

City of Little Rock

2008 Annual Operating Budget

Bruce T. Moore
City Manager

Prepared by:
Department of Finance

Sara Lenehan, Interim Finance Director

LaVerne DuVall, Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Little Rock
Arkansas**

For the Fiscal Year Beginning

January 1, 2007

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, 2007.

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

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

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LITTLE ROCK AT A GLANCE

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

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

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

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

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

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



City of Little Rock
Board of Directors



Mayor Mark Stodola



Vice Mayor Stacy Hurst
Ward 3



Director Erma Hendrix
Ward 1



Director Ken Richardson
Ward 2



Director Brad Cazort
Ward 4



Director Michael Keck
Ward 5



Director Doris Wright
Ward 6



Director B. J. Wyrick
Ward 7



Director Dean Kumpuris
Position 8



Director Gene Fortson
Position 9



Director Joan Adcock
Position 10

MANAGEMENT TEAM

Mark Stodola
Bruce T. Moore
Bryan Day

Mayor
City Manager
Assistant City Manager

Dorothy Nayles
Tom Carpenter
Lee Munson
Victor Fleming
Alice Lightle
Sara Lenehan
Don Flegal
Randy Foshee
Tony Bozynski
Andre Bernard
Steve Beck
Truman Tolefree
Rhoda Mae Kerr
Stuart Thomas
Mike Blakely
Wendell Jones

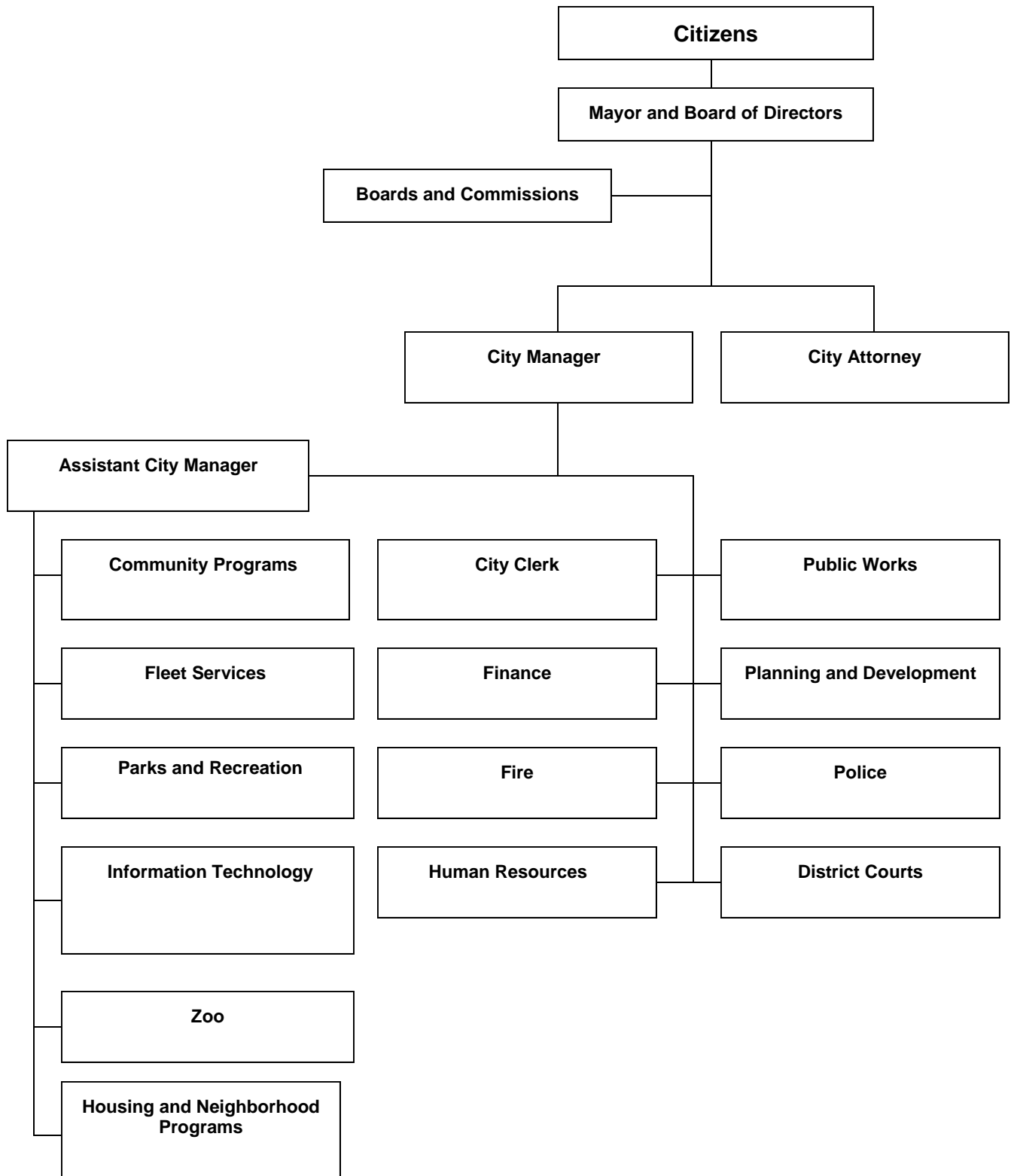
Director of Community Programs
City Attorney
District Court First Division Judge
District Court Second Division Judge
District Court Third Division Judge
Interim Director of Finance
Director of Human Resources
Director of Information Technology
Director of Planning & Development
Director of Housing & 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

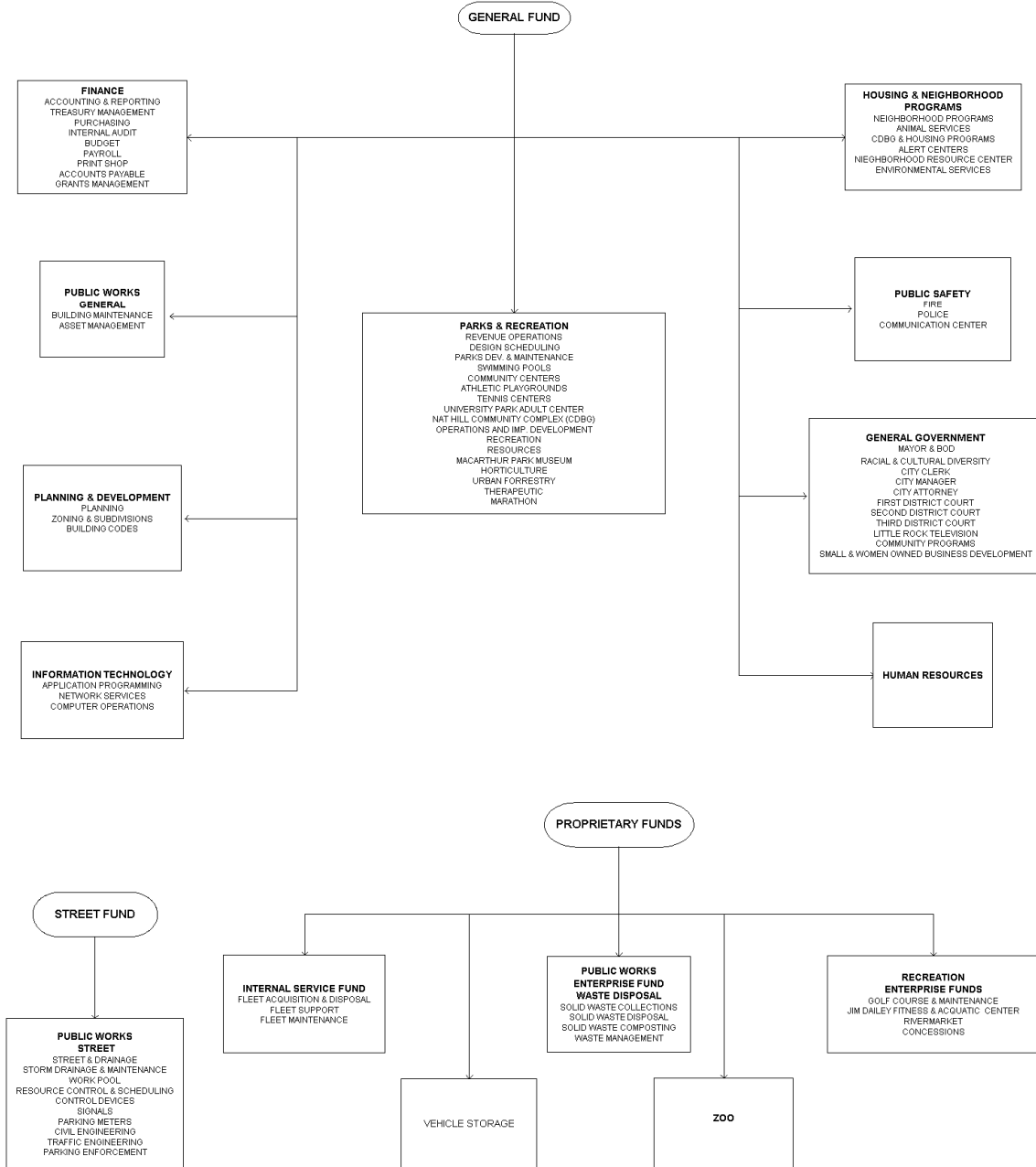
LaVerne DuVall
Silas Roaf

Budget Officer
Budget Management Analyst

City of Little Rock Organizational Chart



CITY OF LITTLE ROCK OPERATING FUND STRUCTURE



Note: All departments include an administration section



City of Little Rock

Bruce T. Moore
City Manager

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December 21, 2007

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

I respectfully submit the official Year 2008 Budget for the City of Little Rock that builds on the accomplishments and service improvement programs initiated last year. Overall expenditures total \$191,511,535, an increase of \$8,541,665, or 4.67%, more than the 2007 Adopted Budget. The Operating Budget changes from Year 2008 are summarized below:

City of Little Rock
Comparison of Budgets - FY07 to FY08

	2008	2007	Change	% Change
General Fund	\$134,071,976	\$129,015,756	\$5,056,220	3.92%
Street Fund	14,899,005	14,633,968	265,037	1.81%
Waste Disposal Fund	18,600,632	16,701,253	1,899,379	11.37%
Fleet Services Fund	10,461,667	9,083,898	1,377,769	15.17%
Vehicle Storage Facility Fund	1,373,000	1,658,377	(285,377)	-17.21%
Zoo Fund	4,752,030	4,490,912	261,118	5.81%
Golf Fund	3,026,226	3,015,076	11,150	0.37%
Jim Dailey Fitness & Aquatic Center Fund	1,135,530	1,110,657	24,873	2.24%
Concessions Fund	118,885	121,174	(2,289)	-1.89%
Parking Garages	2,184,925	2,251,760	(66,835)	-2.97%
River Market Fund	887,659	887,039	620	0.07%
Total	<u>\$191,511,535</u>	<u>\$182,969,870</u>	<u>\$8,541,665</u>	<u>4.67%</u>

The 2008 Operating Budget has been developed around common themes from the Mayor and Board of Directors Policy and Priority Areas. These strategic priority areas include: Public Safety; Economic Development; Infrastructure; Basic City Services; and Quality of Life Issues.

HIGHLIGHTS

General Fund: The 2008 Operating Budget includes several significant changes from the 2007 Operating Budget for the General Fund. The Operating Budget includes \$92,969,452 of personnel cost an increase of \$3,507,494 which includes a 2.5% salary increase for all City Employees with no increase in the overall cost of benefits.

Sales tax continues to be the leading revenue source for the City at 49%. Sales taxes are composed of County, City gross receipts and State turnback funds. The 2008 Adopted Revenue Budget includes a projected 3.92% collection over 2007 Adopted Budget. Beginning January 1, 2008, there are several changes to the Arkansas Sales and Use Tax Law that will impact how sales taxes are collected. Sales taxes will be based on where the purchaser takes receipt or delivery of the product or service. In addition, beginning January 1, 2008, local tax caps on single transactions will no longer apply when City and County Sales and Use Taxes are collected. The local tax cap will continue to apply to the first \$2,500 per item on the sale of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes. It is unknown the fiscal impact these changes will have on the 2008 Budget.

Franchise fees from local utilities and property taxes comprise 20.3% and 11.7%, respectively, of General Fund revenues. Receipts from telecommunication companies have continued to decrease due to on-going competition from wireless companies. Franchise fees from Comcast Cable are expected to increase above last year's collections by 4%.

Departmental budgets were prepared with minimal changes from 2007 service levels. Requests for increased expenditures were funded according to available resources.

Benefit changes approved by the State Legislature increased pension costs for police and fire personnel. Pension costs increased from 15.50% to 15.78% of payroll for the fire department personnel and decreased from 12.35% to 12.29% of payroll for police personnel.

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

The City of Little Rock's Management Team will continue to manage the City in a sound and fiscally prudent manner while delivering the quality and level of service that the citizens of Little Rock expect. The City is appropriating approximately \$3.7 million dollars for children, youth and family programs in 2008 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 community and other groups to ensure resources are targeted appropriately.

A Homeless Services Task Force established in 2006 as outlined in the Ten (10)-Year Plan to End Chronic Homelessness in our community main objectives are to establish a permanent Day Resource Center. The Center will provide services to homeless individuals and families such as finding housing, job referral, case

management services, medical, dental and psychiatric service. The City of North Little Rock has partnered with Little Rock to financially fund the homeless services coordinator position.

2008 GOALS

- Continue to improve and expand the Police Office recruiting efforts and conduct at least one (1) Recruit School during 2008.
- Initiate the design and development of the Mid-Town Police Patrol Facility.
- Continue to address the issues pertaining to the Pulaski County Regional Detention Facility.
- Continuation of the Criminal Abatement Program
- SAFER Grant match funding (eighteen (18) new fire fighters)
- Additional funding for the demolition of residential and commercial structures.
- Increased funding for Homeless Coordination Program, and the finalization for the location of the Homeless Day Resource Center.
- Design and construct projects to utilize the last of the remaining 2004 Bond Funds
- Expand and improve the Infrastructure Inventory and evaluation of streets throughout the City
- Utilize individuals assigned to Community Service with Public Works Operations Street and Litter Crews to improve efficiency and response times of public services
- Funding for code enforcement software maintenance
- Funding for Software maintenance for 3-1-1 System
- Phase I of Disaster Recovery Program for the Information Technology Department
- Funding a grant writer position
- Increase revenues, conservation awareness, attendance and memberships at the Little Rock Zoo by offering new exhibits such as: African Veldt (grasslands); Elephant expansion; and renovation of the Education building. Increase new additions to the animal exhibits for viewing and breeding program including the following species: rhinos; hyenas; elephants; chimps; toucans; and Thompson gazelles.
- The 2008 Budget maintains the monthly sanitation rate for residential customer at \$20.99. These rates provide sufficient revenue regarding all costs of sanitation operations including debt service and capital improvements for collection.

2007 Accomplishments

Little Rock Police Department: The Little Rock Police Department received reaccreditation with the Commission on Accreditation for Law Enforcement Agencies in March of 2007 and was awarded flagship status. This designation is afforded to premiere agencies and has established the Little Rock Police Department as a model for other agencies seeking accreditation. The 3-1-1 System was implemented and is functioning as anticipated. A total of 79,470 service requests for City Services were made utilizing the 3-1-1 System.

Little Rock Fire Department: Continued to provide quality fire and emergency services. This was accomplished, in part, by the addition of fifteen (15) new firefighters and the opening of the new Fire Training Academy.

Public Works: Coordinated the Sidewalk Replacement Program that replaced, or repaired, damaged and deteriorated sidewalks at approximately eighty-five (85) locations throughout the City to improve pedestrian safety and access. In 2007, Public Works swept 33,722 curb miles and removed 5,199 cubic yards of debris from City streets. Street sweeping improves storm drainage flows, removes seasonal debris and removes pollutants to reduce storm water pollution.

Fleet Services: The Fleet Services Paint and Body Shop is operational and will enable the Department to better service our customers by reducing time and saving the expense of outsourcing.

Finance: Completed the implementation of the Lawson Finance and Procurement Software. Obtained the GFOA Certification of Recognition for Budget Presentation and the GFOA Certificate for Financial Reporting for the FY06 CAFR.

Parks and Recreation: Implemented the "Park of the Month" and "Facility of the Month" programs to inspire employee pride of ownership, promote healthy competition and increase productivity. Sponsored a City-wide "Park Clean-Up Day." Increase golf revenue by \$60,000 (3.2%) over 2006 revenues. Participation was increased in the Little Rock 2007 Marathon by 7%, making it one of the preeminent marathons in the region.

Information Technology: Continued with the extension of wireless connectivity to numerous outlying City facilities. The upgrade of the City's phone system was completed.

Human Resources: The implementation of the new computerized 911 calltaker and Dispatcher testing software was completed. As a result of the implementation, the Little Rock Police Department reports that the quality of candidates has greatly improved.

Planning & Development: Reviewed and processed approximately 175 requests for re-zonings, conditional uses and variances. Approximately 3,400 inspections and re-inspections of alleged violations were conducted by the Zoning Code Enforcement Section.

Little Rock Zoo: The Little Rock Zoo's new entry plaza offers visitors the opportunity to shop in a larger gift shop, enjoy a ride on the historic "Over the Jumps" Carousel, and feed lorikeets in a new, interactive exhibit. The ground breaking for the new penguin and cheetah exhibits will occur this year as fundraising continues. Zoo attendance and revenues are expected to increase with the opening of new African Veldt and occurrence of new special events this year. Other expenditure increases are directed toward maintaining a first class nationally accredited Zoo.

Community Programs: Improved and enhanced the City's customer service relationships with the Prevention Intervention and Treatment contractors. Developed strategies for providing better networking and training opportunities among the Prevention Intervention and Treatment and Youth Initiative Programs.

Housing & Neighborhood Programs: Implemented the Code Enforcement Consultant recommendations. Opened the new Little Rock Animal Village. Continued to support the Land Bank Working Group to develop recommendations for the re-utilization of vacant properties.

Budget Polices and the Budget Process: The General Fund goal was to set aside \$10,000,000, or 10% of General Fund revenues, whichever is greater, in the Restricted Reserve on or before December 31, 2007; however, due to economic conditions, the City did not meet their goal. The restricted reserve is \$9,418,000.

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

The City of Little Rock was recognized for the third straight year by the America's Promise Alliance in regards to young people as one of the Nation's *100 Best Communities for Young People*.

The City's strongest indicator is income growth, and the total number of jobs based in Little Rock grew by 2.9% from 2000 to 2006. In 2006, Little Rock accounted for 48.7% of all jobs in the Little Rock-North Little Rock-Conway Metro Area.

In 2007, Welspun Steel, of Bombay, India, announced the addition of a tubular steel plant in the Port of Little Rock, which will employ 250 workers. In late 2007, LM Glasfiber of Denmark also announced the City as being the beneficiary of a

windmill blade plant at the Port of Little Rock, with plans to employ 500 workers, possibly expending to 1,000 in the future years. Dassault Falcon Jet announced the addition of 150 to 200 jobs in early 2008, and Raytheon plans to increase their workforce by 150.

The City's most promising recent development was announced by the University of Arkansas at Little Rock (UALR) of plans to construct a \$25 to \$30 million building for its College of Engineering and Information Technology (known as "the Cyber College"). The structure, which is presently under construction, will include a nanotechnology center. Progress at the Cyber College, and enrollment growth at UALR, are positive indicators for the future.

Board Priority Areas:

- **Public Safety:** Recruit classes for both the Little Rock Police and Little Rock Fire Departments will continue to deal aggressively with nuisance properties. The Police Department graduated one (1) Recruit School with twenty-three (23) new Patrol Officers in 2007. In addition, the Fire Department graduated one (1) Recruit School with fifteen (15) new Fire Fighters.
- **Infrastructure and Basic City Services:** On November 4, 2003, Little Rock Citizens agreed to 'Continue the Progress' by approving \$70,635,000 of Limited Tax General Obligation Capital Improvement Bonds, Series 2004 to address needed capital improvements for Fire, Police, Emergency Communications, Streets, Parks, Drainage, School Pedestrian Safety, Animal Services and the Robinson and Statehouse Centers. The capital improvements were "completed as promised."
- **Economic Development:** 2007 was a continuation of increases for growth and development in Little Rock. Expansions of existing businesses such as Raytheon Aircraft and Dassault Falcon Jet and new businesses such as Boyd Metal, Novus, Green Way Bio-Entergy and SAIC added over 200 new jobs in 2007 and over \$12 million dollars in new payroll. There's no doubt that the growth trend will continue in 2008.

Closing: This budget is the financial and operating plan for the City of Little Rock for 2008. The appropriations contained will provide for quality municipal services.

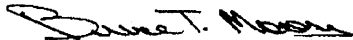
I want to recognize the many members of our City Staff that are actively serving in our Nation's military and acknowledge the additional hours and duties the Department Staff may be undertaking in their absence. To all of you, thank you for your service.

The City of Little Rock has made great strides in the use of technology to communicate with local citizens and businesses. Our Web site, www.littlerock.org, is among the best and will continue to improve our communication efforts. The City is also 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. In 2008, live streaming of Board Meetings and Planning Commission Meetings will be available via the Internet.

The City has seen great progress over the past years with more to come in 2008 and beyond as the Mayor, Board of Directors and City Staff continue to offer vital services to the citizens of Little Rock.

Respectively submitted,

A handwritten signature in black ink, appearing to read "Bruce T. Moore". The signature is written in a cursive style with a horizontal line underneath.

Bruce T. Moore
City Manager

OVERALL CITY GOALS AND OBJECTIVES

On February 28, 2003, and March 1, 2003, the Mayor and Board of Directors met in two retreat sessions to develop a strategic policy plan structured around the goals and objectives of each Board member. After a brainstorming session to determine the needs of the community the Board of Directors divided their priorities into two categories: What *Must* we do? And What *should* we do? The Board assigned city staff the task of developing a mission statement, for their approval, that would bring together the themes of each policy area. The mission statement and the Board of Director's policy statements for each strategic policy area are outlined below:

Mission Statement

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

Must Do

Policy Statement for a Safe City

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

This shall be accomplished by:

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

Must Do
Policy Statement for Economic Development

It is the policy of the City of Little Rock to support the local/regional economy and to provide opportunities to retain, form and attract new business.

To accomplish this policy, the City shall:

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

Must Do
Policy Statement for Basic City Services

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

The services provided to the citizenry will include:

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

Must Do
Policy Statement for Infrastructure

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

A comprehensive infrastructure system includes:

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

Should Do
Policy Statement for Quality of Life

It is the policy of the City of Little Rock to join with community partners to ensure access to vital and varied recreational, creative and educational experiences.

This will be accomplished to:

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

Statement of Management Policy

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

The 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 FY08 percentage growth allowance for expenditures is included in the operating budget guidelines and is applied to the total for all supplies, contractual and utilities categories. Budget staff provides training sessions on budget data entry. Departments enter their expenditure request and initial revisions are made by the Finance department in the Finance approved column. The City department's budget requests are prepared and initial internal budget hearings are conducted with the Mayor and City Manager. Revenues and expenditures receive final adjustments prior to submission to the Board of Directors.

The Capital Budget is prepared to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding required to finance each project are estimated. The FY08 capital requests are considered separately by fund.

The Mayor and City Manager conducted public hearings to obtain input from citizens. The City utilizes a program-based budget approach for the funds under the direction of the City Manager. Approved departmental expenditures are categorized by organizational service delivery unit, and then presented as costs associated with specific service programs. This approach allows citizens and their elected representatives to evaluate the costs of various services, to relate those costs to units of service delivered, and to set service priorities.

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

City Management monitors achievement of program service objectives as follows:

- In regular meetings with department directors by the City Manager and his staff;
- In quarterly reports to the City Manager by department directors;
- Through management information system reporting;
- Through regular public presentations to the Mayor and Board of Directors; and
- Through meetings with neighborhood organizations and other citizen groups.

Employees are evaluated annually in relationship to their performance of their designated services.

Following adoption of the budget, revenue and expenditure budget accounts are established based on the organizational structure of the City's financial system. Monthly and quarterly reports of revenues, expenses and remaining balances are prepared for the Mayor, 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 2008 Budget

The 2008 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 2008 budgets is as follows:

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

AMENDING THE BUDGET

During the fiscal year, several adjustments are normally required to the adopted budget. The approved budget may be amended as required in accordance with the following protocol:

- Revenues are reviewed monthly and quarterly and the projections are adjusted if warranted.
- Adjustments to transfer approved expenditure budgets from one organization to another may be approved by the City Manager if less than \$50,000. Transfers in excess of \$50,000 must be submitted to the Mayor and Board of Directors for approval.
- All new appropriations must be authorized by Board Ordinance and are normally submitted by the City Manager, but can be initiated directly by the Mayor and Board of Directors.

Funds Controlled by the City Governing Body

The Funds controlled are:

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

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

BUDGET POLICIES

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

- The 2008 budget includes a 2.5% salary increase for full time positions. The positions include Non Union, AFSCME, the International Association of Fire Firefighters and the Fraternal Order of Police. These positions are budgeted for the entire year.
- 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.

- The City utilized the in-house payroll system to aid in the development of the budget for salary and benefit costs for 2008. 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 included in their budgets, and are usually instructed not to make any increase in their other operating budget accounts without specific approval from the City Manager.
- Estimated costs and funding sources will be identified and verified prior to any project being submitted to the Board for approval.

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

OTHER BUDGET PROCEDURES

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

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

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

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

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



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.

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

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

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

Grant Fund – Various Federal and State 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.

CAPITAL

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

PROPRIETARY FUNDS

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

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

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

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

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

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

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

Fleet Internal Services Fund - This fund utilizes a flexible budget and derives its revenues primarily from charges to the organizations in the General, Street and Waste Disposal Funds that use vehicles.

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

FIDUCIARY FUNDS CONTROLLED BY BOARDS OF TRUSTEES

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

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

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

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

DISCRETE COMPONENT UNITS CONTROLLED BY INDEPENDENT BOARDS & COMMISSIONS

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

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

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

These funds receive income from service charges that are used to operate their respective facilities and to retire revenue bonds. Also, a 2% Hotel, Motel, and Restaurant Sales Tax provides the main source of income to operate the Advertising and Promotion Commission and retire its bonds. Boards and Commissions, who derive their authority from specific statutes, operate all of these funds. However, the City's governing body must authorize rate changes, approve all bond issues, and approve appointments to the Boards and Commissions. Therefore, these funds are required to be reported as discrete component units of this entity by GASB Statement Number 39.

OTHER FUNDS NOT INCLUDED

This budget does not include the Little Rock School District, which is governed by its own elected board, is a separate taxing authority, issues its own debt and receives no City subsidy. Certain other funds are not included, because they operate under independent Boards, have other sources of revenue, and are in no way dependent upon the Mayor and Board of Directors. These are as follows:

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

This budget also does not include certain multiple-employer, defined benefit pension funds administered and trusted by independent fiduciary agents and in which certain employees participate.

FISCAL POLICIES

A. OPERATING MANAGEMENT

1. All City departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. When appropriate, sunset provisions will be incorporated into service plans.
2. The budget process is intended to weigh all competing requests for City resources. Requests for new, on-going programs made outside the budget process will be discouraged.
3. Addition of personnel will only be requested to meet program initiatives and policy directives; after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.
4. Current expenditures will be funded by current revenues. A diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.
5. No revenues will be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
6. User fees and charges will be examined annually to ensure they recover all direct and indirect costs of service. If the user fees and charges required to meet full cost recovery would be excessively burdensome on citizens receiving service, the Board of Directors may approve a lower user fee or charge. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing rate and fee structures. Rate adjustments for Waste Disposal will be based on five-year financial plans.
7. Grant funding should be considered to leverage City funds. Inconsistent and /or fluctuating Grants & Trusts should not be used to fund on-going programs. Programs financed with grant moneys will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process.

8. All grants and other Federal and State funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
9. Fleet replacement will be accomplished through the use of a “rental” rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles.
10. Balanced revenue and expenditure forecasts will be prepared to examine the City’s ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will encompass five years and will be updated annually.
11. Comparison of service delivery will be made to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments will identify all activities that can be provided by another source and review alternatives to current service delivery. The review of service delivery alternatives will be performed continually. During the annual budget process, funding for Outside Agencies, FUTURE-Little Rock, and special projects will be evaluated.
12. To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a very competitive compensation and benefit package with the public and private sectors.
13. The City will follow an aggressive and professional policy of collecting revenues.
14. In each annual budget, the City may authorize a transfer from one fund to another for one or more special projects. Expenditures from the special project shall be consistent with the purpose of the special project. Unspent appropriations for special projects shall carry forward into the next fiscal year. Unspent special project appropriations remaining on June 30 in the next fiscal year shall be returned to the fund of origin unless the City Manager authorizes a special project to continue.
15. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

B. CAPITAL MANAGEMENT

1. A five-year Capital Improvement Plan will be developed biannually and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset costing more than \$5,000 and having a useful life (depreciable life) of two years or more.
2. The capital improvement plan will include, in addition to current operating maintenance expenditures, an adequate level of funding for maintenance and replacement to ensure that all capital facilities and equipment are properly maintained.
3. Proposed capital projects will be reviewed by a cross-departmental team for accurate costing (design, capital, and operating), congruence with City objectives and prioritized by a set of deterministic criteria. Financing sources will be sought for the highest-ranking projects.
4. Capital improvement operating budget impacts will be coordinated with the development of the annual operating budget. Future operating, maintenance, and replacements costs will be forecast as part of the City's five-year financial forecast.
5. The City will provide for a minimum of 5% of internal, pay-as-you-go financing for its Capital Improvement Program. Funding may come from fund balance reserves or any other acceptable means of funding.

C. DEBT MANAGEMENT

1. The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.
2. Future bond issue proposals will be accompanied by an analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies.
3. The City will attempt to develop a coordinated communication process with all other overlapping jurisdictions with which it shares a common tax base concerning collective plans for future debt issues.
4. Financing shall not exceed the useful life of the asset being acquired.
5. The City will not use long-term debt to finance current operations.

6. The general policy of the City is to establish debt repayment schedules that use level annual principal and interest payments.
7. The general policy of the City is to fund capital projects (infrastructure) with new, dedicated streams of revenue or voter approved debt. Nonvoter approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenses.
8. Interest earnings on bond proceeds will be limited to 1) funding the improvements specified in the authorizing bond ordinance, or 2) payment of debt service on the bonds.
9. Utility rates will be set to ensure debt service coverage exceeds the bond indenture requirement of 125%.
10. The City shall comply with the Internal Revenue Code Section 148 – Arbitrage Regulation for all tax-exempt debt issued. An annual estimate of arbitrage liabilities shall be obtained by the City and recorded on the financial statements.
11. The City shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on a true interest cost (TIC) basis.
12. Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.

D. RESERVES

1. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year financial plan.
2. The General Fund goal is to set aside \$10,000,000 or 10% of General Fund revenues; whichever is greater, into a restricted reserve fund on or before December 31, 2007; however, due to economic conditions the City did not meet their goal. The restricted reserve is \$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.

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

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

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

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

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

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.

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

APPROPRIATIONS FOR OTHER AGENCIES

	ADOPTED 2004	ADOPTED 2005	ADOPTED 2006	ADOPTED 2,007	ADOPTED 2008
Central Arkansas Transit	\$4,764,624	\$5,163,387	\$5,888,554	\$6,311,973	\$6,341,288
Arkansas Arts Center	324,000	324,000	324,000	324,000	324,000
Museum of Discovery	344,250	344,250	324,000	324,000	324,000
County Bond Payment	191,600	191,600	191,600	191,600	137,000 ***
Chamber of Commerce	180,000	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	149,741
PAGIS	97,191	123,000	123,000	129,500	129,500
Sister Cities Commission	16,875	25,000	25,000	25,000	25,000
Arkansas Symphony Orchestra	67,500	67,500	50,000	50,000	50,000
Arkansas Repertory Theatre	67,500	67,500	50,000	50,000	50,000
Central High 50th Anniversary		2,500	25,000	100,000	0
St. Vincent	2,780	2,780	25,373	25,381	25,381
LR. City Beautiful Commission		2,500	2,500	2,500	25,000
County Regional Detention Center	1,197,864	1,227,299	1,809,299 *	1,383,799 **	1,227,299
Wildwood Theatre	67,500	67,500	50,000	50,000	50,000
Faulkner County Jail					150,000
Total	\$7,629,119	\$8,116,251	\$9,395,761	\$9,475,188	\$9,365,903

* Includes a 2006 adjustment.

** Includes a 2007 adjustment.

*** County Health Unit Support is not included.



CAPITAL IMPROVEMENTS

CAPITAL FUNDING

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

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

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Little Rock. The CIP is financed over a period of time due to the long-term benefit of the projects. Present and future users of the projects pay for the projects. For program purposes the City defines a capital improvement as a major improvement or acquisition that results in a capital asset costing more than \$5,000 and having a useful life (depreciable life) of two years or more.

2008 CAPITAL IMPROVEMENTS

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

The second section represents the capital improvements approved by Little Rock voters on November 4, 2003. These capital improvements were completed the end of 2007. On-going operating costs were considered in determining the capital items to be included in the bond election. The impact of various capital improvements from other funds were funded from the General fund operating budget through a short-term note. Without a future dedicated funding source capital needs will be limited to resources.

Short-Term Financing

Each year in the second quarter the City issues short-term Financing (maximum maturity of five years) to acquire vehicles, equipment, technology, and land as well as improve land and buildings.

CAPITAL PROJECT FUNDS

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

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

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

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

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

CAPITAL IMPROVEMENTS

	1/1/07 Beginning Balance	Receipt	Expenditure	Remaining Balance at 12/31/07
Appropriations by fund for multi-year projects:				
Infrastructure Fund:				
University/Park Plaza to 12th	32,117		-	32,117
University/29th to Asher	1,002,667		-	1,002,667
Napa Valley	332,050		26,594	305,457
Fund 215 Contingences	187,322	167,582		354,904
FEMA Flood Mitigation	767			767
Total	1,554,923	167,582	26,594	1,695,912
1988 Capital Bond Projects Fund:				
Mabelvale Pike/Geyer Spgs-Univeristy	191,945	7,574		199,519
Fairpark/Mabelvale Pike	142,256			142,256
South Loop Phase I	657,841			657,841
Fund 301 Contingencies	199,375		93,925	105,450
Pedestrian Bridge #1	59,780			59,780
Fourche Dam Pike Drainage	135,009		4,047	130,962
South Loop	39,508		15,154	24,354
Total	1,425,714	7,574	113,125	1,320,163
1995 Capital Bond Projects Fund:				
Fund 303 Account Adjustment	5,095	5,948		11,043
Pedestrian Bridge #2	22,998		11,990	11,009
Hindman Park Bridge Match	29,842		6,288	23,555
Total	57,935	5,948	18,277	45,606
1998 Infrastructure Bond Fund:				
Fund 304 Contingency	157,584	58,777		216,361
Geyer Springs RR Overpass	126,951			126,951
Mabelvale Cutoff	277,529		73,231	204,298
Asher Ave	42,643		6,058	36,585
Scott Hamilton	608,382		31,401	576,980
Mabelvale (Chicot to FW)	83,436	120,414		203,850
Univeristy Ave. (Markham to 19)	195,969		12,315	183,654
Total	1,492,493	179,192	123,006	1,548,679

1998 Parks & Recreation Bond Fund:

Fund 305 Contingencies	229,135	3,687		232,821
Presidential Library Site	612,746	50,558		663,304
Total	<u>841,881</u>	<u>54,245</u>	<u>-</u>	<u>896,126</u>
Total Capital Improvements for multi-year Projects	<u>5,372,946</u>	<u>414,541</u>	<u>281,002</u>	<u>5,506,486</u>

CAPITAL IMPROVEMENTS

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Total</u>
2004 Capital Bond Fund:				
Fire/Police Department Improvements:				
Fire Training Academy - Phase II	\$ 160,204	\$ 438,634	\$ 4,901,162	\$ 5,500,000
Renovations to existing Fire Stations	784,821	1,753,639	2,536,540	5,075,000
Emergency Generators	727,728	119,640	2,632	850,000
Police Department Improvements	91,967	351,051	156,982	600,000
Total Fire/Police Department Improvements	<u>1,764,720</u>	<u>2,662,964</u>	<u>7,597,316</u>	<u>12,025,000</u>
Emergency Communication Improvements:				
Upgrade Police & Fire Radio Systems	183,430	6,160,206	1,931,364	8,275,000
Early Warning Siren System Upgrades	1,331,021	369,133	(50,154)	1,650,000
3-1-1 General Information Telephone System		177,692	822,308	1,000,000
Total Emergency Communication Improvements	<u>1,514,451</u>	<u>6,707,031</u>	<u>2,703,518</u>	<u>10,925,000</u>
Street Improvements:				
Street Resurfacing	2,007,074	2,252,638	3,910,288	8,170,000
Street Reconstruction	770,991	1,836,238	8,977,771	11,585,000
Traffic Signals	88,415	1,204,020	1,722,565	3,015,000
Intersection Improvements	63,614	185,024	1,846,362	2,095,000
Total Street Improvements	<u>2,930,094</u>	<u>5,477,920</u>	<u>16,456,986</u>	<u>24,865,000</u>
Drainage Improvements	352,711	480,709	3,286,580	4,120,000
Parks & Recreational Improvements:				
Parks Capital Upgrades	137,072	1,804,547	138,381	2,080,000
Southwest Community Center Expansion	54,990	58,414	1,136,596	1,250,000
Park Improvements & Soccer Fields	24,738	90,262	1,085,000	1,200,000
Trail Development	472,364	901,071	561,565	1,935,000
Jim Dailey Fitness and Aquatic Center Expansion	9,054	460,320	280,626	750,000
Dunbar Community Center Expansion		345,572	1,639,428	1,985,000
Total Parks & Recreation Improvements	<u>698,218</u>	<u>3,660,186</u>	<u>4,841,596</u>	<u>9,200,000</u>
Zoo Improvements:				
Zoo Upgrades	207,155	731,658	861,187	1,800,000
Entry Plaza Phase I	88,292	378,851	932,857	1,400,000
Restaurant - Lion House Conversion	85,303	433,061	881,636	1,400,000
Total Zoo Improvements	<u>380,750</u>	<u>1,543,570</u>	<u>2,675,680</u>	<u>4,600,000</u>

CAPITAL IMPROVEMENTS

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

The majority of Capital Projects funded through the 2004 Capital Bond issue were completed in the first three years. Any unused carryover funds are projected to be used in 2008 for other purposes within the parameters of the Bond Covenant.



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 12/31/07, the amount of net debt outstanding was \$99,618,162. The legal debt margin allows the City flexibility to issue up to an additional \$662,137,611.

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 \$543.97, well below \$1,200 per capita which would be a warning trend. This has allowed the City to enjoy favorable bond ratings on its General Obligation Bonds. The City has received an AA- bond rating from Standard & Poor's and an Aa3 rating from Moody's Investor Services.

CITY'S LEGAL DEBT MARGIN

2007 Assessed/Value:

(2006 Assessment collected in 2007)

Commercial & Personal Property	\$3,047,023,090
G.O. Debt Limit (20% of assessment)	609,404,618
Short-Term Financing Debt Limit (5% of assessment)	152,351,155
Sub-Total Debt Limit	761,755,773
G.O. & Short-Term Bonds Outstanding @ 12/31/07	106,034,359
Less in Debt Service Fund	6,416,197
Outstanding Bonds, Net of Debt Service	<u>99,618,162</u>
Legal Debt Margin	\$662,137,611

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 2007, the legal debt limit is \$761,755,773 based on a total assessment of \$3,047,023,090. Each year it changes based upon the assessed value of real estate.

The City of Little Rock has three areas of current debt levels, which combined, equal the total debt level of the city. Current general obligation level as of December 31, 2007 is \$87,505,000. Current revenue bond level is \$44,905,000. Short-term debt level is \$18,529,359 for an overall current debt level of \$150,939,359.

Even though by law the City can raise the general obligation and the short-term debt level to \$761,755,773, it still has to have the resources to pay for it and in this case that would be an increase in value of existing and new property and/or an increase in millage. In the City of Little Rock's case, the millage required to fund over \$761 million in debt is approximately 15.62 mills. Currently, the property tax millage for the retirement of general obligation debt is 3.3 mills. This millage number can go as high as the legal debt limit will let it but only with the approval of voters. The voters of Little Rock at a special election held on November 4, 2003, continued the 3.3 mills annual ad valorem tax. Consequently, the City of Little Rock issued the \$70,635,000 Limited Tax General Obligation Bonds Series 2004 to finance capital improvements within the City of Little Rock.

By law, the City can only raise the millage to five for General Fund operations. The current level is at the maximum of five. So, to issue more debt without voter approval (i.e. the General Fund) and, without a dedicated revenue stream would hurt the overall general fund. Since the City's General Fund budget is already extremely tight from current operations and expenses, it makes no sense to issue more general obligation debt unless there is a voter approved millage increase for the retirement of the specific debt.

