

# City of Bentonville, Arkansas



## 2024 Annual Budget Report January 1<sup>st</sup> – December 31<sup>st</sup>

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# CITY OF BENTONVILLE, ARKANSAS

## 2024 ANNUAL BUDGET REPORT

JANUARY 1 – DECEMBER 31

**STEPHANIE ORMAN**

**MAYOR**

### CITY COUNCIL AND OTHER ELECTED OFFICIALS

<b>NAME</b>	<b>WARD</b>	<b>POSITION</b>
Beckie Seba	1	1
Gayatri Agnew	1	2
Cindy Acree	2	1
Chris Sooter	2	2
Aubrey Patterson	3	1
Bill Burckhart	3	2
Octavio Sanchez	4	1
Holly Hook	4	2
Andrew J. Myers, City Attorney		
Kirby Romines, City Clerk		

Prepared by:

Heather Delhagen  
Assistant Finance Director

Visit our website at [Bentonvillear.com](http://Bentonvillear.com)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Bentonville  
Arkansas**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Bentonville, Arkansas** for its Annual Budget for the fiscal year beginning **January 1, 2023**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, as an operational guide, and as a communications device.

The award is valid for a period of one year only. We believe our current 2024 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The Government Finance Officers Association (GFOA) has over 18,000 members and is the professional association of state/provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. Government organizations may submit their annual budgets to the GFOA to be considered for the Distinguished Budget Presentation award. Bentonville has received the award for over twenty years. First-rate budgeting is essential to the City's success, particularly as the budget increases each year proportionately with growth.



## **MISSION STATEMENT**

The mission of Bentonville City Government is to preserve, promote and sustain an excellent quality of life within our city. In partnership with the community, we pledge to deliver municipal services in a professional, personal, and responsive manner.

## **THE CITY OF BENTONVILLE VALUES**

- Citizens as customers, deserving the highest quality of services delivered by a local government.
- An open, accessible government, where citizen involvement, individually and collectively, is vital.
- People are our most important resource.
- Public safety for all citizens.
- A community that strives for beauty and cleanliness.
- Fairness, integrity, and trust as essential qualities of ethical governance.
- Responsibility and accountability.
- Taking pride and achieving the highest quality in all we do.
- Encouragement of progressive thinking through employee involvement and teamwork.
- Positive liaisons with local governmental organizations.
- Achievement of a positive solution to every problem.

# BENTONVILLE AT A GLANCE

## LOCATION

Bentonville, the county seat for Benton County, is located in the northwest corner of Arkansas and spans an area of 33.97 square miles. Missouri borders the county to the north and Oklahoma to the west. Little Rock, the state capital, is in the center of the state and slightly more than 180 miles to the southeast. Bentonville enjoys four distinct and beautiful seasons in a climate that has drawn a variety of individuals who seek a special environment to live, work, and raise a family.



Twenty-five miles south of Bentonville, is the City of Fayetteville. Fayetteville, with a 2020 census population of 93,949, is the county seat for Washington County and is home to the University of Arkansas. Between Fayetteville and Bentonville are the cities of Springdale, population of 84,161 based on the 2020 Census, and Rogers, population of 69,908. Bella Vista is a short distance to the north of Bentonville, offers 7 lakes, five regulation 18-hole courses, 2 nine-hole courses, tennis, and other activities, with a population of 30,104. The local area offers good hunting, fishing, camping, hiking and mountain biking.

Benton and Washington counties have historically experienced strong economic development with lower unemployment rates (Dec '23 2.5% & 2.2% respectively) than the national average or AR state (Dec '23 3.7%) and growing population estimates of 302,863 in Benton County and 256,054 in Washington County. Founded in 1989, Northwest Arkansas Community College is also located in Bentonville and offers multiple opportunities for higher education. In 2017, Northwest Arkansas Community College added the Brightwater Culinary School to help transform the college's culinary arts program and provide world-class training for individuals, students, and professionals at any point of their journey into the world of food.

There are several major companies within the city, including the Wal-Mart and Sam's Club headquarters in Bentonville. The neighboring communities are home to Tysons Foods and J.B. Hunt. Several vendor firms have established a presence in Bentonville and others keep arriving. They have found the area an attractive place to live and work. The Northwest Arkansas National Airport, just a few miles to the southwest, opened in November of 1998 and has had a significant impact on continued growth in the area.

## BENTONVILLE AT A GLANCE

The U.S Census Bureau has recognized the City of Bentonville participating as the [125th fastest growing city](#) in 2021. With ongoing announcements of a variety of new housing options and businesses along with an inspiring entrepreneurial spirit, a focus on expansive trail systems, and beautiful trees and natural open spaces for all to enjoy, the city continues to receive awards and recognition as one of the best places in the United States to live, work, and play.



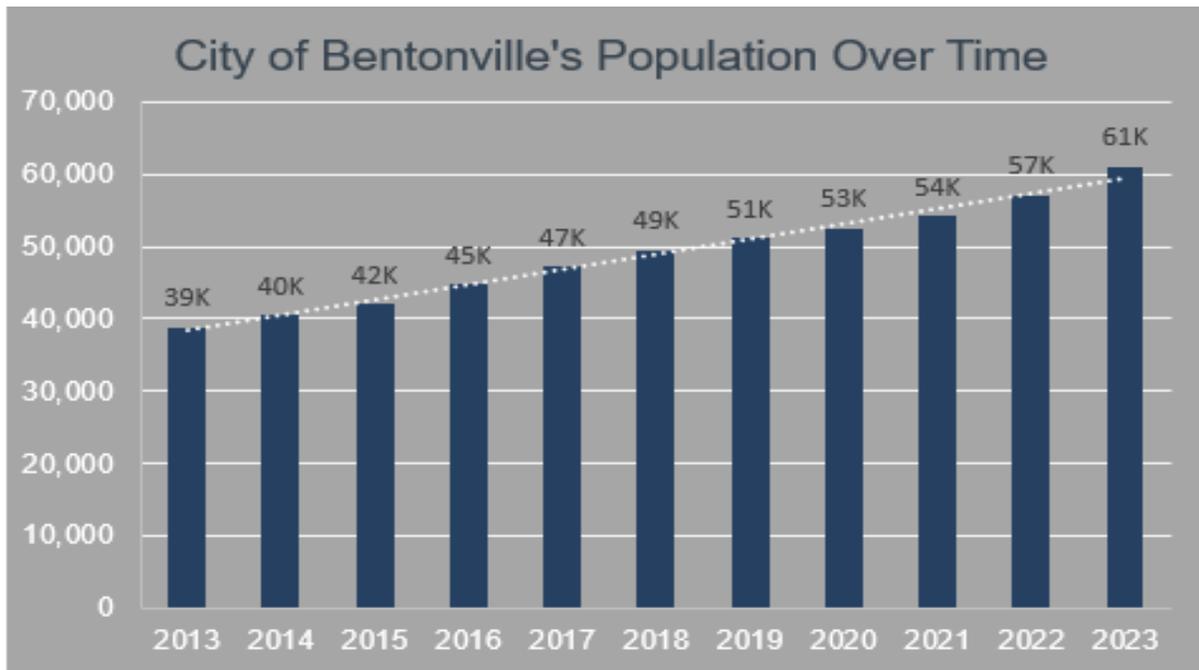
### HISTORY

Bentonville is in the area that was part of the 1803 Louisiana Purchase. In November of 1837, a site was designated as the county seat for Benton County. This site was named in honor of Senator Thomas Hart Benton, from Missouri, who worked to have Arkansas admitted as a state. Bentonville was named after the county and became the county seat. From a population of 30 in 1838, it grew to 500 in 1860. During the Civil War, all but twelve buildings were burned. The main buildings around the square were built between 1875 and 1888. Bentonville was incorporated as a town in January of 1873. By 1900, Bentonville had a city-owned light and water plant and was working on a sewer program. There was also a telephone company and school system. Prior to the Civil War, the money crops were cotton, hogs, cattle, and mules. There were three cotton gins and a tobacco factory. Apples gained commercial importance with the coming of the railroad in the 1860s. Benton County was credited by the U.S. Census Bureau as having the largest number of bearing apple trees of any county in the United States for several decades. The major industries were apples, strawberries, peaches, railroad ties, mine props, horses, mules, hardwood for wagon spokes, lime, grain, and produce. By the 1930s, the trend turned to poultry and dairy, which are the major cash crops today. From the 1930s to the present, many changes have occurred. Bentonville, once primarily an agricultural community, has grown into a thriving business and tourist community. In May 1950, Sam Walton opened Walton's 5 and 10 store on the Bentonville Square. Now Walmart is the largest company by revenue in the world since 2014, and the number one in the Fortune 100 again in 2023.

# BENTONVILLE AT A GLANCE

## POPULATION

Bentonville's population has grown rapidly since 1990, when the official population from the national census was 11,257. A special census that began in 1995 and was certified in early 1996 put the official population at 15,363, which was an increase of more than 36% in just over five years. The 2000 census set the official population at 19,730 and in 2005, the Council voted to contract with the Census Bureau for a special census. The enumeration began early in 2006 and confirmed a population of 28,621. The City's population growth has averaged about 7% annually and according to the most recent census, the 2020 population was 54,164. The following chart shows the rapid population change from the figure of approximately 39,000 people in 2013 to a population of close to 55,000 in 2020. (Estimates for 2021-2023.) According to our recent land use study, Bentonville, AR has an anticipated population of 236k people in 2050 at a 5.4% Growth rate.



The Fayetteville-Springdale-Rogers Metropolitan Statistical Area grew from 442,308 in 2010 to 548,634 in 2020, according to the Census report. The region was the 43rd fastest growing metro area by population and 27th fastest growing area by percentage of population growth. The metro area is now the 102nd largest out of 394 identified by the Census Bureau. Northwest Arkansas' growth in the last year is a continuation of a trend. Demographic information from the 2020 census can be seen on pages 176 - 178.

# BENTONVILLE AT A GLANCE

## CITY FACILITIES

### CITY HALL

City Hall is located at 305 SW A Street. This building, which opened originally as the Community Development Building in January 2006, replaced a historic structure that was built as a church, served as a library and was later home to the Police Department. The building houses:

- The Mayor's Office
- The Planning Department
- Code Enforcement
- Building Inspection
- GIS (across from City Hall)
- Fire Marshalls/Inspection
- Legal



### BENTONVILLE CENTRAL FIRE STATION

The Bentonville Fire Department was established in 1887. Today, the department has an ISO rating of 1 and serves a community of over 61,000 residents. The city is served from 7 fire stations strategically placed throughout the city. The Bentonville Fire Department is committed to excellence in customer service providing the citizens of Bentonville with superior fire protection and emergency medical services including:

- Fire Prevention
- Fire Suppression
- Fire Investigation
- Paramedic level Emergency Medical Services
- Vehicle Extraction
- Hazardous Material Response
- Technical Rescue



Fire Station 1 Located at 800 SW A St



City of Bentonville, AR

### BENTONVILLE PUBLIC LIBRARY

Located at 405 S Main Street, in downtown Bentonville the Bentonville Library was opened in 2006 with more than 38,000 square feet of space available for patrons and the community. 2023 was a groundbreaking year for the library \$16.7M expansion, adding an additional 22,975 SF to the Library and remodeling existing spaces.

[Return to table of contents](#)

## BENTONVILLE AT A GLANCE

### BENTONVILLE MUNICIPAL AIRPORT – LOUISE M. THADEN FIELD

Bentonville Municipal Airport dedicated its terminal building in June of 2008. This facility is approximately 2,400 square feet and includes a welcome area, public lounge, pilot's lounge, conference room, restroom facilities, vending and dining areas. The tornado in March 2006 destroyed the old terminal building. The new facility was funded with insurance proceeds and a grant from the State of Arkansas Aeronautics Department.



Airport located at 2205 SW I St, Bentonville

### PARKS AND RECREATION



Bentonville Downtown Activity Center located on 215 SW A St,

The Parks and Recreation Maintenance Department office is at Memorial Park which is east of downtown, and its main office is located in the Downtown Activity Center. Memorial Park has a picnic area, baseball and softball fields, tennis courts, a swimming pool, a skate park, and a sand volleyball court. A soccer complex adjacent to the park has been completed and opened for use. A few miles to the southeast is Phillips Park, with baseball and softball fields for youth and adult participants. In addition, there are parks facilities at Lake Bentonville, and at Dave Peel Park, which is just off the square. Several smaller neighborhood parks are spread around town.

Lawrence Plaza, just north of the downtown square, serves as an ice rink during the winter months and a splash park during the summer months. Orchards Parks is where concerts are held during the summer as well as the annual July 4<sup>th</sup> Fireworks Display. Creekside Park, a 35-acre park with a regulation cricket field, a lit dog park, pickle ball courts and splash pad. The Downtown Activity Center offers numerous classes for a nominal fee and rooms may be rented by the general public, civic groups, and private organizations. Bikes are also available for rent.

# BENTONVILLE AT A GLANCE

## BENTONVILLE POLICE FACILITY

Several blocks further south is the Police Headquarters Building.



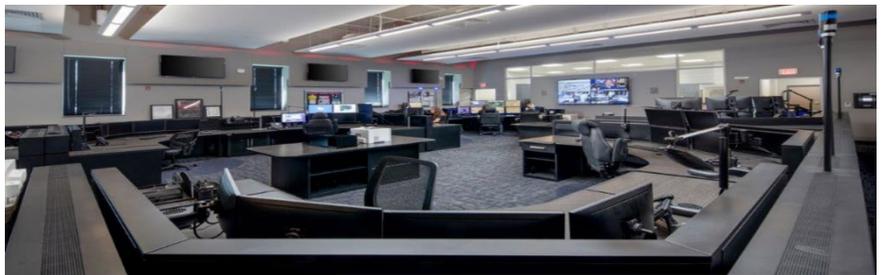
Bentonville Police Department located on 908 SE 14<sup>th</sup> St

## BENTONVILLE EMERGENCY COMMUNICATION & CRIMINAL INVESTIGATIONS CENTER



Bentonville Police Criminal Investigation Division located on 1505 Derek Drive

The Emergency Communications Center is located immediately south of the Police Department's main building and is a weather hardened dispatch center for Police and Fire with an integrated Emergency Operations Center for the City. This facility nearly doubles the previous working space for the Police Department.



Emergency Communication Center 1505 Derek Drive

## ANIMAL SERVICES BUILDING

Under the supervision of the Police Department, Bentonville Animal Services and Adoption Center opened in February 2023 with a grand opening to public in April 2023.



**HOURS**  
Tues - Fri: 10am - 6pm  
Saturday: 10am - 4pm  
Sunday & Monday:  
**Closed**

Animal Services Building Located at 801 SW 41 St

# BENTONVILLE AT A GLANCE

## PUBLIC WORKS FACILITY



Bentonville Public Works Department located on 3200 SW Municipal Drive,

This facility houses the Water, Sewer Rehab, Electric, Street, Inventory, and the Engineering departments, and Legal.

## WASTEWATER RESOURCE RECOVERY FACILITY



Bentonville Wastewater Resource Recovery Department located on 1901 NE A St,

The Wastewater Department's treatment facility is north of downtown. The City is also a charter member of NACA (Northwest Arkansas Conservation Authority), an organization that developed regional wastewater facility that provides additional capacity for several communities, rather than each individual city continuing to individually deal with expansion and the many facets of challenges that come with the need for more capacity to treat wastewater in compliance with new and changing regulations.

In conjunction with the wastewater treatment plant operation, a composting facility was opened in 2001 and it has had very good results. Citizens are allowed to bring yard waste and other appropriate material without charge, and the finished product is available for purchase. This has helped with disposal of sludge and the pressure from the reduced amount of land available for application of sludge.

## BENTONVILLE AT A GLANCE



1000 SW 14<sup>th</sup> Street

### ADMINISTRATIVE SERVICES BUILDING

The Administrative Services Building opened in February of 2021. The building was purchased by the city and renovated to house Utility Billing, Information Systems, Human Resources, Accounting, Purchasing and the Finance/Budget Office.

City Administration Building  
1000 SW 14th St  
Hours  
Monday - Friday  
8 a.m. - 4:30 p.m.  
Drive-thru  
Monday - Friday  
8 a.m. - 4:30 p.m.

### DISTRICT COURT

The Bentonville District Court (Benton County District Court, Division 2) handles traffic, misdemeanor and ordinance violations from citations issued within the Bentonville area. In addition, Bentonville District Court handles Civil and Small Claims cases when there is proper jurisdiction.



2706 S Walton Boulevard

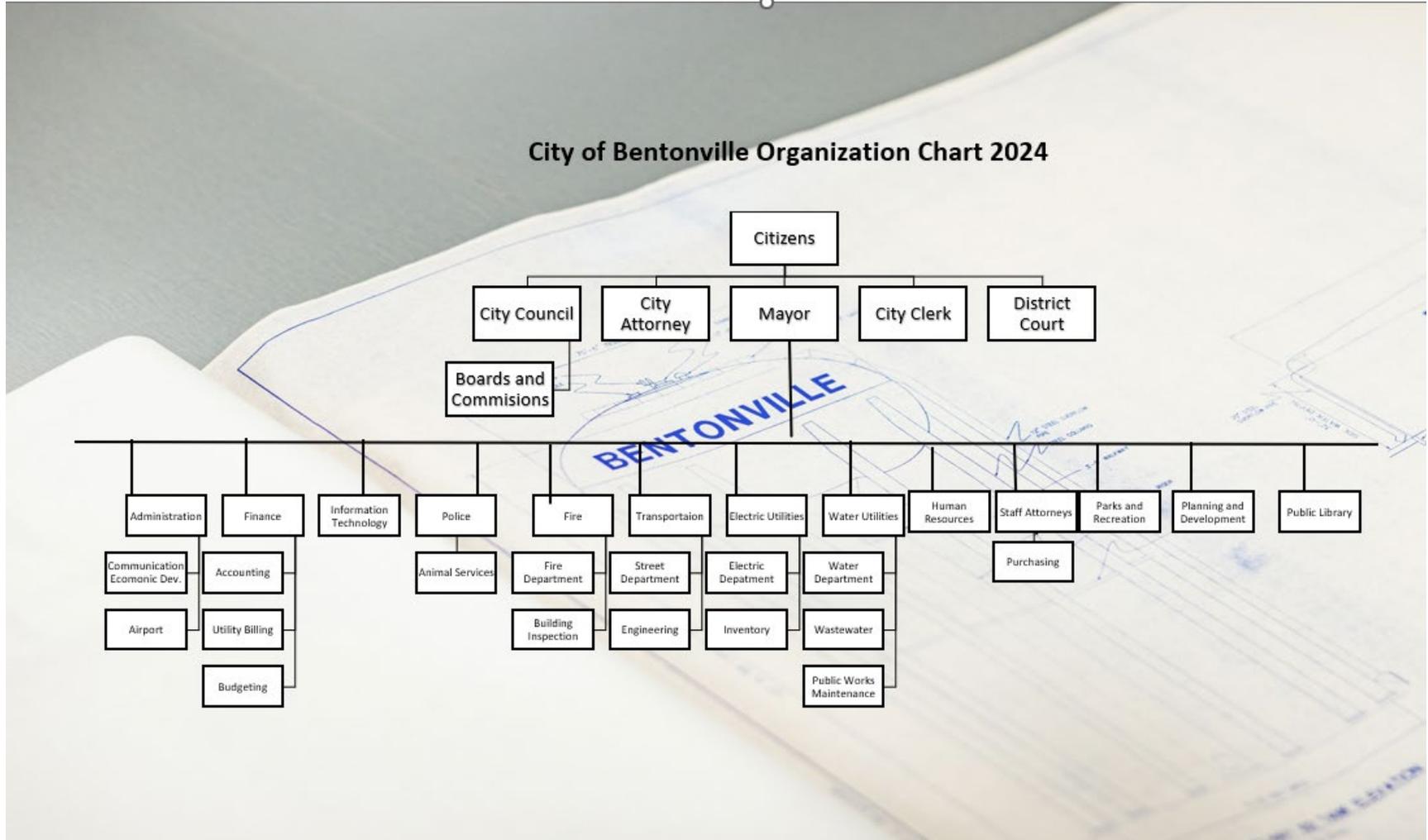
### PRINCIPAL EMPLOYERS

With the home offices of Walmart and Sam's Club located here, Bentonville is home to many employees working in those offices and warehouses, and to a growing list of vendors who have established local offices to work closely with Wal-Mart. The table below lists the 10 Principal Employers in the City from available data.

