estimated Completion Date:** July 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$33,800 is projected for staffing, utilities, maintenance, and supplies.

**Southwest Community Center and Otter Creek Park** – There are nine (9) undeveloped acres to the west of Southwest Community Center that are owned by Little Rock. This land is heavily wooded and flat. A portion of the funds will go towards initiating the playground as the first phase of park improvements for this area. The other portion of funds will allow the further expansion of play equipment at Otter Creek Park.

- **Estimated Total Project Cost:** \$125,000
- **2010 Estimated Expenditures:** \$125,000
- **Estimated Completion Date:** September 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$135,200 is projected for staffing, utilities, maintenance, and supplies.

**Animal Village Dog Park** – Working with Little Rock Parks and Recreation in securing ample acreage, Animal Services recently moved to its new home near The First Tee. An appropriate amount of space was planned for a future dog park next to the new Animal Village. These funds will allow for an area to be fenced to enclose a space for potential dog adopters and area dog owners to enjoy. Within this area are planned watering bowls, dog mittens, benches and other amenities that encourage and enhance dog behaviors.

- **Estimated Total Project Cost:** \$100,000
- **2010 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** September 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$12,500 is projected for staffing, utilities, maintenance, and supplies.

**La Petite Roche/Riverfront** – History goes back to the eighteenth century when this namesake and landmark for Little Rock began to become recognized. Reportedly one of the most sought after features in the city, but with little to show today. Work planned for this project is to improve site lines between the River Market and the rock, provide access between Peabody Park and Riverfest Amphitheatre and create a setting for special events that will also house interpretive graphics explaining those historical events that shaped the city and its inhabitants.

- **Estimated Total Project Cost:** \$100,000
- **2010 Estimated Expenditures:** \$100,000
- **Estimated Completion Date:** May 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$32,800 is projected for staffing, utilities, maintenance, and supplies.

**Penguin Point Exhibit** – This new Zoo exhibit will be funded with a combination of 2009A Capital Construction Bond proceeds and short term financing.

- **Estimated Total Project Cost:** \$1,550,000
- **Funding Sources:** \$800,000 2009A Capital Construction Bonds; \$600,000 prior year Short Term Financing allocation.
- **2010 Estimated Expenditures:** \$1,388,303
- **Estimated Completion Date:** September 2010
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$115,254 is projected for two (2) full time staff, utilities, feed, and medicine. Operating expenses will be funded by increased Zoo revenues.

**Cheetah Exhibit** – This new Zoo exhibit will be funded with a combination of 2009A Capital Construction Bond proceeds, state funding, and private donations.

- **Estimated Total Project Cost:** \$700,000

- **Funding Sources:** \$400,000 2009A Capital Construction Bonds; \$300,000 state funding and donations.
- **2010 Estimated Expenditures:** \$500,000
- **Estimated Completion Date:** 2011
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$87,300 is projected for part-time staff, utilities, feed, and medicine. Operating expenses will be funded by increased Zoo revenues.

**Other Zoo Bond Projects** – Smaller projects primarily funded by the 2009A Capital Construction Bond proceeds, state funding, and private donations. Enhancements include safety cages, safety gates, raise barriers, public paths, fencing, carousel restoration, roofing, shade structures and other capital upgrades.

- **Estimated Total Project Cost:** \$782,500
- **Funding Sources:** \$400,000 2009A Capital Construction Bonds; \$262,500 state funding, and \$120,000 other contributions, small grants, and donations.
- **2010 Estimated Expenditures:** \$650,000
- **Estimated Completion Date:** 2010 - 2011
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$134,400 is projected for staffing, utilities, feed, and medicine. Operating expenses will be funded by increased Zoo revenues.

#### **CIP - Other Significant Non-recurring Capital Improvements:**

These projects are unusual, non-recurring capital improvement projects funded by grant awards, short term financing, private donations and other sources.

**Midtown Police Center** – The Midtown Police Center, also known as the 12th Street Substation, will be a police facility capable of eventually supporting a police patrol division similar to those currently in service on Kanis Road in Northwest Little Rock and on Baseline Road in Southwest Little Rock. The building is anticipated to be approximately 11,000 square feet and will provide office and equipment space for patrol officers and detectives assigned to the general area surrounding the facility.

- **Estimated Total Project Cost:** \$2,750,000
- **Funding Sources:** Short Term Financing allocations, Justice Assistance Grant funds, and Seized Money funds.
- **2010 Estimated Expenditures:** \$1,000,000
- **Estimated Completion Date:** Summer 2011
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$25,000 is projected for utilities, maintenance, and supplies, which will be included in the 2011 Police Department general fund budget allocation. Existing personnel and equipment will be reassigned to the new substation.

**Fire Station # 8 West Little Rock** - The Little Rock Fire Department received a United States Department of Homeland Security, *American Recovery and Reinvestment Act* Federal Emergency Management Assistance to Fire Fighters grant for \$2,017,800 to build an 8,000 square foot Fire Station. The station will be located at the intersection of Taylor Loop and Rahling Roads in west Little Rock and will provide much needed coverage in a rapidly growing area of the city. Plans call for two bays for fire engines, a kitchen, bedrooms, bathrooms, a training room, and an exercise room. It is anticipated that construction will begin in the late spring or early summer of 2010 and will take approximately one year. The station has been designated Fire Station #8. Firefighters and a fire engine will be reassigned to this location. The building will be maintained by the Fire Department and the Department of Public Works.

- **Estimated Total Project Cost:** \$2,417,800
- **Funding Sources:** United States Department of Homeland Security, *American Recovery and Reinvestment Act*, FEMA Assistance to Fire Fighters grant \$2,017,800; 2008 Short Term Financing allocation of \$400,000.
- **2010 Estimated Expenditures:** \$1,400,000
- **Estimated Completion Date:** Summer 2011
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$30,000 is projected for utilities and supplies, which will be included in the 2011 Fire Department budget allocation. Existing personnel and equipment will be reassigned to the new station. State funding has been allocated for furnishings.

**Adult Leisure Center** – In 2009, the Adult Leisure Center was totally destroyed by fire. Insurance proceeds will be used to rebuild the center which provides meeting space and facilities for adults and seniors.

- **Estimated Total Project Cost:** \$2,250,000
- **Funding Sources:** \$2,250,000 insurance proceeds.
- **2010 Estimated Expenditures:** \$50,000
- **Estimated Completion Date:** December 2011
- **Estimated Increase to Operating Expenditures:** The operating expenses for staffing, utilities, maintenance, and supplies will depend on the programs that are reinstated. Parks staff will determine costs in preparation for the 2012 operating budget.

**Wetlands Project** - The William E. "Bill" Clark Presidential Park Wetlands project involves the restoration of thirteen (13) acres of wetlands along the Arkansas River adjacent to the Clinton Presidential Library in downtown Little Rock. The Wetlands project is designed to showcase wildlife and river life in a restored wetlands habitat for the education and enjoyment of millions of local, national and international visitors to the Clinton Presidential Park and Library. The Wetlands project includes a series of boardwalks, sidewalks and observation platforms to allow visitors to experience and read education material about the wetlands and urban runoff from several different vantage points.

- **Estimated Total Project Cost:** \$1,900,000
- **Funding Sources:** Environmental Protection Agency Grant through the Arkansas Natural Resource Commission (ARNRC) \$353,000; Game and Fish Commission Grant \$400,000; Private donations \$1,147,000.
- **2010 Estimated Expenditures:** \$1,900,000
- **Estimated Completion Date:** Portions of the project funded by ARNRC and the Game and Fish Commission will be completed in 2010. Remaining portion will be completed by the end of 2010 or early 2011 depending on weather conditions.
- **Estimated Increase to Operating Expenditures:** The wetlands area will be maintained by the Parks Department. The Parks Department estimates annual maintenance cost of approximately \$45,000 for the ten (10) acre park.

**Sidewalks in Low to Moderate Income Areas** - The City of Little Rock's Amended 2008 Consolidated Plan for the Department of Housing and Urban Development's Community Development Block Grant, American Recovery and Reinvestment Act includes funds in the amount of \$446,096 to replace deteriorated sidewalks and revamp drainage in low-and moderate-income residential neighborhoods.

- **Estimated Total Project Cost:** \$446,096
- **Funding Sources:** *American Recovery and Reinvestment Act* – Department of Housing and Urban Development Community Development Block Grant.
- **2010 Estimated Expenditures:** An estimated \$140,000 in expenditures will occur in 2010 to complete work that began in 2009.
- **Estimated Completion Date:** Spring 2010
- **Estimated Increase to Operating Expenditures:** Not applicable. By ordinance; the sidewalks will be maintained by adjacent land owners.

**9<sup>th</sup> Street Extension** - The City of Little Rock received a \$1,900,000 grant from the U.S. Department of Commerce, Economic Development Administration to expand east 9th Street from its current termination point at Bond Street to the Dassault Falcon Jet facility at the west side of the Little Rock National Airport. The construction of a new four lane street will enhance productivity and entrepreneurship by providing adequate modes of transportation for larger, commercial vehicles and Dassault's workforce of two-thousand employees. At the end of 2009, the City was in the process of acquiring the right of way to the property in the construction zone. In addition, a traffic signal will be constructed at the intersection of Bond and 9th Streets. The street will be maintained in the future by the Department of Public Works.

- **Estimated Total Project Cost:** \$4,630,000
- **Funding Sources:** *American Recovery and Reinvestment Act* – Economic Development Administration Grant \$1,900,000; Arkansas Economic Development Commission \$1,800,000; City match funds from the Airport Enhancement Fund \$930,000.
- **2010 Estimated Expenditures:** An estimated \$2,250,000 will be expended in 2010 for right-of-way acquisition and construction.
- **Estimated Completion Date:** 2011
- **Estimated Increase to Operating Expenditures:** Not applicable. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

**South Loop and Scott Hamilton Drive** - In 2010, the City of Little Rock expects to receive approximately \$8 million from federal highway grants and the Arkansas State Highway Department's Transportation Improvement Program for improvement to the streets. Metroplan will handle the construction for the City.

- **Estimated Total Project Cost:** \$9,800,000; Includes engineering and construction cost of \$8,000,000 and utility relocation of \$1,800,000.
- **Funding Sources:** Federal Highway Administration Grants - High Priority Project Funding \$3,825,000; Federal Highway Administration Discretionary Allocation through Metroplan for Local Urban Projects (LUZA) - \$3,950,000; 1988 Capital Improvement Bonds - \$1,025,000; 1998 Infrastructure Bonds - \$995,000.
- **2010 Estimated Expenditures:** \$2,750,000
- **Estimated Completion Date:** 2011
- **Estimated Increase to Operating Expenditures:** Not applicable. Maintenance will be performed with current annual public works allocations for street maintenance in the Street Fund budget.

**Pedestrian Bridge Project** - The City of Little Rock plans to partner with the Clinton Foundation to convert the former Rock Island Railroad Bridge into a pedestrian and bicycle bridge. The bridge, which traverses the Arkansas River, was built in 1899 and was acquired by the city in 2001. It is located within a city park adjacent to the Clinton Presidential Center.

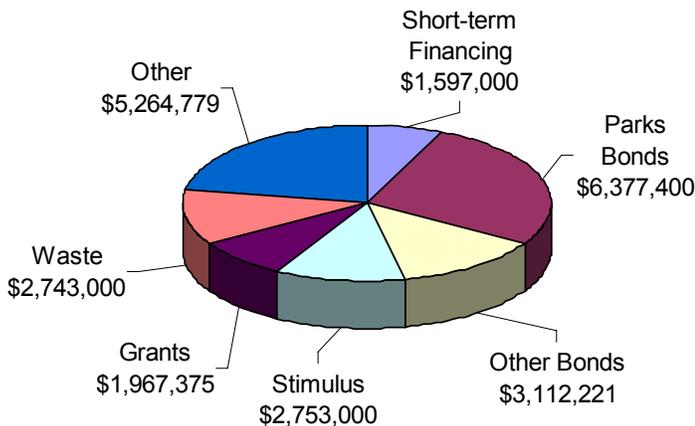
- **Estimated Total Project Cost:** \$ 10,000,000.
- **Funding Sources:** Grant funding sources are still being identified. The City of Little Rock reserved approximately \$909,000 from the original 1998 Park Revenue Bonds that were refunded by the 2009A Capital Improvement Bonds for this project. Private donations will fund a substantial portion of the project cost.
- **2010 Estimated Expenditures:** \$3,500,000
- **Estimated Completion Date:** The project currently has a completion date of 2012.

- **Estimated Increase to Operating Expenditures:** The ongoing cost of maintaining the bridge has not yet been determined.

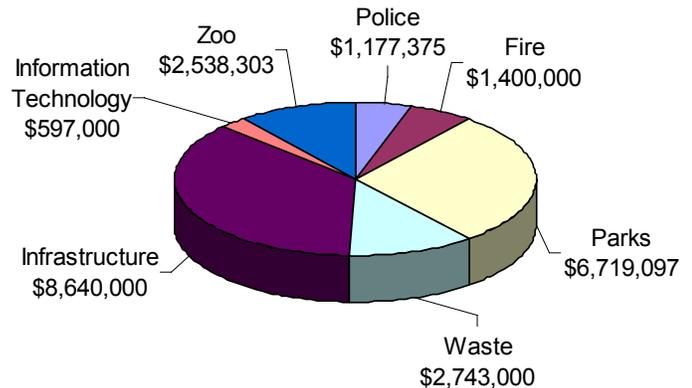
**Rebsamen River Trail Round-About** - Little Rock received Energy Efficiency and Conservation Block Grant funding under the *American Recovery and Reinvestment Act* for a trail round-about at Rebsamen Park Road and River Front Drive.

- **Estimated Total Project Cost:** \$ 247,000.
- **Funding Sources:** *American Recovery and Reinvestment Act* Energy Efficiency and Conservation Block Grant \$247,000.
- **2010 Estimated Expenditures:** \$200,000
- **Estimated Completion Date:** February 2011
- **Estimated Increase to Operating Expenditures:** Increased operating expense of \$3,500 is projected for maintenance.

**2010 City of Little Rock  
Capital Funding Sources**



**2010 City of Little Rock  
Capital Funding Uses**





# Debt Management

## 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 12/31/09, the amount of net debt outstanding was \$92,591,665. The legal debt margin allows the City flexibility to issue up to an additional \$807,405,018.

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 \$505.60, 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. An AA rating from Standard & Poor's indicates that the bonds are high quality with a very strong capacity to pay principal and interest.

### CITY'S LEGAL DEBT MARGIN

2009 Assessed/Value: (2009 Assessment collected in 2010)	
Commercial & Personal Property	\$3,599,986,732
G.O. Debt Limit (20% of assessment)	719,997,346
Short-Term Financing Debt Limit (5% of assessment)	<u>179,999,337</u>
Sub-Total Debt Limit	899,996,683
G.O. & Short-Term Bonds Outstanding @ 12/31/09	107,792,435
Less in Debt Service Fund	15,200,770
Outstanding Bonds, Net of Debt Service	<u>92,591,665</u>
<b>Legal Debt Margin</b>	<b>\$807,405,018</b>

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 2009, the legal debt limit is \$899,996,683 based on a total assessment of \$3,599,983,732. Each year it changes based upon the assessed value of real estate.

	Legal Debt Margin	Legal Debt Limit
2003	516,319,265	630,946,137
2004	556,368,641	664,883,347
2005	611,096,546	713,061,578
2006	659,726,412	761,730,525
2007	725,407,499	820,379,036
2008	800,758,307	887,078,087
2009	807,405,018	899,996,683

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, 2009 is \$95,270,000. Current revenue bond level is \$45,855,000. Short-term debt level is \$12,522,435 for an overall current debt level of \$153,647,435.

Although the City may increase the general obligation and the short-term debt levels to \$899,996,683, resources to repay the bonds would require an increase in the value of existing and new property and/or an increase in millage. For the City of Little Rock, the millage required to fund over \$899 million in debt is approximately 15.36 mills. Currently, the property tax millage for the retirement of general obligation debt is 3.3 mills. The millage may be increased to provide funds up to the legal debt limit with voter approval. The voters of Little Rock continued the 3.3 mills annual ad valorem tax at a special election held on November 4, 2003. 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. To issue additional general obligation debt without a dedicated revenue stream would negatively impact the general fund. The City will not issue such debt without a voter approved millage increase to fund the retirement. By law, five (5) mills is the maximum allowed to fund General Fund operations. The City's current operating millage is the maximum.

**SUMMARY OF BOND INDEBTEDNESS**  
For the year ended December 31, 2009

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/08</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2009</u>	<u>BONDS RETIRED 2009</u>	<u>PRINCIPAL BALANCE AT 12/31/09</u>	<u>INTEREST PAID IN 2009</u>
2004 Limited Tax Capital Improvement	Regions Bank	\$70,635,000	4/1/2019	3.75% - 4.00%	\$43,805,000	\$0	\$4,120,000	\$5,000,000	\$34,685,000	\$1,556,090
2007 Infrastructure Refunding	Metropolitan Bank	13,350,000	10/1/2019	4.00% - 5.00%	12,280,000	0	900,000	0	11,380,000	534,988
2004 Library Refunding Bonds-Series A & B	Metropolitan Bank	25,000,000	3/1/2024	2.00% - 4.35%	17,210,000	0	990,000	1,345,000	14,875,000	700,219
2008 Library Construction and Imp. Bonds	Metropolitan Bank	4,000,000	3/1/2028		4,000,000	0	0	0	4,000,000	183,454
2009 Library Construction and Imp. Bonds	Metropolitan Bank	28,000,000	3/1/2028	3.00% - 5.00%	0	28,000,000	0	0	28,000,000	476,126
2002 Junior Lien Revenue Bonds		3,630,000	10/1/2018	3.50% - 4.65%	2,540,000	0	210,000	0	2,330,000	108,448
<b>REVENUE BONDS</b>										
1998A Parks and Recreation Bonds	Metropolitan Bank	16,405,000	1/1/2023	5.70% - 5.80%	12,855,000	0	565,000	12,290,000	0	722,153
2002 Waste Disposal Revenue Bonds	Metropolitan Bank	27,330,000	5/1/2016	3.00% - 5.00%	14,545,000	0	2,355,000	0	12,190,000	631,550
2003 Capital Improvement and Refunding	Metropolitan Bank	11,855,000	7/1/2028	1.50% - 5.30%	10,970,000	0	350,000	0	10,620,000	539,665
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	3,255,000	0	160,000	0	3,095,000	178,453
2009 Parks & Rec	Bank of the Ozarks	19,950,000	1/1/2039	2.00% - 5.375%	0	19,950,000	0	0	19,950,000	0
<b>TEMPORARY NOTE</b>										
4th 2004 Temporary Note	Twin City Bank	4,215,000	9/8/2009	3.35%	899,375	0	899,375	0	0	30,106
5th 2005 Temporary Note	Bank of America	5,205,000	4/1/2010	3.55%	2,191,511	0	1,076,645	0	1,114,866	77,799
6th 2006 Temporary Note	Bank of America	6,550,000	4/1/2011	3.86%	4,077,798	0	1,308,123	0	2,769,675	157,403
7th 2007 Temporary Note	Suntrust	5,919,000	5/1/2012	3.79%	4,822,063	0	1,139,138	0	3,682,925	182,756
8th 2007 Temporary Note	Bank of America	1,372,000	6/28/2012	6.24%	1,129,751	0	257,353	0	872,398	70,440
9th 2008 Temporary Note	Bank of America	4,991,500	10/9/2013	4.69%	4,991,500	0	908,929	0	4,082,571	234,153
<b>Grand Total</b>		<b>\$251,807,500</b>			<b>\$139,571,998</b>	<b>\$47,950,000</b>	<b>\$15,239,562</b>	<b>\$18,635,000</b>	<b>\$153,647,436</b>	<b>\$6,383,800</b>

**SUMMARY OF BOND INDEBTEDNESS**  
For the year ended December 31, 2010

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/09</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2010</u>	<u>BONDS RETIRED 2010</u>	<u>PRINCIPAL BALANCE AT 12/31/10</u>	<u>INTEREST PAID IN 2010</u>
2004 Limited Tax Capital Improvement	Regions Bank	\$70,635,000	4/1/2019	3.75% - 4.00%	\$34,685,000	\$0	\$4,290,000	\$0	\$30,395,000	\$1,289,140
2007 Infrastructure Refunding	Metropolitan Bank	13,350,000	10/1/2019	4.00% - 5.00%	11,380,000	0	940,000	0	10,440,000	498,988
2004 Library Refunding Bonds-Series A & B	Metropolitan Bank	25,000,000	3/1/2024	2.00% - 4.35%	14,875,000	0	1,015,000	0	13,860,000	613,525
2008 Library Construction and Imp. Bonds	Metropolitan Bank	4,000,000	3/1/2028		4,000,000	0	145,000	0	3,855,000	167,168
2009 Library Construction and Imp. Bonds	Metropolitan Bank	28,000,000	3/1/2028	3.00% - 5.00%	28,000,000	0	1,045,000	0	26,955,000	1,127,028
2002 Junior Lien Revenue Bonds		3,630,000	10/1/2018	3.50% - 4.65%	2,330,000	0	215,000	0	2,115,000	100,048
<b>REVENUE BONDS</b>										
1998A Parks and Recreation Bonds	Metropolitan Bank	16,405,000	1/1/2023	5.70% - 5.80%	0	0	0	0	0	0
2002 Waste Disposal Revenue Bonds	Metropolitan Bank	27,330,000	5/1/2016	3.00% - 5.00%	12,190,000	0	2,450,000	0	9,740,000	529,325
2003 Capital Imp. and Refunding Projects	Metropolitan Bank	11,855,000	7/1/2028	1.50% - 5.30%	10,620,000	0	365,000	0	10,255,000	527,415
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	3,095,000	0	170,000	0	2,925,000	169,665
2009 Parks & Rec	Bank of the Ozarks	19,950,000	1/1/2039	2.00% - 5.375%	19,950,000	0	460,000	0	19,490,000	972,544
<b>TEMPORARY NOTE</b>										
4th 2004 Temporary Note	Twin City Bank	4,215,000	9/8/2009	3.35%	0	0	0	0	0	0
5th 2005 Temporary Note	Bank of America	5,205,000	4/1/2010	3.55%	1,114,866	0	1,114,866	0	0	39,578
6th 2006 Temporary Note	Bank of America	6,550,000	4/1/2011	3.86%	2,769,675	0	1,358,616	0	1,411,059	106,909
7th 2007 Temporary Note	Suntrust	5,919,000	5/1/2012	3.79%	3,682,925	0	1,182,311	0	2,500,614	139,583
8th 2007 Temporary Note	Bank of America	1,372,000	6/28/2012	6.24%	872,398	0	273,399	0	598,999	54,394
9th 2008 Temporary Note	Bank of America	4,991,500	10/9/2013	4.69%	4,082,571	0	951,622	0	3,130,949	191,511
<b>Grand Total</b>		<b>\$251,807,500</b>			<b>\$153,647,435</b>	<b>\$0</b>	<b>\$15,975,814</b>	<b>\$0</b>	<b>\$137,671,621</b>	<b>\$6,526,819</b>

## FUTURE DEBT SERVICE

## OVERALL FUTURE DEBT SERVICE

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$15,975,814	\$6,526,819	\$22,502,632
2011	\$15,304,887	\$5,887,998	\$21,192,885
2012	\$13,369,771	\$5,272,951	\$18,642,722
2013	\$11,606,911	\$4,674,483	\$16,281,394
2014	\$9,940,000	\$4,267,771	\$14,207,771
2015	\$11,110,000	\$3,844,951	\$14,954,951
2016	\$11,580,000	\$3,376,170	\$14,956,170
2017	\$6,315,000	\$2,990,449	\$9,305,449
2018	\$5,805,000	\$2,719,696	\$8,524,696
2019	\$5,710,000	\$2,468,475	\$8,178,475

## GENERAL FUND FUTURE DEBT SERVICE

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$12,530,814	\$4,327,870	\$16,858,684
2011	\$11,854,887	\$3,833,166	\$15,688,053
2012	\$9,784,771	\$3,376,259	\$13,161,029
2013	\$8,521,911	\$2,984,207	\$11,506,118
2014	\$8,190,000	\$2,637,881	\$10,827,881
2015	\$9,285,000	\$2,296,229	\$11,581,229
2016	\$9,665,000	\$1,914,378	\$11,579,378
2017	\$5,190,000	\$1,599,010	\$6,789,010
2018	\$4,625,000	\$1,381,116	\$6,006,116
2019	\$4,470,000	\$1,186,315	\$5,656,315



# Budget Summaries

## BUDGET SUMMARIES

The following schedules summarize the audited 2008 operating results, the 2009 unaudited operating results, and the approved 2010 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 2008 - 2010**

	<b>GENERAL FUNDS</b>	<b>SPECIAL REVENUES</b>	<b>CAPITAL PROJECTS</b>	<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>FIDUCIARY FUNDS</b>	<b>DEBT SERVICE FUNDS</b>
<b>2008</b>							
REVENUES:	\$143,986,121	\$31,705,196	\$9,705,233	\$32,290,668	\$9,941,298	(\$21,144,685)	\$15,710,244
EXPENDITURES:	144,003,336	32,438,785	13,846,580	32,076,744	11,446,080	169,947,502	15,053,170
REVENUES OVER (UNDER) EXPENDITURES	(17,215)	(733,589)	(4,141,347)	213,924	(1,504,782)	(191,092,187)	657,074
BEGINNING FUND BAL.	17,344,243	9,148,039	14,300,651	29,713,714	4,076,367	215,413,169	12,072,642
ENDING FUND BAL.	<u>\$17,327,028</u>	<u>\$8,414,450</u>	<u>\$10,159,304</u>	<u>\$29,927,638</u>	<u>\$2,571,585</u>	<u>\$24,320,982</u>	<u>\$12,729,716</u>
<b>2009</b>							
REVENUES:	\$140,387,222	\$30,756,701	\$28,514,611	\$32,610,555	\$10,005,334	\$30,947,093	\$19,233,242
EXPENDITURES:	142,006,716	33,694,144	9,271,801	34,854,234	9,971,951	24,578,986	16,114,678
REVENUES OVER (UNDER) EXPENDITURES	(1,619,493)	(2,937,443)	19,242,810	(2,243,679)	33,383	6,368,107	3,118,564
BEGINNING FUND BAL.	17,327,028	8,414,450	10,159,304	29,927,638	2,571,585	169,947,502	12,729,716
ENDING FUND BAL.	<u>\$15,707,535</u>	<u>\$5,477,008</u>	<u>\$29,402,113</u>	<u>\$27,683,959</u>	<u>\$2,604,968</u>	<u>\$176,315,609</u>	<u>\$15,848,279</u>
<b>2010</b>							
REVENUES:	\$131,149,375	\$14,773,542		\$28,560,397	\$9,239,395		
EXPENDITURES:	131,149,375	15,098,542	4,144,918	28,866,012	9,239,395		
REVENUES OVER (UNDER) EXPENDITURES			(4,144,918)	(305,615)			
BEGINNING FUND BAL.	15,707,535	5,477,008	29,402,113	27,683,959	2,604,968	176,315,609	15,848,279
ENDING FUND BAL.	<u>\$15,707,535</u>	<u>\$5,152,008</u>	<u>\$25,257,195</u>	<u>\$27,378,344</u>	<u>\$2,604,968</u>	<u>\$176,315,609</u>	<u>\$15,848,279</u>

**GENERAL GOVERNMENT SUMMARY  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>GENERAL FUND</u></b>			
REVENUES:	\$143,986,121	\$135,075,269	\$131,149,375
EXPENDITURES:	<u>144,003,336</u>	<u>135,074,154</u>	<u>131,149,375</u>
REVENUES OVER (UNDER) EXPENDITURES	(17,215)	1,115	
BEGINNING NET ASSETS	<u>14,637,908</u>	<u>14,620,693</u>	<u>14,621,808</u>
ENDING NET ASSETS	<u><u>\$14,620,693</u></u>	<u><u>\$14,621,808</u></u>	<u><u>\$14,621,808</u></u>
<b><u>SPECIAL PROJECTS &amp; SEIZED MONEY FUND</u></b>			
REVENUES:		\$5,311,953	
EXPENDITURES:		<u>6,932,562</u>	
REVENUES OVER (UNDER) EXPENDITURES		(1,620,608)	
BEGINNING FUND BALANCE	<u>2,706,335</u>	<u>2,706,335</u>	<u>1,085,727</u>
ENDING FUND BALANCE	<u><u>\$2,706,335</u></u>	<u><u>\$1,085,727</u></u>	<u><u>\$1,085,727</u></u>
<b>TOTAL BEGINNING NET ASSETS</b>	<b>\$17,344,243</b>	<b>\$17,327,028</b>	<b>\$15,707,535</b>
<b>TOTAL REVENUES</b>	<b>143,986,121</b>	<b>140,387,222</b>	<b>131,149,375</b>
<b>TOTAL EXPENDITURES</b>	<b><u>144,003,336</u></b>	<b><u>142,006,716</u></b>	<b><u>131,149,375</u></b>
<b>TOTAL ENDING NET ASSETS</b>	<b><u><u>\$17,327,028</u></u></b>	<b><u><u>\$15,707,535</u></u></b>	<b><u><u>\$15,707,535</u></u></b>

The sources of operating revenue and the trends affecting them are discussed in the section of the budget titled REVENUES. The details of the operating budget by department and by service program are contained in the section of the budget titled EXPENDITURES. The transfers out primarily consist of appropriations for special projects and appropriations for the FUTURE – Little Rock initiatives.

The City of Little Rock utilizes a program budget for public information purposes and for Mayor & Board consideration. Line item information is principally used for budgetary management and control purposes.

**SPECIAL REVENUE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>STREET</u></b>			
REVENUES:	\$14,547,741	\$14,652,270	\$14,773,542
EXPENDITURES:	14,194,214	15,849,209	15,098,542
REVENUES OVER (UNDER) EXPENDITURES	353,527	(1,196,939)	(325,000)
BEGINNING FUND BALANCE	3,372,624	3,726,151	2,529,212
ENDING FUND BALANCE	<u>\$3,726,151</u>	<u>\$2,529,212</u>	<u>\$2,204,212</u>
<b><u>SPECIAL PROJECT - STREET</u></b>			
REVENUES:	\$325,528	\$810,000	
EXPENDITURES:	271,846	871,043	
REVENUES OVER (UNDER) EXPENDITURES	53,682	(61,043)	
BEGINNING FUND BALANCE	133,440	187,122	126,079
ENDING FUND BALANCE	<u>\$187,122</u>	<u>\$126,079</u>	<u>\$126,079</u>
<b><u>SPECIAL PROJECTS</u></b>			
REVENUES:	\$2,741,288	\$3,546,919	
EXPENDITURES:	2,724,991	4,175,014	
REVENUES OVER (UNDER) EXPENDITURES	16,297	(628,095)	
BEGINNING FUND BALANCE	2,399,919	2,416,216	1,788,121
ENDING FUND BALANCE	<u>\$2,416,216</u>	<u>\$1,788,121</u>	<u>\$1,788,121</u>

**SPECIAL REVENUE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>INFRASTRUCTURE</u></b>			
REVENUES:	\$46,843	\$3,326	
EXPENDITURES:	<u>109,167</u>	<u>1,174,457</u>	
REVENUES OVER (UNDER) EXPENDITURES	(62,324)	(1,171,131)	
BEGINNING FUND BALANCE	<u>1,406,572</u>	<u>1,344,248</u>	<u>173,117</u>
ENDING FUND BALANCE	<u><u>\$1,344,248</u></u>	<u><u>\$173,117</u></u>	<u><u>\$173,117</u></u>
<b><u>EMERGENCY 911</u></b>			
REVENUES:	\$1,329,291	\$1,183,486	
EXPENDITURES:	<u>2,362,918</u>	<u>953,099</u>	
REVENUES OVER (UNDER) EXPENDITURES	(1,033,627)	230,387	
BEGINNING FUND BALANCE	<u>806,061</u>	<u>(227,566)</u>	<u>2,821</u>
ENDING FUND BALANCE	<u><u>(\$227,566)</u></u>	<u><u>\$2,821</u></u>	<u><u>\$2,821</u></u>
<b><u>GRANTS</u></b>			
REVENUES:	\$9,561,891	\$7,207,298	
EXPENDITURES:	<u>9,623,327</u>	<u>7,336,222</u>	
REVENUES OVER (UNDER) EXPENDITURES	(61,436)	(128,924)	
BEGINNING FUND BALANCE	<u>(397)</u>	<u>(61,833)</u>	<u>(190,757)</u>
ENDING FUND BALANCE	<u><u>(\$61,833)</u></u>	<u><u>(\$190,757)</u></u>	<u><u>(\$190,757)</u></u>

**SPECIAL REVENUE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>CDBG/HIPP/NHSP</u></b>			
REVENUES:	\$3,152,614	\$3,353,402	
EXPENDITURES:	<u>3,152,322</u>	<u>3,335,100</u>	
REVENUES OVER (UNDER) EXPENDITURES	292	18,302	
BEGINNING FUND BALANCE	<u>1,029,820</u>	<u>1,030,112</u>	<u>1,048,414</u>
ENDING FUND BALANCE	<u>\$1,030,112</u>	<u>\$1,048,414</u>	<u>\$1,048,414</u>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$9,148,039</b>	<b>\$8,414,450</b>	<b>\$5,477,008</b>
<b>TOTAL REVENUES</b>	<b>31,705,196</b>	<b>30,756,701</b>	<b>14,773,542</b>
<b>TOTAL EXPENDITURES</b>	<b><u>32,438,785</u></b>	<b><u>33,694,144</u></b>	<b><u>15,098,542</u></b>
<b>TOTAL ENDING FUND BALANCE</b>	<b><u>\$8,414,450</u></b>	<b><u>\$5,477,008</u></b>	<b><u>\$5,152,008</u></b>

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>1988 CAPITAL IMPROVEMENTS</u></b>			
REVENUES:	\$41,418	\$4,182	
EXPENDITURES:	215,652	109,346	1,025,000
REVENUES OVER (UNDER) EXPENDITURES	(174,234)	(105,164)	(1,025,000)
BEGINNING FUND BALANCE	1,330,385	1,156,151	1,050,987
ENDING FUND BALANCE	<u>\$1,156,151</u>	<u>\$1,050,987</u>	<u>\$25,987</u>
<b><u>1998 CAPITAL IMPROVEMENTS</u></b>			
REVENUES:	\$66,059	\$34,958	
EXPENDITURES:	1,306,590	443,391	995,000
REVENUES OVER (UNDER) EXPENDITURES	(1,240,531)	(408,434)	(995,000)
BEGINNING FUND BALANCE	2,680,071	1,439,540	1,031,107
ENDING FUND BALANCE	<u>\$1,439,540</u>	<u>\$1,031,107</u>	<u>\$36,107</u>
<b><u>1995 CAPITAL IMPROVEMENTS</u></b>			
REVENUES:	\$1,565	\$60	
EXPENDITURES:	10,000	19,072	
REVENUES OVER (UNDER) EXPENDITURES	(8,435)	(19,012)	
BEGINNING FUND BALANCE	47,181	38,746	19,734
ENDING FUND BALANCE	<u>\$38,746</u>	<u>\$19,734</u>	<u>\$19,734</u>

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>SHORT TERM FINANCING</u></b>			
REVENUES:	\$5,118,905	\$14,307	
EXPENDITURES:	<u>2,857,238</u>	<u>2,490,269</u>	<u>1,597,000</u>
REVENUES OVER (UNDER) EXPENDITURES	2,261,667	(2,475,961)	(1,597,000)
BEGINNING FUND BALANCE	<u>3,196,617</u>	<u>5,458,284</u>	<u>2,982,322</u>
ENDING FUND BALANCE	<u><u>\$5,458,284</u></u>	<u><u>\$2,982,322</u></u>	<u><u>\$1,385,322</u></u>

**FIRE IMPROVEMENT FUNDING (2004)**

REVENUES:	\$85,000		
EXPENDITURES:	<u>51,841</u>	<u>36,476</u>	
REVENUES OVER (UNDER) EXPENDITURES	33,159	(36,476)	
BEGINNING FUND BALANCE	<u>3,317</u>	<u>36,476</u>	
ENDING FUND BALANCE	<u><u>\$36,476</u></u>		

**POLICE IMPROVEMENT FUNDING (2004)**

REVENUES:	\$120,000		
EXPENDITURES:	<u>116,764</u>	<u>14,581</u>	
REVENUES OVER (UNDER) EXPENDITURES	3,236	(14,581)	
BEGINNING FUND BALANCE	<u>11,345</u>	<u>14,581</u>	
ENDING FUND BALANCE	<u><u>\$14,581</u></u>		

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>EMERGENCY COMMUNICATION IMM. (2004)</u></b>			
REVENUES:			
EXPENDITURES:		181	
REVENUES OVER (UNDER) EXPENDITURES		(181)	
BEGINNING FUND BALANCE	181	181	
ENDING FUND BALANCE	\$181		
<b><u>STREET IMPROVEMENT FUNDING (2004)</u></b>			
REVENUES:	\$125,000	\$70,379	
EXPENDITURES:	318,520	468,241	337,194
REVENUES OVER (UNDER) EXPENDITURES	(193,520)	(397,862)	(337,194)
BEGINNING FUND BALANCE	928,576	735,056	337,194
ENDING FUND BALANCE	\$735,056	\$337,194	

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>PARKS &amp; RECREATION IMPROV. (2004)</u></b>			
REVENUES:	\$12,486		
EXPENDITURES:	<u>167,161</u>	<u>131,428</u>	<u>548</u>
REVENUES OVER (UNDER) EXPENDITURES	(154,675)	(131,428)	(548)
BEGINNING FUND BALANCE	<u>286,103</u>	<u>131,428</u>	
ENDING FUND BALANCE	<u><u>\$131,428</u></u>		
<b><u>ZOO IMPROVEMENT FUNDING (2004)</u></b>			
REVENUES:	\$5,179	\$121	
EXPENDITURES:	<u>68,541</u>	<u>1,741</u>	<u>183,221</u>
REVENUES OVER (UNDER) EXPENDITURES	(63,362)	(1,620)	(183,221)
BEGINNING FUND BALANCE	<u>248,203</u>	<u>184,841</u>	<u>183,221</u>
ENDING FUND BALANCE	<u><u>\$184,841</u></u>	<u><u>\$183,221</u></u>	
<b><u>SCHOOL AREA IMPROVEMENT (2004)</u></b>			
REVENUES:			
EXPENDITURES:		<u>49,937</u>	
REVENUES OVER (UNDER) EXPENDITURES		(49,937)	
BEGINNING FUND BALANCE	<u>49,937</u>	<u>49,937</u>	
ENDING FUND BALANCE	<u><u>\$49,937</u></u>		

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>ANIMAL SERVICES IMPROVEMENT (2004)</u></b>			
REVENUES:			
EXPENDITURES:	14,190	77,139	6,754
REVENUES OVER (UNDER) EXPENDITURES	(14,190)	(77,139)	(6,754)
BEGINNING FUND BALANCE	98,083	83,893	6,754
ENDING FUND BALANCE	<u>\$83,893</u>	<u>\$6,754</u>	
<b><u>ROB. &amp; STATEHOUSE CONVENTION (2004)</u></b>			
REVENUES:			
EXPENDITURES:		6,379	
REVENUES OVER (UNDER) EXPENDITURES		(6,379)	
BEGINNING FUND BALANCE	6,379	6,379	
ENDING FUND BALANCE	<u>\$6,379</u>		
<b><u>LIBRARY IMPROVEMENT (2004)</u></b>			
REVENUES:	\$66,780		
EXPENDITURES:	5,144,636		201
REVENUES OVER (UNDER) EXPENDITURES	(5,077,856)		(201)
BEGINNING FUND BALANCE	5,078,057	201	201
ENDING FUND BALANCE	<u>\$201</u>	<u>\$201</u>	

**CAPITAL FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>ISSUANCE AND RESERVE FUND (2004)</u></b>			
REVENUES:	\$53,356	\$216,483	
EXPENDITURES:	<u>347,665</u>	<u>46,025</u>	
REVENUES OVER (UNDER) EXPENDITURES	(294,309)	170,458	
BEGINNING FUND BALANCE	<u>336,216</u>	<u>41,907</u>	<u>212,365</u>
ENDING FUND BALANCE	<u><u>\$41,907</u></u>	<u><u>\$212,365</u></u>	<u><u>\$212,365</u></u>
<b><u>2008 LIBRARY IMPROVEMENT BOND</u></b>			
REVENUES:	\$4,009,485	\$28,174,121	
EXPENDITURES:	<u>3,227,782</u>	<u>5,377,595</u>	
REVENUES OVER (UNDER) EXPENDITURES	781,703	22,796,526	
BEGINNING FUND BALANCE	<u>                    </u>	<u>781,703</u>	<u>23,578,229</u>
ENDING FUND BALANCE	<u><u>\$781,703</u></u>	<u><u>\$23,578,229</u></u>	<u><u>\$23,578,229</u></u>
<b>TOTAL CAPITAL BEGINNING BALANCE</b>	<b>\$14,300,651</b>	<b>\$10,159,304</b>	<b>\$29,402,113</b>
<b>TOTAL REVENUES</b>	<b>9,705,233</b>	<b>28,514,611</b>	
<b>TOTAL EXPENDITURES</b>	<u><b>13,846,580</b></u>	<u><b>9,271,801</b></u>	<u><b>4,144,918</b></u>
<b>TOTAL CAPITAL ENDING FUND BALANCE</b>	<u><u><b>\$10,159,304</b></u></u>	<u><u><b>\$29,402,113</b></u></u>	<u><u><b>\$25,257,195</b></u></u>

**ENTERPRISE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>VEHICLE STORAGE FACILITY</u></b>			
REVENUES:	\$1,301,621	\$1,405,110	\$1,334,800
EXPENDITURES:	<u>1,553,380</u>	<u>1,499,361</u>	<u>1,334,800</u>
REVENUES OVER (UNDER) EXPENDITURES	(251,759)	(94,251)	
BEGINNING NET ASSETS	<u>(174,591)</u>	<u>(426,350)</u>	<u>(520,601)</u>
ENDING NET ASSETS	<u><u>(\$426,350)</u></u>	<u><u>(\$520,601)</u></u>	<u><u>(\$520,601)</u></u>
<b><u>WASTE DISPOSAL</u></b>			
REVENUES:	\$16,974,543	\$17,143,354	\$16,644,928
EXPENDITURES:	<u>16,639,232</u>	<u>20,096,558</u>	<u>16,644,928</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	335,311	(2,953,204)	
BEGINNING NET ASSETS	<u>17,986,158</u>	<u>18,321,469</u>	<u>15,368,265</u>
ENDING NET ASSETS	<u><u>\$18,321,469</u></u>	<u><u>\$15,368,265</u></u>	<u><u>\$15,368,265</u></u>
<b><u>RIVER MARKET</u></b>			
REVENUES:	\$768,654	\$934,569	\$250,000
EXPENDITURES:	<u>1,489,744</u>	<u>934,569</u>	<u>96,741</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(721,090)		153,259
BEGINNING NET ASSETS	<u>3,444,609</u>	<u>2,723,519</u>	<u>2,723,519</u>
ENDING NET ASSETS	<u><u>\$2,723,519</u></u>	<u><u>\$2,723,519</u></u>	<u><u>\$2,876,778</u></u>