FUTURE DEBT SERVICE

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	11,398,780	4,235,796	15,634,576
2009	10,900,713	3,808,168	14,708,881
2010	10,389,192	3,388,691	13,777,883
2011	9,653,624	2,607,576	12,261,200
2012	8,582,048	2,576,603	11,158,651
2013	7,085,000	2,226,615	9,311,615
2014	6,850,000	1,950,641	8,800,641
2015	7,900,000	1,651,185	9,551,185
2016	8,230,000	1,319,552	9,549,552
2017	8,585,000	966,207	9,551,207

SUMMARY OF BOND INDEBTEDNESS
For the month ended December 31, 2007

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/06</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2007</u>	<u>BONDS RETIRED 2007</u>	<u>PRINCIPAL BALANCE AT 012/31/07</u>	<u>INTEREST PAID IN 2007</u>
2004 Limited Tax Capital Inr	Regions Bank (Paying Ag	\$70,635,000	4/1/2019	3.75%-4.00%	\$59,270,000	\$0	\$3,805,000	\$3,500,000	\$51,965,000	2,275,890.00
1998A Street & Drainage B	Metropolitan Bank	19,000,000	10/1/2019	3.95%-5.00%	14,130,000	0	0	14,130,000	0	338,982.50
2007 Infrastruture Refunding		13,350,000	10/1/2019	4.0%-5.00%	0	13,350,000	200,000	0	13,150,000	144,446.88
2004 Library Refunding Bor	Metropolitan Bank	25,000,000	3/1/2024	2.0%-4.35%	22,910,000	0	940,000	2,320,000	19,650,000	893,856.25
2002 Junior Lien Revenue Bonds		3,630,000	10/1/2018	3.50%-4.65%	2,935,000	0	195,000	0	2,740,000	122,272.50
REVENUE BONDS										
1998A Parks and Recreatio	Metropolitan Bank	16,405,000	1/1/2023	5.70%-5.80%	13,895,000	0	505,000	0	13,390,000	783,142.50
2002 Waste Disposal Revei	Metropolitan Bank	27,330,000	5/1/2016	3.00% - 5.00%	18,980,000	0	2,175,000	0	16,805,000	812,550.00
2003 Capital Improvement i	Metropolitan Bank	11,855,000	7/1/2028	1.50% - 5.30%	11,635,000	0	325,000	0	11,310,000	559,652.50
2007 Waste Disposal Revenue Bond		3,400,000	5/1/2022	5.30%-5.87%	0	3,400,000	0	0	3,400,000	102,121.80
TEMPORARY NOTE										
2nd 2002 Temporary Note	Bank of America	4,370,000	9/25/2007	3.85%	941,250	0	941,250	0	0	36,238.11
3rd 2003 Temporary Note	Bank of America	4,250,000	6/18/2008	2.95%	1,774,465	0	874,336	0	900,129	52,346.70
4th 2004 Temporary Note	Twin City Bank	4,215,000	9/8/2009	3.35%	2,611,748	0	842,067	0	1,769,681	87,493.55
5th 2005 Temporary Note	Bank of America	5,205,000	4/1/2010	3.55%	4,235,334	0	1,004,089	0	3,231,245	150,354.36
6th 2006 Temporary Note	Bank of America	6,550,000	4/1/2011	3.86%	6,550,000	0	1,212,696	0	5,337,304	252,829.74
7th 2007 Temporary Note	Suntrust	5,919,000	5/1/2012	3.79%	0	5,919,000	0	0	5,919,000	-
8th 2007 Temporary Note	Bank of America	1,372,000	6/28/2012	6.24%	0	1,372,000	0	0	1,372,000	-
Grand Total		\$222,486,000			\$159,867,797	\$24,041,000	\$13,019,438	\$19,950,000	\$150,939,359	6,612,177.39

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BUDGET SUMMARIES

BUDGET SUMMARIES

The following schedules summarize the audited 2006 operating results, the 2007 unaudited operating results, and the approved 2008 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 2006 - 2008**

	GENERAL FUNDS	SPECIAL REVENUES	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	FIDUCIARY FUNDS	DEBT SERVICE FUNDS
2006							
REVENUES:	\$126,867,653	\$26,571,162	\$8,565,599	\$28,998,734	\$9,070,456	\$34,685,197	\$12,431,142
EXPENDITURES:	<u>125,867,924</u>	<u>26,740,434</u>	<u>11,284,836</u>	<u>26,719,254</u>	<u>8,911,519</u>	<u>21,927,845</u>	<u>11,474,104</u>
REVENUES OVER (UNDER) EXPENDITURES	999,729	(169,272)	(2,719,237)	2,279,480	158,937	12,757,352	957,038
BEGINNING FUND BAL.	<u>11,078,879</u>	<u>10,840,511</u>	<u>11,913,438</u>	<u>21,644,498</u>	<u>3,777,822</u>	<u>196,003,619</u>	<u>11,719,779</u>
ENDING FUND BAL.	<u><u>12,078,608</u></u>	<u><u>10,671,239</u></u>	<u><u>9,194,201</u></u>	<u><u>23,923,978</u></u>	<u><u>3,936,759</u></u>	<u><u>208,760,971</u></u>	<u><u>12,676,817</u></u>
2007							
REVENUES:	132,043,366	37,477,398	99,495,572	30,822,846	9,636,640	30,137,751	13,337,829
EXPENDITURES:	<u>134,796,129</u>	<u>44,174,785</u>	<u>106,702,098</u>	<u>31,475,431</u>	<u>9,503,236</u>	<u>24,012,774</u>	<u>13,995,448</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,752,763)	(6,697,387)	(7,206,526)	(652,587)	133,404	6,124,977	(657,619)
BEGINNING FUND BAL.	<u>12,078,608</u>	<u>10,671,239</u>	<u>21,483,928</u>	<u>23,923,977</u>	<u>3,936,759</u>	<u>208,760,972</u>	<u>12,676,817</u>
ENDING FUND BAL.	<u><u>9,325,845</u></u>	<u><u>3,973,852</u></u>	<u><u>14,277,402</u></u>	<u><u>23,271,391</u></u>	<u><u>4,070,163</u></u>	<u><u>214,885,949</u></u>	<u><u>12,019,198</u></u>
2008							
REVENUES:	134,072,006	14,899,005		30,473,675	9,461,667		
EXPENDITURES:	134,071,976	14,899,005		32,078,887	10,461,667		
REVENUES OVER (UNDER) EXPENDITURES	30	0		(1,605,212)	(1,000,000)		
BEGINNING FUND BAL.	<u>9,325,845</u>	<u>3,973,852</u>	<u>14,277,398</u>	<u>23,271,387</u>	<u>4,070,163</u>	<u>214,885,947</u>	<u>12,019,200</u>
ENDING FUND BAL.	<u><u>\$9,325,875</u></u>	<u><u>\$3,973,852</u></u>	<u><u>\$14,277,398</u></u>	<u><u>\$21,666,175</u></u>	<u><u>\$3,070,163</u></u>	<u><u>\$214,885,947</u></u>	<u><u>\$12,019,200</u></u>

**GENERAL GOVERNMENT SUMMARY
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>GENERAL FUND -</u>			
REVENUES:	\$121,947,725	\$127,162,645	\$134,072,006
EXPENDITURES:	<u>122,195,498</u>	<u>129,746,494</u>	<u>134,071,976</u>
REVENUES OVER (UNDER) EXPENDITURES	(247,773)	(2,583,849)	30
BEGINNING NET ASSETS	<u>8,855,817</u>	<u>8,608,044</u>	<u>6,024,195</u>
ENDING NET ASSETS	<u><u>\$8,608,044</u></u>	<u><u>\$6,024,195</u></u>	<u><u>\$6,024,225</u></u>
<u>SPECIAL PROJECTS -105 & SMF</u>			
REVENUES:	\$4,919,928	\$4,880,721	
EXPENDITURES:	<u>3,672,426</u>	<u>5,049,635</u>	
REVENUES OVER (UNDER) EXPENDITURES	1,247,502	(168,914)	
BEGINNING FUND BALANCE	<u>2,223,062</u>	<u>3,470,564</u>	<u>3,301,650</u>
ENDING FUND BALANCE	<u><u>\$3,470,564</u></u>	<u><u>\$3,301,650</u></u>	<u><u>\$3,301,650</u></u>
TOTAL BEGINNING NET ASSETS	\$11,078,879	\$12,078,608	\$9,325,845
TOTAL REVENUES	\$126,867,653	\$132,043,366	\$134,072,006
TOTAL EXPENDITURES	<u>\$125,867,924</u>	<u>\$134,796,129</u>	<u>\$134,071,976</u>
TOTAL ENDING NET ASSETS	<u><u>\$12,078,608</u></u>	<u><u>\$9,325,845</u></u>	<u><u>\$9,325,875</u></u>

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
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>STREET -</u>			
REVENUES:	\$14,187,894	\$14,698,583	\$14,899,005
EXPENDITURES:	<u>14,190,360</u>	<u>14,936,447</u>	<u>14,899,005</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,466)	(237,864)	
BEGINNING FUND BALANCE	<u>3,142,263</u>	<u>3,139,797</u>	<u>2,901,933</u>
ENDING FUND BALANCE	<u><u>\$3,139,797</u></u>	<u><u>\$2,901,933</u></u>	<u><u>\$2,901,933</u></u>
<u>SPECIAL PROJECT - 205</u>			
REVENUES:	\$325,000	\$325,000	
EXPENDITURES:	<u>344,066</u>	<u>305,396</u>	
REVENUES OVER (UNDER) EXPENDITURES	(19,066)	19,604	
BEGINNING FUND BALANCE	<u>155,364</u>	<u>136,298</u>	<u>155,902</u>
ENDING FUND BALANCE	<u><u>\$136,298</u></u>	<u><u>\$155,902</u></u>	<u><u>\$155,902</u></u>
<u>SPECIAL PROJECTS -</u>			
REVENUES:	\$3,587,803	\$3,784,347	
EXPENDITURES:	<u>3,125,588</u>	<u>3,549,774</u>	
REVENUES OVER (UNDER) EXPENDITURES	462,215	234,573	
BEGINNING FUND BALANCE	<u>2,171,753</u>	<u>2,633,968</u>	<u>2,868,541</u>
ENDING FUND BALANCE	<u><u>\$2,633,968</u></u>	<u><u>\$2,868,541</u></u>	<u><u>\$2,868,541</u></u>

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>ECONOMIC DEVELOPMENT -</u>			
REVENUES:	\$9,404	\$1,215	
EXPENDITURES:	<u>147,971</u>		
REVENUES OVER (UNDER) EXPENDITURES	(138,567)	1,215	
BEGINNING FUND BALANCE	<u>162,022</u>	<u>23,455</u>	<u>24,670</u>
ENDING FUND BALANCE	<u><u>\$23,455</u></u>	<u><u>\$24,670</u></u>	<u><u>\$24,670</u></u>
<u>INFRASTRUCTURE -</u>			
REVENUES:	\$75,908	\$87,748	
EXPENDITURES:	<u>113,060</u>	<u>38,577</u>	
REVENUES OVER (UNDER) EXPENDITURES	(37,152)	49,171	
BEGINNING FUND BALANCE	<u>1,743,467</u>	<u>1,706,315</u>	<u>1,755,486</u>
ENDING FUND BALANCE	<u><u>\$1,706,315</u></u>	<u><u>\$1,755,486</u></u>	<u><u>\$1,755,486</u></u>
<u>EMERGENCY 911 -</u>			
REVENUES:	\$1,626,332	\$1,306,154	
EXPENDITURES:	<u>1,716,762</u>	<u>1,793,154</u>	
REVENUES OVER (UNDER) EXPENDITURES	(90,430)	(487,000)	
BEGINNING FUND BALANCE	<u>1,380,764</u>	<u>1,290,334</u>	<u>803,335</u>
ENDING FUND BALANCE	<u><u>\$1,290,334</u></u>	<u><u>\$803,335</u></u>	<u><u>\$803,335</u></u>

**SPECIAL REVENUE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>GRANTS -</u>			
REVENUES:	\$3,865,057	\$13,699,270	
EXPENDITURES:	<u>3,762,547</u>	<u>19,248,417</u>	
REVENUES OVER (UNDER) EXPENDITURES	102,510	(5,549,147)	
BEGINNING FUND BALANCE	<u>3,065</u>	<u>105,575</u>	<u>(5,443,573)</u>
ENDING FUND BALANCE	<u><u>\$105,575</u></u>	<u><u>(\$5,443,573)</u></u>	<u><u>(\$5,443,573)</u></u>
<u>CDBG/HIPP/NHSP -</u>			
REVENUES:	\$2,893,764	\$3,575,081	
EXPENDITURES:	<u>3,340,080</u>	<u>4,303,020</u>	
REVENUES OVER (UNDER) EXPENDITURES	(446,316)	(727,939)	
BEGINNING FUND BALANCE	<u>2,081,813</u>	<u>1,635,497</u>	<u>907,560</u>
ENDING FUND BALANCE	<u><u>\$1,635,497</u></u>	<u><u>\$907,560</u></u>	<u><u>\$907,560</u></u>
TOTAL BEGINNING FUND BALANCE	\$10,840,511	\$10,671,239	\$3,973,852
TOTAL REVENUES	26,571,162	37,477,398	14,899,005
TOTAL EXPENDITURES	<u>26,740,434</u>	<u>44,174,785</u>	<u>14,899,005</u>
TOTAL ENDING FUND BALANCE	<u><u>\$10,671,239</u></u>	<u><u>\$3,973,852</u></u>	<u><u>\$3,973,852</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>1988 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$63,475	\$73,789	
EXPENDITURES:	<u>58,154</u>	<u>219,035</u>	
REVENUES OVER (UNDER) EXPENDITURES	5,321	(145,246)	
BEGINNING FUND BALANCE	<u>1,464,180</u>	<u>1,469,501</u>	<u>1,324,254</u>
ENDING FUND BALANCE	<u><u>\$1,469,501</u></u>	<u><u>\$1,324,254</u></u>	<u><u>\$1,324,254</u></u>
<u>1998 INFRASTRUCTURE DEBT SERVICE REVENUE -</u>			
REVENUES:	\$1,586,154	\$13,690,850	
EXPENDITURES:	<u>1,535,645</u>	<u>15,257,623</u>	
REVENUES OVER (UNDER) EXPENDITURES	50,509	(1,566,773)	
BEGINNING FUND BALANCE	<u>1,528,697</u>	<u>1,579,206</u>	<u>12,434</u>
ENDING FUND BALANCE	<u><u>\$1,579,206</u></u>	<u><u>\$12,434</u></u>	<u><u>\$12,434</u></u>
<u>1998 CAPITAL IMPROVEMENTS - PARKS -</u>			
REVENUES:	\$155,020	\$165,355	
EXPENDITURES:	<u>1,010,356</u>	<u>1,255,612</u>	
REVENUES OVER (UNDER) EXPENDITURES	(855,336)	(1,090,257)	
BEGINNING FUND BALANCE	<u>4,616,028</u>	<u>3,760,692</u>	<u>2,670,435</u>
ENDING FUND BALANCE	<u><u>\$3,760,692</u></u>	<u><u>\$2,670,435</u></u>	<u><u>\$2,670,435</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
	<u> </u>	<u> </u>	<u> </u>
<u>1995 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$14,976	\$2,939	
EXPENDITURES:	<u>338,186</u>	<u>26,098</u>	
REVENUES OVER (UNDER) EXPENDITURES	(323,210)	(23,159)	
BEGINNING FUND BALANCE	<u>393,303</u>	<u>70,093</u>	<u>46,933</u>
ENDING FUND BALANCE	<u><u>\$70,093</u></u>	<u><u>\$46,933</u></u>	<u><u>\$46,933</u></u>
<u>1999 CAPITAL IMPROVEMENTS -</u>			
REVENUES:	\$8,054		
EXPENDITURES:	<u>483,612</u>		
REVENUES OVER (UNDER) EXPENDITURES	(475,558)		
BEGINNING FUND BALANCE	<u>475,561</u>		
ENDING FUND BALANCE	<u><u>\$3</u></u>		
<u>SHORT - TERM FINANCING</u>			
REVENUES:	\$6,737,920	\$7,500,448	
EXPENDITURES:	<u>7,858,883</u>	<u>6,632,707</u>	
REVENUES OVER (UNDER) EXPENDITURES	(1,120,963)	867,741	
BEGINNING FUND BALANCE	<u>3,435,669</u>	<u>2,314,706</u>	<u>3,182,447</u>
ENDING FUND BALANCE	<u><u>\$2,314,706</u></u>	<u><u>\$3,182,447</u></u>	<u><u>\$3,182,447</u></u>

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	<u>ACTUAL 2006</u>	<u>REVISED BUDGET 2007</u>	<u>ADOPTED BUDGET 2008</u>
<u>FIRE IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$13,229,084	
EXPENDITURES:		13,225,767	
REVENUES OVER (UNDER) EXPENDITURES		3,317	
BEGINNING FUND BALANCE			3,317
ENDING FUND BALANCE		\$3,317	\$3,317
<u>POLICE IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$850,000	
EXPENDITURES:		838,654	
REVENUES OVER (UNDER) EXPENDITURES		11,346	
BEGINNING FUND BALANCE			11,346
ENDING FUND BALANCE		\$11,346	\$11,346
<u>EMERGENCY COMMUNICATION IMM. (2004)</u>			
REVENUES:		\$11,074,818	
EXPENDITURES:		11,074,637	
REVENUES OVER (UNDER) EXPENDITURES		181	
BEGINNING FUND BALANCE			181
ENDING FUND BALANCE		\$181	\$181

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>STREET IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$25,155,000	
EXPENDITURES:		24,226,424	
REVENUES OVER (UNDER) EXPENDITURES		928,576	
BEGINNING FUND BALANCE			928,576
ENDING FUND BALANCE		\$928,576	\$928,576
<u>DRAINAGE IMPROVEMENT FUND (2004)</u>			
REVENUES:		\$4,120,000	
EXPENDITURES:		4,120,000	
REVENUES OVER (UNDER) EXPENDITURES			
BEGINNING FUND BALANCE			
ENDING FUND BALANCE		\$0	
<u>PARKS & RECREATION IMPROV. (2004)</u>			
REVENUES:		\$9,590,000	
EXPENDITURES:		9,303,897	
REVENUES OVER (UNDER) EXPENDITURES		286,103	
BEGINNING FUND BALANCE			286,103
ENDING FUND BALANCE		\$286,103	\$286,103

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>ZOO IMPROVEMENT FUNDING (2004)</u>			
REVENUES:		\$4,791,615	
EXPENDITURES:	_____	4,543,412	_____
REVENUES OVER (UNDER) EXPENDITURES		248,203	
BEGINNING FUND BALANCE	_____	_____	248,203
ENDING FUND BALANCE	=====	\$248,203	\$248,203
<u>SCHOOL AREA IMPROVEMENT (2004)</u>			
REVENUES:		\$1,065,000	
EXPENDITURES:	_____	1,015,063	_____
REVENUES OVER (UNDER) EXPENDITURES		49,937	
BEGINNING FUND BALANCE	_____	_____	49,937
ENDING FUND BALANCE	=====	\$49,937	\$49,937
<u>ANIMAL SERVICES IMPROVEMENT (2004)</u>			
REVENUES:		\$1,995,000	
EXPENDITURES:	_____	1,896,917	_____
REVENUES OVER (UNDER) EXPENDITURES		98,083	
BEGINNING FUND BALANCE	_____	_____	98,083
ENDING FUND BALANCE	=====	\$98,083	\$98,083

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>ROB. & STATEHOUSE CONVENTION (2004)</u>			
REVENUES:		\$1,000,000	
EXPENDITURES:		993,621	
REVENUES OVER (UNDER) EXPENDITURES		6,379	
BEGINNING FUND BALANCE			6,379
ENDING FUND BALANCE		\$6,379	\$6,379
<u>LIBRARY IMPROVEMENT (2004)</u>			
REVENUES:		\$355,817	
EXPENDITURES:		7,567,490	
REVENUES OVER (UNDER) EXPENDITURES		(7,211,673)	
BEGINNING FUND BALANCE		12,289,730	5,078,057
ENDING FUND BALANCE		\$5,078,057	\$5,078,057
<u>ISSUANCE AND RESERVE FUND (2004)</u>			
REVENUES:		\$4,835,857	
EXPENDITURES:		4,505,141	
REVENUES OVER (UNDER) EXPENDITURES		330,716	
BEGINNING FUND BALANCE			330,716
ENDING FUND BALANCE		\$330,716	\$330,716

**CAPITAL FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
TOTAL CAPITAL BEGINNING BALANCE	11,913,438	21,483,928	14,277,398
TOTAL REVENUES	8,565,599	99,495,572	
TOTAL EXPENDITURES	11,284,836	106,702,098	
TOTAL CAPITAL ENDING FUND BALANCE	<u>\$9,194,201</u>	<u>\$14,277,402</u>	<u>\$14,277,398</u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>WASTE DISPOSAL -</u>			
REVENUES:	\$16,084,697	\$16,092,048	\$17,286,142
EXPENDITURES:	<u>13,504,546</u>	<u>17,059,530</u>	<u>18,600,632</u>
REVENUES OVER (UNDER)	2,580,151	(967,482)	(1,314,490)
BEGINNING NET ASSETS	<u>13,006,129</u>	<u>15,586,280</u>	<u>14,618,797</u>
ENDING NET ASSETS	<u><u>\$15,586,280</u></u>	<u><u>\$14,618,797</u></u>	<u><u>\$13,304,307</u></u>
<u>RIVER MARKET -</u>			
REVENUES:	\$798,051	\$887,039	\$887,659
EXPENDITURES:	<u>1,312,085</u>	<u>889,823</u>	<u>887,659</u>
REVENUES OVER (UNDER)			
NET INCOME (LOSS)	(514,034)	(2,784)	
BEGINNING NET ASSETS	<u>4,311,809</u>	<u>3,797,775</u>	<u>3,794,991</u>
ENDING NET ASSETS	<u><u>\$3,797,775</u></u>	<u><u>\$3,794,991</u></u>	<u><u>\$3,794,991</u></u>
<u>CONCESSIONS -</u>			
REVENUES:	\$101,601	\$121,174	\$118,885
EXPENDITURES:	<u>118,434</u>	<u>121,174</u>	<u>118,885</u>
REVENUES OVER (UNDER)			
EXPENDITURES	(16,833)	0	
BEGINNING NET ASSETS	<u>(317,199)</u>	<u>(334,032)</u>	<u>(334,032)</u>
ENDING NET ASSETS	<u><u>(\$334,032)</u></u>	<u><u>(\$334,032)</u></u>	<u><u>(\$334,032)</u></u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>ZOO -</u>			
REVENUES:	\$3,969,265	\$4,493,797	\$4,752,030
EXPENDITURES:	<u>4,020,910</u>	<u>4,507,957</u>	<u>4,752,030</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(51,645)	(14,160)	
BEGINNING NET ASSETS	<u>1,904,389</u>	<u>1,852,744</u>	<u>1,838,584</u>
ENDING NET ASSETS	<u><u>\$1,852,744</u></u>	<u><u>\$1,838,584</u></u>	<u><u>\$1,838,584</u></u>
<u>ZOO SPECIAL PROJECTS -</u>			
REVENUES:	\$46,127	\$59,868	
EXPENDITURES:	<u>86,127</u>	<u>18,092</u>	
REVENUES OVER (UNDER) NET INCOME (LOSS)	(40,000)	41,777	
BEGINNING NET ASSETS	<u>555,047</u>	<u>515,047</u>	<u>556,822</u>
ENDING NET ASSETS	<u><u>\$515,047</u></u>	<u><u>\$556,822</u></u>	<u><u>\$556,822</u></u>
<u>GOLF -</u>			
REVENUES:	\$2,795,787	\$3,016,656	\$3,026,226
EXPENDITURES:	<u>2,833,888</u>	<u>3,016,656</u>	<u>3,026,226</u>
REVENUES OVER (UNDER) EXPENDITURES	(38,101)	0	
BEGINNING NET ASSETS	<u>368,565</u>	<u>330,464</u>	<u>330,464</u>
ENDING NET ASSETS	<u><u>\$330,464</u></u>	<u><u>\$330,464</u></u>	<u><u>\$330,464</u></u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>JIM DAILEY FITNESS & AQUATIC CENTER -</u>			
REVENUES:	\$1,160,858	\$1,110,918	\$1,135,530
EXPENDITURES:	<u>1,220,388</u>	<u>1,157,929</u>	<u>1,135,530</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	(59,531)	(47,012)	
BEGINNING NET ASSETS	<u>2,869,822</u>	<u>2,810,291</u>	<u>2,763,280</u>
ENDING NET ASSETS	<u><u>\$2,810,291</u></u>	<u><u>\$2,763,280</u></u>	<u><u>\$2,763,280</u></u>
<u>RIVERMARKET GARAGE OPERATING -</u>			
REVENUES:	\$1,444,260	\$1,944,212	\$1,894,203
EXPENDITURES:	<u>1,414,266</u>	<u>2,251,760</u>	<u>2,184,925</u>
REVENUES OVER (UNDER) NET INCOME (LOSS)	29,993	(307,548)	(290,722)
BEGINNING NET ASSETS	<u>(113,215)</u>	<u>(83,222)</u>	<u>(390,770)</u>
ENDING NET ASSETS	<u><u>(\$83,222)</u></u>	<u><u>(\$390,770)</u></u>	<u><u>(\$681,492)</u></u>
<u>VEHICLE STORAGE FACILITY-</u>			
REVENUES:	\$1,173,495	\$1,658,395	\$1,373,000
EXPENDITURES:	<u>1,370,937</u>	<u>1,659,868</u>	<u>1,373,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(197,442)	(1,474)	
BEGINNING NET ASSETS	<u>(1,208)</u>	<u>(198,650)</u>	<u>(200,123)</u>
ENDING NET ASSETS	<u><u>(\$198,650)</u></u>	<u><u>(\$200,123)</u></u>	<u><u>(\$200,123)</u></u>

**ENTERPRISE FUNDS
OPERATING BUDGET
2006-2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
	<u> </u>	<u> </u>	<u> </u>
<u>RECREATION SERVICES -</u>			
REVENUES:	\$1,424,593	\$1,438,739	
EXPENDITURES:	<u>837,673</u>	<u>792,642</u>	<u> </u>
REVENUES OVER (UNDER) EXPENDITURES	586,920	646,096	
BEGINNING NET ASSETS	<u>(939,641)</u>	<u>(352,722)</u>	<u>293,374</u>
ENDING NET ASSETS	<u>(\$352,722)</u>	<u>\$293,374</u>	<u>\$293,374</u>
TOTAL ENTERPRISE BEGINNING NET ASSETS	21,644,498	23,923,977	23,271,387
TOTAL REVENUES	28,998,734	30,822,846	30,473,675
TOTAL EXPENDITURES	<u>26,719,254</u>	<u>31,475,431</u>	<u>32,078,887</u>
TOTAL ENTERPRISE ENDING NET ASSETS	<u>\$23,923,978</u>	<u>\$23,271,391</u>	<u>\$21,666,175</u>

**FLEET INTERNAL SERVICE FUND
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>FLEET INTERNAL SERVICE -</u>			
REVENUES:	\$9,070,456	\$9,636,640	\$9,461,667
EXPENDITURES:	<u>8,911,519</u>	<u>9,503,236</u>	<u>10,461,667</u>
REVENUES OVER (UNDER) EXPENDITURES	158,937	133,403	(1,000,000)
BEGINNING NET ASSETS	<u>3,777,822</u>	<u>3,936,759</u>	<u>4,070,163</u>
ENDING NET ASSETS	<u><u>\$3,936,759</u></u>	<u><u>\$4,070,163</u></u>	<u><u>\$3,070,163</u></u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>POLICE PENSION & RELIEF FUND -</u>			
ADDITIONS:	\$13,765,375	\$10,071,471	
DEDUCTIONS:	<u>8,613,104</u>	<u>9,291,629</u>	
NET INCREASE (DECREASE)	5,152,271	779,842	
NET ASSETS HELD IN TRUST, BEGINNING	<u>62,583,056</u>	<u>67,735,329</u>	<u>68,515,171</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$67,735,329</u></u>	<u><u>\$68,515,171</u></u>	<u><u>\$68,515,171</u></u>
<u>FIRE PENSION & RELIEF FUND -</u>			
ADDITIONS:	\$11,464,890	\$8,702,378	
DEDUCTIONS:	<u>8,222,522</u>	<u>8,454,384</u>	
NET INCREASE (DECREASE)	3,242,368	247,994	
NET ASSETS HELD IN TRUST, BEGINNING	<u>86,803,218</u>	<u>90,045,585</u>	<u>90,293,578</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$90,045,585</u></u>	<u><u>\$90,293,578</u></u>	<u><u>\$90,293,578</u></u>
<u>NON-UNIFORM DEFINED BENEFIT FUND</u>			
ADDITIONS:	\$2,395,856	\$1,622,483	
DEDUCTIONS:	<u>1,474,240</u>	<u>1,372,264</u>	
NET INCREASE (DECREASE)	921,616	250,220	
NET ASSETS HELD IN TRUST, BEGINNING	<u>9,512,521</u>	<u>10,434,136</u>	<u>10,684,356</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$10,434,136</u></u>	<u><u>\$10,684,356</u></u>	<u><u>\$10,684,356</u></u>

**FIDUCIARY FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>NON-UNIFORM DEFINED CONTRIBUTION</u>			
ADDITIONS:	\$5,982,439	\$5,670,617	
DEDUCTIONS:	<u>3,396,145</u>	<u>2,859,096</u>	
NET INCREASE (DECREASE)	2,586,294	2,811,520	
NET ASSETS HELD IN TRUST, BEGINNING	<u>32,871,149</u>	<u>35,457,443</u>	<u>38,268,963</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$35,457,443</u></u>	<u><u>\$38,268,963</u></u>	<u><u>\$38,268,963</u></u>
<u>401 (A) PENSION FUND -</u>			
ADDITIONS:	\$1,076,637	\$4,070,802	
DEDUCTIONS:	<u>221,834</u>	<u>2,035,401</u>	
NET INCREASE (DECREASE)	854,803	2,035,401	
NET ASSETS HELD IN TRUST, BEGINNING	<u>4,233,675</u>	<u>5,088,479</u>	<u>7,123,880</u>
NET ASSETS HELD IN TRUST, ENDING	<u><u>\$5,088,479</u></u>	<u><u>\$7,123,880</u></u>	<u><u>\$7,123,880</u></u>
TOTAL NET ASSETS BEGINNING	196,003,619	208,760,972	214,885,947
TOTAL ADDITIONS	34,685,197	30,137,751	
TOTAL DEDUCTIONS	<u>21,927,845</u>	<u>24,012,774</u>	
TOTAL NET ASSETS ENDING	<u><u>\$208,760,971</u></u>	<u><u>\$214,885,949</u></u>	<u><u>\$214,885,947</u></u>

**DEBT SERVICE FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
<u>2002 CIP JUNIOR LIEN BONDS</u>			
REVENUE:	\$326,427	\$327,390	
EXPENDITURES:	<u>320,674</u>	<u>318,523</u>	
NET INCREASE (DECREASE)	5,753	8,867	
BEGINNING FUND BALANCE	<u>3,051</u>	<u>8,804</u>	<u>17,672</u>
ENDING FUND BALANCE	<u><u>\$8,804</u></u>	<u><u>\$17,672</u></u>	<u><u>\$17,672</u></u>
<u>2004 IMPROVEMENT BONDS DEBT SERVICE</u>			
REVENUE:	\$9,283,838	\$10,000,492	
EXPENDITURES:	<u>8,407,535</u>	<u>9,511,480</u>	
NET INCREASE (DECREASE)	876,303	489,012	
BEGINNING FUND BALANCE	<u>8,837,071</u>	<u>9,713,374</u>	<u>10,202,386</u>
ENDING FUND BALANCE	<u><u>\$9,713,374</u></u>	<u><u>\$10,202,386</u></u>	<u><u>\$10,202,386</u></u>
<u>2004 LIBRARY IMP. BONDS DEBT SERVICE</u>			
REVENUE:	\$2,820,877	\$3,009,947	
EXPENDITURES:	<u>2,745,895</u>	<u>4,165,445</u>	
NET INCREASE (DECREASE)	74,982	(1,155,498)	
BEGINNING FUND BALANCE	<u>2,879,657</u>	<u>2,954,639</u>	<u>1,799,142</u>
ENDING FUND BALANCE	<u><u>\$2,954,639</u></u>	<u><u>\$1,799,142</u></u>	<u><u>\$1,799,142</u></u>

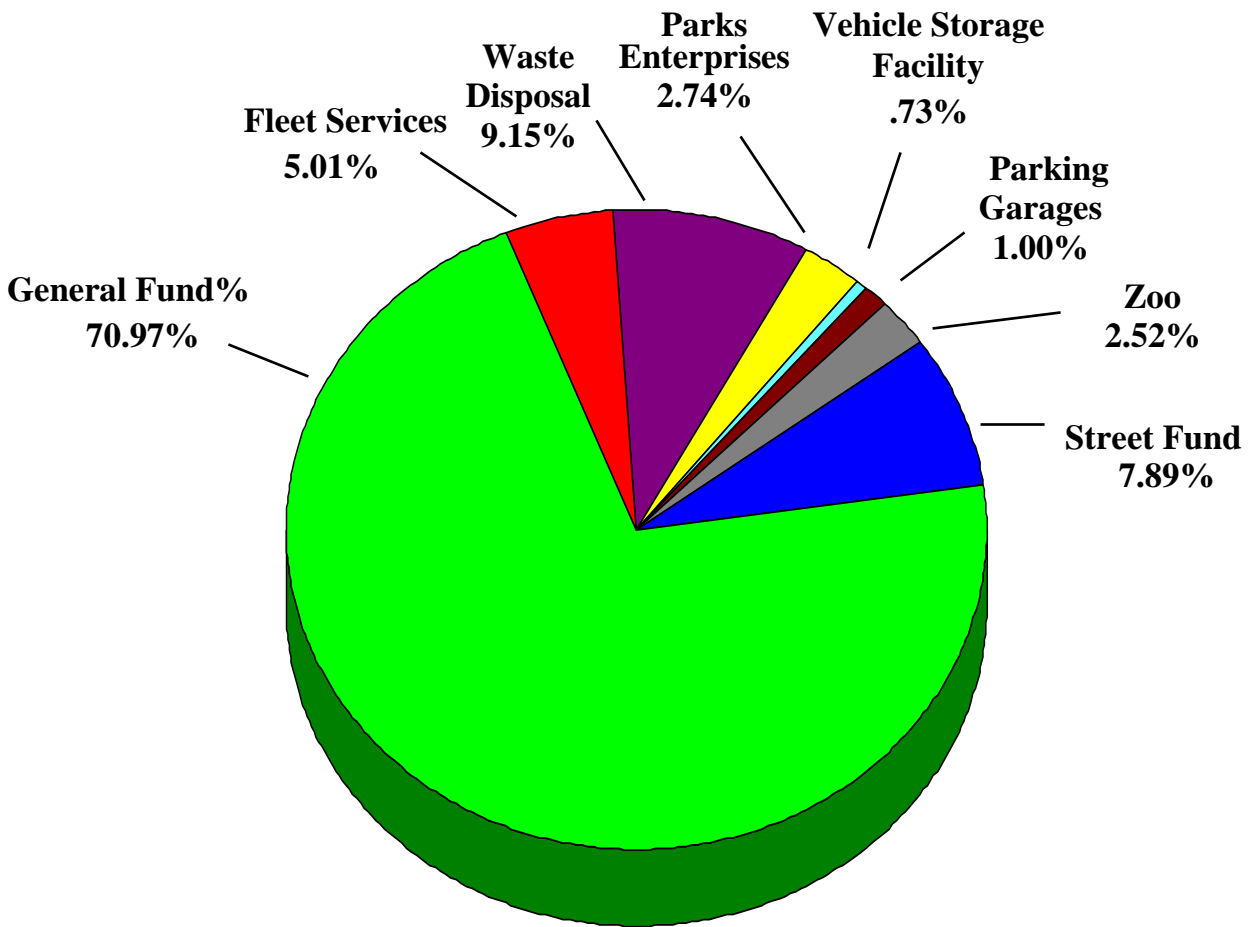
**DEBT SERVICE FUNDS
OPERATING BUDGET
2006 - 2008**

	ACTUAL 2006	REVISED BUDGET 2007	ADOPTED BUDGET 2008
TOTAL BEGINNING FUND BALANCE	\$11,719,779	\$12,676,817	\$12,019,200
TOTAL REVENUES	12,431,142	13,337,829	
TOTAL EXPENDITURES	11,474,104	13,995,448	
TOTAL ENDING FUND BALANCE	\$12,676,817	\$12,019,198	\$12,019,200



REVENUES

CITY OF LITTLE ROCK 2008 BUDGET SUMMARY ALL FUNDS RESOURCES

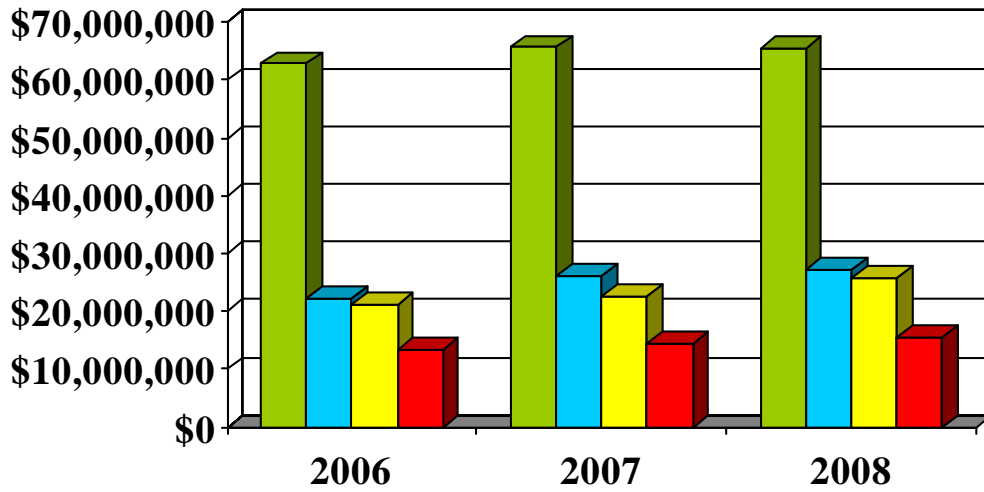


\$188,906,353

**CITY OF LITTLE ROCK
2008 OPERATING REVENUES**

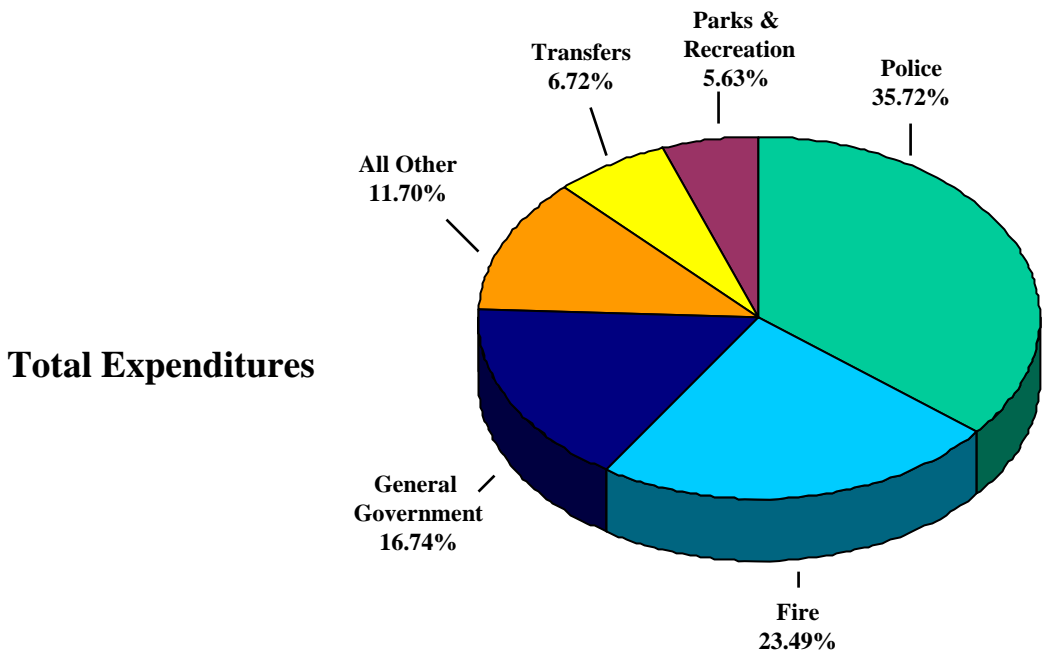
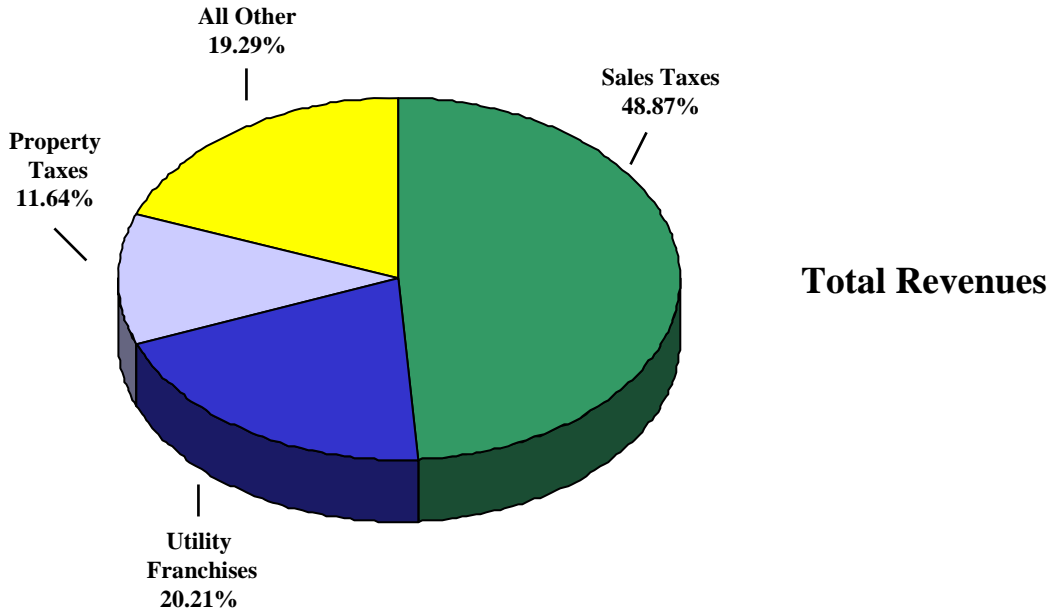
REVENUES:	2006 ACTUAL	2007 ADOPTED	2008 ADOPTED	07/08 DIFF	% CHANGE
Property Taxes	\$19,460,974	\$14,543,129	\$15,599,990	\$1,056,861	7.27%
Sales Tax	64,431,558	65,723,569	65,518,648	-204,921	-0.31%
Interest Earnings	530,155	595,612	429,000	-166,612	-27.97%
Utility Franchises	24,218,804	26,230,516	27,096,415	865,899	3.30%
Business Licenses	5,649,151	5,872,708	5,782,133	-90,575	-1.54%
Mixed Drinks	1,337,825	1,390,882	1,375,428	-15,454	-1.11%
Building, Related Permits	2,907,818	2,770,915	2,856,470	85,555	3.09%
Fines	3,254,358	3,424,270	3,565,726	141,456	4.13%
Park Revenue	389,363	394,180	427,660	33,480	8.49%
Airport Reimbursement	2,415,667	2,389,752	3,307,180	917,428	38.39%
Salary Reimbursement 911	1,187,352	1,246,720	1,309,056	62,336	5.00%
Insurance Pension Turnback	1,523,272	1,784,268	1,673,782	-110,486	-6.19%
All Other	1,369,677	1,370,620	970,105	-400,515	-29.22%
Transfers In	1,126,781	1,282,504	4,160,412	2,877,908	224.40%
Total General Fund	129,802,755	129,019,645	134,072,006	5,052,360	3.92%
Other Budgeted Funds					
Zoo	3,945,918	4,490,912	4,752,030	261,118	5.81%
Golf	2,817,269	3,015,076	3,026,226	11,150	0.37%
Jim Dailey Fitness and Aquatic Center	1,152,094	1,110,657	1,135,530	24,873	2.24%
Concessions	103,197	121,174	118,885	-2,289	-1.89%
River Market	799,589	887,039	887,659	620	0.07%
Waste Disposal	16,343,964	16,092,048	17,286,142	1,194,094	7.42%
Vehicle Storage Facility	1,171,495	1,658,395	1,373,000	-285,395	-17.21%
Parking Garages	2,191,179	1,944,212	1,894,203	-50,009	-2.57%
Street	14,172,227	14,649,782	14,899,005	249,223	1.70%
Fleet Services	9,437,609	8,974,784	9,461,667	486,883	5.43%
Total Other Budgeted Funds	52,134,541	52,944,079	54,834,347	1,890,268	3.57%
Total All Budgeted Funds	\$181,937,296	\$181,963,724	\$188,906,353	\$6,942,628	3.82%