Employer	Employees
Walmart/Sam's Club	10,000+
Mercy Health System of Northwest Arkansas	1000-2499
Bentonville School District	1000-2499
Northwest Arkansas Community College	500-999
Benton County	500-999
Cognizant	500-999
City of Bentonville, Arkansas	500-999
Arvest Bank Group, Inc	300-499
Northwest Health System	300-499
Consumer Testing Laboratories	300-499

# BENTONVILLE AT A GLANCE

## CITY OF BENTONVILLE ORGANIZATIONAL CHART



# BUDGET SUMMARY

## SCHEDULE OF KEY PERSONNEL

POSITION	NAME	PHONE
Mayor	Stephanie Orman	479-271-5966
Director of Administration	Debbie Griffin	479-271-3117
Human Resources Director	Machelle Bowen	479-271-3191
Community Development Director	Tyler Overstreet	479-271-3144
Parks & Recreation Director	David Wright	479-271-6813
Maintenance Supervisor	Scott Mendenhall	479-271-3190
Finance Director	Patrick Johndrow	479-271-6781
Assistant Finance Director / Budget	Heather Delhagen	479-418-8649
Assistant Finance Director / Accounting	Ashley Long	479-271-3116
Billing and Collection Manager	Gary Wilson	479-271-3104
Information Technology Director	Dennis Hayes	479-271-3127
District Judge	Ray Bunch	479-271-5923
Fire Chief	Justin Scantlin	479-271-5927
Chief Building Inspector	Lance Blasi	479-271-6882
Library Director	Hadi Dudley	479-271-3194
Police Chief	Ray Shastid	479-271-3180
Animal Services Manager	Shannon Gabbard	479-254-2020
Staff Attorney	Camille Thompson	479-271-5914
Staff Attorney	Bonnie Bridges	479-254-2036
Purchasing Manager	Kelsi Frederick	479-271-3115
Transportation Director	Dennis Birge	479-271-5964
Street Manager	Tony Davis	479-271-3130
City Engineer	Dan Weese	479-254-2024
Public Works Director	Mike Bender	479-271-6720
Water Utilities Deputy Director	Preston Newbill	479-271-3140
Water Utilities construction Manager	Kevin Alsup	479-271-3140
Water Utilities Technical Services Manager	Beau Thompson	479-271-3140
Water Resource Facility Manager	Chris Earl	479-271-3160
Engineering Director	Travis Matlock	479-271-6720
Asst Electric Utility Manager	Wayman Thurman	479-271-5943
Asst Electric Utility Manager	Lance Henderson	479-271-5985

# BUDGET SUMMARY



November 14, 2023

Dear City Council Members,

The attached FY2024 budget continues a focused effort to provide the personnel, equipment, services, and infrastructure needed to serve our growing City and maintain a high quality of life. The guiding principles of public safety, fiscal sustainability, pragmatic planning, quality of life and economic vitality continue to drive budget recommendations.

The City remains financially resilient and pragmatic in our mission to serve our citizens as we carry on a reputation of being a good steward of our community's tax dollars. Sales tax revenues continue to be strong for the City of Bentonville and we are optimistically cautious as we move into the FY2024.

For FY2024, we have provided for important investments that were meticulously thought through to improve the everyday experience in our City. This includes funding to: address utility and road infrastructure needs, expand connectivity and mobility options, provide for growing personnel requests, encourage safety initiatives and a low crime environment, and improve our commitment to a robust parks and recreation system and expanded library facility that is accessible to all and supports a healthy, vibrant lifestyle.

The development of this budget has been a collaborative effort with detailed input from every department and City of Bentonville Leadership. A full day public budget review with every department participating was conducted and valuable feedback was given by City Council.

I want to thank city staff for the hard work, meetings and planning that have gone into the preparation of this proposed annual budget. In addition, I would like to thank City Council in advance for their consideration of the FY2024 budget. Finally, I want to say thank you to our citizens, other elected officials, and board/commission members for their time and effort to make Bentonville a great place to live, work and play.

Sincerely,

Stephanie Orman  
Bentonville Mayor

---

CITY HALL - 305 SW A STREET - BENTONVILLE, AR 72712 - (479) 271-3112  
[www.bentonvillear.com](http://www.bentonvillear.com)

*\*This budget was prepared and submitted in accordance with Arkansas statutes. Under Arkansas Code 14-58-201 and 14-58-202, for our form of government the Mayor must submit the annual budget for the coming year to the City Council on or before December 1 of each year, and the governing body must adopt an annual budget by February 1 of the budget year. Our practice is to present the budget to the Council by the first meeting in November, and for the budget to be adopted before mid-December. The 2023 budget was adopted on November 14, 2023.*

# BUDGET SUMMARY

## A Message from the Assistant Finance Director

We are pleased to present the City's 2024 budget that was adopted on November 14, 2024. We believe this 2024 balanced budget adequately meets our projections and increased need for the upcoming year.

This total budget of \$248 million reflects the City's continued growth and City staff's teamwork and collaboration in providing quality services to Bentonville's citizens and customers. We believe the adopted budget reflects a fiscally responsible approach to providing the personnel, equipment and infrastructure needed to serve our citizens while maintaining the City's strong financial position.

Within the 2024 Budget, there was a concerted focus on the city's microgrid with additional infrastructure in our utility fund, retaining and attracting personnel across all the funds, and providing for the ongoing continuity of citywide demands and services.

In order to balance our 2024 budget, we used some other funding sources, that included impact fee reserves and using some of the 20% capital penny capital reserves. Our General Fund included contributions of \$2.2M in the General Fund from impact & capacity fees to purchase new Library materials (730k), Renovate the Parks Maintenance Facility (\$500k) and to purchase a new fire engine (\$995k). While our Utility Fund received some reserves from the 20% capital penny, General fund reserves transferred \$7.3M from the 20% capital penny reserve account into the Utility fund to upgrade water and sewer lines to meet the growing demand of city projects and \$285K reserve impact fees to pay down debt and close out the remaining inactive water and wastewater impact fees account.

The increase in revenues is a strong indicator that our city is progressive and growing in popularity. Over 80% of our General Fund's revenue comes from taxes. The city receives multiple sources of taxes, such as Property, State Turnback and our largest tax, sales tax from the sales of goods and services. The 2023 sales 25% tax increase was a record year. Despite this unusual increase, we weighted our tax revenue projection across 10 historical years to calculate a realistic and reasonable budget for 2024 and landed between 10-11% citywide for all city taxes. We primarily took this initial approach across each revenue and strongly believe we have provided you with our best estimate of revenues for 2024.

In the spring of 2023, we also made some lucrative investments with our reserve funds by placing them in money market accounts, earning approximately \$4M in interest revenue. With the help of our financial advisors, we included in our citywide 2024 Budget a forecast for \$4.8M in interest revenue.

Our Utility Fund is equally noteworthy, as we leveled up the revenues and cost of goods sold to reflect the true linear increasing usage we have seen in recent years. One significant revenue projection addition to the 2024 Budget is for the power cost adjustment PCA (\$10M). The PCA is the leveling cost of electricity, A factor that is either added or subtracted from rate payors bills. Because this revenue has been steadily increasing for several years, but not budgeted, we included this in our 2024 budget and have committed to conduct a rate study in 2024. The PCA's counterpart, Cost of Goods Sold (COGS) was also realigned to reflect the growth in recent years.

We operate a city owned water treatment plant, as well as participate in the regional Northwest Arkansas Conservation Authority (NACA) for our wastewater treatment operations. Matching the additional demand from development and maintaining water, sewer functions has been an ongoing concern. We see these additional expansion line costs to this regional treatment center in our 2024 Sewer Rehab department, as well as more costs associated with treatment, chemicals, testing equipment, CIPP line, and a Spring Creek Interceptor construction.

## BUDGET SUMMARY

With Bentonville and the NWA region having an unemployment rate lower than the national average, we found ourselves struggling with high employee turnover during 2023. However, with a major pay plan update to our Police and another in our Fire departments we finished the year with a stronger competitiveness. We took inventory of many economic factors to include a fair and reasonable 3% merit increase for all city eligible employees. We also vetted only pertinent additions to personnel, see below.

The General fund had 17 additional positions added, and 3 position upgrades.

The Utility fund had 2 additional positions added and 3 position upgrades.

The Street fund had 3 additional positions added and 0 position upgrades.

In addition, through normal attrition and qualifications, additional salaries and benefits were budgeted to reflect job family class promotions, retirements and qualifying top out pays in lieu of merit increases.

Insurance costs have increased up to 30%, due to increases in the cost of property insurance and workers comp insurance in our projected expenses. This is mainly due to the rise in the cost of the insurance, but also includes any additional cost of adding capital vehicles and equipment in the 2024 budget.

In recent years, the supply chain has also caused larger increases in vehicle and machinery costs, likewise, longer retention on vehicles has increased maintenance costs. We exercised sound judgement on a case-by-case basis in accordance with our capital improvement plan for determining replacement or renewal of capital items.

Lastly, this 2024 Budget year reflects a change in the Administration department structure. The Administration department once comprised Administration, Legal, Human Resources and Information Technology has now been split into four separate departments. This change will allow the departments and the citizens better visibility and allow the departments better control to maintaining their budgets more efficiently.

Resolution No. 11-14-23 A: A adopting the City of Bentonville's 2024 Budget; appropriating funds and authorizing expenditures for items included within the City of Bentonville's 2024 Budget; and for other purposes.

City Attorney Andrew Myers read the resolution by title only. Motion to approve by Council Member Sanchez, second by Council Member Agnew. There was no discussion. Motion carried (8-0).

Mayor Orman thanked the City of Bentonville staff and council members for their work and the public for their input on the budget.

In closing, we believe this 2024 budget reflects a financially stable and responsible, concerted effort to estimate our upcoming needs in 2024. Thank you for giving us your time attention, and we look forward to another year of service.

Sincerely,  
Heather Delhagen  
Assistant Finance Director

# BUDGET SUMMARY

## PLANNING FOR THE FUTURE

### LONG RANGE FINANCIAL PLAN AND FORECAST

1. Maintain strong financial positioning by leveraging current and new growth with current resources and investment opportunities.
2. In 2024, the Finance Department has begun the process of updating and restructuring the format of the 5-10 year comprehensive City Capital Improvement plan as outlined in the [Bentonville Community Plan \(2018\)](#) (pages 184-188). Individual departments manage 3–5-year project-based details for their capital improvements but are currently redeveloping a citywide comprehensive 5–10-year Capital Improvement plan for 2025-2034 using our current software and some new additional capital project planning modules currently under software development, but available late 2024.
3. Fiscal responsibility and compliance to the capital improvements funded through bond issuance. Found on [www.Bentonvillebond.com](http://www.Bentonvillebond.com) for additional detailed information or refer to the debt section in this report. (See [Section Funds and Departments beginning on pages 92](#))
4. Apply excess capital penny sales tax dollars toward future bond issuances. With the current trend the city is anticipating an early payoff approximately 7 years ahead of the bond paydown schedule.
5. Maintain and comply with several internal financial policies.
6. Oversee departmental future planning goals as addressed in Pages [\(67-187\)](#). This section also includes 2024 budget detail and budget summaries.
7. Provide financial transparency to our citizens by making [monthly financial reports](#) available online and providing special financial presentations by significance or request during public meetings.

### THE OVERALL STRATEGIC PLAN

1. Good Governance
  - Create a community that promotes aesthetics and quality of life.
  - Attract the type of growth and economic development that will improve our revenue and provide the city with needed funding.
  - Manage Capital investments that will allow current commerce to thrive and attract future commerce.
  - Provide citizens with reliable utility services.
2. Financial Sustainability
  - Create and follow an annual budget for all funds.
  - Maintain adequate Stabilization and Contingency Reserves.
  - Manage city invests with economic responsibility.
  - Prohibit and exclude unnecessary spending.
3. Core Services and Infrastructure
  - Provide effective emergency management within our fire and police departments.
  - Reduce consumption of natural resources.
  - Focus on opportunities to expand and improve our parks.
  - Utility infrastructure projects to support and promote growth and quality of life.
  - A recycling program that will set a new standard of excellence.
  - Provide the citizens modernized free public library resources and community initiatives.
  - A transportation system that enables our citizens and visitors to get where they need to be safely, effectively, and efficiently.

# BUDGET SUMMARY

## CITY PLANS

Commitment to shaping the future of the city requires many master plans that are frequently reviewed and kept relevant even in these times of unprecedented growth and change. There are numerous other important official planning documents in place that are also under almost constant review with updates done from time to time. The following list identifies some of our major planning documents, the lead department responsible for them, the date of the most recent revision, and a brief description of the plan.

### [Bentonville Community Plan \(2018\)](#)

The Bentonville Community Plan is the official comprehensive plan for the City of Bentonville. Various committees will be set up to address different aspects of the plan. It is intended to serve as a roadmap for the community as it evolves, grows, and changes over time. The plan articulates a vision for Bentonville that reflects the community's aspirations while respecting the unique character and defining sense of place that distinguishes Bentonville from other places. It addresses land use, commerce, mobility, open space, public facilities, and infrastructure. Five subarea plans are included: Downtown Bentonville, Downtown Neighborhoods, 8th Street, 14th Street and SW Regional Airport Blvd/I Street. [Pages 188-192](#) refer to the Capital Improvement Policy as shown below.

### CAPITAL IMPROVEMENT POLICY

Per the City's most recent annual budget document, its capital improvement policy includes the following core elements:

- The City Council will adopt a five-year CIP. It will serve as a plan to provide for the orderly maintenance, replacement, and expansion of capital assets. Each year after budget adoption, the CIP will be reviewed and revised to reflect the impact of the adopted budget and to add a year to the CIP.
- Each year the new CIP will serve as the base for preparation of the budget for the coming year. Deviations from the CIP can be requested in the budget but there must be an explanation for the change.
- The replacement of existing capital that is worn out, broken, or costly to maintain will not be deferred except in unusual circumstances. The costs to defer would usually result in greater total expenditures over time.
- Vehicles are considered for replacement in accordance with established guidelines on age and/or miles.
- The CIP identifies long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
- While reviewing and updating the CIP, the City will seek to identify all viable capital projects and capital improvements required during the subsequent five-year period. These projects and improvements will be prioritized by year. Future operating costs associated with a project or an improvement will also be given consideration in the establishment of priorities.
- The City will seek Federal, State, and other funding to assist in financing capital projects and capital improvements.
- The City will incorporate the reasonable findings and recommendations of various City Boards, Commissions, Committees, and Citizen task forces, as they relate to the establishment of projects and

project priorities.

### PRIORITIES vs. FUNDING AVAILABILITY

Priority rankings do not necessarily correspond to funding sequence. For example, a road-widening project that is ranked lower than a park project may be funded first, since the road project has access to a restricted revenue source, while the park project may have to compete for funding from other revenue sources. A project's funding depends on many of factors—not only its merit, but also its location, cost, funding source, and logistics.

# BUDGET SUMMARY

The City of Bentonville utilizes the following approach when reviewing the list of requests:

- Can the project be funded with capacity/impact fees? If so, that money would be used first.
- Is there other money available to assist with funding such as development agreements, grants, cost sharing ventures with interested parties, set asides from prior years, or regular operating revenues? Debt is not looked to first unless the scope of the project(s) is of such a magnitude that debt is the only solution. This is what the City was faced with when the capital sales tax was taken to the voters in August. The City believes the projects that are accomplished with the bond issue will take the City well into the future.

## UNFUNDED NEEDS

The CIP cannot address all the capital expenditure needs for the City. As with other communities throughout the region, state, and nation, the City's infrastructure systems have needs that are growing at such a rate that they cannot be addressed within the span of a five-year CIP. Some identified needs cannot be addressed because of limits on the annual amount of available funding or staffing resources. Others cannot be addressed because of a lack of any applicable funding source, or perhaps policy or legal restrictions.

As a result, solutions cannot be implemented within the CIP for all capital needs. Rather than discard or ignore these items, they are included in the CIP as unfunded needs, with many of them shown outside of the five-year capital planning window. This information will provide guidance to City staff in examining the limitations and restrictions currently in place and seeking alternative methods to achieve solutions to these needs.

## OPERATIONAL AND MAINTENANCE NEEDS

The City of Bentonville includes an operations and maintenance (O&M) budget and a capital projects budget within their annual budget. Projects that are considered operational, maintenance, or recurring are typically excluded from the CIP, but are captured in the O&M budget portion of the annual City budget document. In the CIP framework detailed below, some O&M projects are included, such as:

- Minor bridge rehabilitation,
- Minor street repairs and filling of potholes,
- Replacement of roofs, doors, and windows,
- Parking lot reconstruction,
- Computer system upgrades,
- Hydrant and water valve replacement,
- Security system upgrades, and
- Water meter replacement.

[Connect Bentonville \(2021\)](#) The Bicycle and Pedestrian Master Plan expresses Bentonville's intention to provide greater access to alternative transportation modes by establishing guiding principles, facility types, proposed trail network, and design standards.

[Master Street Plan \(2021\)](#) The Master Street Plan provides for the orderly growth and development of the city through the development of a roadway system that provides internal circulation within the city while connecting to other population centers in Northwest Arkansas. It constitutes the official policy regarding the future location and function of all roadway systems.

[Parks Master Plan \(2017\)](#) The Parks Master Plan looks toward the future, to build on Bentonville Parks & Recreation's success, in an effort to define ways to achieve a world class park system. The plan outlines a balanced strategy for park improvement and new parks in a cohesive and seamlessly connected park system.

[Bentonville Blueprint \(2014\)](#) The Bentonville Blueprint is Bentonville's strategic economic development plan that identifies eight main target sector opportunities and seven strategic priorities.

[SE Downtown Area Plan \(2014\)](#) Building on the Downtown Master Plan, the Southeast Downtown Area Plan zooms in on 300 acres in the southeast quadrant of the downtown study area to provide more specific and detailed implementation strategies. The plan identifies strategies for the Arts District and Market District.

[N. Walton Blvd. Corridor Enhancement Plan \(2013\)](#) The North Walton Boulevard Corridor Enhancement Plan establishes a direction for improving access management along the roadway, encouraging complementary land uses, installing pleasing aesthetics, and implementing economic development strategies to create a sustainable commercial corridor that is economically vibrant.

# **BUDGET SUMMARY**

## **FINANCIAL POLICIES**

The City operates under certain policies with respect to revenues, expenditures, debt, cash management, etc. The primary policies are listed below. The City will review these policies every 5 years (at a minimum). The city defines a balanced budget as one where the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt service.