**ENTERPRISE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>ZOO</u></b>			
REVENUES:	\$6,257,303	\$5,132,850	\$4,497,054
EXPENDITURES:	<u>5,212,263</u>	<u>5,132,850</u>	<u>4,955,928</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	1,045,040		(458,874)
BEGINNING NET ASSETS	<u>4,615,817</u>	<u>5,660,857</u>	<u>5,660,857</u>
ENDING NET ASSETS	<u><u>\$5,660,857</u></u>	<u><u>\$5,660,857</u></u>	<u><u>\$5,201,983</u></u>
<b><u>ZOO SPECIAL PROJECTS</u></b>			
REVENUES:	\$119,377	\$495,176	
EXPENDITURES:	<u>5,121</u>	<u>104,716</u>	
REVENUES OVER (UNDER) NET INCOME (LOSS)	114,256	390,460	
BEGINNING NET ASSETS	<u>555,458</u>	<u>669,714</u>	<u>1,060,174</u>
ENDING NET ASSETS	<u><u>\$669,714</u></u>	<u><u>\$1,060,174</u></u>	<u><u>\$1,060,174</u></u>
<b><u>GOLF</u></b>			
REVENUES:	\$2,516,817	\$2,888,911	\$2,783,083
EXPENDITURES:	<u>3,414,469</u>	<u>2,888,911</u>	<u>2,783,083</u>
REVENUES OVER (UNDER) EXPENDITURES	(897,652)		
BEGINNING NET ASSETS	<u>(118,042)</u>	<u>(1,015,694)</u>	<u>(1,015,694)</u>
ENDING NET ASSETS	<u><u>(\$1,015,694)</u></u>	<u><u>(\$1,015,694)</u></u>	<u><u>(\$1,015,694)</u></u>

**ENTERPRISE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>JIM DAILEY FITNESS &amp; AQUATIC CENTER</u></b>			
REVENUES:	\$1,084,709	\$1,179,595	\$1,137,411
EXPENDITURES:	<u>1,188,896</u>	<u>1,198,084</u>	<u>1,137,411</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(104,187)	(18,489)	
BEGINNING NET ASSETS	<u>3,558,437</u>	<u>3,454,250</u>	<u>3,435,761</u>
ENDING NET ASSETS	<u><u>\$3,454,250</u></u>	<u><u>\$3,435,761</u></u>	<u><u>\$3,435,761</u></u>
<b><u>CONCESSIONS *</u></b>			
REVENUES:	\$97,483	\$111,600	
EXPENDITURES:	<u>149,129</u>	<u>111,600</u>	
REVENUES OVER (UNDER) EXPENDITURES	(51,646)		
BEGINNING NET ASSETS	<u>(363,063)</u>	<u>(414,709)</u>	<u>(414,709)</u>
ENDING NET ASSETS	<u><u>(\$414,709)</u></u>	<u><u>(\$414,709)</u></u>	<u><u>(\$414,709)</u></u>
<b>* The Concessions Fund is included in Parks Operations in the General Fund in 2010.</b>			
<b><u>PARKING GARAGES</u></b>			
REVENUES:	\$1,809,779	\$1,953,689	\$1,913,121
EXPENDITURES:	<u>1,658,784</u>	<u>1,953,689</u>	<u>1,913,121</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	150,995		
BEGINNING NET ASSETS	<u>(85,341)</u>	<u>65,654</u>	<u>65,654</u>
ENDING NET ASSETS	<u><u>\$65,654</u></u>	<u><u>\$65,654</u></u>	<u><u>\$65,654</u></u>

**ENTERPRISE FUNDS  
OPERATING BUDGET  
2008-2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>RECREATION SERVICES</u></b>			
REVENUES:	\$1,360,382	\$1,365,701	
EXPENDITURES:	<u>765,726</u>	<u>933,896</u>	
REVENUES OVER (UNDER) EXPENDITURES	594,656	431,805	
BEGINNING NET ASSETS	<u>294,272</u>	<u>888,928</u>	<u>1,320,733</u>
ENDING NET ASSETS	<u><u>\$888,928</u></u>	<u><u>\$1,320,733</u></u>	<u><u>\$1,320,733</u></u>
<b>TOTAL ENTERPRISE BEGINNING NET ASSETS</b>	<b>\$29,713,714</b>	<b>\$29,927,638</b>	<b>\$27,683,959</b>
<b>TOTAL REVENUES</b>	<b>32,290,668</b>	<b>32,610,555</b>	<b>28,560,397</b>
<b>TOTAL EXPENDITURES</b>	<b><u>32,076,744</u></b>	<b><u>34,854,234</u></b>	<b><u>28,866,012</u></b>
<b>TOTAL ENTERPRISE ENDING NET ASSETS</b>	<b><u><u>\$29,927,638</u></u></b>	<b><u><u>\$27,683,959</u></u></b>	<b><u><u>\$27,378,344</u></u></b>

**FLEET INTERNAL SERVICE FUND  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>FLEET INTERNAL SERVICE -</u></b>			
REVENUES:	\$9,941,298	\$10,005,334	\$9,239,395
EXPENDITURES:	<u>11,446,080</u>	<u>9,971,951</u>	<u>9,239,395</u>
REVENUES OVER (UNDER) EXPENDITURES *	(1,504,782)	33,383	
BEGINNING NET ASSETS	<u>4,076,367</u>	<u>2,571,585</u>	<u>2,604,968</u>
ENDING NET ASSETS	<u><u>\$2,571,585</u></u>	<u><u>\$2,604,968</u></u>	<u><u>\$2,604,968</u></u>

**FIDUCIARY FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>POLICE PENSION &amp; RELIEF FUND</u></b>			
ADDITIONS:	(\$5,717,662)	\$8,095,950	
DEDUCTIONS:	9,448,177	9,974,780	
NET INCREASE (DECREASE)	(15,165,839)	(1,878,830)	
NET ASSETS HELD IN TRUST, BEGINNING	69,248,737	54,082,898	52,204,068
NET ASSETS HELD IN TRUST, ENDING	<u>\$54,082,898</u>	<u>\$52,204,068</u>	<u>\$52,204,068</u>
<b><u>FIRE PENSION &amp; RELIEF FUND</u></b>			
ADDITIONS:	(\$8,438,794)	\$14,555,061	
DEDUCTIONS:	9,486,663	10,899,073	
NET INCREASE (DECREASE)	(17,925,457)	3,655,988	
NET ASSETS HELD IN TRUST, BEGINNING	90,751,110	72,825,653	76,481,641
NET ASSETS HELD IN TRUST, ENDING	<u>\$72,825,653</u>	<u>\$76,481,641</u>	<u>\$76,481,641</u>
<b><u>NON-UNIFORM DEFINED BENEFIT FUND</u></b>			
ADDITIONS:	(\$1,741,387)	\$1,352,870	
DEDUCTIONS:	1,397,431	1,405,501	
NET INCREASE (DECREASE)	(3,138,818)	(52,631)	
NET ASSETS HELD IN TRUST, BEGINNING	10,684,355	7,545,537	7,492,906
NET ASSETS HELD IN TRUST, ENDING	<u>\$7,545,537</u>	<u>\$7,492,906</u>	<u>\$7,492,906</u>

**FIDUCIARY FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>NON-UNIFORM DEFINED CONTRIBUTION</u></b>			
ADDITIONS:	(\$4,605,778)	\$4,925,339	
DEDUCTIONS:	3,426,283	1,852,986	
NET INCREASE (DECREASE)	(8,032,061)	3,072,352	
NET ASSETS HELD IN TRUST, BEGINNING	38,268,963	30,236,902	33,309,254
NET ASSETS HELD IN TRUST, ENDING	<u>\$30,236,902</u>	<u>\$33,309,254</u>	<u>\$33,309,254</u>
<b><u>401 (A) PENSION FUND</u></b>			
ADDITIONS:	(\$1,184,904)	\$1,623,390	
DEDUCTIONS:	558,989	437,742	
NET INCREASE (DECREASE)	(1,743,893)	1,185,649	
NET ASSETS HELD IN TRUST, BEGINNING	5,967,644	4,223,751	5,409,400
NET ASSETS HELD IN TRUST, ENDING	<u>\$4,223,751</u>	<u>\$5,409,400</u>	<u>\$5,409,400</u>
<b><u>HEALTH MANAGEMENT TRUST FUND</u></b>			
ADDITIONS:	\$543,840	\$394,483	
DEDUCTIONS:	3,439	8,904	
NET INCREASE (DECREASE)	540,401	385,579	
NET ASSETS HELD IN TRUST, BEGINNING	492,360	1,032,761	1,418,340
NET ASSETS HELD IN TRUST, ENDING	<u>\$1,032,761</u>	<u>\$1,418,340</u>	<u>\$1,418,340</u>

**FIDUCIARY FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b>TOTAL NET ASSETS BEGINNING</b>	<u>\$215,413,169</u>	<u>\$169,947,502</u>	<u>\$176,315,609</u>
<b>TOTAL ADDITIONS</b>	(21,144,685)	30,947,093	
<b>TOTAL DEDUCTIONS</b>	<u>169,947,502</u>	<u>24,578,986</u>	<u>                    </u>
<b>TOTAL NET ASSETS ENDING</b>	<u><u>\$24,320,982</u></u>	<u><u>\$176,315,609</u></u>	<u><u>\$176,315,609</u></u>

**DEBT SERVICE FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>2002 CIP JUNIOR LIEN BONDS</u></b>			
REVENUE:	\$322,482	\$320,600	
EXPENDITURES:	317,698	320,198	
NET INCREASE (DECREASE)	4,784	402	
BEGINNING FUND BALANCE	17,733	22,517	22,919
ENDING FUND BALANCE	<u>\$22,517</u>	<u>\$22,919</u>	<u>\$22,919</u>
<b><u>2004 IMPROVEMENT BONDS DEBT SERVICE</u></b>			
REVENUE:	\$10,668,686	\$10,941,968	
EXPENDITURES:	10,059,890	10,676,590	
NET INCREASE (DECREASE)	608,796	265,378	
BEGINNING FUND BALANCE	10,243,323	10,852,119	11,117,497
ENDING FUND BALANCE	<u>\$10,852,119</u>	<u>\$11,117,497</u>	<u>\$11,117,497</u>
<b><u>2004 LIBRARY IMP. BONDS DEBT SERVICE</u></b>			
REVENUE:	\$3,263,678	\$3,312,325	
EXPENDITURES:	3,236,428	3,044,566	
NET INCREASE (DECREASE)	27,250	267,760	
BEGINNING FUND BALANCE	1,799,147	1,826,397	2,094,156
ENDING FUND BALANCE	<u>\$1,826,397</u>	<u>\$2,094,156</u>	<u>\$2,094,156</u>

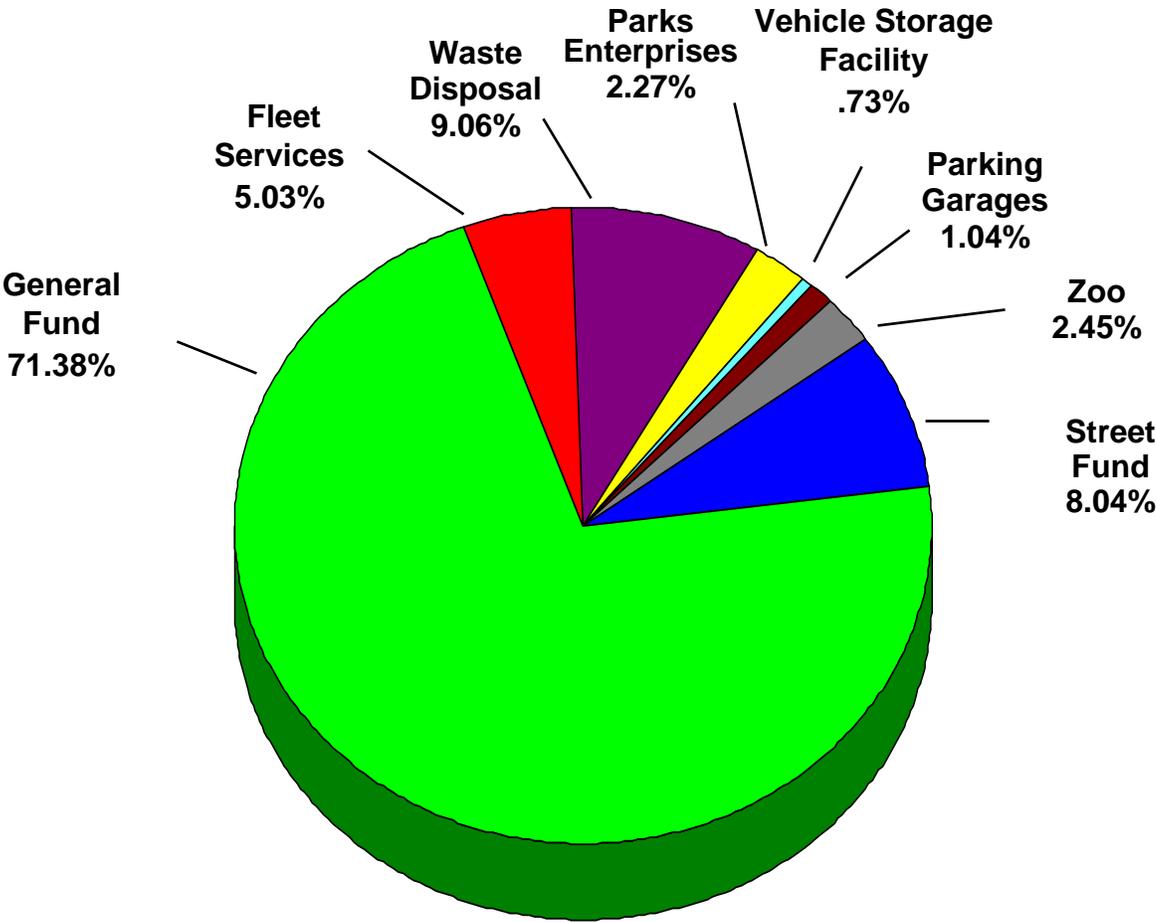
**DEBT SERVICE FUNDS  
OPERATING BUDGET  
2008 - 2010**

	ACTUAL 2008	REVISED BUDGET 2009	ADOPTED BUDGET 2010
<b><u>2008 LIBRARY IMPROVEMENT BOND</u></b>			
REVENUE:	\$15,854	\$3,214,129	
EXPENDITURES:	(2,819)	636,588	
NET INCREASE (DECREASE)	18,673	2,577,541	
BEGINNING FUND BALANCE		18,673	2,596,214
ENDING FUND BALANCE	<u>\$18,673</u>	<u>\$2,596,214</u>	<u>\$2,596,214</u>
<b><u>2007 CAPITAL IMP. REVENUE REFUNDING BOND</u></b>			
REVENUE:	\$1,439,544	\$1,444,220	
EXPENDITURES:	1,441,973	1,436,738	
NET INCREASE (DECREASE)	(2,429)	7,483	
BEGINNING FUND BALANCE	12,439	10,010	17,493
ENDING FUND BALANCE	<u>\$10,010</u>	<u>\$17,493</u>	<u>\$17,493</u>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$12,072,642</b>	<b>\$12,729,716</b>	<b>\$15,848,279</b>
<b>TOTAL REVENUES</b>	<b>15,710,244</b>	<b>19,233,242</b>	
<b>TOTAL EXPENDITURES</b>	<b>15,053,170</b>	<b>16,114,678</b>	
<b>TOTAL ENDING FUND BALANCE</b>	<b><u>\$12,729,716</u></b>	<b><u>\$15,848,279</u></b>	<b><u>\$15,848,279</u></b>



# Revenues

# CITY OF LITTLE ROCK 2010 BUDGET SUMMARY ALL FUNDS RESOURCES



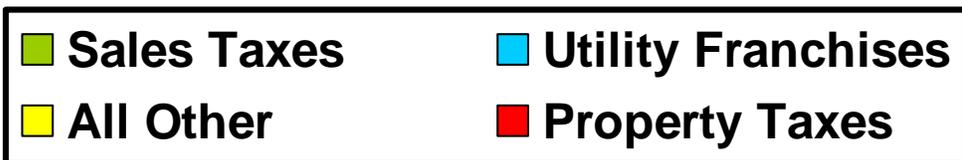
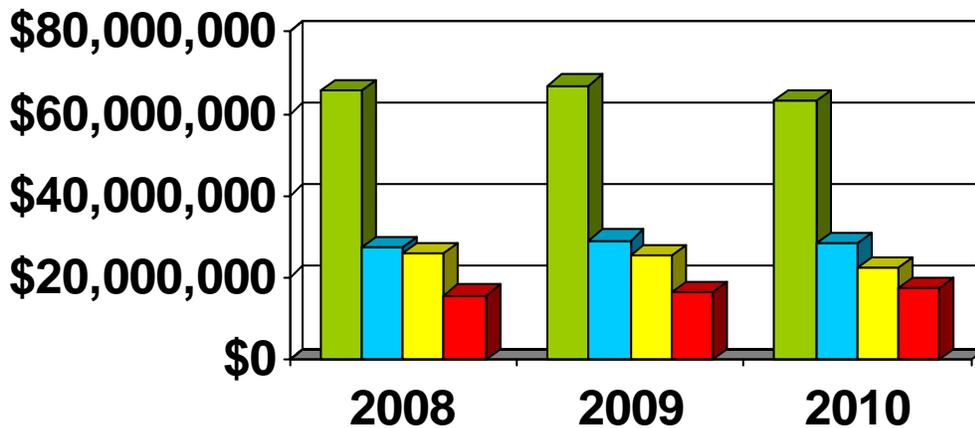
**\$183,722,709**

**CITY OF LITTLE ROCK  
2010 OPERATING REVENUES**

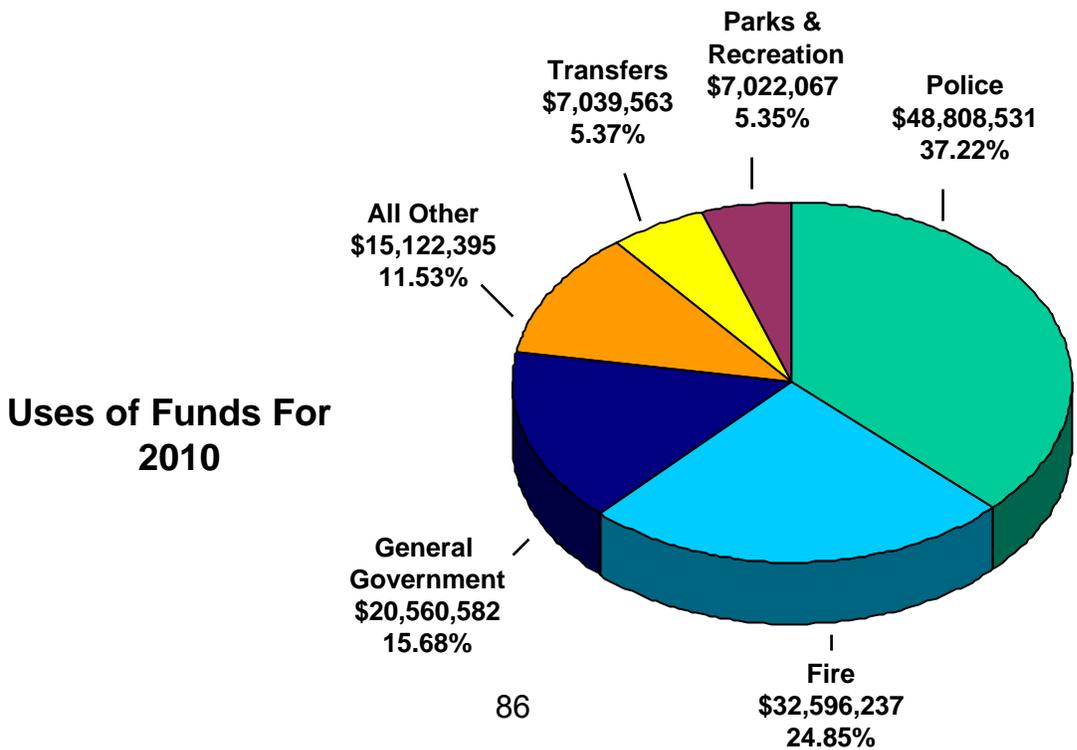
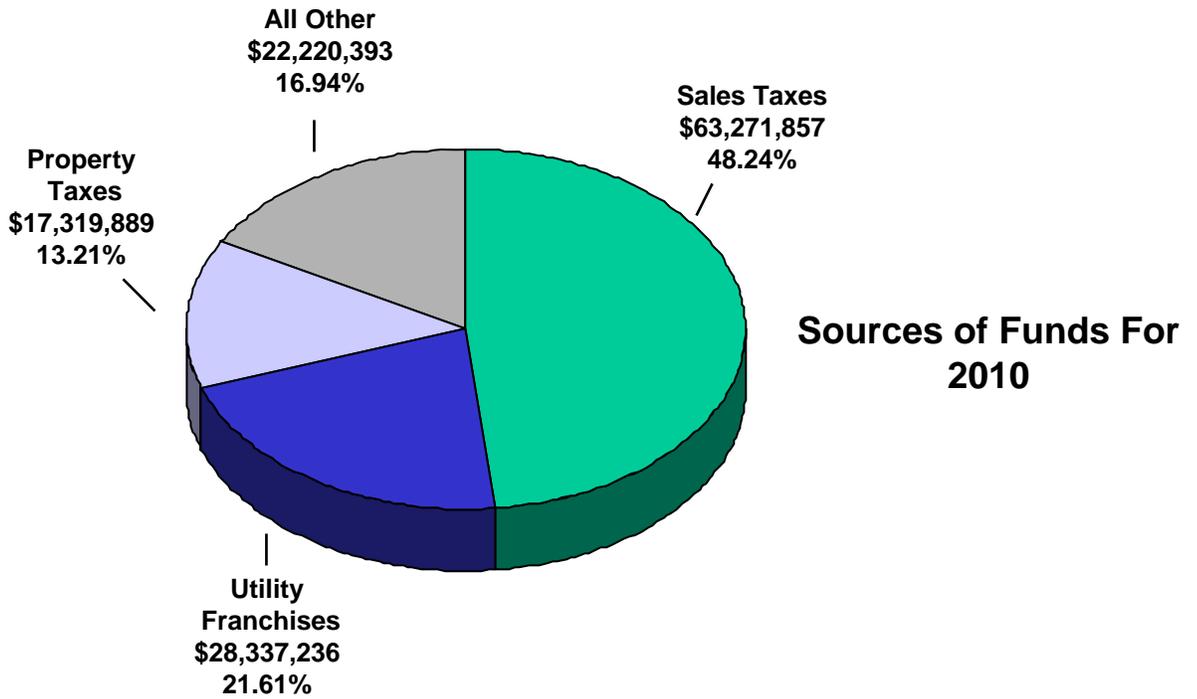
<b>REVENUES:</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED</b>	<b>2010 ADOPTED</b>	<b>09/10 DIFF</b>	<b>% CHANGE</b>
Property Taxes *	\$22,202,199	\$16,116,102	\$17,319,889	1,203,787	7.5%
Sales Tax	66,157,605	66,918,563	63,271,857	(3,646,706)	-5.4%
Business Licenses	5,704,565	5,844,717	5,800,000	(44,717)	-0.8%
Mixed Drinks	1,464,038	1,490,079	1,500,000	9,921	0.7%
Building, Related Permits	2,300,481	2,408,186	2,205,340	(202,846)	-8.4%
Insurance Pension Turnback	3,590,572	1,607,000	1,765,160	158,160	9.8%
Park Revenue	453,008	471,823	449,495	(22,328)	-4.7%
Airport Reimbursement	3,033,476	3,081,416	2,436,000	(645,416)	-20.9%
Salary Reimbursement 911	1,309,000	1,361,359	1,002,785	(358,574)	-26.3%
Fines and Fees	3,556,394	3,742,381	3,757,449	15,068	0.4%
Utility Franchises	28,083,416	29,016,043	28,337,236	(678,807)	-2.3%
Interest Earnings	60,955	108,050	96,500	(11,550)	-10.7%
All Other	1,555,368	1,553,610	1,500,069	(53,541)	-3.4%
Transfers In	4,515,044	3,730,637	1,707,595	(2,023,042)	-54.2%
<b>Total General Fund</b>	<b>143,986,121</b>	<b>137,449,966</b>	<b>131,149,375</b>	<b>(6,300,591)</b>	<b>-4.6%</b>
<b>Other Budgeted Funds</b>					
Street	14,547,741	14,682,504	14,773,542	91,038	0.6%
Fleet Services	9,941,294	10,005,334	9,239,395	(765,939)	-7.7%
Vehicle Storage Facility	1,301,621	1,405,110	1,334,800	(70,310)	-5.0%
Waste Disposal	16,974,543	17,143,354	16,644,928	(498,426)	-2.9%
River Market	768,654	946,703	250,000	(696,703)	-73.6%
Zoo	6,257,303	5,310,947	4,497,054	(813,893)	-15.3%
Golf	2,516,817	3,002,439	2,783,083	(219,356)	-7.3%
Jim Dailey Fitness and Aquatic Center	1,084,709	1,198,084	1,137,411	(60,673)	-5.1%
Concessions	97,483	114,052		(114,052)	-100.0%
Parking Garages	1,809,779	1,953,689	1,913,121	(40,568)	-2.1%
<b>Total Other Budgeted Funds:</b>	<b>55,299,944</b>	<b>55,762,216</b>	<b>52,573,334</b>	<b>(3,188,882)</b>	<b>-5.7%</b>
<b>Total All Budgeted Funds:</b>	<b>\$199,286,065</b>	<b>\$193,212,182</b>	<b>\$183,722,709</b>	<b>(\$9,489,473)</b>	<b>-4.9%</b>

\* 2008 Actual includes Property Taxes collected by the General Fund on behalf of the Fire and Police Pension Funds.

# General Government Summary of Revenues 2008-2010



# FY 2010 GENERAL FUND



**CITY OF LITTLE ROCK  
2010 OPERATING REVENUE**

	<u>2008 ACTUAL</u>	<u>2009 ADOPTED</u>	<u>2010 ADOPTED</u>
<b>GENERAL FUND</b>			
<b>PROPERTY TAX</b>			
Property Taxes	\$ 14,781,847	\$ 15,067,872	\$ 16,209,948
Pension Property Taxes	6,325,426		
Homestead Taxes	1,031,222	994,730	1,053,850
Act 9 Industry Payment	63,704	53,500	56,091
Total Property Taxes	<u>22,202,199</u>	<u>16,116,102</u>	<u>17,319,889</u>
<b>SALES TAX</b>			
County Sales & Use Tax	39,268,491	39,828,316	37,552,839
City Sales Tax	23,727,345	23,859,179	22,611,298
State Tax Turnback	3,161,769	3,231,068	3,107,720
Total Sales Taxes	<u>66,157,605</u>	<u>66,918,563</u>	<u>63,271,857</u>
<b>BUSINESS LICENSES</b>			
General Business Licenses	5,704,565	5,844,717	5,800,000
Mixed Drinks Licenses	1,464,038	1,490,079	1,500,000
Total Business Licenses	<u>7,168,603</u>	<u>7,334,796</u>	<u>7,300,000</u>
<b>PERMITS</b>			
Building & Excavation Permits	1,249,326	1,359,661	1,250,000
Electrical Permits	335,103	332,400	320,000
HVAC Permits	299,588	319,675	280,000
Plumbing Permits	328,413	303,094	275,000
Wrecker Franchise	69,986	76,856	70,000
Burn Permits	18,065	16,500	10,340
Total Permits	<u>2,300,481</u>	<u>2,408,186</u>	<u>2,205,340</u>
<b>INTERGOVERNMENTAL</b>			
Insurance Turnback	3,590,572	1,607,000	1,765,160
Total Intergovernmental	<u>3,590,572</u>	<u>1,607,000</u>	<u>1,765,160</u>
<b>POLICE SERVICES</b>			
Police Report	253,432	255,905	280,000
False Alarm	106,753	110,000	120,000
Airport - Security Guards	1,497,263	1,713,920	1,500,000
Total Police Services	<u>1,857,448</u>	<u>2,079,825</u>	<u>1,900,000</u>
<b>FIRE SERVICES</b>			
Fire Alarm Inspection	3,675	3,000	3,700
Airport-Fire Protection	1,536,213	1,367,496	936,000
Total Fire Services	<u>1,539,888</u>	<u>1,370,496</u>	<u>939,700</u>
<b>PARK REVENUE</b>			
University Park Adult Center	35,990	38,500	
SWLR Community Complex	94,557	106,920	104,000
Athletics Fees	42,818	121,685	128,800
Pavillion Rental	44,205	54,050	49,000
Community Center & Miscellaneous Fees	98,316	99,168	116,195
Admissions Revenue	33,649	36,500	35,000
Miscellaneous Revenue	103,473	15,000	16,500
Total Park Revenue	<u>453,008</u>	<u>471,823</u>	<u>449,495</u>

**CITY OF LITTLE ROCK  
2010 OPERATING REVENUE**

	<u>2008 ACTUAL</u>	<u>2009 ADOPTED</u>	<u>2010 ADOPTED</u>
<b>FINES</b>			
Fines - Traffic	2,155,718	2,208,752	2,200,000
Fines - Criminal - Other	300,480	329,140	275,000
Probation Assessments	182,411	203,400	140,000
Additional Court Cost	15,933	17,686	18,000
Theft Diversion Class	19,377	22,843	12,000
Fines - Parking	342,775	362,000	320,000
Immobilization Fees	450	1,000	
Fines - Child Passenger Protection	4,407	5,083	3,500
Fines - Environmental	22,943	22,500	26,500
Fines - Animal	223,716	246,400	240,000
Fines - Anger Management	10,145	11,869	5,100
Fines - Other	891	4,719	
Drunk-O-Meter	3,243	3,623	3,650
Total Fines	<u>3,282,489</u>	<u>3,439,015</u>	<u>3,243,750</u>
<b>FEES</b>			
Rezoning Fees	72,119	88,511	54,899
Act 474 Admin Fees	3,477	3,600	4,600
Act 9 Admin Fees	5,330	14,500	2,600
Incident Report Fees	2,615	2,417	2,000
Civil Court Fees	61,085	67,450	75,000
Booking & Admin Fee -PCj			250,100
Education Training Fees	46,465	49,154	38,000
Community Service Fees	41,228	37,434	58,500
Miscellaneous Service Fees	280		
Animal Services	41,305	40,300	28,000
Total Fees	<u>273,905</u>	<u>303,366</u>	<u>513,699</u>
<b>UTILITY FRANCHISE</b>			
Entergy	13,385,875	13,458,545	14,056,547
S W Bell	1,421,255	1,431,982	1,113,235
Long Dist. Franchise Fees	1,242,076	1,408,632	776,239
Local Landline Franchise Fees	247,228	237,687	203,250
Centerpoint Energy	4,931,528	5,165,903	4,500,000
Central Ark Water	2,503,883	2,596,405	2,830,000
LR Waste Water	3,602,334	3,888,663	4,032,000
Fiber Optics	454,758	463,942	740,000
Cable TV	2,020,472	2,117,719	1,840,000
Franchise Fee Contra	<u>(1,725,993)</u>	<u>(1,753,435)</u>	<u>(1,754,035)</u>
Total Utility Franchises	<u>28,083,416</u>	<u>29,016,043</u>	<u>28,337,236</u>
<b>MISCELLANEOUS SERVICES</b>			
Crossing Guards-LRSD Reimb	295,817	370,855	300,000
Airport Ramp Reimbursement	52,407	70,000	
Contributions	327,793	327,792	327,793
911 Services Reimbursement	1,309,000	1,361,359	1,002,785
Total Miscellaneous Services	<u>1,985,017</u>	<u>2,130,006</u>	<u>1,630,578</u>
<b>INVESTMENT INCOME</b>			
Interest Income	<u>60,955</u>	<u>108,050</u>	<u>96,500</u>
Total Investment Income	<u>60,955</u>	<u>108,050</u>	<u>96,500</u>
<b>RENTS AND ROYALTIES</b>			
Tower Lease	242,825	226,670	250,000
Ground Leases	6,579	7,973	7,250
Amusement Park Leases	3,300	3,300	3,026
Air Rights Lease-Camelot			
Total Rents and Royalties	<u>252,704</u>	<u>237,943</u>	<u>260,276</u>

**CITY OF LITTLE ROCK  
2010 OPERATING REVENUE**

	<u>2008 ACTUAL</u>	<u>2009 ADOPTED</u>	<u>2010 ADOPTED</u>
<b>MISCELLANEOUS INCOME</b>			
Security Deposit Rental Reimbursement	3,002	3,062	
Other Reimbursement	21,834	2,232	7,800
Commission - Vending	1,052		500
Sale of Equipment to Employees	1,410	821	
Contributions/Donations	1,966		
Miscellaneous Revenue	<u>233,523</u>	<u>172,000</u>	<u>200,000</u>
<b>Total Miscellaneous Revenue</b>	<b>262,787</b>	<b>178,115</b>	<b>208,300</b>
Transfers In	4,515,044	3,730,637	1,707,595
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>143,986,121</u></b>	<b><u>137,449,966</u></b>	<b><u>131,149,375</u></b>
<b>STREET FUND</b>			
ST Homestead Tax	299,062	292,600	289,436
1/2 County Road Tax	4,286,681	4,423,200	4,798,288
State Gas Tax Turnback	8,343,751	8,310,000	8,600,000
Severance Tax		290,000	
Street Repair Reimbursement	281,985	35,000	7,000
Insurance Reimbursement	37,995	32,400	22,000
Interest On Investments	57,505	51,323	33,000
Miscellaneous Income	57,526		
Transfer In	<u>1,183,236</u>	<u>1,247,981</u>	<u>1,023,818</u>
<b>TOTAL STREET FUND</b>	<b><u>14,547,741</u></b>	<b><u>14,682,504</u></b>	<b><u>14,773,542</u></b>
<b>FLEET INTERNAL SERVICE FUND</b>			
Fleet Labor	2,129,841	2,488,605	2,260,287
Fuel Fees	2,977,871	2,991,937	2,393,510
Miscellaneous Sales	562,894	494,299	503,750
Motor Pool		12,000	5,635
Fleet Parts	2,535,972	2,756,279	2,618,400
Insurance Totaled	177,624	105,000	140,600
Fleet Management	528,348	513,214	689,835
Fleet Sublets	741,611	604,000	610,378
Interest on Investments	51,120	40,000	7,000
Contributions/Donations	83,266		
Gain/Loss on Sale of Fixed Assets	<u>152,747</u>		<u>10,000</u>
<b>TOTAL FLEET INTERNAL SERVICE FUND</b>	<b><u>9,941,294</u></b>	<b><u>10,005,334</u></b>	<b><u>9,239,395</u></b>
<b>VEHICLE STORAGE FACILITY</b>			
Licenses and Permits	9,080	21,510	21,600
Storage Fees	326,550	560,000	350,000
Wrecker Fees	372,177	525,000	450,000
Vehicle Auction Sale	469,201	158,600	394,000
Impound Administration	99,630	120,000	90,000
Vehicle Storage Miscellaneous	29,049		9,200
Contributions/Donations	(2,209)	20,000	20,000
Sales Tax	<u>(1,857)</u>		
<b>TOTAL VEHICLE STORAGE FACILITY</b>	<b><u>1,301,621</u></b>	<b><u>1,405,110</u></b>	<b><u>1,334,800</u></b>

**CITY OF LITTLE ROCK  
2010 OPERATING REVENUE**

	<u>2008 ACTUAL</u>	<u>2009 ADOPTED</u>	<u>2010 ADOPTED</u>
<b>WASTE DISPOSAL ENTERPRISE FUND</b>			
Sanitation Fees	14,948,453	14,641,074	15,050,000
Landfill Fees	1,196,533	1,209,377	1,000,000
Methane Gas Revenue	198,727	516,000	300,000
Yard Waste	143,998	59,800	50,000
Compost Sale	80,082	76,320	90,000
Interest On Investments	439,147	555,783	105,000
Miscellaneous Revenue	(65,305)	85,000	49,928
Transfers	32,908		
<b>TOTAL WASTE DISPOSAL ENTERPRISE FUND</b>	<b><u>16,974,543</u></b>	<b><u>17,143,354</u></b>	<b><u>16,644,928</u></b>
<b>RIVER MARKET ENTERPRISE FUND</b>			
Admissions Revenue	37,260	146,000	
Amphitheater	25,607	25,000	
Rental Fees	138,767	171,723	
Rental Farmers Market	24,666	50,000	
Miscellaneous Fees	28,656	47,100	
Contributions/Donations	242,472	250,000	
Miscellaneous Revenue	13,637	300	
Transfers	257,589	256,580	250,000
<b>TOTAL RIVERMARKET ENTERPRISE FUND</b>	<b><u>768,654</u></b>	<b><u>946,703</u></b>	<b><u>250,000</u></b>
<b>ZOO ENTERPRISE FUND</b>			
Membership	114,270	227,000	230,000
Zoo Admissions	1,233,947	2,058,673	1,400,000
Concessions	444,947	459,000	422,000
Token Sales	175,645	207,540	190,000
Amusement Rides	124		
Carousel Rides	568		
Education	29,058	50,000	50,000
Special Events	191,622	235,000	209,000
Zoo Rentals	6,050		11,000
Merchandise Sales	311,019	265,000	275,000
Lorikeet Nectar Sales		22,000	
Contributions/Donations	1,915,466		
Miscellaneous	65,658	30,000	30,000
Transfers	1,768,929	1,756,734	1,680,054
<b>TOTAL ZOO ENTERPRISE FUND</b>	<b><u>6,257,303</u></b>	<b><u>5,310,947</u></b>	<b><u>4,497,054</u></b>
<b>GOLF ENTERPRISE FUND</b>			
Concessions Revenue	70,600	152,500	111,232
Green Fees	789,976	989,684	868,416
Equipment Rental	497,438	691,394	566,159
Merchandise Sales	128,346	40,000	100,413
Miscellaneous Revenue	31,534	138,000	160,111
Transfers	998,923	990,861	976,752
<b>TOTAL GOLF ENTERPRISE FUND</b>	<b><u>2,516,817</u></b>	<b><u>3,002,439</u></b>	<b><u>2,783,083</u></b>

**CITY OF LITTLE ROCK  
2010 OPERATING REVENUE**

	<u>2008 ACTUAL</u>	<u>2009 ADOPTED</u>	<u>2010 ADOPTED</u>
<b>JIM DAILEY FITNESS &amp; AQUATIC CENTER ENTERPRISE FUND</b>			
Annual Fees	39,959	76,084	52,000
Monthly Membership	256,251	304,241	282,000
Daily Fees	95,732	128,084	123,000
Corporate Fees	223,928	224,000	250,000
Special Fees	56,951	15,000	8,000
Other		60,200	56,925
Interest Income	16,388	18,500	11,300
Miscellaneous	25,399	2,200	2,900
Transfers	370,101	369,775	351,286
<b>TOTAL JIM DAILEY FITNESS &amp; AQUATIC CENTER</b>	<b><u>1,084,709</u></b>	<b><u>1,198,084</u></b>	<b><u>1,137,411</u></b>
<b>CONCESSIONS ENTERPRISE FUND</b>			
Concessions Revenue	1,127	65,009	
Concessions - Food	44,132		
Concessions - Beer	320		
Concessions - Miscellaneous	2,593		
Contributions/Donations	98		
Transfers	49,213	49,043	
<b>TOTAL CONCESSIONS ENTERPRISE FUND</b>	<b><u>97,483</u></b>	<b><u>114,052</u></b>	
<b>PARKING GARAGES</b>			
Business License - Auto/Truck	280,458	270,330	255,000
Street Repair Reimbursement	126,607	242,571	231,681
Parking Meters	480,322	480,000	510,000
Surface Lot Parking	532	250	550
Parking Deck Monthly	622,448	675,000	667,000
Parking Deck Daily	131,520	159,900	141,000
Parking Peabody	126,517	80,438	84,460
Parking Special		500	
Interest on Investments	41,052	44,700	22,730
Miscellaneous Income	323		700
<b>TOTAL PARKING GARAGES</b>	<b><u>1,809,779</u></b>	<b><u>1,953,689</u></b>	<b><u>1,913,121</u></b>
<b>GRAND TOTAL ALL FUNDS</b>	<b><u>\$ 199,286,065</u></b>	<b><u>\$ 193,212,182</u></b>	<b><u>\$ 183,722,709</u></b>

## REVENUE TRENDS

### OVERALL

The City's General Fund revenues are primarily comprised of sales taxes, property taxes, utility franchise fees, fines and fees and revenues from various licenses. The City's General Fund is heavily dependent on sales tax, which comprises approximately 48% of the 2010 budget. The 2010 Operating Budget includes only a slight increase in sales tax of 0.25% over 2009 actual tax collections, which were 4.60% lower than the previous year. The economic recession began to negatively affect retail sales during the last quarter of 2008 and continued throughout 2009.

	<b>REVENUES</b> <b>(Millions of Dollars)</b>	<b>%</b> <b>CHANGE</b>
2006 Operating Revenues	119.7	
2007 Operating Revenues	129.0	7.77%
2008 Operating Revenues	134.1	3.95%
2009 Operating Revenues	137.4	2.46%
2010 Operating Revenues	131.1	-4.59%

Utility franchise fees comprise 22% of the revenues and property taxes comprise 13% of the 2010 General Fund budgeted revenues. Property taxes are expected to increase at a slower pace than in previous years. Property tax assessments have historically increased 4% to 6% annually. Although the 2010 Budget reflects a 4% increase in property taxes, information received after adoption of the budget indicate that property values have not increased at historical rates and may be lower than projected. Overall, utility franchise revenues are expected to be consistent with 2009 revenues. However, revenues from a few individual utilities are expected to decrease due to unusually mild temperatures, wet weather patterns and fee reductions associated with the expiration of various severe storm recovery riders. Construction spending declined in 2009, but building related permit revenue is expected to increase somewhat in 2010 as the local economy begins to rebound.

**PROPERTY TAXES**

In general, all real and personal property situated in the City is subjected to ad valorem taxation with some exceptions such as school property and libraries. Residents, utilities, and businesses in Little Rock are assessed and levied property taxes as follows:

- Assessed value is an amount equal to twenty (20) percent of market value, and the levied millage is applied against the assessed value to determine the tax owed. With the passage of Amendment 79, the most that a residential property appraisal can be increased annually is 5%, regardless of the increase in 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 10% 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 tax.
- A Little Rock resident living in the Little Rock School District is charged a millage rate of 70.50.
- 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), which provides that, effective 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. During the legislative session of 2007, the homestead credit was increased to \$350.

The City recently received notice of the original charge for 2009 property taxes to be collected in 2010 which reflects an increase of only 1.46%. The Pulaski County Treasurer’s Office is experiencing lower collection rates because of foreclosures of commercial businesses and residential properties.

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

	<u>2008 Payable 2009</u>	<u>2009 Payable 2010</u>
General Operation	5.00	5.00
Bond Retirement	3.30	3.30
Library System	5.30	5.30
Police & Firemen’s Pension	<u>2.00</u>	<u>2.00</u>
	15.60	15.60

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. The 2010 Budget anticipates \$5.1 in property tax collections from this tax.

In addition to the City millage of 15.60 and the County road millage of 2.90, a Little Rock property owner's tax assessment for 2009 also includes 5.60 mills levied by the County and 46.40 mills levied by the Little Rock School District. The total millage for a Little Rock property owner is 70.50 for 2009 property taxes payable in 2010.

The general operations 5.0 mill levy is the maximum rate allowable under state law for general city operations. Property taxes for 2009 increased 4.86% over 2008 receipts.

### **COUNTY SALES TAX**

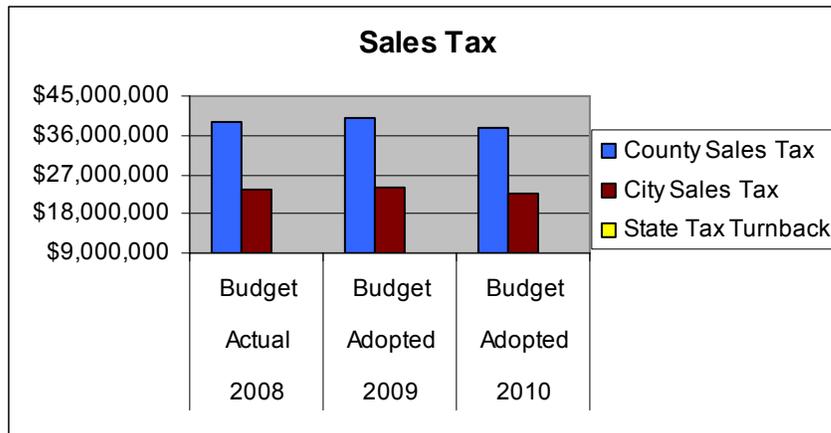
The City receives a pro-rata share of a one percent countywide sales tax. Distribution is based on the Little Rock population as a percent of Pulaski County's total population. The City comprises approximately 51% of the County population and therefore receives this percentage of the one percent tax, which includes use taxes. The estimated projected revenue for 2010 from this tax is approximately \$37,550,000. Use taxes, paid mostly by businesses, resemble sales taxes. They apply to goods purchased from out-of-state merchants such as catalog vendors. Use taxes included in the projection are approximately \$3,300,000 annually. In 2009, the County Tax was 4.52% lower than one year ago. On January 1, 2008, changes to Arkansas's state and local sales tax laws were implemented for purposes of compliance with the Streamlined Sales Tax Agreement. Including Arkansas, the sales tax laws of nineteen (19) states have been amended to conform to the agreement.