General Government Summary of Revenues 2006-2008



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

FY 2008 GENERAL FUND



**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
GENERAL FUND			
PROPERTY TAX			
Property Taxes	\$ 18,064,426	\$ 13,597,636	\$ 14,624,816
Homestead Taxes	1,328,361	825,208	903,174
Act 9 Industry Payment	68,188	120,285	72,000
Total Property Taxes	<u>19,460,975</u>	<u>14,543,129</u>	<u>15,599,990</u>
SALES TAX			
County Sales & Use Tax	37,096,857	39,213,786	39,025,086
City Sales Tax	22,349,332	23,686,640	23,378,080
State Tax Turnback	4,985,369	2,823,143	3,115,482
Total Sales Taxes	<u>64,431,558</u>	<u>65,723,569</u>	<u>65,518,648</u>
UTILITY FRANCHISE			
Entergy	12,460,755	12,774,248	12,771,830
S W Bell	1,550,466	1,441,586	1,502,658
Long Dist. Franchise Fees	1,110,615	1,114,298	240,304
Local Landline Franchise Fees	360,225	242,791	1,228,478
Centerpoint Energy	4,227,466	4,162,095	4,161,503
Central Ark Water	1,674,435	1,667,125	2,671,148
LR Waste Water	2,171,617	2,440,162	3,796,948
Fiber Optics	556,696	563,816	474,540
Cable TV	1,870,783	1,824,395	2,004,241
Franchise Fee Contra	(1,764,254)		(1,755,235)
Total Utility Franchises	<u>24,218,804</u>	<u>26,230,515</u>	<u>27,096,415</u>
BUSINESS LICENSES			
General Business Licenses	5,649,151	5,808,163	5,782,133
Mixed Drinks Licenses	1,337,825	1,390,882	1,375,428
Total Business Licenses	<u>6,986,977</u>	<u>7,199,045</u>	<u>7,157,561</u>
PERMITS			
Building & Excavation Permits	1,475,945	1,441,334	1,564,600
Electrical Permits	475,431	474,934	430,500
HVAC Permits	395,395	400,717	352,100
Plumbing Permits	463,941	453,930	400,800
Wrecker Franchise	70,478	64,545	79,950
Burn Permits	26,628	27,837	28,520
Total Permits	<u>2,907,819</u>	<u>2,863,297</u>	<u>2,856,470</u>
INTERGOVERNMENTAL			
Insurance Turnback	1,523,272	1,784,268	1,673,782
Total Intergovernmental	<u>1,523,272</u>	<u>1,784,268</u>	<u>1,673,782</u>
POLICE SERVICES			
Police Report	182,374	189,078	225,100
False Alarm	98,598	115,064	115,200
False Alarm Duplicate	2,990		80
Airport - Security Guards	1,154,247	1,120,825	1,648,000
Total Police Services	<u>1,438,209</u>	<u>1,424,967</u>	<u>1,988,380</u>

**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
FIRE SERVICES			
Fire Alarm Inspection	5,996	5,916	3,900
Airport-Fire Protection	1,261,420	1,268,927	1,314,900
Total Fire Services	1,267,416	1,274,843	1,318,800
PARK REVENUE			
Tennis Fees - Rebsamen & Walker		40,311	
University Park Adult Center		43,609	38,000
SWLR Community Complex		69,454	81,600
Athletics Fees	164,177	166,529	133,430
Community Center & Miscellaneous Fees	72,116	59,238	75,430
Admissions Revenue	152,341		31,900
Miscellaneous Revenue	729	11,877	67,300
Total Park Revenue	389,363	391,018	427,660
MISCELLANEOUS SERVICES			
Crossing Guards-LRSD Reimb	342,807	235,617	244,300
Airport Ramp Reimbursement	42,567		35,900
911 Services Reimbursement	1,187,352	1,246,720	1,309,000
Total Miscellaneous Services	1,572,726	1,482,337	1,589,200
Total Charge for Services	4,667,714	4,573,165	5,324,040
FEEES			
Rezoning Fees	102,653	107,860	90,700
Act 474 Admin Fees	4,321	2,891	5,200
Act 9 Admin Fees	19,088	19,003	12,300
Incident Report Fees		3,060	3,700
Civil Court Fees	64,215	66,300	65,500
Education Training Fees		56,406	57,200
Bail Bonds Admin Fees	236	61	
Community Service Fees	32,780	29,290	23,200
Miscellaneous Service Fees			10,561
Animal Services		71,000	43,500
Total Fees	223,293	355,871	311,861
Fines - Traffic	2,073,525	2,165,046	2,099,100
Fines - Criminal - Other	588,141	640,951	367,400
Probation Assessments			227,000
Additional court Cost			19,700
Theft Diversion Class			28,600
Fines - Parking	282,640	264,733	595,126
Immobilization Fees			1,000
Fines - Child Passgr Protection	4,670	6,120	4,000
Fines - Environmental	65,346	72,453	47,000
Littering Fines			200
Fines - Animal	186,540	203,967	166,000
Fines - Anger Management	52,757		10,600
Fines - Other	738		
Drunk-O-Meter	3,314	3,264	3,500
Total Fines	3,257,671	3,356,534	3,569,226
Total Operating Revenue	127,678,082	126,629,392	129,107,993

**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
MISCELLANEOUS INCOME			
Security Deposit Rental Reimbursement		5,279	800
Other Reimbursement	8,146	7,446	3,000
Commission - Vending		1,428	1,000
Sale of Equipment to Employees	3,595		1,600
Miscellaneous Revenue	147,919	158,995	122,500
Total Miscellaneous Revenue	159,660	173,148	128,900
TOTAL RENTS AND ROYALTIES			
Tower Lease	248,912	270,373	229,900
Ground Leases	6,579	7,038	6,700
Amusement Park Leases	3,399	3,366	3,800
Air Rights Lease-Camelot	8,838	7,211	5,300
Total Rents and Royalties	267,728	287,988	245,700
INVESTMENT INCOME			
Interest Income	452,726	595,612	429,000
Gain/Loss on Investment Sale	77,429		
Interest On Bank			
Total Investment Income	530,155	595,612	429,000
Gain or Loss on Sale of Fixed Assets	40,350	51,000	
Total Non-Operating Income	997,893	1,107,748	803,600
Transfers In	1,126,781	1,282,504	4,160,412
TOTAL GENERAL FUND REVENUE	\$ 129,802,755	\$ 129,019,645	\$ 134,072,006
ZOO ENTERPRISE FUND			
Concessions	249,156	261,000	405,700
Zoo Admissions	860,699	1,250,000	1,323,213
Merchandise Sales	255,178	286,000	301,698
Education	49,798	65,040	48,511
Special Events	185,417	247,500	225,000
Membership	143,690	219,450	200,000
Miscellaneous	41,487	55,000	49,514
Zoo Camel	34,506	38,000	38,000
Zoo Rentals	4,963	5,142	11,075
Outside Support	16,121	10,000	30,415
Amusement Rides	127,807	172,650	132,170
Carousel Rides			200,000
Lorikeet Nectar Sales		50,000	30,000
Transfers	1,977,096	1,831,130	1,756,734
TOTAL ZOO ENTERPRISE FUND	3,945,918	4,490,912	4,752,030

**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
GOLF ENTERPRISE FUND			
Concessions Revenue	109,684	120,000	131,500
Green Fees	972,594	1,705,658	1,760,465
Merchandise Sales	148,004	149,357	143,400
Equipment Rental	617,797		
Other	17,399	800	
Transfers	951,791	1,039,261	990,861
TOTAL GOLF ENTERPRISE FUND	2,817,269	3,015,076	3,026,226
JIM DAILEY FITNESS & AQUATIC CENTER ENTERPRISE FUND			
Monthly Membership	323,808	290,183	299,919
Daily Fees	113,656	109,193	109,096
Annual Fees	53,083	48,265	48,073
Special Fees	14,781	16,735	13,785
Corporate Fees	190,426	167,699	227,575
Special Events	1,496	3,500	3,500
Miscellaneous	39,128	37,050	1,490
Other	22,789	35,500	62,317
Transfers	392,927	402,532	369,775
TOTAL JIM DAILEY FITNESS & AQUATIC CENTER	1,152,094	1,110,657	1,135,530
CONCESSIONS ENTERPRISE FUND			
Concessions Revenue		70,695	52,233
Concessions - Food	53,521		
Concessions - Beer	2,786		
Concessions - Miscellaneous	(2,359)		17,609
Merchandise Sales			
University Park Adult Leisure Center			
Transfers	49,249	50,479	49,043
TOTAL CONCESSIONS ENTERPRISE FUND	103,197	121,174	118,885
RIVER MARKET ENTERPRISE FUND			
Amphitheater	24,350	23,200	23,500
Rental Fees	172,259	169,200	182,279
Admissions Revenue	59,926	57,400	57,800
Miscellaneous Fees	62,507	55,400	49,200
Miscellaneous Revenue	10,872	13,900	18,300
Transfers	469,675	567,939	556,580
TOTAL RIVERMARKET ENTERPRISE FUND	799,589	887,039	887,659

**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
WASTE DISPOSAL ENTERPRISE FUND			
Sanitation Fees	14,739,643	14,633,641	14,644,703
Landfill Fees	915,967	848,627	1,150,000
Interest On Investments	609,252	517,988	761,061
Yard Waste	23,291	25,283	50,000
Compost Sale	55,296	66,015	65,000
Miscellaneous Revenue	515	494	615,378
TOTAL WASTE DISPOSAL ENTERPRISE FUND	16,343,964	16,092,048	17,286,142
VEHICLE STORAGE FACILITY			
Impound Administration	99,191	206,500	105,000
Storage Fees	293,310	660,200	560,000
Wrecker Fees	388,659	665,305	575,000
Vehicle Auction Sale	347,209	50,000	100,000
Taxi Permit	5,500	4,000	
Taxi Vehicle Permit	2,875	1,350	
Taxi Driver Permits	1,919	1,500	
Specialized Operator Permit	40	540	
Specialized Vehicle Permit	90	4,000	
Sales Tax	1,891	40,000	
Vehicle Storage Miscellaneous	30,811	25,000	33,000
TOTAL VEHICLE STORAGE FACILITY	1,171,495	1,658,395	1,373,000
STREET FUND			
1/2 County Road Tax	3,741,545	3,811,000	4,213,000
ST Homestead	275,138	271,200	272,400
State Gas Tax Turnback	8,802,297	8,918,700	8,777,200
Street Repair Reimbursement	427,203	23,600	22,400
Insurance Reimbursement	57,766	34,000	92,000
Interest On Investments	82,729	96,064	93,005
Miscellaneous Revenue	54,477	37,800	
Transfer In	717,200	1,457,418	1,429,000
TOTAL STREET FUND	14,158,355	14,649,782	14,899,005

**CITY OF LITTLE ROCK
2008 OPERATING REVENUE**

	2006 ACTUAL BUDGET	2007 ADOPTED BUDGET	2008 ADOPTED BUDGET
PARKING GARAGES			
Parking Deck Monthly	615,703	641,660	878,238
Parking Deck Daily	106,751	114,622	
Parking Peabody	36,856	28,046	
Parking Special	9,021	10,583	
Surface Lot Parking	26,813	30,028	
Business License - Auto/Truck	154,292	204,973	220,793
Street Repair Reimbursement		432,000	288,000
Parking Meters	470,048	461,000	447,172
Interest on Investments	85,645	20,800	60,000
Miscellaneous		500	
Transfers In	686,050		
TOTAL PARKING GARAGES	2,191,179	1,944,212	1,894,203
FLEET INTERNAL SERVICE FUND			
Fleet Labor	2,343,603	2,375,030	2,498,214
Fuel Fees	2,033,996	2,240,451	2,307,363
Motor Pool	17,483	16,000	30,000
Miscellaneous Sales	451,760		535,500
Variable Maintenance		3,159,080	
Fleet Parts	2,606,460		2,749,209
Insurance Totaled	175,924	634,773	96,571
Fleet Management	443,414	547,750	504,710
Fleet Sublets	903,521		657,630
Interest on investment	66,212		81,670
Gain/Loss on Sale of Fixed Assets	395,236	1,700	800
TOTAL FLEET INTERNAL SERVICE FUND	9,437,609	8,974,784	9,461,667
GRAND TOTAL ALL FUNDS	181,923,424	181,963,724	188,906,353

REVENUE TRENDS

OVERALL

2008 Operating Budget forecasted a substantial increase in the core revenue streams of the City such as sales taxes, property taxes, and utility franchise fees as indicated in the table below. (millions of dollars).

	<u>REVENUES</u>	<u>% CHANGE</u>
2004 Operating Revenues	110.4	
2005 Operating Revenues	113.4	2.72%
2006 Operating Revenues	119.7	5.56%
2007 Operating Revenues	129.0	7.77%
2008 Operating Revenues	134.1	3.95%

The City's General Fund is mainly comprised of sales taxes, property taxes, utility franchise fees, fines and fees and revenues from various licenses. Retail sales across the country have been below budget as is the case in Little Rock. The 2008 Adopted Budget has a projected 0.31% decrease in sales tax collections. The City's General Fund is heavily dependent on sales tax, which comprises 49% of the 2008 budget. Utility franchise fees comprise 20% and property taxes comprise 11.6% of the 2008 General Fund budget.

PROPERTY TAXES

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

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

- 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). This Act states that, starting with the assessment year 2000 and thereafter, the amount of real property taxes assessed on the homestead of each property owner is reduced by \$300. During the latest legislative session, the homestead credit was raised to \$350.

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

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

	<u>2006 Payable 2007</u>	<u>2007 Payable 2008</u>
General Operation	5.00	5.00
Bond Retirement	3.30	3.30
Library System	3.80	5.30
Police & Firemen's Pension	<u>2.00</u>	<u>2.00</u>
	14.10	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.

A Little Rock property owner's tax assessment for 2007 would also include 5.60 mills levied by the County and 46.470 mills levied by the local school district, in addition to the City millage. The total millage would be 70.50 for 2007 but payable in 2008.

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

Property taxes for 2007 increased an unprecedented 10% due to increased collections efforts by Pulaski County.

COUNTY SALES TAX

The City receives its pro rate share of a one percent countywide sales tax. The distribution is based on the Little Rock population as a percent of Pulaski County's total population. The City comprises approximately 51% of the County population and therefore receives this percentage of the one percent tax, which includes use taxes. Use taxes, paid mostly by businesses, resemble sales taxes but apply to goods bought from

such out-of-state merchants as catalog vendors. Use taxes generally generate approximately \$3,000,000 in annual revenues. . Beginning January 1, 2008, local tax caps on single transactions will no longer apply when city and county sales and use taxes are collected. The local tax cap will continue to apply to the first \$2,500 per item on the sale of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes. This could provide a significant increase in sales tax receipts for fiscal year 2008.

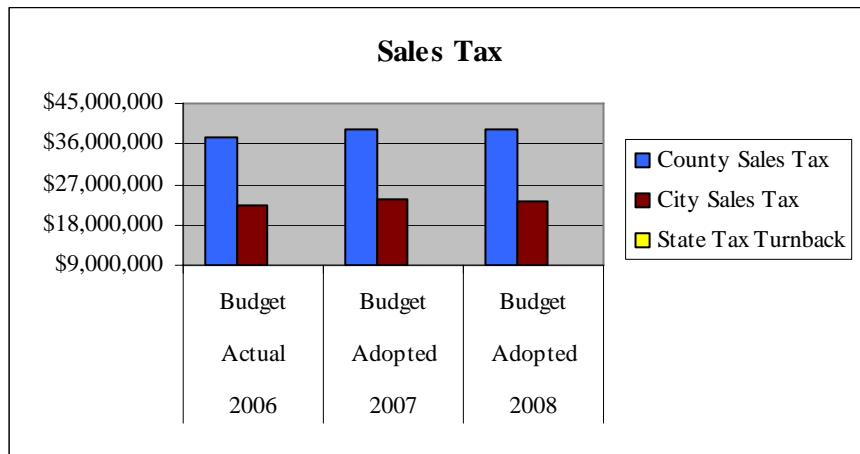
LOCAL SALES TAX

The City receives annual revenues of over \$23,400,000 from a one-half percent local sales tax that was the result of a 1993 special election. There is a two-month delay from the time the actual sales tax are collected by the businesses and remitted to the State until the County disburses this amount to the City, less a 3% administrative charge. The growth of the county sales tax is expected to be 2.72% while the city one-half cent is expected to grow 2.24%. For 2007, the growth of the County Tax was approximately 2.82 percent while the city one-half cent was 2.78%.

STATE TAX TURNBACK

The State General Assembly, through the Office of Budget, appropriates and then distributes an amount for turnback to cities. The distribution is based on population. The revenues from this source have fallen from a high in 1998 of \$3.4 million to a low in 2007 of \$2.7 million, excluding a one-time turnback of \$1,255,896. The one-time turnback were state surplus funds. The turnback funds are not based on the state economy, but rather it is an appropriation made every July 1st by the State’s Office of the Budget and distributed based on population. The turnback funds should result in approximately \$3.1 million dollars a year, which includes a one-time state surplus return of \$418,000.

The City also receives turnback funds directed to the Street Department. The Gas Tax Turnback is based on the latest census and gallons consumed. Basically, 15% of all the tax on gasoline consumption goes



to municipal aid or gas turnback. Fiscal Year 2007 actually saw a decrease of less than 1% due to a reduced consumption level. Gas prices are expected to remain relatively high for 2008.

INTEREST EARNINGS

Interest earned on investments and bank deposits of the General Fund and certain bond retirement funds legally can be used for any municipal purpose. The Fed Funds rate has decreased from 5.25% to 4.25% in one year. This is a reversal from the previous years where it increased from 4.50% to 5.25%. The Discount Rate has dropped from 6.25% to 4.75% in one year. The expectation is for further decreases in both the Fed Funds rate and the Discount rate in 2008. The majority of the bond proceeds on the \$70,635,000 has been spent on capital improvements and therefore interest earnings have declined on that bond issue.

UTILITY FRANCHISES

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

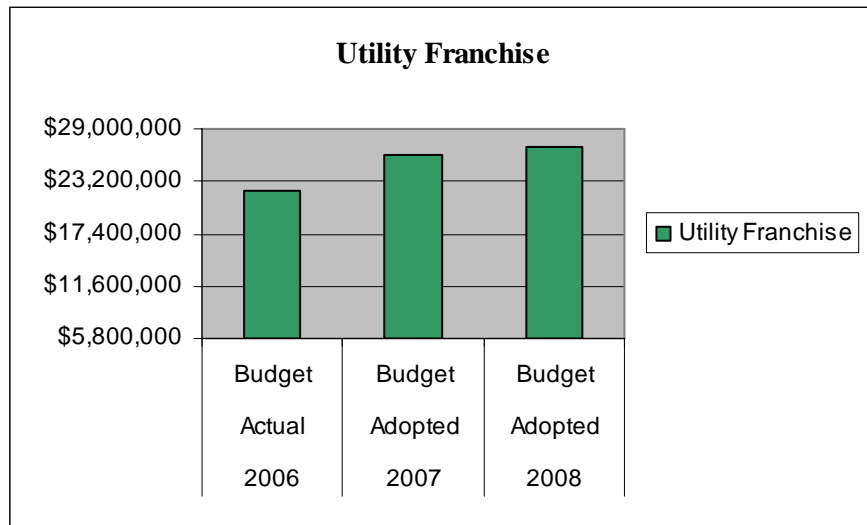
Entergy	5.20% of gross revenue collection for the current calendar year or \$8.8 million, whichever is greater
CenterPoint Energy	5.20% of gross revenue for the current calendar year or \$2.1 million, whichever is greater
SBC Communications	7.32% of local exchange access line charges for the previous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

Franchise fees are projected to significantly increase in 2008, primarily from higher Water and Wastewater franchise agreements. Receipts from telecommunication companies have continued to decrease due to on-going competition from wireless companies. Franchise fees from Comcast Cable are expected to increase above last year's collections by approximately 4%. Entergy's franchise fee payments for 2007 were

3.44% lower than 2006. In June 2007, the Arkansas Public Service Commission denied a rate increase and ordered a reduction in rates for excess charges on residential customers. CenterPoint Energy Arkla payments have a direct correlation to the severity of the weather.

2007 revenues were 4.44% lower than the previous year.

The structure of fiber optic and long distance revenues are steadily decreasing due to increased competition from wireless companies. In 2006, the City passed an ordinance which



now levies a 7.32% of all local access line revenues produced by local service providers. The City is looking at replacing lost revenues from Fiber Optics companies who have merged or filed bankruptcy. Overall Long Distance franchise fees are trending lower as a result of increased cell phone use and long distance calling cards. This trend should continue for the next few years.

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

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

BUSINESS LICENSES

Business licenses are required annually for every business operating within the City limits. These taxes are billed, collected and administered by the City’s Treasury Management Division, which is part of the Finance Department. Business license are expected to increase slightly by 2% for 2008. Business license revenues increase and decrease according to the status of the national and local economy.

MIXED DRINK PERMITS

The City levies a 10% tax on public liquor sales within the City and a 5% tax on sales by private clubs. Mixed drink revenues in 2007 were 5% lower than 2006, a result of less consumption.

BUILDING AND RELATED PERMITS

Revenues from Building and Related permits were stable for 2007 but are expected to decrease for 2008 due to an economic slowdown in the overall economy and in the construction business, particularly.

FINES

Animal Fines for 2007 but only had slightly higher revenues. Traffic fines are expected to remain at 2007 levels, resulting in approximately \$2,000,000 in annual revenues. Parking fines are projected to increase by 60% due to a fine increase from \$10 to \$15 for metered and time-zoned parking only.

PARK REVENUE

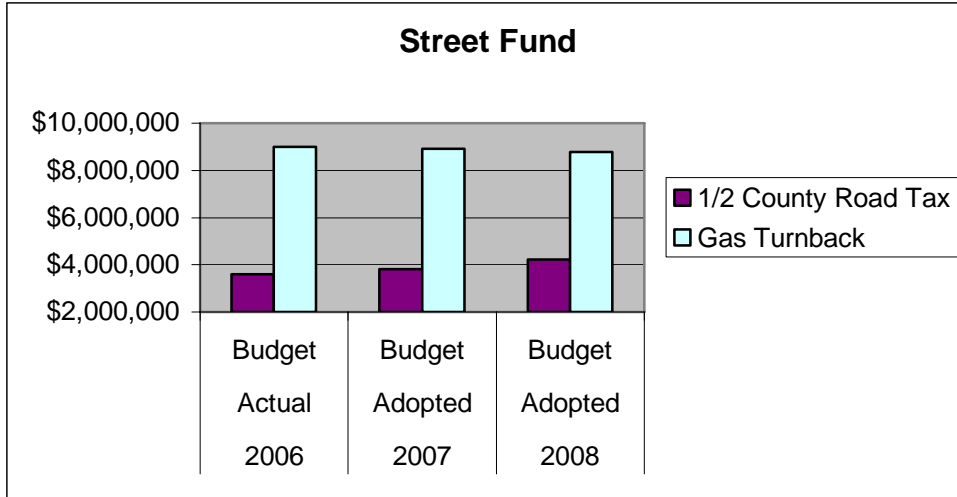
General Fund park revenues consist of tennis fees, community centers and athletics fees. These revenues have remained steady throughout the past five years. For 2007, revenues from two out of the three City's golf courses have risen, except for Rebsamen Golf Course. Rebsamen encountered problems with a few of its putting holes, resulting in less rounds played. Rebsamen revenues were \$177,300 below 2006 figures. Weather plays a crucial role in determining trends.

AIRPORT REIMBURSEMENT

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

STREET GAS TAX TURNBACK

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



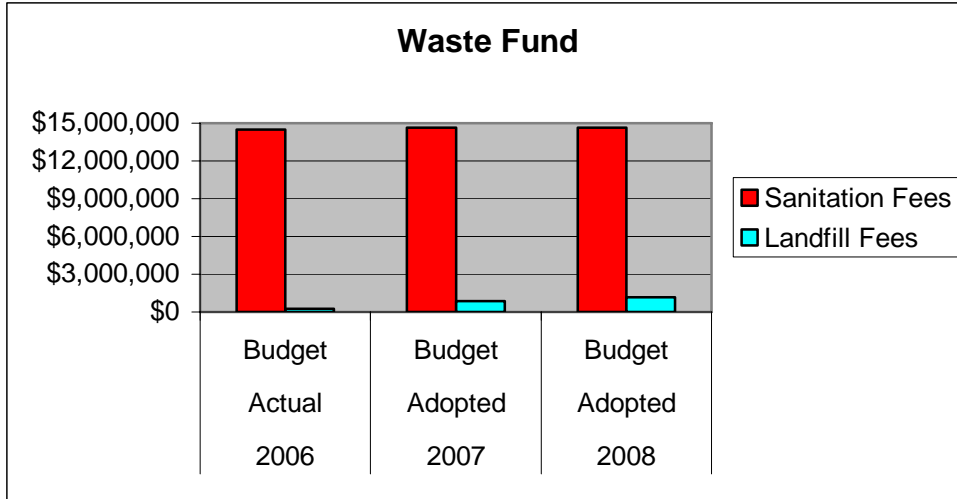
Bond & Interest Fund

Revenues from this fund are used to finance the debt service on the \$70,635,000 Limited Tax Bond Issue, Series 2004. Voters in November 2003, approved to continue a 3.3 annual property tax millage. The millage, along with the Homestead Credit, which is monies generated from a state-wide half-cent sales tax, should produce over \$10 million a year to pay debt service. Excess tax collections of 2007 are expected to call \$4.2 million of outstanding bonds on April 1, 2008, which saves taxpayer dollars.

Enterprise Funds

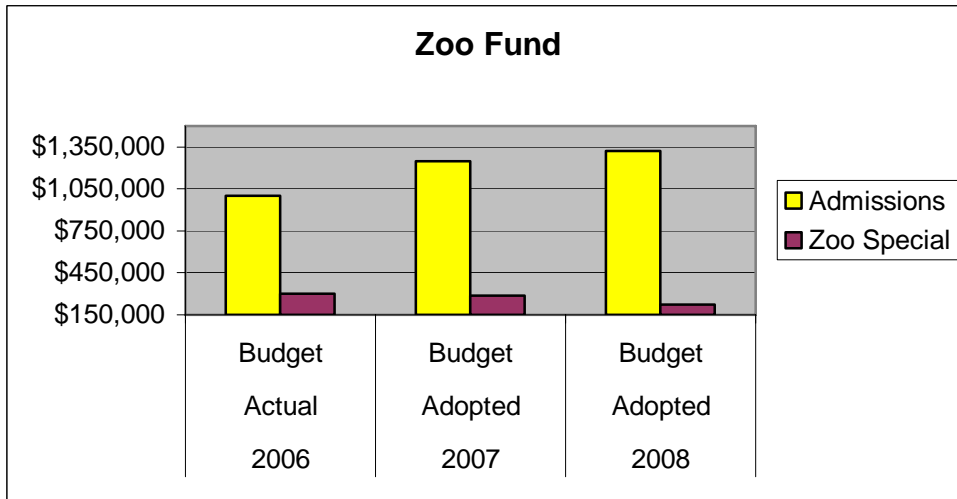
Waste Disposal

Beginning July 1, 2004, the monthly residential rate increased \$2.08 to \$20.99. The rate of \$20.99 is expected to continue throughout 2008 but increase in early 2009 to keep up with expenses. There are approximately 57,000 households currently receiving garbage pickup. There are approximately 210 commercial vendors paying a rate of \$33.52 a month. Sanitation fees should generate approximately \$14.64 million dollars annually for 2008. Landfill revenues increased sharply for 2007 due to other waste disposal companies using the site. For 2008, the Waste Disposal plant will now capture the methane gas that is produced and annual expected revenues are \$559,000.



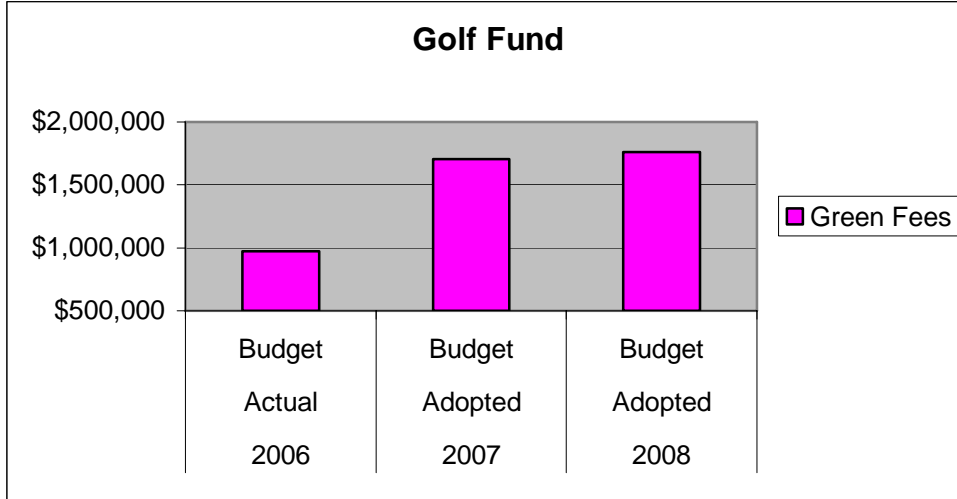
Zoo

Zoo admissions make up the largest revenue source for Zoo. Admissions were up sharply due to the improvements made as a result of the 2004 Limited Bond Improvements. Admission revenue increased by \$441,000 over 2006 and is expected to remain steady for 2008. The Zoo has diversified its revenue base and is attempting to be less dependent on donations and fundraisers to make their annual budget. The Zoo also collects approximately \$188,000 from annual memberships.



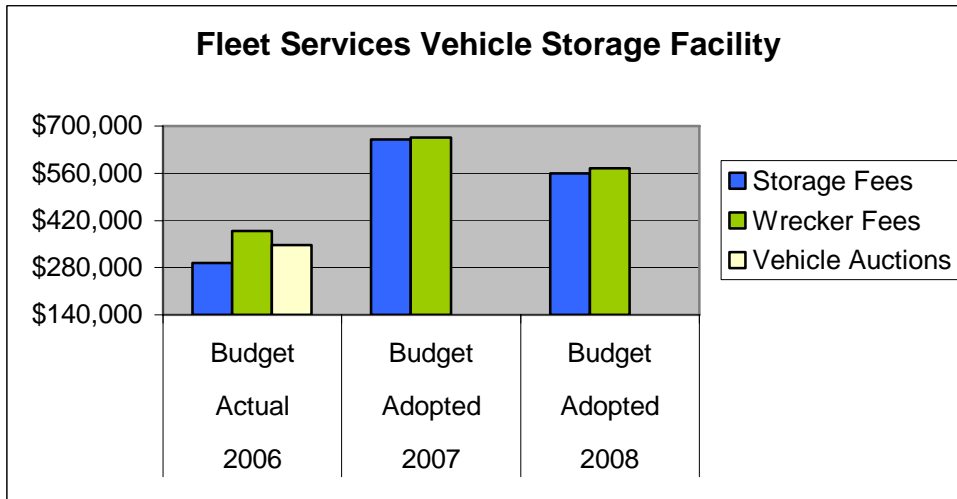
Golf

As previously stated, the City operates three public golf courses and relies heavily on green fees and concessions to operate these courses. Total green fees from the three golf courses are expected to generate \$1.4 million annually.



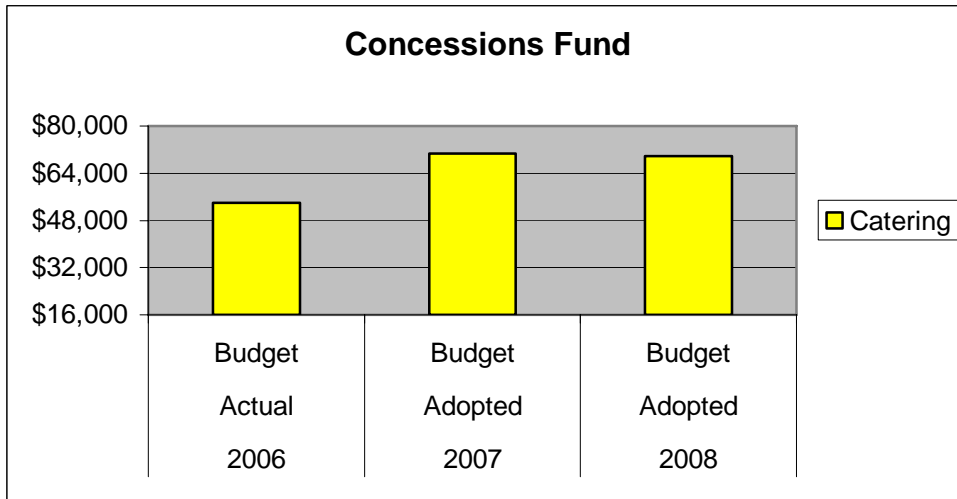
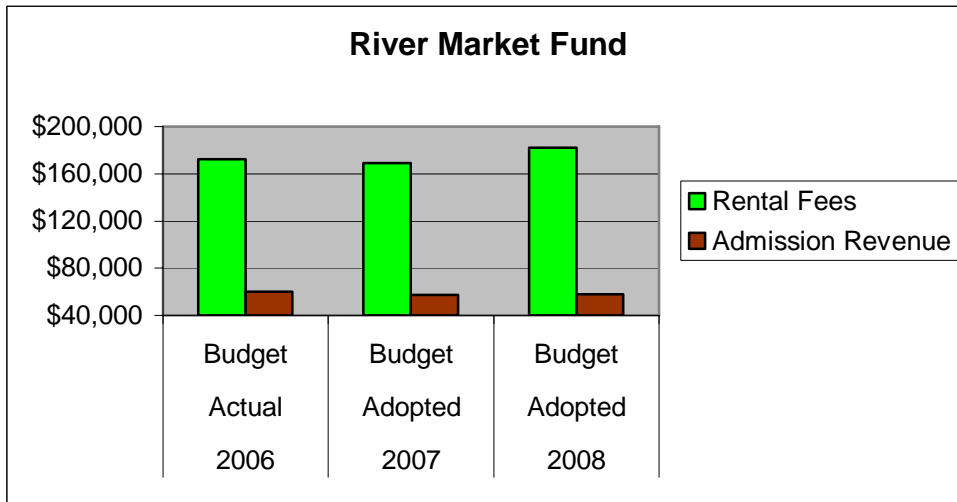
Fleet Services Vehicle Storage Facility

Vehicle Storage revenues consist mainly of storage fees, wrecker fees, and auction sales. These three main sources generate approximately 85% of total revenues. On December 19th, 2006, the Board of Directors passed a resolution approving the increase in the daily storage fee rate from \$25 a day to \$30 a day. Overall revenues are expected to increase approximately 10% for 2008.



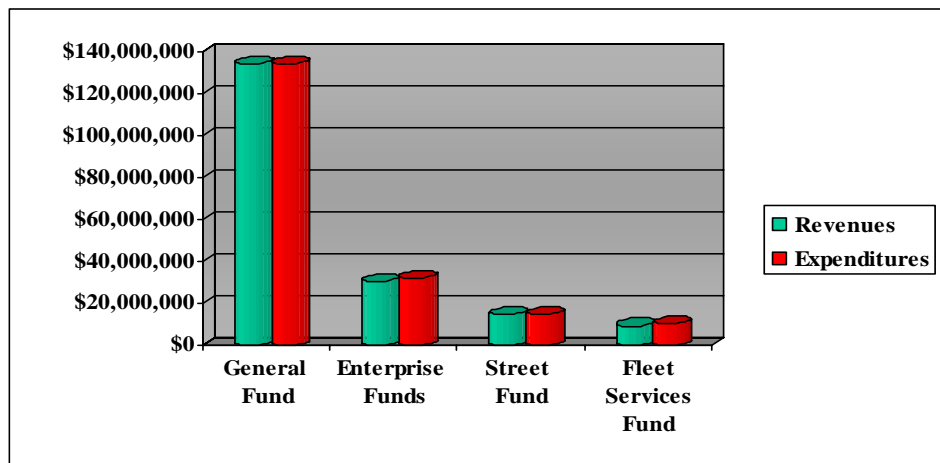
Miscellaneous Enterprise Revenues

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



2008 Operating Funds Budget Summaries

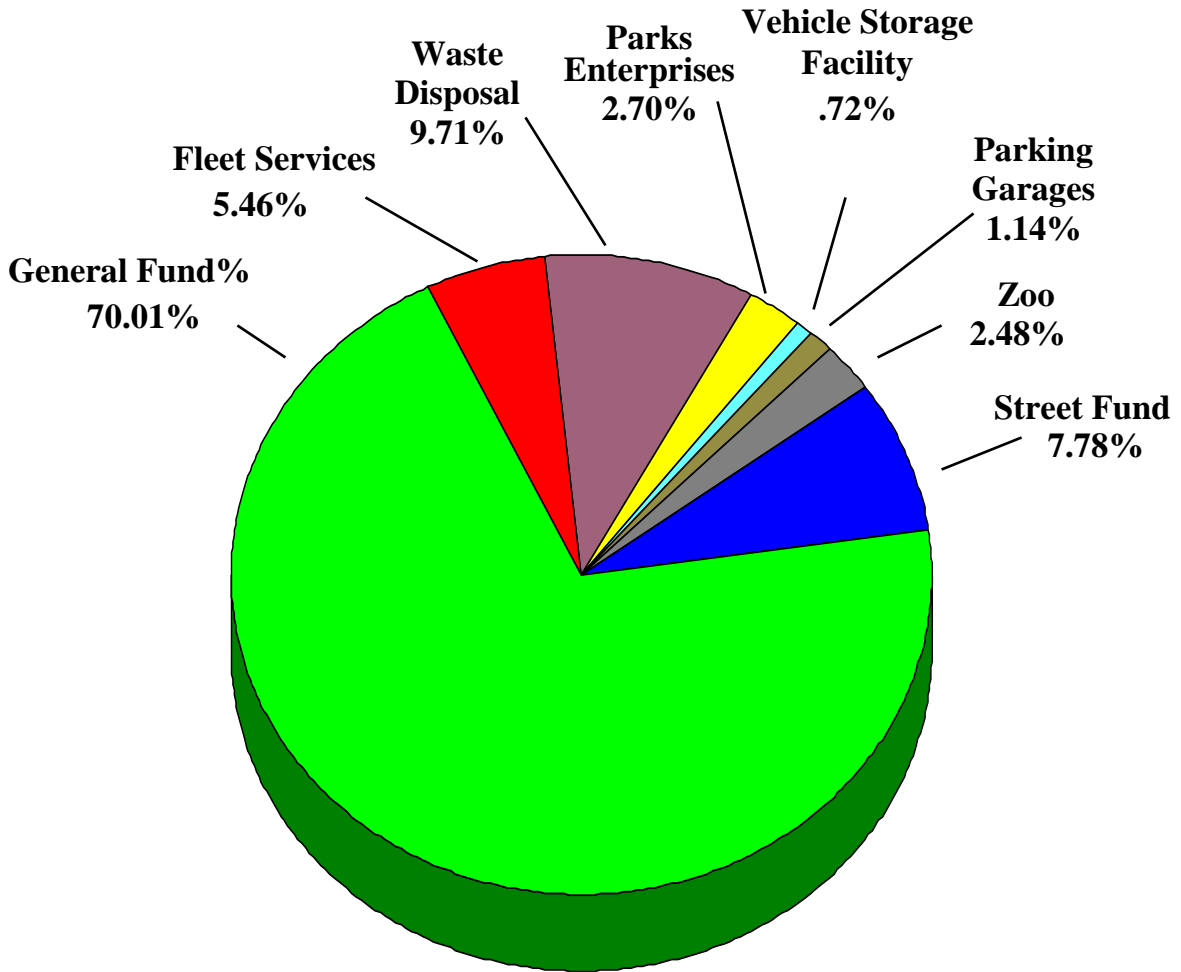
	General	Enterprise Funds	Street	Fleet Services	Total
<u>Revenues</u>					
General Property Taxes	\$15,599,990		\$272,400		\$15,872,390
Sales Taxes	65,518,648		12,990,200		78,508,848
License and Permits	10,014,031				10,014,031
Intergovernmental	1,673,782				1,673,782
Charge for Service	5,324,040	25,021,407		9,379,997	39,725,444
Fines and Fees	3,881,087				3,881,087
Utility Franchise Fees	27,096,415				27,096,415
Investment Income	429,000	842,111	93,005	81,670	1,445,786
Miscellaneous	374,601	834,704	114,400		1,323,705
Transfers In	4,160,412	3,775,453	1,429,000		9,364,865
Total Revenues	134,072,006	30,473,675	14,899,005	9,461,667	188,906,353
<u>Expenditures</u>					
Personal	92,969,452	8,973,027	7,605,428	2,774,096	112,322,003
Supplies & Maintenance	9,326,498	5,698,718	2,485,070	4,732,925	22,243,211
Debt Service	6,286,899	4,931,329			11,218,228
Closure/Post Closure		340,536			340,536
Contractual	16,479,163	5,539,353	4,334,944	1,787,105	28,140,565
Capital Outlay		1,456,000	12,000		1,468,000
Depreciation		507,189		160,924	668,113
Reserves					0
Transfers Out	9,009,963	4,632,735	461,563	1,006,617	15,110,878
Total Expenditures	134,071,975	32,078,887	14,899,005	10,461,667	191,511,535
Net Change in Fund Balance	31	(1,605,212)	0	(1,000,000)	(2,605,182)
Fund Balances - Beginning	8,608,044	22,418,462	2,901,933	3,699,802	37,628,241
Fund Balances - Ending	<u>\$6,024,195</u>	<u>\$20,813,250</u>	<u>\$2,901,933</u>	<u>\$2,702,802</u>	<u>\$35,023,059</u>





EXPENDITURES

CITY OF LITTLE ROCK 2008 BUDGET SUMMARY ALL FUNDS EXPENSES

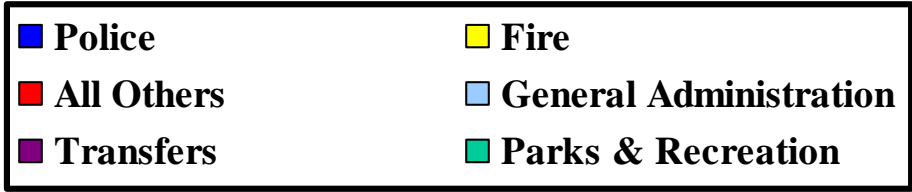
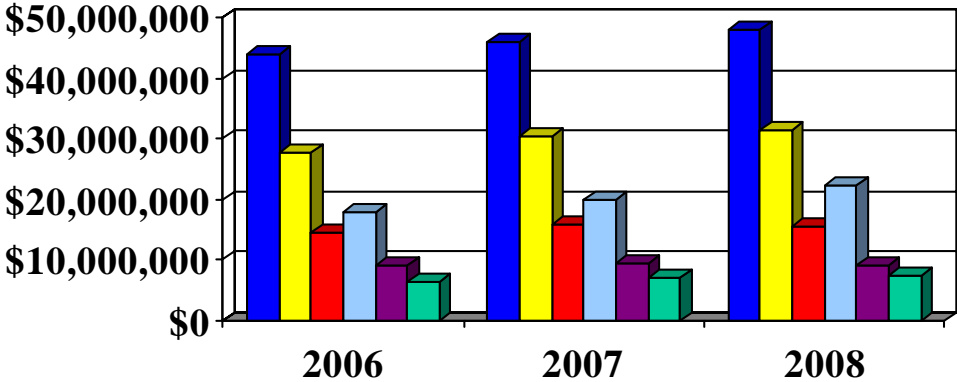