### **REVENUE POLICY (INTERNAL POLICY)**

- The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development recruitment and retention efforts to provide for a solid revenue base.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.
- The City will establish user fees and charges for services, when feasible, at levels related to the cost of providing the services. The City will review the fees and charges on a periodic basis to determine modifications needed to keep pace with the cost of providing the services.
- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The City will maintain a budgetary control system and will prepare reports that compare actual revenues to budgeted amounts.

### **EXPENDITURE POLICY (INTERNAL POLICY)**

- Basic and essential services provided by the city will receive first priority for funding.
- The City will strive to establish performance measurements for all departments, when feasible. These measures will reflect the demand, workload capability, and projected outcomes for the department to accomplish its objectives.
- The City will work to adopt a balanced budget, in which anticipated revenues equal or exceed the budgeted expenditures. However, if this is not accomplished, the City may utilize unallocated fund balance, in excess of the 10% minimum required by City policy, to balance the annual budget.
- The City will maintain a budgetary control system to ensure adherence to the adopted budget and will prepare periodic reports that compare actual expenditures to budgeted amounts.
- The City will refrain from budgeting non-recurring or one-time revenue for ongoing expenses.
- The City will provide access to medical, dental, life, and long-term disability insurance for its employees. The cost for these benefits will be a shared responsibility between the city and its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined for each of the respective retirement plans.

### **DEBT POLICY (INTERNAL POLICY)**

- The City will maintain a policy of full disclosure on financial reports and bond prospectus.
- The City will communicate with bond rating agencies and continually strive for improvements in the City's bond rating.
- The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvements cannot be financed with current revenues, debt will be considered.
- The City will refrain from issuing debt for a period more than the expected useful life of the capital project.

## BUDGET SUMMARY

### **FINANCIAL POLICIES (CONTINUED)**

- The City will use special assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.
- The City will seek refinancing of outstanding debt if it is determined that the City will benefit by reduced interest expense over the remaining life of the debt.
- The City will require that total annual payments for debt service not exceed 25% of total operating revenues.
- The City will comply with state law that limits the amount of debt to 20% of the total assessed value for tax purposes of real and personal property as determined by the most recent tax assessment.

### **FUND BALANCE AND STABILIZATION AND CONTINGENCY RESERVE (SCR) POLICY** **(CITY COUNCIL APPROVED POLICY) (...CALCULATION ON PAGE 76 [click here](#))**

Fund Balance and Stabilization and Contingency Reserve (SCR) Policy City Council Approved in 2023. General, Streets and Utility Funds SCR's are as follows:

- General Fund Stabilization and Contingency Reserve – shall have a target balance of twenty-five percent (25%) of the Fund's total operating and capital expenditures in the most recent fiscal budget approved by City Council. (Excluding one-time expenditures using available reserves or impact/capacity fees).
- Street Fund Stabilization and Contingency Reserve – shall have a target balance of twenty-five percent (25%) of the Fund's total operating and capital expenditures in the most recent fiscal budget approved by City Council. (Excluding one-time expenditures using available reserves or impact/capacity fees).
- Utility Fund Stabilization and Contingency Reserve – shall have a target balance of twenty-five percent (25%) of the Fund's total operating (less cost of goods sold) capital and debt service expenditures in the most recent fiscal budget approved by City Council. (Excluding one-time expenditures using available reserves or impact/capacity fees). The reserve balance shall not fall below \$18 million.

### **CASH MANAGEMENT AND INVESTMENT POLICY (CITY COUNCIL APPROVED POLICY)**

- Investments made by the city will be in conformance with all requirements of the State of Arkansas laws and City ordinances.
- All investments will address safety, liquidity, and yield, in that order of priority.
- The city will diversify its investments by maturity date to protect against market fluctuations.
- The city will purchase securities from qualified institutions and will attempt to obtain the highest available rates of return.
- Interest earned from investment of available funds will be distributed to funds according to ownership of the investments and are reflected in the annual budget.
- The city will ensure that all monies are deposited, properly accounted for, and reconciled in a timely and accurate manner.
- All amounts due to the city are reviewed on an ongoing basis to ensure that the city is collecting payments in a timely manner and work is not being performed for individuals or businesses who have a history of past due accounts or bad debts with the city.
- The City will ensure that all monies are expended in a timely and accurate manner and in accordance with Federal, state, and local law, city policy and industry standards.
- Cash flow is monitored on an ongoing basis to ensure that liquid funds are available to meet upcoming payment obligations.

# BUDGET SUMMARY

## **FINANCIAL POLICIES (CONTINUED)**

### **PURCHASING POLICY (CITY COUNCIL APPROVED POLICY)**

- Ensure practices related to the expenditure of City funds are open and competitive, legal, transparent, and fiscally responsible.
- Simplify and standardize items or services being purchased.
- Make the process of purchasing efficient for both internal departments and vendors doing business with the city.
- Eliminate unnecessary or unauthorized purchases.

### **CAPITAL IMPROVEMENT POLICY (INTERNAL POLICY)**

- The City Council will adopt a five-year Capital Improvements Plan (CIP). It will serve as a plan to provide for the orderly maintenance, replacement, and expansion of capital assets. Each year after budget adoption, the CIP will be reviewed and revised to reflect the impact of the adopted budget and to add a year to the CIP per the 2018 Land use Community Plan.
- Each year the new CIP will serve as the base for preparation of the budget for the coming year. Deviations from the CIP can be requested in the budget but there must be an explanation for the change.
- The replacement of existing capital that is worn out, broken, or costly to maintain will not be deferred except in unusual circumstances. The costs to defer would usually result in greater total expenditures over time.
- Vehicles are considered for replacement in accordance with established guidelines.
- The CIP identifies long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
- While reviewing and updating the CIP, the city will seek to identify all viable capital projects and capital improvements required during the subsequent five-year period. These projects and improvements will be prioritized by year. Future operating costs associated with a project, or an improvement will also be given consideration in the establishment of priorities.
- The city will seek Federal, State, and other funding to assist in financing capital projects and capital improvements.
- The city will incorporate the reasonable findings and recommendations of various City Boards, Commissions, Committees, and Citizen task forces, as they relate to the establishment of projects and project priorities.

### **FINANCIAL REPORTING POLICY (INTERNAL POLICY)**

- The City's accounting system will maintain records in accordance with accounting standards and principles outlined in the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the State of Arkansas.
- The City will employ an independent accounting firm to perform an annual audit of the City's finances and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Arkansas within 210 days of the close of the fiscal year.
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- The City will produce monthly and quarterly financial statements reporting the current period's activity for all funds maintained by the City.
- The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the budget will be made available to all interested parties and opportunities will be provided for citizen input prior to final decisions on the budget.
- [The annual budget document](#) will be posted to the City's web site.
- The city will seek annually to qualify for the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award.

# BUDGET SUMMARY

## BASIS OF ACCOUNTING AND BUDGETING

### BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, city and county sales tax, grants, entitlements and donations. Revenues from property taxes are recognized in the period for which the taxes are levied. Revenues from city and county sales taxes are recognized in the period for which the transaction occurred that is subject to the tax. Revenues from grants, entitlements, and donations are recognized when all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the period the resources are required to be used, or the period when use is first permitted, matching requirements and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenues from non-exchange transactions must also be available before they can be recognized.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The city reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

# BUDGET SUMMARY

## BASIS OF BUDGETING

Each year the Assistant Finance Director projects revenues (sources of cash) for the coming year. The annual operating budget balances operating expenditures with operating revenues, and provides for adequate maintenance of capital, plant, and equipment including timely replacement.

The City budgets for governmental funds, which include the General Fund and Special Revenue Funds based on the modified accrual basis of accounting. Under this method, revenues are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred apart from principal and interest on long term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- Encumbrances lapse at the end of year. Either a payable exists at the end of the year or the money comes from the following year's budget.
- Grant revenue is not recorded until it is earned. If the City receives money in advance (which is rare), it is deferred revenue until earned.
- Sales and use taxes are recorded as revenue in the year they are remitted to the State, which makes them one month behind the period they are actually earned.
- Project length (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated.
- Overspending of project length (continuing appropriation or projects that span more than one year) budgets is considered to reduce funds available.
- The closeout of unspent project length (continuing appropriation or projects that span more than one year) budgets is considered to increase funds available.

The budgets for the proprietary fund, the parent of the Utility Fund, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expenditure in the year purchased.
- Proceeds from the issuance of debt are considered to be sources of cash in the revenues, not an increase in liabilities. These proceeds are reclassified at the end of the year.
- Principal payments are shown as expenditures rather than reductions of the liability. Again, they are a use of cash and reclassified at the end of the year.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Gains or losses on the early retirement of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.
- Interest earned on escrowed cash and investments is not considered to be revenue for budget purposes.
- Inter-fund loans set up as drawdowns are considered to be 100% outstanding at the commencement of the loan.

# BUDGET SUMMARY

## BUDGET PROCESS

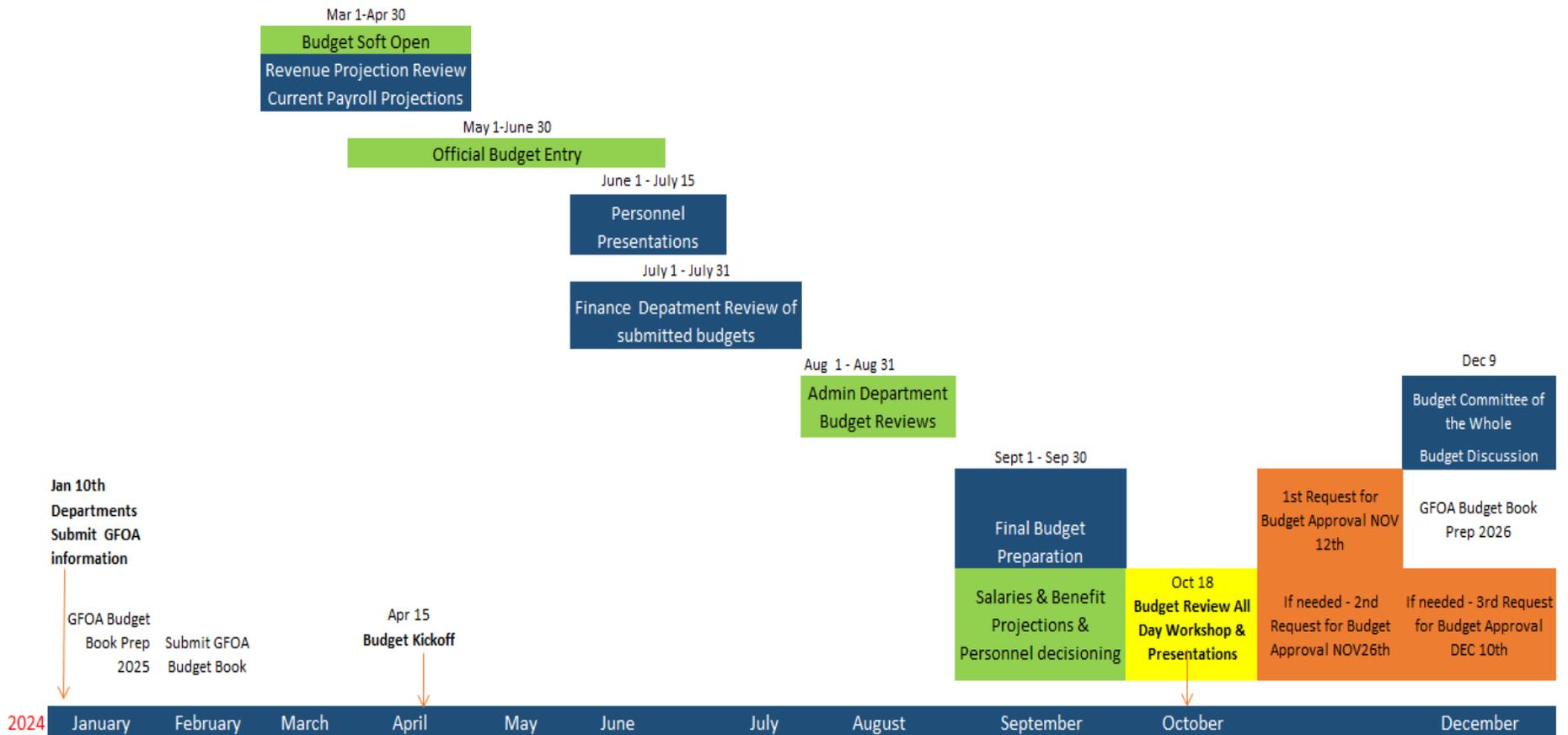
The annual budget document is the result of a lengthy process that involves employees from crew leaders through all levels of management, the mayor, and the City Council. Council discussion is open, and citizens are welcome to attend and to offer their comments to the mayor and the council. A copy of the final document is placed on our website. A summary of the process is presented below.

<p><u>FEBRUARY-MARCH</u> The Assistant Finance Director &amp; Finance Director review the process from the prior year. Any resulting improvements in the process and the forms are identified and the budget manual is updated accordingly. A meeting is held with all department heads and appropriate personnel from Administration to kick off the process. Revisions to the budget manual are distributed and reviewed. Forms are explained and questions are answered. Key guidance regarding assumptions that apply throughout the city is provided. The key calendar dates are discussed, and the process begins. The new 10YR CIP is drafted and presented to Council for a quarterly review.</p>
<p><u>MARCH – JUNE</u> Department heads prepare their initial requests in accordance with the guidelines. All requests for personal computers and related items must be routed through the Information Technology Department to ensure compliance with the policy and the overall direction the City is headed with technology. Requests for Travel &amp; Training and for Minor Equipment must be supported using the comments feature built into the software. Finance staff provides staffing costs utilizing features of our software. A copy of the live files is copied to the budget module, variables such as retirement contribution rate, insurance costs, and others are changed as appropriate,</p>
<p><u>JUNE – JULY</u> Budgets are prepared based on existing staffing levels. Any new positions requested are submitted on individual forms that are available on-line on the city network. Funds for such positions are excluded from the original budget draft. Personnel requests must be routed through the Human Resources Manager for review of the job description, grade level, benefits, etc. Department heads finish entering O &amp; M requests into the budget file by July 31st. Personnel and capital requests are also due at this time. The Finance staff reviews the O &amp; M requests and the detailed personnel and capital requests made by the departments.</p>
<p><u>AUGUST</u> Budget review meetings involving the Mayor, Finance Director, and department heads begin in August. The purpose of these meetings is to review in detail the requests for O &amp; M, personnel, and capital. Checklists are made for items to be reviewed further, and for additional information to be provided before the budget is presented to the City Council. Decisions are made on which items will be recommended to City Council for approval and those that will not. Items are reviewed to make sure that the amount requested is justified based on history, trends, and plans for the coming year.</p>
<p><u>SEPTEMBER</u> During September, some meetings with the Mayor may continue. New positions and upgrades and merit/cost of living increases are inserted into the software, and new budget figures are produced. The information is distributed to department heads to review the data. Meetings conclude at the end of September to allow time for material to be prepared for distribution to the council prior to the Budget Workshop which takes place in the middle of October. A list of new positions requested is prepared for the Council. The list shows the position, the department, the costs, justification for each request, and other pertinent information. A similar list is prepared for capital items. It indicates the cost and whether the item is new or a replacement.</p>
<p><u>OCTOBER</u> The budget is distributed to City Council at the beginning of October (State law requires the mayor to submit the budget to City Council on or before December 1). A day long Budget Workshop with Council members, department heads, and Mayor is held in the middle of the month. This Workshop is facilitated by the Finance Department and is designed to let the city's department heads present their department's budget to Council and allow discussion of major projects and discussions that are more complex. If necessary, follow-up items are identified for further review and changes are made to budget document as discussed in the Workshop.</p>
<p><u>NOVEMBER</u> A Budget Committee of the Whole meeting is called prior to the first City Council Meeting in November. At the first City Council meeting held in November the first request for budget approval is made. If needed a second request for budget approval is made at the second City Council meeting held in November. Since at least 1995, the City Budget has been adopted in December. State law requires the governing body to adopt the budget on or before February 1 each year. After the budget is adopted, copies of the budget figures are sent to each department and the final publication process takes place.</p>
<p><u>JANUARY</u> The budget goes into effect January 1<sup>st</sup> and departments carry out their operations as approved. The Finance department monitors the monthly and quarterly reports. Each month budget <a href="#">summary reports</a> are posted to the City's web site. Department Goals and objectives, and prior year accomplishments are submitted for our Budget Report. Preparation begins for the GFOA budget submission. Capital Improvement Plan is initiated in the Accounting software for the upcoming period. Departments input CIP requests for a 3-10 year period depending on need.</p>

# BUDGET SUMMARY

## 2024 BUDGET SCHEDULE

### Budget Schedule for Preparation of 2024 Budget



## BUDGET SUMMARY

### CITY OF BENTONVILLE FUND AND DEPARTMENT LISTING

Fund Type:	Fund Classifications:	City of Bentonville Fund Levels:	Major Fund	Non-Major Fund	Departments within Funds	Included in Budget	Included in ACFR
<b>Governmental</b>	<b>General Fund</b>	<b>General Fund (#10)</b>	X		Administration	X	X
					Accounting	X	X
					District Court	X	X
					Planning	X	X
					Engineering	X	X
					Airport	X	X
					Police	X	X
					Fire	X	X
					Public Works Maintenance	X	X
					Parks and Recreation	X	X
					Public Library	X	X
	Animal Services	X	X				
	<b>Special Revenue</b>	Transportation and Street (#20)	X		Street	X	X
		Debt Service Fund (32)	X		Debt Service	X	X
Impact and Capacity Fund (25)		X		Fire Impact Fees	X	X	
			Police Impact Fees	X	X		
			Parks Impact Fees	X	X		
			Library Impact Fees	X	X		
Federal Grant Fund (40)	X		Federal Grants		X		
Capital Projects Fund (30)	X		Capital Projects aka "bond fund"		X		
<b>Proprietary</b>	<b>Enterprise</b>	<b>Utility Fund (50)</b>	X		Electric	X	X
					Water		
					Wastewater		
					Sewer		
					Sanitation		
					Inventory		
					Utility Billing and Collection		

# BUDGET SUMMARY

## CITY OF BENTONVILLE FUND STRUCTURE

**GOVERNMENTAL:** Governmental funds are used to account for the City's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds).

- **GENERAL:** The General fund is the general operating fund for the city. It accounts for all financial resources that are not accounted for in other funds. All general tax revenue and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for in this fund.
- **SPECIAL REVENUE:** Special Revenue funds are used to account for revenue sources that are legally restricted to expenditure for specific purposes (other than special assessments, expendable trusts, or major capital projects). The City of Bentonville has three funds in this group: Transportation and Street Fund, Impact and Capacity Fees Fund and Debt Service. Unbudgeted Special funds include the Federal Grant Fund and the Bond Fund listed below.
  - **TRANSPORTATION AND STREET:** This fund is used to account for revenue received from the state as turnback funds that are required to be used within the Street Department, the City's share of funds provided from the county road tax, any other funds such as grants or donations specifically for the Street Department, and any funds that are transferred from the General Fund.
  - **IMPACT AND CAPACITY FUND:** This fund is used to account for revenues collected due to new growth of homes and businesses in the City. Fire Impact Fees are restricted to capital expenditures that are necessary to keep up with the growing demands for additional stations, machinery, equipment, and vehicles. Water and Sewer Capacity Fees are restricted to capital expenditures necessary to increase the capacity of our current water and sewer systems.
  - **DEBT SERVICE FUND:** This fund is used to account for the revenues from the capital penny and the principal and interest payments of the City's bond issue. This also includes fees payable to the banks involved as agents for the bondholders.
  - **FEDERAL GRANT FUND:** This fund is used to account for all federal grant funds, e.g. ARPA funds were received here.
  - **BOND FUND:** This fund is used to account for expenses related to purchases related to bond fund proceeds.