### **LOCAL SALES TAX**

The City receives annual revenues of approximately \$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 which disburses this amount to the City, less a 3% administrative charge. City sales tax revenues were 5.96% lower in 2009 than a year ago. Little Rock's half cent sales tax is one of the lowest local tax rates in the state. As demand for City services has outpaced revenue growth in recent years, City Board members are beginning to consider taking a sales tax initiative to the voters. An initiative for a sales tax dedicated to Parks and the Zoo has been suggested by one Board member. Another member has suggested eliminating business licenses with the implementation of a general sales tax. Discussions are in very preliminary stages. Board members want to take the time to gather input from citizens and businesses before any initiative is formalized.

**STATE TAX TURNBACK**

The State General Assembly, through the Office of Budget, appropriates and then distributes an amount for turnback to cities. The turnback funds are not based on the state economy. An appropriation is made every July 1st by the State's Office of the Budget and distributed based on population. The State reduced its appropriation for 2010 by 4.167%. For 2010 and 2011, the Arkansas State Legislature appropriated \$4,000,000 to be disbursed to county and local governments from the surplus of the Property Tax Relief Fund. Little Rock will receive \$415,873 in January 2010. It is dependent on the current legislative session whether or not to continue the appropriation beyond 2011. For 2010, the City will receive a one-time distribution of \$62,797 resulting from Act 1442 and Act 1443 of the last legislative session. The turnback funds should result in approximately \$3.1 million dollars a year.



Local Option Sales and Use Tax in Arkansas

Sale and Use Tax Year-to-Date 2009 with 2008 Comparison (shaded gray)

Month	Municipal Tax		County Tax		Total Tax		Interest	
January	\$ 35,895,776	\$ 34,813,382	\$ 38,497,274	\$ 35,667,309	\$ 74,393,050	\$ 70,480,691	\$ 92,482	\$ 100,677
February	42,021,936	40,909,946	43,359,038	41,931,827	85,380,974	82,841,773	103,317	372,742
March	33,523,556	34,903,177	35,926,755	35,942,013	69,450,311	70,845,190	102,348	95,225
April	35,106,978	36,655,487	37,321,460	38,133,946	72,428,438	74,789,433	109,108	347,059
May	37,844,100	38,568,821	39,586,629	39,392,769	77,430,729	77,961,589	48,100	115,346
June	35,354,936	36,594,610	37,127,878	38,926,734	72,482,814	75,521,344	84,093	144,715
July	36,239,404	39,044,209	37,874,981	39,322,938	74,114,385	78,367,147	68,590	97,342
August	36,555,700	40,485,622	40,128,797	42,047,239	76,684,497	82,532,861	73,271	76,180
September	36,037,008	38,446,476	38,673,292	40,091,511	74,710,300	78,537,987	69,889	108,861
October	36,931,425	37,905,303	38,991,204	39,732,227	75,922,629	77,637,530	84,838	105,188
November	35,927,998	38,258,299	37,400,814	40,732,841	73,328,812	78,991,140	66,406	83,876
December	34,195,522	37,019,143	35,136,114	39,057,648	69,331,636	76,076,792	85,237	113,176
<b>Total</b>	<b>\$435,634,339</b>	<b>\$453,604,475</b>	<b>\$460,024,236</b>	<b>\$470,979,002</b>	<b>\$895,658,575</b>	<b>\$924,583,477</b>	<b>\$987,679</b>	<b>\$1,760,387</b>
Averages	\$ 36,302,862	\$ 37,800,373	\$ 38,335,353	\$ 39,248,251	\$ 74,638,215	\$ 77,048,623	\$ 82,307	\$ 146,699

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

**INTEREST EARNINGS**

Interest earned on the investments and bank deposits of the General Fund and certain bond retirement funds can legally be used for any municipal purpose. As the result of the financial crisis beginning in the second half of 2008, the Fed

Funds rate has decreased from 4.25% to 0.00% in one year. The current Fed Funds target rate is between 0.00% and 0.25%. The Discount Rate is currently at 0.50%. Although the fixed-income investments held in the short-term operating fund continue to yield at historical lows, they are also backed by the U.S. government and are among the safest securities in the world.

### **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 typically based on the gross revenues of the utility:

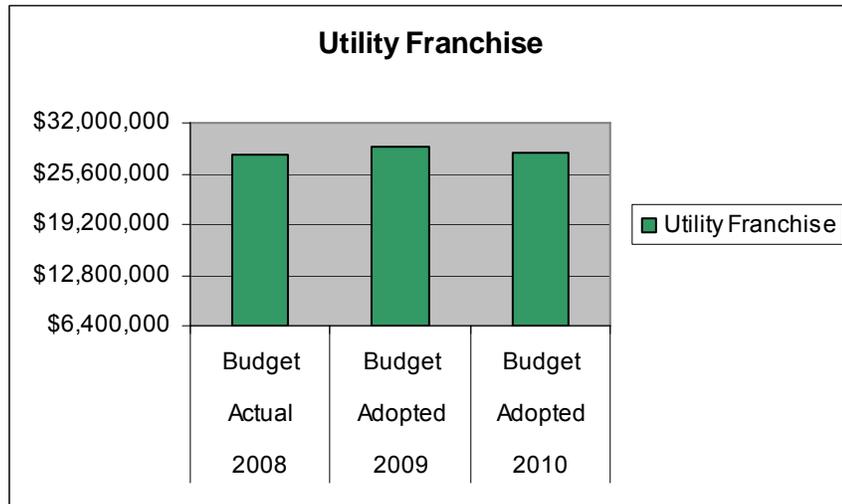
Entergy	5.20% of gross revenue collection for the current calendar year or \$8.8 million, which-ever is greater
CenterPoint Energy Arkla	5.20% of gross revenue for the current calendar year or \$2.1 million, whichever is greater
AT&T (Local Land Lines)	7.32% of local exchange access line charges for the previous calendar year,
All Other Local Land Lines	7.32% of local exchange access line charges for the previous calendar year,
Comcast Cable	5.00% of gross revenues
Central Arkansas Water	10.00% of gross revenues from water sales to customers within the City plus 0.1545 times the 20% of the book value of the Water Works system inside the City limits
WasteWater Utility	10.00% of gross revenues
Fiber Optics	5.00% of gross revenues
Long Distance Franchise	\$0.004 per minute of toll calls

Franchise fee revenues are directly impacted by the weather. Based on historical comparisons, the summer of 2009 experienced extremely mild temperatures and was one of the wettest on record. This particular weather pattern reduces the revenue from electricity, water and wastewater utilities. For 2010, Central Arkansas Water increased rates by 4.42% and the Wastewater Utility increased rates by 5% which were the last in a series of rate increase beginning January 1, 2006. Receipts from telecommunications, such as Long Distance and Local Land Line revenues are declining revenue sources. Consumers have moved toward cell phones in place of land line phones. Most cell phone plans now include free or reduced cost long distance calls. This trend is anticipated to continue throughout the next few years. Entergy's franchise receipts increased only 1.36% for 2009. CenterPoint Energy Arkla payments also have a direct correlation to the weather. In addition, lower natural gas prices have been

passed on to customers resulting in lower utility charges, which decreased revenues approximately 7.54% from last year.

Overall 2009 franchise fee revenues were 0.30% over 2008 as compared to 9.91% growth over the previous. Franchise fees for fiscal year 2010 are budgeted to be only 0.06% over last year's receipts.

Fiber companies are now in direct competition with Comcast Cable, which has historically been one of the City's leading growth franchise customers. The net effect should reflect a reduction in the franchise payment from



Comcast Cable and increased revenue from other fiber optic companies such as AT&T U-Verse. Cell phone and Internet usage is not included in the franchise agreement.

Utility Rate Increase	
SW Bell (AT&T)	0%
Entergy	Announced rate increase of \$223 million correlates to \$0.26 a day for average customer.
Long Distance	0%
Local Land Lines	0%
Centerpoint	No expected rate increases for 2010 and 2011. Natural gas prices could be down 30%. Price of natural gas makes up 70% - 80% of residential bill.
Central AR Water	4.4%
Fiber Optics	0%
Comcast Cable	0%
Waste Water Utility	5%

**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. 2010 Business licenses are expected to decrease slightly by 0.89% from actual 2009 receipts. The economic downturn has forced the closing of numerous businesses, but the anticipated economic recovery beginning in 2010 is expected to increase the number of business license applications. In 2009, a business license committee was formulated to review the fairness and equity of the business license fee structure and to provide recommendations to the Board of Directors. The committee recommended a long term goal of eliminating or significantly reducing business license fees in exchange for an increase in the local sales tax rate.

**MIXED DRINK PERMITS**

Hotels, restaurants, and bars are required to have a permit in order to sell alcoholic beverages for on-premises consumption. The City also levies a 10% supplemental tax on public liquor sales within the City and a 5% tax on sales by private clubs.

Actual receipts for Mixed drink permits in 2009 were 3.36% higher than 2008 and are expected to increase slightly for 2010 based on increased enforcement and the addition of late penalties.

**BUILDING AND RELATED PERMITS**

Actual revenues from building and related permits decreased in 2009 by 9.44% and are expected to begin rebounding in 2010 primarily due to an increase in nonresidential building activities. Revenues are forecasted to gradually return to historical levels by the end of 2010 and in 2011.

**FINES**

Traffic fines have been a steady and significant revenue source for the General Fund. 2009 Traffic fine revenue was 1.68% below 2008 revenue. 2010 Traffic revenue should remain around \$2.2 million annually. 2009 Parking fines decreased 6.9% from 2008 totals. Parking fines have decreased annually since 2007. Parking Enforcement has recently hired a new vendor that is expected to result in reduced overhead and cost savings. Meter revenue increases are somewhat offset by reduced parking fine revenue as people comply with parking regulations. Animal Control fines as well as Criminal fines remain steady sources of revenue for the city. In addition, the City recently retained the services of a third party vendor to assist with collection of delinquent accounts.

**PARK REVENUE**

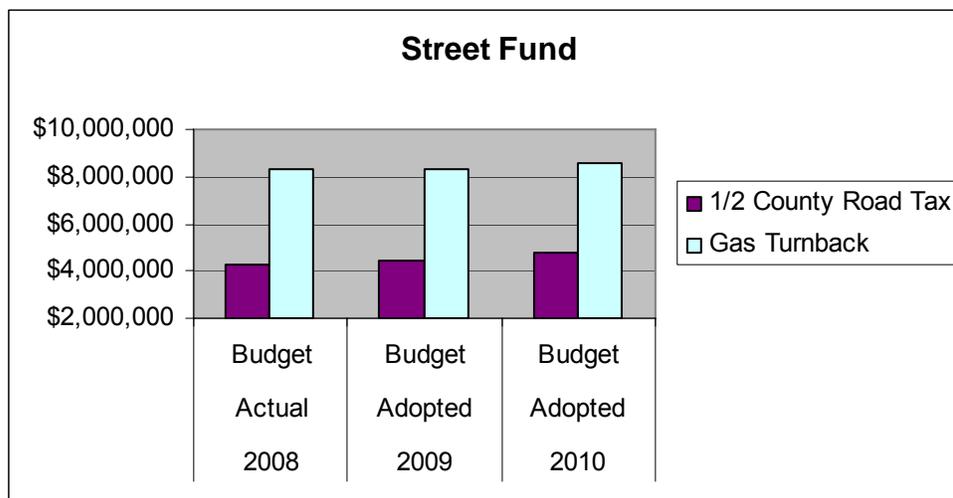
General Fund park revenues consist of tennis fees, community center fees and athletics fees. Revenues from the community centers have remained steady at \$230,000. In October of 2009, the University Park Adult Leisure Center on 12<sup>th</sup> Street caught fire and was a total loss. The community center is expected to be rebuilt over the next few years. Weather plays a crucial role in determining trends at the City’s park venues.

**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 police security at the airport resulting in increased reimbursements. For 2009, airport police reimbursements remained steady at \$1.5 million while fire reimbursements dropped significantly due to the reduction in personnel assigned to the airport. Staffing levels for 2010 are expected to be consistent with the 2009 Amended Budget.

**STREET GAS TAX TURNBACK**

The City receives state turnback funds directed to the Street Department. The gas tax turnback is allocated based on the latest census and gallons of fuel consumed. Basically, 15% of all the tax on gasoline consumption goes to municipal aid or gas turnback. 2009 revenues were 3.89% over 2008 as a drop in gasoline prices resulted in an increase in gas consumption. The 2010 Street Gas Tax Turnback revenue estimate of \$8,600,000 includes approximately \$300,000 associated with a new natural gas severance tax enacted in the last legislative session. This natural gas severance tax was initially forecasted to increase revenues by approximately \$1.06 million in 2010. However, the tax has not resulted in the expected revenues based on large inventory of natural gas, start up exemptions, and lower natural gas prices.



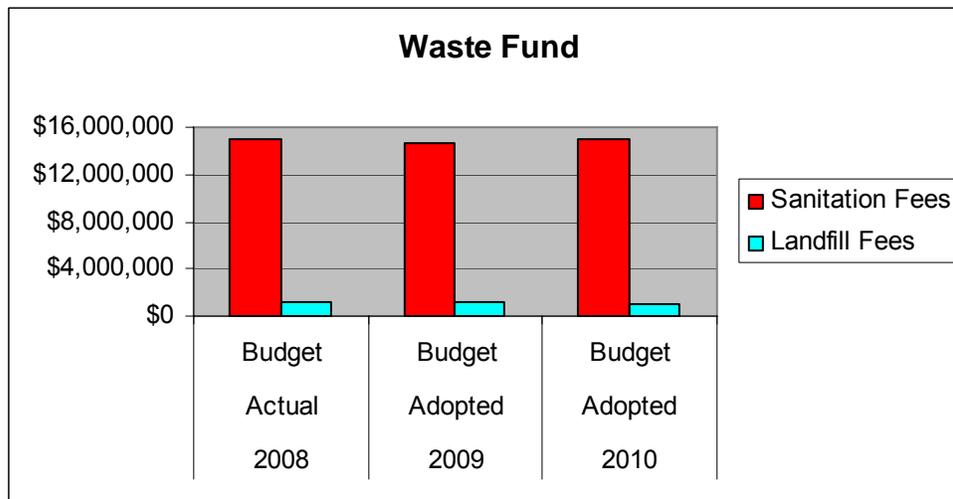
**BOND & INTEREST FUND**

Revenues from this fund are used to finance the debt service on the \$70,635,000 Limited Tax Bond Issue, Series 2004. In November 2003, voters approved to continue a 3.3 annual property tax millage for debt service on the bonds. The millage, along with the Homestead Credit, which is monies generated from a state-wide half-cent sales tax, produced almost \$11 million toward 2009 debt service on the outstanding bonds. Excess tax collections in 2009 and the beginning of 2010 will be used to call an additional \$5.6 million of outstanding bonds on April 1, 2010. The bond issue should be redeemed in full within the next four years.

**ENTERPRISE FUNDS**

**WASTE DISPOSAL**

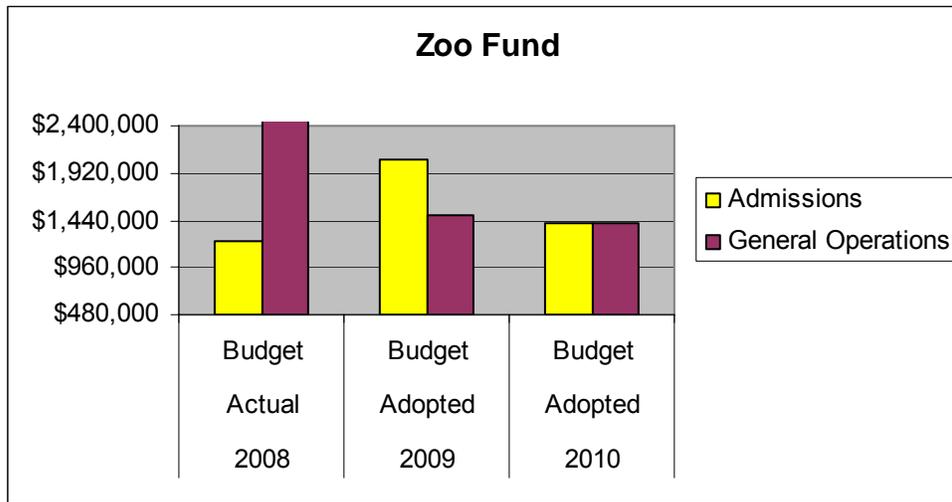
The monthly residential rate for sanitation pickup remained at \$20.99. There are approximately 57,200 households currently receiving garbage collection services. There are approximately 280 commercial vendors paying a rate of \$33.37 a month. Sanitation fees are expected to generate approximately \$15.05 million dollars in 2010. Landfill fees are expected to generate approximately \$1,000,000. Methane gas captured by the landfill is piped to a vendor and is expected to generate \$300,000 in annual revenues.



**ZOO**

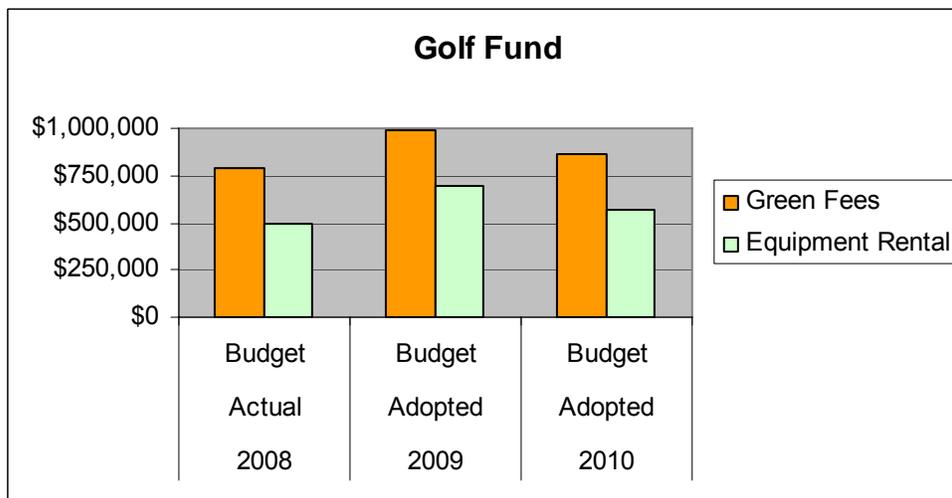
Nationally, zoos, botanical gardens and aquariums have continued to struggle amid the national economic downturn. In Little Rock, the Zoo receives about one third of its funding from the City with the remainder coming from self-generated revenue and private donations. Admissions and annual memberships are the largest revenue sources for the Zoo and increased over \$327,000 from one year ago. However, significant spring and summer rainfall negatively impacted Zoo

revenues. The Zoo is expecting slightly increased revenues for 2010 based on normal summer weather patterns.



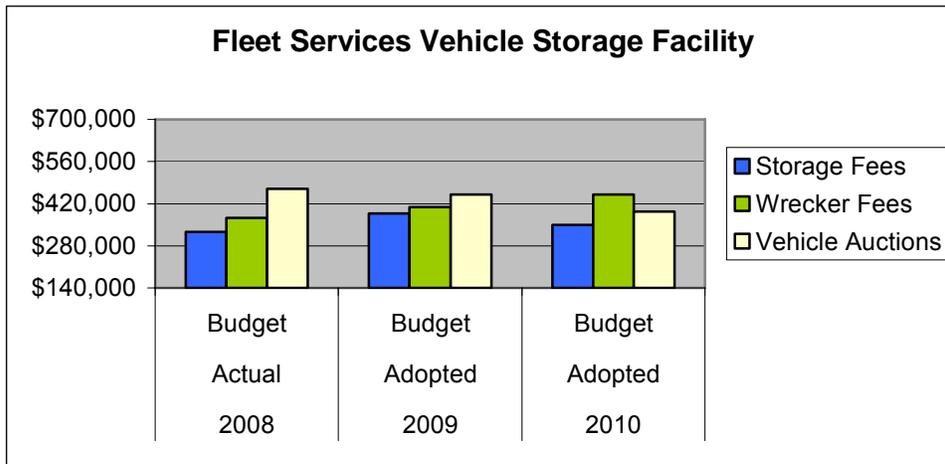
**GOLF**

The City operates three public golf courses and relies heavily on greens fees and concessions to operate these courses. Significant rainfall in the spring and summer of 2009 reduced the number of rounds played at all three golf courses. Beginning January 1, 2009, weekday and twilight fees were increased \$1.00 per round and weekend green fees were raised \$2.00 per round at the War Memorial and Hindman courses. However, the wet weather offset the rate increases. The 18-hole Championship course at Rebsamen was closed for several weeks to resurface the greens. The loss of revenue during the closing was approximately \$150,000. For 2010, the Board of Directors approved a \$1.00 increase per round at all three golf courses with 50 cents per round committed to First Tee of Central Arkansas. 2010 budgeted revenues reflect a full year of operations at all three courses.



**VEHICLE STORAGE**

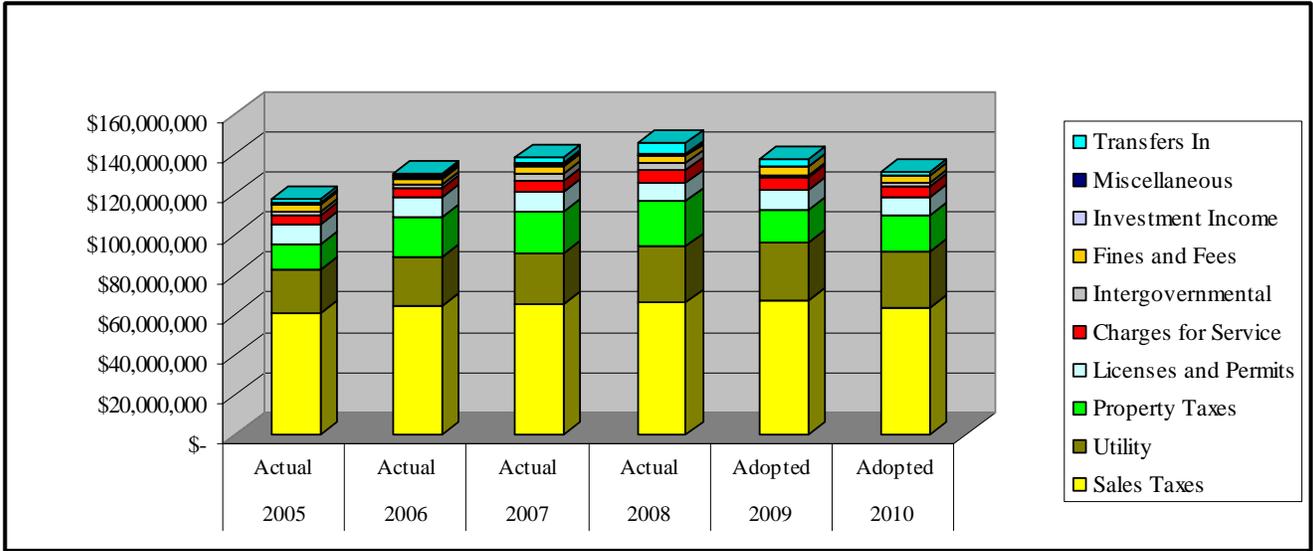
Vehicle Storage revenues are primarily from storage fees, wrecker fees, and auction sales. These three revenue sources generate approximately 86% of total revenues. The number of tows ordered by the Police Department in 2009 were much lower than a year ago. Although the reduced number of tows has slowed storage revenues, the cost of towing has also decreased. In addition, the state legislature passed legislation authorizing governments to require proof of insurance before releasing impounded vehicles, improving safety. Vehicle auction sales prices have dropped due to a reduction in the value of scrap metal. Vehicle Storage is monitoring these trends closely. Wrecker fees increased from \$115 to \$125 on October 1, 2009. Storage fees increased \$5 per day beginning November 9, 2009. Based on these trends, 2010 revenues are expected to increase approximately 10% from 2009 actual revenues.



**PARKING GARAGE FUND**

The City of Little Rock operates two downtown parking garages. Garage revenues are generated by daily and monthly parking fees at the Second and Main Street Parking Facility and the River Market Parking Garage. In addition to garage fees, annual business license fees received from the rental and/or leasing of automobiles and trucks, parking meter revenues, and street repair fees collected from utility companies are pledged to debt service on the bonds issued to construct the parking garages. The parking garage bonds are expected to be fully redeemed in 2028.

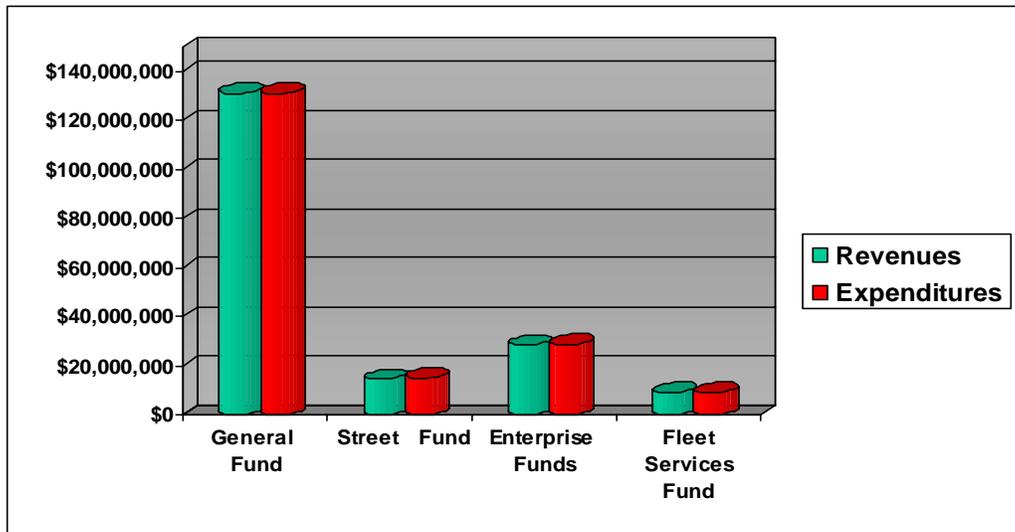
# General Fund Revenues Sources and Trends 2005-2010



## 2010 Operating Funds Budget Summaries

	General	Street	Enterprise Funds	Fleet Services	Total
<u>Revenues</u>					
General Property Taxes	\$17,319,889	\$5,087,724			\$22,407,613
Sales Taxes	63,271,857				63,271,857
License and Permits	7,925,000		276,600		8,201,600
Intergovernmental	1,765,160	8,600,000			10,365,160
Charge for Service	3,888,280	7,000	24,840,547	9,222,395	37,958,222
Fines and Fees	5,257,449				5,257,449
Utility Franchise Fees	28,337,236				28,337,236
Investment Income	96,500		185,158		281,658
Miscellaneous	1,580,409	55,000		17,000	1,652,409
Transfers In	1,707,595	1,023,818	3,258,092		5,989,505
<b>Total Revenues</b>	<b>131,149,375</b>	<b>14,773,542</b>	<b>28,560,397</b>	<b>9,239,395</b>	<b>183,722,709</b>
<u>Expenditures</u>					
Personal	95,604,537	8,067,396	8,704,776	2,803,475	115,180,184
Supplies & Maintenance	8,045,562	3,145,121	6,016,946	4,910,883	22,118,512
Debt Service	5,570,464		1,265,785		6,836,249
Closure/Post Closure					
Contractual	14,889,249	3,410,808	4,901,908	1,379,547	24,581,512
Capital Outlay					
Depreciation		9,000	3,783,649	138,873	3,931,522
Reserves					
Transfers Out	7,039,563	466,217	4,192,948	6,617	11,705,345
<b>Total Expenditures</b>	<b>131,149,375</b>	<b>15,098,542</b>	<b>28,866,012</b>	<b>9,239,395</b>	<b>184,353,324</b>
<b>Net Change in Fund Balance</b>		<b>(325,000)</b>	<b>(305,615)</b>		<b>(630,615)</b>
<b>Fund Balances - Beginning</b>	<b>14,621,808</b>	<b>2,529,212</b>	<b>26,132,470</b>	<b>2,604,969</b>	<b>45,888,459</b>
<b>Fund Balances - Ending</b>	<b>\$14,621,808</b>	<b>\$2,204,212</b>	<b>\$25,826,855</b>	<b>\$2,604,969</b>	<b>\$45,257,844</b>

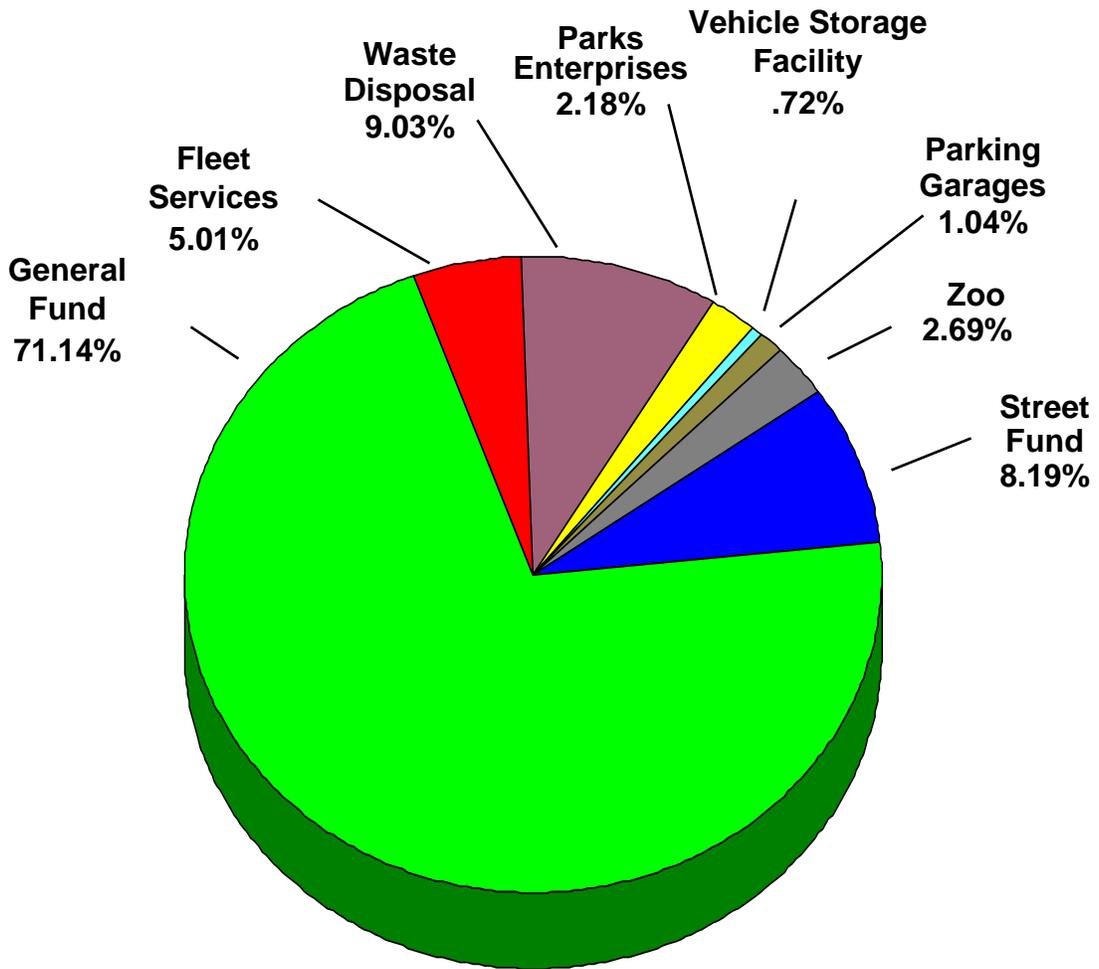
This presentation includes restricted reserves of \$9,418,000 in the General Fund.





# Expenditures

# CITY OF LITTLE ROCK 2010 BUDGET SUMMARY ALL FUNDS EXPENSES

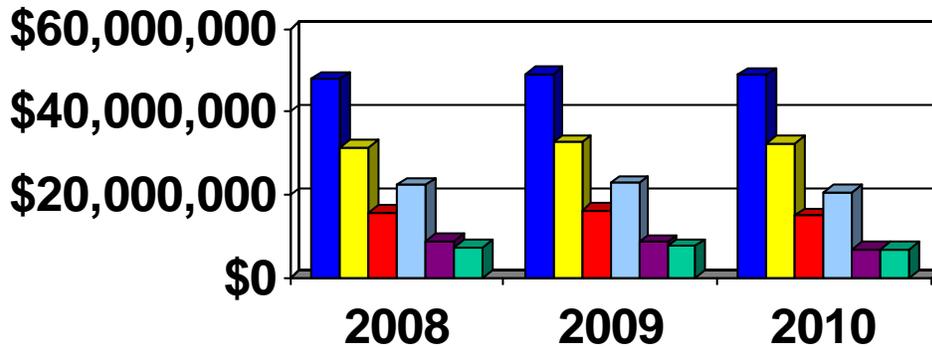


**\$184,353,324**

**CITY OF LITTLE ROCK  
2010 OPERATING & OTHER BUDGETED EXPENDITURES**

<b>GENERAL FUND</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED</b>	<b>2010 ADOPTED</b>	<b>09/10 DIFF</b>	<b>% CHANGE</b>
General Administrative	\$ 21,146,853	\$22,851,374	\$20,560,582	\$ (2,290,792)	-10.0%
Board of Directors	252,325	242,115	232,367	(9,748)	-4.0%
Community Programs	363,135	361,540	332,128	(29,412)	-8.1%
City Attorney	1,476,659	1,625,773	1,486,505	(139,268)	-8.6%
District Court First Division	1,248,198	1,287,863	1,264,557	(23,306)	-1.8%
District Court Second Division	1,138,086	1,215,554	1,105,225	(110,329)	-9.1%
District Court Third Division	458,593	502,882	505,975	3,093	0.6%
Finance	2,519,313	2,726,917	2,467,415	(259,502)	-9.5%
Human Resources	1,320,027	1,450,113	1,298,980	(151,133)	-10.4%
Information Technology	2,762,585	3,207,958	3,155,241	(52,717)	-1.6%
Planning Development	1,910,542	2,315,516	2,201,914	(113,602)	-4.9%
Housing & Neighborhood Programs	3,972,518	4,584,085	4,233,312	(350,773)	-7.7%
Public Works	1,332,965	1,366,405	1,169,769	(196,636)	-14.4%
Parks & Recreation	7,365,310	7,758,842	7,022,067	(736,775)	-9.5%
Fire	36,191,659	32,745,675	32,596,237	(149,438)	-0.5%
Police	51,444,606	49,235,111	48,808,531	(426,580)	-0.9%
Vacancy Reductions		(4,751,665)	(4,330,993)	420,672	-8.9%
<b>Sub-total General Operating</b>	<b>134,903,372</b>	<b>128,726,058</b>	<b>124,109,812</b>	<b>(4,616,246)</b>	<b>-3.6%</b>
<b>TRANSFERS OUT/OTHER EXPENSES</b>					
Transfer out to Street Fund	604,685	604,685	194,071	(410,614)	-67.9%
Transfer out to Parks/Zoo	3,512,994	3,422,993	3,258,092	(164,901)	-4.8%
FUTURE-Little Rock - Special Projects/PIT	4,982,285	4,696,230	3,587,400	(1,108,830)	-23.6%
Sub-total of Transfers Out	<b>9,099,964</b>	<b>8,723,908</b>	<b>7,039,563</b>	<b>(1,684,345)</b>	<b>-19.3%</b>
<b>TOTAL GENERAL FUND</b>	<b>144,003,336</b>	<b>137,449,966</b>	<b>131,149,375</b>	<b>(6,300,591)</b>	<b>-4.6%</b>
<b>OTHER FUNDS</b>					
Public Works - Street	14,194,214	14,682,504	15,098,542	416,038	2.8%
Fleet Services	11,438,063	9,971,951	9,239,395	(732,556)	-7.3%
Vehicle Storage Facility	1,553,380	1,499,361	1,334,800	(164,561)	-11.0%
Waste Disposal	16,639,232	18,665,210	16,644,928	(2,020,282)	-10.8%
River Market	1,489,744	946,703	96,741	(849,962)	-89.8%
Zoo	5,212,263	5,310,947	4,955,928	(355,019)	-6.7%
Golf	3,414,469	3,002,439	2,783,083	(219,356)	-7.3%
Jim Dailey Fitness and Aquatic Center	1,188,896	1,198,084	1,137,411	(60,673)	-5.1%
Concessions	149,129	114,052		(114,052)	-100.0%
Parking Garages	1,658,784	1,953,689	1,913,121	(40,568)	-2.1%
Sub-total Other Operating Funds	<b>56,938,175</b>	<b>57,344,940</b>	<b>53,203,949</b>	<b>(4,140,991)</b>	<b>-7.2%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 200,941,511</b>	<b>\$ 194,794,906</b>	<b>\$ 184,353,324</b>	<b>\$ (10,441,582)</b>	<b>-5.4%</b>

# General Government Summary of Appropriations 2008-2010



## GENERAL FUND SUMMARY

<u>CATEGORY</u>	<u>ACTUAL 2008</u>	<u>ADOPTED 2009</u>	<u>ADOPTED 2010</u>
Personal Services	\$103,152,468	\$95,937,725	\$95,604,537
Supplies and Materials	9,118,089	9,231,162	8,045,562
Debt Service	6,250,222	6,514,200	5,570,464
Contractual	16,382,593	17,042,971	14,889,249
Capital Outlay	0	0	0
Transfers	<u>9,099,964</u>	<u>8,723,908</u>	<u>7,039,563</u>
Net City Expenditures	<u>\$144,003,336</u>	<u>\$137,449,966</u>	<u>\$131,149,375</u>
<i>Staffing Level</i>	<i>1,540</i>	<i>1,566</i>	<i>1,542</i>
<i>Ratio</i>	<i>11.49</i>	<i>11.69</i>	<i>11.51</i>

### STAFFING LEVEL PER MILLION DOLLARS BUDGETED



**CITY OF LITTLE ROCK  
2010 OPERATING EXPENSES**

	<b>2008 Actual Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b>GENERAL FUND</b>			
<b>GENERAL ADMINISTRATIVE</b>			
101001 City Clerk	\$126,854	\$146,987	\$135,946
101002 Administrative & General	17,107,107	18,584,694	16,288,695
101003 Employee Benefits	2,501,851	2,537,353	2,607,886
101004 Racial and Cultural Diversity	134,838	196,340	169,098
101006 Mayor & City Manager Administration	930,527	1,062,943	1,056,482
101007 Emergency Management	64,486	56,901	49,592
101008 Small & Minority Women Owned Bus. Dev.	48,504	48,564	48,876
101009 Little Rock Television	232,688	217,592	204,007
Total General Administrative	<u>21,146,853</u>	<u>22,851,374</u>	<u>20,560,582</u>
<b>BOARD OF DIRECTORS</b>			
101111 Board of Directors	252,325	242,115	232,367
<b>COMMUNITY PROGRAMS</b>			
101501 Administration	299,941	294,072	270,848
101503 Operations	63,194	67,468	61,280
Total Community Programs	<u>363,135</u>	<u>361,540</u>	<u>332,128</u>
<b>CITY ATTORNEY</b>			
101801 City Attorney	1,476,659	1,625,773	1,486,505
<b>LITTLE ROCK DISTRICT COURT</b>			
102101 District Court First Division	1,248,198	1,287,863	1,264,557
<b>LITTLE ROCK DISTRICT COURT</b>			
102201 District Court Second Division	1,138,086	1,215,554	1,105,225
<b>LITTLE ROCK DISTRICT COURT</b>			
102301 District Court Third Division	458,593	502,882	505,975
<b>FINANCE</b>			
102501 Administration & Budget	682,839	696,316	639,027
102520 Internal Audit	139,204	146,579	144,498
102530 Accounting and Reporting	386,260	432,944	410,892
102531 Accounts Payable	266,467	253,663	249,271
102535 Payroll	153,337	175,224	175,520
102540 Treasury Management	563,438	611,834	504,898
102550 Purchasing	190,474	198,096	197,805
102555 Print Shop	-13,321		
102560 Grants Management	150,615	212,261	145,504
Total Finance	<u>2,519,313</u>	<u>2,726,917</u>	<u>2,467,415</u>
<b>HUMAN RESOURCES</b>			
102701 Human Resources	1,320,027	1,450,113	1,298,980
<b>INFORMATION TECHNOLOGY</b>			
103001 Administration	467,864	475,727	463,926
103010 Application Programming	873,760	975,772	964,711
103030 Networking	808,649	1,115,452	1,726,604
103050 Computer Operations	612,312	641,007	
Total Information Technology	<u>2,762,585</u>	<u>3,207,958</u>	<u>3,155,241</u>

**CITY OF LITTLE ROCK  
2010 OPERATING EXPENSES**

	<b>2008 Actual Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b>PLANNING AND DEVELOPMENT</b>			
103301 Administration & Budget	225,653	232,193	219,964
103310 Planning	283,580	363,028	361,095
103320 Zoning & Subdivision	565,893	742,365	739,226
103330 Building Codes	835,416	977,930	881,629
Total Planning and Development	<u>1,910,542</u>	<u>2,315,516</u>	<u>2,201,914</u>
<b>HOUSING AND NEIGHBORHOOD PROGRAMS</b>			
103501 Administration	247,804	304,133	272,588
103510 Animal Services	821,562	966,668	971,624
103520 CDBG - Housing Programs	41,906	43,440	43,723
103530 Neighborhood Programs	1,657,338	2,094,078	1,981,493
103539 Neighborhood Alert Centers	726,573	758,171	604,855
103540 Neighborhood Resource Center	266,179	210,051	180,832
103550 Environmental Services	211,156	207,544	178,197
Total Housing and Neighborhood Programs	<u>3,972,518</u>	<u>4,584,085</u>	<u>4,233,312</u>
<b>PUBLIC WORKS</b>			
104010 Building Services	1,331,686	1,308,334	1,109,854
104020 Asset Management	1,279	58,071	59,915
Total Public Works	<u>1,332,965</u>	<u>1,366,405</u>	<u>1,169,769</u>
<b>PARKS AND RECREATION</b>			
104501 Administration	309,943	313,988	309,762
104503 Design Scheduling	299,812	303,178	304,514
104510 Resources Administration	336,932	361,377	364,613
104511 Cultural Museum	134,073	119,165	119,217
104512 Therapeutic	120,305	135,843	135,950
104521 Development and Maintenance	122,265	112,554	109,463
104522 Operations and Improvement Development	768,696	939,146	809,368
104523 Park Maintenance	1,647,927	1,692,156	1,616,118
104524 Horticulture	532,063	546,757	555,364
104525 Urban Forestry	251,001	274,601	242,135
104530 Recreation Administration	204,174	205,761	132,801
104531 Community Center Administration	165,625	121,808	107,177
104532 Dunbar Community Center	310,194	327,930	328,194
104533 East Little Rock Recreation Center	154,567	150,592	69,746
104534 Senior Programs	65,618	79,197	61,965
104535 South Little Rock Community Center	262		
104536 Southwest Community Center	440,925	455,294	461,242
104537 Stephens Community Center	237,939	243,779	243,435
104538 University Park Adult Center	322,634	340,266	227,143
104550 Swimming Pools	42,269	62,453	
104556 Athletics/Playgrounds	601,952	696,429	552,793
104557 Tennis Center Operations	213,102	189,443	183,687
104558 N.W. Hill Community Complex	83,032	87,125	87,380
Total Parks and Recreation	<u>7,365,310</u>	<u>7,758,842</u>	<u>7,022,067</u>