\$191,511,535

CITY OF LITTLE ROCK
2008 OPERATING & OTHER BUDGETED EXPENDITURES

GENERAL FUND	2006 ACTUAL EXPENDITURES	2007 ADOPTED BUDGET	2008 ADOPTED BUDGETED	07/08 DIFF	% CHANGE
General Administrative	\$ 18,380,299	\$ 21,080,433	\$ 22,445,287	\$ 1,364,854	6%
Board of Directors	299,765	290,244	285,413	(4,831)	-2%
Community Programs	334,125	383,651	391,688	8,037	2%
City Attorney	1,366,702	1,463,007	1,609,548	146,541	10%
District Court First Division	1,113,598	1,236,171	1,262,633	26,462	2%
District Court Second Division	1,054,579	1,167,128	1,189,256	22,128	2%
District Court Third Division	445,274	485,103	498,787	13,684	3%
Finance	2,478,208	2,645,844	2,701,881	56,037	2%
Human Resources	1,209,898	1,320,764	1,414,271	93,507	7%
Information Technology	2,798,803	2,898,155	3,174,980	276,825	10%
Planning Development	1,919,159	2,192,452	2,242,802	50,350	2%
Housing & Neighborhood Programs	3,569,412	4,214,629	4,317,227	102,598	2%
Public Works	1,396,256	1,326,293	1,351,537	25,244	2%
Parks & Recreation	6,559,104	7,240,993	7,552,025	311,032	4%
Fire	28,617,533	30,485,155	31,486,855	1,001,700	3%
Police	43,596,807	46,000,243	47,889,488	1,889,245	4%
Vacancy Reductions		(4,830,730)	(4,751,665)	79,065	-2%
Sub-total General Operating	115,139,523	119,599,535	125,062,013	5,462,478	5%
TRANSFERS OUT/OTHER EXPENSES					
Grant Fund	150,000	211,195	199,885	(11,310)	-5%
Junction Bridge Project	15,000	15,000	15,000	-	0%
Transfer out to Street Fund	443,500	604,685	604,685	-	0%
Transfer out to Parks/Zoo	3,840,738	3,891,341	3,422,993	(468,348)	-12%
FUTURE-Little Rock - Special Projects/PIT	3,172,300	3,400,600	3,560,000	159,400	5%
Special Project Fund	830,295	737,400	1,057,400	320,000	43%
Regional Detention Center	582,000		-	-	
Faulkner County			150,000	150,000	
LRNN Capital Account	467,924		-	-	
Restricted Reserve/Contingency		556,000	-	(556,000)	-100%
Sub-total of Transfers Out	9,501,757	9,416,221	9,009,963	-406,258	-4%
TOTAL GENERAL FUND	124,641,280	129,015,756	134,071,976	5,056,220	4%
OTHER FUNDS					
Enterprise					
Zoo	4,311,086	4,490,912	4,752,030	261,118	6%
Golf	2,855,371	3,015,076	3,026,226	11,150	0%
Jim Dailey Fitness and Aquatic Center	1,211,625	1,110,657	1,135,530	24,873	2%
Concessions	120,027	121,174	118,885	(2,289)	-2%
River Market	1,313,623	887,039	887,659	620	0%
Waste Disposal	13,856,089	16,701,253	18,600,632	1,899,379	11%
Vehicle Storage Facility	1,368,936	1,658,377	1,373,000	(285,377)	-17%
Parking Garages	2,161,186	2,251,760	2,184,925	(66,835)	-3%
Public Works - Street	14,174,774	14,633,968	14,899,005	265,037	2%
Fleet Services	9,108,846	9,083,898	10,461,667	1,377,769	15%
Sub-total Other Operating Funds	50,481,563	53,954,114	57,439,559	3,485,445	6%
TOTAL ALL FUNDS	\$ 175,122,843	\$ 182,969,870	\$ 191,511,535	\$ 8,541,665	5%

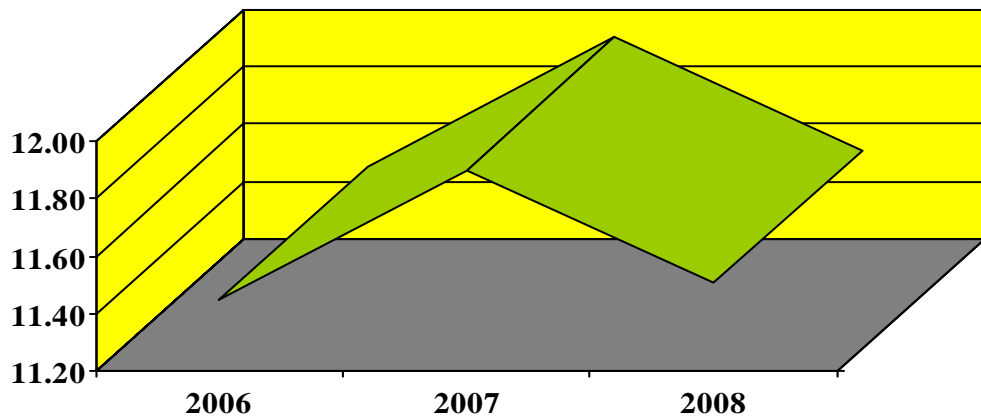
General Government Summary of Appropriations 2006-2008



GENERAL FUND SUMMARY

CATEGORY	ACTUAL 2006	ADOPTED 2007	ADOPTED 2008
Personal Services	\$94,627,019	\$89,482,883	\$92,969,452
Supplies and Materials	8,439,111	8,253,277	9,326,499
Debt Service	4,421,978	5,622,772	6,286,899
Contractual	15,117,012	16,240,603	16,479,163
Capital Outlay	165,470		
Transfers	<u>9,501,757</u>	<u>9,416,221</u>	<u>9,009,963</u>
Net City Expenditures	<u><u>\$132,272,347</u></u>	<u><u>\$129,015,756</u></u>	<u><u>\$134,071,975</u></u>
<i>Staffing Level</i>	1512	1535	1542
<i>Ratio</i>	11.45	11.90	11.51

STAFFING LEVEL PER MILLION DOLLARS BUDGETED



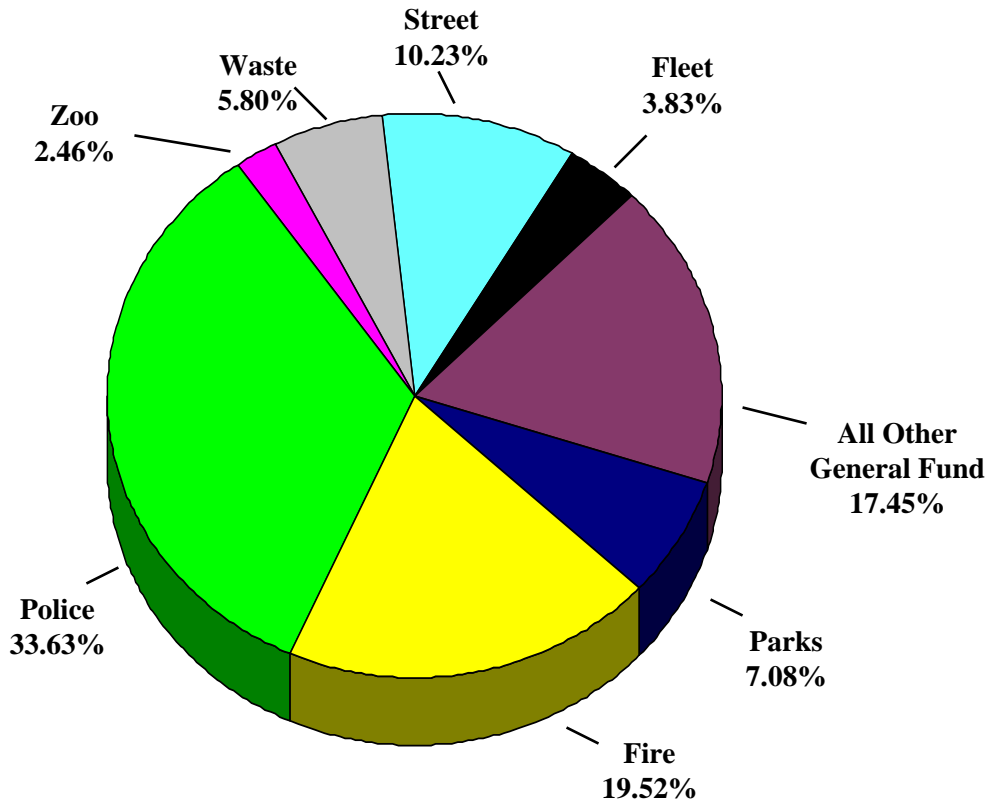
2006-2008 Operating Budget Detail	2006 Actual Budget	2007 Adopted Budget	2008 Adopted Budget
GENERAL ADMINISTRATIVE			
101001 City Clerk	\$ 129,157	\$ 142,296	\$ 143,600
101002 Administrative & General	15,004,117	17,278,163	18,183,338
101003 Employee Benefits	2,056,519	2,294,526	2,561,628
101004 Racial and Cultural Diversity	173,653	194,162	193,672
101006 Mayor & City Manager Administration	773,007	804,051	998,234
101007 Emergency Management	8,814	51,329	49,010
101008 Small & Minority Women Owned Bus. Dev.	50,459	104,810	104,327
101009 Little Rock Television	184,574	211,096	211,478
Total General Administrative	\$ 18,380,299	\$ 21,080,433	\$ 22,445,287
BOARD OF DIRECTORS			
101111 Board of Directors	\$ 299,767	\$ 290,244	\$ 285,413
COMMUNITY PROGRAMS			
101501 Administration	279,218	319,557	325,989
101503 Operations	\$ 54,906	\$ 64,094	\$ 65,699
Total Community Programs	\$ 334,124	\$ 383,651	\$ 391,688
CITY ATTORNEY			
101801 City Attorney	\$ 1,366,701	\$ 1,463,007	\$ 1,609,548
LITTLE ROCK DISTRICT COURT			
102101 District Court First Division	\$ 1,113,596	\$ 1,236,171	\$ 1,262,633
LITTLE ROCK DISTRICT COURT			
102201 District Court Second Division	\$ 1,054,579	\$ 1,167,128	\$ 1,189,256
LITTLE ROCK DISTRICT COURT			
102301 District Court Third Division	\$ 445,276	\$ 485,103	\$ 498,787
FINANCE			
102501 Administration & Budget	\$ 697,713	\$ 688,311	\$ 708,902
102520 Internal Audit	131,069	138,467	142,269
102530 Accounting and Reporting	410,165	394,476	421,482
102531 Accounts Payable	221,569	245,819	247,688
102535 Payroll	160,993	137,968	131,487
102540 Treasury Management	511,552	648,468	597,089
102550 Purchasing	179,410	187,400	192,289
102555 Print Shop	1,123		
102560 Grants Management	164,617	204,935	260,675
Total Finance	\$ 2,478,211	\$ 2,645,844	\$ 2,701,881
HUMAN RESOURCES			
102701 Human Resources	\$ 1,209,898	\$ 1,320,764	\$ 1,414,271
INFORMATION TECHNOLOGY			
103001 Administration	\$ 476,391	\$ 433,548	\$ 457,613
103010 Application Programming	845,672	911,842	940,003
103030 Networking	846,906	988,856	1,147,632
103050 Computer Operations	629,834	563,909	629,732
Total Information Technology	\$ 2,798,803	\$ 2,898,155	\$ 3,174,980

2006-2008 Operating Budget Detail		2006 Actual Budget	2007 Adopted Budget	2008 Adopted Budget
PLANNING AND DEVELOPMENT				
103301	Administration & Budget	\$ 216,476	\$ 223,960	\$ 227,015
103310	Planning	247,485	336,236	353,316
103320	Zoning & Subdivision	585,764	694,780	713,937
103330	Building Codes	869,434	937,476	948,534
	Total Planning and Development	\$ 1,919,159	\$ 2,192,452	\$ 2,242,802
HOUSING AND NEIGHBORHOOD PROGRAMS				
103501	Administration	\$ 249,990	\$ 277,452	\$ 318,052
103510	Animal Services	619,006	847,870	875,303
103520	CDBG - Housing Programs		23,607	23,165
103530	Neighborhood Programs	1,613,465	1,909,792	1,947,013
103535	Neighborhood Alert Centers	674,751	739,467	736,024
103540	Neighborhood Resource Center	209,354	208,921	207,021
103550	Environmental Services	202,846	207,520	210,649
	Total Housing and Neighborhood Programs	\$ 3,569,412	\$ 4,214,629	\$ 4,317,227
PUBLIC WORKS				
104010	Building Services	\$ 1,344,319	\$ 1,270,761	\$ 1,295,361
104020	Asset Management	51,937	55,532	56,176
	Total Public Works	\$ 1,396,256	\$ 1,326,293	\$ 1,351,537
PARKS AND RECREATION				
104501	Administration	\$ 278,891	\$ 272,141	\$ 279,172
104503	Design Scheduling	129,881	182,983	329,670
104510	Resources Administration	338,201	333,171	299,982
104511	Cultural Museum	116,815	115,713	117,451
104512	Therapeutic	91,272	95,284	132,833
104521	Development and Maintenance	132,826	136,954	102,904
104522	Operations and Improvement Development	758,176	818,282	879,311
104523	Park Maintenance	1,378,210	1,600,042	1,643,203
104524	Horticulture	511,105	497,623	566,202
104525	Urban Forestry	111,531	257,279	273,085
104530	Recreation Administration	237,931	245,336	203,229
104531	Community Center Administration	165,802	171,221	185,512
104532	Dunbar Community Center	326,364	316,749	321,580
104533	East Little Rock Recreation Center	155,005	144,361	145,011
104534	Senior Programs	82,707	79,197	79,197
104536	Southwest Community Center	368,026	446,757	444,580
104537	Stephens Community Center	233,458	233,577	238,181
104538	University Park Adult Center	307,209	324,608	332,084
104550	Swimming Pools	43,989	62,369	62,422
104556	Athletics/Playgrounds	535,816	644,317	646,241
104557	Tennis Center Operations	188,716	178,817	184,055
104558	N.W. Hill Community Complex	67,171	84,212	86,120
	Total Parks and Recreation	\$ 6,559,102	\$ 7,240,993	\$ 7,552,025
FIRE				
105101	Administration	\$ 731,859	\$ 743,130	\$ 805,437
105110	Emergency Management	27,891		
105120	Fire Suppressing and Rescue	25,287,078	27,011,619	27,804,621
105130	Fire Prevention - Investigation	801,384	801,653	764,028
105140	Fire Training	492,156	520,314	591,235
105145	Fire Training Academy		150,000	196,160
105150	Crash Fire Rescue - Airport	1,277,165	1,258,440	1,325,374
	Total Fire	\$ 28,617,533	\$ 30,485,156	\$ 31,486,855

2006-2008 Operating Budget Detail		2006 Actual Budget	2007 Adopted Budget	2008 Adopted Budget
POLICE				
105201	Administration	\$ 4,546,835	\$ 4,946,727	\$ 2,097,849
105210	Internal Affairs	481,870	458,688	563,877
105215	Organized Crime - Intelligence	3,127,710	3,717,951	3,784,852
105220	Training and Crime Prevention	2,065,017	1,818,788	1,710,602
105225	Detectives	4,814,390	5,671,365	5,987,394
105230	Downtown Patrol	8,590,072	9,191,816	8,175,674
105235	Southwest Patrol	6,015,216	6,310,858	6,214,799
105240	Special Operations	3,873,552	4,010,529	3,902,950
105250	Airport Police	1,090,387	1,181,917	1,223,185
105245	WW Willams Northwest Substation	6,471,835	6,208,763	6,693,445
105255	Police Records Support Service			4,247,938
105260	Communication Center	2,519,923	2,482,841	3,286,923
	Total Police	\$ 43,596,807	\$ 46,000,243	\$ 47,889,488
	Less Vacancy Reduction		(4,830,730)	(4,751,665)
	General Fund Operating Total	\$ 115,139,522	\$ 119,599,536	\$ 125,062,013
TRANSFER/OUT OTHER EXPENSES				
	Faulkner County	\$	\$	\$ 150,000
	Transfer out to Street Fund	443,500	604,685	604,685
	Junction Bridge Project	15,000	15,000	15,000
	Grant Fund	150,000	211,195	199,885
	Transfer out to Parks/Zoo	3,840,738	3,891,341	3,422,993
	FUTURE-Little Rock - Special Projects/PIT	3,172,300	3,400,600	3,560,000
	Special Project Fund	830,296	737,400	1,057,400
	Regional Detention Center	582,000		
	LRNN Capital Account	467,924		
	Restricted Reserve		556,000	
	GENERAL FUND TOTAL	\$ 124,641,280	\$ 129,015,757	\$ 134,071,976
RECREATION ENTERPRISES				
609101	Administration	\$ 110,179	\$ 76,868	\$ 77,773
609110	Rebsamen Golf Pro	1,032,030	995,472	1,010,189
609111	Rebsamen Golf Maintenance	508,819	563,718	561,950
609112	Rebsamen Pro Golf Concessions	94,842	78,205	78,205
609120	War Memorial Golf Pro	236,190	242,998	240,348
609121	War Memorial Golf Maintenance	335,368	391,174	366,497
609140	Hindman Pro Golf	280,178	379,510	381,361
609141	Hindman Golf Maintenance	257,765	312,131	313,977
	Vacancy Reduction		(25,000)	(4,073)
	Total Golf Fund	\$ 2,855,371	\$ 3,015,076	\$ 3,026,226
610100	Jim Dailey Fitness & Aquatic	1,211,625	\$ 1,110,657	\$ 1,135,530
611101	Revenue Operations - Concessions	120,027	121,174	118,885
604100	Rivermarket	1,313,623	\$ 887,039	\$ 887,659
	TOTAL RECREATION ENTERPRISES	\$ 5,500,646	\$ 5,133,946	\$ 5,168,300
PUBLIC WORKS - STREET				
204001	Administration	\$ 1,264,681	\$ 795,522	\$ 1,071,443
204002	Operations Administration	589,794	594,529	605,442
204003	Street and Drainage Maintenance	4,724,274	5,557,307	5,748,164
204005	Storm Drain Maintenance	685,839	784,217	1,016,170

2006-2008 Operating Budget Detail		2006 Actual Budget	2007 Adopted Budget	2008 Adopted Budget
204006	Work Pool	124,606	153,732	103,310
204007	Resource Control and Scheduling	289,447	340,163	329,219
204008	Control Devices	814,965	886,542	951,241
204010	Signals	790,708	969,453	1,052,061
204015	Parking Meters	105,252	114,767	182,358
204020	Civil Engineering	1,446,535	1,616,970	1,655,948
204025	Traffic Engineering	3,114,074	3,433,131	3,579,479
204030	Parking Enforcement	224,599	262,155	263,237
	Vacancy Savings		(874,520)	(1,659,067)
	Total Street Fund	\$ 14,174,774	\$ 14,633,968	\$ 14,899,005
WASTE DISPOSAL				
603101	Administration	\$ 1,622,462	\$ 1,606,287	\$ 3,180,876
603110	Collection	7,934,991	8,798,624	8,410,257
603120	Disposal	2,025,516	2,914,540	2,605,385
603125	Composting	508,769	503,960	485,287
603130	Waste Management	1,764,351	3,227,842	4,379,825
	Vacancy Savings		(350,000)	(460,998)
	Total Waste Disposal Fund	\$ 13,856,089	\$ 16,701,253	\$ 18,600,632
ZOO				
607101	Zoo Administration	\$ 1,093,611	\$ 784,136	\$ 788,093
607110	Zoo Concessions	218,418	243,811	300,681
607120	Zoo Education	73,203	121,114	134,186
607130	Zoo Gift Shop	156,254	195,374	208,100
607140	Zoo Membership	35,146	55,129	60,455
607150	Zoo Special Events	140,783	202,167	215,990
607160	Zoo Marketing & Promotions	158,678	167,192	182,069
607170	Zoo Facilities Operation	993,125	974,788	1,039,174
607180	Animal Management	1,441,868	1,469,415	1,537,365
607190	Visitor Service Administration		302,786	293,958
	Vacancy Savings		(25,000)	(8,041)
	Total Zoo Fund	\$ 4,311,086	\$ 4,490,912	\$ 4,752,030
FLEET SERVICES				
600001	Administration	\$ 807,364	\$ 338,789	\$ 423,604
600011	Acquisition & Disposal	3,083,270	5,428,164	3,068,626
600020	Financial Management	2,162,982	208,932	2,816,044
600031	Maintenance Administration	3,055,230	3,198,870	4,224,035
	Vacancy Savings		(90,857)	(70,642)
	Total Fleet Services	\$ 9,108,846	\$ 9,083,898	\$ 10,461,667
FLEET SERVICES VEHICLE STORAGE FACILITY				
601001	Fleet Services Vehicle Storage Facility	\$ 1,368,936	\$ 1,658,377	\$ 1,373,000
PARKING GARAGES				
		\$ 2,161,186	\$ 2,251,760	\$ 2,184,925
GRAND TOTAL ALL FUNDS		\$ 175,122,843	\$ 182,969,870	\$ 191,511,535

CITY OF LITTLE ROCK 2008 ALLOCATION OF FULL TIME PERSONNEL



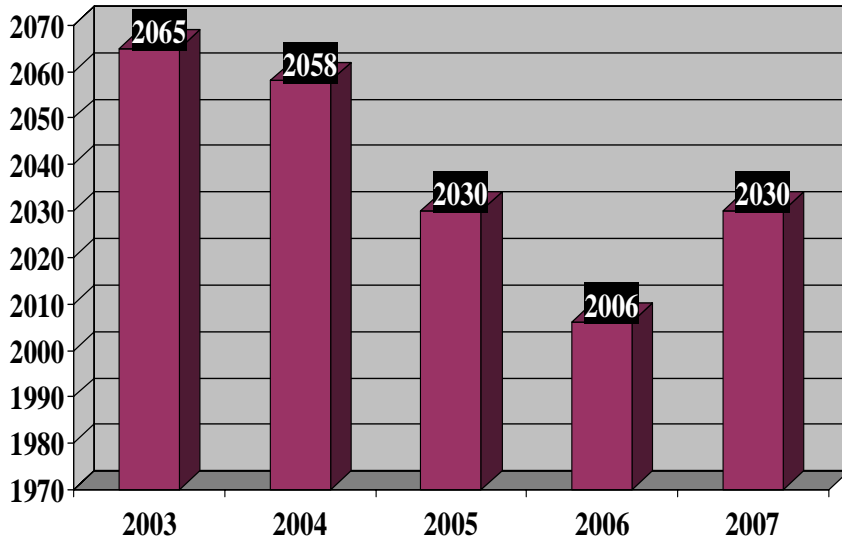
■ Police	684	■ Fire	397	■ Street	208
■ Waste	118	■ Zoo	50	■ All Other General Fund	355
■ Fleet & Storage Facility	78	■ Parks	144		

Full Time Personnel Budget Summary

	2006	2007	2008
	Adopted	Adopted	Request
	Budget	Budget	Budget
<u>General Fund</u>			
General Administrative	22	27	27
Board of Directors	1	1	1
Community Programs	8	8	8
City Attorney	18	18	19
District Court First Division	21	21	21
District Court Second Division	20	20	20
District Court Third Division	6	7	7
Finance	44	44	45
Human Resources	20	21	21
Information Technology	33	34	35
Planning & Development	40	41	41
Housing & Neighborhood Programs	94	97	97
Public Works - General	13	13	13
Parks & Recreation	104	106	106
Fire	398	397	397
Police	670	680	684
Subtotal General Fund	1512	1535	1542
 <u>Other Funds</u>			
Zoo	50	51	50
Golf	24	24	24
Jim Dailey Fitness & Aquatics Center	9	9	9
Concessions	1	1	1
River Market	4	4	4
Waste Disposal	118	118	118
Public Works - Street	210	210	208
Fleet Services	61	61	61
Vehicle Storage Facility	17	17	17
Subtotal Other Funds	494	495	492
 Total Personnel	 2006	 2030	 2034

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

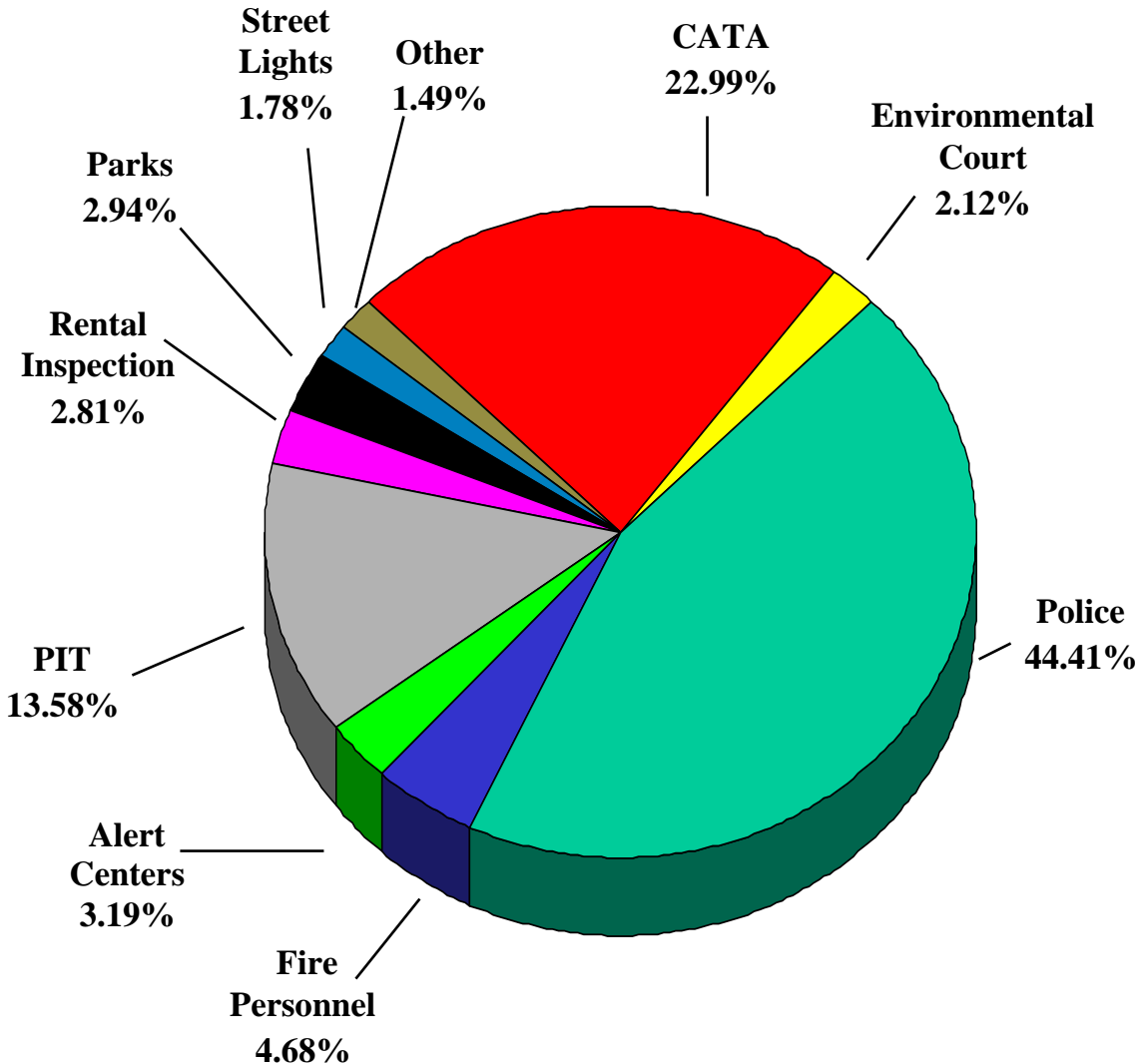
EMPLOYEES



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

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

FUTURE - LITTLE ROCK 2008 EXPENDITURES



\$23,037,946*

***2008 Projected Expenditures - \$23,037,946**
2008 Projected Revenue - \$23,378,080

**CITY OF LITTLE ROCK
FUTURE - LITTLE ROCK 2008 ADOPTED BUDGET**

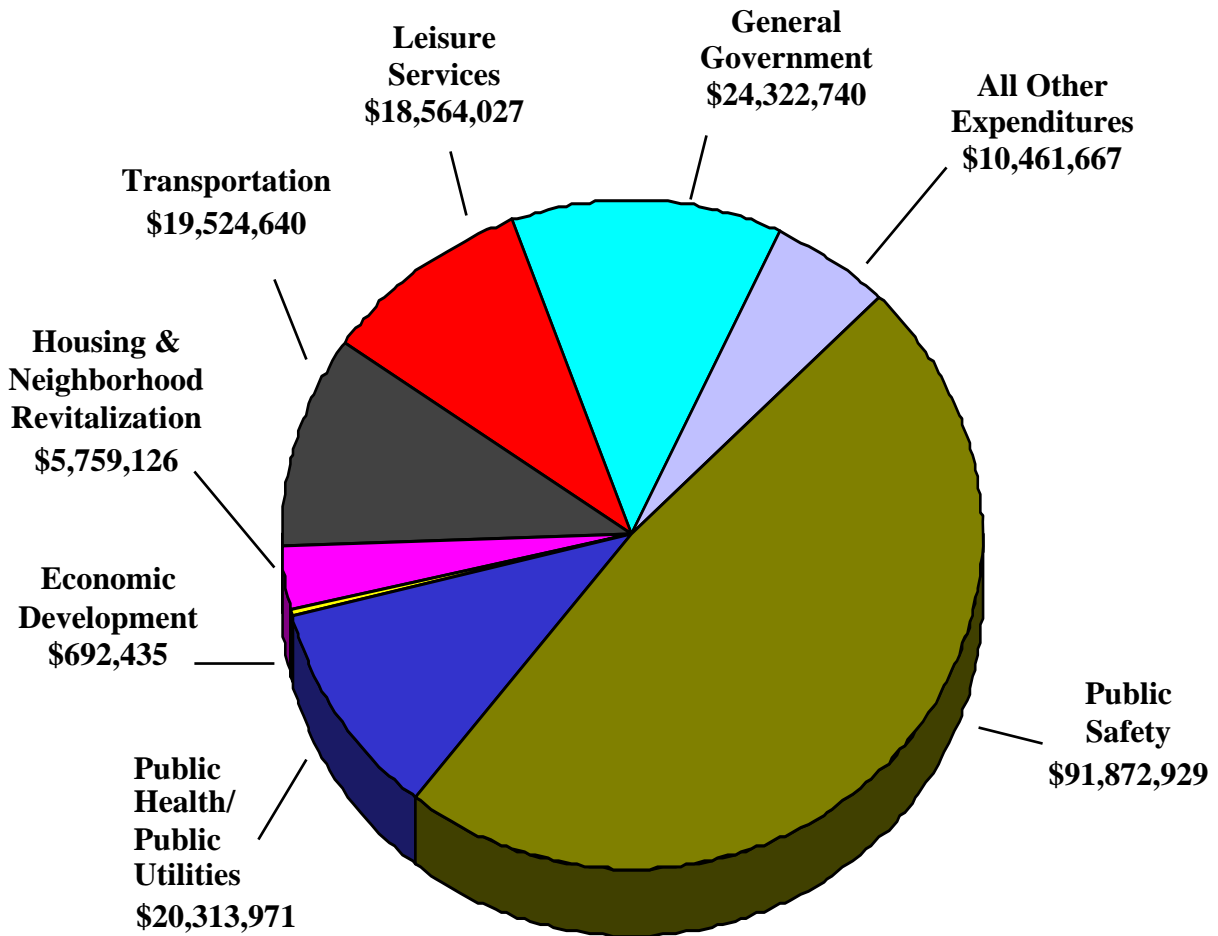
	2006 BUDGET	2007 BUDGET	2008 BUDGET
CITY SALES TAX 1/2% PROJECTION	\$22,402,209	\$23,686,640	\$23,378,080
<hr/>			
OPERATING PROGRAMS			
Police Officers	9,265,842	9,636,475	9,845,689
Hazmat Fire Unit Expansion	1,034,176	1,048,918	1,077,931
Additional 9-1-1 Operators	177,737	247,982	385,973
PIT Monitoring	56,702	61,330	61,411
Alert Centers	671,788	730,298	735,300
District Court Third Division	438,300	464,307	489,311
Rental Inspection Program Staff	523,625	549,570	647,532
Small & Minority Women Owned Business Dev.	100,419	106,818	104,385
Parks Department Community Centers Staff	628,350	702,235	677,345
Clerk for Boards and Commissions	35,175	39,482	38,982
Intergovernmental Coordination	97,331	98,064	98,100
Racial & Cultural Diversity Comm.	181,425	190,145	191,117
Arts & Humanities/ Public Information Officer	68,657	70,000	70,150
CYF Auditing & Reporting/Special Projects	62,433	66,430	67,231
Additional Street Lights (Transfer to Street Fund)	250,000	411,185	411,185
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING PROGRAMS	13,591,960	14,423,239	14,901,642
SPECIAL PROJECTS			
CATA Support	4,123,570	4,546,989	4,576,304
CYF Carryover		633,000	719,247
Sub-total	<hr/>	<hr/>	<hr/>
	4,123,570	5,179,989	5,295,551
Children, Youth & Families (CYF)	2,801,000	3,000,000	3,000,000
Community Development	100,000	100,000	100,000
Demolition (residential)	75,000	75,000	75,000
Homelessness Outreach	30,000	50,000	200,000
Economic Development	100,000	100,000	100,000
Minority Business Incubator Program	50,000	50,000	50,000
Empowerment Zone	25,600	25,600	35,000
	<hr/>	<hr/>	<hr/>
	3,181,600	3,400,600	3,560,000
Total Special Projects	<hr/>	<hr/>	<hr/>
	7,305,170	7,947,589	8,136,304
TOTAL APPROPRIATIONS	<u>\$20,897,130</u>	<u>\$22,370,828</u>	<u>\$23,037,946</u>

OTHER 2008 GENERAL FUND EXPENDITURES

	2006 Adopted Budget	2007 Adopted Budget	2008 Adopted Budget
SPECIAL PROJECTS - NON-FULR			
Weed Lot Maintenance and Board & Secure	\$48,800	\$150,000	\$150,000
Neighborhood Challenge Grant	32,000	32,000	32,000
Neighborhood Enhancement/Relocation Program	20,000	20,000	20,000
Neighborhood Beautification	20,000	20,000	20,000
Neighborhood Connection	2,400	2,400	2,400
Sister Cities	25,000	25,000	25,000 *
American Disability Act (ADA)	60,000	60,000	60,000
Police Live-In Camp	18,000	18,000	18,000
Facility Improvements	175,000	225,000	225,000
Curran Hall		50,000	50,000
Worldfest		25,000	25,000
Work Boots	25,000	25,000	25,000
Board & Secure - Commercial Buildings			200,000
Leadership Development			40,000
South Main			10,000
Building Code Consultant			50,000
Faulkner County			150,000
Leadership Class (Human Resources)			20,000
Federal & State Legislative Consulting		75,000	75,000
Criminal Abatement	10,000	10,000	10,000
Junction Bridge	15,000	15,000	15,000
Total Special Projects	451,200	752,400	1,222,400
GRANT MATCH			
Police	70,000	70,000	70,000
Fire Grant		61,195	49,885
Undesignated	80,000	80,000	80,000
Total Grant Match	150,000	211,195	199,885
GRAND TOTAL	\$601,200	\$963,595	\$1,422,285

* Reported on Appropriation of Outside Agencies

CITY OF LITTLE ROCK 2008 OPERATING BUDGETS BY SERVICE PROGRAM CATEGORY



\$191,511,535

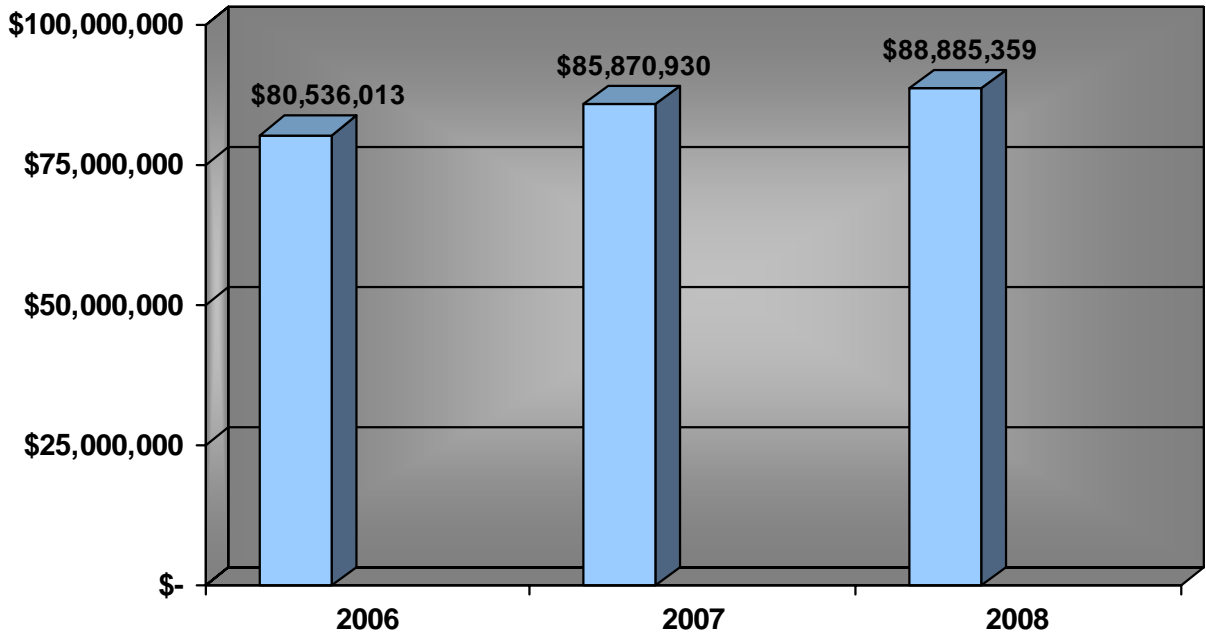
City of Little Rock
Adopted Operating Budgets by Service Program Category
2007 - 2008

Service/Program Category	2007 Budget	% to Total	2008 Budget	% to Total
<u>Public Safety</u>				
Police	\$46,018,243		\$47,907,488	
Fire	29,226,716		30,161,481	
Street Lights, Traffic Signals & Signs	5,289,126		5,582,781	
Little Rock District Court First Division	1,236,171		1,262,633	
Animal Services	847,870		875,303	
Little Rock District Court Second Division	1,167,128		1,189,256	
Children, Youth & Families	3,000,000		3,000,000	
Community Programs	508,651		666,688	
Pulaski County Regional Detention Facility	1,227,299		1,227,299	
Total Public Safety	88,521,204	48.38%	91,872,929	47.97%
<u>Public Health/Public Utilities</u>				
Waste Disposal	16,701,253		18,600,632	
Little Rock District Court Third Division	485,103		498,787	
Arkansas Emergency Physician Foundation	36,000		36,000	
Saint Vincent's	25,373		25,381	
Storm Drainage	784,217		1,016,171	
Pulaski County Health Department	191,600		137,000	
Total Public Health/Public Utilities	18,223,546	10%	20,313,971	10.61%
<u>Economic Development/Employment</u>				
Little Rock Chamber of Commerce	200,000		200,000	
Minority Business Incubator Program	50,000		50,000	
Metroplan	157,694		157,694	
Economic Development	100,000		100,000	
Downtown Partnership/Empowerment Zone	175,341		184,741	
Total Economic Development/Employment	683,035	0.37%	692,435	0.36%
<u>Housing & Neighborhood Revitalization, Growth & Development</u>				
Alert Centers	739,467		736,024	
Planning & Development Department	2,192,452		2,242,802	
Neighborhood Resource Center	208,921		207,021	
Housing & Neighborhood Prog. Admin.	2,667,771		2,573,279	
Total Housing & Neighborhood Revitalization, Growth	5,808,611	3.17%	5,759,126	3.01%

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

Service/Program Category	2007 Budget	% to Total	2008 Budget	% to Total
<u>Transportation Services</u>				
Central Arkansas Transit Authority	6,311,973		6,341,288	
Streets	8,393,703		7,854,458	
Parking	376,922		445,595	
Parking Garages	2,251,760		2,184,925	
Vehicle Storage Facility	1,658,377		1,373,000	
Airport Rescue	1,258,440		1,325,374	
Total Transportation Services	20,251,175	11.07%	19,524,640	10.20%
<u>Leisure Services/Cultural Support/ Conventions & Tourism</u>				
Parks & Recreation	7,500,280		7,509,574	
Golf	3,015,076		3,026,226	
Jim Dailey Fitness Aquatic Center	1,110,657		1,135,530	
River Market	887,039		887,659	
Concessions	121,174		118,885	
Zoo	4,490,912		4,752,030	
Cultural Institutes:				
Arts Center	324,000		324,000	
Museum of Discovery	324,000		324,000	
Arkansas Repertory Theatre	50,000		50,000	
Symphony	50,000		50,000	
MacArthur Military Museum	115,713		117,451	
Sister Cities Commission	25,000		25,000	
Wildwood Theatre	50,000		50,000	
Central High 50th Anniversary	100,000		0	
Racial & Cultural Diversity Commission	194,162		193,672	
Total Leisure Services/Cultural Support/Conventions	18,358,013	10.03%	18,564,027	11.00%
<u>General Government Support</u>				
Board of Directors	290,244		285,413	
General Administrative	11,596,081		13,785,110	
Finance	2,645,844		2,701,881	
Human Resources	1,320,764		1,414,271	
City Attorney	1,463,007		1,609,548	
Information Technology	2,898,155		3,174,980	
Building Services/Asset Management	1,326,293		1,351,537	
Restricted Reserve	500,000		0	
Total General Government Support	22,040,388	12.05%	24,322,740	12.70%
<u>All Other Expenditures</u>				
Fleet Services	9,083,898		10,461,667	
Total Other Expenditures	9,083,898	4.96%	10,461,667	3.80%
Grand Total	\$182,969,870	100%	\$191,511,535	100%

CITY OF LITTLE ROCK PUBLIC SAFETY REVENUES & EXPENDITURES COMPARISONS



Revenues	\$129,802,755	\$129,019,645	\$134,072,006
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Expenditures Percentage	62%	67%	66%
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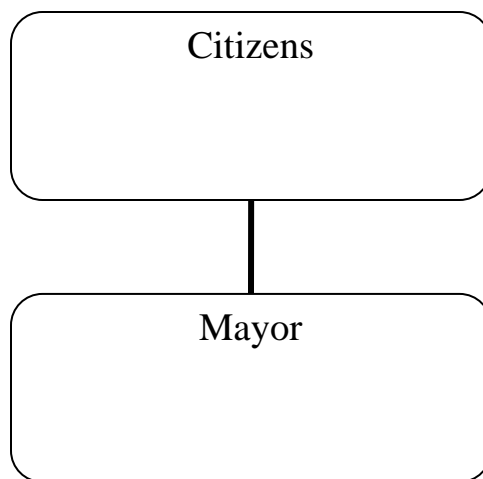
	2006	2007	2008
Fire	\$28,617,533	\$30,485,156	\$31,486,855
Police	43,596,807	46,000,243	47,889,488
District Court First Division	1,113,596	1,236,171	1,262,633
District Court Second Division	1,054,579	1,167,128	1,189,256
District Court Third Division	445,276	485,103	498,787
Alert Centers	674,751	739,467	736,024
Neighborhood Programs (Rental Inspection)	1,613,465	1,909,792	1,947,013
Animal Services	619,006	847,870	875,303
Prevention Intervention & Treatment	2,801,000	3,000,000	3,000,000
Public Safety Expenditures	80,536,013	85,870,930	88,885,359

General Fund Revenue	\$129,802,755	\$129,019,645	\$134,072,006
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Percentage of General Fund Expenditures Devoted to Public Safety	62%	67%	66%
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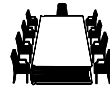


Mayor



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.



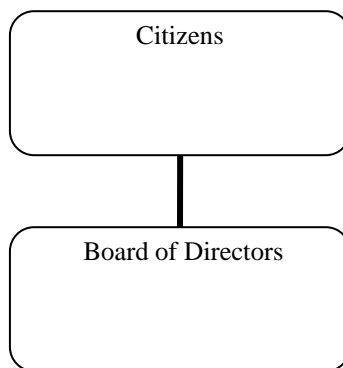
Mayor

2007 Department Priorities	Status
Expand the City's Community Punishment Program.	Ongoing
Develop a collaborative effort between the Arkansas Game and Fish Commission, Audubon Arkansas and the City's Parks and Recreation Department to launch a Summer Youth Conservation Corp to begin to restore and revitalize Fourche Creek.	Ongoing
Continue the Mayor's Youth Council community projects.	Ongoing
Expand Murray Park Dog Park to include and exercise walking trail.	Ongoing
Appoint an Ad Hoc Committee on Tourism to study how the City can accent the various tourism venues in Little Rock.	Ongoing
Develop a strategy for targeting CDBG new construction funds for designated areas.	Ongoing
Develop a Disadvantage 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.	Ongoing
Host the 5th 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 individual that have completed their term of service.	Ongoing

The departmental goals and objectives link with the BOD Statement of Management Policy for Basic City Services page 15.