**PROPRIETARY:** Proprietary funds are similar to those often found in the private sector where the measurement focus is upon determination of net income and capital maintenance.

- **ENTERPRISE:** Enterprise funds are a type of proprietary fund, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City of Bentonville has one such fund, which is the Utility Fund. This fund accounts for the City's electric, water, sewer, and wastewater systems whose operations are financed through user charges.

## BUDGET SUMMARY

### REVENUE & EXPENSE EXPLANATION BY CATEGORY

Throughout this document our budget summaries show revenue and expenses broken into several categories or classifications. Please see the brief explanation of categories below:

Types of Revenue Categories	
<b>Taxes</b>	City sales taxes, the city's share of county sales taxes, use taxes, franchise fees, property taxes, state turn back, and voluntary property taxes
<b>Licenses and Permits</b>	Includes building, electrical, plumbing, and mechanical permits, and other smaller items of a similar nature
<b>Intergovernmental Revenue</b>	Payments and grants from federal, state, and county government
<b>Charge for Services</b>	Includes revenue from utility bills, ambulance charges, parks concessions, street cuts, grave openings, exc.
<b>Special Assessments and Fines</b>	Includes capacity and impact fees, court fines, warrant fines, etc.
<b>Interest</b>	Reflects interest earnings on the City's investments.
<b>Other Income</b>	Comprised of revenue sources such as contributions/donations, fed, state & local grants, recoveries of bad debts, etc.
<b>Other Financing Sources</b>	May include bank loans, bond proceeds, transfers-in, funded depreciation, proceeds from the state revolving loan fund, etc.
Types of Expense Categories	
<b>Salaries and Wages</b>	Includes salaries, wages, premium pay, certificate pay and other compensation
<b>Benefits</b>	Includes benefits such as retirement, health insurance premiums, etc.
<b>Supplies and Materials</b>	Includes uniforms, petroleum products, office supplies, minor equipment, chemical and janitorial and lab supplies, postage, etc.
<b>Technology Maintenance/Minor Equipment</b>	Includes technology maintenance fees, software fees, new software, and computer equipment
<b>Professional Services</b>	Used to account for contract for professional services such as legal, audit, architectural, engineering, rate studies, and other professional fees
<b>Property Services</b>	Includes utilities, communication, repairs to buildings and equipment, computer repair, and cleaning and janitorial services
<b>Other Services</b>	Includes insurance, travel and training, dues and subscriptions, employment ads, publication notices of ordinances and resolutions
<b>Cost of Goods</b>	Includes purchase of water and electricity for resale, and franchise fees paid from utility departments to the General Fund
<b>Capital</b>	Reflects costs for land, buildings, infrastructure, vehicles, heavy equipment, and machinery, etc.
<b>Debt Service</b>	Includes principal and interest payments on debts, fiscal agent fees, lease payments, amortization, and depreciation
<b>Transfers – Departmental</b>	Includes transfers within a fund to another department in that fund
<b>Transfers Out - Funds</b>	May include transfers from one fund to another

MAJOR REVENUES

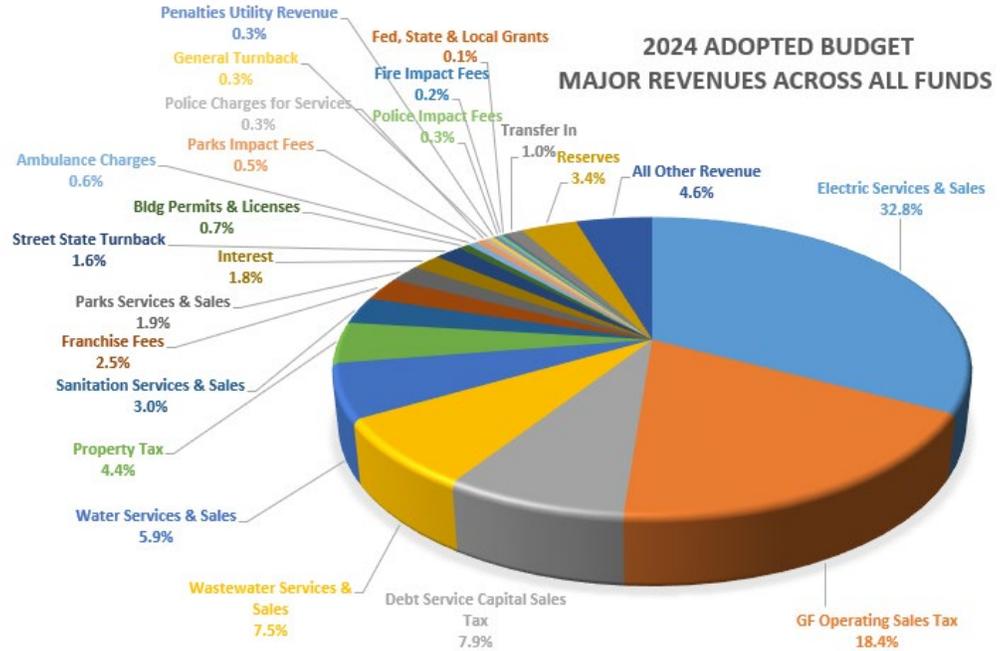
All funds

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.  
 (\*Note:2023 actuals are current and unaudited)

**BUDGET SUMMARY**

**MAJOR REVENUES BUDGETED FOR THE WHOLE CITY**

The table below is a breakdown of major revenues over \$500,000, and all others.  
 (\*Note:2023 actuals are current and unaudited)



All Funds Combined Major Revenue Source > \$500k Budgeted (In Millions)	2021 Actuals	2022 Actuals	2023* Actuals	2023 Orig Bud	2023 Revised Budget	2024 Adopted Budget	% of Total 2024 Budget
Electric Services & Sales	\$119.9	\$99.4	\$85.9	\$71.6	\$75.5	\$84.6	33%
GF Operating Sales Tax	\$36.8	\$43.0	\$51.9	\$40.0	\$40.0	\$47.4	18%
Debt Service Capital Sales Tax	\$16.5	\$18.6	\$23.3	\$18.0	\$18.0	\$20.4	8%
Wastewater Services & Sales	\$15.0	\$16.1	\$17.4	\$15.1	\$15.1	\$19.3	7%
Water Services & Sales	\$12.9	\$14.2	\$14.8	\$13.6	\$13.6	\$15.2	6%
Property Tax	\$10.0	\$10.9	\$12.2	\$10.4	\$10.4	\$11.4	4%
Sanitation Services & Sales	\$6.3	\$7.0	\$7.4	\$6.6	\$6.6	\$7.6	3%
Franchise Fees	\$5.7	\$6.1	\$6.0	\$5.9	\$5.9	\$6.4	3%
Parks Services & Sales	\$3.1	\$4.1	\$5.1	\$4.4	\$4.4	\$4.9	2%
Interest	\$4	\$9	\$5.1	\$5	\$5	\$4.6	2%
Street State Turnback	\$1.9	\$2.4	\$3.2	\$2.4	\$2.4	\$4.2	2%
Bldg Permits & Licenses	\$2.6	\$2.1	\$2.3	\$2.1	\$2.1	\$1.7	1%
Ambulance Charges	\$1.3	\$1.3	\$1.5	\$1.3	\$1.3	\$1.5	1%
Parks Impact Fees	\$1.7	\$1.6	\$1.6	\$9	\$9	\$1.3	1%
Police Charges for Services	\$7	\$8	\$1.0	\$7	\$7	\$9	0.3%
General Turnback	\$7	\$8	\$8	\$7	\$7	\$8	0.3%
Penalties Utility Revenue	\$8	\$9	\$9	\$8	\$8	\$8	0.3%
Police Impact Fees	\$1.4	\$1.2	\$8	\$5	\$5	\$7	0.3%
Fire Impact Fees	\$8	\$7	\$5	\$3	\$3	\$6	0.2%
Library Impact Fees	\$1	\$1	\$1	\$1	\$1	\$1	0.0%
<b>Subtotal</b>	<b>\$238.8</b>	<b>\$232.0</b>	<b>\$241.8</b>	<b>\$196.1</b>	<b>\$199.9</b>	<b>\$234.4</b>	<b>91%</b>
Fed, State & Local Grants	\$11.2	\$12.8	\$14.5	\$4	\$62.2	\$2	0%
Transfer In	\$2	\$11.8	\$7.2	\$1.5	\$7.2	\$2.5	1%
Reserves	\$0	\$0	\$0	\$9.5	\$14.9	\$8.8	3%
All Other Revenue	\$13.3	\$15.5	\$32.5	\$5.5	\$31.6	\$11.8	5%
<b>Grand Total</b>	<b>\$263.5</b>	<b>\$272.2</b>	<b>\$296.0</b>	<b>\$212.9</b>	<b>\$315.9</b>	<b>\$257.7</b>	<b>100%</b>

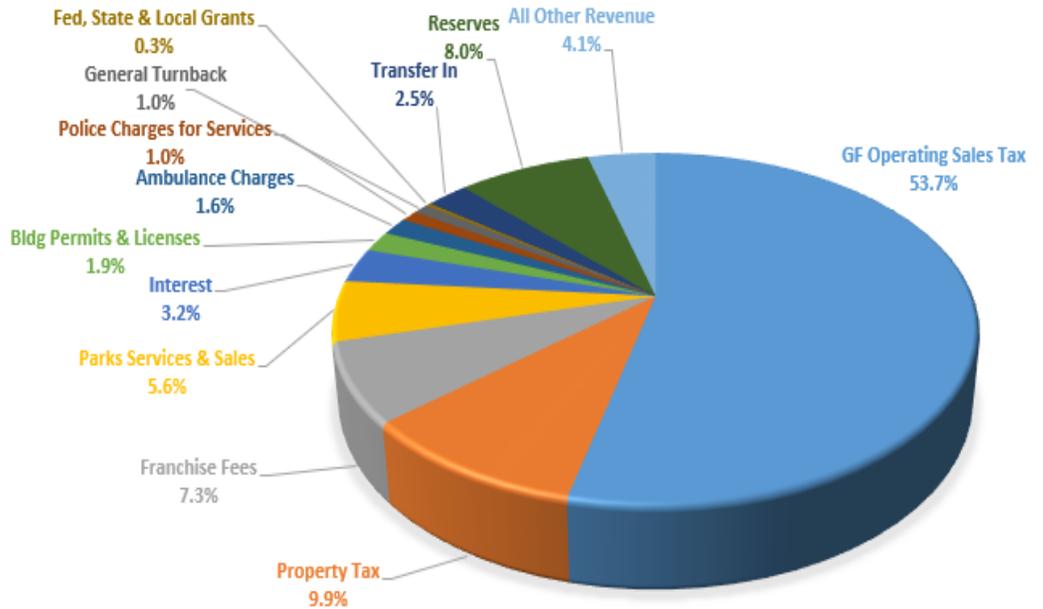
# BUDGET SUMMARY

## MAJOR REVENUES

### General Fund

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.  
 (\*Note: 2023 actuals are current and unaudited)

**GENERAL FUND MAJOR REVENUES BUDGETED IN 2024**



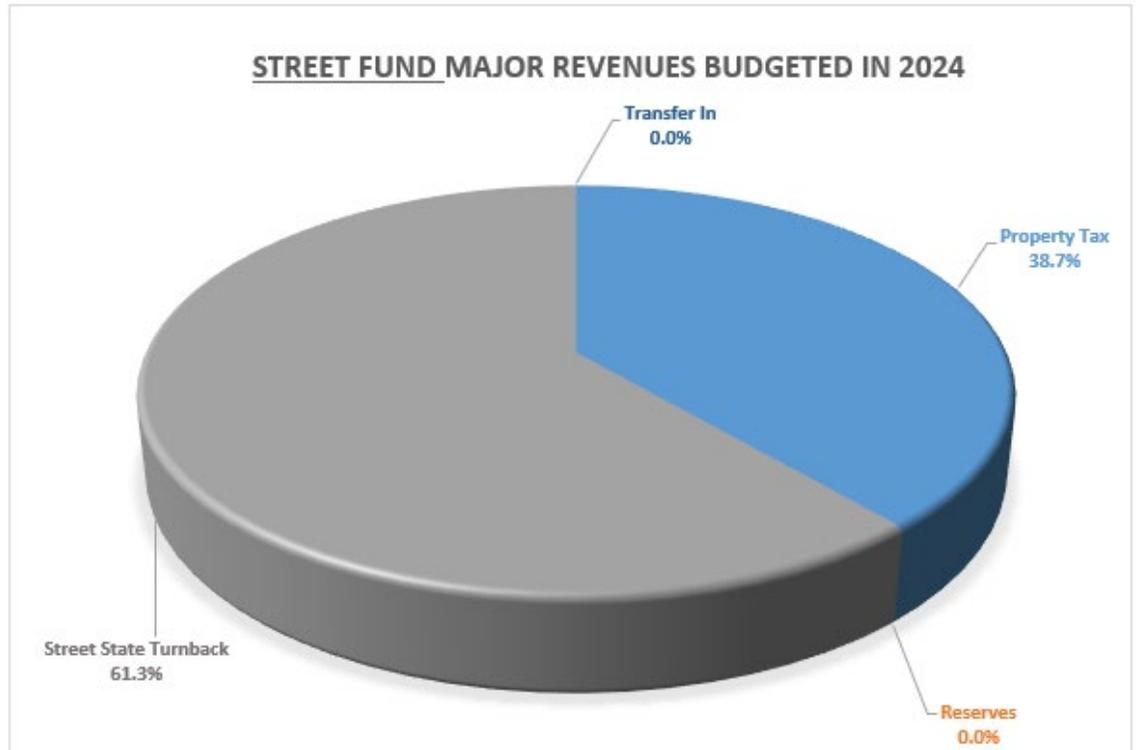
General Fund Major Revenue Source > \$500k Budgeted (In Millions)	2021 Actuals	2022 Actuals	2023* Actuals	2023 Orig Bud	2023 Revised Budget	2024 Budget	% of Total 2024 Budget
GF Operating Sales Tax	\$36.8	\$43.0	\$51.9	\$40.0	\$40.0	\$47.4	54%
Property Tax	\$7.6	\$8.3	\$9.3	\$8.0	\$8.0	\$8.7	10%
Franchise Fees	\$5.7	\$6.1	\$6.0	\$5.9	\$5.9	\$6.4	7%
Parks Services & Sales	\$3.1	\$4.1	\$5.1	\$4.4	\$4.4	\$4.9	6%
Interest	\$2.0	\$3.0	\$2.7	\$3.0	\$3.0	\$2.8	3%
Bldg Permits & Licenses	\$2.6	\$2.1	\$2.3	\$2.1	\$2.1	\$1.7	2%
Ambulance Charges	\$1.3	\$1.3	\$1.5	\$1.3	\$1.3	\$1.5	2%
Police Charges for Services	\$0.7	\$0.8	\$1.0	\$0.7	\$0.7	\$0.9	1%
General Turnback	\$0.7	\$0.8	\$0.8	\$0.7	\$0.7	\$0.8	1%
<b>Subtotal</b>	<b>\$58.6</b>	<b>\$66.7</b>	<b>\$80.6</b>	<b>\$63.4</b>	<b>\$63.4</b>	<b>\$75.2</b>	<b>85%</b>
Fed, State & Local Grants	\$2.9	\$6.4	\$11.1	\$0.4	\$31.8	\$0.2	0%
All Other Revenue	\$3.9	\$4.8	\$16.1	\$3.1	\$16.8	\$3.6	4%
Transfer In	\$0.1	\$6.5	\$7.2	\$1.5	\$7.2	\$2.2	3%
Reserves	\$0.0	\$0.0	\$0.0	\$8.7	\$8.7	\$7.1	8%
<b>Grand Total</b>	<b>\$65.5</b>	<b>\$84.4</b>	<b>\$115.0</b>	<b>\$77.1</b>	<b>\$127.9</b>	<b>\$88.3</b>	<b>100%</b>

# BUDGET SUMMARY

## MAJOR REVENUES

### Street Fund

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.  
 (\*Note:2023 actuals are current and unaudited)



Street Fund Major Revenue Source > \$500k Budgeted (In Millions)	2021 Actuals	2022 Actuals	2023* Actuals	2023 Orig Bud	2023 Revised Budget	2024 Budget	% of Total 2024 Budget
Property Tax	\$2.4	\$2.6	\$2.9	\$2.5	\$2.5	\$2.7	34%
Street State Turnback	\$1.9	\$2.4	\$3.2	\$2.4	\$2.4	\$4.2	54%
Interest	\$0.0	\$0.2	\$0.6	\$0.0	\$0.0	\$0.4	5%
<b>Subtotal</b>	<b>\$4.3</b>	<b>\$5.2</b>	<b>\$6.6</b>	<b>\$5.0</b>	<b>\$5.0</b>	<b>\$7.3</b>	<b>92%</b>
<b>Fed, State &amp; Local Grants</b>	\$1.3	\$3.6	\$3.4	\$0.0	\$6.4	\$0.0	0%
<b>All Other Revenue</b>	\$3.0	\$3.4	\$14.0	\$2.1	\$14.6	\$0.6	8%
<b>Transfer In</b>	\$0.1	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
<b>Reserves</b>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
<b>Grand Total</b>	<b>\$8.6</b>	<b>\$17.2</b>	<b>\$24.0</b>	<b>\$7.1</b>	<b>\$25.9</b>	<b>\$7.9</b>	<b>100%</b>

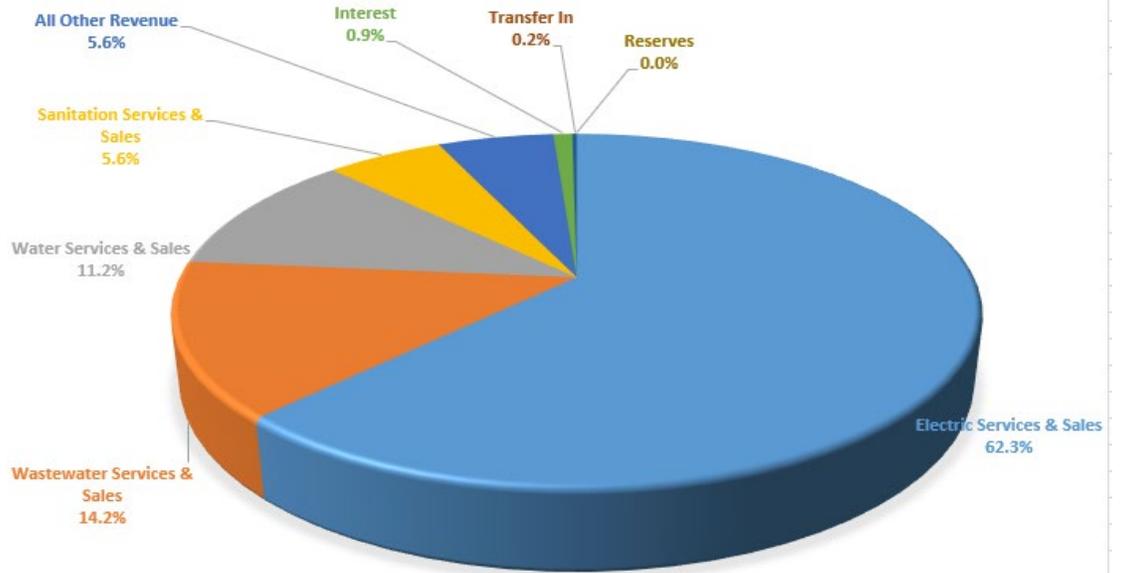
# BUDGET SUMMARY

## MAJOR REVENUES

### Utility Fund

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.  
 (\*Note:2023 actuals are current and unaudited)