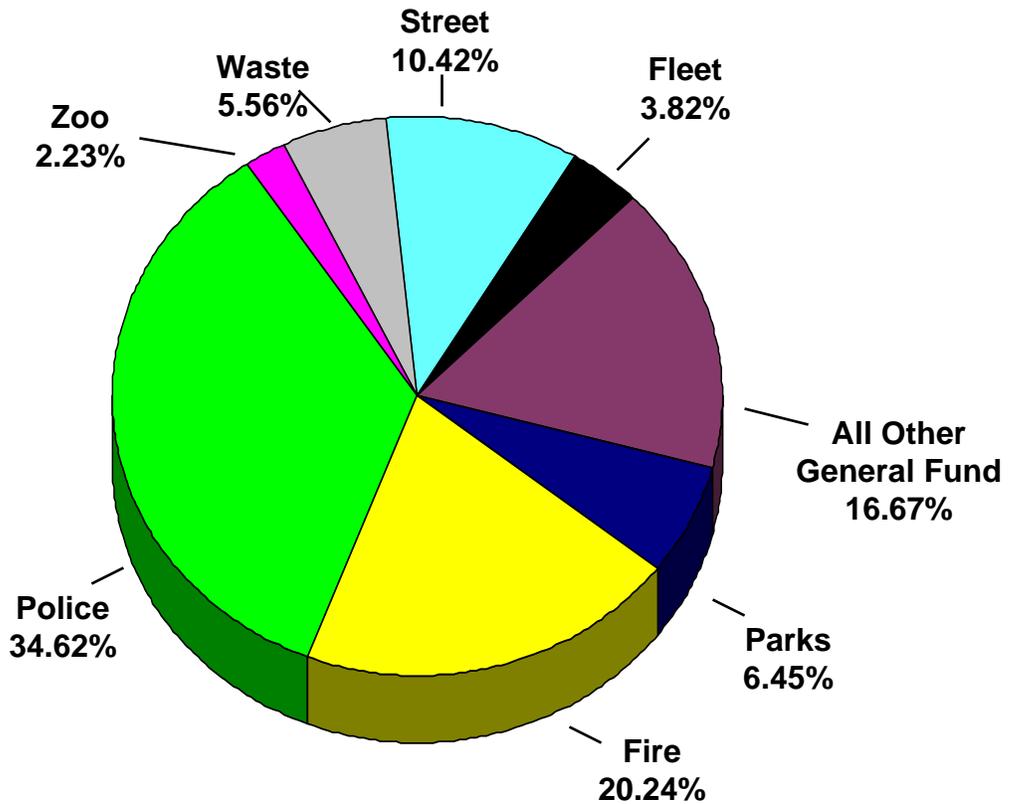
**CITY OF LITTLE ROCK  
2010 OPERATING EXPENSES**

	<b>2008 Actual Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b>FIRE</b>			
105101 Administration	5,308,565	945,074	1,380,690
105120 Fire Suppressing and Rescue	27,900,139	28,895,670	28,972,378
105130 Fire Prevention - Investigation	743,795	756,616	743,224
105140 Fire Training	685,506	624,771	528,269
105145 Fire Training Academy	90,970	196,410	
105150 Crash Fire Rescue - Airport	1,462,684	1,327,134	971,676
Total Fire	<u>36,191,659</u>	<u>32,745,675</u>	<u>32,596,237</u>
<b>POLICE</b>			
105201 Administration	6,823,783	2,183,822	2,048,680
105210 Internal Affairs	823,442	672,224	748,610
105215 Organized Crime - Intelligence	3,820,499	3,453,570	3,431,334
105220 Training and Crime Prevention	1,765,544	1,584,192	1,528,869
105225 Detectives	5,937,974	6,269,704	6,384,785
105230 Downtown Patrol	8,101,733	8,352,220	8,217,647
105235 Southwest Patrol	5,924,679	6,372,844	6,268,074
105240 Special Operations	4,406,542	4,616,437	4,695,056
105245 WW Willams Northwest Substation	6,308,288	6,606,266	6,658,874
105250 Airport Police	1,599,710	1,326,701	1,341,007
105255 Police Records Support Service	3,058,240	4,448,527	4,227,310
105260 Communication Center	2,874,172	3,348,604	3,258,285
Total Police	<u>51,444,606</u>	<u>49,235,111</u>	<u>48,808,531</u>
Less Vacancy Reduction		-4,751,665	-4,330,993
General Fund Operating Total	<u>134,903,372</u>	<u>128,726,058</u>	<u>124,109,812</u>
<b>TRANSFER/OUT OTHER EXPENSES</b>			
Faulkner County	150,000	240,000	240,000
Transfer out to Street Fund	604,685	604,685	194,071
Junction Bridge Project	15,000	15,000	15,000
Grant Fund	199,885	338,830	200,000
Transfer out to Parks/Zoo	3,512,994	3,422,993	3,258,092
FUTURE-Little Rock - Special Projects/PIT	3,560,000	3,485,000	3,132,400
Special Project Fund	1,057,400	617,400	
Sub-total	<u>9,099,964</u>	<u>8,723,908</u>	<u>7,039,563</u>
<b>GENERAL FUND TOTAL</b>	<b><u>144,003,336</u></b>	<b><u>137,449,966</u></b>	<b><u>131,149,375</u></b>
<b>PUBLIC WORKS - STREET</b>			
204001 Administration	598,591	786,572	946,794
204002 Operations Administration	494,760	472,994	527,207
204003 Street and Drainage Maintenance	5,253,412	5,483,878	5,426,356
204005 Storm Drain Maintenance	675,051	667,443	696,784
204006 Work Pool	109,257	105,023	99,161
204007 Resource Control and Scheduling	311,997	325,706	323,065
204008 Control Devices	728,350	810,938	791,931
204010 Signals	904,854	911,248	932,431
204015 Parking Meters	82,773	90,844	88,484
204020 Civil Engineering	1,381,514	1,448,197	1,493,135
204025 Traffic Engineering	3,439,958	3,358,693	3,550,286
204030 Parking Enforcement	213,697	220,968	222,908
Total Street Fund	<u>14,194,214</u>	<u>14,682,504</u>	<u>15,098,542</u>
<b>FLEET SERVICES</b>			
600001 Administration	481,763	489,632	392,689
600011 Acquisition & Disposal	4,505,623	3,476,198	3,045,519
600020 Financial Management	2,439,525	2,810,524	2,715,740
600031 Maintenance Administration	4,011,153	3,195,597	3,085,447
Total Fleet Services	<u>11,438,064</u>	<u>9,971,951</u>	<u>9,239,395</u>

**CITY OF LITTLE ROCK  
2010 OPERATING EXPENSES**

	<b>2008 Actual Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b>FLEET SERVICES VEHICLE STORAGE FACILITY</b>	<b>1,553,380</b>	<b>1,499,361</b>	<b>1,334,800</b>
<b>WASTE DISPOSAL</b>			
603101 Administration	3,303,636	4,893,208	2,995,452
603110 Collection	8,532,755	9,027,905	9,227,505
603120 Disposal	2,596,396	2,496,361	2,462,228
603125 Composting	750,481	486,564	469,890
603130 Waste Management	1,455,964	1,761,172	1,489,853
<b>Total Waste Disposal Fund</b>	<b>16,639,232</b>	<b>18,665,210</b>	<b>16,644,928</b>
<b>RIVERMARKET</b>	<b>1,489,744</b>	<b>946,703</b>	<b>96,741</b>
<b>ZOO</b>			
607101 Zoo Administration	1,036,642	978,808	1,173,621
607110 Zoo Concessions	319,270	319,871	260,545
607120 Zoo Education	105,545	123,197	27,265
607130 Zoo Gift Shop	164,745	181,470	175,762
607140 Zoo Membership	18,851	24,400	13,900
607150 Zoo Special Events	179,940	300,635	79,412
607160 Zoo Marketing & Promotions	207,228	153,598	263,668
607170 Zoo Facilities Operation	1,284,451	1,321,774	1,237,877
607180 Animal Management	1,478,949	1,492,855	1,353,382
607190 Visitor Service Administration	416,642	414,339	370,496
<b>Total Zoo Fund</b>	<b>5,212,263</b>	<b>5,310,947</b>	<b>4,955,928</b>
<b>GOLF</b>			
609101 Administration	691,428	695,210	752,859
609110 Rebsamen Golf Pro	499,875	336,550	357,086
609111 Rebsamen Golf Maintenance	777,970	643,484	562,285
609112 Rebsamen Pro Golf Concessions	83,731	65,425	58,533
609120 War Memorial Golf Pro	296,759	221,762	239,657
609121 War Memorial Golf Maintenance	396,596	384,784	272,125
609140 Hindman Pro Golf	393,135	347,715	292,800
609141 Hindman Golf Maintenance	274,975	307,509	247,738
<b>Total Golf Fund</b>	<b>3,414,469</b>	<b>3,002,439</b>	<b>2,783,083</b>
<b>JIM DAILEY FITNESS AND AQUATIC</b>	<b>1,188,896</b>	<b>1,198,084</b>	<b>1,137,411</b>
<b>CONCESSIONS</b>	<b>149,129</b>	<b>114,052</b>	
<b>PARKING GARAGES</b>	<b>1,658,784</b>	<b>1,953,689</b>	<b>1,913,121</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$200,941,511</b>	<b>\$194,794,906</b>	<b>\$184,353,324</b>

# CITY OF LITTLE ROCK 2010 ALLOCATION OF FULL TIME PERSONNEL



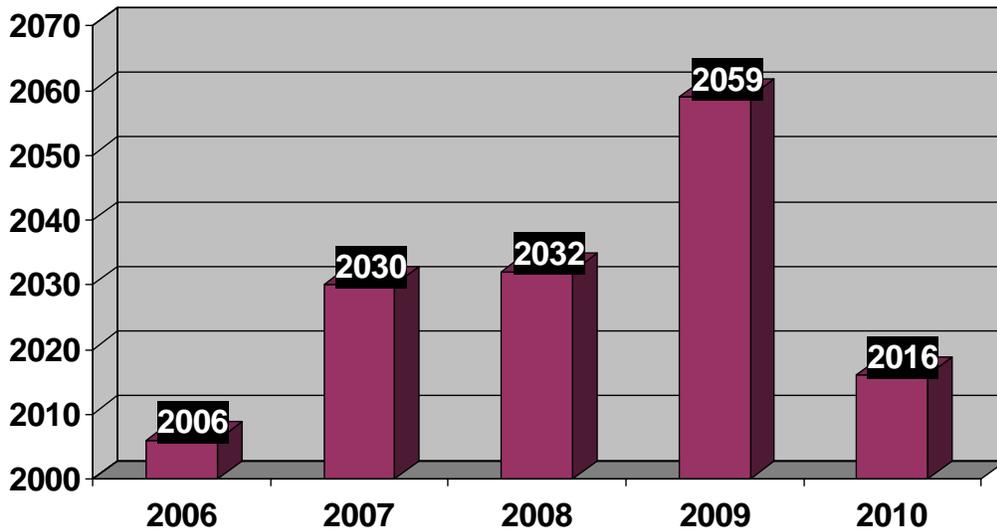
<span style="color: green;">■</span> Police	698	<span style="color: yellow;">■</span> Fire	408	<span style="color: cyan;">■</span> Street	210
<span style="color: gray;">■</span> Waste	112	<span style="color: magenta;">■</span> Zoo	45	<span style="color: purple;">■</span> All Other General Fund	336
<span style="color: black;">■</span> Fleet & Storage Facility	77	<span style="color: blue;">■</span> Parks	130		

**CITY OF LITTLE ROCK  
FULL TIME PERSONNEL BUDGET SUMMARY**

	<b>2008 Adopted Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b><u>General Fund</u></b>			
General Administrative	27	26	25
Board of Directors	1	1	1
Community Programs	8	7	6
City Attorney	19	19	18
District Court First Division	21	21	21
District Court Second Division	20	20	17
District Court Third Division	7	7	7
Finance	44	44	40
Human Resources	21	21	18
Information Technology	35	36	37
Planning & Development	41	41	39
Housing & Neighborhood Programs	97	98	94
Public Works - General	13	13	13
Parks & Recreation	106	105	100
Fire	397	409	408
Police	683	698	698
Subtotal General Fund	<u>1,540</u>	<u>1,566</u>	<u>1,542</u>
<b><u>Other Funds</u></b>			
Public Works - Street	208	209	210
Fleet Services	61	60	60
Waste Disposal	118	119	112
River Market	4	4	-
Zoo	50	50	45
Vehicle Storage Facility	17	17	17
Golf	24	24	21
Jim Dailey Fitness & Aquatics Center	9	9	9
Concessions	1	1	-
Subtotal Other Funds	<u>492</u>	<u>493</u>	<u>474</u>
<b>Total Personnel</b>	<b><u>2,032</u></b>	<b><u>2,059</u></b>	<b><u>2,016</u></b>

# CITY OF LITTLE ROCK FULL-TIME PERSONNEL AUTHORIZATIONS 2006 - 2010

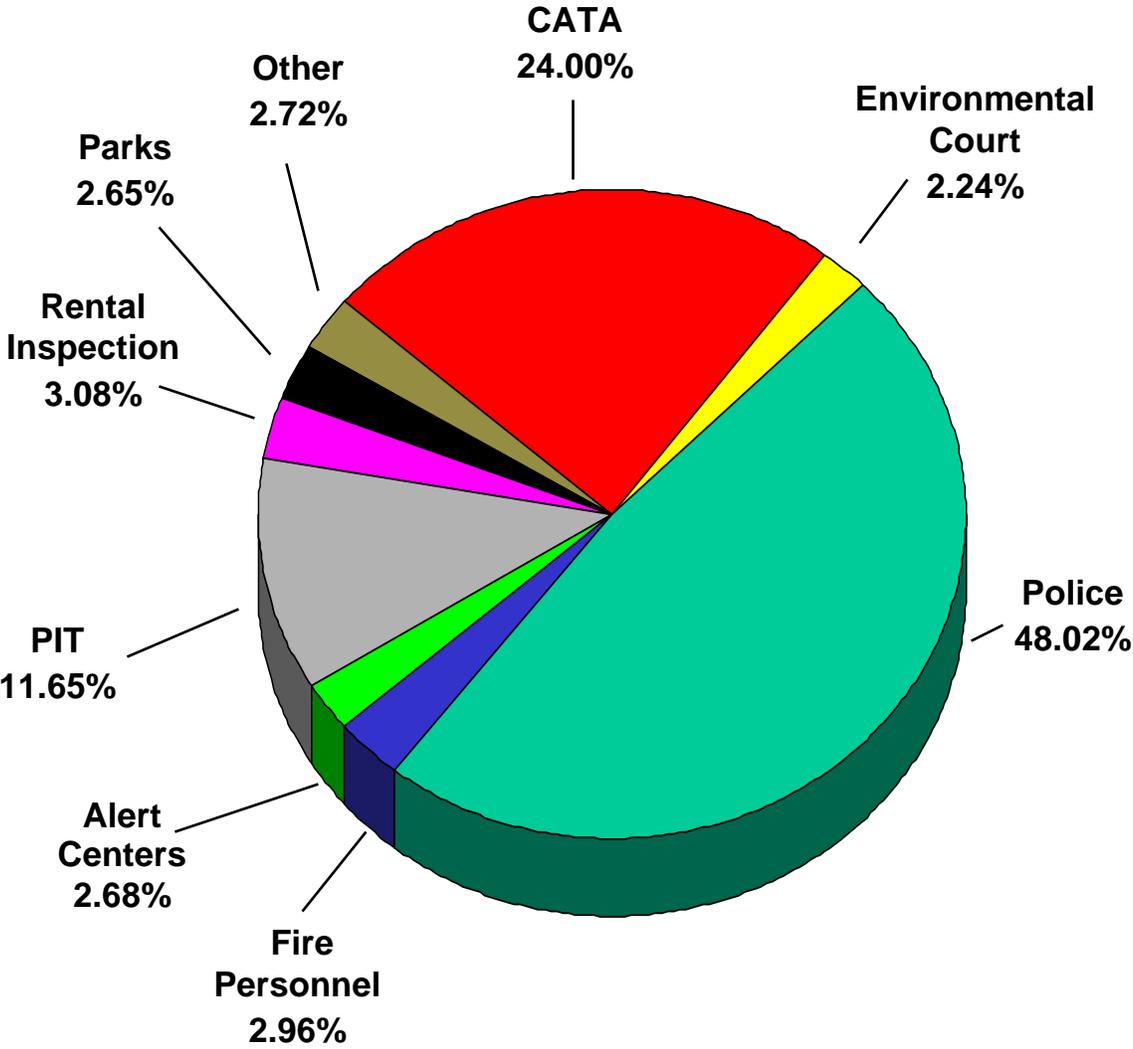
## EMPLOYEES



The net change in personnel between 2009 and 2010 total positions are as indicated in the chart below.

2009 Adopted Budget	2,059
General Government	(1)
Community Programs	(1)
District Court Second Division	(3)
Finance	(4)
Human Resources	(3)
Information Technology	1
Planning & Development	(2)
Housing and Neighborhood Program	(4)
Parks and Recreation	(13)
Fire	(1)
Street	1
Fleet	(1)
Waste Disposal	(7)
Zoo	(5)
2010 Adopted Budget	<u>2,016</u>

# FUTURE - LITTLE ROCK 2010 EXPENDITURES

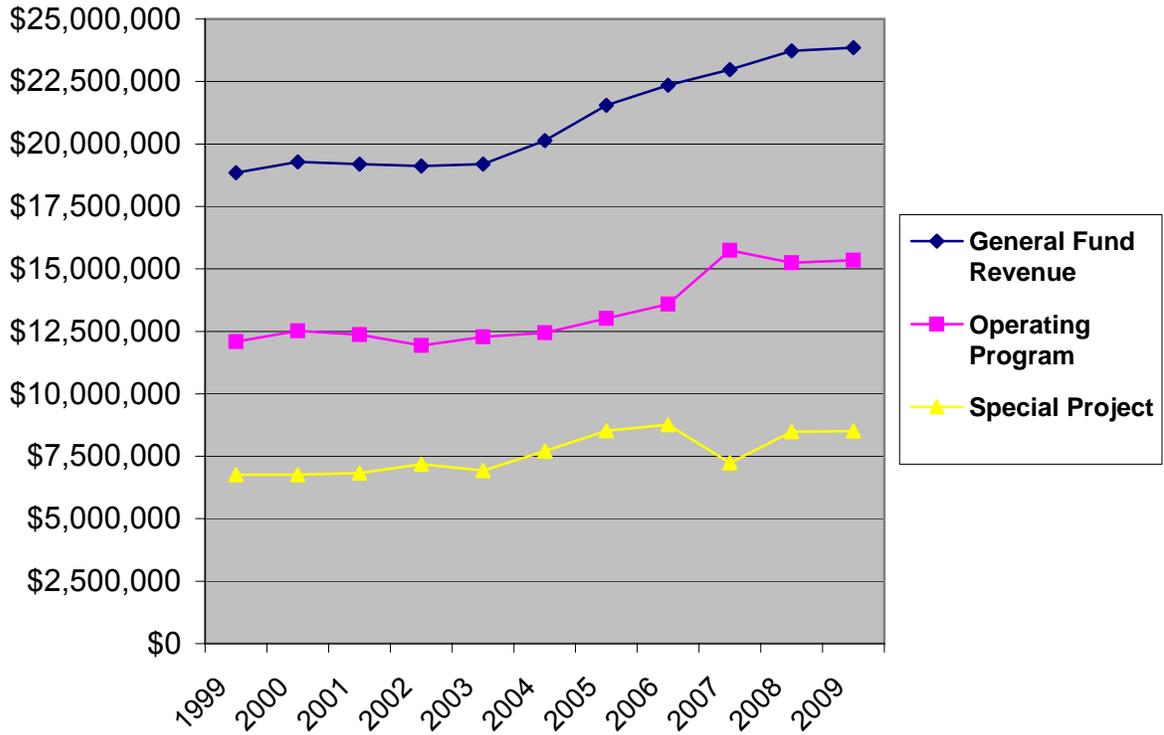


**\$22,611,298**

**CITY OF LITTLE ROCK  
FUTURE - LITTLE ROCK 2010 ADOPTED BUDGET**

<b>CITY SALES TAX 1/2% PROJECTION</b>	<b>2008 BUDGET \$23,378,080</b>	<b>2009 BUDGET \$23,859,179</b>	<b>2010 BUDGET \$22,611,298</b>
<b>OPERATING PROGRAMS</b>			
Police Officers	10,184,823	10,136,090	10,683,915
Hazmat Fire Unit Expansion	1,077,931	1,136,166	670,415
Additional 9-1-1 Operators	385,973	399,514	174,857
PIT Monitoring	62,411	64,633	64,920
Alert Centers	735,300	758,171	604,855
District Court Third Division	489,311	502,882	505,975
Rental Inspection Program Staff	647,532	688,614	697,362
Small & Minority Women Owned Business Dev.	104,385	48,564	40,126
Parks Department Community Centers Staff	677,345	718,505	598,258
Clerk for Boards and Commissions	38,982	42,627	31,848
Intergovernmental Coordination	98,100	101,060	102,186
Racial & Cultural Diversity Comm.	191,117	196,340	169,098
Arts & Humanities/ Public Information Officer	70,150	73,074	70,931
CYF Auditing & Reporting/Special Projects	67,231	69,931	69,158
Additional Street Lights (Transfer to Street Fund)	411,185	411,185	571
<b>TOTAL OPERATING PROGRAMS</b>	<b>\$15,241,776</b>	<b>\$15,347,356</b>	<b>\$14,484,475</b>
<b>SPECIAL PROJECTS</b>			
Central Arkansas Transits Support (CATA)	4,576,304	5,026,823	5,426,823
CYF Carryover	719,247	400,000	
Sub-total	5,295,551	5,426,823	5,426,823
Children, Youth & Families (CYF)	3,000,000	3,000,000	2,500,000
Community Development	100,000	100,000	
Demolition (residential)	75,000		
Homelessness Outreach	200,000	200,000	200,000
Economic Development	100,000	100,000	
Minority Business Incubator Program	50,000	50,000	
Empowerment Zone	35,000	35,000	
	3,560,000	3,485,000	2,700,000
<b>Total Special Projects</b>	<b>8,136,304</b>	<b>8,511,823</b>	<b>8,126,823</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$23,378,080</b>	<b>\$23,859,179</b>	<b>\$22,611,298</b>

### City of Little Rock 1/2% Sales Tax 1999 - 2009



The 1/2 City Sales Tax accounts for the revenue and expenditures used for operating programs and special projects.

The 1/2% City Sales tax accounts for the revenue and expenditures used for operating programs and special projects.

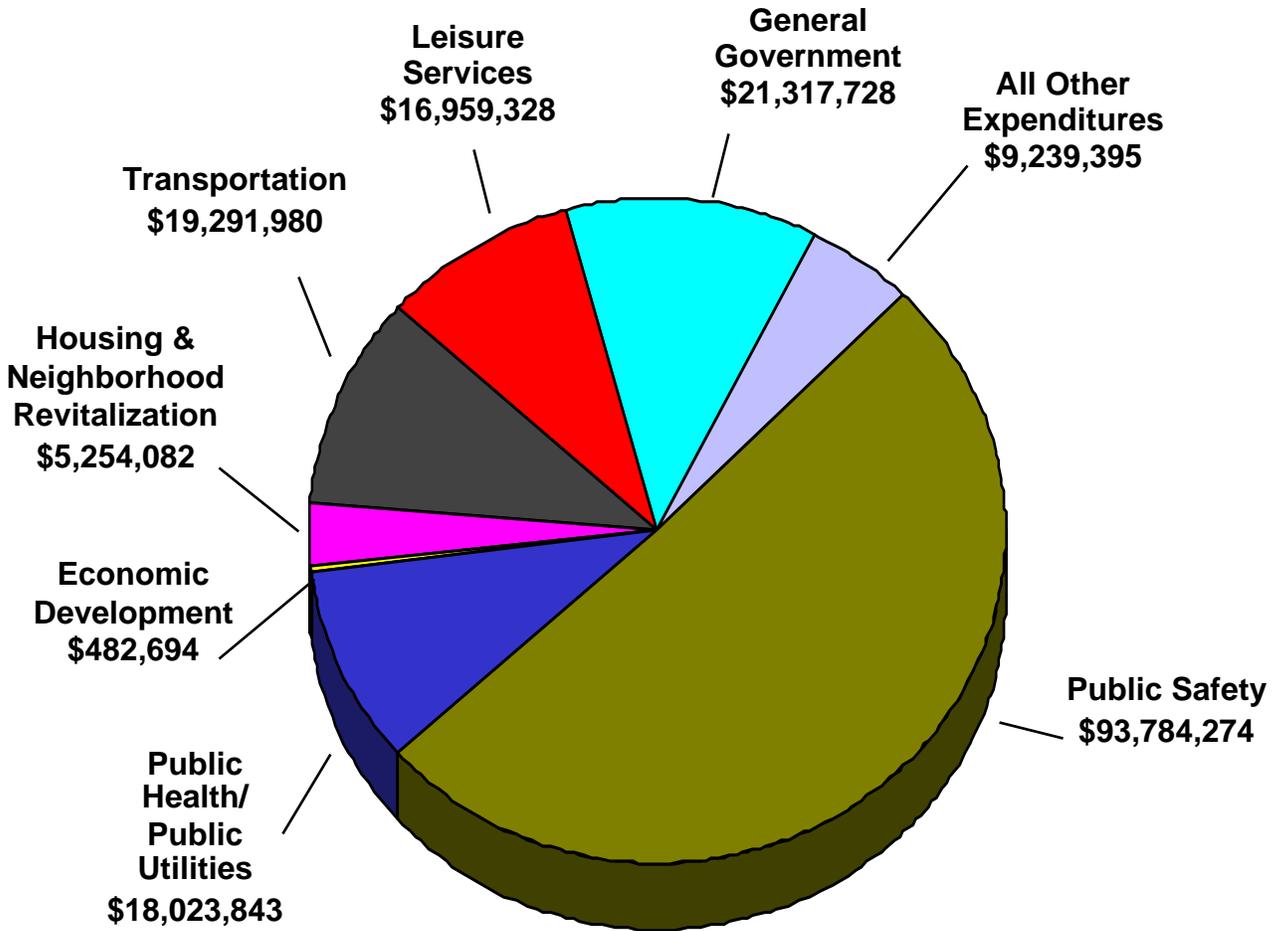
**CITY OF LITTLE ROCK**  
**2010 OTHER GENERAL FUND EXPENDITURES**

	<b>2008 Adopted Budget</b>	<b>2009 Adopted Budget</b>	<b>2010 Adopted Budget</b>
<b>SPECIAL PROJECTS</b>			
Weed Lot Maintenance	\$150,000		
Neighborhood Challenge Grant	32,000	\$32,000	
Neighborhood Enhancement Program	20,000		
Neighborhood Beautification	20,000		
Neighborhood Connection	2,400	2,400	2,400
Sister Cities	25,000	25,000	20,000 *
American Disability Act (ADA)	60,000	60,000	30,000
Police Live-In Camp	18,000	18,000	
Facility Improvements	225,000	225,000	225,000
Curran Hall	50,000	50,000	50,000
Worldfest	25,000	25,000	
Work Boots	25,000	25,000	25,000
Commercial Buildings - Board & Secure	200,000		
Leadership Development	40,000		
South Main	10,000	10,000	
National Night Out		15,000	10,000
2010 Census		25,000	25,000
Building Code Consultant	50,000		
Faulkner County Jail	150,000	240,000	240,000
Leadership Development Classes	20,000	20,000	
Federal & State Legislative Consulting	75,000	75,000	45,000
Criminal Abatement	10,000	10,000	
Junction Bridge	15,000	15,000	15,000
<b>Total Special Projects</b>	<b>1,222,400</b>	<b>872,400</b>	<b>687,400</b>
<b>GRANT MATCH</b>			
Police Universal COPS Grant	70,000	70,000	70,000
Fire Grant	49,885	188,830	50,000
Undesignated	80,000	80,000	80,000
<b>Total Grant Match</b>	<b>199,885</b>	<b>338,830</b>	<b>200,000</b>
<b>GRAND TOTAL</b>	<b>\$1,422,285</b>	<b>\$1,211,230</b>	<b>\$887,400</b>

\* Reported on Appropriation of Outside Agencies

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# CITY OF LITTLE ROCK 2010 OPERATING BUDGETS BY SERVICE PROGRAM CATEGORY



**\$184,353,324**

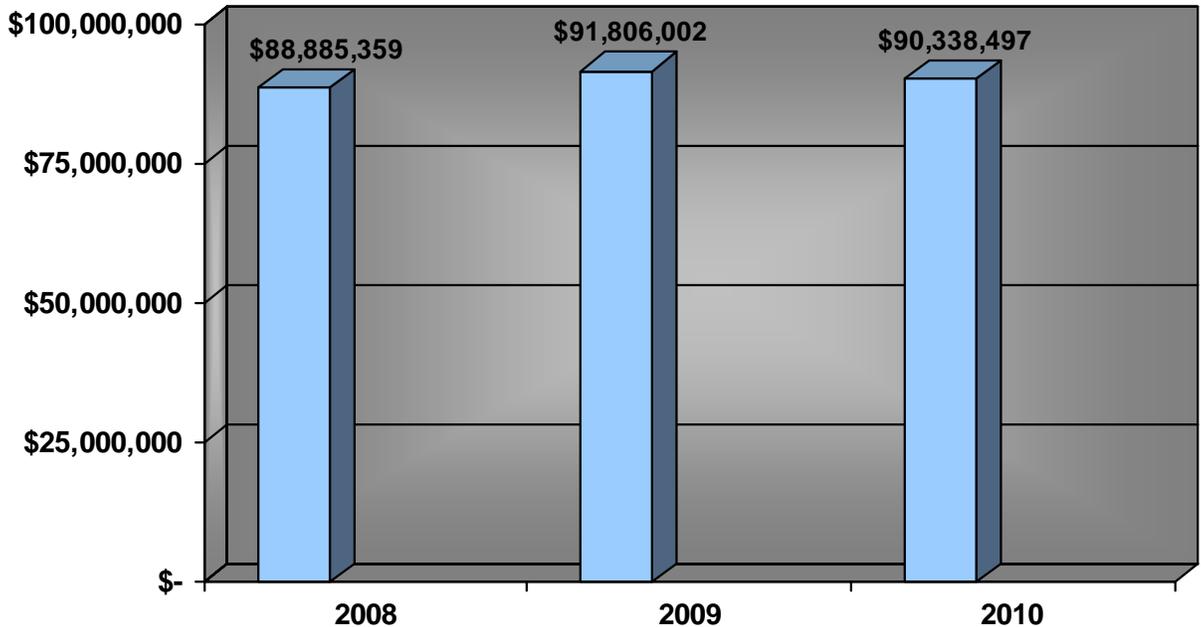
**CITY OF LITTLE ROCK**  
**ADOPTED OPERATING BUDGETS BY SERVICE PROGRAM CATEGORY**  
**2009 - 2010**

<u>Service/Program Category</u>	<u>2009 Budget</u>	<u>% to Total</u>	<u>2010 Budget</u>	<u>% to Total</u>
<b><u>Public Safety</u></b>				
Police	\$49,271,111		\$48,808,531	
Fire	31,418,541		31,624,561	
Street Lights, Traffic Signals & Signs	5,080,879		5,274,648	
Little Rock District Court First Division	1,287,863		1,264,557	
Animal Services	966,668		971,624	
Little Rock District Court Second Division	1,215,554		1,105,225	
Children, Youth & Families	3,000,000		2,500,000	
Community Programs	561,540		532,128	
Pulaski County Regional Detention Facility	1,787,299		1,703,000	
<b>Total Public Safety</b>	<b>94,589,455</b>	<b>48.56%</b>	<b>93,784,274</b>	<b>51%</b>
<b><u>Public Health/Public Utilities</u></b>				
Waste Disposal	18,590,210		16,569,928	
Little Rock District Court Third Division	502,885		505,975	
Arkansas Emergency Physician Foundation	36,000		36,000	
Saint Vincent's	25,381		25,381	
Storm Drainage	667,443		696,784	
Pulaski County Bond/Health Department	191,600		189,775	
<b>Total Public Health/Public Utilities</b>	<b>20,013,519</b>	<b>10%</b>	<b>18,023,843</b>	<b>10%</b>
<b><u>Economic Development/Employment</u></b>				
Little Rock Chamber of Commerce	200,000		200,000	
Minority Business Incubator Program	50,000			
Metroplan	157,694		157,694	
Economic Development	100,000			
Downtown Partnership/Empowerment Zone	179,741		125,000	
<b>Total Economic Development/Employment</b>	<b>687,435</b>	<b>0.35%</b>	<b>482,694</b>	<b>0.26%</b>
<b><u>Housing and Neighborhood &amp; Waste Disposal Revitalization, Growth &amp; Development</u></b>				
Alert Centers	758,171		604,855	
Planning & Development Department	2,315,516		2,201,914	
Neighborhood Resource Center	210,051		180,832	
Housing & Neighborhood Prog. Admin.	2,459,051		2,266,481	
<b>Total Housing &amp; Neighborhood Revitalization, Growth</b>	<b>6,432,789</b>	<b>3.30%</b>	<b>5,254,082</b>	<b>2.85%</b>

**City of Little Rock**  
**Adopted Operating Budgets by Service Program Category**  
**2009 - 2010**

<u>Service/Program Category</u>	<u>2009 Budget</u>	<u>% to Total</u>	<u>2010 Budget</u>	<u>% to Total</u>
<b><u>Transportation Services</u></b>				
Central Arkansas Transit Authority	6,826,697		5,915,270	
Streets	8,795,414		8,845,721	
Parking	311,812		311,392	
Parking Garages	1,953,689		1,913,121	
Vehicle Storage Facility	1,499,361		1,334,800	
Airport Rescue	1,327,134		971,676	
<b>Total Transportation Services</b>	<b>20,714,107</b>	<b>10.63%</b>	<b>19,291,980</b>	<b>10.46%</b>
<b><u>Leisure Services/Cultural Support/ Conventions &amp; Tourism</u></b>				
Parks & Recreation	8,014,677		7,277,850	
Golf	3,002,439		2,783,083	
Jim Dailey Fitness Aquatic Center	1,198,084		1,137,411	
River Market	946,703		96,741	
Concessions	114,052			
Zoo	5,310,947		4,955,928	
Cultural Institutes:				
Arts Center	249,000		200,000	
Museum of Discovery	249,000		200,000	
MacArthur Military Museum	119,165		119,217	
Sister Cities Commission	25,000		20,000	
Racial & Cultural Diversity Commission	221,340		169,098	
<b>Total Leisure Services/Cultural Support/Conventions</b>	<b>19,450,407</b>	<b>9.99%</b>	<b>16,959,328</b>	<b>9.20%</b>
<b><u>General Government Support</u></b>				
Board of Directors	242,115		232,367	
General Administrative	12,315,962		11,507,451	
Finance	2,726,917		2,467,415	
Human Resources	1,450,113		1,298,980	
City Attorney	1,625,773		1,486,505	
Information Technology	3,207,958		3,155,241	
Building Services/Asset Management	1,366,405		1,169,769	
<b>Total General Government Support</b>	<b>22,935,243</b>	<b>11.77%</b>	<b>21,317,728</b>	<b>11.56%</b>
<b><u>All Other Expenditures</u></b>				
Fleet Services	9,971,951		9,239,395	
<b>Total Other Expenditures</b>	<b>9,971,951</b>	<b>5.12%</b>	<b>9,239,395</b>	<b>5.01%</b>
<b>Grand Total</b>	<b>\$194,794,906</b>	<b>100%</b>	<b>\$184,353,324</b>	<b>100%</b>

# CITY OF LITTLE ROCK PUBLIC SAFETY REVENUES & EXPENDITURES COMPARISONS



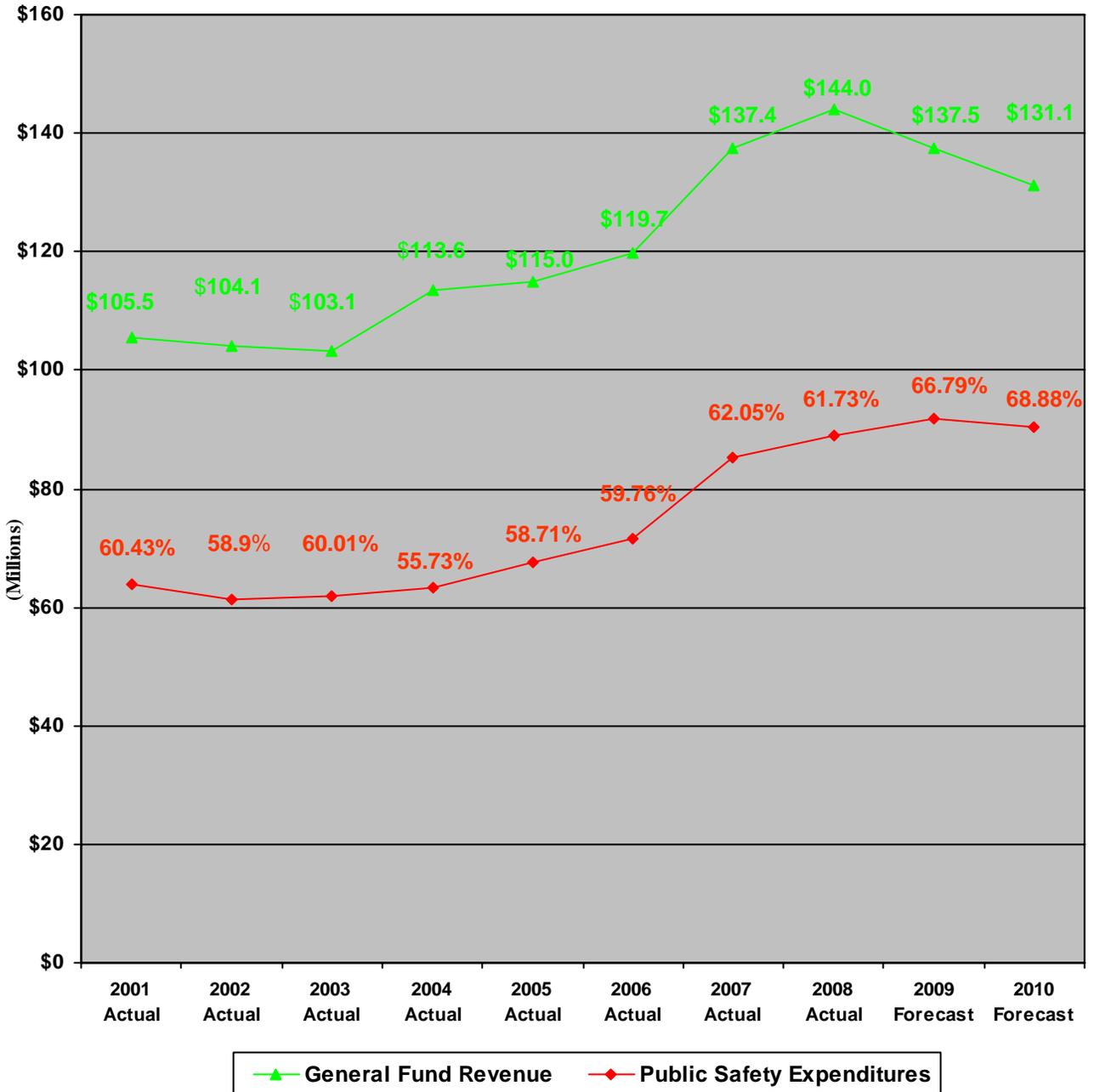
<b>Revenues</b>	<b>\$134,072,006</b>	<b>\$137,449,966</b>	<b>\$131,149,375</b>
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<b>Expenditures Percentage</b>	<b>66%</b>	<b>67%</b>	<b>69%</b>
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	2008	2009	2010
Fire	\$31,486,855	\$32,745,675	\$32,596,237
Police	47,889,488	49,235,111	48,808,531
District Court First Division	1,262,633	1,287,863	1,264,557
District Court Second Division	1,189,256	1,215,554	1,105,225
District Court Third Division	498,787	502,882	505,975
Alert Centers	736,024	758,171	604,855
Neighborhood Programs (Rental Inspection)	1,947,013	2,094,078	1,981,493
Animal Services	875,303	966,668	971,624
Prevention Intervention & Treatment	3,000,000	3,000,000	2,500,000
<b>Public Safety Expenditures</b>	<b>88,885,359</b>	<b>91,806,002</b>	<b>90,338,497</b>
<b>General Fund Revenue</b>	<b>\$134,072,006</b>	<b>\$137,449,966</b>	<b>\$131,149,375</b>

Percentage of General Fund Expenditures Devoted to Public Safety	66%	67%	69%
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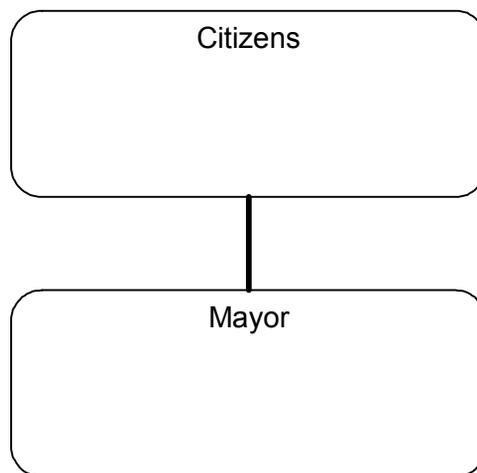
# CITY OF LITTLE ROCK PUBLIC SAFETY OPERATING EXPENDITURES AS A PERCENTAGE OF GENERAL FUND REVENUE 2001-2010



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# Mayor



## **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

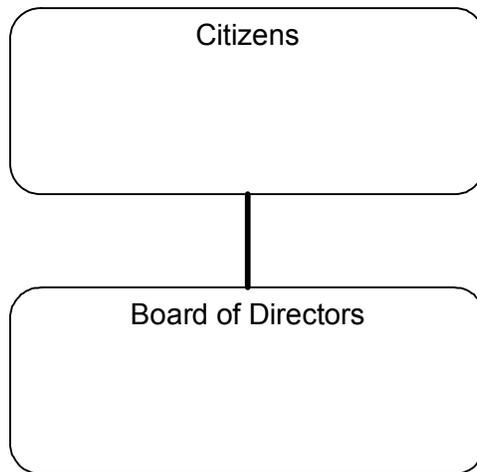
2010 Department Goals
Continue the City's Community Punishment Program.
Continue the Mayor's Youth Council community projects.
Continue the Committee on Tourism and Leadership Programs accent the various tourism venues in Little Rock.
Implement Neighborhood Stabilization Program II designated areas as part of City' Neighborhood Revitalization Program.
Continue with the Disadvantaged Business Enterprise Mentoring Program to foster and enhance small and disadvantaged businesses operating in Little Rock. In addition, the City's Purchasing Division will develop programs and goals for companies that provide goods and services to increase overall participation.
Continue engineering and planning of the Arkansas River Trail.
Develop new strategies and programs to continue reduction in the crime rate.
Host the 7th Annual Mayor's Volunteer Luncheon, which recognizes the individuals that volunteer their time to serve on the various City Boards and Commissions and recognize those individuals that have completed their term of service.