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.

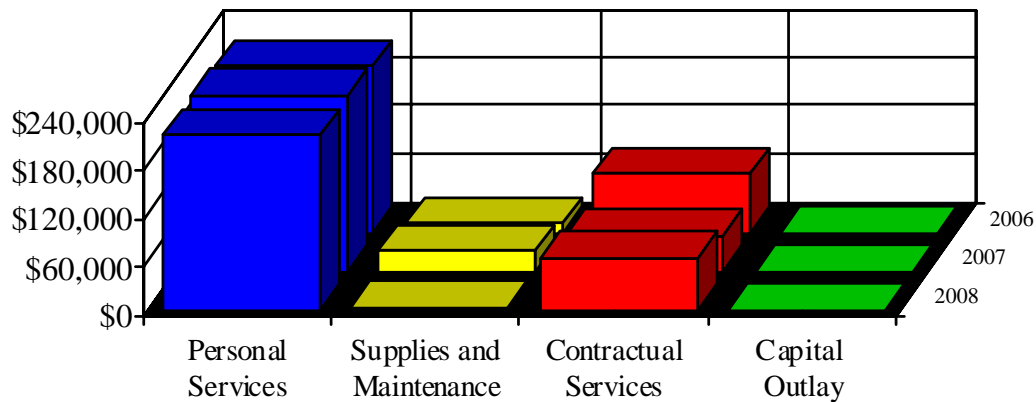
Board of Directors

Expenditure Budget

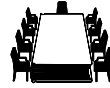
Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$211,321	\$219,306	\$217,326
Supplies and Maintenance	12,994	25,835	2,990
Contractual Services	75,452	45,103	65,097
Capital Outlay	0	0	0
Total	\$299,767	\$290,244	\$285,413

Staffing	2006	2007	2008
	1	1	1

Total Allocations By Fiscal Year And Account Category

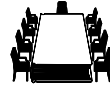


Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$285,413	-1.66%



Board of Directors

2007 Department Priorities	Status
Continue to focus on policy areas of public safety, economic development and infrastructure as top priorities.	Ongoing
Continue to meet regularly with neighborhood groups to discuss and resolve any crime issues.	Ongoing
Continue the Mayor's Youth Council community projects.	Ongoing
Continue to receive professional development through the National League of Cities and the United States Conference of Mayors.	Ongoing
Board Members continue to serve on local, state and federal committees.	Ongoing
Continue with the Criminal Abatement Program.	Ongoing



Board of Directors

DEPARTMENT: Board of Directors **Fund:** General
Budget: \$285,413

OBJECTIVES:

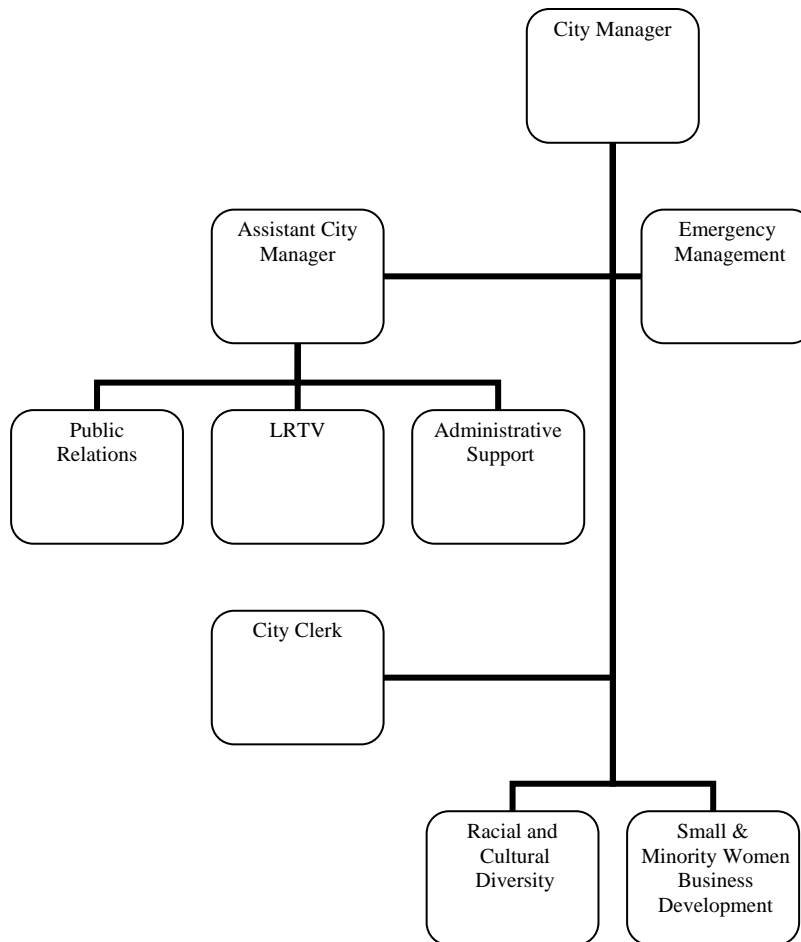
Organization: 101005 Board of Directors

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

The departmental goals and objectives link with the BOD Statement of Management Policy for Basic City Services page 15.



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.

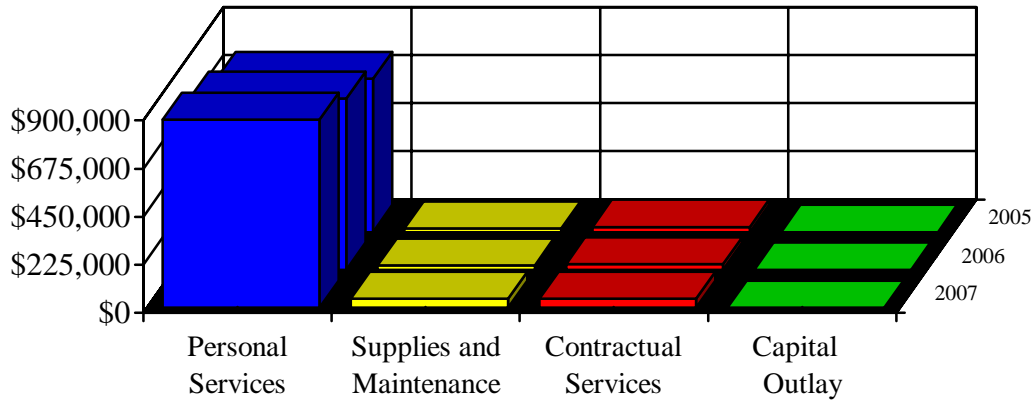
City Manager

Expenditure Budget

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

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



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



City Manager

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



City Manager

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



2006 Department Priorities (Continued)	Status
<p>Maintain basic services provided by the Small Business Development Office through collaboration and sub-contracting with other business development and capacity building, marketing and procurement agencies like UALR Arkansas Small Business Development Center (ASBDC), Little Rock Regional Chamber of Commerce (LRRCC), Arkansas Regional Minority Supplier Development Council (ARMSDC), Arkansas Minority Business Development Roundtable (AMBDR), Small Business Administration (SBA) Arkansas Chapter of the National Association of Minority Contractors (NAMC) and numerous private corporate supporters and contributors.</p>	<p>Ongoing</p>
<p>Co-sponsor with the LRRCC: Business Opportunity Brunch, a premier networking event for disadvantaged and small businesses to disseminate business cards and literature to individuals.</p>	<p>Completed</p>
<p>Co-sponsor LRRCC Minority Economic Development Week</p>	<p>Completed</p>
<p>Co-sponsor 'Federal Procurement Conference.'</p>	<p>Completed</p>
<p>Sponsor or co-sponsor eight (8) capacity building, networking, training and procurement events in 2006.</p>	<p>Completed</p>
<p>Improve the tracking and monitoring of purchases and disbursement of awards to minority-owned businesses.</p>	<p>Ongoing</p>
<p>Increase the number of Minority-owned businesses receiving bid announcements and submitting bids on City contracts and procurement opportunities.</p>	<p>Ongoing</p>
<p></p>	<p></p>
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2007 Department Goals

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

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

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

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

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

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

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

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

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

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



2007 Department Goals (Continued)

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

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

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

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

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

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

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

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



2007 Department Goals (Continued)

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

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

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

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

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

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

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

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

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

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



City Manager

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

OBJECTIVES:

Organization: 1030 Administration

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

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

Organization: 1031 Emergency Management

To act as a first responder to emergencies.

Organization: 1033 Small & Minority Women Owned Business Development

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

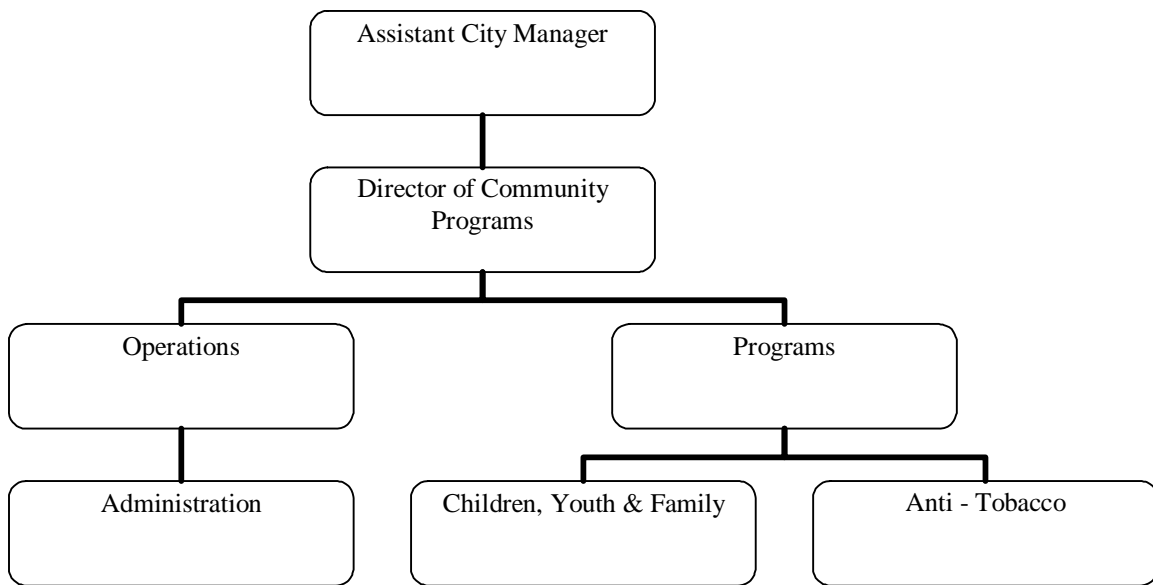
The departmental goals and objectives link with BOD Statement of Management Policy pages 15-18.

Service Measures

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



Community Programs



Mission Statement

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

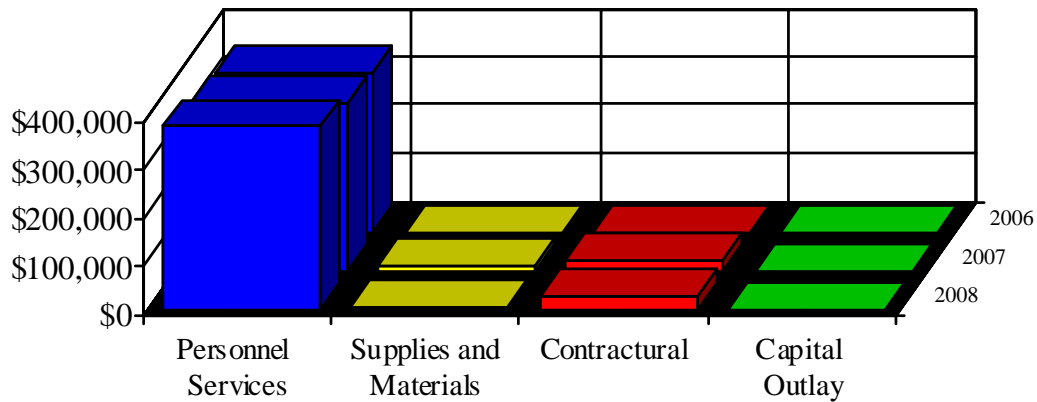
Community Programs

Expenditure Budget

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$333,985	\$347,151	\$355,988
Supplies and Maintenance	0	12,100	7,200
Contractual Services	139	24,400	28,500
Capital Outlay	0	0	0
Total	\$334,124	\$383,651	\$391,688

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$391,688	2.09%



Community Programs

2007 Department Priorities	Status
Administered and funded over 40 programs based on best practices through PIT funds.	Completed
Little Rock received prestigious recognition as one of the 100 Best Communities for Young People for the third straight year in 2007 by the America's Promise Alliance.	Completed
Provided \$725,000 PIT dollars to employment and recreational activities for over 700 Little Rock youth in the summer of 2007.	Completed
Enrolled 413 youth through Community Summer Youth Employment and provided each with a week of free career and job-skills training.	Completed
Expanded the Summer Youth Employment Program from 2006 to over 400 young people, necessitating the need for additional mentors, which are older youth who have participated previously and coordinated the work sites.	Completed
Provided 2,500 youth with fun and educational experiences.	Completed
Successfully completed the Arkansas Dept. of Health grant for 2006-2007 as part of Coalition sustainability. We will now utilize tobacco permit fees to fulfill 2008 work plan.	Completed



Community Programs

2008 Department Goals
Improve and enhance our customer service relationships with the PIT contractors.
Expand the summer employment program, especially involving an increased number of private businesses.
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.
Improve staffing assignments and devise creative strategies to better manage substantive work that must be done.
Move forward with work on developing quality standards for city-funded programs.
Work to develop a city wide professional development conference, highlighting youth transitions.
Examine program budgets regularly to monitor expenditures to maximize efficient use of funds.
Expand the public relations material available to promote our purpose and programs.
Continue to promote and increase the use of the 100 Best Communities for Young People.
Continue to bring outside funding opportunities to the attention of commissioners and service providers.



Community Programs

DEPARTMENT: Community Programs Fund: General
Budget: \$391,688

OBJECTIVES:

Organization: 101501 Community Programs Administration

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.

Organization: 101503 Community Programs Operations

To develop, implement and coordinate the City social and human services related programs and to provide coordinated staff support to the City commissions, task forces and committees related to social and human services that are assigned to this department.

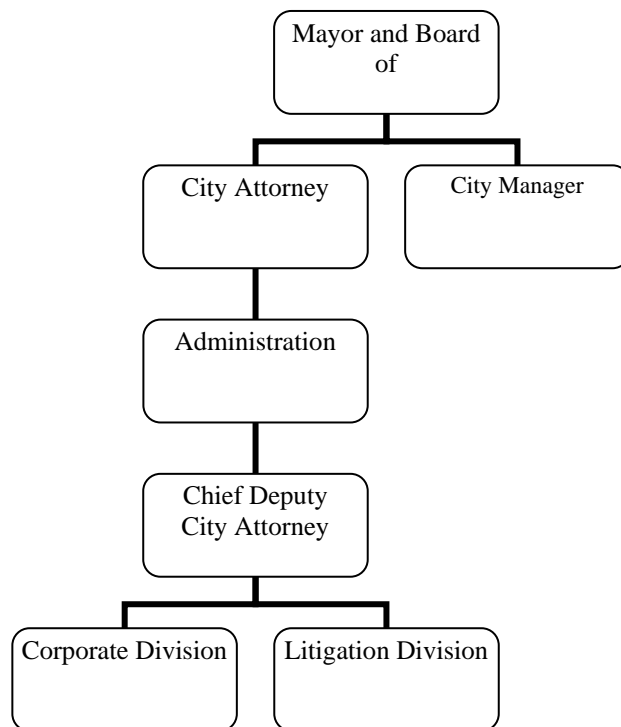
The departmental goals and objectives link with the BOD Policy Statement for Safe City and Basic Quality of Life pages 15-16.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Number of Prevention, Intervention, & Treatment (PIT) contracts.	48	50	50
Conduct monitoring at each of the PIT programs.	48	50	50
Number of youth employed by Summer Youth Employment and Recreation contracts.	350	400	425
Number of RFP's advertised and downloadable from City's website.	18	8	25
Number of CYF Commission meetings administratively supported and made public.	12	12	12
Number of small contracts (\$5,000) for special events.	3	6	10
Collaborate with community organizations in Special Events such as Recovery 20:20, EITC, National Merit Scholars reception, America's 100 Best Communities, 1000 Youth Service Day.	4	6	8



City Attorney



Mission Statement

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

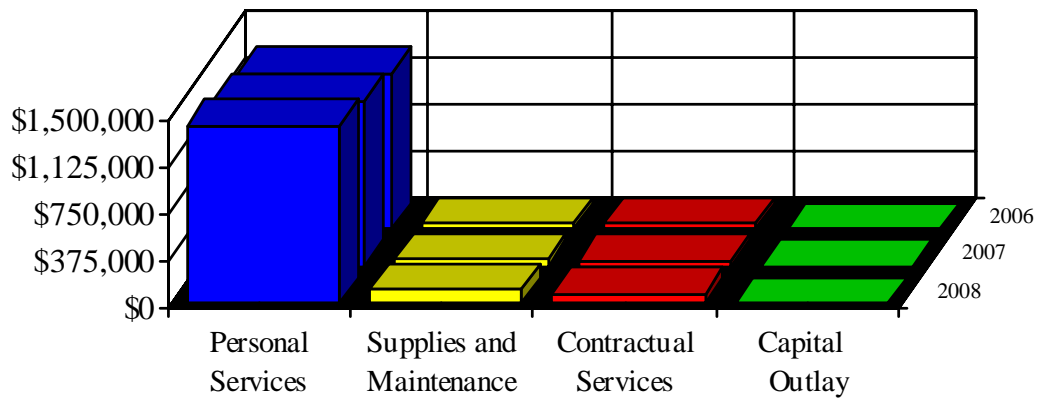
City Attorney

Expenditure Budget

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$1,245,668	\$1,326,947	\$1,423,301
Supplies and Maintenance	62,124	77,477	108,176
Contractual Services	58,909	58,583	78,071
Capital Outlay	0	0	0
Total	\$1,366,701	\$1,463,007	\$1,609,548

Staffing	18	18	19
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,609,548	10.02%



City Attorney

2007 Department Priorities	Status
Continue to handle major litigation in civil rights, land use planning, environmental and other types of state and federal litigation	Ongoing
Reviewed State Auditor's website for City of Little Rock money entitlement.	Completed
Developed a Project Tracking System	Completed
Continue to streamline Planning Ordinances to adhere to specification.	Ongoing
Taught deadly force, civil liability and search and seizure to Little Rock Police Department Rookie School	Completed
Worked with Human Resources, Public Works and Mt. Holly Cemetery to resolve American with Disabilities Act issues	Completed
Continue to draft, reformat or amend over 290 ordinances/resolutions	Ongoing
Continue to handle contracts, agreements and opinions in over thirty different areas of municipal involvement	Ongoing
Continue to handle over 3,100 traffic offenses in Traffic Court	Ongoing
Continue to handle over 200 truancy offenses in Juvenile Court	Ongoing
Continue to handled over 700 code violations and animal code offences in Environmental Court	Ongoing



2008 Department Goals

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

Maintain updates from Federal Communication Commission (FCC)

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

Continuing working closely with Mayor, Board, City Manager, Departments and citizens for efficiency and effectiveness measures

Maintain awareness of recent changes in federal law and regulation

Work with the Arkansas Municipal League to develop a system for legal departments to use West Law for one cost

Assist with recommendations for vacant properties and pursue land banking opportunities

Continue to teach deadly force, civil liability and search and seizure to Little Rock Police Department and Rookie Schools



City Attorney

DEPARTMENT: City Attorney **Fund:** General
Budget: \$1,609,548

OBJECTIVES:

Organization: 101801 City Attorney

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

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

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

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 15.

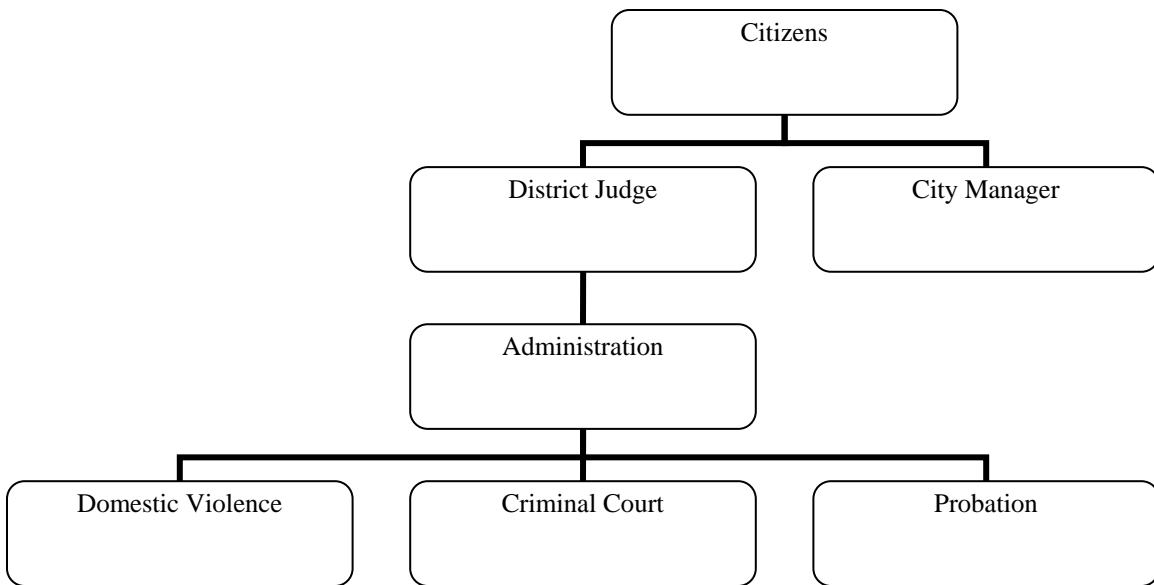


Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of oral opinion on routing matters within 24 hours days	75%	75%	75%
Percentage of written opinion on non-routing matters within 30 days	75%	75%	75%



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.

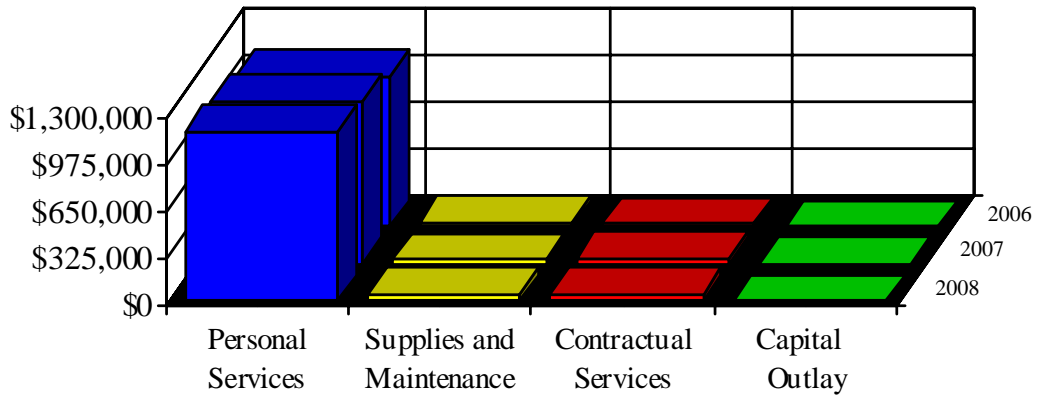
District Court First Division

Expenditure Budget

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$1,045,659	\$1,146,273	\$1,160,414
Supplies and Maintenance	38,455	45,298	50,519
Contractual Services	29,482	44,600	51,700
Capital Outlay	0	0	0
Total	\$1,113,596	\$1,236,171	\$1,262,633

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,262,633	2.14%



2007 Department Priorities	Status
Hired court clerk	Completed
Painted and carpeted Criminal and Probation offices.	Completed



2008 Department Goals

Relocate to a new court building; housing Traffic, Environmental and Criminal courts.

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

Continue to direct overall operation of Criminal Court with the guideline of the Arkansas State Statutes and the City of Little Rock ordinances and policies; provide management direction to staff and to ensure accountability and accessibility to citizens



District Court First Division

DEPARTMENT: District Court First Division **Fund:** General
Budget: \$1,262,633

OBJECTIVES:

Organization: 102101 District Court First Division

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

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

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

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

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

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 15.

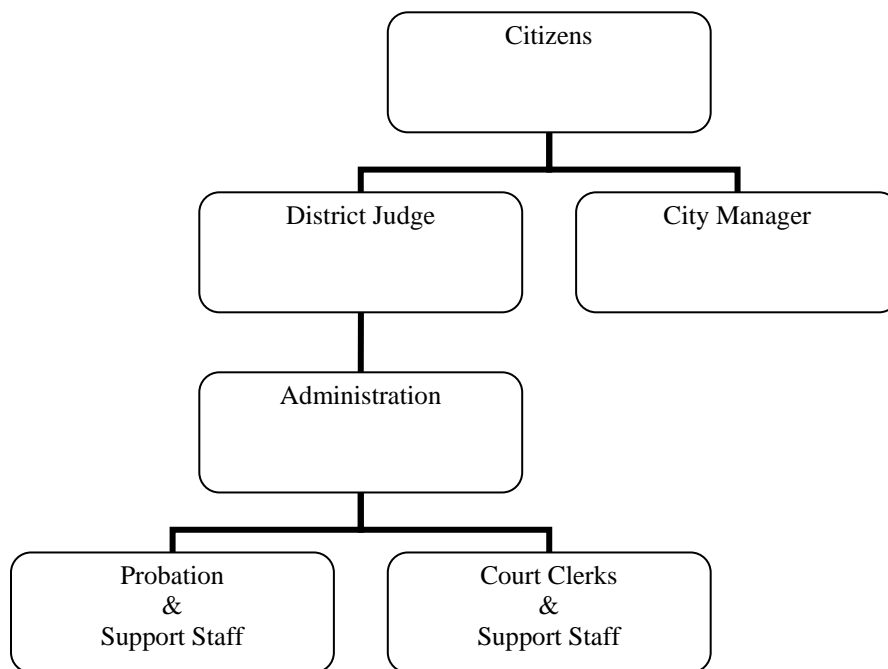


Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of arrests with defendants in jail, where the defendant is given a hearing within 24 hours according to State Statutes.	100%	100%	100%
Percentage of cases with defendants in jail where the Pulaski County Jail is officially notified of bond requirements on the day of the hearing.	100%	100%	100%
Subpoena's issued without errors.	100%	100%	100%
Warrants issued within 24 hours of request.	100%	100%	100%
Offenders on the trial docket who received a judgment and all court paperwork within 2 hours of their scheduled arrival at court and attorneys and witnesses are present.	95%	95%	95%



District Court Second Division



Mission Statement

We seek to administer justice and equity.

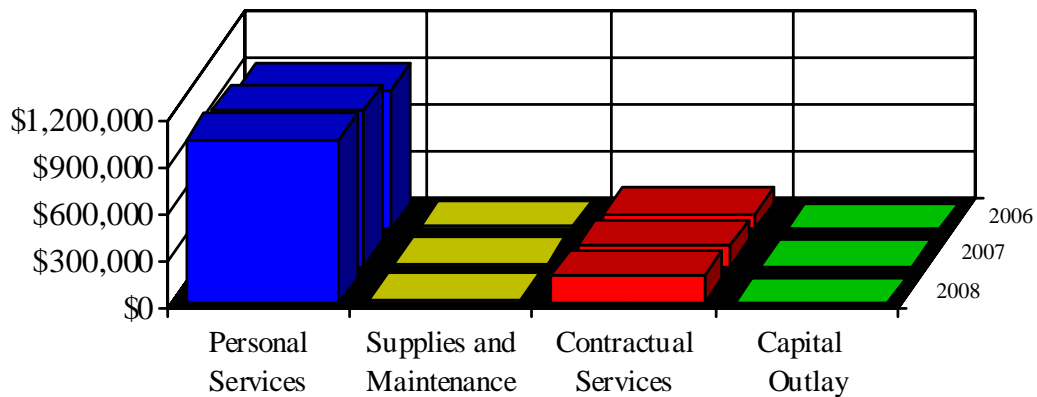
District Court Second Division

Expenditure Budget

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$896,701	\$981,323	\$1,001,489
Supplies and Maintenance	22,222	23,900	23,600
Contractual Services	135,656	161,905	164,167
Capital Outlay	0	0	0
Total	\$1,054,579	\$1,167,128	\$1,189,256

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,189,256	1.90%



District Court Second Division

2007 Department Priorities	Status
Processed 43,000 new violations.	Completed
Disposed of 43,600 violations.	Completed
Processed 445 DWI's	Completed



2008 Department Goals

Continue to find innovative ways to improve overall operations.

Provide the best customer service possible.

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District Court Second Division

DEPARTMENT: District Court Second Division **Fund:** General
Budget: \$1,189,256

OBJECTIVES:

Organization: 102201 **District Court Second Division**

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

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

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

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

The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 15.

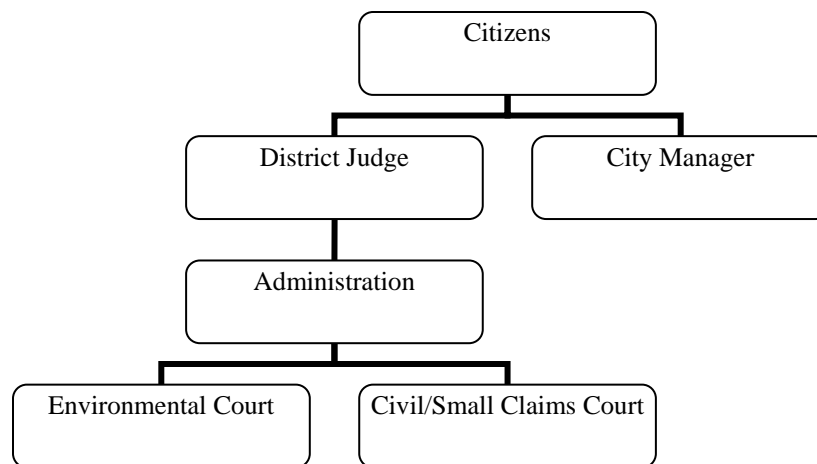


Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of offenders with no mandatory court appearances handled by the court within 10 minutes (exclusive of paying fines to Finance Department cashiers).	95%	95%	95%
Percentage of offenders with mandatory court appearances handled by the court within 10 minutes (exclusive of paying fines to Finance Department cashiers).	93%	94%	94%
Percentage of commitment orders processed the same day issued.	100%	100%	100%
Percentage of tickets entered into the public safety system the same day received from the Police Department.	99%	99%	99%
Percentage of dispositions updated in the public safety within 24 hours.	99%	99%	99%
Percentage of driver's license suspensions and reinstatements processed within 24 hours.	99%	99%	99%



District Court Third Division



Mission Statement

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

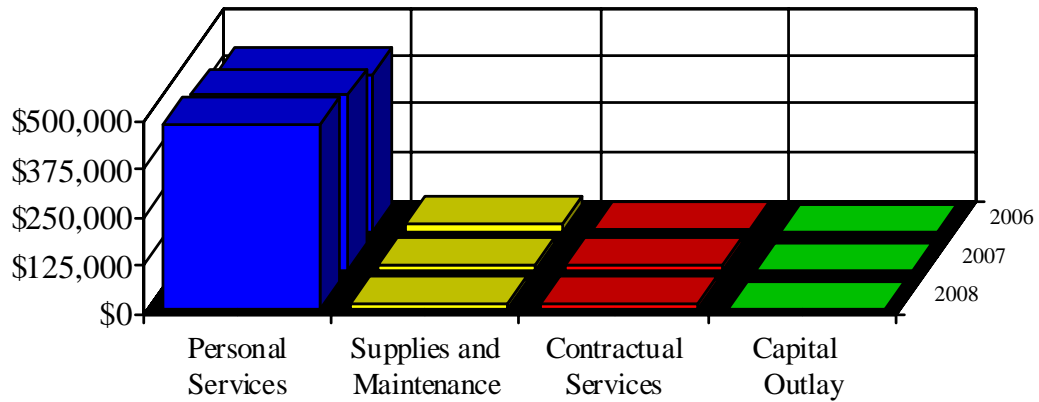
District Court Third Division

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$409,506	\$453,774	\$467,458
Supplies and Maintenance	22,906	15,729	14,313
Contractual Services	12,864	15,600	17,016
Capital Outlay	0	0	0
Total	\$445,276	\$485,103	\$498,787

Staffing	6	7	7
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$498,787	2.82%



2007 Department Priorities	Results
Upgraded computer systems for Environmental and Civil/Small Claims divisions.	Completed
Provided adequate training for clerks and probation officers.	Completed
Continue to ensure that neighborhood conditions were improved to comply with health and safety standards.	Ongoing



2008 Department Goals

Continue to provide training for Court Clerks and Probation Officers to maintain required certification.

Upgraded computer systems and printers.

Implement a document imaging system to tie in with the Criminal and Traffic divisions.

Continue to find ways of improving neighborhood conditions to comply with city code standards.



District Court Third Division

DEPARTMENT: District Court Third Division **Fund:** General
Budget: \$498,787

OBJECTIVES:

Organization: 102301 District Court Third Division

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

To provide impartial and timely adjudication and impose sanctions for code violations to ensure that neighborhood conditions are improved to comply with accepted health and safety standards.

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

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

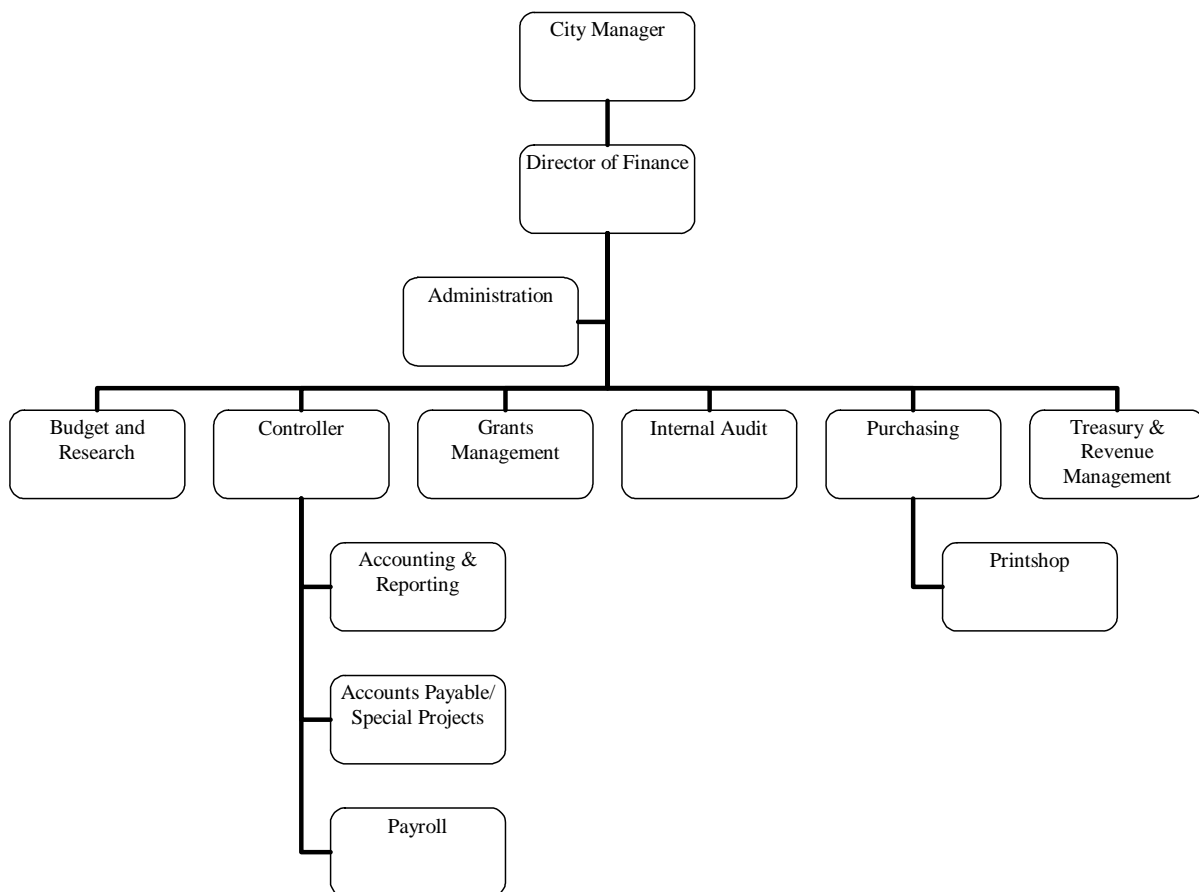
The departmental goals and objectives link with the BOD Policy Statement for a Safe City page 15.

Service Measures

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



Finance



Mission Statement

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

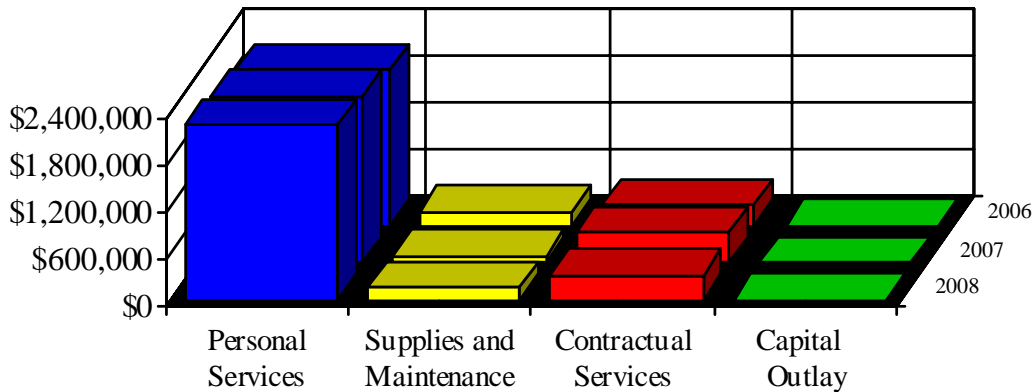
Finance

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,008,024	\$2,153,119	\$2,222,313
Supplies and Maintenance	189,733	100,015	168,828
Contractual Services	280,455	392,710	310,740
Capital Outlay	0	0	0
Total	\$2,478,212	\$2,645,844	\$2,701,881

Staffing	44	44	45
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08	% Change
100 General Fund	Proposed Budget	from Prior Year
	<u>\$2,701,881</u>	<u>2.12%</u>



Finance

2007 Department Priorities	Status
Continue to manage FY07 Short-term financing plan, and ensured timely purchase of items and improved departmental reporting.	Ongoing
Completed bids for 2004 Bond projects.	Completed
Obtained GFOA Certificate of Achievement for 2006 CAFR.	Completed
Obtained GFOA Certificate of Recognition of 2007 Budget Preparation.	Completed
Processed monthly Grant payments.	Completed
Decreased audit findings.	Ongoing
Conducted eight four hours of Lawson training sessions for city employees on activities.	Completed
Processed over 16 million dollars in federal and state receipts and expenditures.	Completed
Ensured adequate internal controls environment during conversion of accounting, payroll & HR software.	Ongoing



Finance

2008 Department Goals

Track and provide guidance and technical assistance to departments on administration of grant award and ensure timely completion before the award date expiration.

Manage grants in accordance with program regulations and polices.

Limit audit findings in 2008.

Obtain GFOA Certificate of Recognition for Budget Preparation.

Obtain GFOA Certificate of Achievement for FY07 CAFR.



Finance

DEPARTMENT: Finance **Fund:** General
Budget: \$2,701,881

OBJECTIVES:

Organization: 102501 Administration/Budgeting

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

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

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

Organization: 102520 Internal Audit

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

Organization: 102530 Accounting and Reporting

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

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

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

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



Finance

Organization: 102531 Special Projects/Accounts Payable

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

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

Organization: 102535 Payroll

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

Organization: 102540 Treasury Management

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

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

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

Organization: 102550 Purchasing

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

Organization: 102555 Print Shop

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

Organization: 102560 Grants Management

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



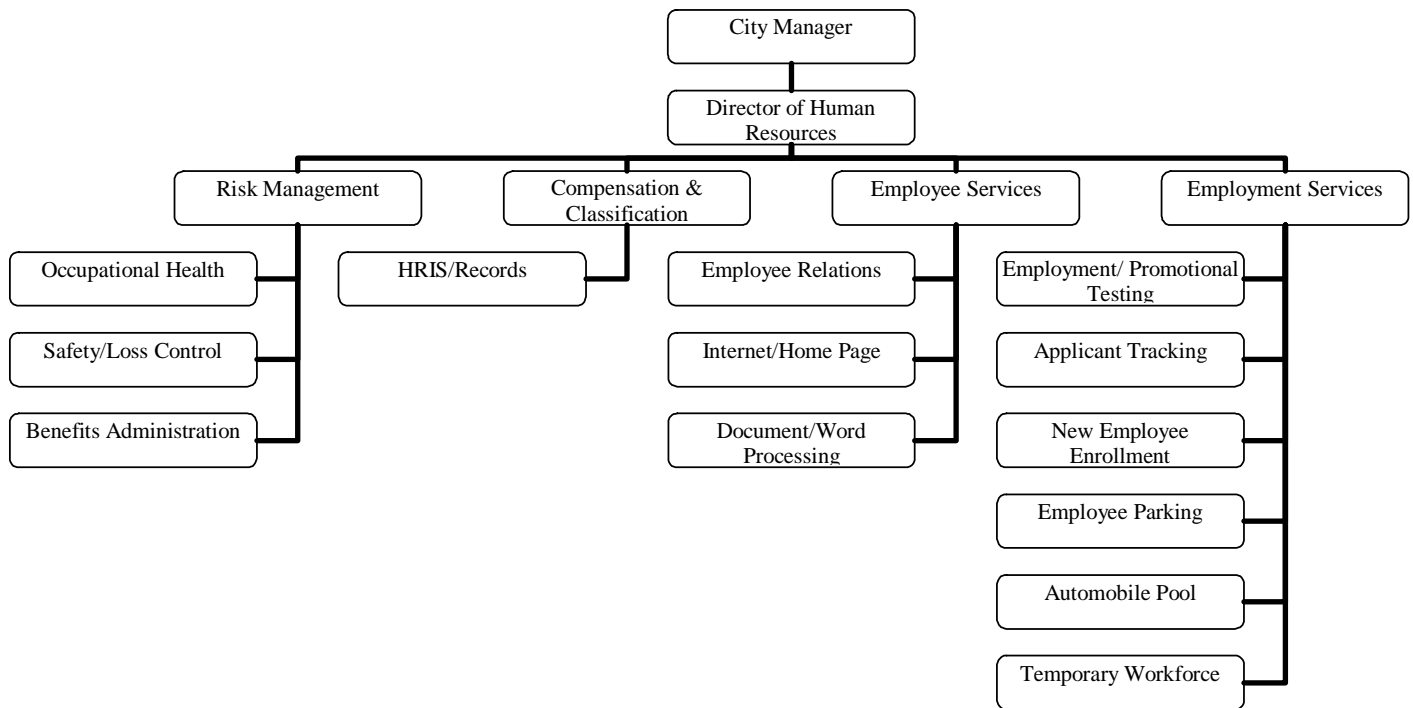
Finance

The departmental goals and objectives link with the Statement of Management Policy for Financial Reporting page 16.