**UTILITY FUND MAJOR REVENUES BUDGETED IN 2024**



Utility Fund Major Revenue Source > \$500k Budgeted (In Millions)	2021 Actuals	2022 Actuals	2023* Actuals	2023 Orig Bud	2023 Revised Budget	2024 Budget	% of Total 2024 Budget
Electric Services & Sales	\$119.9	\$99.4	\$85.9	\$71.6	\$75.5	\$84.6	62%
Wastewater Services & Sale	\$15.0	\$16.1	\$17.4	\$15.1	\$15.1	\$19.3	14%
Water Services & Sales	\$12.9	\$14.2	\$14.8	\$13.6	\$13.6	\$15.2	11%
Sanitation Services & Sales	\$6.3	\$7.0	\$7.4	\$6.6	\$6.6	\$7.6	6%
Interest	\$.1	\$.2	\$1.1	\$.2	\$.2	\$1.2	1%
Penalties Utility Revenue	\$.8	\$.9	\$.9	\$.8	\$.8	\$.8	1%
<b>Subtotal</b>	<b>\$155.2</b>	<b>\$137.8</b>	<b>\$127.7</b>	<b>\$107.9</b>	<b>\$111.8</b>	<b>\$128.7</b>	<b>94%</b>
Fed, State & Local Grants	\$7.1	\$2.8	\$.1	\$.0	\$24.0	\$.0	0%
All Other Revenue	\$4.3	\$7.3	\$.8	\$.2	\$.2	\$7.6	6%
Transfer In	\$.0	\$.0	\$.1	\$.0	\$.1	\$.3	0%
Reserves	\$.0	\$.0	\$.0	\$.8	\$6.2	\$.0	0%
<b>Grand Total</b>	<b>\$166.5</b>	<b>\$147.9</b>	<b>\$128.6</b>	<b>\$108.9</b>	<b>\$142.3</b>	<b>\$136.5</b>	<b>100%</b>

## BUDGET SUMMARY

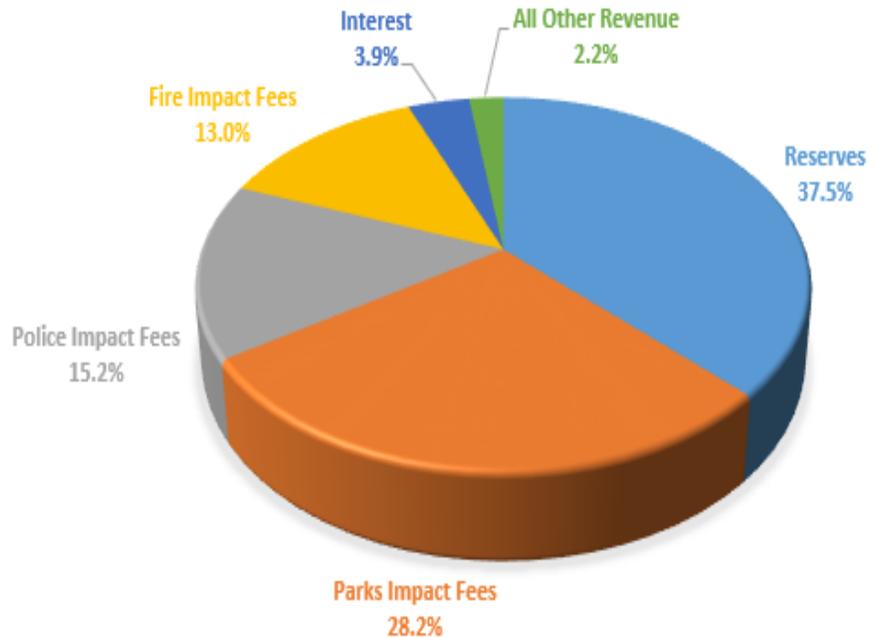
### MAJOR REVENUES

### Impact & Capacity Fund

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.

(\*Note:2023 actuals are current and unaudited)

### IMPACT & CAPACITY FUND MAJOR REVENUES BUDGETED IN 2024



Imp & Cap Fund	2021	2022	2023*	2023	2023	% of
Major Revenue Source >	Actuals	Actuals	Actuals	Orig Bud	Revised Budget	Total
\$500k Budgeted (In Millions)						2024
Parks Impact Fees	\$1.7	\$1.6	\$1.6	\$0.9	\$0.9	28%
Police Impact Fees	\$1.4	\$1.2	\$0.8	\$0.5	\$0.5	15%
Fire Impact Fees	\$0.8	\$0.7	\$0.5	\$0.3	\$0.3	13%
Interest	\$0.0	\$0.1	\$0.2	\$0.0	\$0.0	4%
Library Impact Fees	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	2%
<b>Subtotal</b>	<b>\$4.2</b>	<b>\$3.6</b>	<b>\$3.2</b>	<b>\$1.8</b>	<b>\$1.8</b>	<b>\$2.9</b>
<b>Reserves</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1.7</b>
<b>Grand Total</b>	<b>\$4.2</b>	<b>\$3.6</b>	<b>\$3.2</b>	<b>\$1.8</b>	<b>\$1.8</b>	<b>\$4.6</b>
						<b>100%</b>

\*Transferred in using \$1.7M fund balance reserves. \$995k from Fire Impact fee reserves & \$730K Library Impact fee Reserves to fund 2024 additional expenses budgeted.

MAJOR REVENUES

Debt Service Fund

The table is a breakdown of major revenues over \$500,000, sorted from largest 2024 Budget to smallest and all other funding sources.

(\*Note:2023 actuals are current and unaudited)

BUDGET SUMMARY

Debt Service Fund Revenues

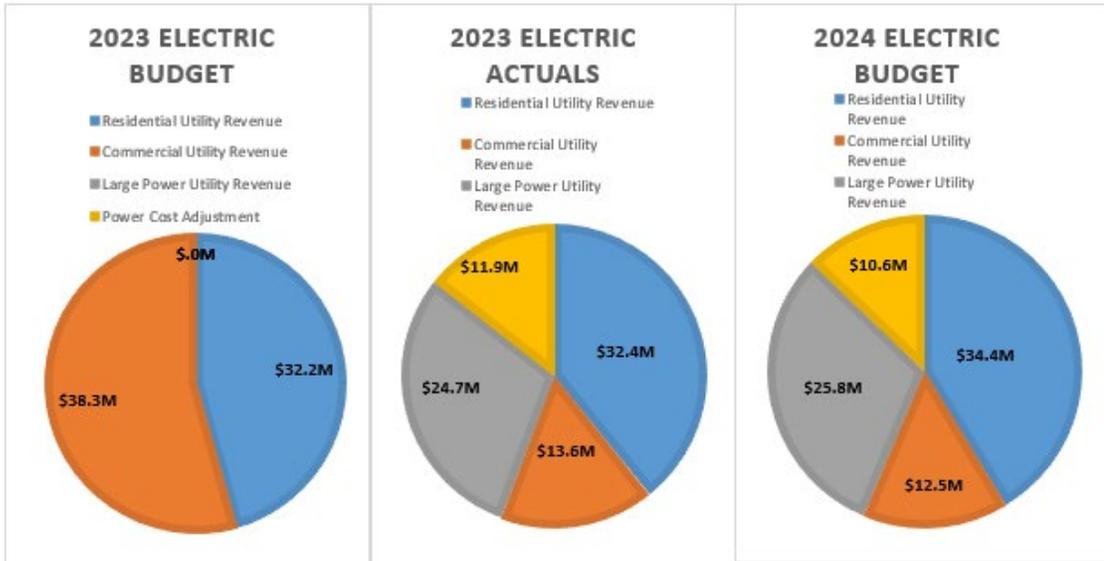


Debt Service Fund Major Revenues Budgeted	2021 Actuals	2022 Actuals	2023 Actuals	2023 Original	2023 Revised	2024 Adopted	% of Total 2024 Budget
Debt Service Capital Sales Tax	\$16.5	\$18.6	\$23.3	\$18.0	\$18.0	\$20.4	100%
Interest	\$0	\$1	\$4	\$0	\$0	\$0	0%
All Other Revenue	\$2.1	\$0	\$1.7	\$0	\$0	\$0	0%
<b>2024 Debt Serv Rev Budget</b>	<b>18.7 M</b>	<b>18.7 M</b>	<b>25.4 M</b>	<b>18.0 M</b>	<b>18.0 M</b>	<b>20.4 M</b>	<b>100%</b>

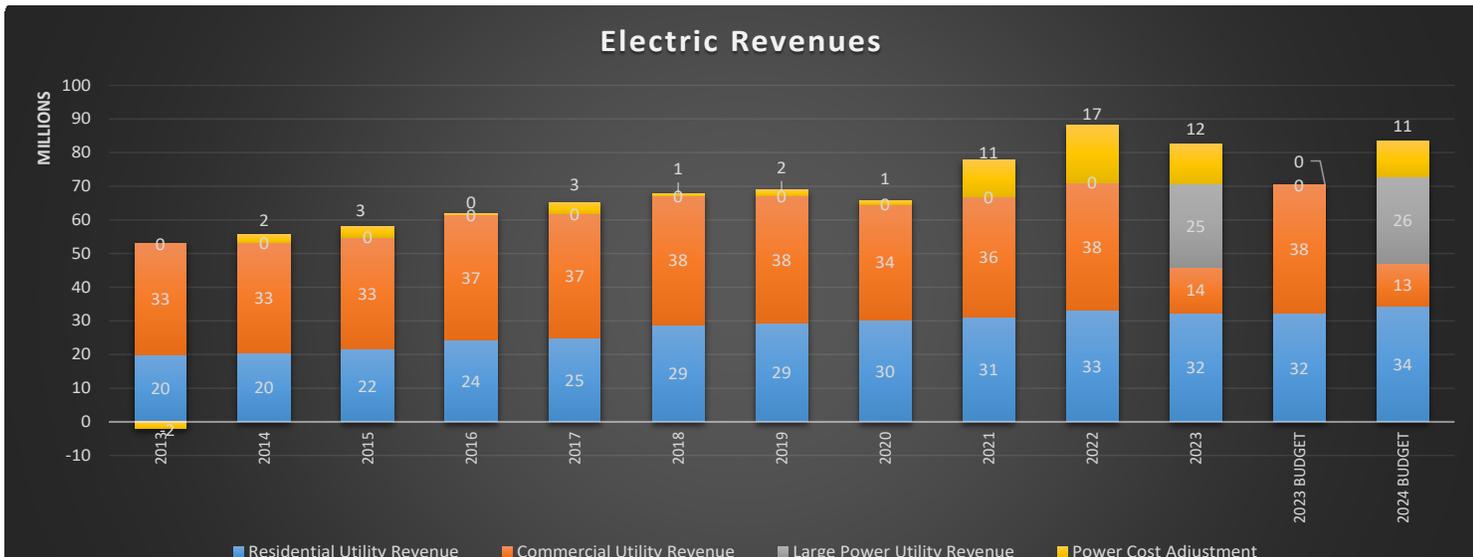
# BUDGET SUMMARY

## TOP 75% of All City Major Funds by Major Revenues

**ELECTRIC – SERVICES & SALES REVENUE (#1) \$84.6M (33% OF ALL REVENUES)** The largest revenues are generated from the resale of electricity. Bentonville is one of fifteen municipalities in Arkansas that has its own electric department. The City does not generate its own power; it is purchased and distributed through the City’s electric system. In 2023 the City approved replacing the City’s electric meters, because the old ones became unsupported. Our electric revenues are categorized in four accounts. Residential, Commercial, Large Power and a Power Cost Adjustment. During 2023 we split the Commercial utility revenue account, and created the Large Power account. The Power Cost adjustment was not budgeted in 2023, as it is a recovery cost that occurs relative to the price of power. Since Covid, it was no longer self-leveling, and to reflect the rising revenues and offset expenses we trued up our numbers in our 2024 budget. (Accruals for 2023 have not yet been made.)



Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Total Electric	\$51.0	\$55.6	\$58.1	\$61.8	\$65.2	\$67.9	\$68.8	\$65.8	\$77.8	\$88.2	\$82.5	\$70.5	\$83.4
Total Electric	YOY Change	8.9%	4.6%	6.4%	5.5%	4.0%	1.4%	-4.3%	18.2%	13.3%	-6.4%	-14.6%	18.3%
		10 Year Average			5 Year Average			3 Year Average					
		5%			4.6%			8.6%					



# BUDGET SUMMARY

(in Decending Order by budgeted amount)

## GENERAL FUND OPERATING & DEBT SERVICE SALES TAX (2<sup>ND</sup> & 3<sup>RD</sup> LARGEST CITYWIDE REVENUES)

				% of Total City 2024			
General Operating Sales Tax	City Sales Tax	3% TAX	Description	2023 Actual	2023 Budget	2024 Budget	Budget
General Operating Sales Tax	Gen Fund County	1%	Given to County and redistributed by population of cities	17.0 M	13.0 M	16.8 M	
General Operating Sales Tax	Gen Fund sales tax	1%	Sales tax for General Fund operating expenses	29.1 M	22.5 M	25.5 M	18%
General Operating Sales Tax	Gen Fund sales tax	20% of 1%	Split into 20% for GF Capital and 80% to Debt Service Fund	5.8 M	4.6 M	5.1 M	
Total For General Fund				51.9 M	40.0 M	47.4 M	
Bond Payment Sales Tax	Debt Serv Fund sales tax	80% of 1%	Split into 20% for GF Capital and 80% to Debt Service Fund	23.3 M	18.0 M	20.4 M	8%
Total General Fund and Debt Service Fund				75.2 M	58.0 M	67.8 M	

Growth in the existing City sales tax has varied from 5% to approximately 12% annually, and the growth in the county tax has climbed to 12%, exceeding the prior 10% growth in both 2021 & 2022.

FUND REVENUE ACCOUNT	10 Year Average	5 Year Average	3 Year Average
GF Admin Sales Taxes - General	12%	16%	20%
GF Admin County Share Sales Taxes	12%	17%	22%
GF Admin Sales Tax Cap Improvement	12%	16%	20%
DEBT SERV Dbt Serv Sales Tax Cap Improvement	12%	16%	20%

### SALES TAX HISTORY

 <b>1<sup>st</sup> Tax</b> <small>Cent on the Dollar</small>	<p>General Sales Tax is a local one-cent sales tax that was originally approved for ten years by citizens in a special election in August 2003, with an effective date of October 1, 2003. In August of 2007, a special election was held to extend the tax for 25 years to finance a bond issue in the amount of \$110 million. Beginning in 2008, 80% of this penny goes to a trustee for debt service and the remaining 20% comes to the City and is used for other capital that was not included in the bond issue.</p>
 <b>2<sup>nd</sup> Tax</b> <small>Cent on the Dollar</small>	<p>This Tax is a countywide sales tax, also for one cent, that was passed in 1990. Each city in the county receives a pro-rata share based on population. The County tax which was passed by the Benton County voters in 1990 is the City's share of a 1% county tax. The City's portion is approximately 19% of this penny and is determined on a per capita basis. The city also receives a minor amount from the state for airport taxes, approx. \$45k for use in the general fund, but airport was not included in the Major revenue calculation.</p>
 <b>3<sup>rd</sup> Tax</b> <small>Cent on the Dollar</small>	<p>*The 1% City Sales Tax was enacted in 1983. It is collected by vendors and remitted monthly, along with state sales tax to the state. The state makes distribution to the City's General fund. The timing of the tax is two months behind. December sales are remitted to the state in January and would be received by the City in February. This capital penny was used to fund bonds up to \$110 million. Series 1 was issued in November of 2007 in the amount of \$36.3 million. Series 2 was issued in November of 2009 and Series 3 was issued in November of 2010. This issue was used for street, police, fire, airport, and parks. Series 4 was issued in July of 2017 and was used for streets and police. At a special election held on April 13, 2021, voters approved \$266 million in bonds to be used for capital projects and for money to refund existing bonds to be financed by extending the City's 1% sales tax. The 1% sales tax was set to expire in 2032, it will now expire in 2046. Series 2021A bonds were issued in June 2021 and are being used for the purpose of advance refunding the City's outstanding Sales and Use Tax Bonds, Series 2017. In addition, Series 2021B bonds were also issued in June 2021 and are being used for the purpose of the current refunding of the City's Sales and Use Tax bonds, Series 2009, and Series 2010. In December 2023, the City issued the 2023 Series bonds in the amount of \$53.89M. The interest rates range from 4.125% to 5%.</p>

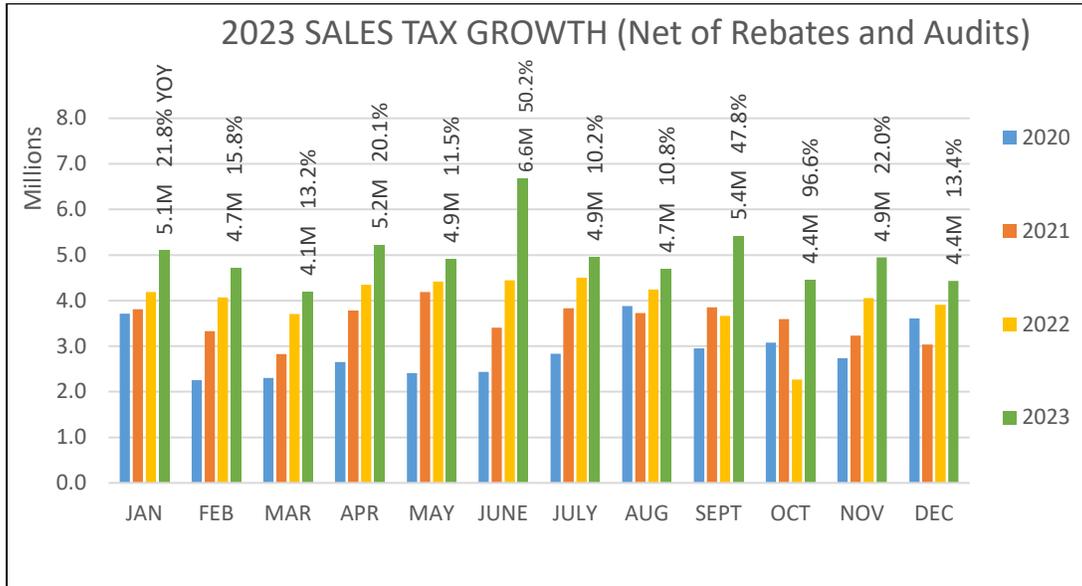


# BUDGET SUMMARY

## General Overview: 2023 ACTUAL NAIC SALES TAX

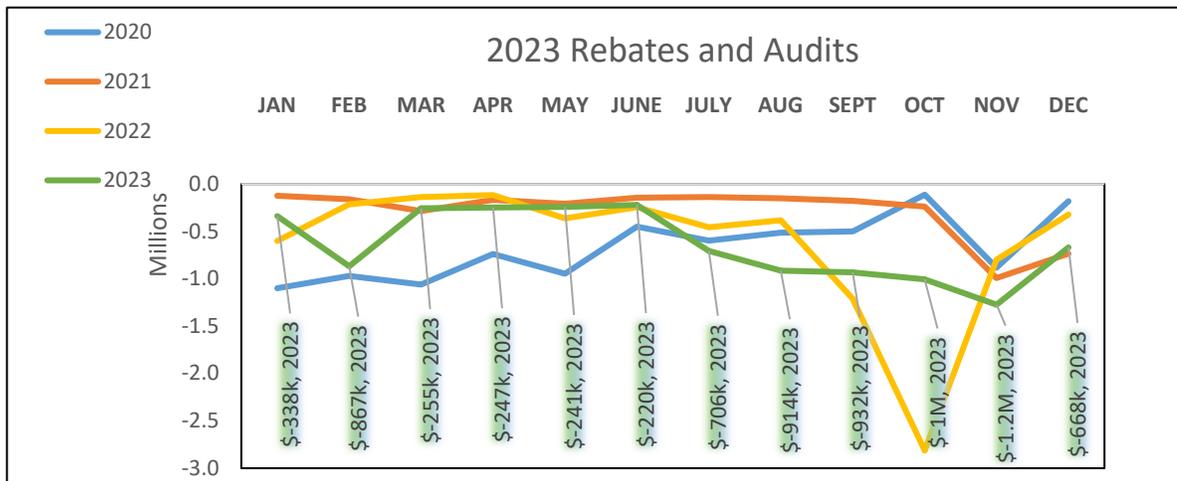
(Growth by month)

The Sales Tax that the state receives changes monthly with rebates and audits. These are claims of tax exemptions or corrections made by the tax remitters. The NAIC reports the amounts with these removed. We cannot know when these rebates will be claimed, but we can track the historical values taken. Over the last four years we have seen an average of \$6.7M annually removed from gross sales tax.