The departmental goals and objectives link with the **Overall City Goals and Objectives.**





# 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.

Board of Directors

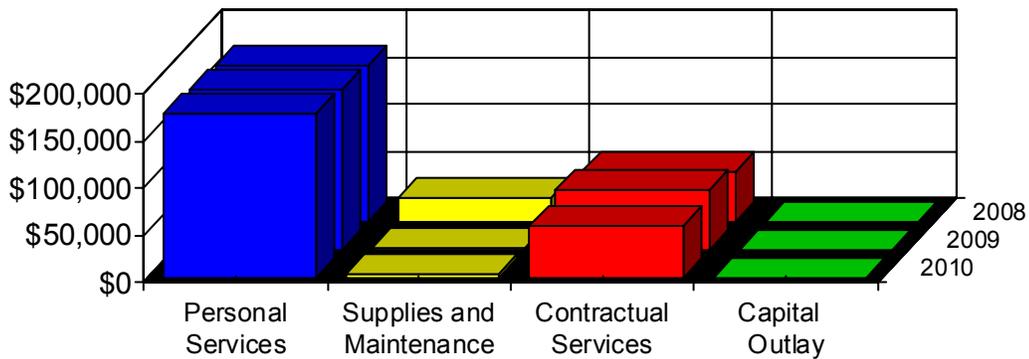
Expenditure Budget

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$172,510	\$173,570	\$173,822
Supplies and Maintenance	26,693	3,448	3,448
Contractual Services	53,122	65,097	55,097
Capital Outlay	0	0	0
<b>Total</b>	<b>\$252,325</b>	<b>\$242,115</b>	<b>\$232,367</b>

Staffing	2008	2009	2010
	1	1	1

The Board of Directors budget for 2010 includes a reduction of \$10,000 in travel expenses.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$232,367	-4.03%





**Department:** Board of Directors  
**Funding Source:** General Fund  
**Budget:** \$232,367

**Department Description:**

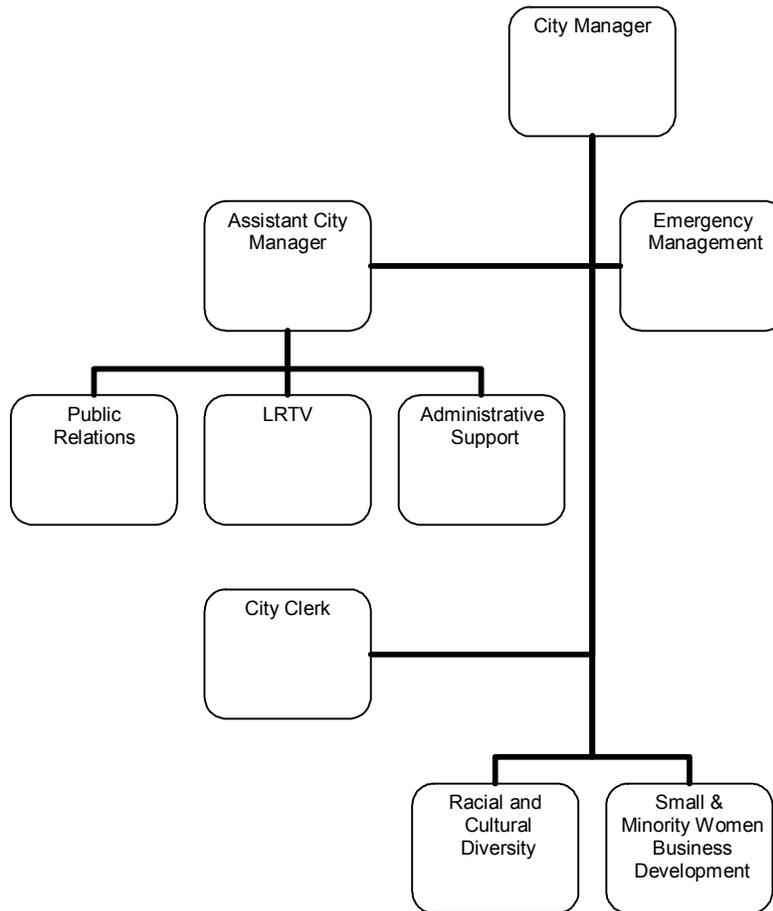
To provide executive management and administration of City affairs; provide legal advice and representation for the city; serve as official recorder and custodian of public documents.

The departmental goals and objectives link with the  
**Overall City Goals and Objectives.**





# 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 Mayor and Board of Directors in developing and implementing public policy.

City Manager

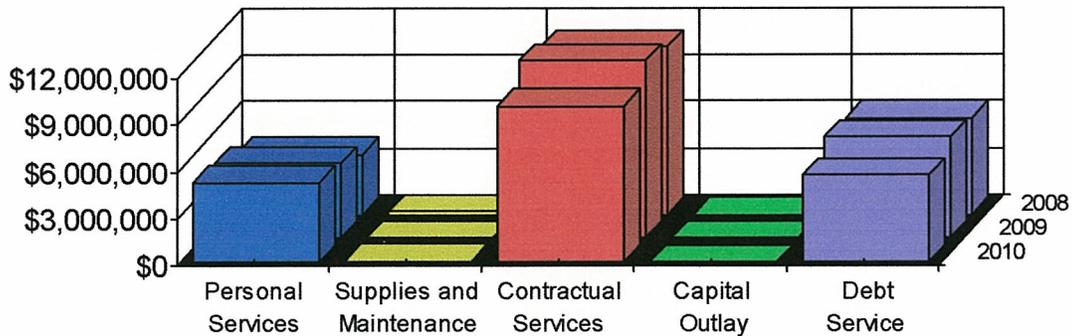
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$3,898,470	\$4,838,729	\$4,845,891
Supplies and Maintenance	154,245	65,683	70,310
Contractual Services	10,843,916	11,432,762	10,073,917
Capital Outlay	0	0	0
Debt Service	6,250,222	6,514,200	5,570,464
	<u>\$21,146,853</u>	<u>\$22,851,374</u>	<u>\$20,560,582</u>

Staffing	27	26	25
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The General Government expenditure budget for 2010 includes decreased funding to outside agencies of approximately \$1.1 million and a decrease in debt service of approximately \$937,000. The largest outside agency decrease was for Central Arkansas Transit Authority of approximately \$911,400 which included a reduction in fuel cost and reduced funding due to available revenues. However, the 2009 service levels were maintained. A short term financing note was not issued in 2009 which decreased the debt service requirement.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$20,560,582	-10.02%



2009 Department Priorities	Status
Continued to improve and expand Police Officer recruiting efforts and conduct at least one (1) Recruit School during 2009.	Completed
Staff will continue to review current emergency management processes to ensure plans are updated and revised.	Ongoing
Initiate the design and development of a Mid-Town Police Patrol Facility.	Ongoing
Implemented an Extended-Stay Ordinance and regularly inspect those properties that are impacted by this ordinance.	Completed
Continue to review the City's Small, Women and Minority-Owned Business Development Programs has been initiated; Staff will track overall City expenditures with small, women and minority owned businesses with a goal of increasing business opportunities.	Ongoing
Completed the construction of the education room and veterinarian clinic at the Little Rock Animal Village.	Completed
The Intergovernmental Relations Manager completed the development and passage of the City's Legislative agenda for the 2009 session of the 87 <sup>th</sup> Arkansas General Assembly. Staff will work closely with the Mayor and Board of Directors, City Manager, Department Heads and the Arkansas Municipal League to 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.	Completed
City Legislative Staff will maintain a daily bill tracking system during the 87 <sup>th</sup> General Assembly.	Ongoing



2009 Department Priorities (Continued)	Status
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.	Ongoing
Staff will manage the cooperative existing cooperative agreements with the City of North Little Rock and Pulaski County on the Brownfield's evolving Loan, the Assessment, and Employment Training Grants.	Ongoing
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 Arkansas Disability Act (ADA) Compliance Transitional Plan.	Ongoing
Staff will completed the eight-phase corrective action schedule for the Zoo's ADA Transition Plan and an ADA Accessibility plan and budget for Butler Park.	Ongoing
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.	Ongoing
Staff will track and monitor the contract and procurement participation of minority and women owned firms.	Ongoing
Staff expanded its definitions of Minority and Women business enterprises to include the definitions used by the state, and federal governments. Minority Business Enterprises (MBE) would include (male & female): Back/African American; Hispanic American; Native American; Asian/ Pacific Islanders; Women Business Enterprises (WBE) (Caucasian female).	Completed
The Small Business Development Office provided 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.	Completed



2009 Department Priorities (Continued)	Status
Sponsored two (2) Arkansas Small Business and Technology Development Centers (ASBTDC) City of Little Rock only Entrepreneurial Classes; Classes 20 and 21 (40 businesses); Since June 2001, 399 businesses have enrolled and 313 (78%) have completed the course.	Completed
Co-sponsored with 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.	Completed
Co-sponsored with Arkansas Mississippi Minority Supplier Development Council (AMMSDC) Corporate Executive Minority Business Awards (CEMBA) Banquet.	Completed



**2010 Department Goals**

Continue working with the Racial and Cultural Diversity Commission to expand the diversity of the City's Boards and Commissions.

Work with the City's Small Business Development Center and the Chamber of Commerce to increase economic opportunities throughout the community.

Work with the Sustainability Commission and the City's Green Team to develop a long-term vision and plan for sustainability within the City organization and the community.

Develop a proactive legislative agenda to address City concerns and issues for the 2011 Legislative Session.

Work with the city departments to provide continuing service to the neighborhoods and community based organizations.

Ensure that the 2010 Census reaches the maximum number of residents to get an accurate count for future years.



City Manager

**Department:** City Manager  
**Funding Source:** General Fund  
**Budget:** \$20,560,582

**Department Description:**

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.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> Provide responses to Board requests within scheduled time-frame.			
<b>Demand:</b> Number of Board requests for special information.	180	190	210
<b>Workload:</b> Number of Board requests for special information completed.	180	190	210
<b>Efficiency:</b> Number of Board requests for special information filled within scheduled time-frame.	170	175	200
<b>Effect/Outcome:</b> Percentage of total Board requests completed within scheduled time-frame.	94%	92%	95%

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> Provide responses to citizen requests within scheduled time-frame.			
<b>Demand:</b> Number of citizens requests for special information.	200	220	200
<b>Workload:</b> Number of citizen requests for special information completed.	200	220	200
<b>Efficiency:</b> Number of citizen requests for special information filled within scheduled time-frame.	185	200	200
<b>Effect/Outcome:</b> Percentage of total citizen requests completed within scheduled time-frame.	93%	91%	100%

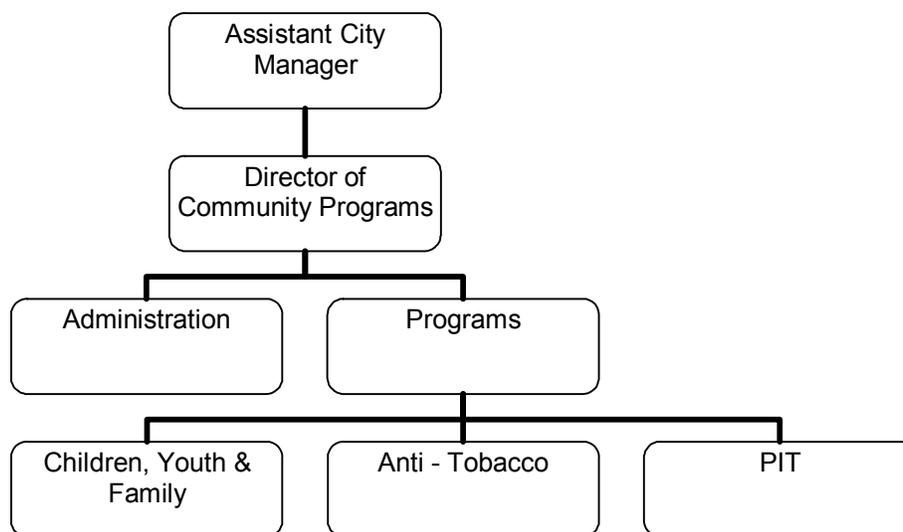
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services.**



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# 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

**Community Programs**

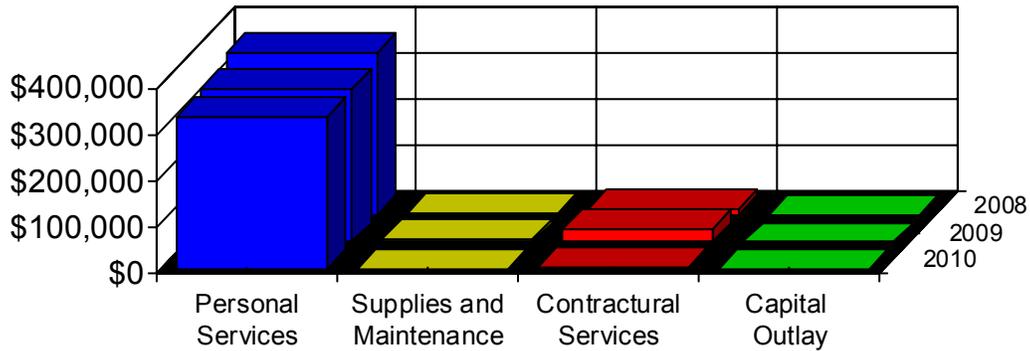
**Expenditure Budget**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$348,535	\$325,797	\$324,254
Supplies and Maintenance	2,226	7,243	1,874
Contractual Services	12,374	28,500	6,000
Capital Outlay	0	0	0
<b>Total</b>	<b>\$363,135</b>	<b>\$361,540</b>	<b>\$332,128</b>

<b>Staffing</b>	8	7	6
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Community Programs 2010 budget includes the reduction of the Tobacco Prevention Administrative position to part time.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$332,128	-8.14%



Community Programs

2009 Department Priorities	Status
Improve and enhance our customer service relationships with the PIT contractors.	Not Completed
Expand the summer employment program, especially involving an increased number of private businesses.	Completed
Provide assistance and support to the Children, Youth, and Families commission in reorganizing and addressing recommendations under amended ordinance approved by City of Little Rock Board of Directors.	Ongoing
Improve staffing assignments and devise creative strategies to better manage substantive work that must be done.	Ongoing
Developed quality standards for city-funded programs.	Completed
Work to develop a city wide professional development conference, highlighting youth transitions.	Ongoing
Begin process to assess PIT programs to determine to what extent youth and community needs are being addressed through PIT programs and services.	Ongoing
Examine program budgets regularly to monitor expenditures to maximize efficient use of funds.	Ongoing
Promote good public relations and expand the awareness of the work and services provided by the Community Programs Department.	Ongoing
Promoted and increased the use of the 100 Best Communities for Youth People.	Completed
Continue to bring outside funding opportunities to the Department of Community Programs.	Ongoing





Community Programs

**Department:** Community Programs  
**Funding Source:** General Fund  
**Budget:** \$332,128

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To recruit youth, provide orientation, and approve youth to hire for summer employment.			
<b>Demand:</b> Youth available for recruitment and orientation.	850	1,000	800
<b>Workload:</b> Youth recruited and processed through orientation.	450	750	300
<b>Efficiency:</b> Youth processed and available for employment by June 1.	425	675	285
<b>Effect/Outcome:</b> Percentage of youth processed and available for work by June 1.	52%	75%	38%
<b>Objective:</b> To audit, approve, and process all reimbursement requests for payment within 14 days.			
<b>Demand:</b> Requests available for process and reimbursement.	850	1,000	800
<b>Workload:</b> Requests processed for reimbursement.	850	1,000	800
<b>Efficiency:</b> Requests processed per month.	71	83	67
<b>Effect/Outcome:</b> Percentage of total requests processed.	100%	100%	100%

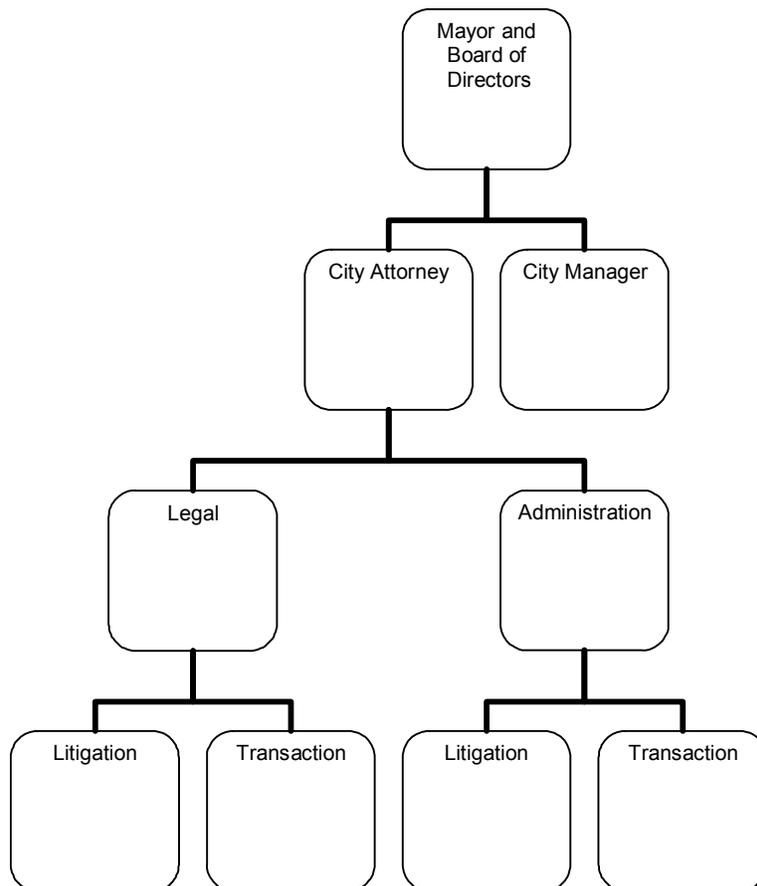
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City and Quality of Life.**



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# City Attorney



## Mission Statement

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

**City Attorney**

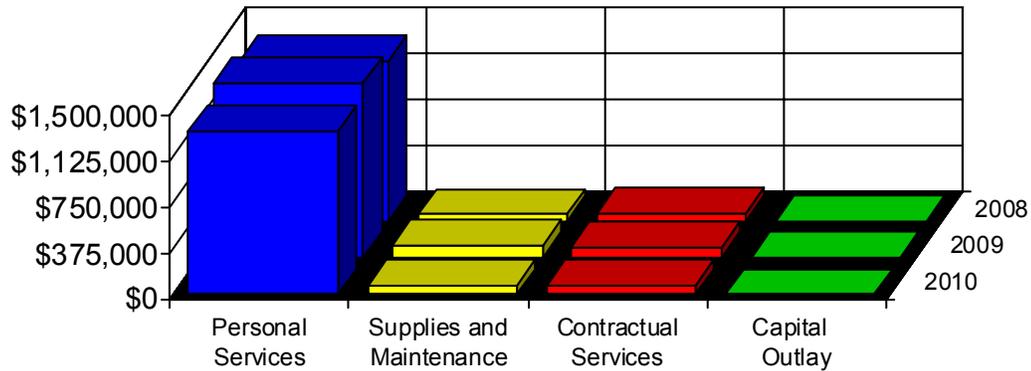
**Expenditure Budget**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$1,320,025	\$1,437,861	\$1,341,374
Supplies and Maintenance	75,939	104,575	75,902
Contractual Services	80,695	83,337	69,229
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,476,659</b>	<b>\$1,625,773</b>	<b>\$1,486,505</b>

<b>Staffing</b>	19	19	18
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The City Attorney’s budget includes the elimination of one (1) assistant attorney position. In addition, maintenance associated with remodeling was eliminated from the 2010 budget due to a reduction in available revenues.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,486,505	-8.57%



City Attorney

2009 Department Priorities	Status
Continue working closely with all Boards, Commissions, Task Forces, Review Committees, departments and citizens for efficiency and effectiveness measures.	Ongoing
Continue teaching various programs and seminars to outside agencies and attorneys.	Ongoing
Maintain awareness of federal law and regulation.	Ongoing
Continue to maintain an excellent reputation for municipal law within the State of Arkansas and within the region.	Ongoing
Develop intra-office guidelines and policies on a variety of topics.	Ongoing
Work with the Arkansas Municipal League at developing a system in which legal departments use West law for one cost.	Ongoing
Continue to research educational opportunities to increase knowledge of the law and enhance leadership skills required to maintain certification.	Ongoing
Attend administrative support training programs.	Ongoing
Continue to be lead department on Criminal Abatement Program.	Ongoing
Continue to find innovative ways to improve overall operations.	Ongoing
Implement a document imaging system in order to go paperless.	Not Completed
Continue to prepare discovery requests for outside council.	Ongoing
Centralize all communications to this office for efficiency and tracking purposes.	Not Completed
Continue prosecution in Environmental and Traffic Courts.	Ongoing



2010 Department Goals
Continue transparent communication methods through reports, alerts and various updates
Redesign webpage for a more citizen friendly use.
Create an externship program with the William F. Bowen School of Law.
Continue to be lead staff for the Criminal Abatement Program.
Continue support staff cross-training and professional development.
Assist attorneys to become certified Fellows in Municipal Law as recognized by the International Municipal Lawyers Association.
Assist with recommendations for vacant properties and pursue land bank opportunities.
Maintain awareness of recent changes in federal law and regulation.
Maintain updates from the Federal Communications Commission (FCC).
Continue to teach deadly force, civil liability and search and seizure to Little Rock Police Department.
Continue to maintain excellent reputation for municipal law within Arkansas and region.
Continue to work closely with the Mayor, Board, Manager, Departments and citizens for efficiency and effectiveness measures.
Continue to prosecute litigation cases; traffic, truancy, and code violations.
Continue to provide excellence to all those we serve.



City Attorney

**Department:** City Attorney  
**Funding Source:** General Fund  
**Budget:** \$1,486,505

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To litigate cases.			
<b>Demand:</b> Cases to be litigated.	n/a	50	45
<b>Workload:</b> Cases litigated	n/a	50	45
<b>Efficiency:</b> Cases litigated per year.	n/a	50	45
<b>Effect/Outcome:</b> Percentage of litigated cases closed per year.	n/a	20%	25%

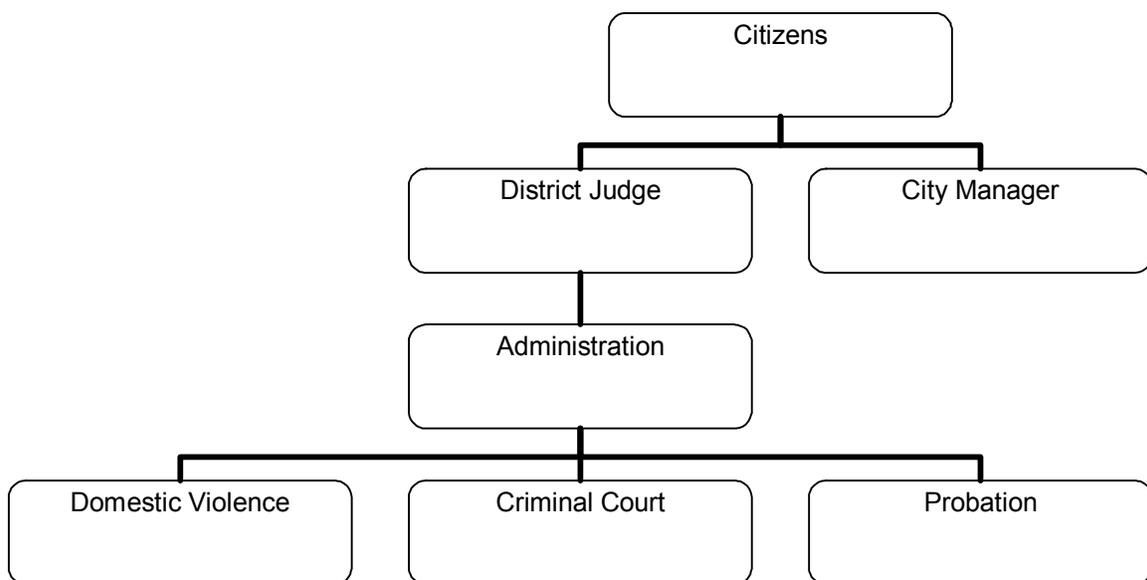
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**



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# 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

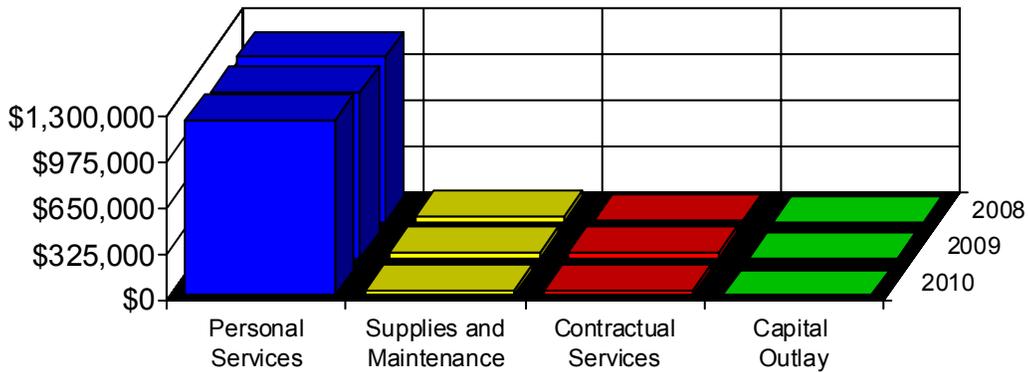
Expenditure Budget

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$1,179,501	\$1,184,781	\$1,184,507
Supplies and Maintenance	43,735	51,382	40,000
Contractual Services	24,962	51,700	40,050
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,248,198</b>	<b>\$1,287,863</b>	<b>\$1,264,557</b>

Staffing	2008	2009	2010
	21	21	21

The Division District Court (Criminal) eliminated the use of a pool car and reduced the allocation for special judges and other contract labor to meet the 2010 budget target.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,264,557	-1.81%



2009 Department Priorities	Status
Relocate to a new court building; housing Traffic, Environmental and Criminal courts.	Not Completed
Provided and administered justice and equity in a professional manner in the courtroom and workplace.	Completed
Directed overall operation of the Criminal Court under the guidelines of the Arkansas State Statutes, City of Little Rock ordinances and policies; provided management direction to staff and ensured accountability, accessibility with professional courteous customer service to the citizens.	Completed





District Court First Division

**Department:** District Court Criminal  
**Funding Source:** General Fund  
**Budget:** \$1,264,557

**Department Description:**

To direct overall operations of Criminal proceedings ensuring legal compliance, efficiency, and public accountability.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To process Criminal Bond information on a daily basis.			
<b>Demand:</b> Bonds to be processed.	75	100	100
<b>Workload:</b> Bonds actually processed.	75	100	100
<b>Efficiency:</b> Bonds processed per court session.	75	100	100
<b>Effect/Outcome:</b> Percentage of Bonds processed daily.	100%	100%	100%

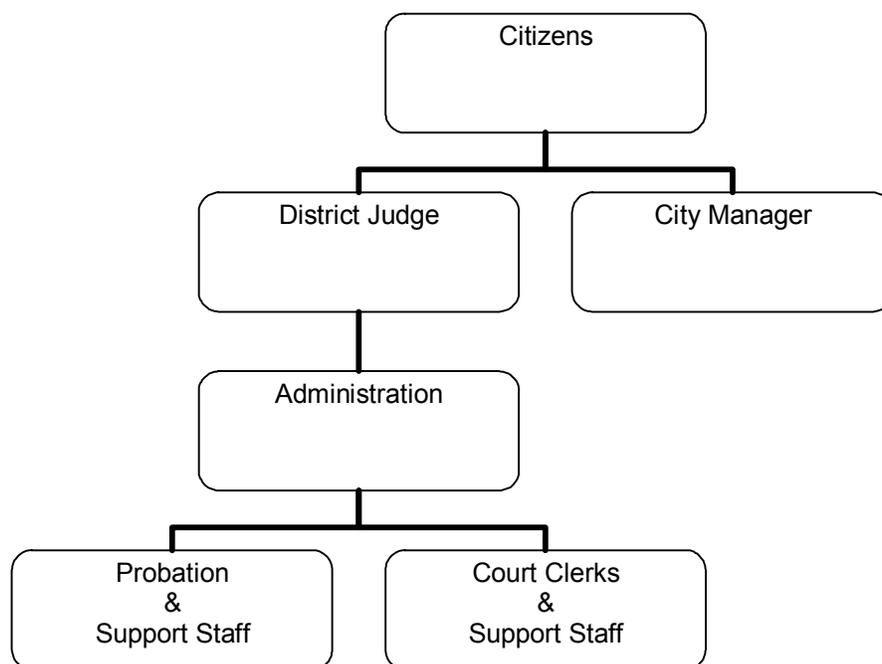
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**



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# District Court Second Division



## Mission Statement

We seek to administer justice and equity.

District Court Second Division

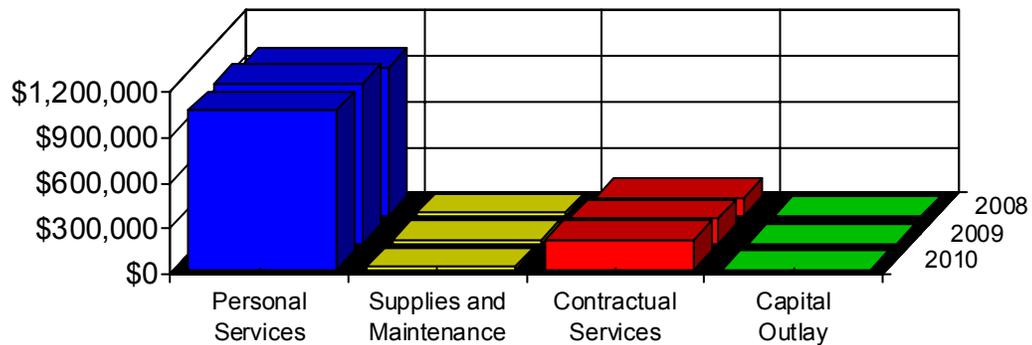
Expenditure Budget

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$973,855	\$1,027,568	\$917,236
Supplies and Maintenance	20,860	23,742	23,742
Contractual Services	143,371	164,244	164,247
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,138,086</b>	<b>\$1,215,554</b>	<b>\$1,105,225</b>

Staffing	20	20	17
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The Second District Court (Traffic) eliminated three (3) positions from the 2010 budget. The positions included two (2) Deputy Court Clerk positions, which were vacant, and one (1) probation assistant position.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,105,225	-9.08%



District Court Second Division

2009 Department Priorities	Status
Processed 41,100 New Violations	Completed
Disposed of 45,500 Violations	Completed
Processed 413 Driving While Intoxicated Violations	Completed



**2010 Department Goals**

Continue to find innovative ways to improve overall operations.

Provide the best customer service possible.

Institute video arraignment for prisoners.

Implement a new case management system to include electronic filing. This system is offered through the Arkansas Administrative Office of the Courts.



**Department:** District Court Traffic  
**Funding Source:** General Fund  
**Budget:** \$1,105,225

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To enter violations into the public safety system the same day received.			
<b>Demand:</b> Violations to be entered.	43,000	41,100	43,000
<b>Workload:</b> Violations entered and processed.	43,000	41,100	43,000
<b>Efficiency:</b> Violations entered and processed per month.	3,583	3,425	3,583
<b>Effect/Outcome:</b> Percentage of violations processed same day received.	99%	99%	99%

<b>Objective:</b> To update dispositions into the public safety system within 24 hours.			
<b>Demand:</b> Violations to be disposed.	43,600	45,500	46,000
<b>Workload:</b> Violations disposed	43,600	45,500	46,000
<b>Efficiency:</b> Violations disposed of per month.	3,633	3,791	3,833
<b>Effect/Outcome:</b> Percentage of dispositions processed with 24 hours.	99%	99%	99%

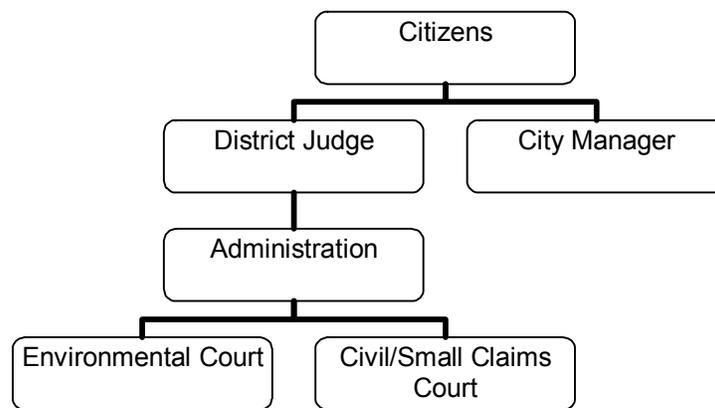
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**



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# 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

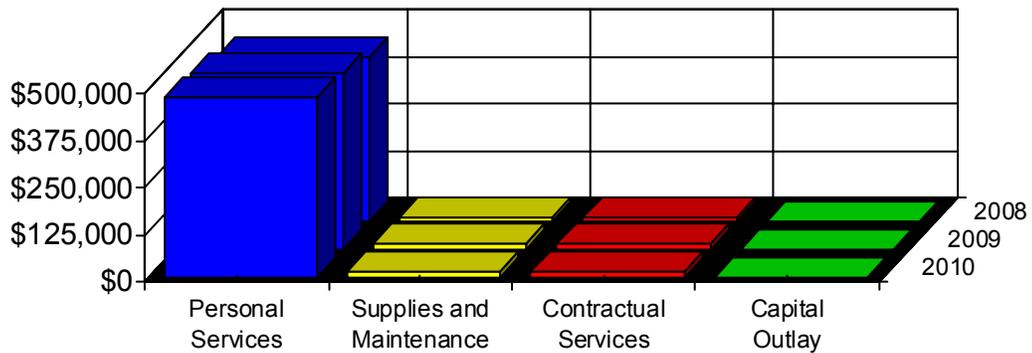
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$435,175	\$471,526	\$474,646
Supplies and Maintenance	9,891	14,340	14,313
Contractual Services	13,527	17,016	17,016
Capital Outlay	0	0	0
<b>Total</b>	<b>\$458,593</b>	<b>\$502,882</b>	<b>\$505,975</b>

<b>Staffing</b>	7	7	7
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The Third Division Court (Environmental) experienced no significant budget changes in the 2010 budget.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$505,975	0.62%



2009 Department Priorities	Status
Scanning all citations, records and files into document imaging system.	Ongoing
Added an additional day to our court docket for code violations.	Completed
Continuing to provide training and certification for Judge, Probation Officers and Court Clerks.	Ongoing
Continuing to upgrade computer system programs.	Ongoing
Continuing to find ways to improve neighborhood conditions to comply with the city code standards.	Ongoing
Finding substantive programs for youth who are under our Jurisdiction for curfew violations.	Ongoing
Looking for ways to provide a safe environment for the Public, staff and Judge during all court sessions.	Ongoing



**2010 Department Goals**

Continue to provide training and certification for the Judge, Court Clerks and Probation Officers.

Continue to upgrade computer systems and programs.

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

Install security and access control system for Judge's office.

Explore youth programs that will address curfew offenders.

Convert court forms and documents to accommodate Defendants that do not speak English.

Continue to impose sanctions for code violations to insure that neighborhood conditions are improved.



**Department:** District Court Environmental  
**Funding Source:** General Fund  
**Budget:** \$505,975

**Department Description:**

To direct the overall operation of the Court to ensuring legal compliance, providing management direction, public accountability, impartial and timely adjudication and the imposition of sanctions for code violations ensuring that neighborhood conditions are improved to comply with accepted health and safety standards.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To process 99% of life-threatening violations within seven (7) days of the date citation is written.			
<b>Demand:</b> Citations to be processed.	54	46	65
<b>Workload:</b> Citations processed, recorded, and entered into computer.	54	46	65
<b>Efficiency:</b> Citations processed per court session.	5	4	5
<b>Effect/Outcome:</b> Percentage of Citations processed within thirty (30) days.	99%	99%	100%
<b>Objective:</b> Issue Warrants within twenty-four (24) hours of failure to appear.			
<b>Demand:</b> Warrants to be processed.	45	60	55
<b>Workload:</b> Warrants issued, recorded and entered into computer.	45	60	55
<b>Efficiency:</b> Warrants issued per court session.	8	9	9
<b>Effect/Outcome:</b> Percentage of Warrants processed.	99%	99%	100%
<b>Objective:</b> Record dispositions in public safety system after court appearance.			
<b>Demand:</b> Dispositions recorded.	3,100	4,047	5,000
<b>Workload:</b> Dispositions recorded and entered into computer.	3,100	4,047	5,000
<b>Efficiency:</b> Dispositions recorded.	3,100	4,047	5,000
<b>Effect/Outcome:</b> Percentage of dispositions recorded.	100%	100%	100%

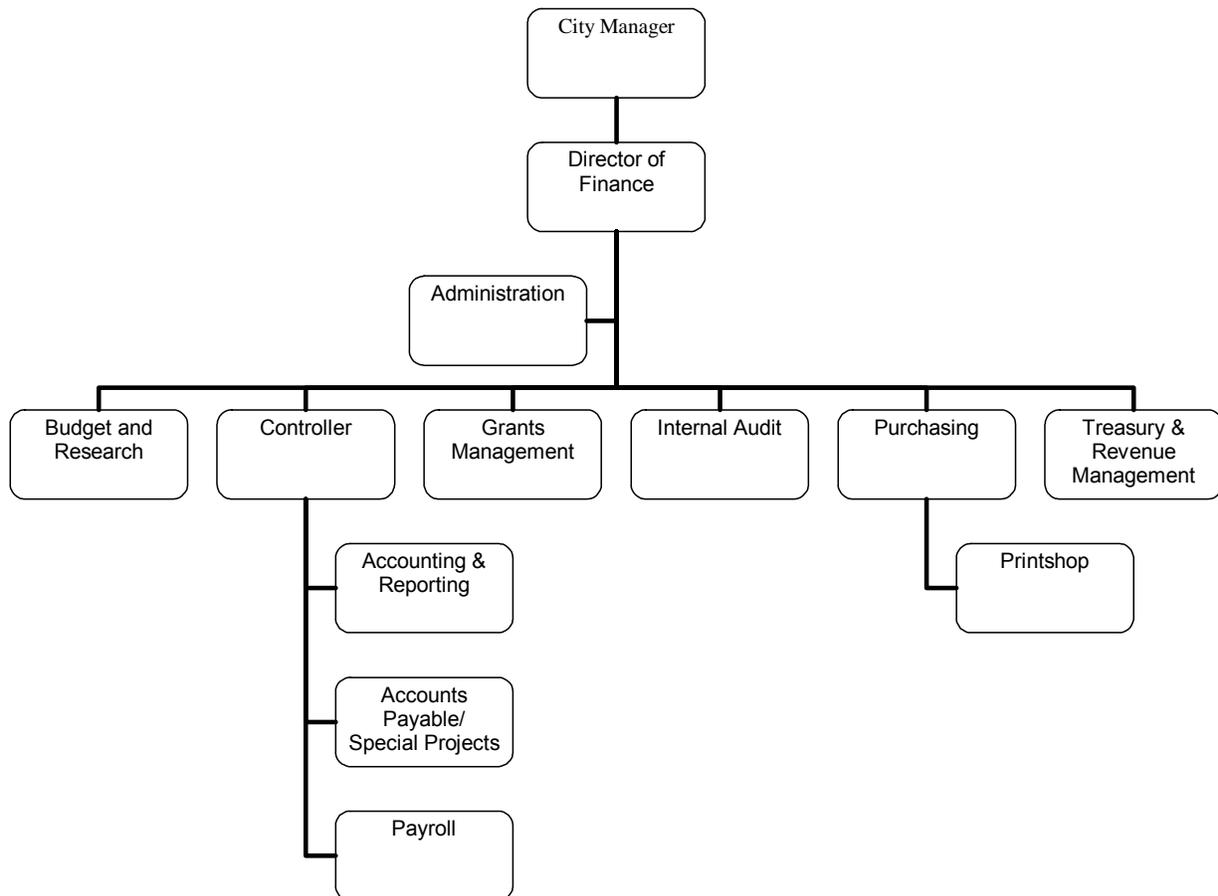
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**



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# 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**

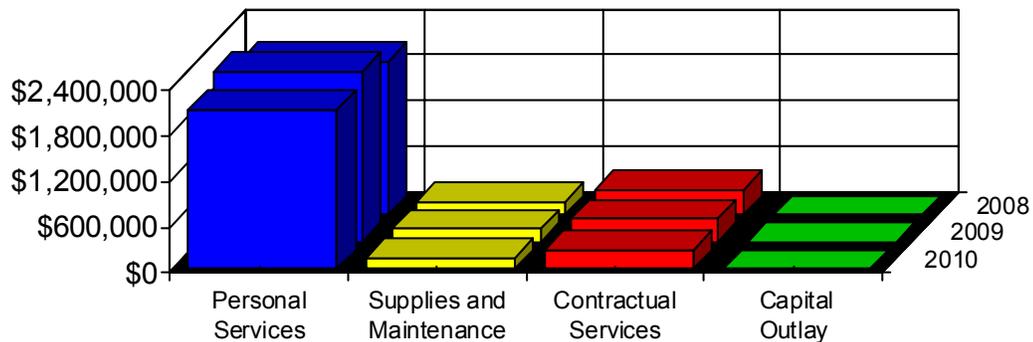
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,012,748	\$2,246,507	\$2,069,270
Supplies and Maintenance	177,800	175,498	149,593
Contractual Services	328,765	304,912	248,552
Capital Outlay	0	0	0
<b>Total</b>	<b>\$2,519,313</b>	<b>\$2,726,917</b>	<b>\$2,467,415</b>

<b>Staffing</b>	44	44	40
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Finance eliminated four (4) positions in the 2010 budget including a pension technician, a senior revenue collector, a grant accountant, and a court cashier. Credit card collection fees were reduced with plans to implement a credit card kiosk through a contracted vendor. In addition, supplies expenses were reduced and the training and travel budget was limited to that necessary for certification.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,467,415	-9.52%



Finance

2009 Department Priorities	Status
Obtained Government Finance Officers Association (GFOA) Certificate of Recognition for 2009 Budget Preparation.	Completed
Obtained GFOA Certificate of Achievement for Financial Reporting for FY08 Comprehensive Annual Financial Report (CAFR).	Completed
Implement effective, on-going employee training program for Lawson financial applications.	Ongoing
Develop FY09 short-term financing plan, issue temporary note, and ensure timely purchase of items.	Not Completed
Improved Grant Applications and Compliance Monitoring: Educate and monitor to ensure that grant awards are completed in accordance with federal, state and city laws and regulations.	Completed
Assist departments in obtaining grant money by educating, coaching, providing technical assistance and writing grant applications.	Ongoing
Convert mainframe Business License system to Lawson.	Ongoing
Review and streamline business license fee categories and facilitate a committee review of the City's business license policy.	Ongoing
Facilitate, track, and report on City opportunities for awards under the American Recovery and Reinvestment Plan.	Ongoing
Limit Audit findings in 2009.	Ongoing
Provide departments with responsive turn around on requested bids, purchase orders and printing requests.	Ongoing
Establish a Protest Procedure for bids.	Ongoing



Finance

**2010 Department Goals**

Obtain Government Finance Officers Association (GFOA) Certificate of Recognition for 2010 Budget Preparation.

Obtain GFOA Certificate of Achievement for Financial Reporting for FY09 Comprehensive Annual Financial Report (CAFR).

Develop FY10 short-term financing plan, issue temporary note, and ensure timely purchase of items.

Continue Grant Applications and Compliance Monitoring: Educate and monitor to ensure that grant awards are completed in accordance with federal, state and city laws and regulations.

Continue progress on converting mainframe Business License system to Lawson.

Facilitate, Monitor, and Report on American Recovery and Reinvestment Plan awards and on opportunities for additional awards.

Perform quarterly review and maintenance of outstanding purchase orders.

Facilitate the implementation of a Rental Property Registration Program.

Facilitate and monitor the progress of third party collection of outstanding delinquent court fines.