Service Measures			
Activity	Actual 2006	Budget 2007	Est. 2008
Maintain a re-bid rate of less than 3%	3%	3%	3%
Maintain 1099 reporting to the Federal Government	100%	100%	100%
Percent of printing projects completed within a 24 hour turn around	97%	97%	97%
CDBG/Home funds maintained and reconciled	\$2,700,000	\$2,500,000	\$3,000,000
Grants Monitored	35	30	35
Quarterly reports prepared	10	12	8
Monthly reports prepared	12	12	12



Human Resources



Mission Statement

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

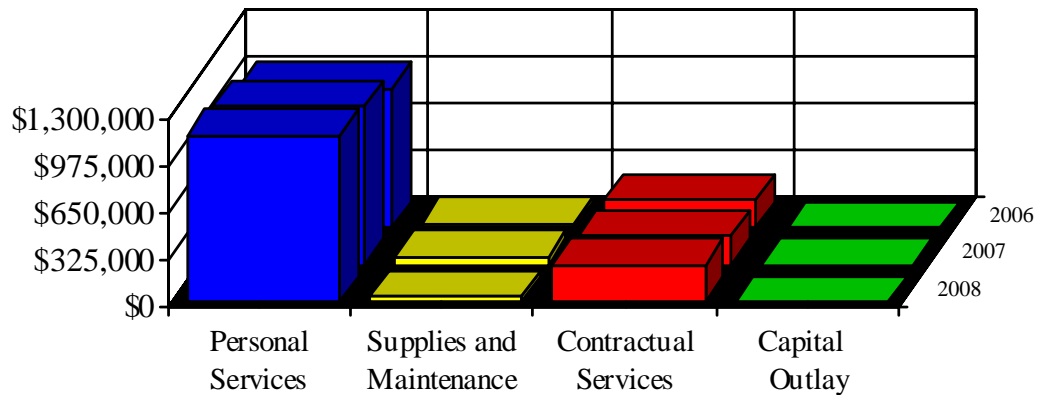
Human Resources

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$973,523	\$1,063,489	\$1,112,301
Supplies and Maintenance	35,292	56,378	42,839
Contractual Services	201,083	200,897	259,131
Capital Outlay	0	0	0
Total	\$1,209,898	\$1,320,764	\$1,414,271

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,414,271	7.08%



Human Resources

2007 Department Priorities	Results
Implemented the new computerized 911 Call Taker and Dispatcher testing software.	Completed
Revised/updated/re-validated Fire Apparatus Engineer Practical skills examination.	Completed
Implemented reading level/basic skills assessment exam for Firefighter testing.	Completed
Completed the implementation of the Lawson HR and Finance software system.	Completed
Coordinated the development and submission of the application for the International Public Management Association - Human Resources (IPMA-HR) Agency Award for Excellence.	Completed
Prepared and distributed the 2007 Compensation Manual and special surveys and projects.	Completed
Reviewed Lawson software for mechanism to maintain complete Health Care eligibility data (including dependent data) for electronic transmission upon transition from one benefit plan provider to another.	Completed
Monitored Legislative activity during General Assembly for possible impact on CLR programs and provide info/data to appropriate staff/organization to meet City objectives.	Completed
Continue to review Lawson software with Finance and Property/Casualty/Agent to develop data base to ensure inclusion of all City owned properties for insurance purposes.	Ongoing
Reviewed simplification of 457 and 401(a) plans to reduce administrative requirements and expense ratio for participants.	Completed
Reviewed Policy and Procedures Manual and updated policies as appropriate to meet changing needs of the City and changes as a result of the implementation of the Lawson Software.	Completed



Human Resources

2008 Department Goals

Conduct several small group brown-bag lunch training sessions for employees on topics such as customer service, workplace ethics and sexual harassment.

Complete the implementation of the Lawson Human Capital Module, including Employee and Manager Self Service. This will include development of a focus group, build the structure, and providing training.

Develop ongoing training sessions of Human Capital Module for Timekeepers and Supervisors in order to take advantage of available tools in this module.

Conduct ongoing audits of time entry for accurateness and compliance with policies.

Update Administrative Policies and Procedures to comply with negotiated memorandums of understanding and Human Capital Module implementation.

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Human Resources

DEPARTMENT: Human Resources **Fund:** General
Budget: \$1,414,271

OBJECTIVES:

Organization: 102701 Human Resources

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

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

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

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

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

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

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



Human Resources

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

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

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

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

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

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

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

The departmental goals and objectives link with the BOD Policy Statement for Basic City Services and Quality of Life pages 16-17.



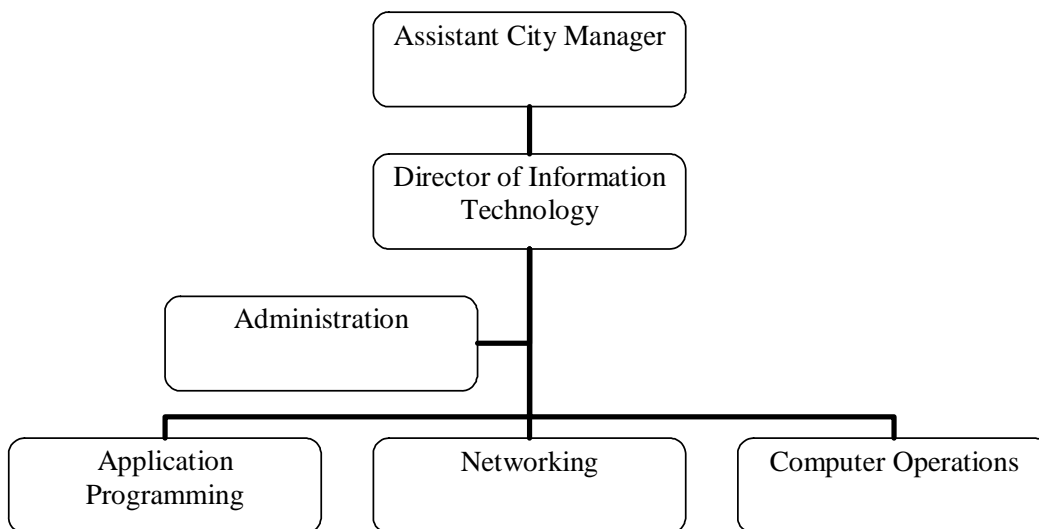
Human Resources

Service Measures

<u>Activity</u>	Actual 2006	Budget 2007	Est. 2008
Ninety-five percent of Workers' Compensation Claims to Workers' Commission within ten (10) days of incident.	100%	100%	95%
Maintain twenty-eight days as the average number of working days to complete an <u>external</u> competitive recruitment process, from the completion of a properly completed HR-1 to the transmittal of a final list of candidates to the hiring authority.	25 days	20 days	20 days
Maintain twenty days as the average number of working days to complete an <u>internal</u> competitive recruitment process from the completion of a properly completed HR-1 to the transmittal of a final list of candidates to the hiring authority.	19 days	15 days	15 days
Maintain total TempStaff administrative fee collections.	\$104,214	\$90,000	\$86,000
Maintains sixty days as the average number of working days to present completed documents for review to the department requesting a review of a classification or classification of a new classification.	66%	100%	100%
Complete 95% of verification of employment forms within one working days.	95%	99%	100%



Information Technology



Mission Statement

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

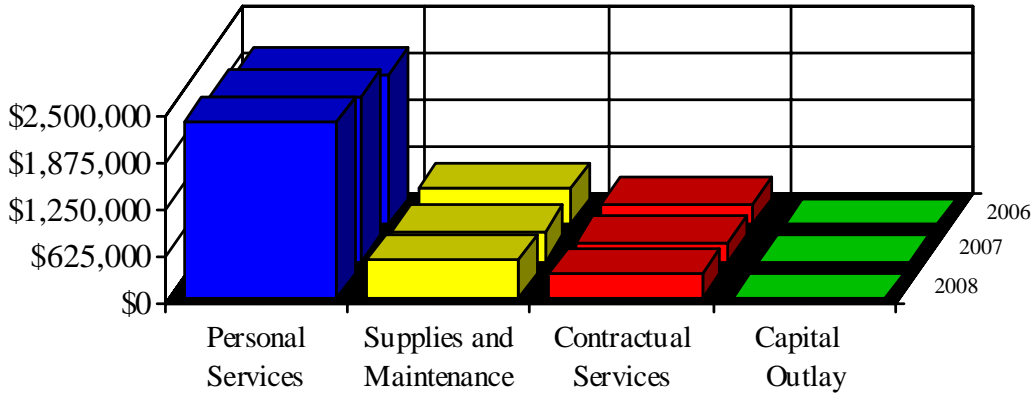
Information Technology

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,008,091	\$2,206,686	\$2,352,935
Supplies and Maintenance	485,072	400,118	513,555
Contractual Services	305,640	291,351	308,490
Capital Outlay	0	0	0
Total	\$2,798,803	\$2,898,155	\$3,174,980

Staffing	33	34	35
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$3,174,980	9.55%



Information Technology

2007 Department Priorities	Results
Worked with Human Resources in modifying the current Internet Usage policy.	Completed
Properly implemented and configured new Internet traffic/monitoring software.	Completed
Continue with the extension of wireless connectivity to numerous outlying facilities. (Added Police training facility, wireless links are in place for the Fire Department)	Ongoing
Continue to develop the New Pavilion Reservation System for Parks.	Ongoing
Developed the MDT Server and re-establish link with CAD.	Completed
Continue the installation of / Upgrade 9-1-1 software for CAD	Ongoing
Continue the development of a Virtual Private Network (VPN) policy. This will allow CLR users and outside vendors access to our network. Policy is in review by the City Attorney's Office. Approval pending. Still in the Attorney's office.	Ongoing
Completed Lawson ERP architecture and data mapping.	Completed
Continue to upgraded City's phone system. All remote location upgrades pending. Remote systems are still pending funding for upgrades.	Ongoing



2008 Department Goals

Work with all city departments to create comprehensive disaster recovery policy and procedures.

Cross train the helpdesk personnel with the 2nd level techs so that when answering calls on the help desk problems can be resolved remotely.

New On-line Burn Permit system with payment options. This will be the first of probably several web based revenue generating systems. Possibly replace the INA parking ticket system with one of our own using the new payment (PayPal) method.

Upgrading the hardware, operating system, and database for 911.

Move into production Lawson Payroll, Human Resources, and Budget.

Create reports/screens for Payroll/HR to help with the transition from NIPS to Lawson.

Create interfaces needed by Payroll/HR for internal and external sources.

Develop new In-house Records Management System for LRPD.

An improved roster / time keeping for Fire.

Fire Inventory System.

Fire procurement systems to submit requests to Central Fire so remote stations can keep themselves properly stocked.

Implement new software system for Housing and Neighborhood Programs and Planning Department.

Complete install of new firewalls for police video server access.

Implement new dialup server for remote access

Convert criminal court from optical jukebox to fiber channel drive array

Implement new NAC server security system for a better overall network security

Implement Microsoft update procedures to automate work station OS patch upgrades.



Information Technology

DEPARTMENT: Information Technology **FUND:** General
Budget: \$3,174,980

OBJECTIVES:

Organization: 103001 Administration

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

Organization: 103010 Application Programming

To provide all programming services necessary to support the emergency 911 computer-assisted-dispatch system.

To design and develop new computerized system and to provide technical software and programming support of the maintenance of existing systems.

Organization: 103030 Networking

To install and maintain a citywide network for interdepartmental connectivity.

Organization: 103050 Computer Operations

To operate mainframe systems in a manner that maximizes their on-line availability to user departments.

The departmental goals and objectives link with the BOD Policy Statement for Basic City Services page 16.

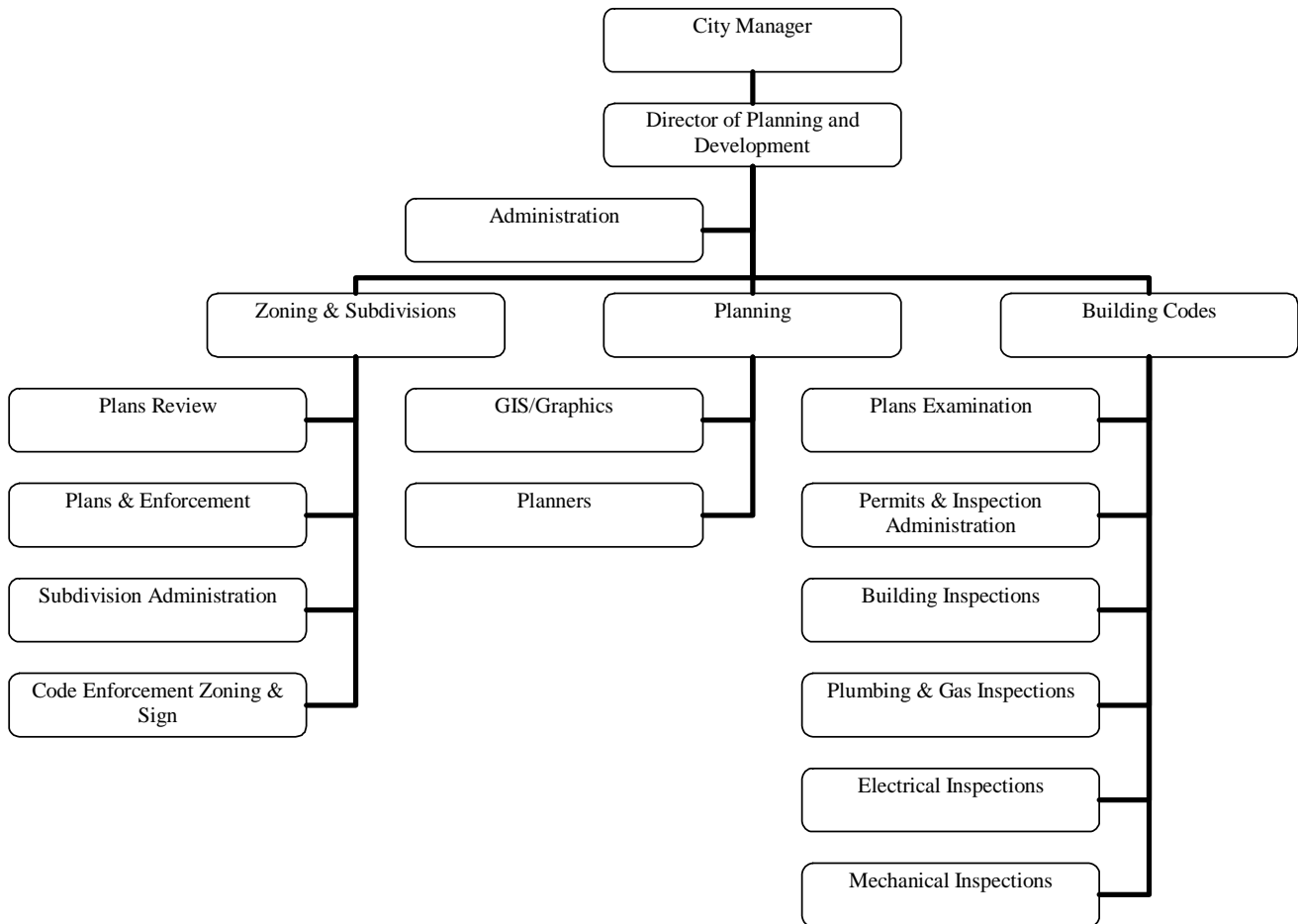


Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Computer network availability (Working hours)	99%	99%	99%
Mainframe availability	99%	99%	99%
Response to mainframe problems within 1 hour	99%	99%	99%
Staff rates trouble tickets service as satisfactory or better	55%	92%	92%
Computer network virus prevention	100%	100%	100%



Planning & Development



Mission Statement

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

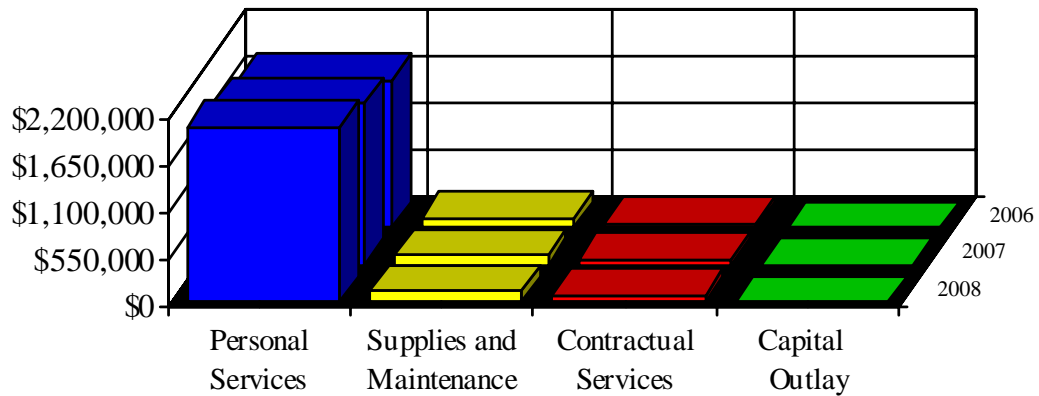
Planning and Development

Expenditure Budget

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$1,721,636	\$2,008,935	\$2,040,555
Supplies and Maintenance	131,941	114,910	122,826
Contractual Services	65,582	68,607	79,421
Capital Outlay	0	0	0
Total	\$1,919,159	\$2,192,452	\$2,242,802

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$2,242,802	2.30%



2007 Department Priorities	Results
Continue to work with other departments to complete additional phases of the Mayor's Targeted Neighborhood initiative (CAP) to enhance the quality of life in neighborhoods.	Ongoing
Completed the Island Annexation effort.	Completed
Reviewed all construction related fee schedules for possible changes	Ongoing
Continue to work with the Midtown Advisory Board on the redevelopment plan and other tasks.	Ongoing
Reviewed and processed approximately 175 requests for rezoning, conditional uses, variances, etc.	Completed
Reviewed and processed approximately 150 requests for preliminary plats, replats, planned developments site plans, etc. 91 final plats were processed.	Completed
Zoning Code Enforcement inspected and re-inspected approximately 3400 of alleged violations.	Completed
Continue to upgraded existing computer software programs in the Building Codes Section.	Ongoing
Continue to review of the City's Landscape and Tree protection to determine if any changes are needed.	Ongoing
Completed the Geyer Springs/Wakefield Neighborhood Action Plan.	Completed
Completed the development and review of two proposed Design Overlay Districts.	Completed
Continue the process of developing a city-wide preservation plan.	Ongoing
Continue to review and adopt any needed Zoning and Subdivision Ordinance amendments	Ongoing



2008 Department Goals

Complete the 2010 Pre-Census review, which includes several tasks.

Complete the review of the Landscape and Tree Protection Ordinance and development amendments if necessary.

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

Adopt the 2006 International Plumbing Code, the 2006 International Mechanical Code and the 2008 National Electrical Code.

Complete the implementation of the new permitting software program (working with Housing and Neighborhood Programs) by the end of the year.



Organization: 103310 Planning

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

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

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

Organization: 103320 Zoning and Subdivision

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

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

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

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



Organization: 103320 Zoning and Subdivision

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

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

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

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

Organization: 103330 Building Codes

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

The departmental goals and objectives link with the BOD Policy Statement for Basic City Services page 16.

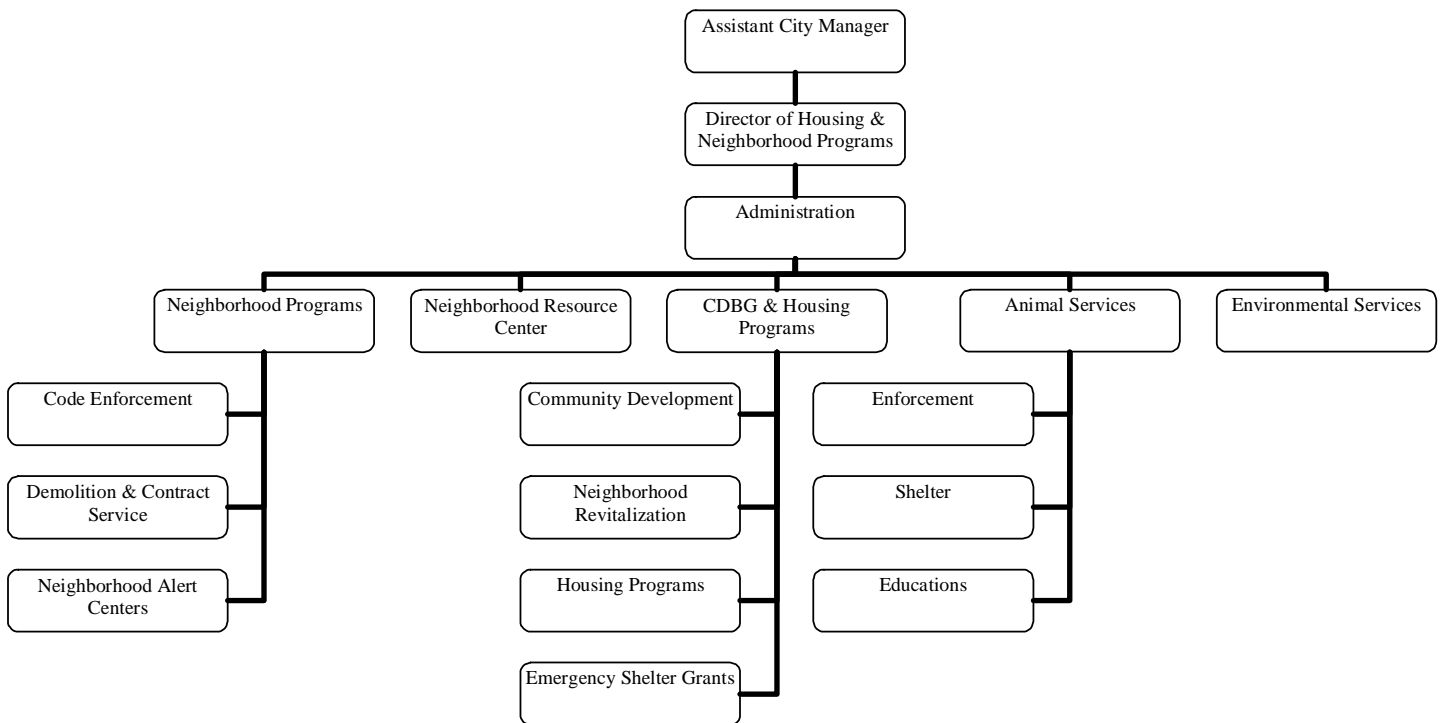


Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Cases Reviewed (LU, DOD & HD)	39	41	40
Conditional Use Permit, Tower Use Permit, Rezoning, Special Use and Variance requests analyzed and processed	230	170	200
requests analyzed and processed	240	241	200
Zoning, Subdivision and Sign Code Enforcement inspections and reinspections	70	94	70
Review, assess and respond to Landscape Plan submittals	330	353	400
Building Codes-Total of inspections	24,806	23,677	25,100



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.

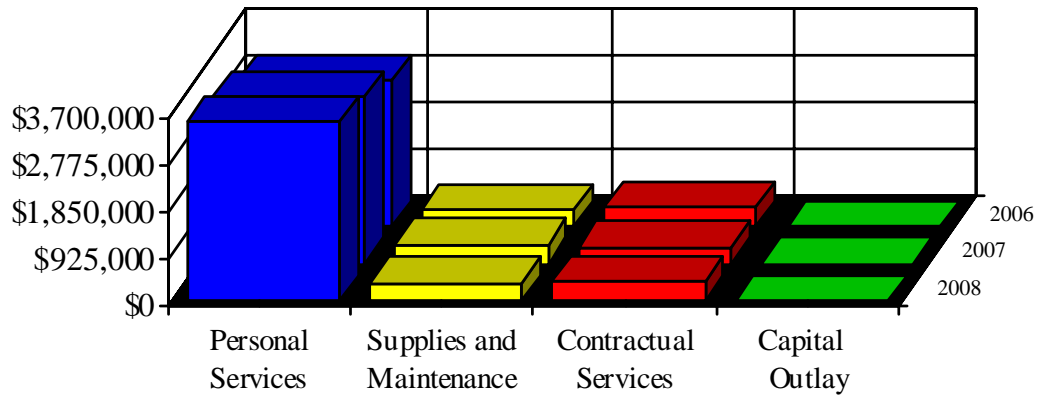
Housing and Neighborhood Programs

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,810,228	\$3,476,684	\$3,583,484
Supplies and Maintenance	369,134	372,058	351,586
Contractual Services	390,050	365,887	382,157
Capital Outlay	0	0	0
Total	\$3,569,412	\$4,214,629	\$4,317,227

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$4,317,227	2.43%



Housing and Neighborhood Programs

2007 Department Priorities	Status
Continue to conduct a citywide risk assessment to determine highest priorities of specific types of inspections and allocate resources by area needs.	Ongoing
Continue to establish a semi-annual landlord training program on how to comply with City regulations.	Ongoing
Ranked code enforcement complaint violations according to severity and inspect in accordance with those priorities.	Completed
Developed annual training plans for codes staff.	Completed
Continue to enhanced web site to include educational materials, with the ability to file complaints electronically and ability to monitor case status.	Ongoing
Continue to research requirements for BOCA Property Management Certification for new code enforcement officers.	Ongoing
Supported neighborhood associations and work collaboratively with other city departments and partners to support National Night Out.	Completed
Provided operating and technical support to certified Community Housing Development Organizations.	Completed
Administered a contract with St. Vincent Health Clinic-East to provide medical and dental care for 3,000 patient visits.	Completed
Provided down payment assistance to fifteen (15) low-and moderate-income families purchasing their first home within the City of Little Rock.	Completed
Constructed fourteen (14) wheel chair ramps through partnership with Mainstream, Inc. and the Southwestern Bell Pioneers.	Completed



Housing and Neighborhood Programs

2008 Department Goals

Complete acquisition and implementation of Code Enforcement Software, laptops, etc.

Implement Rental Registration Program.

Implement Annual notice of weed lots and premise violations.

Research ability to issue citations via certified mail as opposed to in person.

Aggressively enforce the vaccination ordinance.

Submit ordinance revision to allow more aggressive enforcement of chaining issues.

Submit ordinance revision to reduce the number of cats by requiring confinement of cats or sterilization.

Increase publicity of Animal Village through PSA, Access Channel and campaign to let citizens know of volunteer opportunities.

Increase adoptions, licenses sales, and public events.

Additions to Animal Village (Class rooms, Vet area and Dog Park).

Establish John Barrow TNEP area.



Housing and Neighborhood Programs

DEPARTMENT: Housing & Neighborhood Programs **Fund:** General
Budget: \$4,317,227

OBJECTIVES:

Organization: 103501 Administration

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

Organization: 103510 Animal Services

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

Organization: 103520 CDBG

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

Organization: 103530 Neighborhood Programs

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



Housing and Neighborhood Programs

Organization: 103535 Neighborhood Services/ Alert Centers

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

Organization: 103540 Willie L. Hinton Neighborhood Resource Center

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

Organization: 103550 Environmental Services

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

The departmental goals and objectives link with the BOD Policy Statement for a Safe City and Basic City Services pages 15-16.



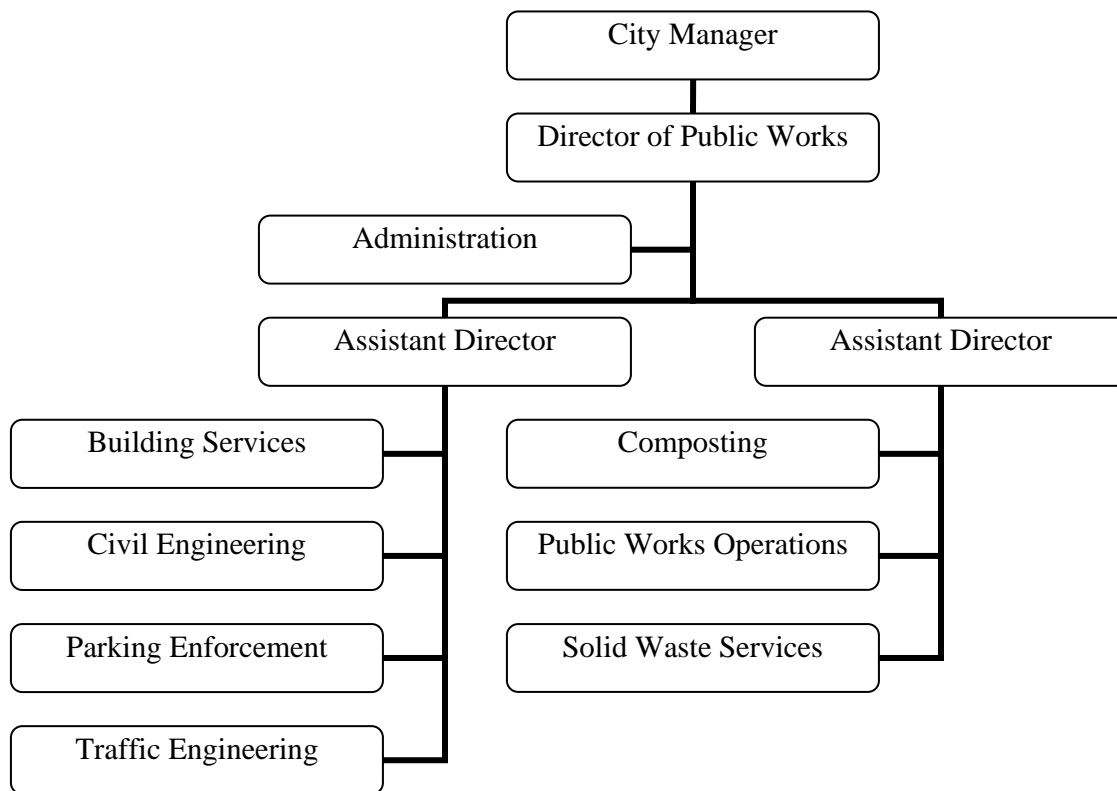
Housing and Neighborhood Programs

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Rental inspections	4,300	4,300	2,323
Area Surveys	75	75	164
Neighborhood meetings	525	525	495
Percentage of CDBG funds expended	81%	84%	95%
CDBG timeliness ratio	1.00	1.00	1.00
Percentage of HOME funds committed	100%	95%	100%
Public/private leverage – CDBG Housing	1:\$5.00	1:\$5.00	1:\$5.00
Public/private leverage – HOME Housing	1:\$6.00	1:\$6.00	1:\$6.00
Nuisance inspections	25,000	25,000	33,285
Citations	1,000	1,000	1,013



Public Works



Mission Statement

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

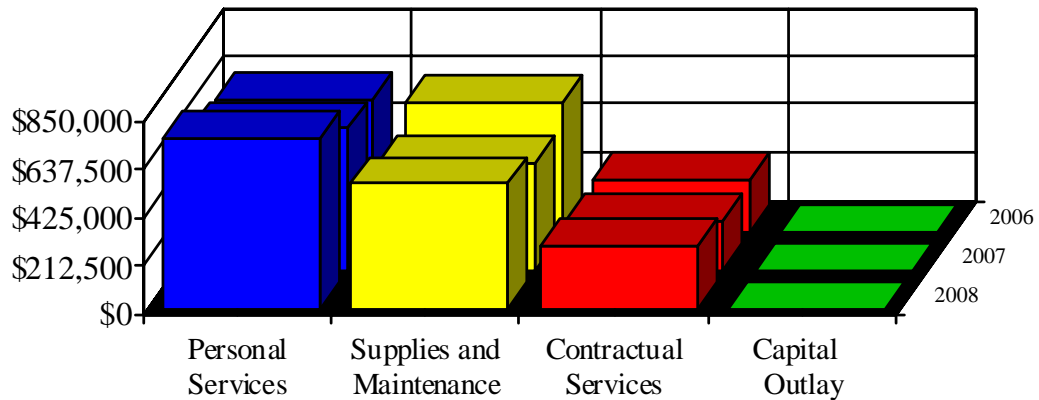
Public Works

Expenditure Budget - General Fund

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$584,177	\$628,654	\$645,791
Supplies and Maintenance	576,541	477,088	482,805
Contractual Services	235,538	220,551	222,941
Capital Outlay	0	0	0
Total	\$1,396,256	\$1,326,293	\$1,351,537

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



RESOURCES FOR BUDGET	FY 08 Proposed Budget	% Change from Prior Year
100 General Fund	\$1,351,537	1.90%

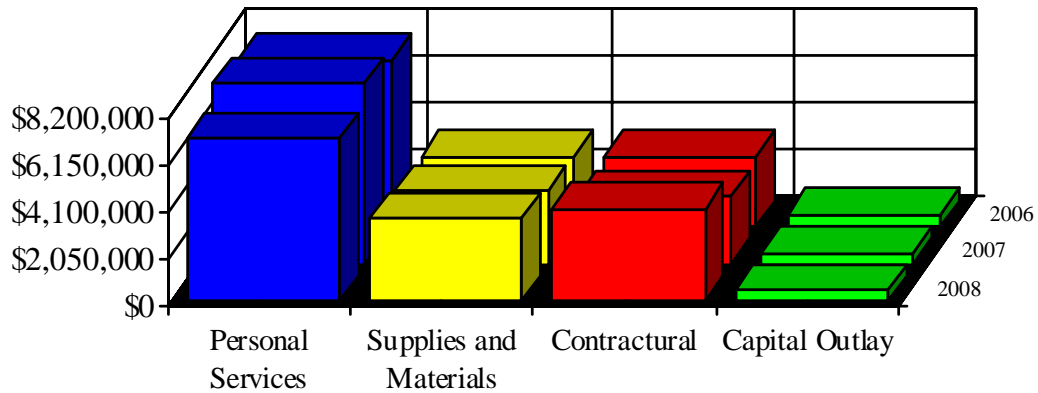
Public Works

Expenditure Budget - Street Fund

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$7,362,854	\$7,934,601	\$7,017,136
Supplies and Maintenance	3,125,696	3,203,306	3,352,044
Contractual Services	3,102,096	2,998,589	4,056,262
Capital Outlay	584,128	497,472	473,563
Total	\$14,174,774	\$14,633,968	\$14,899,005

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



Resources for Budget 200 Street Fund	FY 08 Proposed Budget \$14,899,005	% Change from Prior Year 1.81%
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Public Works

2007 Department Priorities	Results
Continue to evaluate programs and processes to improve service.	Ongoing
Continue to expand and improve the Infrastructure Inventory	Ongoing
Continue to maintain and complement Safety and Training Programs	Ongoing
Continue to enhance teamwork between Divisions and other departments.	Ongoing
Continue to update major corridor signalization timing plans to improve traffic flow.	Ongoing
Supported Little Rock's partnership with Rebuild America, which make our building more energy efficient.	Completed
Fine-tuned, as required, the Management Practices Self-Assessment of Building Services in order to seek accreditation.	Completed
Completed the 21st Street Alert Center	Completed
Increased the rate of fine collections	Completed
Coordinated with Information Technology on rewriting portions of the City's parking enforcement software.	Completed
Continue to develop in coordination with GIS a map reflecting the location of all meters by serial number located in the City of Little Rock.	Ongoing
Completed construction of CDBG funded project Maryland Street.	Completed
Completed construction on any remaining 2004 Bond Issue projects for road construction, pedestrian safety improvements, and drainage projects including add-on projects to be funded from contingency funds.	Completed



Public Works

2008 Department Goals

Design and construct projects to use the last of the remaining 2004 Bond Funds.

Complete the design and right-of-way acquisition for South Loop and Scott Hamilton.

Complete construction of Napa Valley (Hinson to St Charles).

Begin project to update capital improvement needs list.

Expand information available on the internet web page.

Complete the audit and evaluation of City storm water permit programs

Continue to evaluate annual programs and procedures to improve service

Expand and improve the Infrastructure Inventory and evaluation of streets throughout the city.

Maintain and compliment Safety and Training Programs for employees.

Closely monitor and inspect all 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.

Utilize community service personnel with Public Works Operations street and litter crews to improve efficiency and response times of public services.

Revise and update the Snow and Ice program maps, routes and equipment to improve Public Works response to inclement weather.

Implement Central Maintenance Facility annual and quarterly inspections and reports in accordance with the Storm Water Pollution Prevention Plan.

Closely monitor the progress of 311 Service Requests to ensure all requests are addressed within a reasonable time frame.



Public Works

DEPARTMENT: Public Works

Fund: General
Budget: \$1,351,537

OBJECTIVES:

Organization: 104010 Building Services

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

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

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

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

Organization: 104020 Asset Management

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

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

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

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



Public Works

DEPARTMENT: Public Works **Fund:** Street
Budget: \$14,899,005

OBJECTIVES:

Organization: 204001 Administration

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

Organization: 204002 Operations Administration

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

Organization: 204003 Street and Drainage Maintenance

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

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

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

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

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

Organization: 204005 Storm Drainage Maintenance

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

Organization: 204006 Work Pool

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



Public Works

Organization: 204007 Resource Control and Scheduling

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

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

Organization: 204008 Control Devices

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

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

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

Organization: 204010 Signals

To maintain the existing traffic signal system throughout the City.

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

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

Organization: 204015 Parking Meters

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

Organization: 204020 Civil Engineering

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

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



Organization: 204020 Civil Engineering

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

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

Organization: 204025 Traffic Engineering

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

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

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



Public Works

Organization: 204025 Traffic Engineering

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

Organization: 204030 Parking Enforcement

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

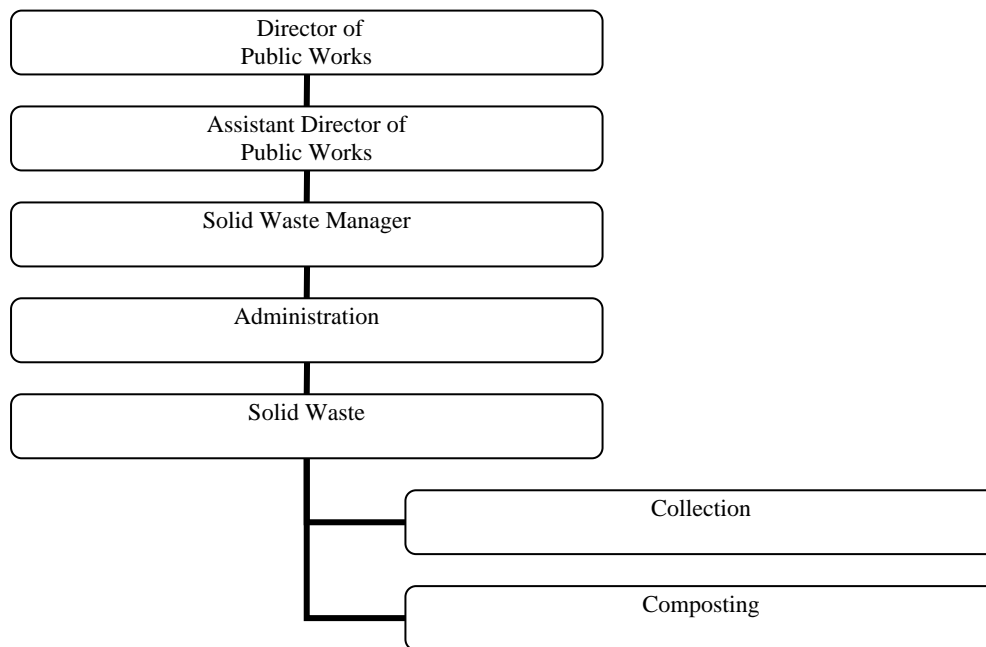
The departmental goals and objectives link with the BOD Statement of Management policy for Infrastructure and Quality of Life pages 17-18.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of Operations Employees Receiving Safety Awards	89%	90%	85%
Number of Citizen's Requests Taken	2,737	2,550	3,100
Right Of Way Excavation & Permit Process	4,973	3,100	3,400



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

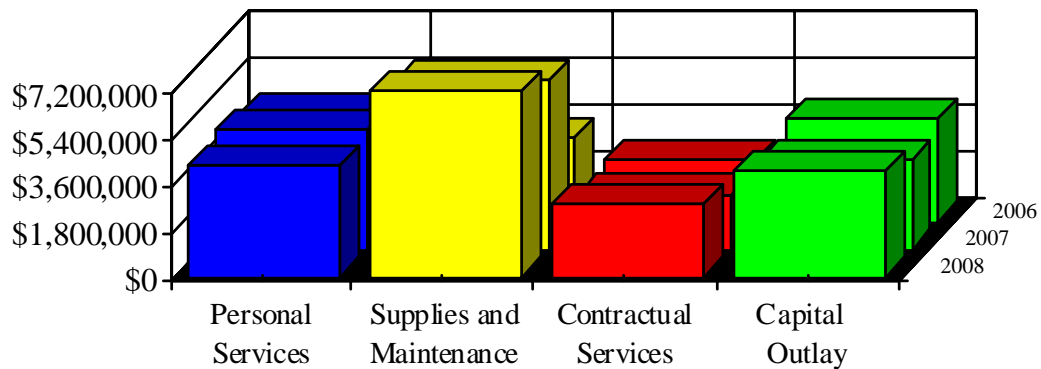
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$4,211,530	\$4,595,210	\$4,330,984
Supplies and Maintenance	3,271,834	6,496,117	7,376,591
Contractual Services	2,410,199	2,116,934	2,817,950
Capital Outlay*	3,962,526	3,492,992	4,075,107
Total	\$13,856,089	\$16,701,253	\$18,600,632

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

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
603 Waste Disposal Fund	\$18,600,632	11.37%



Waste Disposal

2007 Department Priorities	Status
Started Landfill gas construction project	Ongoing
Reviewed collection routes with an eye for incorporating an additional route into three collection days due to increased number of customers.	Completed



Waste Disposal

2008 Department Goals

Begin excavation of Cell 5 of the Class 1 Landfill

Begin sale of landfill gas to a third-party with increased revenues

Review alternate operational systems for improved efficiencies and increased revenues at the Landfill and Solid Waste Collections.

Continue to monitor all service routes for Solid Waste Collections for overtime usage and possible improvements to the current system.

A large rectangular area containing a series of alternating horizontal white and light gray stripes, serving as a template for additional goals.



Waste Disposal

DEPARTMENT: Waste Disposal **Fund:** Waste
Budget: \$18,600,632

OBJECTIVES:

Organization: 603101 Solid Waste Administration

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

Organization: 603110 Solid Waste Collection

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

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

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

To provide the community with mosquito abatement program.

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

Organization: 603120 Solid Waste Disposal

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

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



Waste Disposal

Organization: 603125 Composting

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

Organization: 603130 Waste Management

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

The departmental goals and services link with the BOD Statement of Management Policy for Safe City and Basic City Services pages 15-16 .