Year	Total Sales Tax	YOY %
2018	28,472,211	
2019	31,843,001	12%
2020	34,856,412	9%
2021	42,612,547	22%
2022	47,811,957	12%
2023	59,743,001	25%

Year	Rebate and Audit Total	YOY %
2018	7,262,771	
2019	6,344,676	-13%
2020	8,048,946	27%
2021	3,519,994	-56%
2022	7,654,146	117%
2023	7,672,663	0.2%

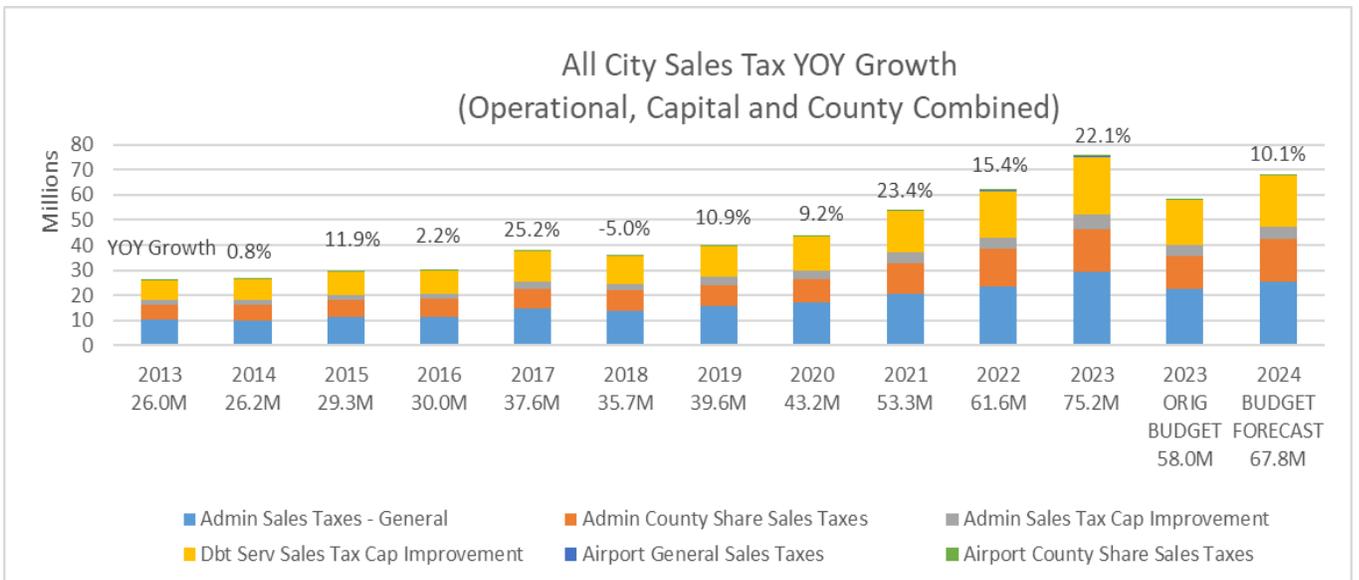
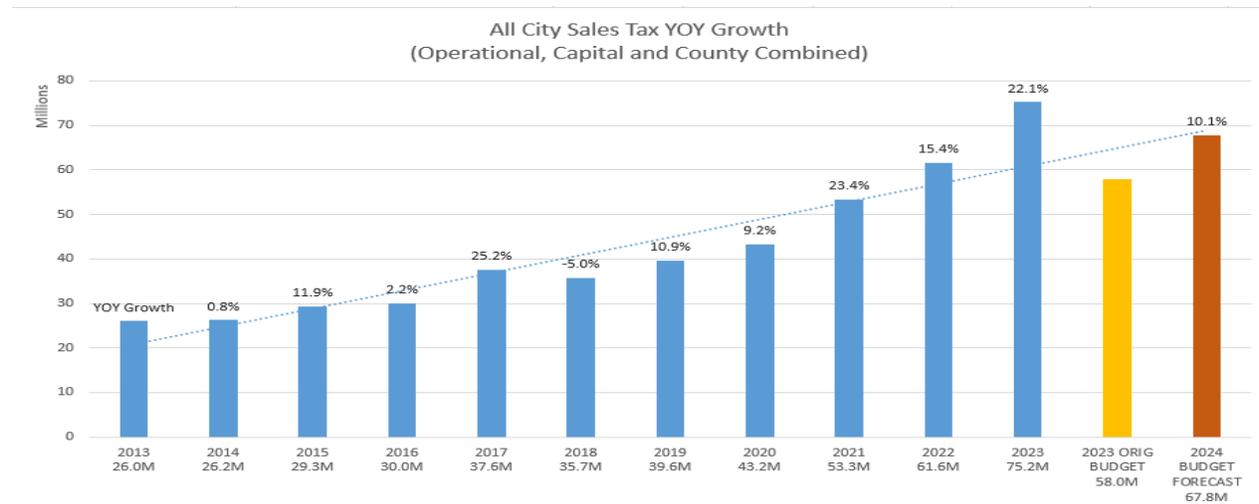


# BUDGET SUMMARY

**#2<sup>ND</sup> & 3<sup>RD</sup> LARGEST CITYWIDE REVENUE COMBINED AT \$75.2 M (18% & 8%)** The largest one-source of revenue for the City of Bentonville’s General Fund is from Sales Taxes. The state of Arkansas collects sales tax and redistributes it to cities. These Municipal and a county sales tax allocations are based on different measures. The state collects a fee for their collections and provides interest earned during the turnaround period while they hold and distribute the funds. The county sales tax is redistributed by a city’s population size, whereas the municipal sales tax is sent directly to cities as collected.

The City’s combined 10-year sales tax growth is 11.6%. We took into consideration the ever-changing climate and talk of economic slowdown and set our forecast at 10.1% sales tax growth in 2024.

10 Year Average      5 Year Average      3 Year Average  
 11.6%                      16.2%                      20.3%

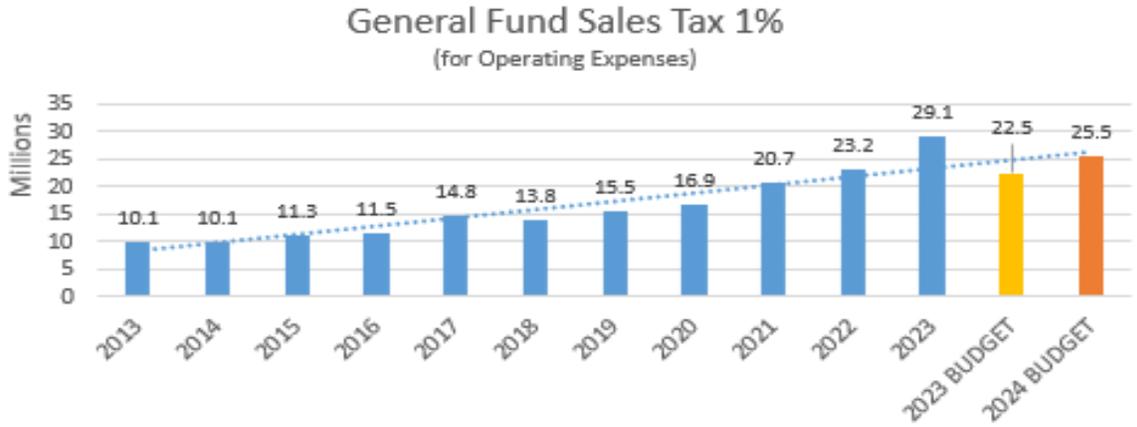


# BUDGET SUMMARY

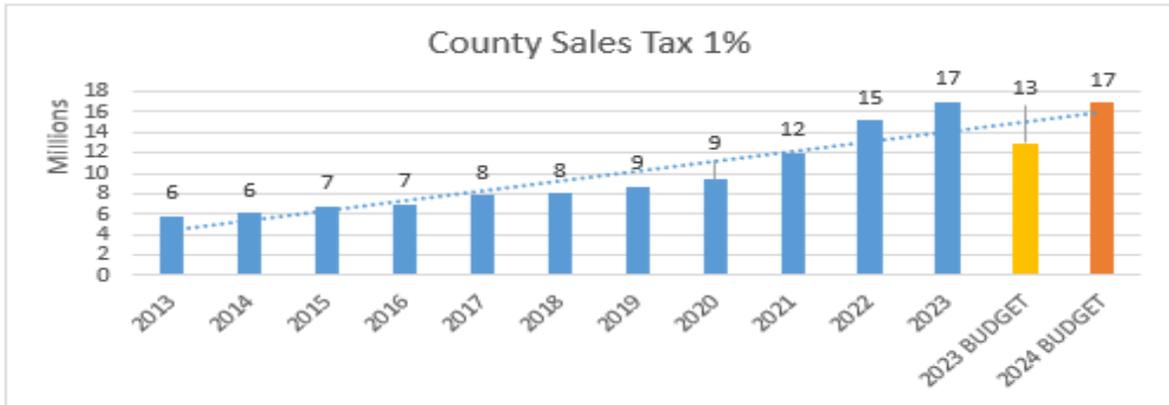
## Sales Tax Breakout:



**1<sup>st</sup>** Tax  
Cent on the Dollar




**2<sup>nd</sup>** Tax  
Cent on the Dollar



Note: 2023 Actuals are unaudited and are preceding year end accrual entries.

# BUDGET SUMMARY

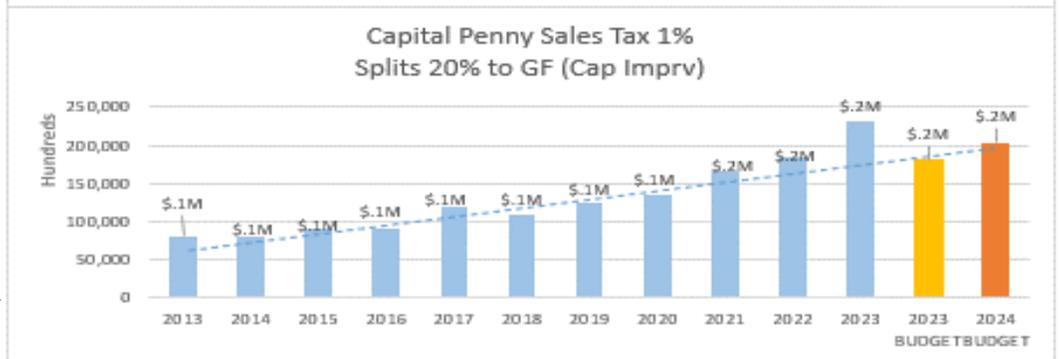
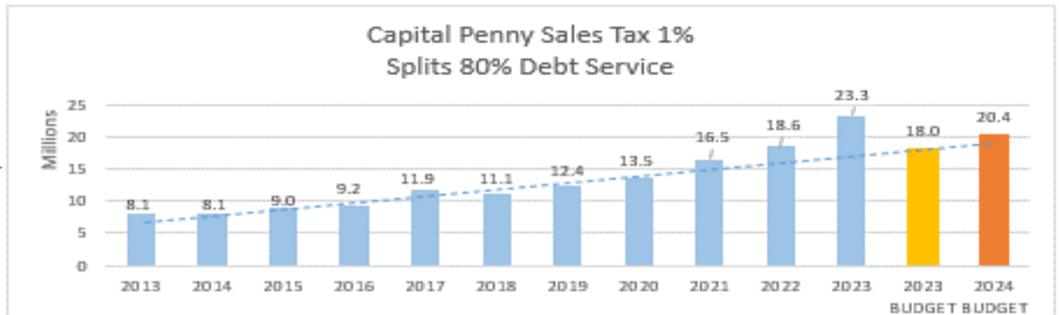
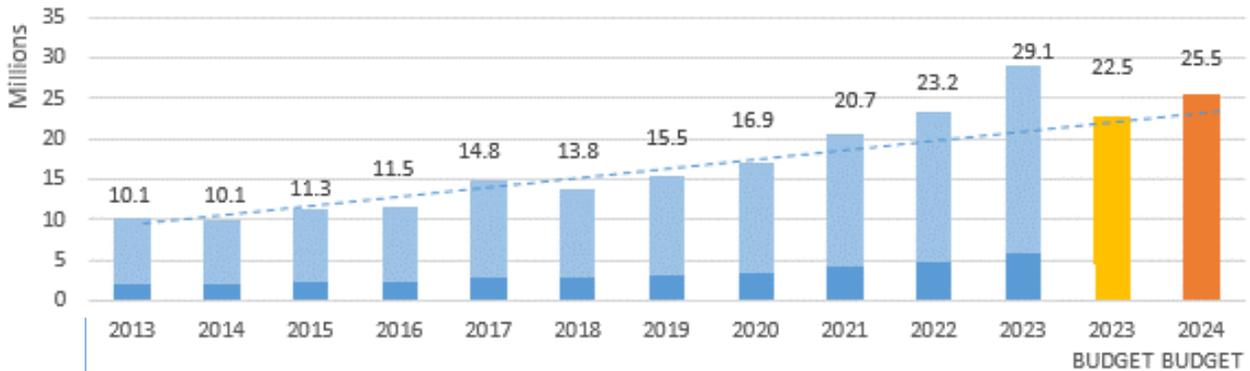


## #2ND & 3RD SALES TAX (AKA "CAPITAL PENNY") GF & DEBT SERVICE FUND SPLIT

The capital penny is retained by the City's Bond trustee to fund the Debt Service on the 2017 to 2023 Series Bonds. Any excess collections will be used to pay off the bonds early when possible.

GROWTH		
10 Year Average	5 Year Average	3 Year Average
11.6%	16.2%	20.3%

### Capital Penny Sales Tax 1% Splits 20% to GF (Cap Imprv) & 80% Debt Service



# BUDGET SUMMARY

## #4 WASTEWATER – SERVICES & SALES REVENUE \$19M (7% of Citywide 2024 Budget REVENUES)

Wastewater sales revenue was formerly based on water revenue and includes residential and commercial charges to customers. A wastewater study was performed in 2023 that showed more water was being treated due to the growth and the plants were approaching capacity. As a result, rate increases of 5% in July 2023 and an additional 5% in January 2024 were slated to cover the cost of the pass-through loan for the NACA wastewater treatment plant expansion and line.

Bentonville is one of the founding members of a regional group called NACA (Northwest Arkansas Conservation Authority). NACA has constructed a regional wastewater facility that serves several cities. Members pay for treatment of their wastewater and will be responsible for the collection lines to deliver the wastewater to the treatment plant. The city purchased suitable land in 2004 which was sold to NACA in 2006. The NACA plant was operational at the end of 2010.

Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Total Wastewater	\$11.3	\$12.1	\$12.6	\$13.1	\$13.2	\$13.8	\$14.4	\$14.6	\$15.0	\$16.1	\$17.4	\$15.1	\$19.2
Total Wastewater YOY change		7.0%	4.0%	3.8%	1.3%	4.5%	4.4%	1.4%	2.2%	7.5%	8.2%	-13.5%	10.5%

10 Year Average    5 Year Average    3 Year Average  
 4%                      4.6%                      5.7%



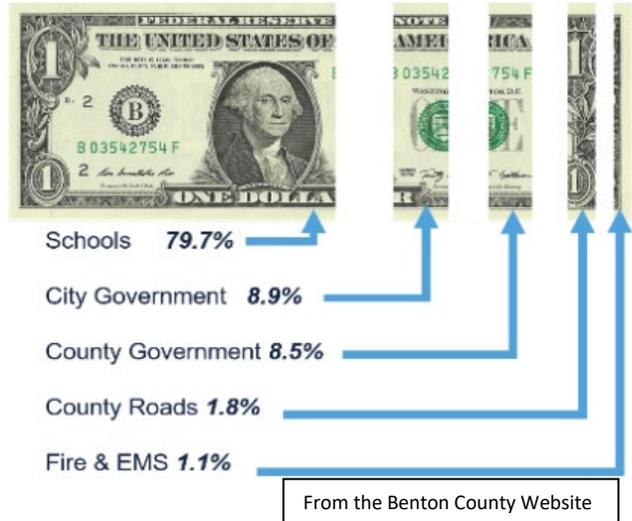


# BUDGET SUMMARY

## #6 MAJOR REVENUES- PROPERTY TAXES - \$11.4M (2024 BUDGET):

### County Tax Dollar Breakdown / Distribution

Due to our population growth in both Benton County and Bentonville, property tax has seen positive increases over the last 10 years. The City receives 8.9% of the property tax collected by Benton County for use in city government and the Fire department.



Property tax in Arkansas is due in October for the previous year. When there is potential for an economic slowdown on the horizon, we might see an impact in property tax the year after the initial slowdown starts. With construction still increasing in Bentonville and our population growth still being up, we anticipated a moderate growth in our 2024 forecast. The milage rate on personal and real property tax was approved at 5.0 mills, and .05 the Fireman’s Pension Property Tax on 9/12/2023.

The increase reflects the growth in the City – both in the number of properties and the value of properties. The tax which is five mils on 20% of the assessed valuation of the property is the maximum allowed by State law for general city operations. The Benton County assessor appraises the property, and these are reviewed periodically. State law limits revenue from property taxes to a maximum of 10% above the prior year. The limit does not apply to new property.

The 5.0 mils property tax on real and personal property goes into the General Fund for operating expenses and 0.5 mils into the Fire Department (also within the general fund) for the fireman’s retirement LOPFI (local police & fire retirement system). The Street fund receives a portion of a 1.3 mil road tax levied by the County. The County has the authority to levy up to 3.0 mils.