Implement a credit card kiosk collection system to improve convenience for citizens paying Court Fines and Business License Fees and reduce credit card fees charged to the City.

Facilitate an inventory of City Programs to improve budgeting and the prioritization of activities in alignment with the goals and objectives of the City Manager and Board of Directors.

Continue on-going employee training program for all Lawson financial applications.

Monitor 2010 budget compliance and provide accurate, timely financial reports.



Finance

**Department:** Finance  
**Funding Source:** General Fund  
**Budget:** \$2,467,415

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To monitor compliance with the annual adopted budget.			
<b>Demand:</b> To prepare consolidated monthly variance reports for department variances > \$50,000 and 5% of budget.	12	12	12
<b>Workload:</b> Prepared consolidated monthly variance reports for department variances > \$50,000 and 5% of budget.	12	12	12
<b>Efficiency:</b> Consolidated variance reports prepared monthly.	1	1	1
<b>Effect/Outcome:</b> Percentage of consolidated monthly variance reports for department variances > \$50,000 and 5% of budget completed.	100%	100%	100%

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To provide accurate and efficient accounting and reporting for all public funds received for the City and maintained by the Finance Department.			
<b>Demand:</b> Number of journal entries to be processed and completed.	1,335	1,305	1,300
<b>Workload:</b> Number of journal entries processed and completed.	1,335	1,305	1,300
<b>Efficiency:</b> Average number of journal entries processed and reviewed per month.	111	109	108
<b>Effect/Outcome:</b> Percentage of journal entries completed per year.	100%	100%	100%

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To provide accurate and timely payment of all invoices properly submitted according to policy and procedure guidelines. Payments should be issued within 30 days.			
<b>Demand:</b> Number of invoices to be processed and recorded.	73,586	67,235	65,000
<b>Workload:</b> Number of invoices processed, recorded, and completed.	73,586	67,235	65,000
<b>Efficiency:</b> Number of invoices processed per hour.	21	30	30
<b>Effect/Outcome:</b> Percentage of invoice payments issued within 30 days.	79%	91%	95%



Finance

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To provide and maintain a systematic method of accounting for and controlling City's assets.			
<b>Demand/Workload:</b> Number of departmental annual asset inventory counts scheduled.	41	41	41
<b>Demand/Workload:</b> Number of addition, retirement, depreciation, transfer, and adjustment transactions processed.	17,475	17,170	17,000
<b>Efficiency:</b> Number of departmental asset inventory counts completed.	41	41	41
<b>Efficiency:</b> Transactions processed per month.	1,456	1,431	1,417
<b>Effect/Outcome:</b> Percentage of departmental annual asset inventory counts conducted.	100%	100%	100%

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To produce accurate and timely payroll service to the employees of the City.			
<b>Demand/Workload:</b> Number of Payroll transactions lines processed and recorded.	4,693,369	5,430,049	5,401,200
<b>Efficiency:</b> Payroll transaction lines processed and posted per month.	180,514	208,848	207,738
<b>Effect/Outcome:</b> Percentage of payroll transactions processed in the regular bi-weekly cycle.	98%	98%	98%

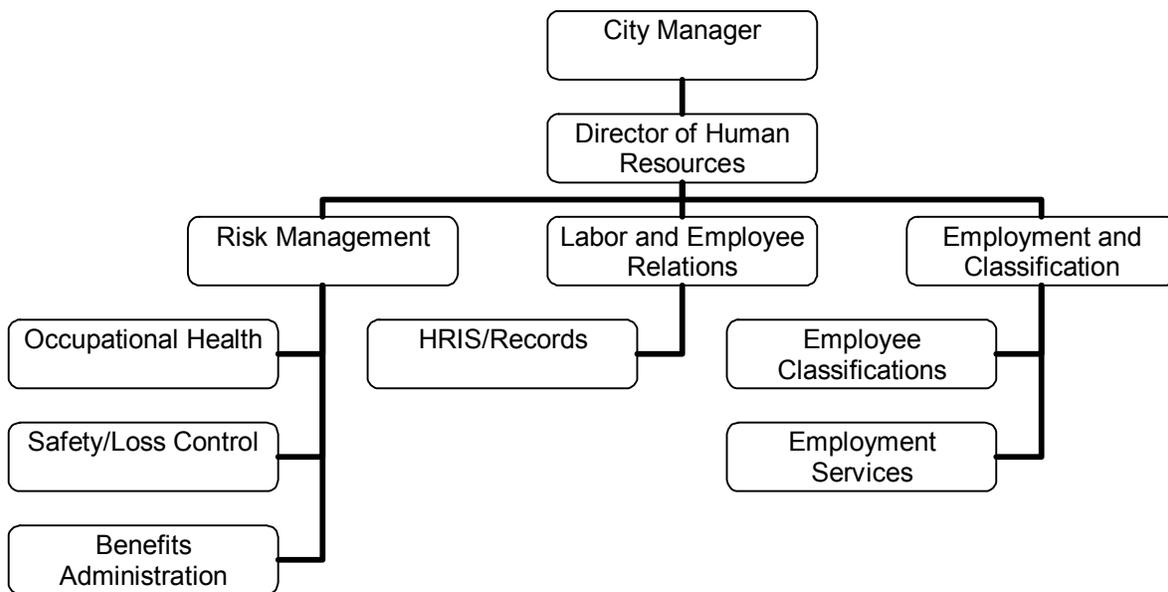
	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To achieve a current business license fee collection rate of 99%.			
<b>Demand/Workload:</b> Net amount billed annually for business licenses.	\$5,990,647	\$5,921,679	\$5,918,300
<b>Efficiency:</b> Revenue collected from business license fees.	\$5,704,565	\$5,852,369	\$5,800,000
<b>Effect/Outcome:</b> Percentage of business license fees collected.	95%	99%	98%

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





# 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.

District Court First Division

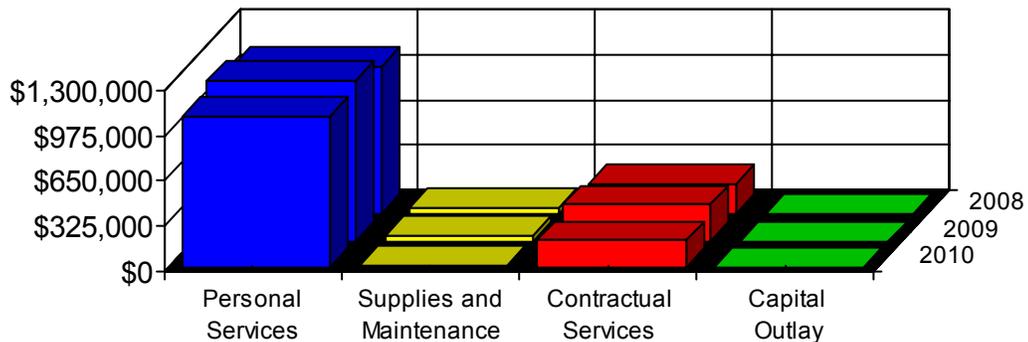
**Expenditure Budget**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$1,057,440	\$1,149,211	\$1,086,936
Supplies and Maintenance	44,030	41,771	14,280
Contractual Services	218,557	259,131	197,764
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,320,027</b>	<b>\$1,450,113</b>	<b>\$1,298,980</b>

<b>Staffing</b>	21	21	18
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The Human Resources 2010 budget includes the elimination of one (1) HR technician position, two (2) limited service positions, and part-time personnel expenses. Personnel in two (2) of the eliminated positions were retiring. In addition, supplies and contract expenses were reduced to meet the targeted budget requirement.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,298,980	-10.42%



Human Resources

2009 Department Priorities	Status
Completed COBRA/Retiree Provider Selection with no increase in cost and the addition of a specific account representative.	Completed
Developed survey instrument to determine primary causes for reduced selection of Dependent Coverage.	Completed
Coordinated Flu Shot Cycle with 1000 doses administered through annual Health Fair and additional coordination with State Department of Health to provide additional seasonal flu shots as well as H1N1 vaccine.	Completed
Implemented a competency driven job interview system that will be made available to hiring authorities.	Completed
Researched and purchased a computer based Fire Scenario Test Development and Administration system for early 2010 Fire department promotion activities – allowing for customization of both the scenarios and rating criteria, while providing a video based test product.	Completed
Revised Civil Service Commission Promotional Procedure Guidelines for uniform Police and Fire positions.	Completed
Developed new merit pay procedures and coordinated training for supervisors.	Completed
Completed Vaccination Cycle for Fire Department Grant.	Completed
Conducted a series of pension update meetings.	Completed



2010 Department Goals
Complete a review of the Administrative Policies and Procedures Manual.
Complete training of supervisor personnel in the utilization of the competency based applicant interview process.
Automate the summer employee application process.
Assist the Fire Department in developing and implementing strategies to enhance the recruitment of female applicants for firefighter.
Administer three (3) Police and Fire Department promotion processes and possibly an Assistant Fire Chief Promotion process.
Monitor and Respond on a daily basis to items of potential impact in the Arkansas Legislative Process.
Review available materials and make recommendations as needed related to H1N1 Flu Pandemic.
Update Health Care Task Force and prepare for Renewal/Bidding for 2011 Health Care Benefits.
Automate the summer employee application process.
Complete Workers Compensation Stop-loss renewal.
Update Health Care Task Force and prepare for Renewal/Bidding for 2011 Health Care Benefits.
Conduct Pre-Retirement Planning Workshop.
Update Benefits Statements prior to enrollment/information meetings.
Develop wellness recommendations for programs based on Data Mining materials.



Human Resources

**Department:** Human Resources  
**Funding Source:** General Fund  
**Budget:** \$1,298,980

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To receive, process and maintain applications and related documents for all City positions; to recruit applicants for all City positions needed.			
<b>Demand:</b> Number of applicants per year - Civil Service, Non-Civil Service (NCS), and part-time.	5,095	4,694	4,500
<b>Workload:</b> Number of applicants for Non-Civil Service full-time positions per year.	3,621	3,091	2,800
<b>Efficiency:</b> Submit list of qualified applicants for NCS positions within twenty-five (25) days of a complete request for personnel.	23	16	23
<b>Effect/Outcome:</b> Average number of days to submit list.	23	16	23
<b>Objective:</b> To process and maintain job descriptions and job specifications.			
<b>Demand:</b> Number of active job classifications.	398	407	407
<b>Workload:</b> Number of classifications requests or new position requests per year.	57	34	40
<b>Efficiency:</b> Complete research and submit completed documents for review by requesting department within 60 days.	33	32	60
<b>Effect/Outcome:</b> Average number of days to complete research and submit proposed job descriptions/specification.	33	32	60
<b>Objective:</b> Complete 95% of verification of employment forms within one working day.			
<b>Demand:</b> Verifications of employment submitted.	n/a	n/a	100
<b>Workload:</b> Number of verifications submitted	n/a	n/a	100
<b>Efficiency:</b> Percentage of forms completed within one working day.	95%	95%	98%
<b>Effect/Outcome:</b> Percentage of verifications processed within time frame.	95%	98%	98%

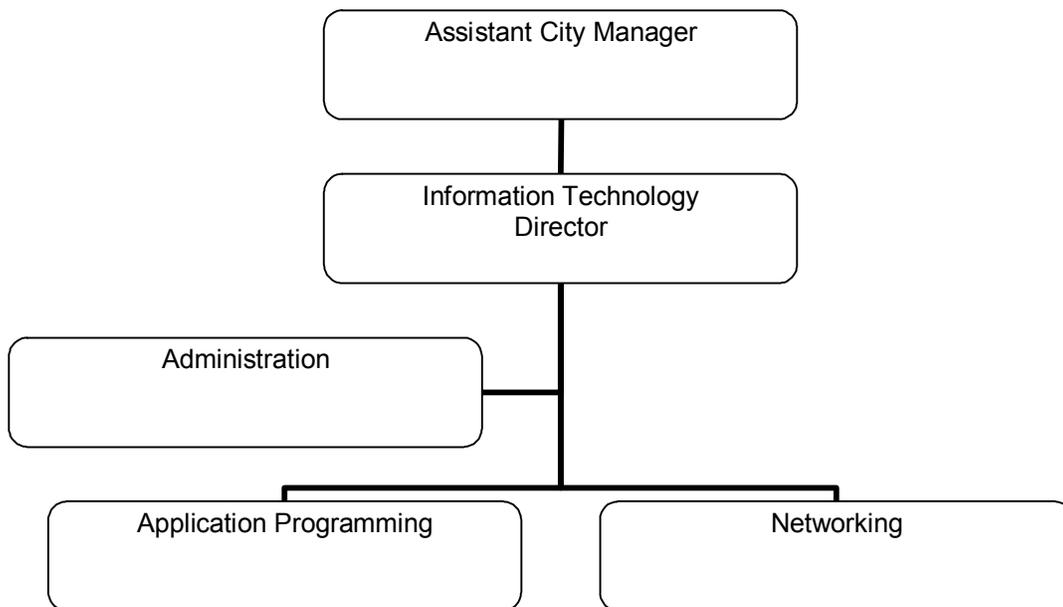
The departmental goals and objectives link with the  
**Board of Directors Statement of Management Policy for Basic City  
 Services and Quality of Life.**



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# Information Technology



## Mission Statement

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

Information Technology

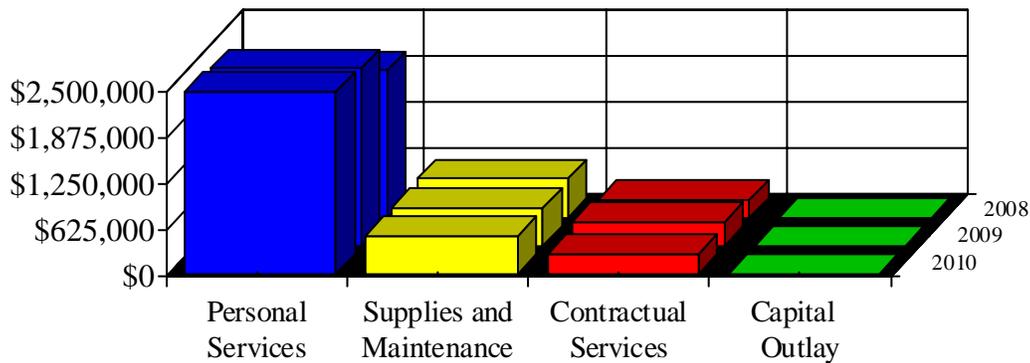
Expenditure Budget

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,987,843	\$2,387,890	\$2,399,012
Supplies and Maintenance	529,877	511,578	497,140
Contractual Services	244,865	308,490	259,089
Capital Outlay	0	0	0
<b>Total</b>	<b>\$2,762,585</b>	<b>\$3,207,958</b>	<b>\$3,155,241</b>

<b>Staffing</b>	35	36	37
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The Information Technology Department eliminated training and travel and reduced supplies and maintenance expenses to meet the 2010 budget target. Priority was placed on accommodating annual contract requirements for the mainframe, software and systems.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$3,155,241	-1.64%



Information Technology

2009 Department Priorities	Status
Implemented new receiving process for the Information Technology (IT) Department when receiving new equipment for Asset Management and tagging, as well as the transferring of Property Control equipment.	Completed
Assist the Little Rock Police Department (LRPD) with procurement and installation of NIBRS reporting system.	Ongoing
Start working with various city departments to replace existing mainframe systems.	Ongoing
Wrote a Request For Proposal (RFP) for a cellular data plan and NetMotion connectivity software.	Completed
Write RFP for trunk line upgrades to remote city buildings.	Ongoing
Implement helpdesk/operations group with a new procedure for imaging new systems and formatting of obsolete systems.	Completed
Continue working on a Disaster Recovery plan for the City of Little Rock.	Ongoing
Implement virtual servers to replace servers that are 5+ years old and out of maintenance. This will allow less growth and energy use, which will make IT "Greener".	Ongoing
Move the training PCs at the Neighborhood Resource Center to another location.	Ongoing
Start work on creating a state wide local government group.	Ongoing



**2010 Department Goals**

Develop a system for tracking network hardware/software outages.

Create an IT awareness training that can be integrated into the HR new employee orientation.

Work with internal city departments to create an Information Technology plan.

Continue working with various city departments to replace existing mainframe systems.

Write an RFP for network and phone trunk lines to remote city buildings.

Continue working on Disaster Recover and Business Continuity plans for the City of Little Rock.

Continue virtualization of servers that are 5+ years old and out of maintenance. This will create a "greener" IT department for the City.



Information Technology

**Department:** Information Technology  
**Funding Source:** General Fund  
**Budget:** \$3,155,241

**Department Description:**

To establish system users protocol and provide managerial support and planning in the areas of system design, computer program development, networking, telephones, computer operations and hardware maintenance.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To insure that 97% of the city staff trouble tickets receive a satisfactory or better rating.			
<b>Demand:</b> Number of trouble ticket per year.	6,682	8,500	8,500
<b>Workload:</b> Number of tickets processed within the year.	6,682	8,500	8,500
<b>Efficiency:</b> Number of satisfactory or better tickets.	6,636	8,245	8,245
<b>Effect/Outcome:</b> Percentage of satisfactory or better rated tickets.	94%	94%	97%

<b>Objective:</b> To insure that 60% of the city staff trouble tickets are completed the same day they are received.			
<b>Demand:</b> Number of trouble tickets per year.	n/a	8,500	8,500
<b>Workload:</b> Number of tickets processed within the year	n/a	8,500	8,500
<b>Efficiency:</b> Number of tickets closed within the same day received.	n/a	5,100	5,100
<b>Effect/Outcome:</b> Percentage of tickets closed within the same day.	n/a	60%	60%

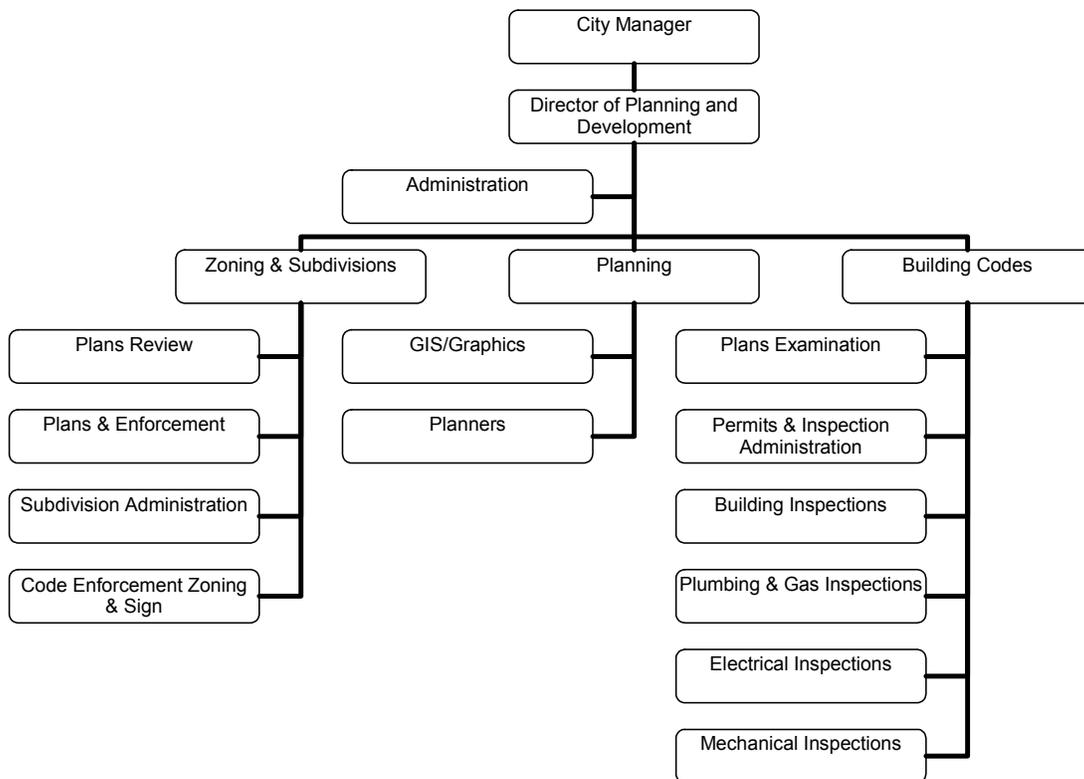
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services.**



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# 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

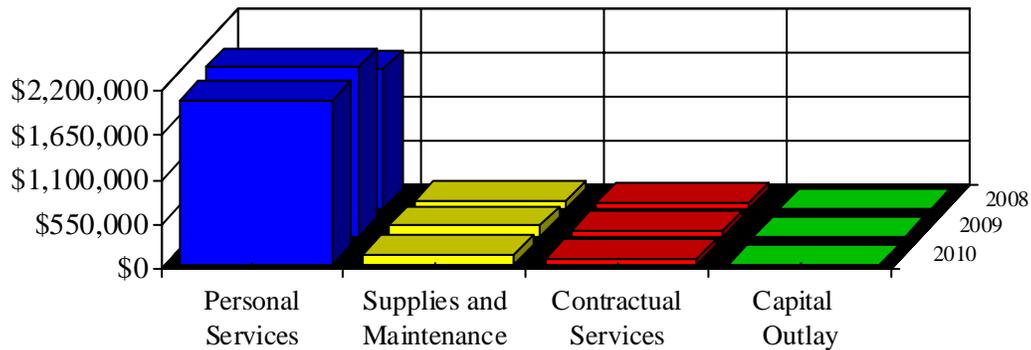
Expenditure Budget

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,730,362	\$2,100,102	\$2,027,123
Supplies and Maintenance	112,161	135,955	111,938
Contractual Services	68,019	79,459	62,853
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,910,542</b>	<b>\$2,315,516</b>	<b>\$2,201,914</b>

Staffing	41	41	39
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The Planning and Development budget for 2010 includes the elimination of two (2) positions, a plumbing inspector and an electrical inspector. Same day inspection service may be impacted. Reductions were necessary due to the decrease in available revenues.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,201,914	-4.91%



2009 Department Priorities	Status
Completed the public hearing process for the Landscape and Tree Protection Ordinance proposed amendments.	Completed
Adopted the revised Master Street Plan document.	Completed
Completed the planning process to develop a city-wide preservation plan and take formal action on the plan.	Completed
Complete the implementation of the new permitting software program (working with Housing and Neighborhood Programs) by the first quarter of 2009.	Ongoing
Adopt the 2009 Arkansas Mechanical Code.	Ongoing
Adopted the 2009 International Property Maintenance Code.	Completed
Completed the review of several Design Overlay Districts.	Completed
Complete the Zoning and Subdivision Ordinance amendment package and present to the Planning Commission and Board of Directors for action.	Ongoing





**Department:** Planning and Development  
**Funding Source:** General Fund  
**Budget:** \$2,201,914

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To process 95% of all applications within forty-five (45) days.			
<b>Demand:</b> Land Use, Historic District, and River Market District cases processed.	50	35	35
<b>Workload:</b> Analysis, writing, present to Planning Commission/Historic District Commission.	50	35	35
<b>Efficiency:</b> Cases reviewed/completed per month.	4.1	3	3
<b>Effect/Outcome:</b> Completion of cases	99%	99%	99%

<b>Objective:</b> To process all inspection request within one (1) day.			
<b>Demand:</b> Building, Plumbing Mechanical, and Electrical inspection requests.	19,335	17,342	16,000
<b>Workload:</b> Application, issue permit, request inspection, and log results.	19,335	17,342	16,000
<b>Efficiency:</b> Inspection requests completed per year	19,335	17,342	16,000
<b>Effect/Outcome:</b> Percentage of requests completed.	100%	100%	100%

<b>Objective:</b> To complete zoning, subdivision, and sign code enforcement inspections, re-inspections, and re-inspections within policy-directed time frames.			
<b>Demand:</b> Zoning, subdivision and sign code inspections and re-inspections.	6,100	6,000	6,000
<b>Workload:</b> Input complaint background research, site visits, revisits, processing enforcement files, issuing notices and court appearances.	6,100	6,000	6,000
<b>Efficiency:</b> Cases processed per year.	6,100	6,000	6,000
<b>Effect/Outcome:</b> Compliance and completion of cases.	100%	100%	100%

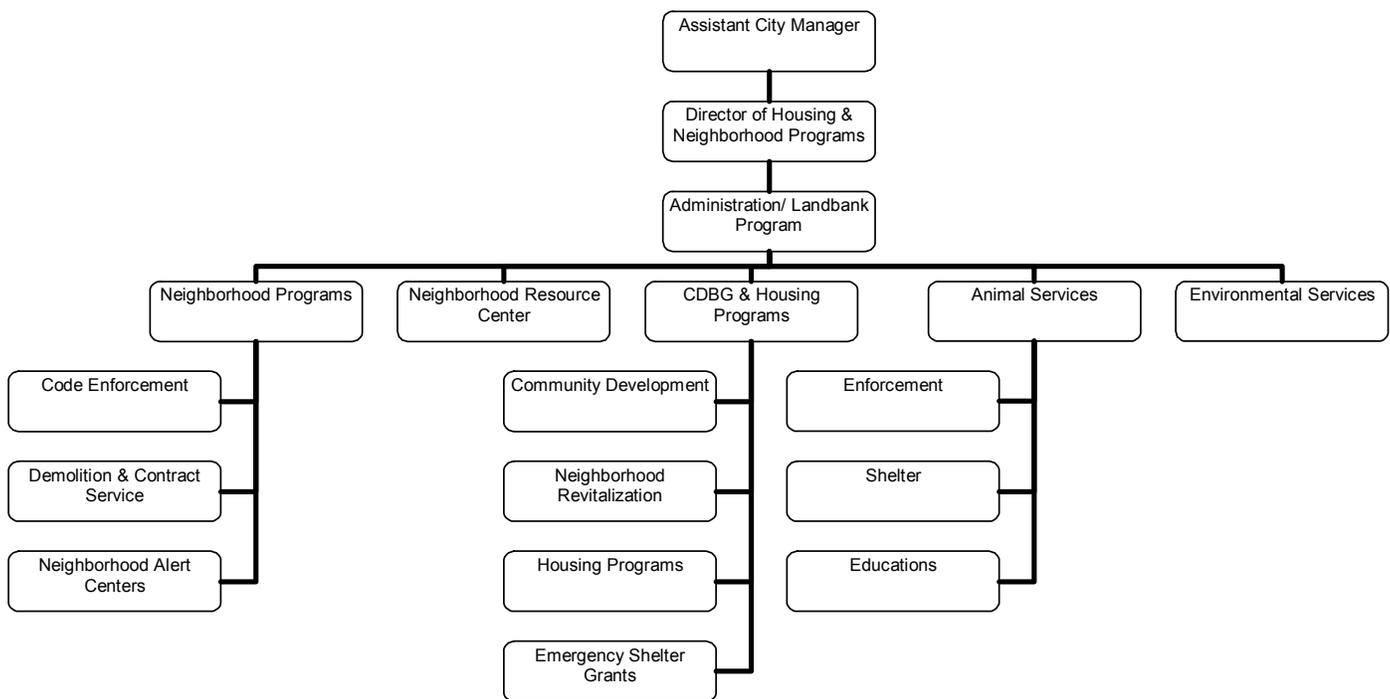
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services.**



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# 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**

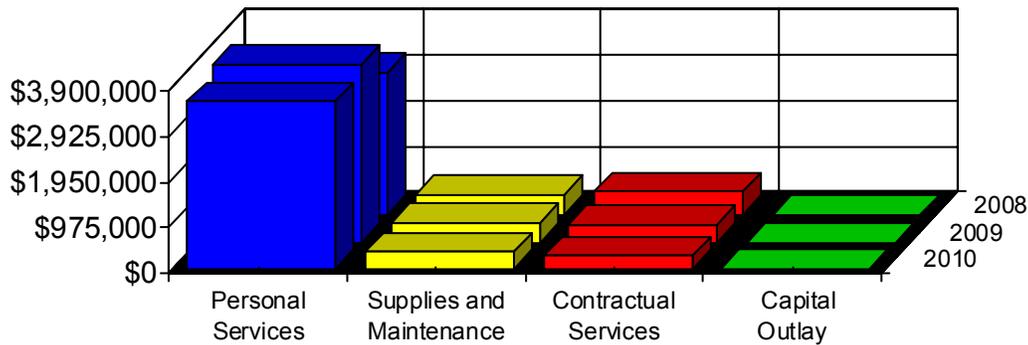
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$3,043,137	\$3,796,244	\$3,579,472
Supplies and Maintenance	438,151	404,960	368,824
Contractual Services	491,230	382,881	285,016
Capital Outlay	0	0	0
<b>Total</b>	<b>\$3,972,518</b>	<b>\$4,584,085</b>	<b>\$4,233,312</b>

<b>Staffing</b>	97	98	94
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The Housing and Neighborhood Programs budget reductions include the elimination of four (4) positions and the closing of three leased (3) Alert Centers. The East Little Rock and East Broadway Alert Centers were combined, and the Arch Street and Wright Avenue Alert Centers were closed to meet budget targets established in light of reduced revenue forecasts.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$4,233,312	-7.65%



Housing and Neighborhood Programs

2009 Department Priorities	Status
Submitted modifications to Code (Cat Regulations) addressing overpopulation.	Completed
Reviewed code (Dog Regulations) to enhance public safety and animal welfare issues.	Completed
Continue the Volunteer Program initiated in 2008. The program has proven to be a great program to promote the Animal Village and has given more people the opportunity to volunteer.	Ongoing
Continue to research and provide policy guidance on Rental Registration Program.	Ongoing
Expedite Condemnation and Demolition procedures.	Ongoing
Implemented utilization of Abstract website to more accurately identify ownership information for staff.	Completed
Completed maintenance improvements at the Willie L. Hinton Neighborhood Resource Center.	Completed
Research opportunities to expand parking at Hinton Center.	Ongoing
Continue to provide operating and technical support to certified Community Housing Development Organizations.	Ongoing
Approve 1-8 proposals for Board consideration for LandBank development.	Ongoing
Completed 12 Elderly Housing Program repair projects, which provided a full code rehabilitation of the homes of very-low income elderly and disabled homeowners.	Completed
Complete 3 Leverage Loan Program repair projects, which provide a full code rehabilitation of homes of low-income homeowners.	Ongoing



Housing and Neighborhood Programs

2010 Department Goals
Focus on property acquisition for Land Bank Commission.
Complete Animal Code review and submit recommendations to Mayor and Board. Article IV (Miscellaneous) will be last area of focus.
Complete review of Animal Code pertaining to Over the Limit Permits and submit recommendations to Mayor and Board.
Adopt 1,000 animals to good homes.
Begin fundraising program for new cat display area.
Complete dog park on south side of Animal Village.
Continue to provide operating and technical support to certified Community Housing Development Organizations (CHDOS).
Complete fifteen (15) Elderly Housing Program repair projects, which provide a full code rehabilitation of the homes of very-low income elderly and disabled homeowners.
Complete three (3) Leveraged Loan Program repair projects, which provide a full-code rehabilitation of the homes of low-income homeowners.
Purchase, rehabilitate, and sell three (3) homes to low and moderate income families through the City's Save-A-Home Program.
Complete twenty (20) World Changers Program projects, which leveraged existing funds for roof repairs and other needs for very-low income elderly and disabled homeowners.
Provide down payment assistance to eight (8) low and moderate income families purchasing their first home in the City of Little Rock.
Build and sell six (6) homes in partnership with non-profit and for-profit developers, and provide down payment subsidies to the low-income purchasers of the homes.



**Housing and Neighborhood Programs**

**Department:** Housing and Neighborhood Programs  
**Funding Source:** General Fund  
**Budget:** \$4,233,312

**Department Description:**  
 To provide administrative and managerial support to the Department of Housing and Neighborhood Program's divisions and program activities; Community Development Block Grant, Neighborhood Programs, Neighborhood Services/Alert Centers, Willie L. Hinton Neighborhood Resource Center, and Environment Services.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To inspect neighborhood rental property.			
<b>Demand:</b> Rental property to be inspected.	2,500	2,500	1,500
<b>Workload:</b> Rental property inspected.	2,323	1,420	1,500
<b>Efficiency:</b> Average Rental property inspected per month.	194	118	125
<b>Effect/Outcome:</b> Percentage of rental inspections completed yearly.	93%	57%	100%

<b>Objective:</b> To enforce nuisance codes through property inspections.			
<b>Demand:</b> Nuisance code inspections to be performed.	25,000	30,000	20,000
<b>Workload:</b> Nuisance code inspections performed.	19,350	23,796	20,000
<b>Efficiency:</b> Average nuisance code inspections done per month.	1,613	1,983	1,667
<b>Effect/Outcome:</b> Percentage of nuisance code inspections completed per year.	97%	79%	100%

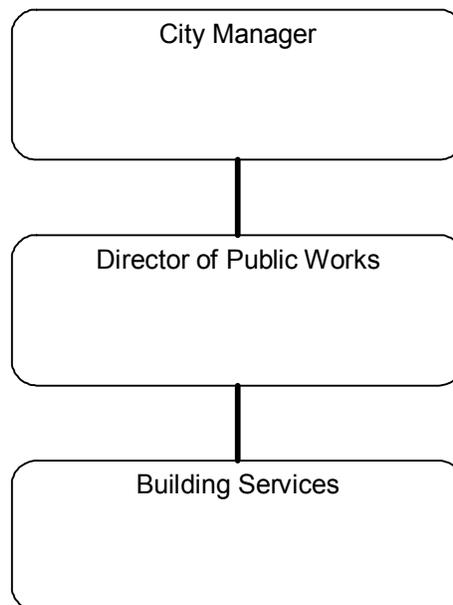
The departmental goals and objectives link with the  
**Board of Directors Statement of Management Policy for a  
 Safe City and Basic City Services.**




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# Public Works General Fund



## **Mission Statement**

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

**Public Works General Fund**

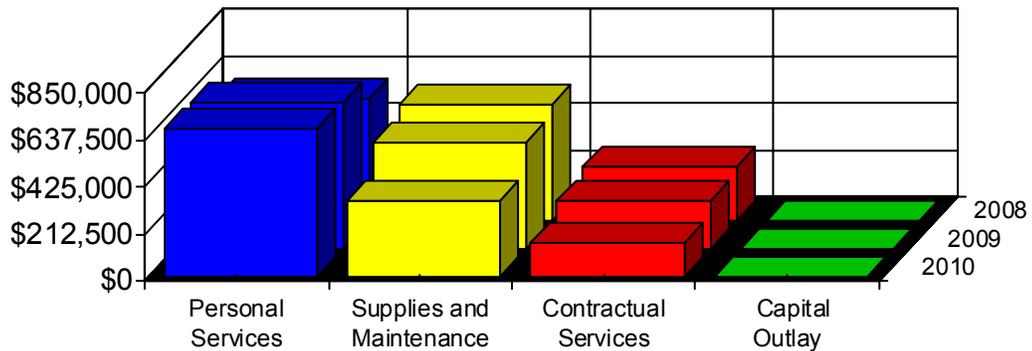
**Expenditure Budget - General Fund**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$555,248	\$659,776	\$667,919
Supplies and Maintenance	527,041	483,480	344,038
Contractual Services	250,676	223,149	157,812
Capital Outlay	0	0	0
<b>Total</b>	<b>\$1,332,965</b>	<b>\$1,366,405</b>	<b>\$1,169,769</b>

<b>Staffing</b>	13	13	13
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The Public Works General Fund budget includes a reduction of approximately \$100,000 in building maintenance and \$24,000 in heating and cooling maintenance. However, funds awarded under the *American Recovery and Reinvestment Act of 2009* will be used to replace approximately twenty (20) of the City's HVAC systems in 2010.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,169,769	-14.39%



Public Works General Fund

2009 Department Priorities	Status
Continue to support maintenance and construction that makes our buildings more energy efficient, less expensive to maintain and environmental friendly.	Ongoing
Continue to fine-tune, as required, Building Services Standard Operating Procedures (SOP).	Ongoing



**2010 Department Goals**

Continue to support maintenance and construction that make buildings more energy efficient, less expensive to maintain, and environmentally friendly.

Work on purchasing and installing LED lights as part of the Energy Efficiency and Conservation Block Grant.

Work on purchasing and installing replacement HVAC systems as part of the Energy Efficiency and Conservation Block Grant.



**Public Works General Fund**

**Department: Public Works**  
**Funding Source: General Fund**  
**Budget: \$1,169,769**

**Department Description:**

To provide or supervise maintenance, remodeling and repairs for all City-owned buildings and promote a safe work environment for fellow employees.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To complete all building-related service work orders in a timely fashion.			
<b>Demand:</b> Work orders to be completed from City departments.	3,797	3,219	3,500
<b>Workload:</b> Work orders completed.	3,797	3,219	3,500
<b>Efficiency:</b> Work orders completed per month.	316.42	268.25	291.66
<b>Effect/Outcome:</b> Total percentage of work orders completed.	100%	100%	100%

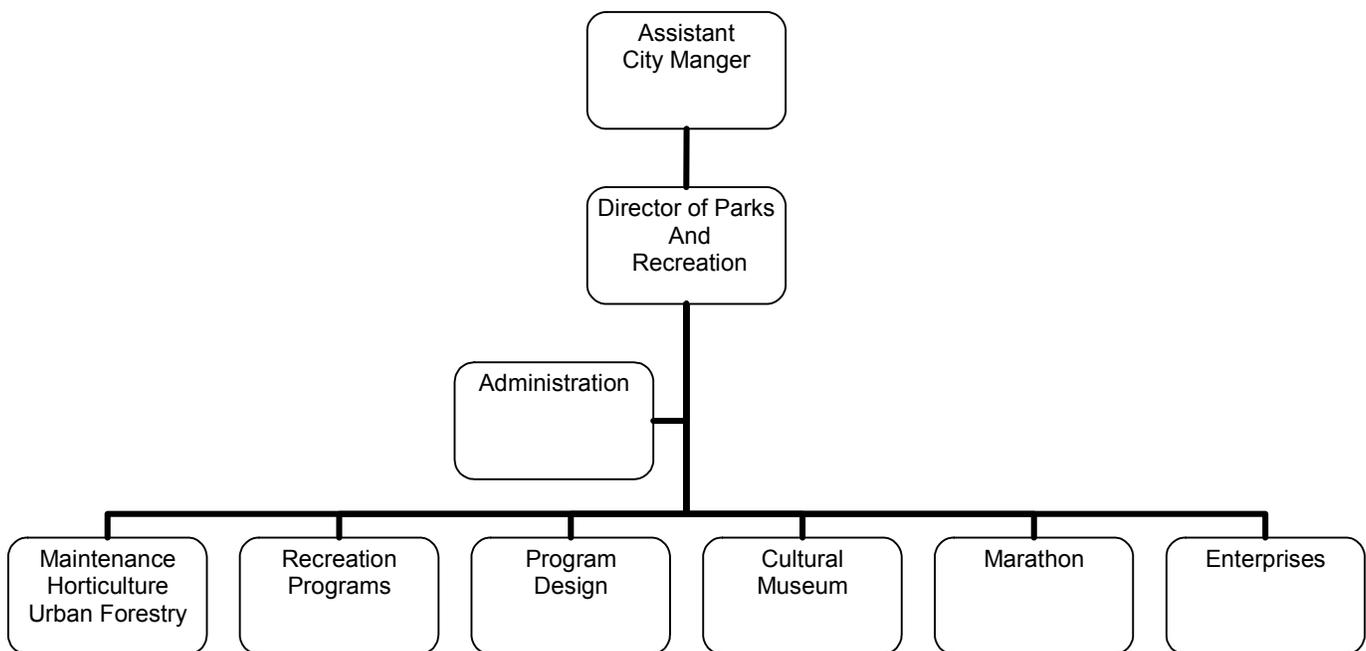
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services.**



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# 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**

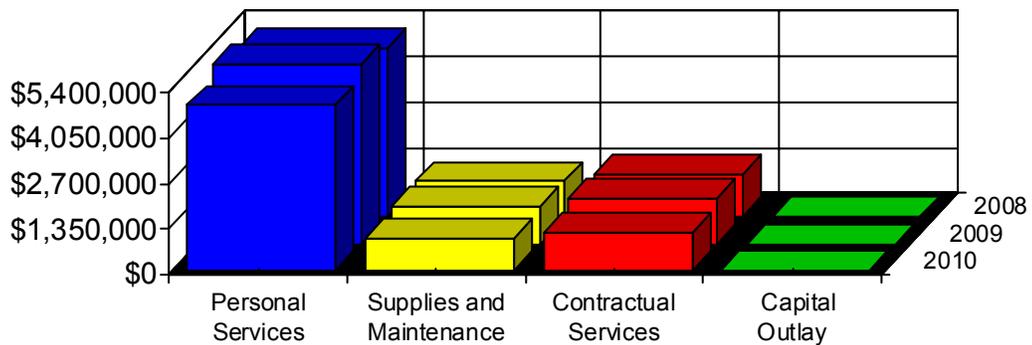
**Expenditure Budget - General Fund**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$5,003,740	\$5,327,526	\$4,910,505
Supplies and Maintenance	1,051,173	1,090,013	966,446
Contractual Services	1,310,397	1,341,303	1,145,116
Capital Outlay	0	0	0
<b>Total</b>	<b>\$7,365,310</b>	<b>\$7,758,842</b>	<b>\$7,022,067</b>

<b>Staffing</b>	2008	2009	2010
	106	105	100

The Parks 2010 budget includes a reduction in five (5) full time maintenance and recreation positions and approximately \$206,000 in part-time labor. The Adult Center will be closed for repairs associated with a fire in 2009. The East Little Rock Community Center will be closed. Senior programs will be closed on Mondays. One swimming pool will be closed and the swimming pool season will be reduced from eight (8) to seven (7) weeks. Four (4) of ten (10) summer playground sites will be eliminated and tennis hours will be reduced to five (5) days per week.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$7,022,067	-9.50%



Parks and Recreation

2009 Department Priorities	Status
Complete the construction of the new Riverfront Park Plaza that will highlight the City's historical "Little Rock".	Not Completed
Promote the Step Up to Health Initiative, which will inspire citizens to pursue healthier lifestyles creating a more livable community.	Ongoing
Continue the "Lights on After School" initiative; This program will continue to promote the critical importance of quality after school programs in the lives of children, their families, and community.	Ongoing
Implemented Projects targeted by the refinancing of the 2004 Parks and Recreation Bonds.	Completed
Worked with City in a Park Conservancy and Land Trust to identify appropriate lands for park development and seek creative measures to acquire them.	Completed
Conducted a thorough and detailed inspection of every playground twice a year.	Completed
Determine feasibility of developing sustainable margins adjacent to woodlands in order to reduce moving time and enhance wildlife habitats.	Ongoing
Managed and operated 2009 Summer Food Program within state and federal guidelines.	Completed
Arrive at an accurate measurement for the square footage of planting beds that we maintain either with our personnel or Adopt A Park volunteers.	Ongoing
Continue to seek solutions to complete the construction of the Arkansas River Trail.	Ongoing



**Parks and Recreation**

**2010 Department Goals**

Continue to seek solutions to complete the construction of the Arkansas River Trail.

Complete construction of the new Riverfront Park Plaza that will highlight the City's historical "Little Rock".

Begin 2011 departmental Re-Accreditation process.

Begin reconstruction of the Adult Leisure Center; to reopen in 2011.

Complete 85% of 1998 Parks and Recreation refinanced Revenue Bond Projects.

Assist in the development and completion of Riverfront Park "Wetlands Projects".

Produce a brochure showing all of the city's trails with a short description of each.

Continue the "Lights on After School" initiative; this program will continue to promote the critical importance of quality after school programs in the lives of children, their families, and community.

Promote the Step Up to Health Initiative, which will inspire citizens to pursue healthier lifestyles creating a more livable community.

Determine feasibility of developing sustainable margins adjacent to woodlands in order to reduce moving time and enhance wildlife habitats.

Continue to seek funds to update 2001 Little Rock Parks and Recreation Master Plan.

Operate an eight (8) week Summer Playground program at five sites around the City for youth between the ages of 6-15.