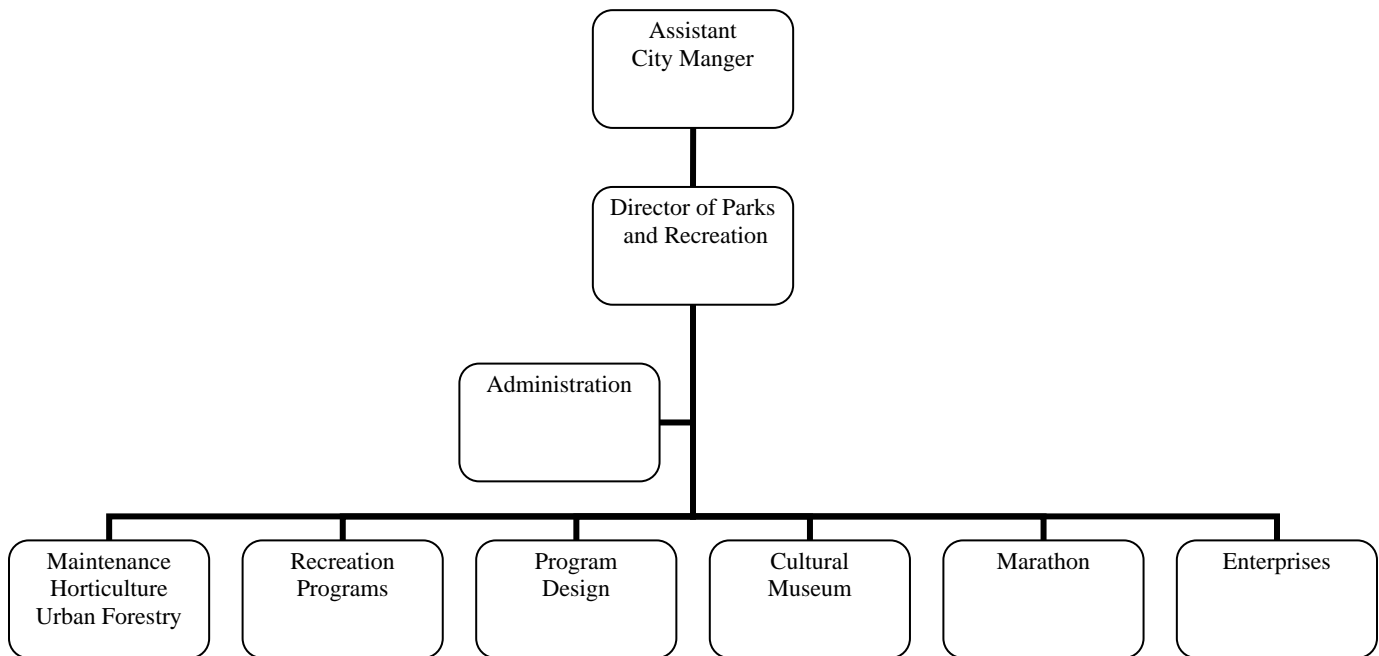
Waste Disposal

Service Measures

<u>Activity</u>	Actual 2006	Budget 2007	Est. 2008
Class I – Tonnage	76,257	97,770	115,000
Class IV – Tonnage	11,879	10,612	1,000
Yard Waste – Tonnage	21,989	23,875	23,800
Curbside Recycling - Tonnage	4,732	4,500	4,800
Drop-off Recycling - Tonnage	118	0	0
White Goods Recycling – Tonnage	298	166	200
White office paper Recycling – Tonnage	36	20	25
Tires Recycled – Tonnage	1,986	46	46
Roll-offs Placed	2,240	2,194	2,200
Solid Waste Complaints	1,685	2,096	2,000
Compost/Mulch Removed - Tonnage	11,098	9,365	10,000
On-Call Request	28,448	30,370	30,500
Knuckleboom Request	7,894	5,865	6,000
Cart Repair or Replacement Request	6,076	5,124	6,500
Dead Animal Pickups	574	343	500
Paid for 2nd Carts	1,648	2,000	2,300



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.

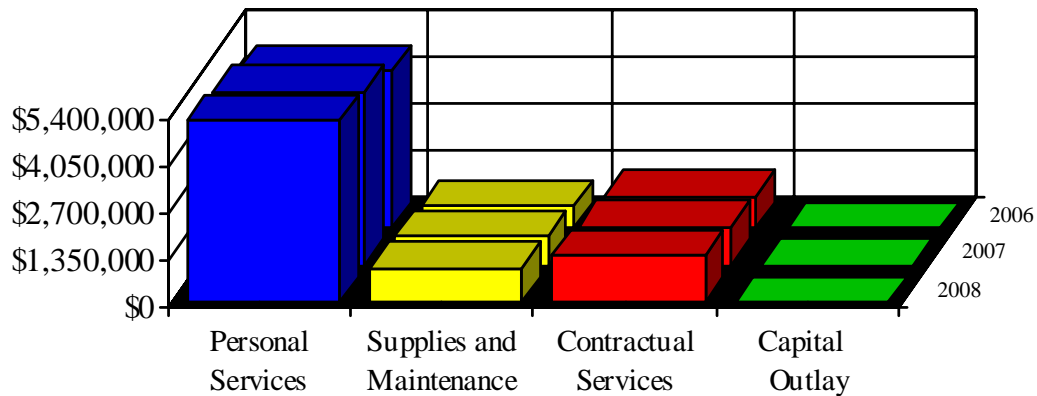
Parks and Recreation

Expenditure Budget - General Fund

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$4,555,439	\$5,096,110	\$5,226,156
Supplies and Maintenance	905,369	906,698	992,857
Contractual Services	1,098,294	1,238,185	1,333,012
Capital Outlay	0	0	0
Total	\$6,559,102	\$7,240,993	\$7,552,025

Staffing	2006	2007	2008
	104	106	106

Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08	% Change
100 General Fund	Proposed Budget	from
	\$7,552,025	Prior Year
		4.30%



Parks and Recreation

2007 Department Priorities	Results
Inspired citizens to step up and pursue healthier lifestyles that will create a more livable community through the implementation of the "Step Up to Health" starts in Parks Health and Wellness Initiative.	Completed
Completed next step identified by Open Space Committee to develop a city wide Open Space Policy.	Completed
Used environmentally friendly construction methods while preserving open space and developing public land creating added opportunities for leisure activities.	Completed
Continue to supported Economic Development through Park Maintenance and Development.	Ongoing
Continue the development of the Arkansas River Trail system and any other recreational asset as they are directly related to the economic growth of the city.	Ongoing
Continue to develop Riverfront Park Adventure Play Park	Ongoing
Continue the development of the "LaPetite Roche" Plaza	Ongoing
Developed the William "Bill" Clark Wetlands	Completed
Continue to engage the Park Commission in a Park Renovation Project	Ongoing
Continue to ensure safety of all parks participants with well kept facilities	Ongoing
Continue to incorporate Lawson system departmental wide - Go Live	Ongoing
Continue the installation of Class Software	Ongoing
Continue to expand Volunteer Program Participation	Ongoing



Parks and Recreation

2008 Department Goals

Complete construction of the Riverfront Adventure Park prior to Riverfest 2008

Assist in the construction and completion of the new Riverfront Park Plaza that will highlight the City's historical "Little Rock" as directed

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

Strengthen existing partnerships and create new ones

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.

Implement certification committee for risk management

Complete installation of Class Software

Work with vendors regarding the mix of the market and standards

Increase marathon participation by 10%

Work with City in a Park Conservancy and Land Trust to identify appropriate lands for park development and seek creative measures to acquire them

Arrive at a solution as to how to keep vehicles off of grass areas at Section 13 Park in order to protect the field playing surface and keep it available for use

Conduct a thorough and detailed inspection of every playground twice a year

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

Arrive at an accurate measurement for the square footage of planting beds that we maintain either with our personnel or Adopt - A- Park volunteers



Parks and Recreation

DEPARTMENT: Parks and Recreation **Fund:** General
Budget: \$7,552,025

OBJECTIVES:

Organization: 104501 Administration

To ensure that all programs and facilities successfully implement the Department of Parks and Recreation's mission statement.

Organization: 104510 Resources Administration

To provide centralized fiscally sound and innovative techniques in managing and allocating Parks resources.

Organization: 104515 Outdoor Recreation

To provide challenging and educational opportunities for all individuals in order to promote the benefits of outdoor recreation. Through quality wilderness programs participants learn to promote and enhance the preservation and conservation of the natural environment.

Organization: 104521 Development and Maintenance

To provide effective management and administrative support for the development and maintenance of park lands and facilities in order to meet the needs and wishes of the park users and to lend support for special events and programs.

Organization: 104522 Operations and Improvements Development

To maintain, develop and improve park facilities and provide support for major recreational programs, festivals and special events.

Organization: 104523 Park Maintenance

To ensure that all Little Rock Parks are safe, litter-free, and aesthetically pleasing and available for use by park patrons whether it is for passive use or organized activities.



Parks and Recreation

Organization: 104525 Urban Forestry

To create and implement an aggressive tree-planting program to help clean and cool the air, provide shade and beauty for the neighborhoods, improve property values and create a more livable community.

Organization: 104530 Recreation and Administration

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

Organization: 104531 Community Center Administration

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

Organization: 104532 Dunbar Community Center

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

Organization: 104533 East Little Rock Community Center

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

Organization: 104534 Senior Programs

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

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



Parks and Recreation

Organization: 104536 Southwest Community Center

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

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

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

Organization: 104537 Stephen Community Center

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

To provide adapted recreation opportunities for special interest groups.

Organization: 104538 University Park Adult Center

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

Organization: 104550 Swimming Pools

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

Organization: 104556 Athletics and Playgrounds

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

Organization: 104557 Tennis Center Operations

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

The departmental goals and objectives link with the BOD Statement of Management Policy for Quality of Life page 17.



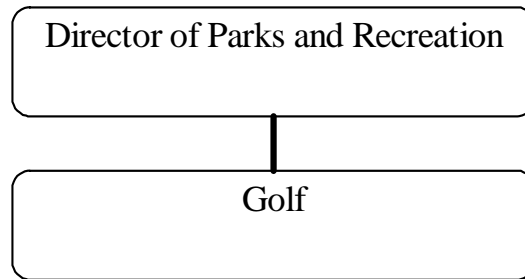
Parks and Recreation

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Complaints from customers regarding programs, services and facilities.	12	14	10
Number of acres extensively maintained by area maintenance crew.	657	677	683
Number of trees planted in the City urban forestry.	1,500	1,500	1500
Number of annuals raised in the green house by Landscape division.	100,000	100,000	100,000
Internal training opportunities and new employee orientation for Parks staff.	20	25	25
Summer playground attendance	59,763	36,000	37,500
Little Rock Marathon participants	3853	7200	7600
Number of work request received by Maintenance & Construction.	200	210	100
Number of design request completed.	60	65	65



Golf



Mission Statement

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

Golf

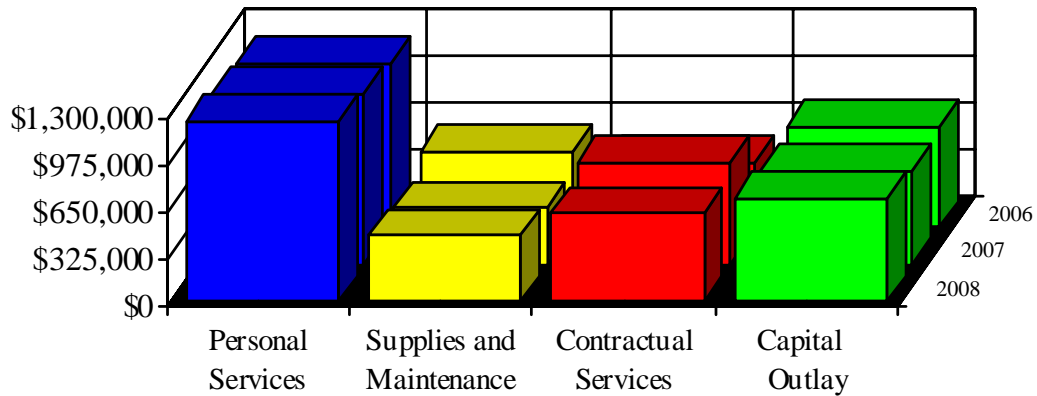
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$1,160,552	\$1,222,674	\$1,247,935
Supplies and Maintenance	536,479	394,322	458,993
Contractual Services	453,549	708,619	615,025
Capital Outlay*	704,791	689,461	704,273
Total	\$2,855,371	\$3,015,076	\$3,026,226

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

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



Resources for Budget	FY 08	% Change
609 Golf Fund	Proposed Budget	from
	\$3,026,226	Prior Year
		0.37%



Golf

2007 Department Priorities	Results
Continue to provide golfing opportunities such as Rebsamen Golf Course, War Memorial Golf Course, and Hindman Golf Course	Ongoing
Continue to provided golf facilities and services for daily play, competitive play as well as corporate and fund raising golf outings based on the demands of public golfers in Little Rock	Ongoing



Golf

2008 Department Goals

Generate a minimum of \$1,030,000 in revenue at Rebsamen Golf Course, while keeping expenditures under \$1,000,000

Generate a minimum of \$510,000 in revenue at Hindman Golf Course, while keeping expenditures under \$520,000

Generate a minimum of \$420,000 in revenue at War Memorial Golf Course, while keeping expenditures under \$500,000

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

A large rectangular area containing a series of alternating horizontal white and light gray stripes, serving as a template for additional goals or data.



Golf

DEPARTMENT: Golf

Fund: Golf

Budget: \$3,026,226

OBJECTIVES:

**Organization: 609101 Golf Courses
Thru 609141**

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

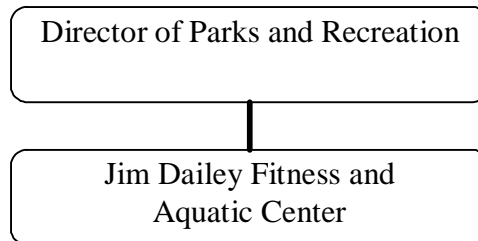
The departmental goals and objectives links with the BOD Policy Statement for Quality of Life page 17.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Rounds of Golf	87,288	92,000	90,500
Golf Revenue	\$2,817,269	\$3,015,076	\$3,026,226
Golf Service & Facility Ratings	95%	95%	95%



Jim Dailey Fitness and Aquatic Center



Mission Statement

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

Jim Dailey Fitness and Aquatic Center

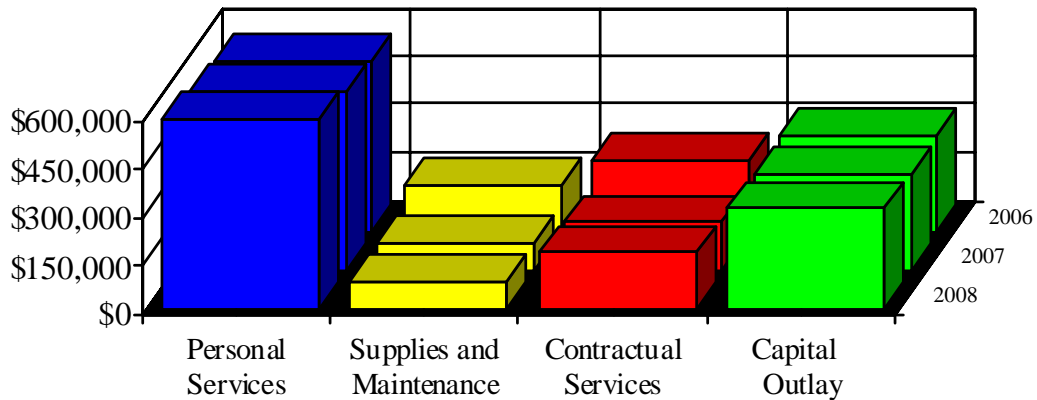
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$532,508	\$560,970	\$578,580
Supplies and Maintenance	151,358	86,756	86,529
Contractual Services	225,693	161,772	168,714
Capital Outlay*	302,066	301,159	301,707
Total	\$1,211,625	\$1,110,657	\$1,135,530

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

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
610 Jim Dailey Fitness and Aquatic Center	\$1,135,530	2.24%



Jim Dailey Fitness and Aquatic Center

2007 Department Priorities	Results
Renovated and expanded the Jim Dailey Fitness and Aquatic Center so fitness programs suited to the needs of the citizens can be enhanced.	Completed
Continue to inspire citizens to step up and pursue healthier lifestyles that will create a more livable community	Ongoing
Continue to target goals through planning an implementation of LRSTAT.	Ongoing
Continue to plan, organize and coordinate a variety of recreation and health programs, so citizens may enjoy their leisure in a healthy environment.	Ongoing



2008 Department Goals

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

Strengthen existing partnerships and create new ones

A large rectangular area containing 18 horizontal rows. Each row consists of a white background on the left and a gray background on the right, creating a striped pattern. This area is intended for listing additional goals.



Jim Dailey Fitness and Aquatic Center

DEPARTMENT: Jim Dailey Fitness & Aquatic Center **Fund:** Fitness Center
Budget: \$1,136,835

OBJECTIVES:

Organization: 610100 Jim Dailey Fitness & Aquatic Center

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

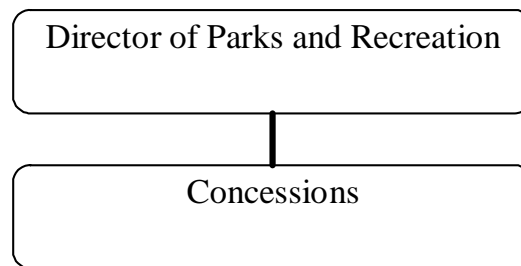
The departmental goals and objectives link to the BOD Policy Statement for Quality of Life page 17.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Corporate memberships	20	21	22
Lifeguard training sessions	4	4	4
Participate/promote health fairs	6	9	10
Membership promotions	0	2	2
Memberships	2346	2550	3060
Summer Playground Registrations for Recreational Division	1349	1487	1450



Concessions



Mission Statement

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

Concessions

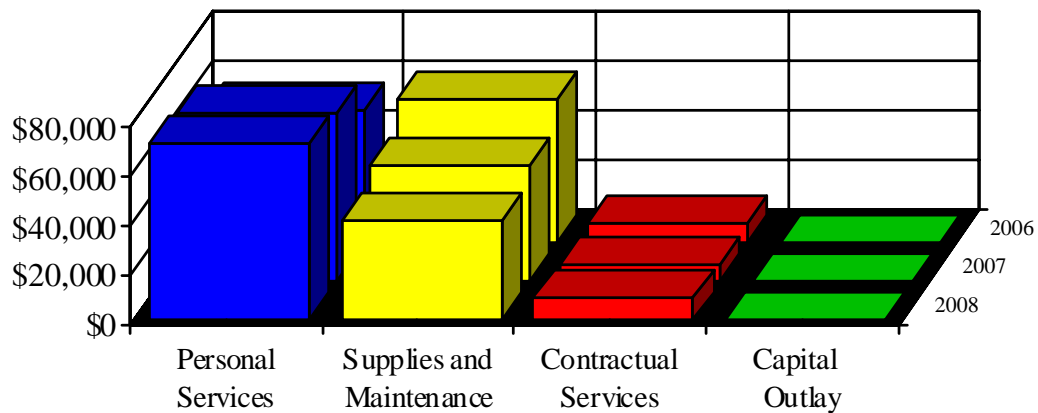
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$53,844	\$68,354	\$69,594
Supplies and Maintenance	58,645	46,562	40,593
Contractual Services	7,538	6,258	8,698
Capital Outlay*	0	0	0
Total	\$120,027	\$121,174	\$118,885

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

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
611 Concessions Fund	\$118,885	-1.89%



Concessions

2007 Department Priorities	Results
Administered Summer Food Program; which runs for 8 weeks and providing breakfast and lunch for a large number of children participating in the Summer Playground Program.	Completed



Concessions

DEPARTMENT: Concessions **Fund:** Concessions
Budget: \$118,885

OBJECTIVES:

Organization: 611101 Concessions

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

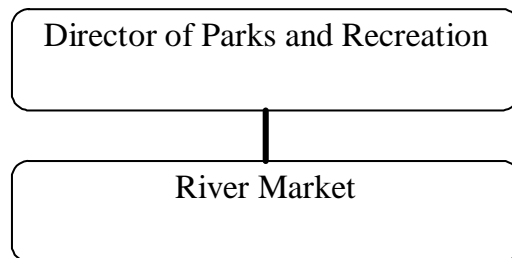
The departmental goal and objective links with the BOD Statement for Quality of Life page 17.

Service Measures

<u>Activity</u>	<u>Actual</u> <u>2006</u>	<u>Budget</u> <u>2007</u>	<u>Est.</u> <u>2008</u>
Concessions Revenue	\$103,197	\$121,174	\$118,885



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

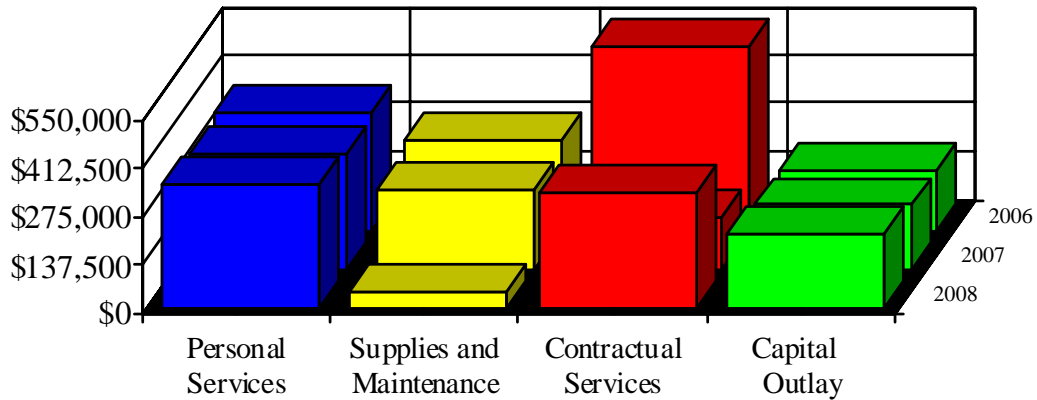
Expenditure Budget - River Market

Description	2006 Actual Expenditures	2007 Adopted Budget	2008 Adopted Budget
Personal Services	\$341,814	\$320,558	\$326,678
Supplies and Maintenance	261,953	230,425	46,699
Contractual Services	526,509	153,604	331,161
Capital Outlay*	183,347	182,452	183,121
Total	\$1,313,623	\$887,039	\$887,659

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

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



Resources for Budget 604 River Market Fund	FY 08 Proposed Budget \$887,659	% Change from Prior Year 0.07%
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River Market

2007 Department Priorities	Results
Supported a safe environment for shopper in the River Market and Riverfront Park.	Completed



2008 Department Goals

Work with vendors to improve the mix and standards within the Market

A large rectangular area containing a series of alternating horizontal gray and white stripes, serving as a template for additional goals.



River Market

DEPARTMENT: River Market **Fund:** River Market
Budget: \$887,659

OBJECTIVES:

Organization: 604100 River Market

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

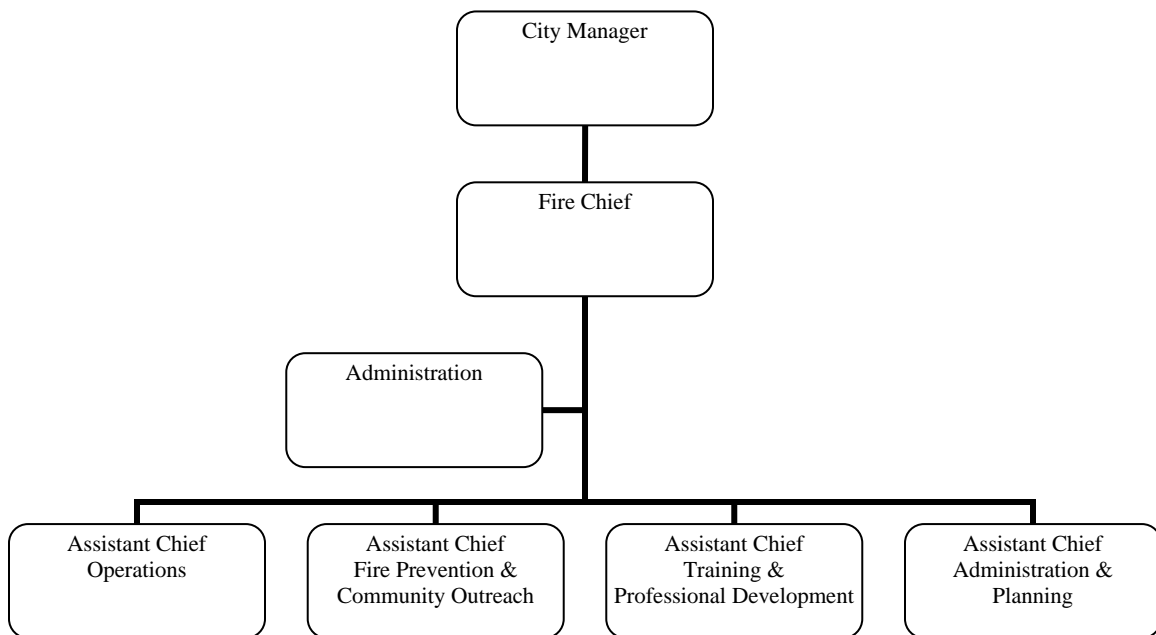
The departmental goals and objectives link with the BOD Policy Statement for Quality of Life page 17.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Number of host events @ Rivermarket/Riverfront Park	320	375	375
Tourisms revenue/Farmers Market	\$47,000	\$60,000	\$57,000
Revenue	\$799,589	\$887,039	\$887,659
Farmers	450	475	500



Fire



Mission Statement

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

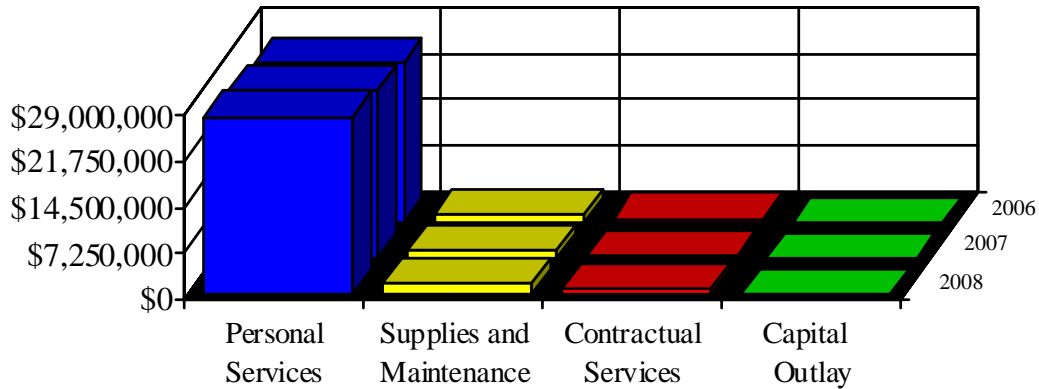
Fire

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$26,438,956	\$28,073,069	\$28,649,780
Supplies and Maintenance	1,520,321	1,670,982	1,928,822
Contractual Services	658,256	741,105	908,253
Capital Outlay	0	0	0
Total	\$28,617,533	\$30,485,156	\$31,486,855

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



Resources for Budget
100 General Fund

FY 08 Proposed Budget	% Change from Prior Year
\$31,486,855	3.29%



Fire

2007 Department Priorities	Status
Responded to 24,667 calls for service including fires and explosions, rescue and emergency medical care, hazardous condition and natural disaster calls.	Completed
Conducted approximately 300 fire origin and cause investigations.	Completed
Conducted over 400 public education programs.	Completed
Performed over 1,980 inspections.	Completed
Revamped the Emergency Management Technician (EMT) recertification Continuing Education Program.	Completed
Performed public safety services i.e. monitored night clubs, special events, concerts, fire drills etc.	Completed
Large Area Search training was completed by Firefighters Assist Search Team companies.	Completed
Received funds from the State of Arkansas, Fire Protection Service Board (ACT 833). Received assistance to Firefighter Grant (AFG) in the amount of \$291,184 to establish a comprehensive health and wellness program. With matching funds the grant totaled \$363,980.	Completed
Purchased 8 new Pierce Contender Pumping Apparatus.	Completed
Opened state of the art training center and fire department warehouse.	Completed
Staff completed Thermal Imaging Camera Train the Trainer workshop in preparation for department wide class	Completed
Fire personnel attended Commission of Fire Accreditation International Workshop for the self assessment phase of fire and emergency services accreditation program.	Completed
Installed Mobile Data Computer in every response apparatus.	Completed



Fire

DEPARTMENT: Fire

Fund: General

Budget: \$31,486,855

OBJECTIVES:

Organization: 105101 Administration

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

Organization: 105120 Fire Operations and Rescue

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

Organization: 105130 Fire Prevention

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

Organization: 105140 Training

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

Organization: 105150 Airport Rescue and Fire Fighting (ARFF)

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

The departmental goals and objectives link with the BOD Policy Statement for a Safe City and Basic City Services pages 15-16.



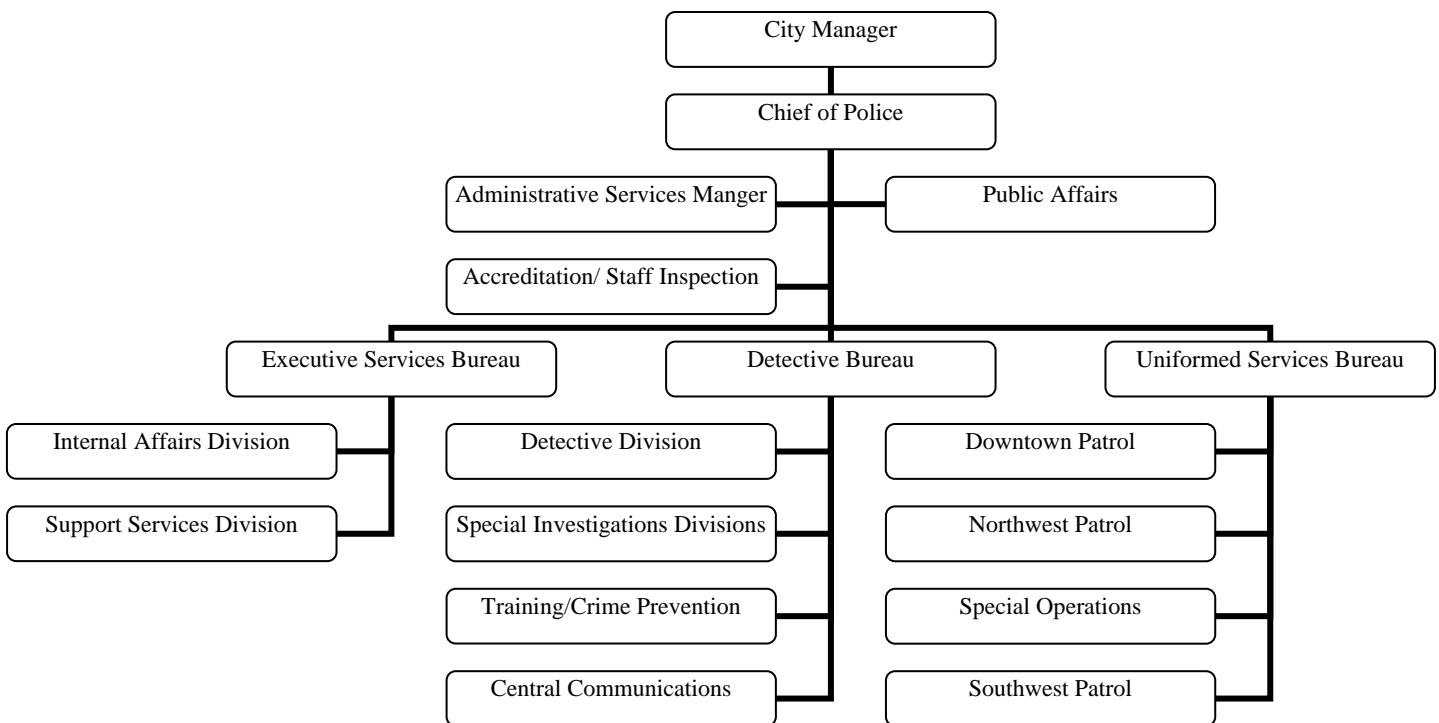
Fire

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Total Responses			
Fire	1,483	1,473	1,500
EMS	13,944	13,905	14,000
Special Operations and Others	6,004	8,184	9,000
Response Time (Minutes from dispatch to unit on scene)			
Fire - Brush, vehicle, etc.	4.0	4.0	4.0
Fire - Structure	4.0	4.1	4.0
EMS/Rescue	4.2	4.2	4.2
Structure Fire Confinement (Percent)			
Confined to room of origin	15.50%	13.80%	15.00%
Confined to floor of origin	31.80%	30.10%	30.00%
Confined to building of origin	36.80%	39.30%	35.00%
Beyond building of origin	5.40%	7.10%	5.00%



Police



Mission Statement

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

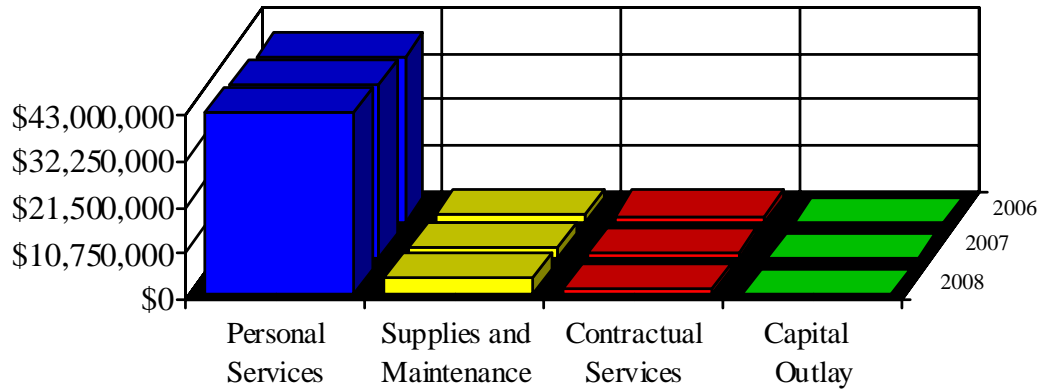
Police

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$38,387,417	\$40,720,989	\$42,474,346
Supplies and Maintenance	3,818,458	3,911,303	3,978,391
Contractual Services	1,490,932	1,367,951	1,436,751
Capital Outlay	0	0	0
Total	\$43,696,807	\$46,000,243	\$47,889,488

Staffing	670	680	684
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Total Allocations By Fiscal Year And Account Category



Resources for Budget	FY 08	% Change
100 General Fund	Proposed Budget	from
	\$47,889,488	Prior Year
		4.11%



Police

2007 Department Priorities	Status
Continue Click It or Ticket Seatbelt Usage Campaign	Ongoing
Continue the DWI/DUI Enforcement campaigns with State Highway Safety Project.	Ongoing
Continue Command Staff Development	Ongoing
2004 Bond Issue Projects: City-wide Radio system upgraded	Completed
3-1-1 and Downtown Police Service Center and Early Warning system projects completed.	Completed
Graduated a Recruit School with 23 new patrol officers.	Completed
Continue to implement L.e.a.d.s. Online investigative software	Ongoing
Continue Operation Quiet Nights and Project Safe Neighborhood	Ongoing
Continue Operation Phoenix	Ongoing



2008 Department Goals

Reduce the number of crimes against persons and property.

Click It or Ticket Seatbelt Usage Campaign.

DWI/DUI Enforcement campaigns with State Highway Safety Project.

Continue Command Staff Development.

Conduct at least one Recruit School for new officers.

Commence early facility study for Mid-Town Police Substation.



Police

Organization: 105201 Administration

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

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

Organization: 105210 Internal Affairs

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

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

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

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

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

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



Police

Organization: 105215 Organized Crime - Intelligence

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

Organization: 105220 Training and Crime Prevention

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

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

To educate school age youth within the Little Rock Public School District in dealing with peer pressure, consequences of drug use, improving self-esteem, and developing good decision-making skills.

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

Organization: 105225 Detectives

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

To investigate reported cases of robbery and arson.

To investigate reported cases of burglary.

To investigate reported cases of auto theft.

To investigate reported theft.

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

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



Police

Organization: 105230 Downtown Patrol

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

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

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

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

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

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

Organization: 105235 Southwest Patrol

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

Organization: 105240 Special Operations

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



Police

Organization: 105245 W.W. Williams Northwest Substation

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

Organization: 105250 Airport Police

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

Organization: 105255 Records & Support

To provide middle management level direction for the operation of the Support Services Division; to coordinate the maintenance of the police fleet; to provide for a central supply system.

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

To receive, log and maintain all property turned into the Police Department and to assist in the proper return or disposal of such items as required by Policy.

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

Organization: 105260 Communication Center

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

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

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



Police

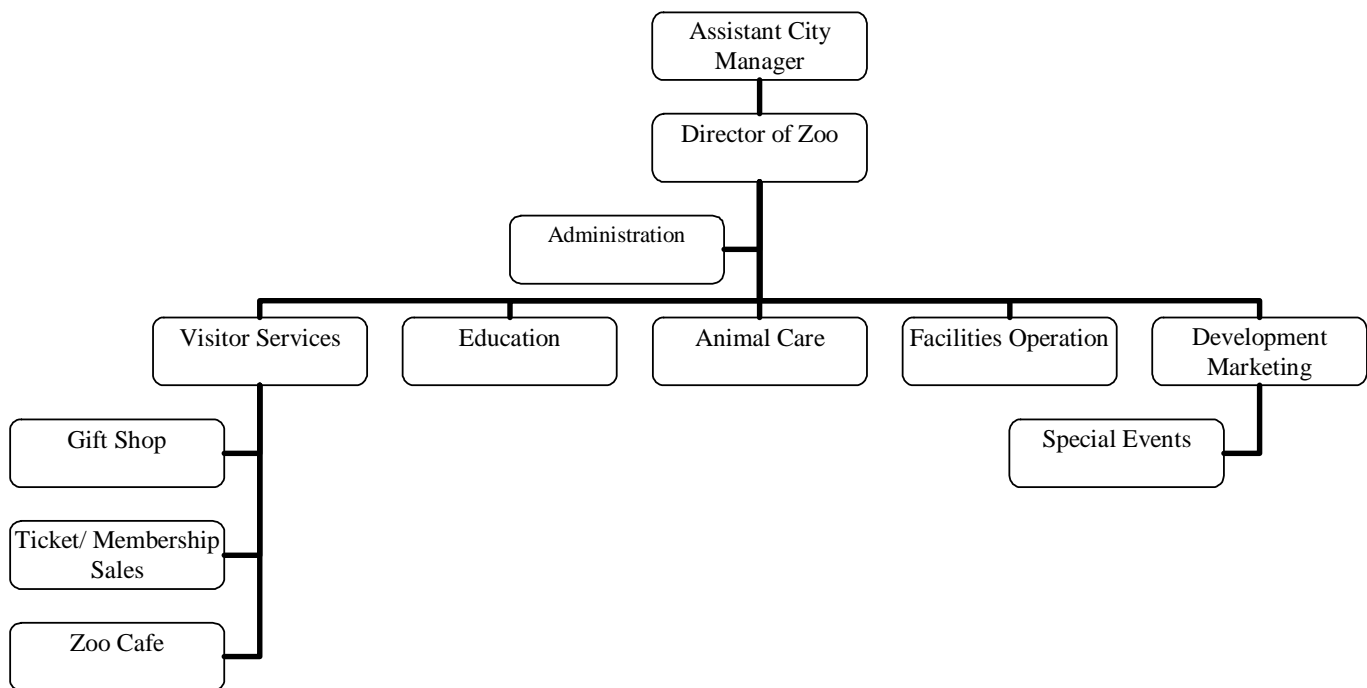
The departmental goals and objectives link with the BOD Policy Statement for a Safe City and Basic City Services pages 15-16.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
High priority Calls – Minutes from dispatch to arrival	9	9	8.75
High priority Calls – Total response times in minutes	13.5	13.5	13.25
All other calls – Minutes from dispatch to arrival	9.5	9.5	9.25
All other Calls – Total response times in minutes	18	18	17.75



Zoo



Mission Statement

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

Zoo

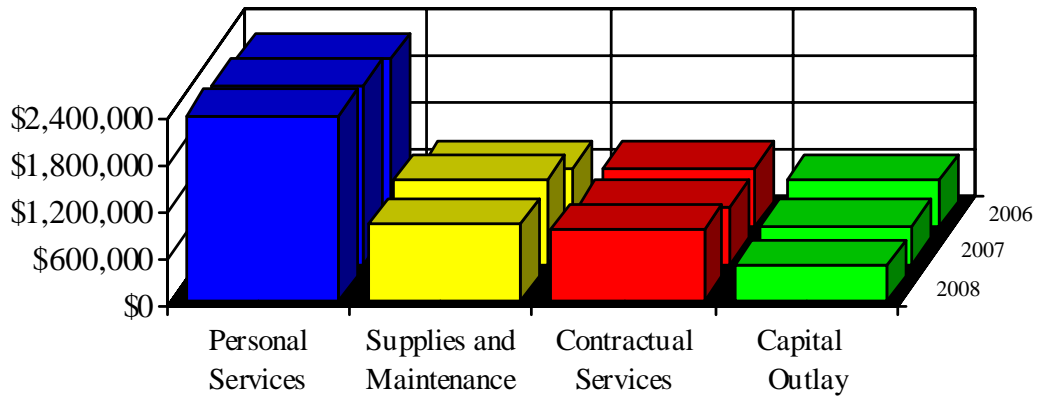
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,171,338	\$2,305,429	\$2,389,400
Supplies and Maintenance	\$766,923	1,072,258	\$992,066
Contractual Services	\$773,539	605,170	\$911,619
Capital Outlay *	\$599,285	508,055	\$458,945
Total	\$4,311,085	\$4,490,912	\$4,752,030

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

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



Resources for Budget	Proposed Budget	from Prior Year
607 Zoo Fund	\$4,752,030	5.81%



Zoo

2007 Department Priorities	Results
Finished all remaining bond projects identified in the \$4.6 million allocation for the Zoo that are 95% by February 2007.	Completed
Marketed grand opening events for the African Veldt Exhibit Spring, Café Africa, lorikeet exhibit and the “Over the Jumps” carousel Spring 2007.	Completed
Continue to expanded the elephant exhibit to allow for holding additional Asian Elephants, add a full time elephant keeper and fill existing senior keeper position.	Ongoing
Zoo Development office and the Arkansas Zoological Foundation launched a campaign to raise approximately \$300,000 for a cheetah exhibit to match a \$300,000 grant from the Laura P. Nichols Foundation.	Completed
Continue to conducted a membership drive with the goal of increasing member households by 15% in 2007. Prepared a business plan for the membership program and identified staffing needs for an expanded program.	Ongoing
Continue to reviewed animal collection plan, continued to support in-situ and ex-situ conservation programs (including penguins and cheetahs), finding additional funding for Animal Conservation Fund and develop other conservation programs.	Ongoing
Create and install graphics according to the graphics master plan.	Ongoing
Continue improvements to landscape needs in all areas of the Zoo.	Ongoing



2008 Department Goals

Complete the African Veldt (grasslands), Elephant expansion, and renovation of the Education building.

Create a five year strategic plan and complete a costs analysis on all current programs to complete a feasibility study.

Establish a specific database of potential in-kind donors and market to them for participation in an “adopt-a-bed” program for the Facilities Operations department. Where they will enter into a cooperative agreement to plant and maintain gardening beds throughout the park in an effort to promote education and conservation of plants.

Expand the Interpretation training to a new class of Docents that will assist in furthering the education goals of the Zoo. Note: Interpretation is a mission-based communication process that builds intellectual and emotional connections between organizations and their publics.

Introduce the first annual Wild Wines of the World fundraising event. Raise 300K for Cheetah exhibit and an additional 200K for the Penguin exhibit. Increase the donor data base and launch planned giving.

Begin a regular schedule of programs to be held at different intervals of the day at the amphitheater that will focus on education, conversation, and entertainment.

Provide improved customer service by relocating membership sales to the Guest Services department at the new front entry where guests are met in person. Utilize membership team to kick-off a Zoo membership drive.

Do promotional marketing for the ground breaking of the Penguin and Cheetah exhibits.

Complete the graphics and signage for the primary path throughout the Zoo.

Streamline Zoo records management through use of the Point of Sales system, Lawson, and scanning software.



Zoo

DEPARTMENT: Zoo **Fund:** General
Budget: \$4,752,030

OBJECTIVES:

Organization: 607101 Administration

Accredited by the Association of Zoos and Aquariums and funded by the City of Little Rock, the Little Rock Zoo is at the threshold of becoming one of the major zoological institutions in the United States. We must maintain the 2007 momentum through 2008 and into the future.