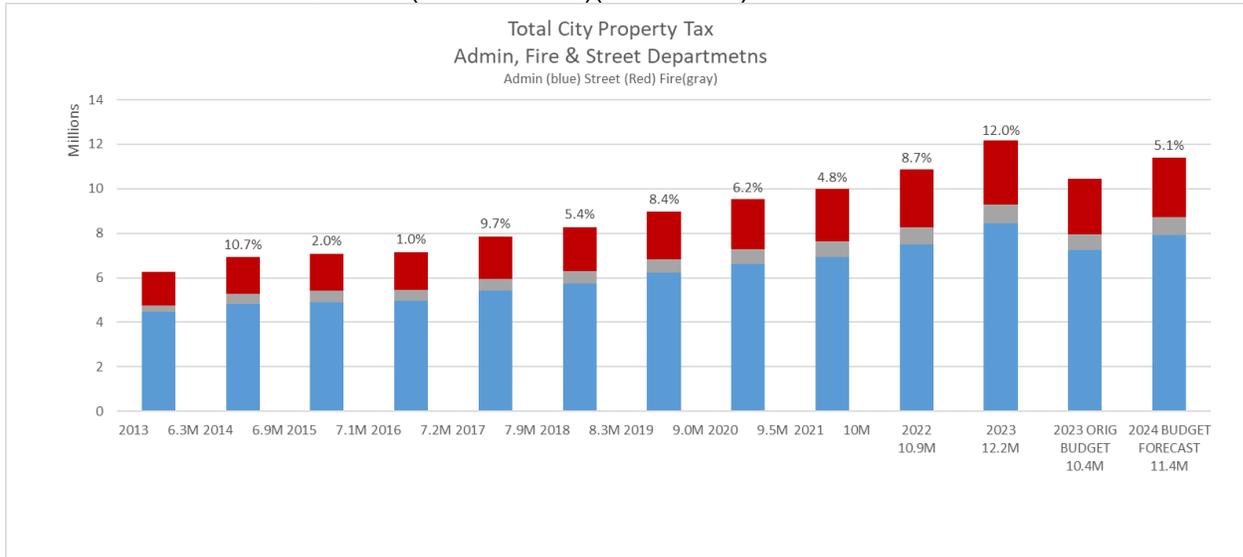
The operating property tax goes into either the General and the Steet fund and is earmarked to be spent on maintaining the operating budgets for those funds respectively. These can be further shown as our Operating property tax and the Restricted property tax.

Additionally, within the General Fund, the property tax that the Fire Department receives is a restricted revenue collected for the Firefighter’s Pension and Relief Fund. It is used to help offset the fire department’s LOPFI pension costs.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
											BUDGET	BUDGET
All Property taxes	\$6.3	\$6.9	\$7.1	\$7.2	\$7.9	\$8.3	\$9.0	\$9.5	\$10.0	\$10.9	\$12.2	\$11.4
Total Admin Operating	\$4.5	\$4.8	\$4.9	\$5.0	\$5.4	\$5.7	\$6.2	\$6.6	\$6.9	\$7.5	\$8.4	\$7.9
Total Fire Pension	\$.3	\$.5	\$.5	\$.5	\$.6	\$.6	\$.6	\$.7	\$.7	\$.8	\$.8	\$.8
Total Street	\$1.5	\$1.6	\$1.7	\$1.7	\$1.9	\$2.0	\$2.1	\$2.3	\$2.4	\$2.6	\$2.9	\$2.7

# BUDGET SUMMARY

## #6 PROPERTY TAXES - \$11.4M (2024 BUDGET)(CONTINUED)



OPERATING



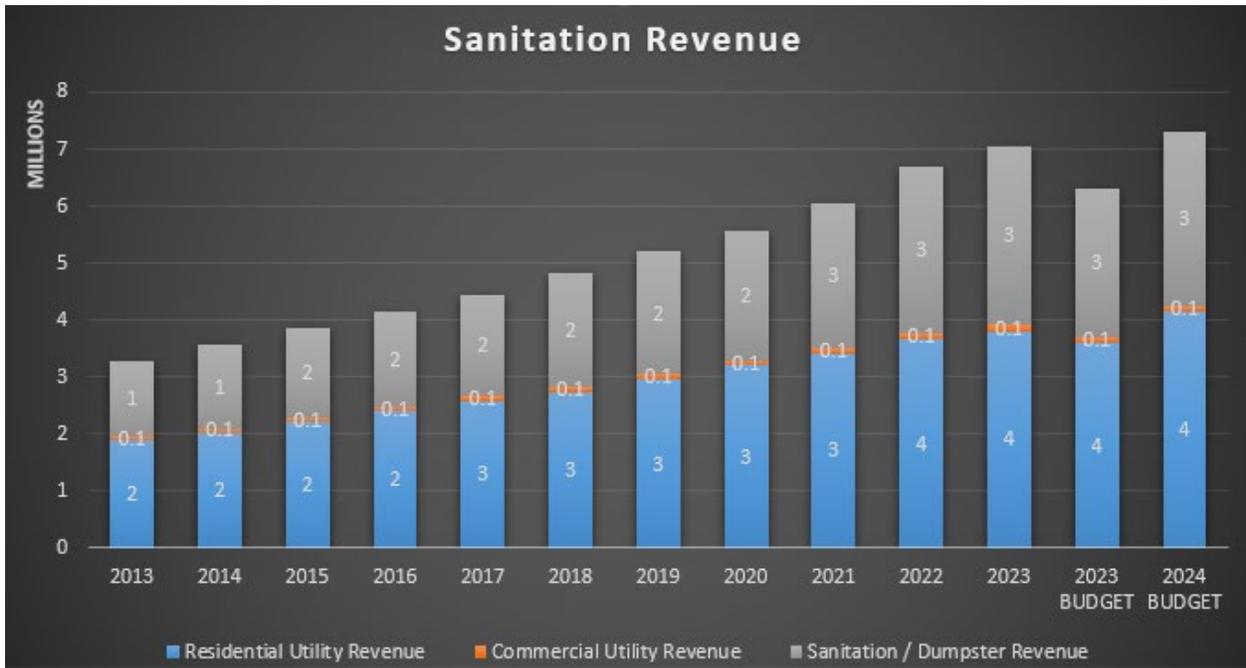
RESTRICTED



## BUDGET SUMMARY

**#7 MAJOR REVENUE: SANITATION & TRASH SERVICES- \$7.1M (2024 BUDGET)** Sanitation reflects charges to residential, commercial, and industrial customers. The fees are based on a contract for service with a large waste disposal firm.

The city has a cart system as well as a recycling cart where items can be co-mingled and are picked up curbside the same day as trash. While this program is not a significant source of net revenue for the City, it has long term effects on improving the environment and has been well received by the citizens. (Note 2023 Actuals are pre year end accruals.)



Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Total Sanitation	\$3.3	\$3.6	\$3.9	\$4.1	\$4.4	\$4.8	\$5.2	\$5.6	\$6.1	\$6.7	\$7.1	\$6.3	\$7.3
Total Sanitation	YOY Change	8.0%	8.1%	7.4%	7.5%	8.4%	7.9%	7.1%	8.7%	10.3%	6.5%	-11.3%	9.3%

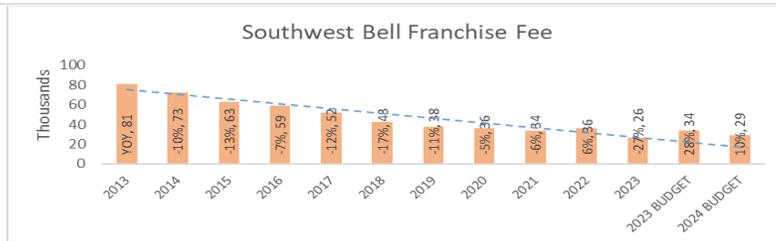
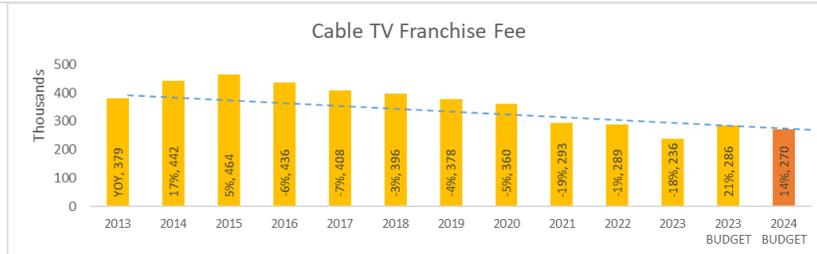
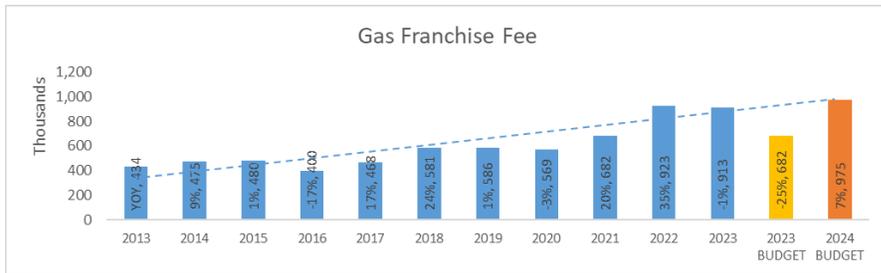
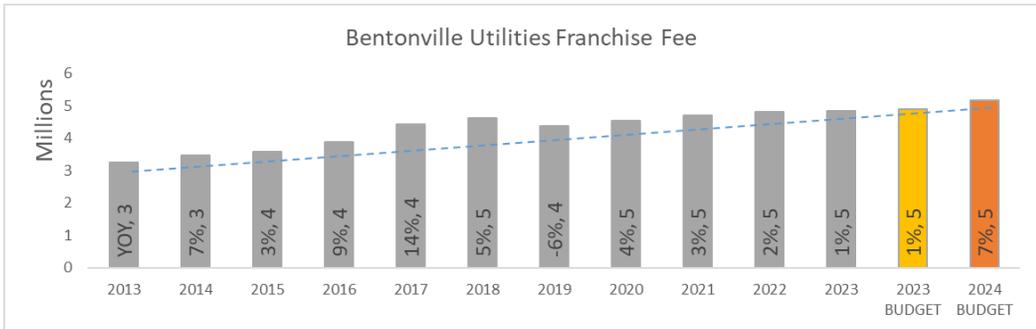
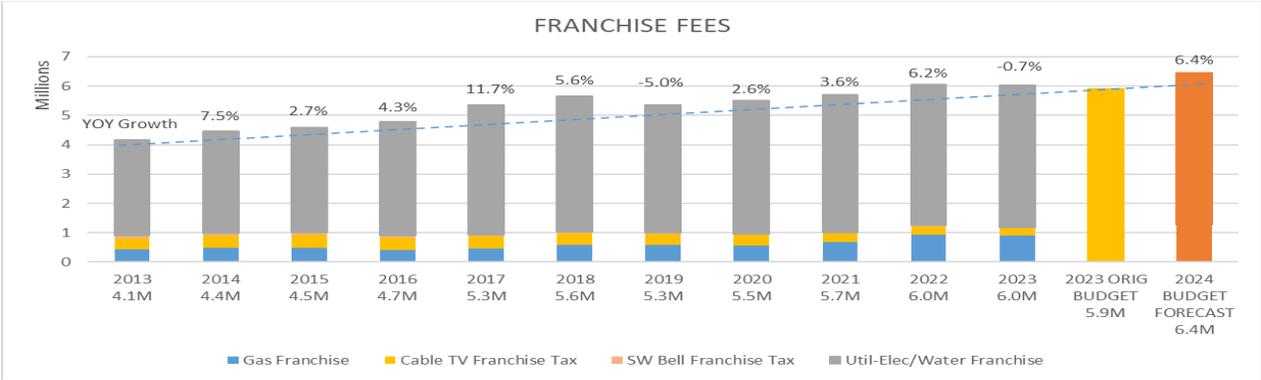
10 Year Average    5 Year Average    3 Year Average  
8%                      8.1%                      8.5%



# BUDGET SUMMARY

**#8 MAJOR REVENUE FRANCHISE FEES (ADMIN) - \$6.4M (2024 Budget):** The franchise fees include telephone, cable TV, and natural gas franchise fees. The city owned utilities pay the franchise fees and each utility (Electric, Water, and Wastewater) has their rate set at 5%. Decreases in Cable and Telephone franchise income is noted relative to decreasing trends in usage.

10 Year Average 3.9%    5 Year Average 1.3%    3 Year Average 3.0%



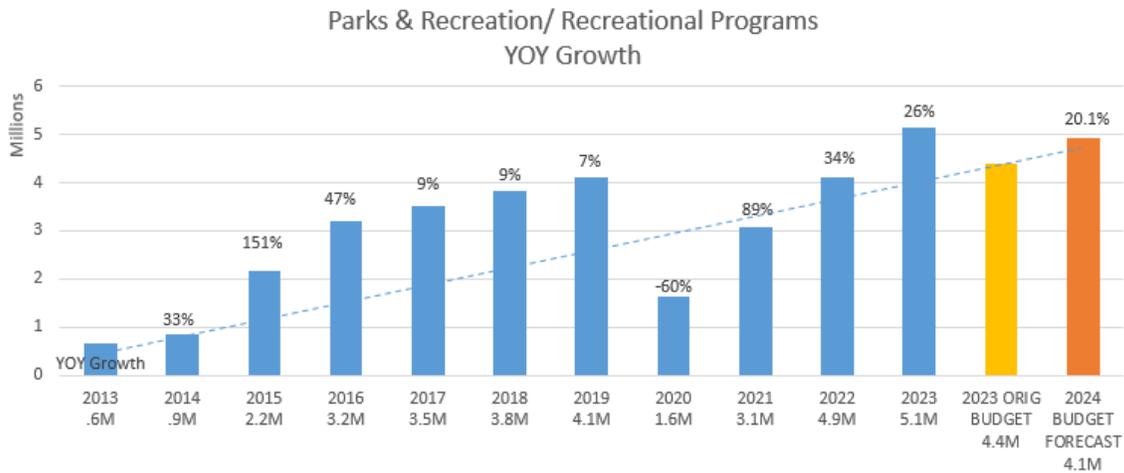
# BUDGET SUMMARY

## #9 MAJOR REVENUE \$4.1M (2024 BUDGET) Our ninth largest revenue citywide comes from

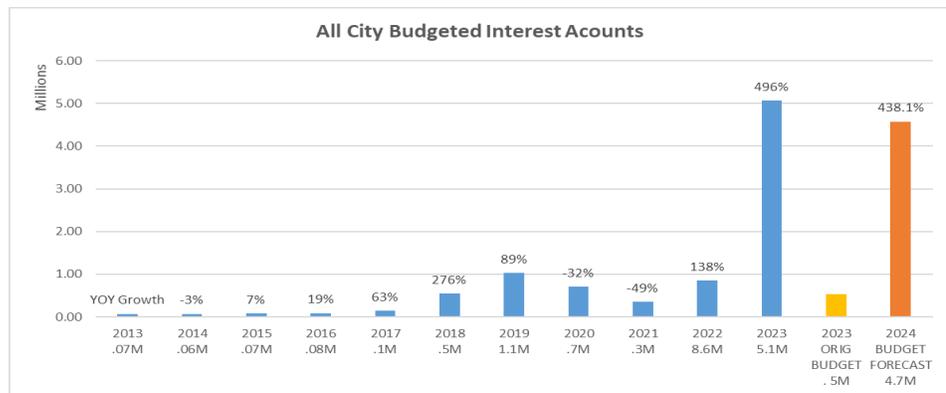
**Parks and Recreation programs.** The Parks department encumbrances 24 parks, 19 trails that span over 85 miles, and two community centers. Large growth is expected in Parks and Recreation. Additional parks are being added and existing ones renovated, largely in part from bond drawdowns and local grant funds. Projects include large renovations to the Downtown Activity Center, a renovation of a 50 -acre park into a premier baseball complex, and the “Quilt of Parks” that will combine 6 parks downtown into additional public spaces and such as garden nooks, café seating and play areas.

During the 2020 year, the revenue source within the City’s governmental funds impacted the most by COVID-19 was the Parks and Recreation revenue. Since then, all of our recreation programs had resumed, and the revenues have been recovered to pre-covid growth trends.

Growth:	10 Year Average	5 Year Average	3 Year Average
	34.5%	19.0%	49.4%



**#10 INTEREST-** For our 2024 Budget Interest is making its first debut. The city has been diligent on finding ways to increase our worth with investments. This is the first year that Interest has made its way to one of the major revenue sources. Although this chart represents various ways that interest was invested throughout the years, the majority of the 2023 interest responsible for the large spike in 2023 was due to a change of investments during the spring into money market accounts. While budgeting, our financial advisors agreed that the likelihood of equal interest in 2024 was strong. Therefore, we budgeted our 2024 year accordingly.



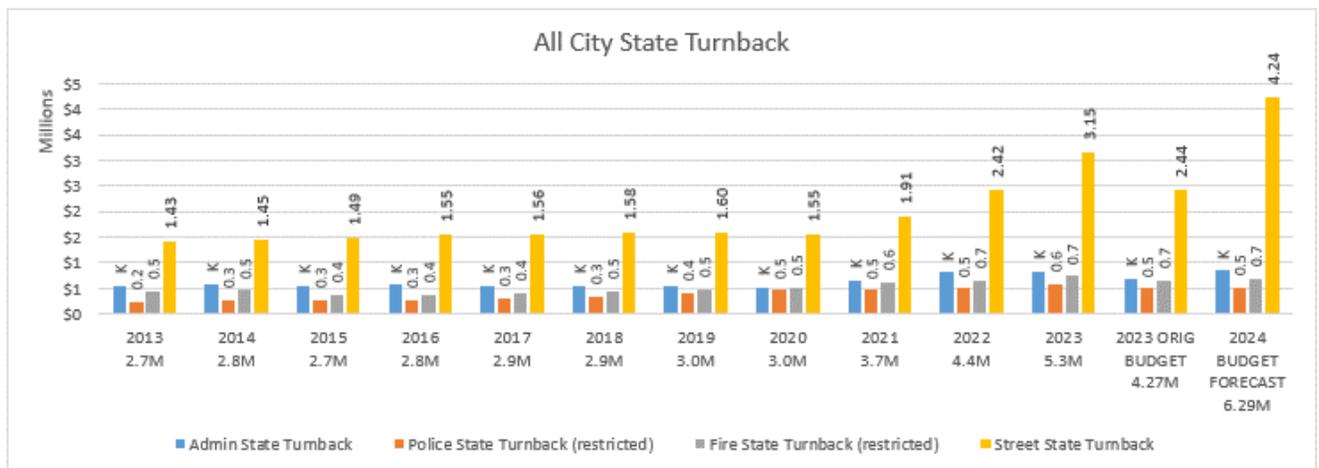
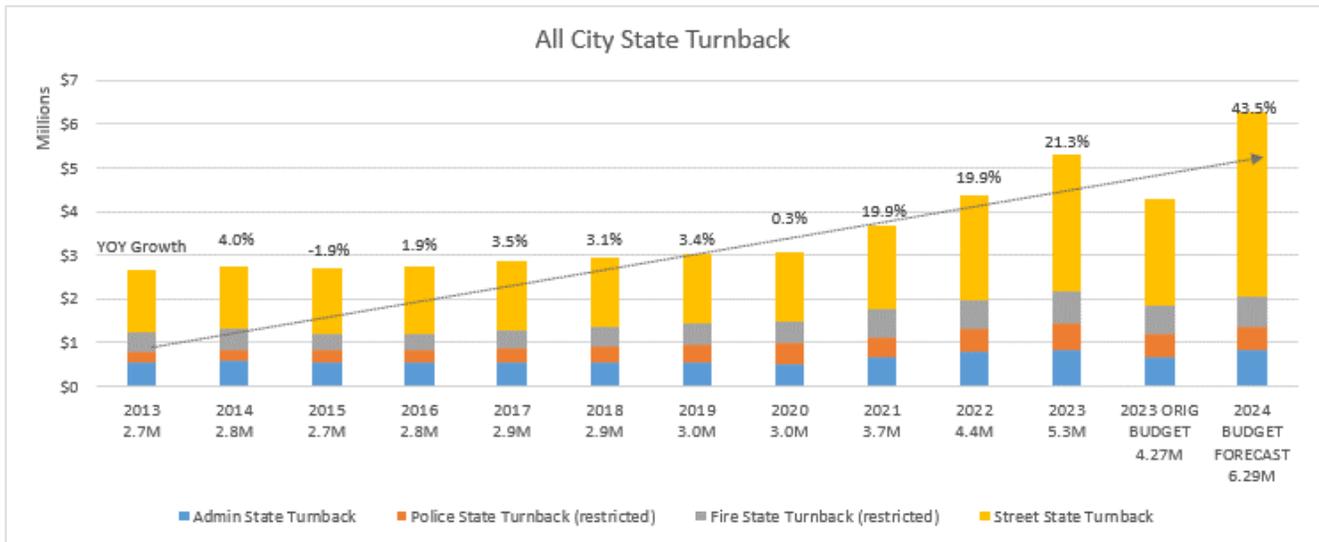
Note: Interest from Bonds and Federal Grants belong to unbudgeted funds and are not reflected in this total. However, these yielded an additional 2.6M in interest in 2023 Actuals above the \$5.1M shown here.