Parks and Recreation

**Department:** Parks and Recreation  
**Funding Source:** General Fund  
**Budget:** \$7,022,067

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To manage and maintain approximately 6,000 acres of parks and open spaces.			
<b>Demand:</b> Total acres to be managed and maintained.	5,780	6,080	6,094
<b>Workload:</b> Actual acres managed and maintained.	5,780	6,080	6,094
<b>Efficiency:</b> Acreage patrolled and maintained monthly.	4,480	4,780	4,794
<b>Effect/Outcome:</b> Percentage of acreage patrolled and maintained annually.	100%	100%	100%

<b>Objective:</b> To complete and manage all major projects assigned in timely fashion.			
<b>Demand:</b> Projects to be managed annually.	54	83	106
<b>Workload:</b> Actual projects managed annually.	42	71	97
<b>Efficiency:</b> Projects completed per target date.	37	66	90
<b>Effect/Outcome:</b> Percentage of completed projects.	78%	86%	92%

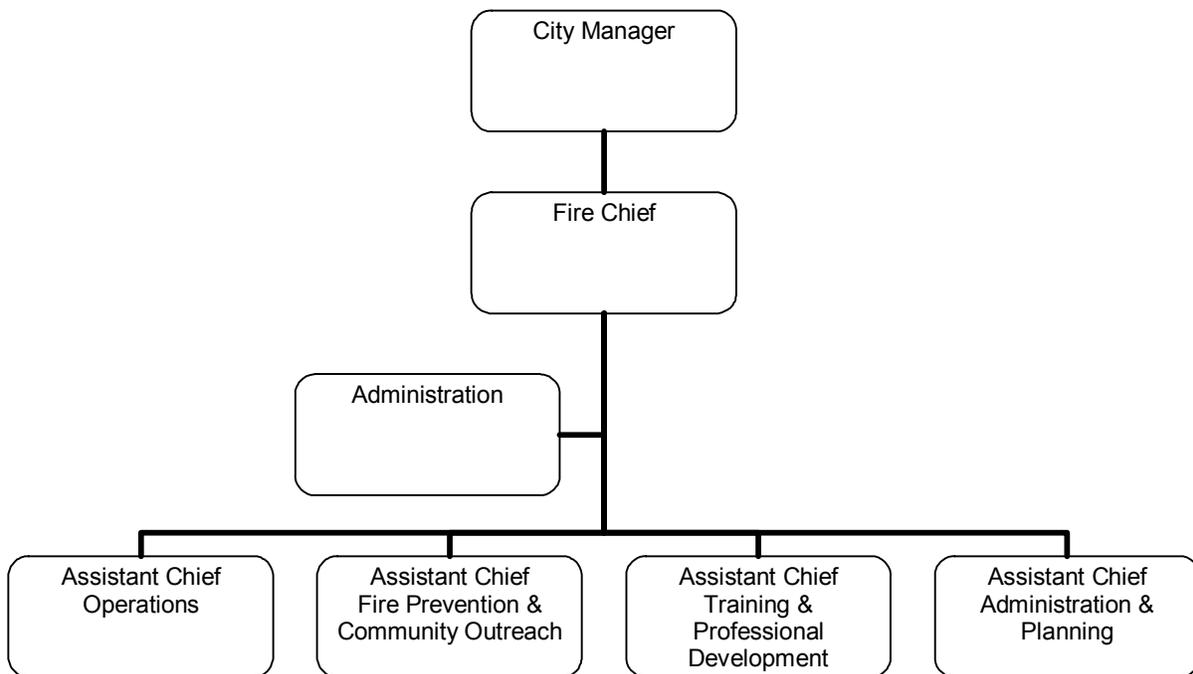
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Quality of Life.**



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# Fire



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

**Fire**

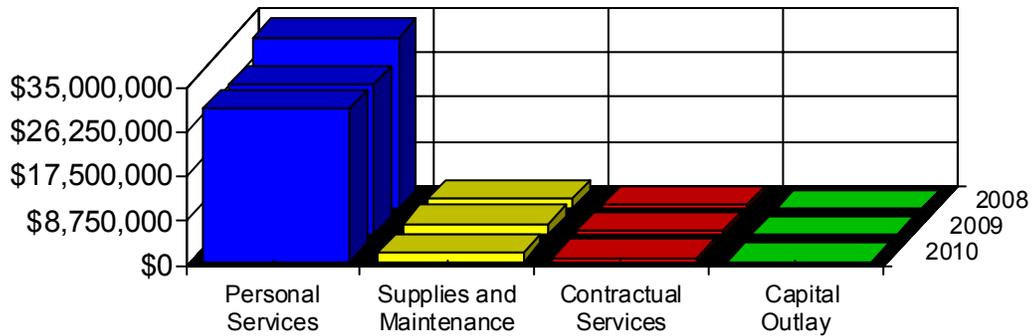
**Expenditure Budget**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$33,525,336	\$29,623,152	\$29,897,406
Supplies and Maintenance	1,915,781	2,265,813	1,877,346
Contractual Services	750,542	856,710	821,485
Capital Outlay	0	0	0
<b>Total</b>	<b>\$36,191,659</b>	<b>\$32,745,675</b>	<b>\$32,596,237</b>

<b>Staffing</b>	397	409	408
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The Fire Department budget includes the elimination of one (1) position due to the retirement of an assistant fire chief. Contract personnel agreed to defer scheduled 4% salary increases until July 2010 due to decreased revenues. Revenues and expenses will be closely monitored to determine whether a budget adjustment to fund increases is economically feasible. The reduction in supplies and maintenance is associated with reduced fuel prices. 2008 Actual personnel cost includes \$4,366,250 in pension cost funded by a separate property tax levy.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$32,596,237	-0.46%



Fire

2009 Department Priorities	Status
Responded to 24,981 calls for service including fires and explosions, rescue and emergency medical care, hazardous condition and natural disaster calls.	Completed
Reorganized administrative structure of Little Rock Fire Department (LRFD) to create a more productive administrative staff. Reduced number of Assistant Chiefs from four to two and changed working titles of two Battalion Chiefs to Division Chiefs.	Completed
Met with Insurance Services Office (ISO) to determine how to improve the City's ISO rating from Class II to Class I. Meeting resulted in an increase of two percentage points from 81 to 83.	Ongoing
Received \$20,000 In-kind contribution from Dale Carnegie of the Mid South to train the 27 members of the LRFD 2009 Recruit Class.	Completed
Dedicated a new Memorial Wall to Little Rock's Fallen Firefighters.	Completed
Updated and converted Medical Protocol to electronic format.	Completed
Conducted testing and training for new 27 member recruit class and all fire personnel.	Ongoing
Revised Rules and Regulations for the Little Rock Fire Department were presented to and adopted by the Little Rock Board of Directors.	Completed
Increased number of Pre-Fire Plans and other data that can be obtained on the Mobile Data Computers.	Completed
Implemented a Google tracking application enabling Battalion Chiefs to track their units.	Completed



Fire

**2010 Department Goals**

Provide excellent services with available resources.

Seek alternative funding sources and monitor all funds to ensure fiscal accountability.

Increase the technical knowledge of the Little Rock Fire Department personnel.

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

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

Improve department effectiveness and operational capabilities.

Work toward receiving national recognition as a first class fire department.



Fire

**Department:** Fire  
**Funding Source:** General Fund  
**Budget:** \$32,596,237

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> Respond to calls for service including fires and explosions, rescue and emergency medical care hazardous condition and natural disaster calls.			
<b>Demand:</b> Total Calls requiring a response.	24,468	24,480	24,500
<b>Workload:</b> Calls responded.	24,468	24,480	24,500
<b>Efficiency:</b> Number of calls responded to within four (4) minutes.	23,856	24,480	24,500
<b>Effect/Outcome:</b> Percentage of calls responded to within four (4) minutes.	97.5%	100%	100%

<b>Objective:</b> Perform inspections of commercial structures including schools, daycare centers, nursing homes, high-rise buildings, and hospitals.			
<b>Demand:</b> Commercial Buildings and Structures to be inspected.	938	938	938
<b>Workload:</b> Commercial Building and Structures inspected.	938	938	938
<b>Efficiency:</b> Commercial Building and Structures inspected twice yearly.	1,257	1,229	1,245
<b>Effect/Outcome:</b> Percentage of inspections completed yearly.	134%	131%	133%

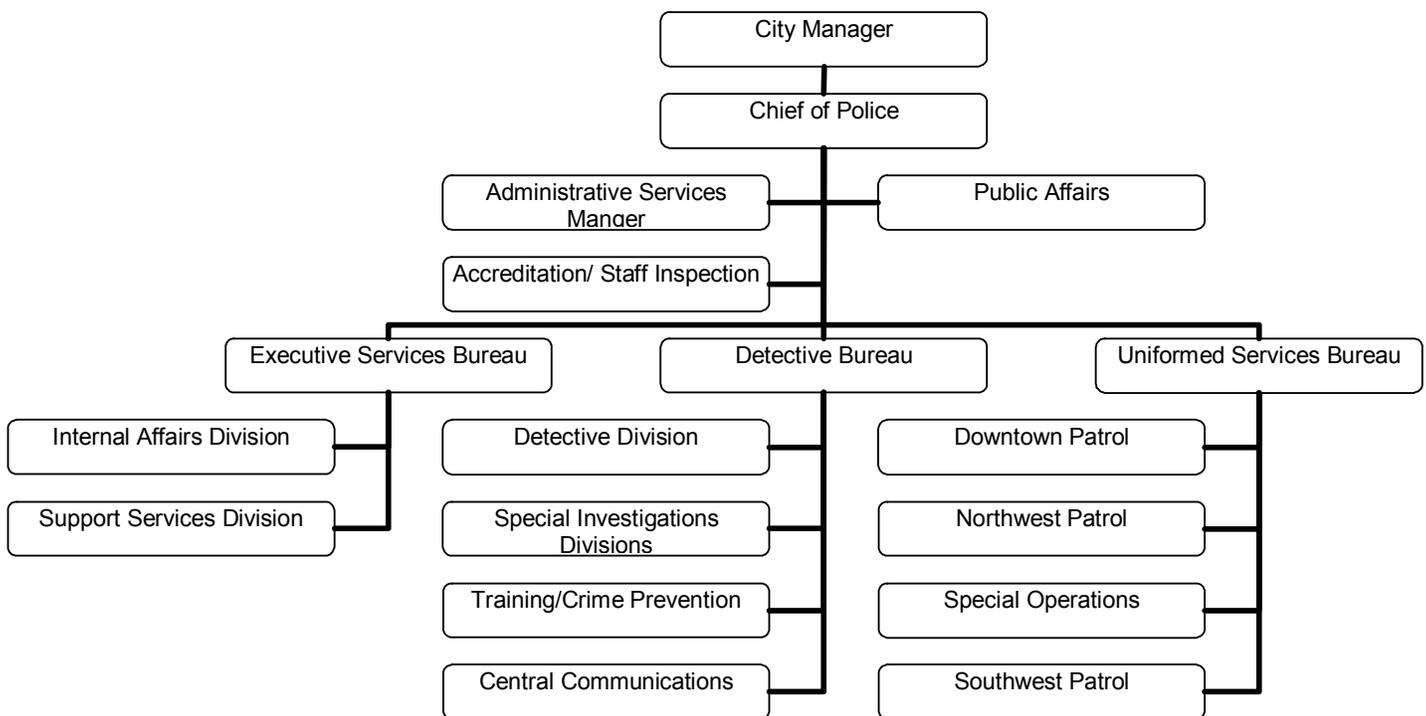
The departmental goals and objectives link with the  
**Board of Directors Statement of Management Policy for a Safe City.**



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# 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**

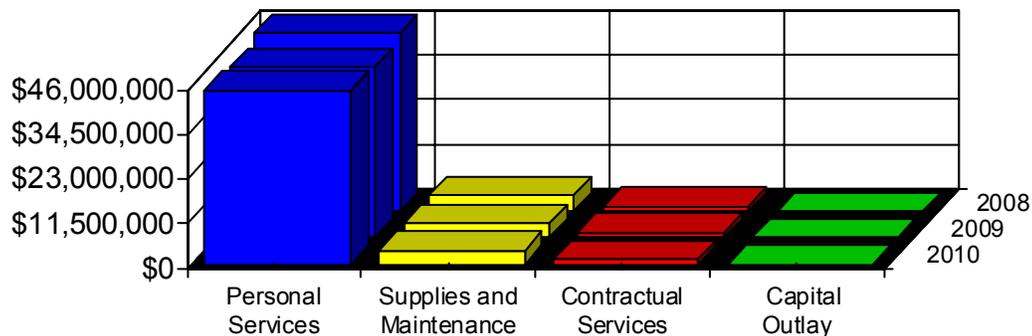
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$45,908,543	\$43,939,150	\$44,036,157
Supplies and Maintenance	4,137,040	3,851,681	3,483,993
Contractual Services	1,399,023	1,444,280	1,288,381
Capital Outlay	0	0	0
<b>Total</b>	<b>\$51,444,606</b>	<b>\$49,235,111</b>	<b>\$48,808,531</b>

<b>Staffing</b>	683	698	698
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The Police budget includes the elimination of funding for twenty (20) vacant positions. However, the City has been awarded funding under the *American Recovery and Reinvestment Act of 2009* to replace twenty (20) positions. A recruit class is expected to begin in April. Contract personnel agreed to defer scheduled 4% salary increases until July 2010 due to reduced revenues. Revenues and expenses will be closely monitored to determine whether a budget adjustment to fund increases is economically feasible. The reduction in supplies and maintenance is associated with fuel cost savings.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
100 General Fund	\$48,808,531	-0.87%



Police

2009 Department Priorities	Status
Click It or Ticket Seatbelt Usage Campaign.	Ongoing
Administer DWI/DUI Enforcement campaigns with State Highway Safety Project	Ongoing
Continued Command Staff Development	Ongoing
Continued facility study and land acquisition for Mid-Town Police Substation	Ongoing
Graduated a Recruit Schools with twenty-one (21) new Patrol Officers.	Completed



Police

**2010 Department Goals**

Reduce the number of crimes against persons and property.

Continue Click It or Ticket Seatbelt Usage Campaign.

Maintain DWI/DUI Enforcement campaigns with State Highway Safety Project.

Continue Command Staff Development.

Conduct at least one Recruit School for new officers.



Police

**Department:** Police  
**Funding Source:** General Fund  
**Budget:** \$48,808,531

**Department Description:**

The Police Department is to provide the citizens of Little Rock with a law enforcement system that effectively integrates and utilizes departmental, civic and community resources, to protect life and property, preserve law and order and enforce state law and city ordinances, within the framework of the Constitution.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To respond to high priority calls.			
<b>Demand:</b> Calls to respond.	146,503	148,409	149,675
<b>Workload:</b> Calls responded	146,503	148,409	149,675
<b>Efficiency:</b> Total minutes from dispatch to arrival.	8.75	8.75	8.60
<b>Effect/Outcome:</b> Percentage of calls with response time under 10 minutes.	100%	100%	100%

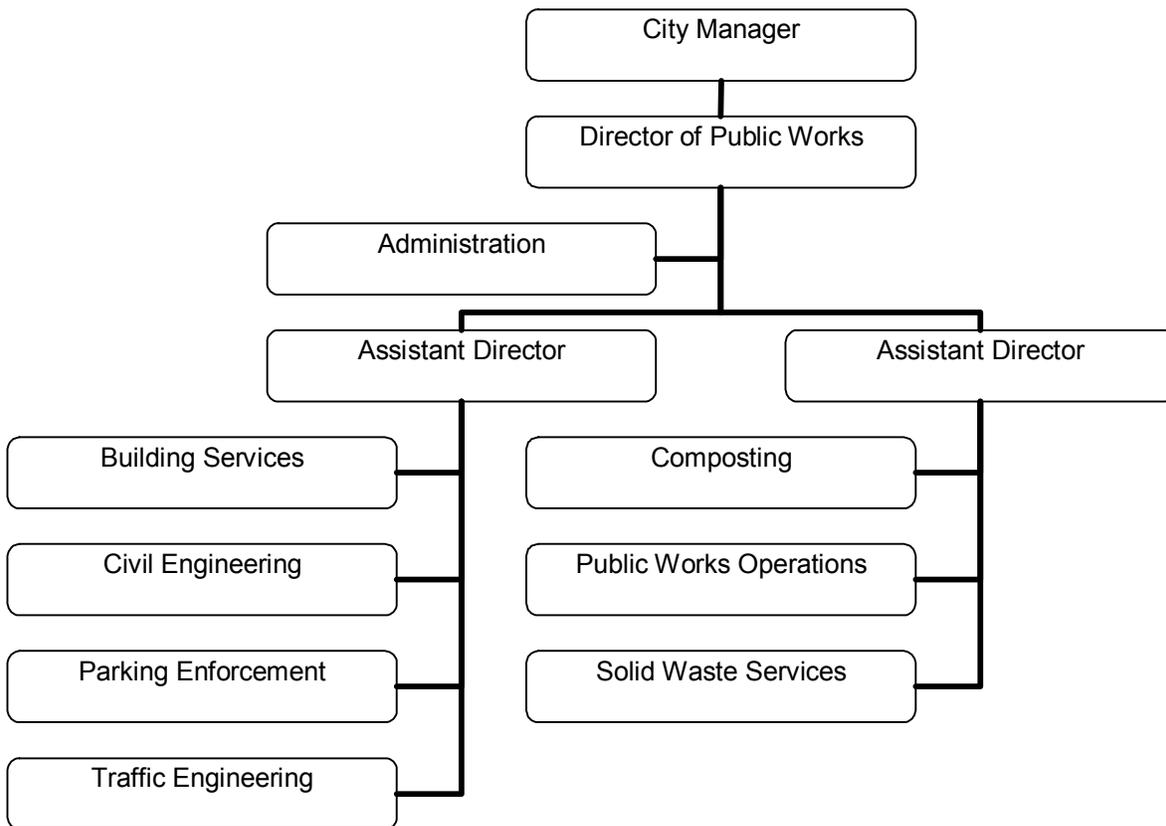
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for a Safe City.**



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# Public Works Street Fund



## 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.

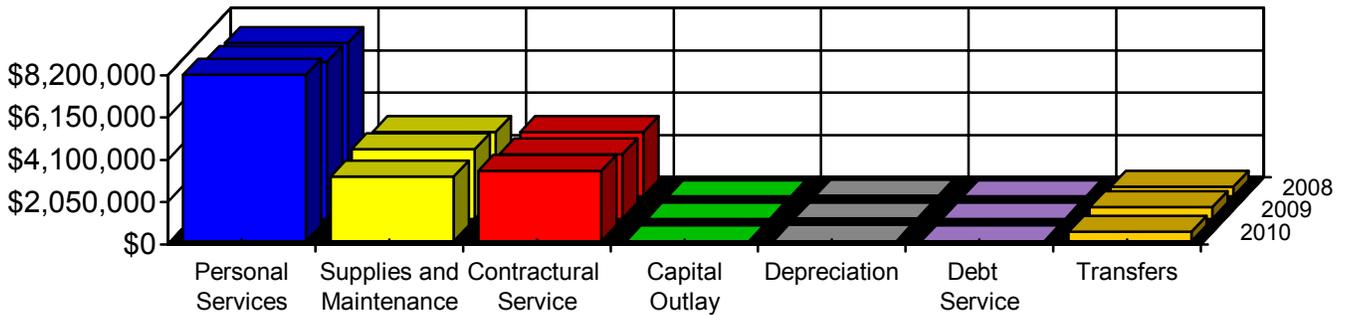
**Public Works Street Fund**

**Expenditure Budget - Street Fund**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$7,444,884	\$7,611,634	\$8,067,396
Supplies and Maintenance	3,131,128	3,378,812	3,145,121
Contractual Services	3,123,947	3,121,495	3,410,808
Capital Outlay	0	0	0
Depreciation	32,692	9,000	9,000
Debt Service	0	0	0
Transfers Out	461,563	561,563	466,217
<b>Total</b>	<b>\$14,194,214</b>	<b>\$14,682,504</b>	<b>\$15,098,542</b>

Staffing	208	209	210
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
200 Street Fund	\$15,098,542	2.83%



Public Works Street Fund

2009 Department Priorities	Status
Completed 90% design work and land acquisition work on the two remaining transportation improvement projects for Scott Hamilton Road (Baseline to JE Davis) and the South Loop Bypass (Mabelvale West to Alexander).	Completed
Expand and improve the Infrastructure Inventory and evaluation of streets throughout the city.	Ongoing
Continue to utilize community service personnel with Public Works Operations street and litter crews to improve efficiency and response times of public services.	Ongoing
Closely monitor the progress of 311 Service Requests to ensure all requests are addressed within a reasonable time frame.	Ongoing
Continue to work on the Disaster Recovery (DR) area for Information Technology as funds become available.	Ongoing
Expand and improve the Infrastructure Inventory by beginning data collection and mapping of the entire City drainage system.	Ongoing
Continue the process of data collection and mapping of street, bridge and drainage needs, and improvements.	Ongoing
Continue the process of data collection and mapping of street, bridge and drainage needs and improvements.	Ongoing
Maintain and complement Safety and Training Programs for employees.	Ongoing
Increase traffic safety by improving the visibility of traffic markings and street signs.	Ongoing



**2010 Department Goals**

Work on purchasing and installing replacement HVAC systems as part of the Energy Efficiency and Conservation Block Grant.

Continue to evaluate programs and procedures to improve service, expand and improve the Infrastructure Inventory and evaluation of streets.

Maintain and complement Safety and Training Programs for Employees.

Continue programs for public outreach and education of storm water quality issues.

Continue the process of data collection and mapping of bridge, street, and drainage needs and improvements, as well as devoting staff time to field collections of storm water map data.

Complete re-design and construction of Vimy Ridge and Alexander Signal Project.

Complete the land acquisition process for Scott Hamilton Road (Baseline to JE Davis) and South Loop Bypass (Mabelvale West to Alexander).

Complete the land acquisition work for the 9th Street Extension Project and go to construction.

Provide engineering design, inspection and support for stimulus grant projects that are initiated in 2010.

Monitor and inspect excavations in the public rights-of-way.

Update the annual street sweeping program maps to ensure all streets with curb and gutters are incorporated into the program.

Construct broadband radio interconnect system for traffic control systems in west Little Rock.

Continue upgrading Overhead Street Name Signs on major arterials.



Public Works Street Fund

**Department:** Public Works  
**Funding Source:** Street Fund  
**Budget:** \$15,098,542

**Department Description:**

To maintain and improve a comprehensive infrastructure system that meets the changing needs of the community while protecting the integrity of the environment.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To review and approve commercial building permits for consistency with Code requirements for streets, drainage, and environmental programs.			
<b>Demand:</b> Permits for review	141	89	100
<b>Workload:</b> Permits reviewed	141	89	100
<b>Efficiency:</b> Permits processed per month.	11	7.42	8.3
<b>Effect/Outcome:</b> Percentage of permits completed.	100%	100%	100%

<b>Objective:</b> Administer Street Sweeping Program to clean the streets, remove debris, and prevent interference with the City's drainage system and providing a clean and aesthetically pleasing environment.			
<b>Demand:</b> Annual Street Sweeping Program miles.	33,000	33,000	33,000
<b>Workload:</b> Sweeping Program Street Lane miles.	34,500	33,200	33,000
<b>Efficiency:</b> Program Miles Completed per month.	2,900	2,767	2,700
<b>Effect/Outcome:</b> Percentage of miles completed.	105%	101%	100%

<b>Objective:</b> To respond to citizen requests/complaints regarding Traffic Issues affecting neighborhoods and/or other parts of the City.			
<b>Demand:</b> Requests for review.	390	400	250
<b>Workload:</b> Requests reviewed	390	400	250
<b>Efficiency:</b> Requests completed per month.	32.50	33.34	20.83
<b>Effect/Outcome:</b> Percentage of requests submitted/completed.	100%	100%	100%

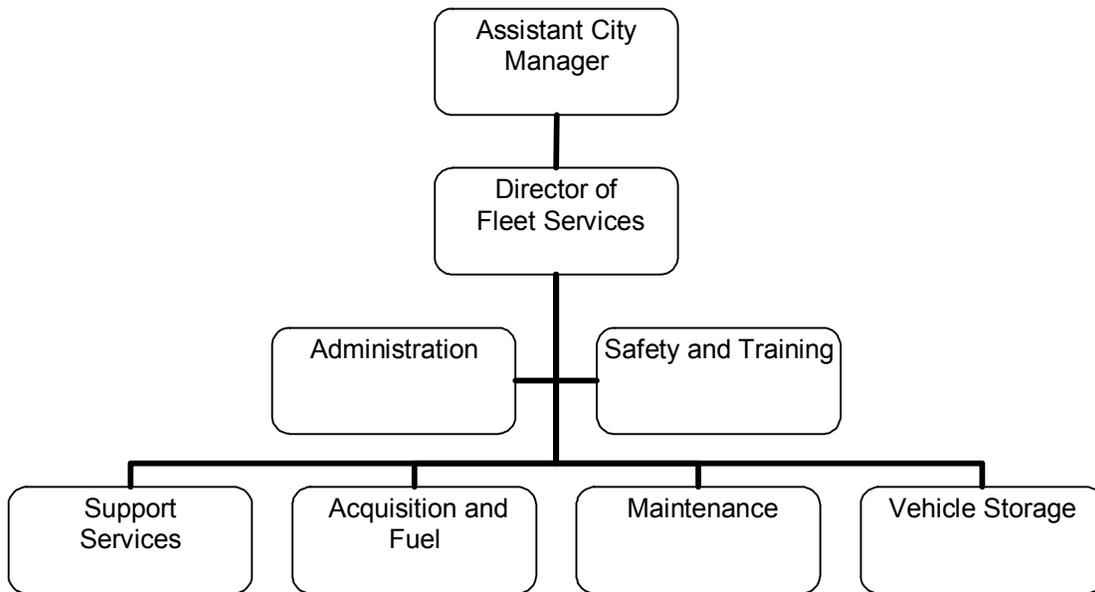
The departmental goals and objectives link with the  
**Board of Directors Statement of Management Policy for  
 Infrastructure and Quality of Life.**



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# Fleet Services



## Mission Statement

It is the mission of the City of Little Rock Fleet Services Department to provide quality and cost efficient vehicles and work equipment, fuel, vehicle storage and other fleet support services to our customers in a timely, environmentally friendly atmosphere. We seek to maintain a safe and wholesome work environment and opportunity for all employees while being frugal with the tax dollars of the citizens of Little Rock.

**Fleet Services**

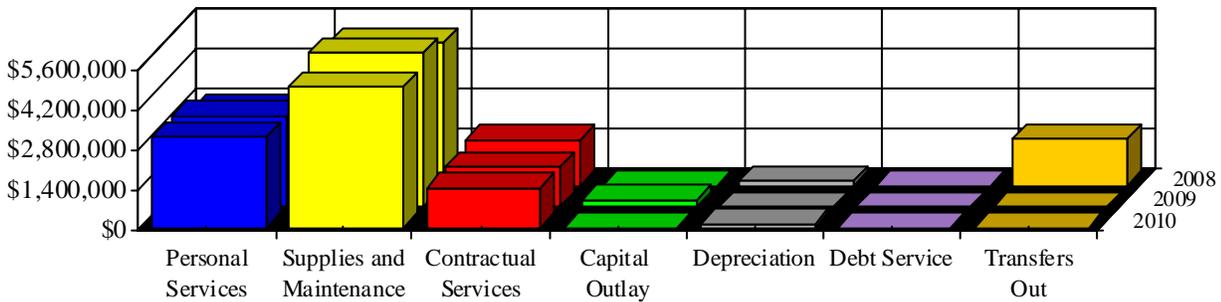
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,669,262	\$2,937,428	\$2,803,475
Supplies and Maintenance	5,303,293	5,358,754	4,910,883
Contractual Services	1,607,965	1,405,608	1,379,547
Capital Outlay	13,301	254,544	0
Depreciation	203,888	9,000	138,873
Debt Service	0	0	0
Transfers Out	1,640,355	6,617	6,617
<b>Total</b>	<b>\$11,438,064</b>	<b>\$9,971,951</b>	<b>\$9,239,395</b>

<b>Staffing</b>	61	60	60
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The Fleet Services budget includes a significant reduction in fuel cost compared to the original 2009 budget. Fuel is budgeted at \$2.36 per gallon in 2010.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
All Operating Departments	\$9,239,395	-7.35%



Fleet Services

2009 Department Priorities	Status
Eliminate less used fuel sites, thereby improving accountability and decreasing expenses.	Ongoing
Increased the number of alternatively fueled vehicles, and bringing the current fleet to 15% alternatively fueled.	Completed
Purchased the first totally electric vehicle for the City fleet.	Completed
Prepared for centralization of the City fleet by 2010.	Completed
Develop a replacement fund for vehicles.	Ongoing
Develop a cooperative training program with local automotive businesses to address the automotive technician shortage.	Ongoing



Fleet Services

**2010 Department Goals**

Investigate available certifications for parts staff; with the goal of attaining 50% staff certification.

Corroborate with Municipal League to automate accident processing.

Reorganize parts storage room to improve efficiency.

Continue staff development and cross training as an on-going plan.

Close Boyle Park fuel site and relocate War Memorial fuel site.



Fleet Services

**Department:** Fleet Services  
**Funding Source:** Fleet Services Internal Service Fund  
**Budget:** \$9,239,395

**Department Description:**

To provide quality and cost efficient vehicles and work equipment, fuel and other fleet support services to our customers in a timely, environmentally friendly atmosphere.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To complete 90% of vehicle repairs within two (2) work days, as per American Public Works Association (APWA) standards.			
<b>Demand:</b> Vehicle repairs based on work orders.	10,980	10,490	10,500
<b>Workload:</b> Work orders opened and closed.	10,980	10,490	10,500
<b>Efficiency:</b> Work orders closed within two (2) work days.	9,416	8,997	9,450
<b>Effect/Outcome:</b> Percentage of vehicle repairs completed within two (2) work days.	85.76%	85.77%	90.00%

<b>Objective:</b> To reduce fuel consumption by 5%.			
<b>Demand:</b> Fuel usage goal (gallons)	905,366	918,681	823,225
<b>Workload:</b> Fuel consumption by City of Little Rock (CLR) fleet.	967,033	918,681	823,255
<b>Efficiency:</b> Reduction of fuel consumed by CLR fleet.	(14,016)	48,352	43,328
<b>Effect/Outcome:</b> Percentage of reduction in fuel consumption.	(1.47%)	5.00%	5.00%

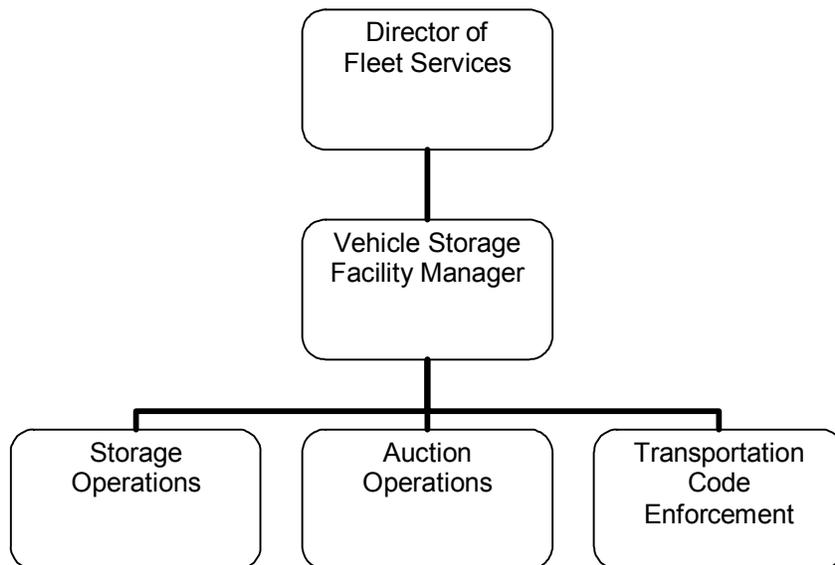
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services and Infrastructure.**



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# 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**

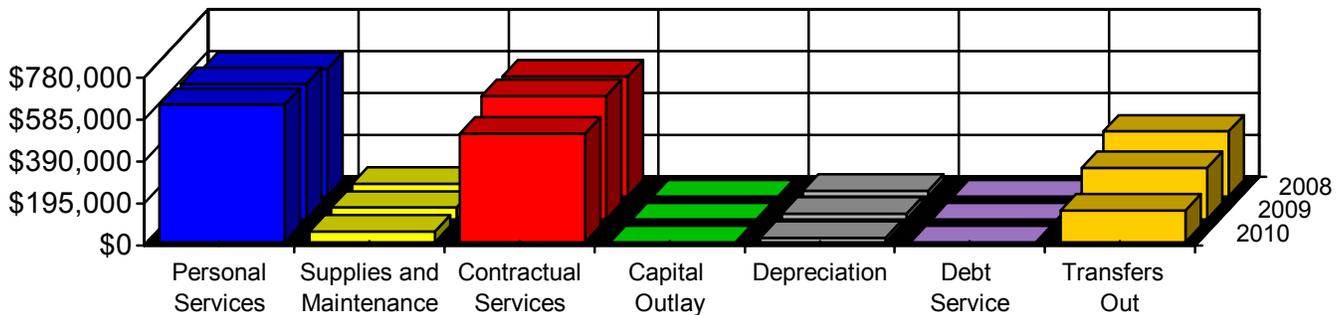
**Expenditure Budget**

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$594,590	\$606,942	\$610,719
Supplies and Maintenance	58,757	53,745	50,450
Contractual Services	571,278	573,292	505,550
Capital Outlay	0	0	0
Depreciation	25,621	25,621	20,713
Debt Service	0	0	0
Transfers Out	303,134	239,761	147,368
<b>Total</b>	<b>\$1,553,380</b>	<b>\$1,499,361</b>	<b>\$1,334,800</b>

<b>Staffing</b>	17	17	17
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The Vehicle Storage budget includes a reduction in transfers to the General Fund. In addition contracted services were reduced to be in line with anticipated revenues.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
601 Vehicle Storage Facility Fund	\$1,334,800	-10.98%



Vehicle Storage Facility

2009 Department Priorities	Status
Develop electronic and hard-copy storage procedures for Vehicle Storage documents and files.	Ongoing
Implemented the use of bar code scanners into the daily Vehicle Storage inventory process.	Completed
Developed and initiated ground transportation driver training program.	Completed
Provide leadership development training for Vehicle Storage supervisors.	Ongoing
Provide customer service training for all Vehicle Storage staff.	Ongoing





**Vehicle Storage Facility**

**Department:** Vehicle Storage Facility  
**Funding Source:** Vehicle Storage Enterprise Fund  
**Budget:** \$1,334,800

**Department Description:**

Provide entities safe storage for vehicles until they are reclaimed by the registered owner(s) and disposal of unclaimed and abandoned vehicles.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To release 100% of eligible vehicles within 60 days of impoundment.			
<b>Demand:</b> Impounded vehicles	3,684	3,314	3,500
<b>Workload:</b> Impounded vehicles eligible for release	3,679	3,289	3,475
<b>Efficiency:</b> Eligible vehicles released within 60 days.	3,679	3,239	3,475
<b>Effect/Outcome:</b> Percentage of eligible vehicles released within 60 days.	100%	98.48%	100%

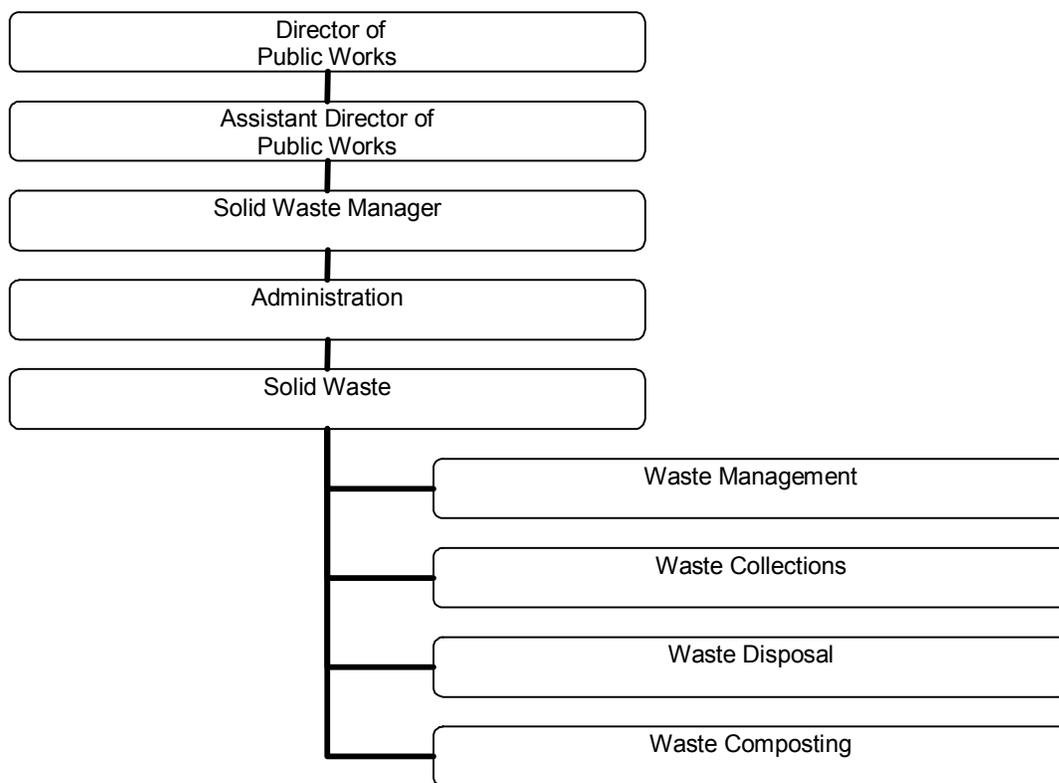
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services and Infrastructure.**



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# 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**

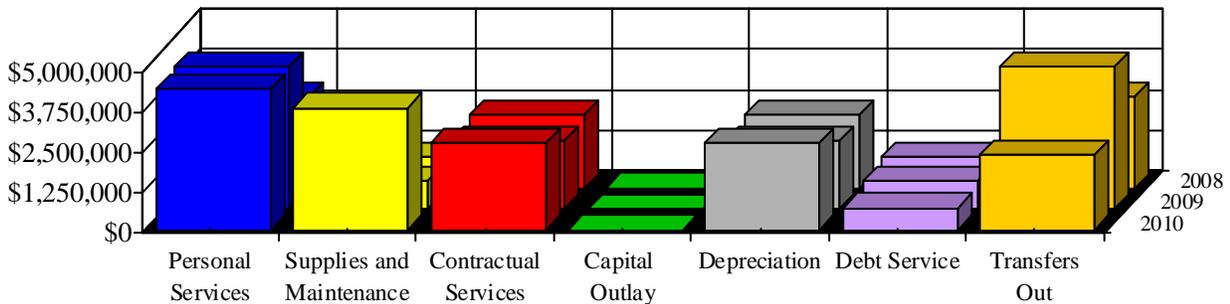
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$4,408,525	\$4,409,197	\$4,372,599
Supplies and Maintenance	3,616,531	3,842,874	3,802,919
Contractual Services	2,485,459	2,970,589	2,714,121
Capital Outlay	26,744	15,000	0
Depreciation	2,259,473	2,133,149	2,719,894
Debt Service	996,091	877,452	703,760
Transfers Out	2,846,408	4,416,949	2,331,635
<b>Total</b>	<b>\$16,639,232</b>	<b>\$18,665,210</b>	<b>\$16,644,928</b>

<b>Staffing</b>	118	119	112
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Waste Disposal eliminated seven (7) landfill positions early in the 2009 year. The personnel were absorbed into vacant Public Works positions. The Waste Disposal fuel budget was decreased due to reduced prices. Depreciation has increased with the expansion of landfill gas facilities and with equipment additions. One time transfers were included in the 2009 budget. Transfers were restored to normal levels in the 2010 budget.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
603 Waste Disposal Fund	\$16,644,928	-10.82%







**Waste Disposal**

**Department:** Waste Disposal  
**Funding Source:** Waste Fund  
**Budget:** \$16,644,928

**Department Description:**

To provide all elements of effective efficient solid waste management in a manner which meets Environmental Protection Agency (EPA) and state regulations, protects health, and improves the environment and provide cleaner neighborhoods to support a high quality of life for all citizens.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To promote recycling and increase annual tonnage collected.			
<b>Demand:</b> Curbside recycling tonnage to be collected	4,800	5,200	5,400
<b>Workload:</b> Curbside recycling tonnage collected.	4,732	5,240	5,400
<b>Efficiency:</b> Curbside recycling tonnage collected/month.	394.33	436.66	450
<b>Effect/Outcome:</b> Percentage of tonnage collected annually.	98.5%	101%	100%

<b>Objective:</b> To monitor incoming tonnage to the Class I and Class IV Landfill Cells.			
<b>Demand:</b> Class 1 & Class 4 tonnage to be disposed.	116,000	112,500	114,000
<b>Workload:</b> Class 1 & Class 4 tonnage received.	109,163	113,740	114,000
<b>Efficiency:</b> Average monthly tonnage disposed of in Class 1 and Class 4 landfills.	9,667	9,375	9,500
<b>Effect/Outcome:</b> Percentage of tonnage collected annually.	94%	101%	100%

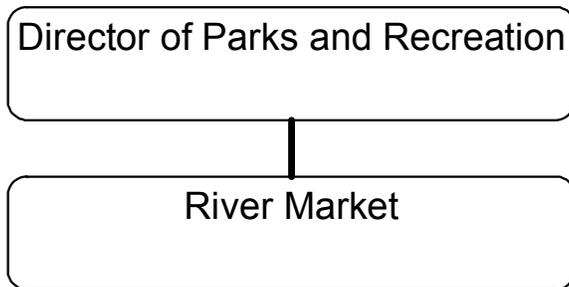
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Basic City Services and Quality of Life.**



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# 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

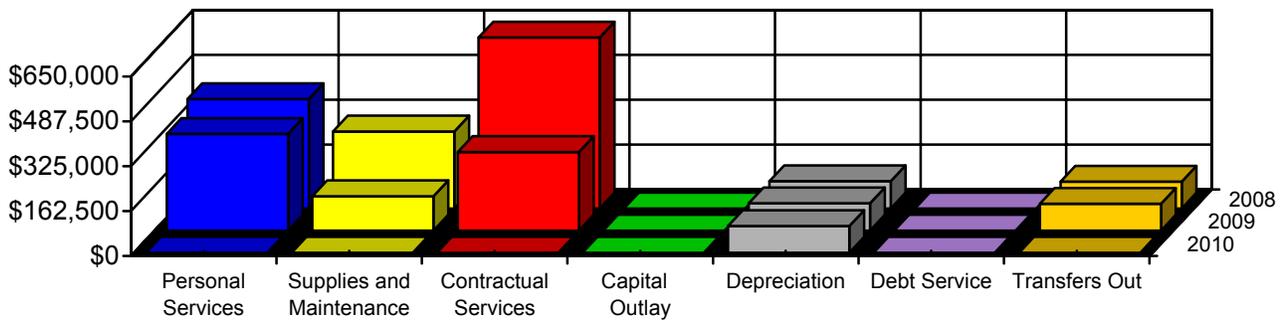
Expenditure Budget - River Market

Description	2008 Actual Expenditures	2009 Adopted Budget	2010 Adopted Budget
Personal Services	\$396,284	\$341,889	\$0
Supplies and Maintenance	278,809	124,498	0
Contractual Services	619,057	284,734	0
Capital Outlay	0	0	0
Depreciation	98,653	98,641	96,741
Debt Service	0	0	0
Transfers Out	96,941	96,941	0
<b>Total</b>	<b>\$1,489,744</b>	<b>\$946,703</b>	<b>\$96,741</b>

<b>Staffing</b>	4	4	0
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The 2010 River Market budget reflects only depreciation on buildings and equipment. Management of operations was transferred to the Little Rock Convention and Visitors Bureau on a trial basis for the 2010 year in order to gain efficiency and take advantage of the marketing capacity of the Bureau.