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

New systems are being developed and put in place to increase the efficiency of reservations for school trips, education, and special events. We are also planning to complete an interface that will allow all revenue to be entered into the Lawson system each day through the point-of-sale system. We will review all Zoo policies to insure they are current and still applicable.

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

Organization: 607110 Concessions

Café Africa began operation March 2007. Café Africa provides a seating capacity of 180 people at any given time. Our state-of-the-art kitchen will allow for an increase in catering functions, after-hour parties, and quality service for our visitors on a day-to-day basis. A second concession is now open and we plan to open a third concession in 2008. Our food service personnel will strive toward excellence in service with training of staff in safe food handling techniques a priority.



Zoo

Organization: 607120 Education

Now that the reorganization of our youth program (Explorer Post 589) was completed in 2007. The primary objective in 2008 is for the Zoo Education Division to focus on training two Docent Interpretation classes of approximately 16 individuals each. We will include our conservation message in all on-site and outreach programs, as well as, on all Zoo graphics. With the new education building coming on line this spring we will focus on increasing on-site education programs to help increase our revenue.

Organization: 607130 Gift Shop

The new point of sale system will be installed in January 2008, which will help to increase profitability and accountability of gift shop stock and in tracking our guests' buying trends. With the new situation where all guests must exit through the gift shop we feel

Organization: 607140 Membership

The goal of this department is to sell memberships to individuals and families to earn revenue for the Zoo and provide value to Zoo customers. The new Membership office will open in March 2008 to provide our members and potential members an areas to purchase, renew, and inquire about upcoming event programs. We will kick off a membership renewal and sales drive this spring to assist with increasing Zoo revenues.

Organization: 607150 Special Events

Additional events are planned for 2008 with a goal of increasing event revenues. Many planned events will drive gate admission and others will continue to be major fund-raisers, such as our annual Boo at the Zoo Halloween event, which earns \$150,000 annually. Additional fundraising event, Wild Wines of the World, is planned to boost revenue. We are projecting a net profit of \$20,000.



Zoo

Organization: 607160 Marketing & Promotion

This division's goal is to develop and disseminate information to the public regarding Zoo activities and to promote awareness and interest in the Little Rock Zoo. We will work with Blackwood and Company in 2008 to accomplish this goal and improve the Zoo's overall image. Fund raising efforts will be coordinated through this division in conjunction with the Arkansas Zoological Foundation, a 501 c (3) dedicated to raising funds for Zoo capital improvements. We will also work to update the web site to be more interactive for the public.

Organization: 607170 Facilities Operations

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

Organization: 607180 Animal Care

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

Organization: 607190 Visitor Services Administration

This division oversees all visitor services and the "Over the Jumps Carousel" as well as several contracts and concessions. Admission and train revenues will be associated with this division and contract payouts for ride concessions will be tracked in this area.

The departmental goals and objectives link with the BOD Policy Statement for Quality of Life page 17.



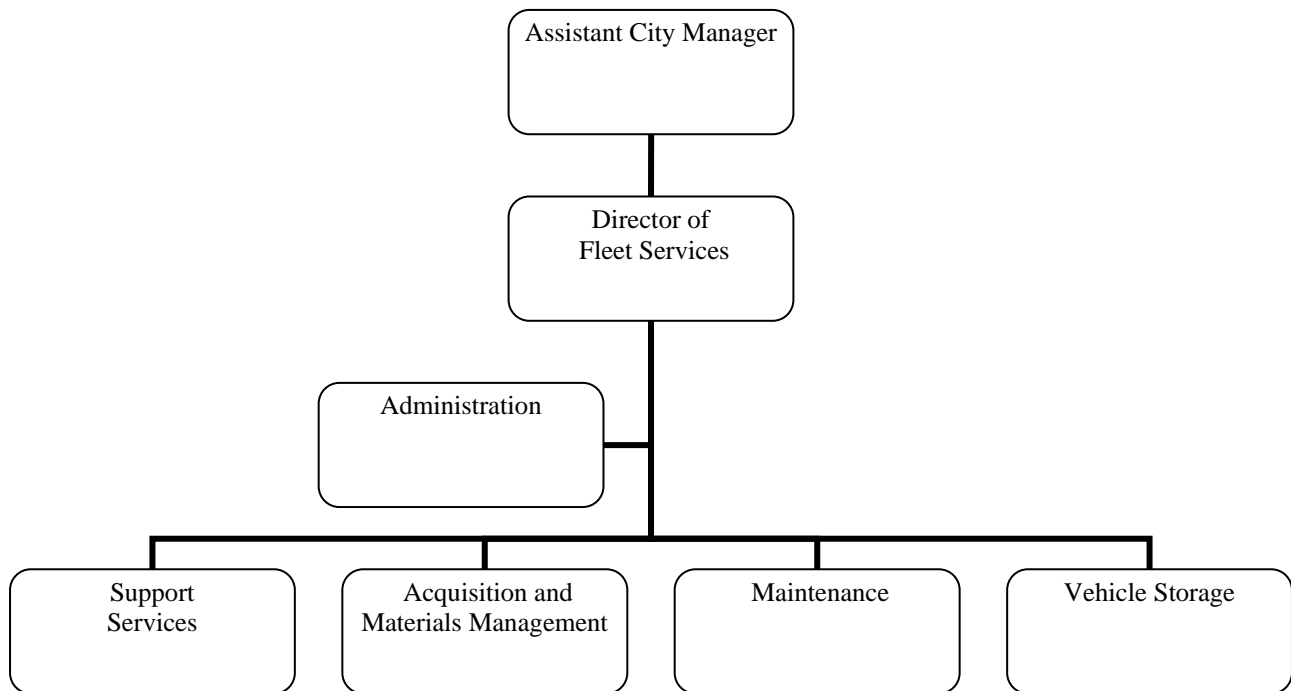
Zoo

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Gate Attendance	255,178	300,000	300,000
Number of Special Events (Gate Drivers)	11	13	15
Gift Shop Sales	\$255,178	\$286,000	\$301,698
Café/Concession Sales	\$249,156	\$261,000	\$405,700
Zoo Memberships	\$143,690	\$219,450	200,000
Number of in-house work orders completed	1,415	1,500	1,500
Number of major construction projects completed	12	20	10
Amount of Zoo Fundraising	\$185,417	\$247,500	\$190,000



Fleet Services



Mission Statement

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

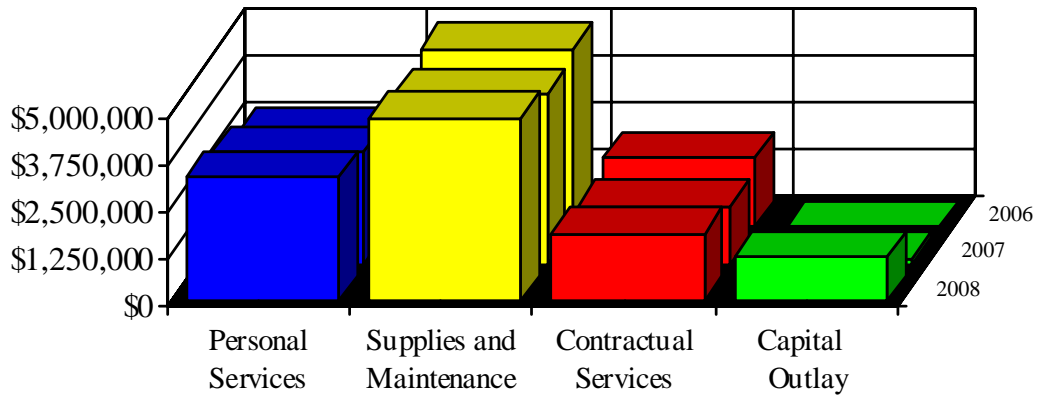
Fleet Services

Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$2,483,030	\$2,827,209	\$2,774,096
Supplies and Maintenance	4,774,926	4,548,255	4,893,603
Contractual Services	1,845,420	1,545,433	1,626,427
Capital Outlay	5,470	163,001	1,167,541
Total	\$9,108,846	\$9,083,898	\$10,461,667

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
All Operating Departments	\$10,461,667	15.17%



Fleet Services

2007 Department Priorities	Results
Continue to improve automation of maintenance shops	Ongoing
Continue to improve efficiency of maintenance shop	Ongoing
Continue to expand the apprentice program	Ongoing
Continue to increase ASE Blue Seal Certification of Technicians	Ongoing
Developed plan to certify Coordinators, i.e. NAFA, AEMP or APWA	Completed
Continue to obtain automatic link for FASTER/Fuel System	Ongoing
Continue to develop and maintain a cooperative purchasing agreement	Ongoing
Continue to certified Fuel Techs and backup personnel on all fuel equipment, software, and basic electricity	Ongoing
Continue to cross train all Financial Management Division personnel	Ongoing
Continue to provide computer software training for Financial Management Division personnel	Ongoing
Continue to develop a SOP for Financial Management Division	Ongoing
Continue to improve employee relations, esp. management/labor relations	Ongoing
Continue to improve fleet utilization by all City Departments	Ongoing
Continue to improve customer service skills for all Department personnel	Ongoing
Finish re-paving parking lots at J.E. Davis facility	Ongoing
Continue to increase services provided to outside customers	Ongoing



Fleet Services

2008 Department Goals

Develop a replacement policy allowing for timely replacement of vehicles and equipment, as directed by Vision Little Rock's Top 20 Priorities as well as Chatham Consulting, Inc.

Centralize all vehicles and equipment into the Fleet Services Department

Become one of Top Three in the 100 Best Fleets in North America program

Reduce obsolete parts inventory by 75%

Maintain current high level of services

Improve parts availability ratios

Develop FLEETSTAT performance sessions

Reduce downtime of City's fleet

Increase Technician productivity



Fleet Services

DEPARTMENT: Fleet Services

Fund: Fleet

Budget: \$10,461,667

OBJECTIVES:

Organization: 600001 Administration

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

Organization: 600011 Fleet Acquisition and Fuel Management

To establish an efficient, cost effective fleet that meets with needs of the City user Departments. To provide conveniently located, cost effective fueling sites for City vehicles. To provide proper and effective insurance coverage for all City of Little Rock owned vehicles and equipment. To efficiently procure and dispose of vehicles and equipment. To establish and operate vehicle and work equipment inventory database that will furnish accurate historical information to make major fleet management decisions. To establish and manage warranty programs for all City of Little Rock vehicles.

Organization: 600020 Fleet Support

To provide administrative support. To prepare, conduct and monitor all financial related documents and activities of the department (budgets, vendor payments, financial performance reports, etc.) To provide a stock of repair parts for maintenance needs in the most cost-effective manner possible. To provide an efficient, cost effective training program that will develop the skills and abilities of each employee and allow for personal growth and development. This program shall focus on development of self-esteem and personal goal achievements. To process insurance claims and track accidents of all City of Little Rock owned vehicles and equipment.

Organization: 600031 Fleet Maintenance

To provide customers with properly equipped and well-maintained vehicles and equipment to aid them in performing their assigned tasks. To provide regionalized support maintenance services, helping operating departments to increase their in-service response time.



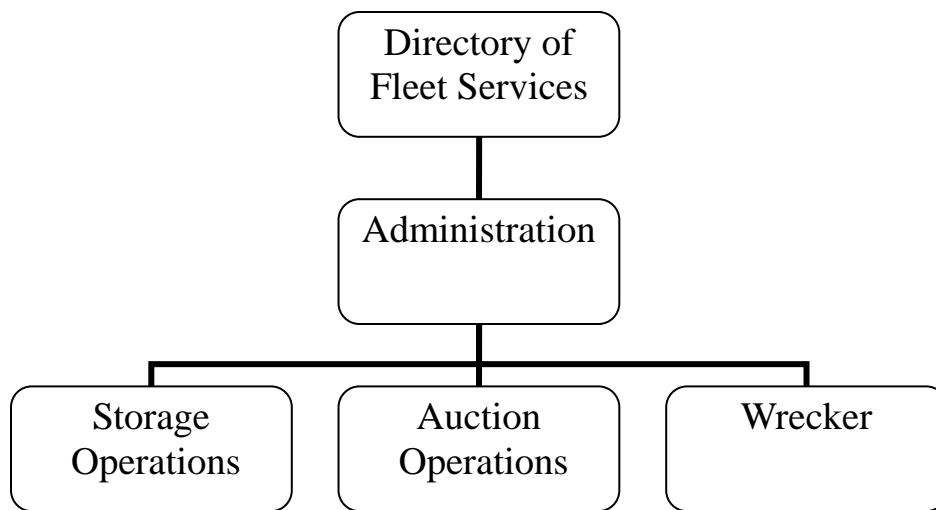
Fleet Services

The department goals and objectives link with the BOD Statement of Policy of Basic City Services page 16.

Service Measures			
<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of shop jobs completed with the time established by national standards	75%	75%	75%
Percentage of vehicle repairs complete within two workdays	75%	75%	75%
Parts issued-Dollar	\$2,348,157	\$2,249,279	\$2,408,000
Parts issued-Quantity	147,652	160,000	160,000



Vehicle Storage Facility



Mission Statement

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

Vehicle Storage Facility

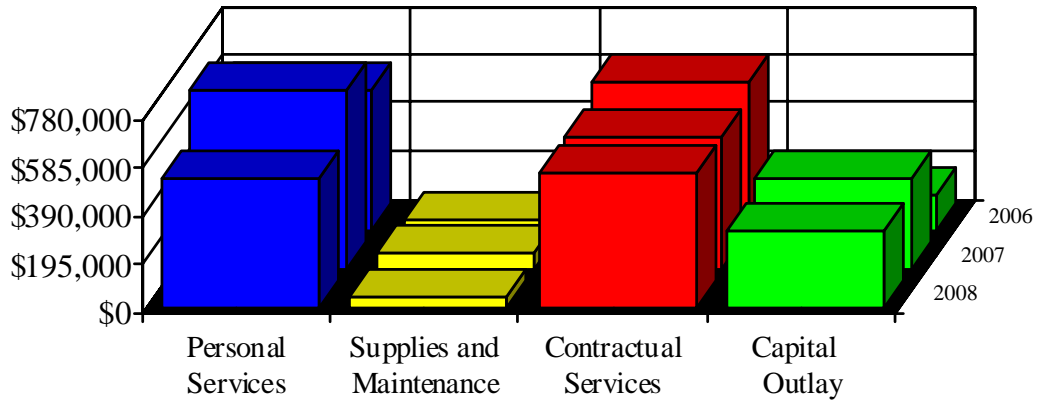
Expenditure Budget

Description	2006	2007	2008
	Actual Expenditures	Adopted Budget	Adopted Budget
Personal Services	\$568,686	\$684,016	\$490,854
Supplies and Maintenance	52,551	67,991	46,520
Contractual Services	596,997	539,810	524,938
Capital Outlay*	150,702	366,560	310,688
Total	\$1,368,936	\$1,658,377	\$1,373,000

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

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



Resources for Budget	FY 08 Proposed Budget	% Change from Prior Year
601 Vehicle Storage Facility Fund	\$1,373,000	-17.21%



Vehicle Storage Facility

2007 Department Priorities	Results
Completed auto scan for inventory control of stored vehicles	Completed
Changed procedure to receive credit card charges by telephone resulting in improved customer service	Completed



Vehicle Storage Facility

2008 Department Goals

Increase revenues through the Transportation operation of the Vehicle Storage Facility

Procure a document imaging system to store impound files dated from 1996 to current

Improve storage lot security

Install barcode scanners

Resurface auction lot and area around VS administration building

A series of horizontal alternating gray and white stripes, serving as a template for additional goals.



Vehicle Storage Facility

DEPARTMENT: Vehicle Storage Facility

Fund: Vehicle Storage Facility

OBJECTIVES:

Budget: \$1,373,000

Organization: 601001 Vehicle Storage Facility

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

The department goal and objective link with the BOD Policy Statement for Basic City Services page 16.

Service Measures

<u>Activity</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Est. 2008</u>
Percentage of unclaimed vehicles auctioned within 60 day of impoundment	98%	98%	98%
Percentage of vehicle identification numbers correctly processed within 72 hours	100%	100%	100%



APPENDIX

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 30. A calendar of events for budget development activities for fiscal year 2008 is included in this document to more adequately describe the budget development process.

The 2008 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:

General Fund	Enterprise Funds
Property Taxes	Rates
Sales Taxes	Fees
Licenses & Permits	Intergovernmental Contracts

Expenditures are made from the General Fund and Enterprise Funds to support activities related to each. For example:

General Fund

- General Fund Departments - Police, Fire, Parks & Recreation, etc.
- Personnel, supplies, contractual services, capital outlay and debt service.

Enterprise Fund

- Enterprise Funds – Zoo, Golf, Jim Dailey Fitness and Aquatic Center, Concessions, River Market, Vehicle Storage Facility, Parking Garages and Waste Disposal.
- Personnel, supplies, contractual services, capital outlay, debt service and depreciation.

General Fund, Enterprise Funds, and other user departments all make payments into Internal Service Funds to pay for Fleet operations and maintenance.

Capital Budget

The Capital Budget consists of major capital programs, which usually operate beyond a year’s time from start to finish. Examples of capital projects are street and bridge construction, drainage construction, park development, etc. A description of how funds flow is in the Debt Service Flow of Funds. The Capital Operating Budget provides the operating funds needed to program and fund operating and maintenance requirements for capital facilities, as they become necessary. At times, the completion of certain capital projects may be delayed for a period of time if operating and maintenance moneys are not available.

Debt Service Flow of Funds

The City issues debt after one of the following:

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

Funds generated from the sale of the debt obligations are allocated to individual special projects within capital project Funds. Open project accounts channel payments for project work to individual contractors. When a project is completed and the project account closed, unused funds can be directed to the debt service obligation. The project account transfers unused funds to the overall capital project fund, which in turn transfers the moneys into the Debt Service Fund. The Debt Service Fund is also supported by other revenue sources. The Debt Service Fund initiates payments of principal and interest to the bond purchasers.

Format for Budget Expenditures

At the beginning of each expenditure section, you will find a Department's organizational chart showing the services which are included in the section, Mission Statement, Personnel Summary, 2007 Priorities results and 2008 Goals.

The General Fund, Street Fund and Proprietary Funds expenditure sections of the budget provide very detailed information. Major categories of expenditures include:

- Personal Services (Employee Salaries and Fringe Benefits)
- Supplies and Maintenance
- Contractual Services
- Capital Outlay

GLOSSARY OF KEY BUDGET TERMS

Accrual Basis of Accounting - A basis of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flow.

Agency - A division of City government commonly referred to as a City department. Examples are Police, Fire, Parks and Recreation, and Public Works departments. The term "other agencies" is used to identify entities outside of but related to City operations. These include the County Health Department, Library, Arts Center, Museum, and others.

Amusement Park Lease - Share of revenue from train rides at Civitan House at the Little Rock Zoo.

Appropriation - An amount of money authorized by the Board of Directors incur obligations and to make expenditures/expenses of resources.

Assessed Valuation of Property - The taxable value of real and personal property in Little Rock, established at 20 percent of market value by the Pulaski County Assessor.

Board of Directors - The eleven elected Board members who form the City's governing body.

Bonds - Certificates of indebtedness issued by an entity which guarantee payment of principal and interest at a future date.

Basic Budget - An annual financial plan that identifies revenue sources and amounts, services to be provided, and amounts of money appropriated to fund these services.

Budget Amendment - Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

Budget: Operating - A financial document designed to provide funding for operating or "ongoing" annual programs of service.

Budget: Capital - A financial plan for the purchase or construction of major assets such as buildings, land, streets, sewers, and recreation facilities.

Capital Assets - Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Capital Equipment - Generally, equipment with an expected life of more than one year.

Capital Outlay - The portion of the annual operating budget that appropriates funds for the purchase of items often separated from regular operating items such as personal, supplies and maintenance and contractual. The capital budget includes funds for purchases such as furniture, vehicles, machinery, building improvements, data processing equipment and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Commission - A unit of city government authorized under State statutes to provide a municipal service without control by the City elected governing body. For example, the Housing Commission.

Contingency Reserve - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted for in the basic budget.

Contractual Services - Goods and services acquired under contract that the city receives from an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

Debt Service - Expenditures for principal and interest on outstanding bond issues.

Depreciation - An accounting allocation of a portion of the cost of an asset to the operating expenditures of the current fiscal period, that is designed to indicate the funds that will be required to replace the asset when it is no longer serviceable.

Discrete Component Unit - A separate fund that is ultimately dependent upon the City Board of Directors for oversight or approval of its operations.

Restricted Reserve - A specific amount of cash set aside by action of the Board of Directors for funding unforeseen contingencies such as destruction from a tornado, flooding, or litigation.

Encumbrances - An amount of money committed for payment of a specific good or service not yet received. Funds so committed cannot be used for another purpose.

Enterprise Fund - A self-contained fund operated to account for services supported by user charges and fees. Examples are the Golf, Zoo and Waste Disposal funds.

Expenditures - Decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental accounting.

Expenses - The cost of doing business in a proprietary organization, and can be either direct outflows or the using up of an asset such as the depreciation of capital assets.

Fiduciary Fund - A separate fund that accounts for the pension obligations to a specific group of City employees. A Board of Trustees that exercises a fiduciary responsibility for the fund governs each fund.

Fiscal Year - A period of 12 consecutive months designated as the budget year. Little Rock's fiscal year is the calendar year.

Fleet Services - A management organization accounted for as an internal service fund and responsible for acquiring and maintaining the City's vehicle fleet.

FUTURE-Little Rock - A community goal setting process that involved hundreds of citizens over an eighteen-month period. The citizens assessed the City's problems and needs and delivered recommended solutions to the Board of Directors.

Fund - A fiscal entity composed of a group of revenue and expenditure accounts maintained to account for a specific purpose. See the section "Little Rock's Financial Structure" for a description of the funds controlled by the Board of Directors, various Commissions, and by Pension Trustees.

Fund Balance - The balance in a fund remaining from all revenues, expenditures and carryover funds that is subject to future appropriation.

Gain/Loss Sale of Fixed Assets - Is based upon amount of proceeds compared to undepreciated value.

General & Administrative Cost - Cost associated with the administrative services of City Services.

General Obligation Bonds - Bonds secured by the full faith and credit of the City.

Generally Accepted Accounting Principles (GAAP) - The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. Cash basis and income tax basis are not considered to be in accordance with GAAP.

Government Fund Type - Funds generally used to account for tax-supported activities. There are five different types of government funds: The General Fund; Special Revenue Funds; Debt Service Funds; Capital Project Funds; and Trust Fund.

Grant - Contribution by one government unit or funding sources to another unit. The contribution is usually made to aid in a part of a specified function, but is sometimes also for general purposes.

Grant Match - City cost or in-kind services required to match Federal and State grant and programs.

Industrial Development Revenue Bonds - Bonds issued by the City to finance construction or expansion of an industrial facility. The City is in no way obligated to repay these bonds; rather they are the sole obligation of the industry that benefits from the financing.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Internal Service Fund - This fund operates like an Enterprise Fund to account for citywide vehicle and maintenance costs and the revenue from charge-backs to user departments. It provides a mechanism for identifying vehicle costs and charging them to the property budget program.

Investment - Securities purchased and held for the production of revenues in the form of interest.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law. Most operating funds are lapsing funds

Maintenance - Maintenance encompasses a variety of materials and services for land and equipment of a permanent or semi-permanent nature for the maintenance, renewal, replacement, repair, minor renovation, etc., associated with existing structures, land, streets, alleys, bridges, storm drains or parts for equipment.

Millage - The tax rate(s) levied on real and personal property. One mill equals \$1 per \$1,000 of assessed property value.

Modified Accrual Basis of Accounting - A basis of Accounting according to which (1) revenues are recognized in the accounting period in which they become available and measurable and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Non-Lapsing Funds – A fund whose unencumbered appropriation balance remains available for expenditure after the end of the fiscal year. A non-lapsing fund remains open and available for use until all appropriations are expended, transferred, or closed by budgetary action. Grants and Capital Funds normally operate as a non-lapsing fund.

Non-Operating Fund - A fund established to account for revenue and expenditures that are not recurring and, therefore, not part of the annual operating budget. Examples of these revenues are sales taxes set aside for special items, and one-time revenue collections such as litigation settlements. Examples of expenditures are those for special programs and projects, and for capital projects.

Non-Operating Income or Expense - A non-recurring, unusual item of revenue or required expenditure that would distort the financial results to present as an operating item. These items are reflected below the operating income line on statements of income and expense.

Operating Revenues - Recurring sources of income for an entity.

Operating Expenses - Recurring costs required to provide a service or maintaining an operation.

Other Reimbursements - Funds received from Pulaski County 911 Maintenance, Pension Fund, Bond administration reimbursements, Geographic Information System Analysis, Project management, and Children, Youth & Family accountant salary.

Outside or Other Agency - These are local organizations that are not a part of City government, but that receive appropriations from the City. Examples are the Central Arkansas Transit Authority, the County Health Department, the Museum of Discovery, and the Arkansas Arts Center.

Personal Services - All costs associated with providing personnel for an agency or program including salaries, wages, FICA, retirement contributions, health, dental, life, disability, unemployment insurance and Workers' Compensation coverage.

Program - A division or sub-unit of an agency budget, which identifies a specific service activity to be performed. For example, a snow and ice removal program is funded in the Public Works Street Maintenance Budget.

Proprietary Fund Type - Funds that focus on the determination of operating income, changes in net assets – or cost recovery – financial position, and cash flows. There are two different types of proprietary funds: Enterprise Funds and Internal Service Funds.

Rating - Ratings are issued by several institutions as an indication of the likelihood that an obligation will be repaid. The highest rating is triple A, which is awarded to debt securities of the U. S. Government. Little Rock's general obligation bonds are rated AA- by two rating agencies, which indicate a high level of confidence in the City's ability to repay its obligations.

Recycling - Share of proceeds from sale of newspaper, metal, and glass collected by private company from sanitation routes.

Redemption - The repayment of a bonded indebtedness. Redemption can occur at a specified date, or can be subject to early retirement, should funds be available to do so.

Reserve - The Board of Directors may set aside moneys into an account called a reserve to provide for future needs or to meet unknown obligations. For example, the City self-insures for workers' compensation claims and maintains a reserve to meet any unforeseen future claims. The City also maintains a general working capital reserve to meet unknown emergency needs.

Retained Earnings - The excess of revenue or expenditures that has accumulated since the inception of a Proprietary Fund.

Revenue(s) - Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds, general long-term debt proceeds and operating transfers in.

Risk Management - A program to effectively deal with the varied risks faced by the City. This includes protecting the public and City employees by providing commercial or self-insurance coverage for fire, vehicle, and public official and other liabilities, developing and maintaining safe driving programs, and maintaining a safe working environment.

Special Project - Generally, a project funded with non-operating revenue. Special projects may be capital improvements or other non-operating items.

State Tax Turnback - The State of Arkansas returns a portion of its tax receipts to incorporated cities within the state. Certain turnback revenues may be used for general purposes, while other turnback funds are restricted to street improvements.

Sundries - Revenue received from miscellaneous sources.

Supplies - Supplies are articles that when consumed or used, show a material change in their physical condition. These items generally last less than one year. Examples of supplies are office supplies, clothing, cleaning & janitorial supplies, petroleum products and chemical, medical & laboratory.

Transfers In - Reimbursements from other funds.

User Charges - The direct payment by the public for a specific service provided. For example, a monthly charge for garbage pickup.

Undesignated Fund Balance - The amount of money remaining in a fund that has not been appropriated or committed for any purpose.

Utility Franchise Tax - A City tax levied upon the gross receipts of local privately owned utilities (power, gas, and telephone). Under State law, this tax may be passed on to the utility user.

Vehicle Storage Fees - Charges for release from impound lot of vehicles that have been abandoned on street, towed from illegal parking zones, or seized after violation of vehicular laws.

2008 Five Year Forecast

All fund designations and reserves are evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year financial plan. A 10% requirement was used for planning purposes for all funds. The Board of Directors has set a 10% restricted reserve requirement for the General Fund.

The General Fund goal was to set aside \$10,000,000 or 10% of General Fund revenues; whichever is greater, into a restricted reserve fund on or before December 31, 2007; however, due to economic conditions, the City did not meet their goal. The restricted reserve is \$9,418,000.

The proposed 2008 budgets are balanced and fiscally responsible. The fiscal policies require the adoption of an annual budget in which expenditures do not exceed reasonably estimated revenues and available fund balances.

In 2003, the citizens approved \$70,635,000 of Limited Tax General Obligation Capital Improvement Bonds to address needed capital improvements to include: Fire Training Academy – Phase II, Renovations to existing Fire Stations, Emergency Generators – Fire Stations, Police Department Improvements, Emergency Communication Improvements, Street Improvements, Street Reconstruction, Traffic Signals, Intersection Improvements, Drainage Improvements, Parks & Recreational Improvements, Zoo Improvements, School Area Pedestrian Safety Improvements, Animal Services Improvements and Robinson & Statehouse Convention Centers Improvements. Since these projects are completed the Mayor & Board may consider implementing other aspects of the Vision Little Rock capital improvements.

The City has taken steps to plan for the future with the five-year forecast based on the estimated revenues and operating expenditures for 2008 –2012. The forecast for 2008 – 2012 is a planning tool used for the projections. The Mayor & Board of Directors have only approved the 2008 budget. However, the Board is committed to providing financial stability for all programs.

**CITY OF LITTLE ROCK
2008-2012 FORECAST**

	FY08 <u>Adopted</u>	FY09 <u>Projected</u>	FY10 <u>Projected</u>	FY11 <u>Projected</u>	FY12 <u>Projected</u>
<u>General Fund</u>					
Beginning Net Assets	\$6,024,195	\$6,024,225	\$6,391,206	\$9,568,904	\$15,837,508
Plus: Est. Revenue	134,072,006	139,801,836	148,189,947	157,081,343	166,506,224
Less: Est. Expenses	<u>134,071,976</u>	<u>139,434,855</u>	<u>145,012,249</u>	<u>150,812,739</u>	<u>156,845,249</u>
Ending Net Assets *	<u>6,024,225</u>	<u>6,391,206</u>	<u>9,568,904</u>	<u>15,837,508</u>	<u>25,498,483</u>
Reserve Requirement (10% of Revenues)	<u>\$13,407,201</u>	<u>\$13,980,184</u>	<u>\$14,818,995</u>	<u>\$15,708,134</u>	<u>\$16,650,622</u>
* Net Assets includes taxes receivables					
<u>Zoo Fund</u>					
Beginning Balance	\$1,835,854	\$1,835,854	\$1,930,895	\$2,130,480	\$2,444,836
Plus: Est. Revenue	4,752,030	5,037,152	5,339,381	5,659,744	5,999,328
Less: Est. Expenses	<u>4,752,030</u>	<u>4,942,111</u>	<u>5,139,796</u>	<u>5,345,387</u>	<u>5,559,203</u>
Ending Balance	<u>1,835,854</u>	<u>1,930,895</u>	<u>2,130,480</u>	<u>2,444,836</u>	<u>2,884,962</u>
Reserve Requirement (10% of Revenues)	<u>\$475,203</u>	<u>\$503,715</u>	<u>\$533,938</u>	<u>\$565,974</u>	<u>\$599,933</u>
<u>Golf Fund</u>					
Beginning Balance	\$330,464	\$330,464	\$390,989	\$518,090	\$718,281
Plus: Est. Revenue	3,026,226	3,207,800	3,400,268	3,604,284	3,820,541
Less: Est. Expenses	<u>3,026,226</u>	<u>3,147,275</u>	<u>3,273,166</u>	<u>3,404,093</u>	<u>3,540,256</u>
Ending Balance	<u>330,464</u>	<u>390,989</u>	<u>518,090</u>	<u>718,281</u>	<u>998,565</u>
Reserve Requirement (10% of revenues)	<u>\$302,623</u>	<u>\$320,780</u>	<u>\$340,027</u>	<u>\$360,428</u>	<u>\$382,054</u>
<u>Jim Dailey Fitness & Aquatic Fund</u>					
Beginning Balance	\$2,763,280	\$2,763,280	\$2,785,991	\$2,833,683	\$2,908,800
Plus: Est. Revenue	1,135,530	1,203,662	1,275,882	1,352,434	1,433,580
Less: Est. Expenses	<u>1,135,530</u>	<u>1,180,951</u>	<u>1,228,189</u>	<u>1,277,317</u>	<u>1,328,409</u>
Ending Balance	<u>2,763,280</u>	<u>2,785,991</u>	<u>2,833,683</u>	<u>2,908,800</u>	<u>3,013,971</u>
Reserve Requirement (10% of revenues)	<u>\$113,553</u>	<u>\$120,366</u>	<u>\$127,588</u>	<u>\$135,243</u>	<u>\$143,358</u>
<u>Concessions Fund</u>					
Beginning Balance	(\$334,032)	(\$366,316)	(\$311,316)	(\$234,316)	(\$134,316)
Plus: Est. Revenue	118,885	200,000	225,000	250,000	275,000
Less: Est. Expenses	<u>118,885</u>	<u>145,000</u>	<u>148,000</u>	<u>150,000</u>	<u>160,000</u>
Ending Balance	<u>(334,032)</u>	<u>(311,316)</u>	<u>(234,316)</u>	<u>(134,316)</u>	<u>(19,316)</u>
Reserve Requirement (10% of revenues)	<u>\$11,889</u>	<u>\$20,000</u>	<u>\$22,500</u>	<u>\$25,000</u>	<u>\$27,500</u>

**CITY OF LITTLE ROCK
2008-2012 FORECAST**

	FY08 Adopted	FY09 Projected	FY10 Projected	FY11 Projected	FY12 Projected
<u>River Market Fund</u>					
Beginning Balance	\$3,794,991	\$3,794,991	\$3,812,744	\$3,850,026	\$3,908,746
Plus: Est. Revenue	887,659	940,919	997,374	1,057,216	1,120,649
Less: Est. Expenses	<u>887,659</u>	<u>923,165</u>	<u>960,092</u>	<u>998,496</u>	<u>1,038,435</u>
Ending Balance	<u>3,794,991</u>	<u>3,812,744</u>	<u>3,850,026</u>	<u>3,908,746</u>	<u>3,990,960</u>
Reserve Requirement (10% of revenues)	<u>\$88,766</u>	<u>\$94,092</u>	<u>\$99,737</u>	<u>\$105,722</u>	<u>\$112,065</u>
<u>Waste Disposal Fund</u>					
Beginning Balance	\$14,618,798	\$13,304,308	\$13,597,451	\$14,268,786	\$15,355,429
Plus: Est. Revenue	17,286,142	18,323,311	19,422,709	20,588,072	21,823,356
Less: Est. Expenses	<u>18,600,632</u>	<u>18,030,167</u>	<u>18,751,374</u>	<u>19,501,429</u>	<u>20,281,486</u>
Ending Balance	<u>13,304,308</u>	<u>13,597,451</u>	<u>14,268,786</u>	<u>15,355,429</u>	<u>16,897,299</u>
Reserve Requirement (10% of revenues)	<u>\$1,728,614</u>	<u>\$1,832,331</u>	<u>\$1,942,271</u>	<u>\$2,058,807</u>	<u>\$2,182,336</u>
<u>Vehicle Storage Facility</u>					
Beginning Balance	(\$200,123)	(\$200,123)	(\$172,663)	(\$114,997)	(\$24,170)
Plus: Est. Revenue	1,373,000	1,455,380	1,542,703	1,635,265	1,733,381
Less: Est. Expenses	<u>1,373,000</u>	<u>1,427,920</u>	<u>1,485,037</u>	<u>1,544,438</u>	<u>1,606,216</u>
Ending Balance	<u>(200,123)</u>	<u>(172,663)</u>	<u>(114,997)</u>	<u>(24,170)</u>	<u>102,995</u>
Reserve Requirement (10% of revenues)	<u>\$137,300</u>	<u>\$145,538</u>	<u>\$154,270</u>	<u>\$163,526</u>	<u>\$173,338</u>
<u>Street Fund</u>					
Beginning Balance	\$2,901,933	\$2,901,933	\$3,199,913	\$3,825,671	\$4,811,270
Plus: Est. Revenue	14,899,005	15,792,945	16,740,522	17,744,953	18,809,651
Less: Est. Expenses	<u>14,899,005</u>	<u>15,494,965</u>	<u>16,114,764</u>	<u>16,759,354</u>	<u>17,429,729</u>
Ending Balance	<u>2,901,933</u>	<u>3,199,913</u>	<u>3,825,671</u>	<u>4,811,270</u>	<u>6,191,192</u>
Reserve Requirement (10% of revenue)	<u>\$1,489,901</u>	<u>\$1,579,295</u>	<u>\$1,674,052</u>	<u>\$1,774,495</u>	<u>\$1,880,965</u>
<u>Fleet Fund</u>					
Beginning Balance	\$3,699,802	\$2,702,802	\$2,855,215	\$3,214,376	\$3,800,593
Plus: Est. Revenue	9,464,667	10,032,547	10,634,500	11,272,570	11,948,924
Less: Est. Expenses	<u>10,461,667</u>	<u>9,880,134</u>	<u>10,275,339</u>	<u>10,686,353</u>	<u>11,113,807</u>
Ending Balance	<u>2,702,802</u>	<u>2,855,215</u>	<u>3,214,376</u>	<u>3,800,593</u>	<u>4,635,711</u>
Reserve Requirement (10% of revenues)	<u>\$946,467</u>	<u>\$1,003,255</u>	<u>\$1,063,450</u>	<u>\$1,127,257</u>	<u>\$1,194,892</u>
<u>Parking Garages</u>					
Beginning Balance	(\$390,770)	(\$681,492)	(\$945,959)	(\$1,180,847)	(\$1,382,565)
Plus: Est. Revenue	1,894,203	2,007,855	2,128,326	2,256,026	2,391,388
Less: Est. Expenses	<u>2,184,925</u>	<u>2,272,322</u>	<u>2,363,215</u>	<u>2,457,743</u>	<u>2,556,053</u>
Ending Balance	<u>(681,492)</u>	<u>(945,959)</u>	<u>(1,180,847)</u>	<u>(1,382,565)</u>	<u>(1,547,230)</u>
Reserve Requirement (10% of revenues)	<u>\$189,420</u>	<u>\$200,786</u>	<u>\$212,833</u>	<u>\$225,603</u>	<u>\$239,139</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 30 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	2,566.60
Streets Graded and Surface Treatment	398
Paved - Permanent (Concrete and Asphalt)	2,105.40
Alleys	63.0
Drainage Ditches Maintained	1,578
Miles of Sewer:	350
Water Lines	2,308
Sanitary	1,292
Traffic Controls:	
Signals repaired	2,178

Solid Waste/Garbage Collection:

Class I and IV tonnage	113,000
Curbside/Drop-off recycling	4,800

Building Permits:

<u>Year</u>	<u>Permits Issued</u>	<u>Estimated Cost</u>
1998	2,330	295,624,822
1999	2,613	309,887,249
2000	2,243	488,530,453
2001	4,384	300,318,597
2002	4,561	489,610,493
2003	4,432	458,553,311
2004	5,032	475,269,768
2005	5,330	620,819,782
2006	4,694	531,752,025
2007	2,734	614,588,257

Fire Protection:

Number of Stations	20
Number of Uniformed Employees	391
Number of Calls	24,667
Insurance Rating for Insurance Service Office (ISO)	
City of Little Rock	Class II

Police Protection:

Number of Stations	11
Number of Uniformed Employees	525
Calls for Service	156,714

Recreation:

Number of Parks, Including Park Development	55
Total Acres (developed & undeveloped)	5,780.40
Number of Playgrounds	45
Number of Tennis Courts	52
Number of Basketball Courts	36
Number of Museums	1
Number of Golf Courses	3
Number of Ball Fields	25
Number of Play Fields	20
Number of Community Centers	6
Number of Swimming Pools	3
Number of Adult Centers	1
Number of Soccer Fields	9
Number of Fitness Centers	1
Number of Pavilions	22
Number of Volleyball Courts	2
Total Recorded Park Attendance - 2007	1,457,419
Number of Zoos	1
Total Zoo Attendance – 2007	282,334
Total Zoo Outreach Programs	55,669

Medical Facilities Number of beds (private occupancy rooms):

Allegiance Specialty	40
Arkansas Children's	292
Arkansas Heart	84
Baptist – Little Rock	827
Baptist Rehabilitation – LR	120
Select Specialty	43
St. Vincent Medical Doctor	252
St. Vincent Medical Center	615
Southwest Regional Medical Center	79
University of Arkansas Medical Center	400
Veteran Health Care System	178
Total Number of Beds	2,930

LITTLE ROCK AND ENVIRONS

Per Capita Income	\$28,856
Median household income (2006)	\$44,586
U.S. Consumer Price Index	210
Percent inflation over past year	4.1%
Unemployment percentage rate	4.8%
Median Age (2006)	36.2
Race:	
White	55.1%
Black or African American	40.4%
American Indian and Alaska Native	0.3%
Asian	3.2%
Other	2.6%
Education (Little Rock School District):	
Number of School Buildings	45
Number of Teachers	2,314
Number of Registered Students, except Kindergarten	26,757
Number of Registered Students, Kindergarten	2,071
Average Daily Attendance:	
Elementary Schools	11,596
High Schools and Middle Schools	12,870
Special Schools	220
Kindergarten	2,071

PULASKI COUNTY STATISTICS

Population 25 years and over	123,051
Percent of Population Age 25+	
Education level in years of formal schooling:	
High School or Equivalent:	25.2%
Some college, no degree:	21.6%
Bachelor's degree:	21.8%
MA/Professional degree or higher:	16.9%

POPULATION

1900	38,165
1910	45,941
1920	65,142
1930	81,657
1940	88,039
1950	102,310
1960	107,813
1962 Special Census	125,671
1964 Special Census	128,929
1970 Census	144,824

1974	Special Census	139,703
1978	Special Census	144,824
1980	Census	159,024
1985	Special Census	178,134
1990	Census	175,795
1991	Revised Census	175,818
1992	U. S. Census Bureau Estimate	176,870
2000	Census	183,133

Bond Rating:

General Obligation Bonds

Standard and Poors	AA-
Moody's	Aa3

Sales Tax:

Local	0.5%
County	1.0%
State	6.0%

EMPLOYEES AS OF DECEMBER 31, 2007

<u>City Government</u>	<u>Total</u>	<u>Full-Time</u>	<u>Part-Time</u>
AFSCME	470	470	
IAFF	391	391	
FOP	525	525	
Non-union	1,088	750	338
	<u>2,474</u>	<u>2,136</u>	<u>338</u>
<u>Commissions</u>			
Wastewater Utility	250	248	2
Little Rock National Airport	158	147	11
Advertising & Promotion	165	102	63
Port Authority	8	8	
Ambulance Authority	341	212	129
Central Arkansas Transit Authority	176	173	3
Arkansas Museum of Discovery	33	14	19
Arkansas Arts Center	80	46	34
Central Arkansas Library	223	140	83
	<u>1,434</u>	<u>1,090</u>	<u>344</u>
Total Employment	<u><u>3,908</u></u>	<u><u>3,226</u></u>	<u><u>682</u></u>

MAJOR NONMANUFACTURING EMPLOYERS

Employer	Product	No. of Employees
State of Arkansas	Government	23,377
Federal Government	Government	12,000
University of Arkansas For Medical Sciences	Education/Medical Services	8,500
Public School Districts (LR, NLR & Pulaski CO)	Education	8,434
Baptist Health	Medical Services	7,000
Little Rock Air Force Base	Military	4,500
Axiom	Data Processing	4,388
St. Vincent Infirmiry Medical Center	Medical Services	3,500
Entergy Arkansas	Utility (Electrical)	2,862
VA Hospitals	Medical Services	2,785