Total Allocations By Fiscal Year And Account Category



Resources for Budget  
604 River Market Fund

FY 10 Proposed Budget	% Change from Prior Year
\$96,741	-89.78%



River Market

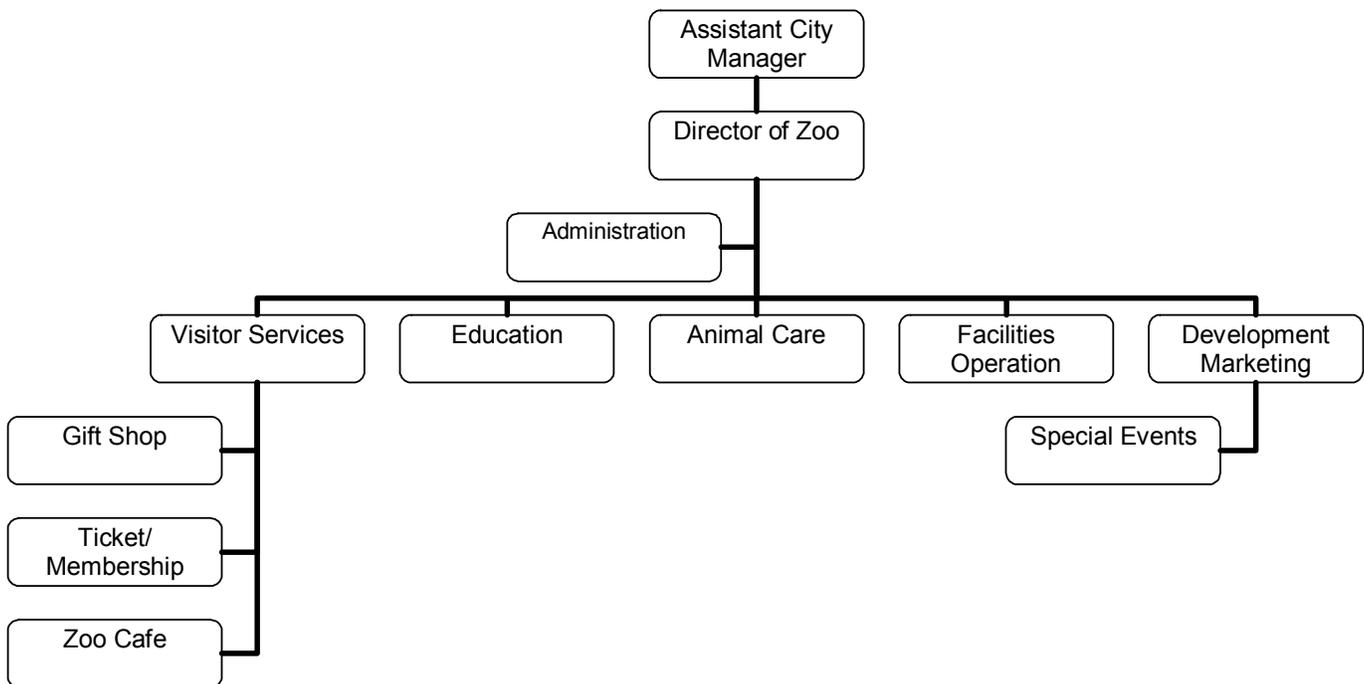
**2010 Department Goals**

Management of River Market operations was transferred to the Little Rock Convention and Visitors Bureau in 2010 on a trial basis. The goal is to improve cost effectiveness and marketing capabilities by taking advantage of the capacity of the Convention and Visitors Bureau.

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# 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

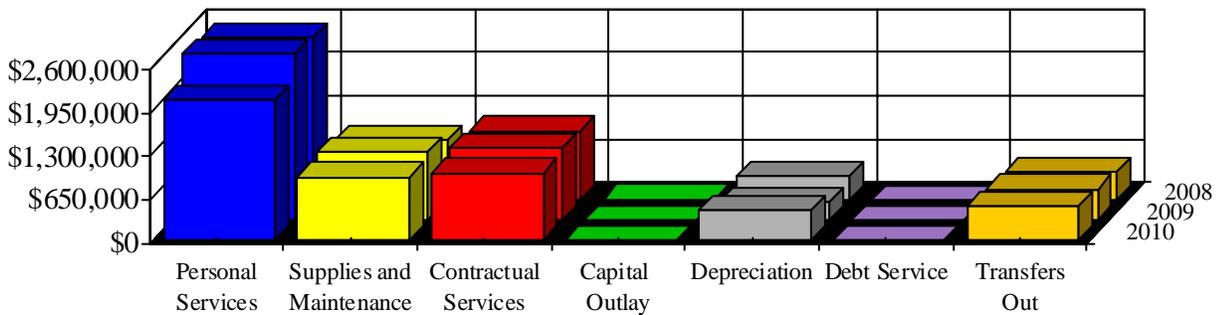
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,460,071	\$2,488,004	\$2,027,680
Supplies and Maintenance	897,899	1,022,045	951,007
Contractual Services	1,029,144	1,081,767	1,014,508
Capital Outlay	9,481	0	0
Depreciation	356,722	260,186	461,536
Debt Service	0	0	0
Transfers Out	458,945	458,945	501,197
<b>Total</b>	<b>\$5,212,263</b>	<b>\$5,310,947</b>	<b>\$4,955,928</b>

<b>Staffing</b>	2008	2009	2010
	50	50	45

The Zoo budget includes the elimination of five (5) positions including an administrative assistant, a café supervisor, a special events coordinator, a visitor services assistant manager, and a laborer. Depreciation has increased with the addition of completed capital improvements. Budget reductions were necessary to bring expenses in line with anticipated revenues.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
607 Zoo Fund	\$4,955,928	-6.68%



Zoo

2009 Department Priorities	Status
<p>Staff coordinated a contracted Bird Show for April 2009 through Labor Day Weekend. Staff worked with Association of Zoos and Aquariums (AZA), and other agencies to acquire an additional elephant and other species to grow the animal collection.</p>	<p>Completed</p>
<p>Staff developed a marketing plan to promote the Winged Wonders Bird Show and all other events for 2009. The Zoo continued to increase in-kind media sponsorships in radio, print, online, and television advertising and solicited promotional sponsorships for events.</p>	<p>Completed</p>
<p>The Zoo will continue to cultivate new donors to the Arkansas Zoological Foundation and will assist the foundation in hosting two major fundraising events.</p>	<p>Completed</p>
<p>Education Department will kicked off new Spring/Summer Safari Education programs with a focus on conservation and green efforts. The conservation craft camps assisted in achieving higher education program attendance, revenues, and area partnerships promoting conservation throughout central Arkansas.</p>	<p>Completed</p>
<p>Facilities maintenance completed and turned the African Veldt/Conservation Station and Elephant Expansion Exhibit over to Animal Management relocating and adding additional species to the animal collection as stated in the Master Plan.</p>	<p>Completed</p>
<p>Administration will restructure staffing for administration to streamline administrative tasks and assist other senior staff members. The Zoo will also work on a strategic plan and will continue to seek outside counsel for ideas on the strategic plan.</p>	<p>Ongoing</p>
<p>The guest services division of the Zoo provided excellent customer service to Zoo guests. The department worked to open the Lorikeet Landing food concession area, make \$500,000 profit in Café Africa, grew and developed Zoo membership sales.</p>	<p>Completed</p>



2010 Department Goals
Open the new Laura P. Nichols Penguin Pointe exhibit in the fall.
Improve special events to make them more cost-effective and collect more revenue.
Meet or exceed revenue targets and not exceed expense targets.
Attract & train more volunteers in the areas of education, horticulture, and special events.
Develop partnerships with schools, hospitals, non-profits, and other organizations to provide unique educational opportunities for the public.
Continue working to maintain accreditation with the Association of Zoos and Aquariums.
Continue to comply with all local, state, and federal laws and treaties that apply to zoos.
Launch an improved education outreach program that travels animals outside the Zoo for education programs.
Launch the "Wild Wonders" educational animal show at the Civitan Amphitheater that includes a live penguin on stage.
Develop a 3-5 year strategic business plan for the Zoo.
Adopt more "green" practices in the upkeep of facilities.
Offer "green" opportunities for guests to participate in such as plastic bottle recycling inside the Zoo.
Educate the public about the importance of conservation.
Provide excellent customer service to guests in all areas of visitor services.
Help guests make a connection with the animals at the Zoo by offering more keeper chats, animal encounters, and by improving graphics throughout the park.



Zoo

**Department:** Zoo  
**Funding Source:** Zoo Fund  
**Budget:** \$4,955,928

**Department Description:**

The Little Rock Zoo provides educational and recreational opportunities in a fun environment that inspires people to conserve the natural world. The Zoo is accredited by the Association of Zoos and Aquariums (AZA) and displays more than 700 animals on 33 acres of beautifully landscaped parkland. The Zoo offers educational programming, special events, and other activities to entertain and educate the public and is a leading cultural attraction in central Arkansas.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To track annual attendance.			
<b>Demand:</b> Anticipated annual attendance.	170,271	178,785	183,081
<b>Workload:</b> Actual annual attendance.	170,271	178,785	183,081
<b>Efficiency:</b> Average attendance per month.	14,189	14,899	15,257
<b>Effect/Outcome:</b> Percentage of annual attendance tracked.	100%	100%	100%

<b>Objective:</b> To track annual participation in Zoo educational outreach programs.			
<b>Demand:</b> Total anticipated participants.	55,126	57,882	60,776
<b>Workload:</b> Actual annual participants.	55,126	74,153	60,776
<b>Efficiency:</b> Average monthly participants.	4,594	6,179	5,065
<b>Effect/Outcome:</b> Percentage of targeted participants attending outreach programs.	100%	128%	100%

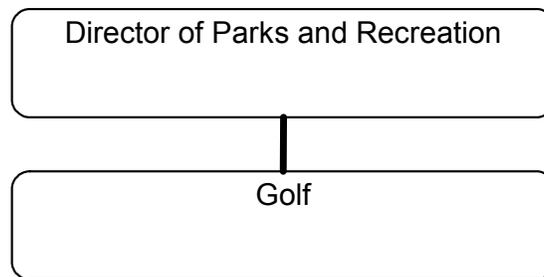
The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Quality of Life.**



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# Golf



## Mission Statement

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

**Golf**

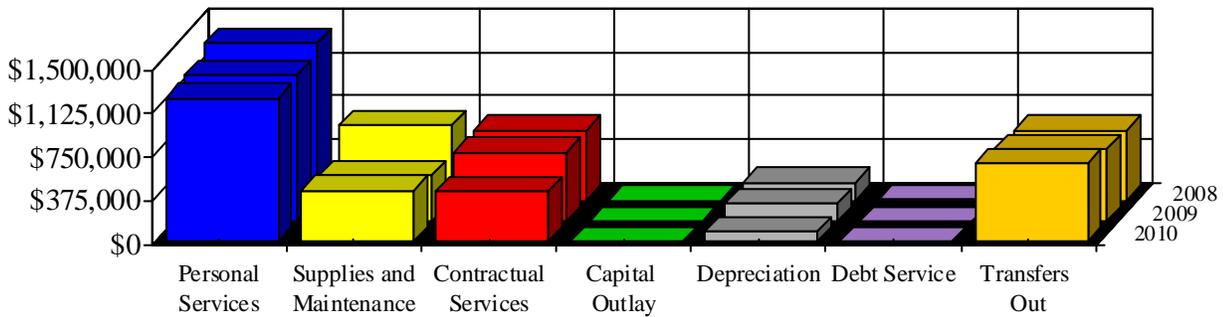
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,385,060	\$1,244,145	1,156,426
Supplies and Maintenance	641,743	396,386	441,086
Contractual Services	599,981	591,071	425,537
Capital Outlay	0	0	0
Depreciation	156,363	151,602	92,683
Debt Service	12,087	0	1,050
Transfers Out	619,235	619,235	666,301
<b>Total</b>	<b>\$3,414,469</b>	<b>\$3,002,439</b>	<b>\$2,783,083</b>

<b>Staffing</b>	24	24	21
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The Golf budget includes the elimination of three (3) vacant positions. The contracts budget was reduced by the principal portion of lease payments on golf cart equipment which is included in Golf Fund liabilities. Championship greens were installed at Rebsamen Golf course which will reduce maintenance expenses associated with the Bent grass greens. The Bent grass was not suited for the high summer temperatures and required significant labor and maintenance.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
609 Golf Fund	\$2,783,083	-7.31%





Golf

**2010 Department Goals**

Generate a minimum of \$950,000 in revenue at Rebsamen Golf Course, while keeping expenditures within budget.

Generate a minimum of \$475,000 in revenue at Hindman Golf Course, while keeping expenditures within budget.

Generate a minimum of \$430,000 in revenue at War Memorial Golf Course, while keeping expenditures within budget.

Maintain Rebsamen, Hindman and War Memorial Golf Courses to established standards with reduced maintenance crews.



**Department:** Golf  
**Funding Source:** Golf Fund  
**Budget:** \$2,783,083

**Department Description:**

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.

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To provide affordable golfing experiences for the citizens of Little Rock.			
<b>Demand:</b> Projected golf rounds.	90,500	89,000	77,000
<b>Workload:</b> Actual golf rounds.	71,071	66,904	77,000
<b>Efficiency:</b> Average rounds per month.	5,923	5,575	6,417
<b>Effect/Outcome:</b> Percentage of actual rounds of golf.	79%	75%	100%

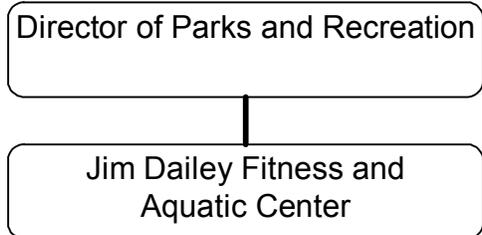
The departmental goals and objectives link with the  
**Board of Directors Statement of Management Policy for  
 Quality of Life.**



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# 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**

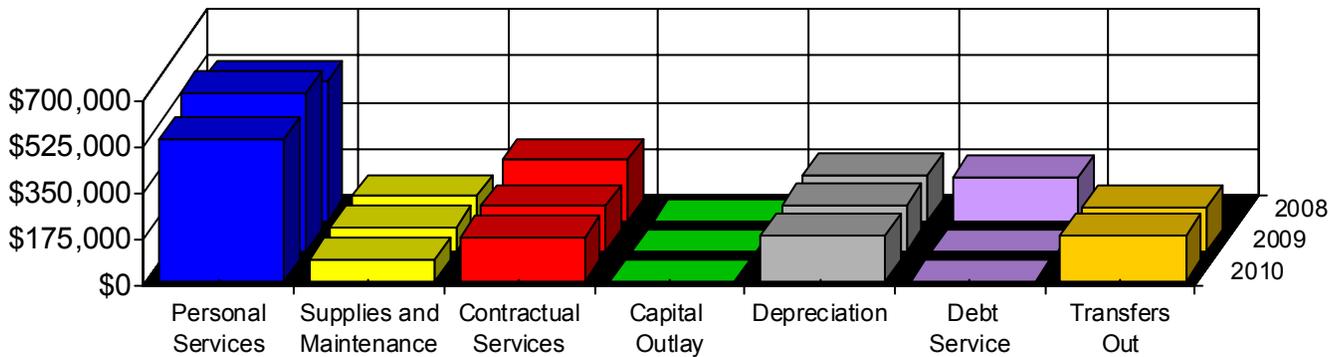
**Expenditure Budget**

Description	2008	2009	2010
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$525,262	\$600,236	\$537,352
Supplies and Maintenance	93,112	89,499	82,720
Contractual Services	230,149	169,258	168,592
Capital Outlay	0	0	0
Depreciation	174,596	173,314	171,896
Debt Service	0	0	0
Transfers Out	165,777	165,777	176,851
<b>Total</b>	<b>\$1,188,896</b>	<b>\$1,198,084</b>	<b>\$1,137,411</b>

<b>Staffing</b>	2008	2009	2010
	9	9	9

The Fitness and Aquatics budget includes a reduction in part-time salaries. The center will be closed on Sundays and the outdoor pool will operate six (6) weeks instead of twelve (12) weeks during the summer months. The budget reductions were required to stay in line with anticipated revenues.

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 10 Proposed Budget	% Change from Prior Year
610 Jim Dailey Fitness and Aquatic Center	\$1,137,411	-5.06%



2009 Department Priorities	Status
Increased actual revenue compared to actual expenses from 72% in 2008 to 75% in 2009.	Completed
Increased total revenue by \$10,000 in 2009.	Completed
Increased the number of local health fairs that staff has assisted with from two to three to promote "Step Up to Health".	Completed
Provided a "Fit for Life" program (advanced training) consisting of specialized training in 2009 for members as part of the "Step Up to Health" program.	Completed
Increased publicity in 2009 to increase the number of corporate members by a minimum of two members.	Completed



**2010 Department Goals**

Jim Dailey Fitness Center will develop and manage resources and services within approved budgetary and operational guidelines.

Staff will implement quality control measures to serve as a check and balance system to insure a high level of program performance.

Continue to provide and increase the number of activities that relate to the Department's "Step up to Health" initiative.

Continue to participate in health fairs and festivals that are being promoted throughout the community.

Through a public relations initiative, staff will work to increase membership that allow revenue to equal or exceed expenses in 2010.



**Jim Dailey Fitness and Aquatic Center**

**Department:** Jim Dailey Fitness Center  
**Funding Source:** Jim Dailey Fitness Center Fund  
**Budget:** \$1,137,411

**Department Description:**

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

	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>
<b>Objective:</b> To provide a safe, healthy, and clean environment that offers a variety of aquatic, fitness and sport activities that will improve the health and fitness of the citizens of Little Rock at the Jim Dailey Aquatic and Fitness Center.			
<b>Demand:</b> Potential Program attendance capacity.	230,000	230,000	195,000
<b>Workload:</b> Actual program attendance.	186,738	187,362	157,950
<b>Efficiency:</b> Attendance per month.	15,561	5,613	3,162
<b>Effect/Outcome:</b> Percentage of actual attendance over potential attendance.	81%	81%	81%

The departmental goals and objectives link with the **Board of Directors Statement of Management Policy for Quality of Life.**



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# Appendix

## **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.

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## 2010 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% reserve requirement was used for planning purposes for all funds with the exception of the Solid Waste Fund, which has a 15% unrestricted reserve requirement. A contingency appropriation should be included in the annual General Fund budget based on the average of the three (3) prior years' experience levels, but no less than 0.5% of General Fund revenue for the current year. The contingency appropriation was not achieved in the 2010 budget due to the economic downturn which required a reduction in workforce and services.

The Board of Directors has established a 10% restricted reserve requirement goal for the General Fund. The desire was to set aside the greater of \$10,000,000 or 10% of General Fund revenues into a restricted reserve fund on or before December 31, 2007; however, due to economic conditions in the past few years, the City has not meet this goal. The restricted reserve is currently \$9,418,000. While, the City has not been able to increase the reserve to the desired level, the City has not drawn from the reserve to balance the budget.

The proposed 2010 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.

Citizen demand for services has outpaced revenue growth in the last few years. The City was required to reduce staff and services in preparation of the 2010 budget due to the economic downturn and the resulting decline in revenues. The City's local sales tax rate is one of the lowest in the state. The Board is beginning to discuss the potential for an increase to the local sales tax rate. The Board will conduct several meetings and gather public input regarding citizen priorities to determine whether there is a desire to increase funding for services and improvements or to plan program/service reductions prior to moving forward with any such initiative. Therefore, the five year forecast does not assume an increased tax rate. Expenditure budgets were scaled to remain in line with projected revenues. Without an increase in revenues, further service reductions will likely occur.

The City has taken steps to plan for the future with the five-year forecast based on the estimated revenues and operating expenditures for 2010 – 2014. The forecast for 2010 – 2014 is a planning tool used for the projections. The Mayor and Board of Directors have only approved the 2010 budget. However, the Board is committed to providing financial stability in order to maintain critical programs.

**CITY OF LITTLE ROCK  
2010-2014 FORECAST**

	<u>FY10</u> <u>Adopted</u>	<u>FY11</u> <u>Projected</u>	<u>FY12</u> <u>Projected</u>	<u>FY13</u> <u>Projected</u>	<u>FY14</u> <u>Projected</u>
<b><u>General Fund</u></b>					
Beginning Net Assets	\$14,621,808	\$14,621,808	\$15,972,647	\$17,364,010	\$18,797,115
Plus: Est. Revenue	131,149,375	135,083,856	139,136,372	143,310,463	147,609,777
Less: Est. Expenses	<u>131,149,375</u>	<u>133,733,018</u>	<u>137,745,008</u>	<u>141,877,358</u>	<u>146,133,679</u>
Ending Net Assets *	<u>\$14,621,808</u>	<u>\$15,972,647</u>	<u>\$17,364,010</u>	<u>\$18,797,115</u>	<u>\$20,273,213</u>
Reserve Requirement (10% of Revenues)	<u>\$13,114,938</u>	<u>\$13,508,386</u>	<u>\$13,913,637</u>	<u>\$14,331,046</u>	<u>\$14,760,978</u>
* Net Assets includes restricted reserves of \$9,418,000.					
<b><u>Street Fund</u></b>					
Beginning Balance	\$2,204,212	\$1,879,212	\$2,031,379	\$2,188,112	\$2,349,546
Plus: Est. Revenue	14,773,542	15,216,748	15,673,251	16,143,448	16,627,752
Less: Est. Expenses	<u>15,098,542</u>	<u>15,064,581</u>	<u>15,516,518</u>	<u>15,982,014</u>	<u>16,461,474</u>
Ending Balance	<u>\$1,879,212</u>	<u>\$2,031,379</u>	<u>\$2,188,112</u>	<u>\$2,349,546</u>	<u>\$2,515,824</u>
Reserve Requirement (10% of revenue)	<u>\$1,477,354</u>	<u>\$1,521,675</u>	<u>\$1,567,325</u>	<u>\$1,614,345</u>	<u>\$1,662,775</u>
<b><u>Fleet Fund</u></b>					
Beginning Balance	\$2,604,969	\$2,604,969	\$2,700,135	\$2,798,156	\$2,899,117
Plus: Est. Revenue	9,239,395	9,516,577	9,802,074	10,096,136	10,399,020
Less: Est. Expenses	<u>9,239,395</u>	<u>9,421,411</u>	<u>9,704,053</u>	<u>9,995,175</u>	<u>10,295,030</u>
Ending Balance	<u>\$2,604,969</u>	<u>\$2,700,135</u>	<u>\$2,798,156</u>	<u>\$2,899,117</u>	<u>\$3,003,107</u>
Reserve Requirement (10% of revenues)	<u>\$923,940</u>	<u>\$951,658</u>	<u>\$980,207</u>	<u>\$1,009,614</u>	<u>\$1,039,902</u>
<b><u>Vehicle Storage Facility</u></b>					
Beginning Balance	(\$520,601)	(\$520,601)	(\$506,853)	(\$492,692)	(\$478,106)
Plus: Est. Revenue	1,334,800	1,374,844	1,416,089	1,458,572	1,502,329
Less: Est. Expenses	<u>1,334,800</u>	<u>1,361,096</u>	<u>1,401,928</u>	<u>1,443,986</u>	<u>1,487,306</u>
Ending Balance	<u>(\$520,601)</u>	<u>(\$506,853)</u>	<u>(\$492,692)</u>	<u>(\$478,106)</u>	<u>(\$463,083)</u>
Reserve Requirement (10% of revenues)	<u>\$133,480</u>	<u>\$137,484</u>	<u>\$141,609</u>	<u>\$145,857</u>	<u>\$150,233</u>
<b><u>Waste Disposal Fund</u></b>					
Beginning Balance	\$15,368,265	\$15,368,265	\$15,539,708	\$15,716,294	\$15,898,177
Plus: Est. Revenue	16,644,928	17,144,276	17,658,604	18,188,362	18,734,013
Less: Est. Expenses	<u>16,644,928</u>	<u>16,972,833</u>	<u>17,482,018</u>	<u>18,006,479</u>	<u>18,546,673</u>
Ending Balance	<u>\$15,368,265</u>	<u>\$15,539,708</u>	<u>\$15,716,294</u>	<u>\$15,898,177</u>	<u>\$16,085,518</u>
Reserve Requirement (15% of revenues)	<u>\$2,496,739</u>	<u>\$2,571,641</u>	<u>\$2,648,791</u>	<u>\$2,728,254</u>	<u>\$2,810,102</u>

**CITY OF LITTLE ROCK  
2010-2014 FORECAST**

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b><u>River Market Fund</u></b>					
Beginning Balance	\$2,723,519	\$2,723,519	\$2,735,234	\$2,747,301	\$2,759,730
Plus: Est. Revenue	1,137,411	1,171,533	1,206,679	1,242,880	1,280,166
Less: Est. Expenses	<u>1,137,411</u>	<u>1,159,818</u>	<u>1,194,613</u>	<u>1,230,451</u>	<u>1,267,364</u>
Ending Balance	<u>\$2,723,519</u>	<u>\$2,735,234</u>	<u>\$2,747,301</u>	<u>\$2,759,730</u>	<u>\$2,772,532</u>
Reserve Requirement (10% of revenues)	<u>\$113,741</u>	<u>\$117,153</u>	<u>\$120,668</u>	<u>\$124,288</u>	<u>\$128,017</u>
<b><u>Zoo Fund</u></b>					
Beginning Balance	\$5,660,857	\$ 5,201,983	\$ 5,248,303	\$ 5,296,012	\$ 5,345,152
Plus: Est. Revenue	4,497,054	4,631,966	4,770,925	4,914,052	5,061,474
Less: Est. Expenses	<u>4,955,928</u>	<u>4,585,646</u>	<u>4,723,215</u>	<u>4,864,912</u>	<u>5,010,859</u>
Ending Balance	<u>\$5,201,983</u>	<u>\$5,248,303</u>	<u>\$5,296,012</u>	<u>\$5,345,152</u>	<u>\$5,395,767</u>
Reserve Requirement (10% of Revenues)	<u>\$449,705</u>	<u>\$463,197</u>	<u>\$477,092</u>	<u>\$491,405</u>	<u>\$506,147</u>
<b><u>Golf Fund</u></b>					
Beginning Balance	(\$1,015,694)	(\$1,015,694)	(\$729,036)	(\$433,779)	(\$129,664)
Plus: Est. Revenue	2,783,083	2,866,575	2,952,573	3,041,150	3,132,384
Less: Est. Expenses	<u>2,783,083</u>	<u>2,579,918</u>	<u>2,657,315</u>	<u>2,737,035</u>	<u>2,819,146</u>
Ending Balance	<u>(\$1,015,694)</u>	<u>(\$729,036)</u>	<u>(\$433,779)</u>	<u>(\$129,664)</u>	<u>\$183,574</u>
Reserve Requirement (10% of revenues)	<u>\$278,308</u>	<u>\$286,658</u>	<u>\$295,257</u>	<u>\$304,115</u>	<u>\$313,238</u>
<b><u>Jim Dailey Fitness &amp; Aquatic Fund</u></b>					
Beginning Balance	\$3,435,761	\$3,435,761	\$3,447,476	\$3,459,543	\$3,471,972
Plus: Est. Revenue	1,137,411	1,171,533	1,206,679	1,242,880	1,280,166
Less: Est. Expenses	<u>1,137,411</u>	<u>1,159,818</u>	<u>1,194,613</u>	<u>1,230,451</u>	<u>1,267,364</u>
Ending Balance	<u>\$3,435,761</u>	<u>\$3,447,476</u>	<u>\$3,459,543</u>	<u>\$3,471,972</u>	<u>\$3,484,774</u>
Reserve Requirement (10% of revenues)	<u>\$113,741</u>	<u>\$117,153</u>	<u>\$120,668</u>	<u>\$124,288</u>	<u>\$128,017</u>
<b><u>Parking Garages</u></b>					
Beginning Balance	\$65,654	\$65,654	\$85,359	\$105,655	\$126,561
Plus: Est. Revenue	1,913,121	1,970,515	2,029,630	2,090,519	2,153,235
Less: Est. Expenses	<u>1,913,121</u>	<u>1,950,809</u>	<u>2,009,334</u>	<u>2,069,614</u>	<u>2,131,702</u>
Ending Balance	<u>\$65,654</u>	<u>\$85,359</u>	<u>\$105,655</u>	<u>\$126,561</u>	<u>\$148,093</u>
Reserve Requirement (10% of revenues)	<u>\$191,312</u>	<u>\$197,051</u>	<u>\$202,963</u>	<u>\$209,052</u>	<u>\$215,323</u>

## State and City Budget Statutes

### State Statutes

Arkansas statutory law grants the City of Little Rock the authority to operate under the City Manager form of government pursuant to the City's form of government.

1. The Mayor and City Manager shall prepare the municipal budget annually and submit it to the Board for its approval or disapproval. The City Manager is responsible for its administration after adoption.
2. The City Manager shall prepare and submit to the Board, within sixty (60) days after the end of each fiscal year, a complete report on the finances and administrative activities of the City during the fiscal year.
3. The City Manager shall keep the Mayor and 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, 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 31 of each year the Mayor and 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 Mayor and 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 supporting schedules, exhibits and other explanatory material in respect to both current operations and capital improvements, as the City Manager shall believe useful to the Mayor and 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 Mayor and Board of Directors may make emergency appropriations to meet a pressing public need.

**Sec. 2-248 – 2-251. Financial reporting.**

Fund balance reports shall be prepared and submitted to the Mayor and Board of Directors by the City Manager and Director of Finance within 20 business days after month end close. A quarterly fund report will also be prepared and widely distributed. Semi annual reports will be prepared published in the newspaper and made available to the public within 30 calendar days after the month end close for June and December of each fiscal year.

**Sec. 2-258 – 260.1. Restricted reserve fund.**

Restricted reserve fund means a portion of the governmental fund type's net assets that are accounted for in a restricted fund balance that is not available for appropriation without special actions of the Mayor and Board of Directors. This fund 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 Mayor and 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.**

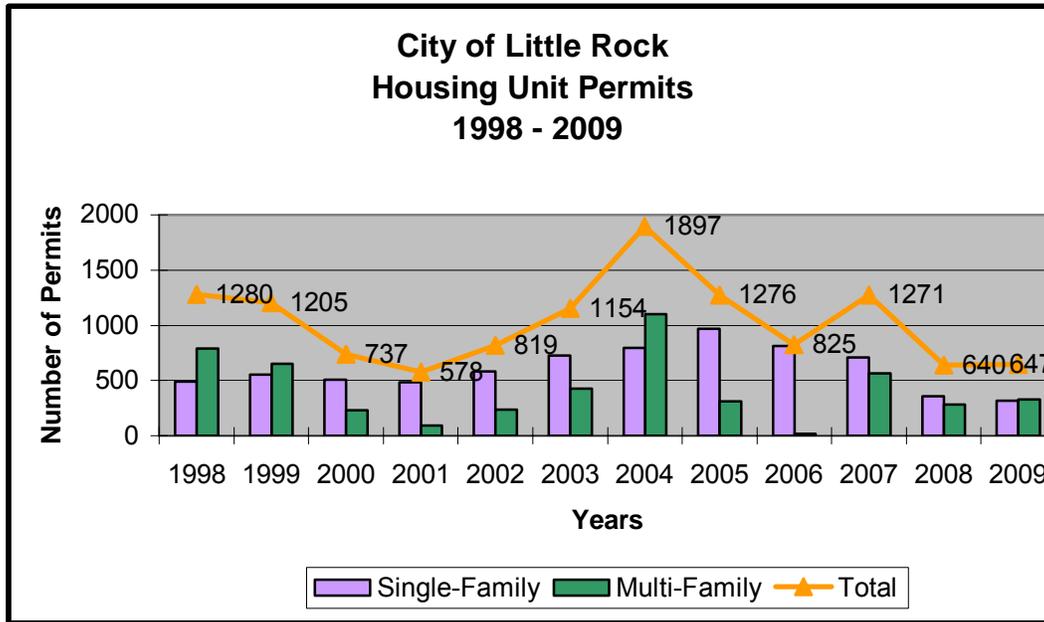
The City Manager and Director of Finance shall notify the Mayor and Board of Directors in writing at the first available opportunity if economic trends indicate that the revenues projected as a part of the annual City budget are not meeting projections and require the Board to consider reduction in force, 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	City Manager
Date of City Manager Government	July 27, 1993
Area - Square Miles	122.31
Miles of Streets and Alley:	
Total Streets	2,601.64
Streets Graded and Surface Treatment	392.43
Paved - Permanent (Concrete and Asphalt)	2,164.20
Alleys Maintained	63
Drainage Ditches Maintained	1,578
Storm Sewers Maintained	355
Miles of Water Lines	1,370
Sanitary Miles	1,312
Traffic Controls:	
Signals repaired	3,100
Solid Waste/Garbage Collection:	
Class I and IV tonnage	113,740
Curbside/Drop-off recycling	5,240
Yard Waste	26,663

## Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
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
2007	2,734	614,588,257
2008	1,957	433,788,975
2009	3,690	394,776,760



#### Central Arkansas Real Estate Values

	Pulaski Overall	Heights/Hillcrest	Northwest Little Rock	Maumelle	West LR North	W. Pulaski/Far W LR	SW LR South	Little Rock Downtown
2009	\$172,051	\$259,219	\$231,557	\$206,126	\$174,101	\$372,225	\$72,202	\$163,358
2008	\$174,018	\$274,978	\$236,749	\$211,212	\$189,401	\$443,600	\$83,413	\$108,183
2007	\$174,742	\$283,178	\$243,150	\$208,178	\$184,178	\$403,413	\$89,522	\$236,286
2006	\$172,907	\$256,815	\$240,033	\$212,078	\$176,725	\$398,395	\$82,000	\$114,990
2005	\$169,000	\$288,489	\$225,499	\$209,970	\$175,104	\$397,294	\$72,396	
2004	\$154,805	\$223,637	\$211,786	\$190,552	\$162,870	\$370,972	\$67,065	
2003	\$142,278	\$196,602	\$189,760	\$180,773	\$151,508	\$317,548	\$66,669	
2002	\$136,686	\$192,964	\$186,106	\$167,019	\$147,195	N/A	\$62,646	
2001	\$121,653	\$154,827	\$171,713	\$161,504	\$143,764	\$302,242	\$61,940	
2000	\$112,958	\$157,130	\$175,668	\$152,425	\$129,896	\$309,188	\$56,384	
1999	\$111,664	\$166,515	\$154,026	\$146,020	\$135,223	\$236,166	\$55,105	
Chg 08-09	\$1,967 -1.1%	\$15,759 -6.1%	\$5,192 -2.2%	\$5,086 -2.4%	\$15,300 -8.7%	\$61,375 -15.4%	\$11,211 -13.7%	\$55,175 48.0%
Chg 00-09	\$59,093 52.3%	\$102,089 65.0%	\$55,889 31.8%	\$53,701 35.2%	\$44,205 34.0%	\$63,037 20.4%	\$15,818 28.1%	

All prices represent average sales price.

Sale Tax:	
Local	0.5%
County	1.0%
State	6.0%
Bond Rating:	
General Obligation Bonds	
Standard and Poors	AA
Moody's	Aa3
Fire Protection:	
Number of Stations	20
Number of Uniformed Employees	402
Number of Calls	24,652
Insurance Rating for Insurance Service Office (ISO)	
City of Little Rock	Class II
Police Protection:	
Number of Stations	8
Number of Uniformed Employees	557
Calls for Service	148,409
Recreation:	
Number of Parks, Including Park Development	56
Total Acres (developed & undeveloped)	6,080
Number of Playgrounds	45
Number of Tennis Courts	2
Number of Basketball Courts	37
Number of Museums	1
Number of Golf Courses	3
Number of Ball Fields	25
Number of Play Fields	20
Number of Community Centers	5
Number of Swimming Pools	3
Number of Adult Centers	1
Number of Soccer Fields	9
Number of Fitness Centers	1
River Market	1
Riverfest Amphitheatre	1
Total Recorded Park Attendance - 2009	64,686
Number of Zoos	1
Total Zoo Attendance – 2009	277,530
Total Zoo Outreach Program	74,153

Medical Facilities Number of beds (private occupancy rooms):	
Allegiance Specialty	40
Arkansas Children's	316
Arkansas Heart Hospital	112
Baptist – Little Rock	827
Baptist Rehabilitation Institute	120
Select Specialty Hospital	43
St. Vincent Medical Doctor Hospital	282
St. Vincent Infirmiry Medical Center	615
University of Arkansas Medical Center	454
Veteran Health Care System	<u>182</u>
Total Number of Beds	2,991

### 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
1992 U. S. Census Bureau Estimate	176,870
2000 Census	183,133

**LITTLE ROCK AND ENVIRONS**

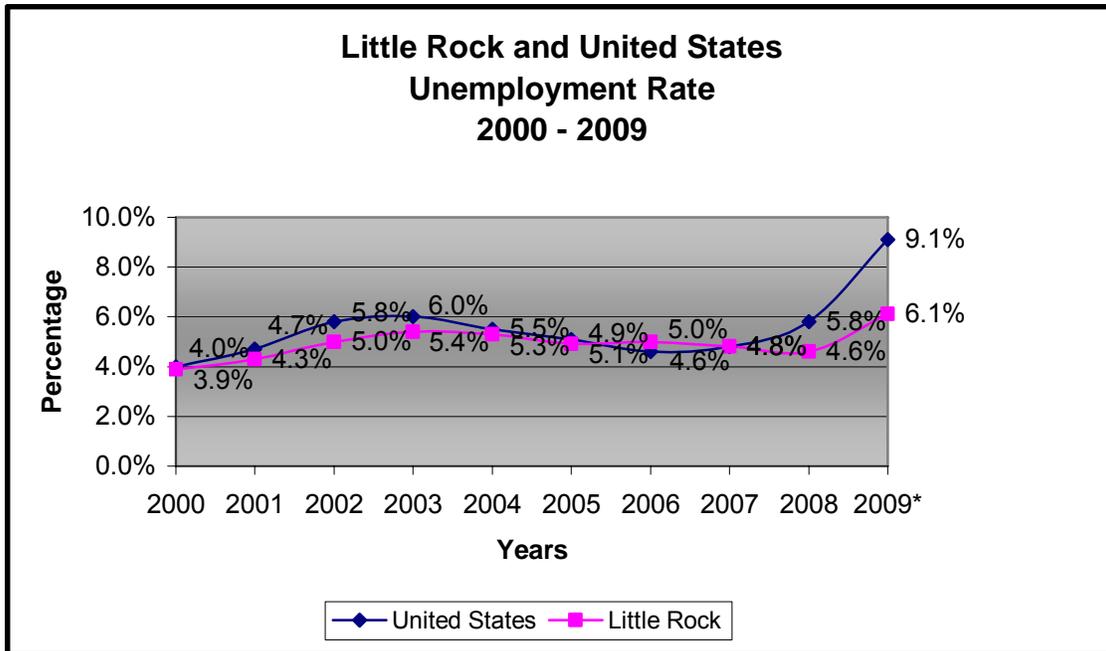
Per Capita Income (2008)	\$25,352
Median household income (2008)	\$45,271
U.S. Consumer Price Index (2009)	217
Percent inflation over past year	1.90%
Average unemployment percentage rate (2009)	6.1%
Median Age (2008)	37

Race:

White	49.3%
Black or African American	39.5%
American Indian and Alaska Native	0.3%
Asian	2.3%
Hispanic	5.7%
Other	2.9%

Gender:

Male	47.6%
Female	52.4%



Education (Little Rock School District):

Number of School Buildings	46
Number of Teachers/including Principals, Supervisors	101
Number of Registered Students	25,899
Number of Kindergarten Students	2,051
Average Daily Attendance - Elementary Schools	10,781
Average Daily Attendance - High/ Middle Schools	11,341
Average Daily Attendance - Special Schools	446
Average Daily Attendance - Kindergarten	1,967
Tax Rate: (Mills)	
Real	46.4
Personal	46.4

**PULASKI COUNTY STATISTICS**

Population 25 years and over	127,464
Percent of Population Age 25+	70%
Education level in years of formal schooling:	
High School or Equivalent	21.7%
Some college, no degree	22.3%
Bachelor's degree	25.5%
MA/Professional degree or higher	13.8%

**LITTLE ROCK INSTITUTIONS OF HIGHER EDUCATION  
2000 - 2008**

Enrollment

<u>Institution</u>	<u>Fall 2000</u>	<u>Fall 2008</u>
University of Arkansas at LR	11,000	11,965
University of Arkansas for Medical Sciences	1,850	2,652
Philander-Smith College	943	587
Arkansas Baptist College	187	600
Webster University	200	425
ITT Technical Institute	N/A	562
<b>Total</b>	<b>14,180</b>	<b>16,791</b>

City of Little Rock, Arkansas  
Principal Employers  
Current Year and Six Years Ago

Employer	2001		Percentage of Total City Employment	2008	
	Employees	Rank		Employees	Rank
State of Arkansas	24,700	1		32,200	1
Federal Government	10,000	2		9,200	2
University of Arkansas Medical Sciences	5,392	5		8,500	3
Public School Districts	8,000	3		7,411	4
Baptist Health	5,000	6		7,000	5
Little Rock Air Force Base	6,890	4		4,500	6
Acxiom				4,388	7
Central Arkansas Veterans Health Care	3,600	8		3,500	8
Entergy Arkansas				2,738	9
AT&T	3,000	9		2,613	10
St. Vincent Infirmery Medical Center				2,600	
ALLTEL Corporation	4,500	7		2,500	
Arkansas Children's Hospital				2,470	
Union Pacific Railroad	2,610	10		2,000	
	<u>73,692</u>		<u>0.0%</u>	<u>91,620</u>	

Source: Metroplan - Council of Local Governments

Note: The number of employees from nine years ago is not available.  
The earliest figures available were used.  
Total employment for 2001 is not available.

### Little Rock Jobs by Place of Work 2007 - 2008

	2007		2008	
	Count	Share	Count	Share
Total All Jobs	170,322	100%	172,917	100%
<u>Jobs by Worker Age</u>				
Age 30 or younger	42,827	25.1%	43,056	24.9%
Age 31 to 54	99,388	58.4%	100,220	58.0%
Age 55 or older	28,107	16.5%	29,641	17.1%
<u>Jobs by Earning Paid</u>				
\$1,250 per month or less	41,926	24.6%	40,925	23.7%
\$1,251 to \$3,333 per month	70,057	41.1%	69,671	40.3%
More than \$3,333 per month	58,339	34.3%	62,321	36.0%
<u>Jobs by Industry Type (2-digit NAICS)</u>				
Agriculture, Forestry, Fishing and Hunting	62	0.0%	58	0.0%
Mining, Quarrying, and Oil and Gas Extraction	235	0.1%	331	0.2%
Utilities	1,221	0.7%	1,259	0.7%
Construction	7,598	4.5%	7,247	4.2%
Manufacturing	8,793	5.2%	9,276	5.4%
Wholesale Trade	9,577	5.6%	9,794	5.7%
Retail Trade	14,424	8.5%	14,402	8.3%
Transportation and Warehousing	7,101	4.2%	6,649	3.8%
Information	8,840	5.2%	8,586	5.0%
Finance and Insurance	10,112	5.9%	9,688	5.6%
Real Estate and Rental and Leasing	2,788	1.6%	2,947	1.7%
Professional, Scientific, and Technical Services	10,102	5.9%	10,423	6.0%
Management of Companies and Enterprises	4,562	2.7%	4,740	2.7%
Administration & Support, Waste Management & Remediation	13,868	8.1%	14,517	8.4%
Educational Services	9,241	5.4%	9,539	5.5%
Health Care and Social Assistance	34,090	20.0%	35,952	20.8%
Arts, Entertainment, and Recreation	1,931	1.1%	1,745	1.0%
Accommodation and Food Services	11,972	7.0%	12,514	20.0%
Other Services (excluding Public Administration)	4,686	2.8%	4,805	2.8%
Public Administration	9,118	5.4%	8,445	4.9%