# BUDGET SUMMARY

## #’s 11<sup>TH</sup> & 16<sup>TH</sup> Largest citywide revenue source from STATE TURNBACK TAXES \$6.29M (2024 BUDGET)

Each year the Arkansas Municipal League advises municipalities of the per capita rate to budget for the coming year. For 2023 in the street fund the amount is \$80.81 per capita, and the General fund amount is \$15.19 per capita. As with other revenues, the General Fund portion is unrestricted, but the Street Fund portion must be used for street maintenance, repair, and operating costs of the street department, including the purchase of equipment, or paying for capital projects.

10 Year Average	5 Year Average	3 Year Average
7.5%	12.9%	20.3%



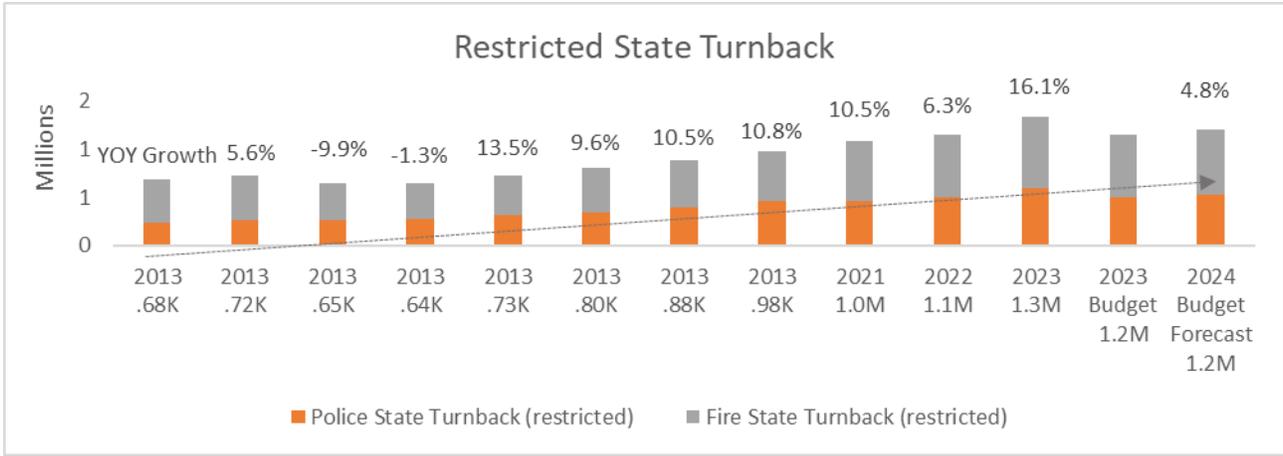
Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Admin State Turnback	539K	584K	560K	564K	560K	559K	558K	517K	666K	808K	827K	680K	841K
Police State Turnback (restricted)	233K	263K	265K	273K	312K	345K	400K	460K	465K	496K	595K	496K	521K
Fire State Turnback (restricted)	453K	461K	388K	371K	420K	457K	486K	521K	619K	657K	743K	657K	687K
Street State Turnback	1.4 M	1.4 M	1.5 M	1.5 M	1.6 M	1.6 M	1.6 M	1.6 M	1.9 M	2.4 M	3.2 M	2.4 M	4.2 M
<b>Grand Total City Turnback Tax</b>	<b>2.7 M</b>	<b>2.8 M</b>	<b>2.7 M</b>	<b>2.8 M</b>	<b>2.9 M</b>	<b>2.9 M</b>	<b>3.0 M</b>	<b>3.1 M</b>	<b>3.7 M</b>	<b>4.4 M</b>	<b>5.3 M</b>	<b>4.27 M</b>	<b>6.29 M</b>

# BUDGET SUMMARY

## STATE TURNBACK OVERVIEW (CONTINUED)

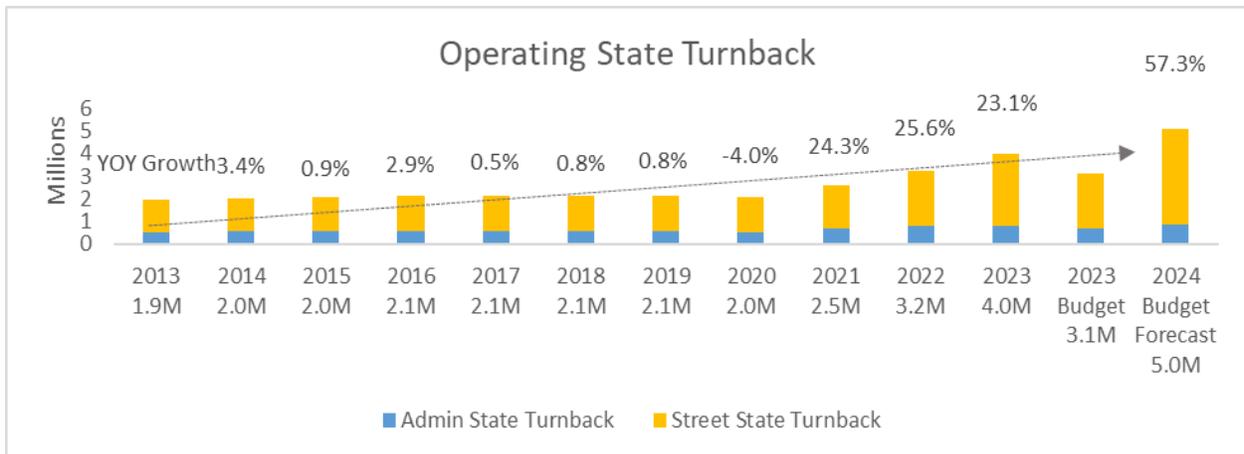
The **Restricted State Turnback** funds the Police and Fire LOPFI (retirement) and is not used for operating expenses. They are a Premium State Turnback Tax. Under the [Ark. Admin. Code 137.00.1-12 137.00.1-12 rule](#), a state turnback tax was created to defray the employer contributions to the local plan and to LOPFI under the Arkansas Fire and Police Pension Review Board (PRB). The amount budgeted for Fire’s LOPFI expense is \$2.2M and the Police’s contribution is \$2.0M. The Fire LOPFI will also have Fire revenue contributions from the City’s fire property tax of \$812k. Any outstanding LOPFI expense is funded by reserves.

10 Year Average	5 Year Average	3 Year Average
7.2%	11%	11.0%



Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Police State Turnback (restricted)	233K	263K	265K	273K	312K	345K	400K	460K	465K	496K	595K	496K	521K
Fire State Turnback (restricted)	453K	461K	388K	371K	420K	457K	486K	521K	619K	657K	743K	657K	687K
Police State Turnback (restricted)Growth	YOY	13.0%	0.5%	3.2%	14.1%	10.6%	15.9%	15.1%	1.1%	6.6%	20.0%	-16.7%	5.0%
Fire State Turnback (restricted)Growth	YOY	1.8%	-15.8%	-4.4%	13.0%	8.8%	6.4%	7.3%	18.9%	6.1%	13.1%	-11.6%	4.6%

**Operating State Turnback:** Explanation of turnback funds distributions (AR Code § 27-70-206 & 207(2020): By law, the revenues derived from sources dedicated to transportation (motor fuel taxes, vehicle registration fees, the natural gas severance tax are divided between the state (ARDOT), all cities, and all counties. The state (ARDOT) receives 70 percent of those funds for work on state highways; 15 percent is divided among all incorporated cities in the state for work on city transportation projects; and 15 percent is divided between all the counties for work on county roads and bridges. [The State Treasury distributes the general and special revenues in their municipal aid distributions.](#)



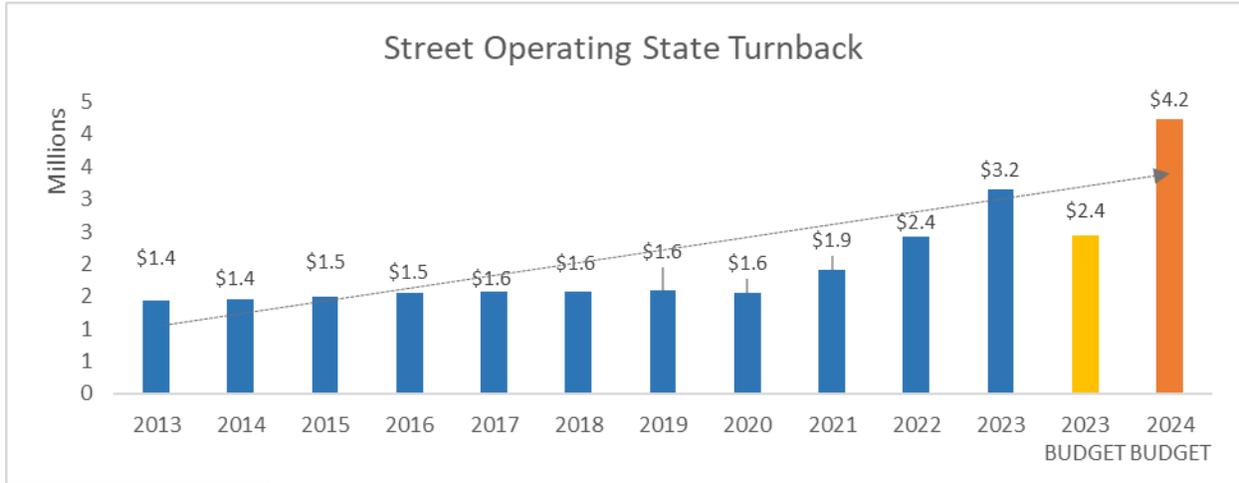
10 Year Average	5 Year Average	3 Year Average
7.8%	14%	24.3%

# BUDGET SUMMARY

## STREET STATE TURNBACK

**#11<sup>TH</sup> LARGEST CITYWIDE REVENUE (STREET FUND OPERATING)** In July 2023, the temporary ½ cent [multilane hwy tax ended SB445](#) (previously the 4 lane hwy tax) and began being remitted under the state operating street turnback account resulting in the \$715k over budget in the street turnback account. And a shortage of \$580k in the 4 lane hwy tax account. The offset overall was favorable for the city.

10 Year Average	5 Year Average	3 Year Average
8.8%	16%	26.7%



Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Street State Turnback	1.4 M	1.4 M	1.5 M	1.5 M	1.6 M	1.6 M	1.6 M	1.6 M	1.9 M	2.4 M	3.2 M	2.4 M	4.2 M
Street State Turnback Growth	YOY	1.5%	3.0%	3.6%	0.9%	1.2%	1.1%	-2.9%	22.8%	27.1%	30.0%	-22.7%	75.1%

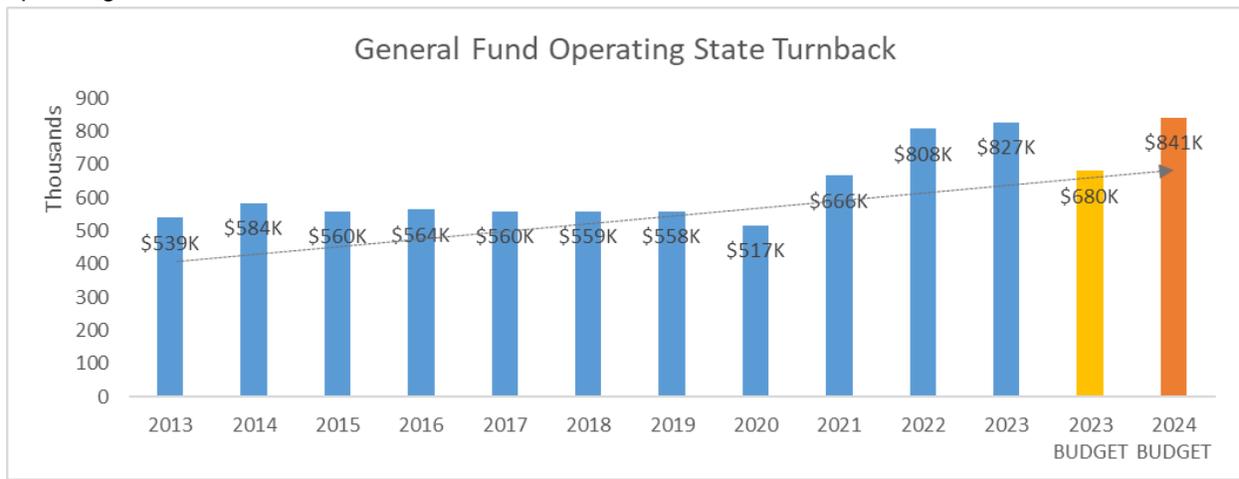
## ADMIN STATE TURNBACK

**#16<sup>TH</sup> LARGEST CITYWIDE REVENUE (GENERAL FUND OPERATING)**

**GENERAL TURNBACK FUNDS AS DISTRIBUTED UNDER THE REVENUE**

**STABILIZATION LAW, SECTION 19-5-101 ET. SEQ.** Included here as part of state turnback dollars. General state turnback is classified as general operating revenue.

10 Year Average	5 Year Average	3 Year Average
4.9%	9.0%	17.5%



Year/Actual	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023 BUDGET	2024 BUDGET
Admin State Turnback	539K	584K	560K	564K	560K	559K	558K	517K	666K	808K	827K	680K	841K
Admin State Turnback Growth	YOY	8.4%	-4.2%	0.8%	-0.8%	-0.1%	-0.2%	-7.4%	28.9%	21.3%	2.3%	-17.7%	4.1%

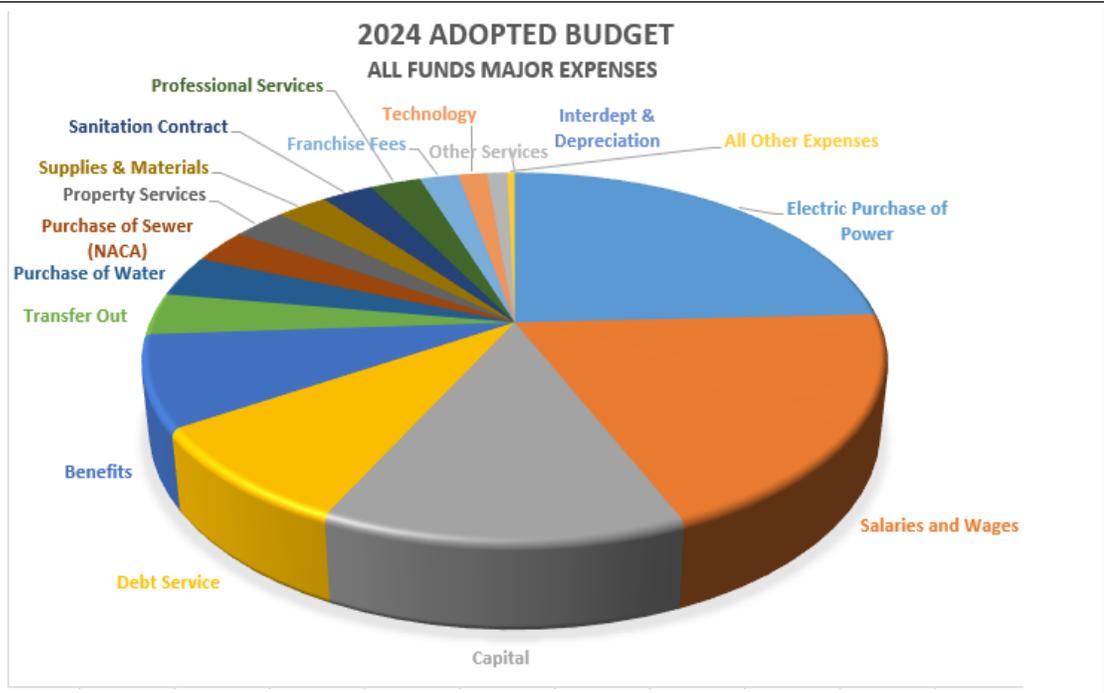
# BUDGET SUMMARY

## MAJOR EXPENSES BUDGETED

**MAJOR EXPENSES BUDGETED**

All funds

The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.  
 (\*Note:2023 actuals are current and unaudited)



All Funds Major Expenses Budgeted	2021 Actuals	2022 Actuals	2023 Actuals	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	% of Total 2024 Budget
Electric Purchase of Power	75.6	64.7	55.6	50.0	50.0	61.7 M	24%
Salaries and Wages	34.7	39.6	43.7	44.7	45.9	49.5 M	19%
Benefits	14.7	16.1	17.8	17.6	17.9	20.4 M	8%
Purchase of Water	7.3	7.8	9.9	6.7	6.7	9.2 M	4%
Purchase of Sewer (NACA)	5.7	5.7	5.4	6.0	6.5	7.6 M	3%
Property Services	4.5	5.3	5.7	6.1	7.2	7.2 M	3%
Supplies & Materials	4.2	5.0	5.0	5.8	6.4	6.8 M	3%
Sanitation Contract	5.7	6.2	6.7	6.0	6.0	6.8 M	3%
Professional Services	5.4	5.2	6.3	6.1	7.4	7.0 M	3%
Franchise Fees	4.7	4.8	4.8	4.9	4.9	5.2 M	2%
Technology	1.9	2.6	2.9	3.9	4.0	4.3 M	2%
Other Services	1.5	1.8	2.2	2.7	2.7	2.8 M	1%
<b>Subtotal</b>	<b>166.0</b>	<b>164.9</b>	<b>166.2</b>	<b>160.7</b>	<b>165.6</b>	<b>188.6 M</b>	<b>74%</b>
Debt Service	10.6	29.0	21.8	6.2	6.2	22.4 M	9%
Capital	69.9	47.4	58.1	31.0	176.3	34.1 M	13%
Transfer Out	.2	11.8	7.2	1.5	7.2	9.3 M	4%
Interdept & Depreciation	8.8	8.3	.0	.0	.0	.0 M	0%
<b>Total</b>	<b>255.5 M</b>	<b>261.5 M</b>	<b>253.3 M</b>	<b>199.4 M</b>	<b>355.3 M</b>	<b>254.3 M</b>	<b>100%</b>

Debt service includes bond pmts and interest these are not included in original or revised budgets)

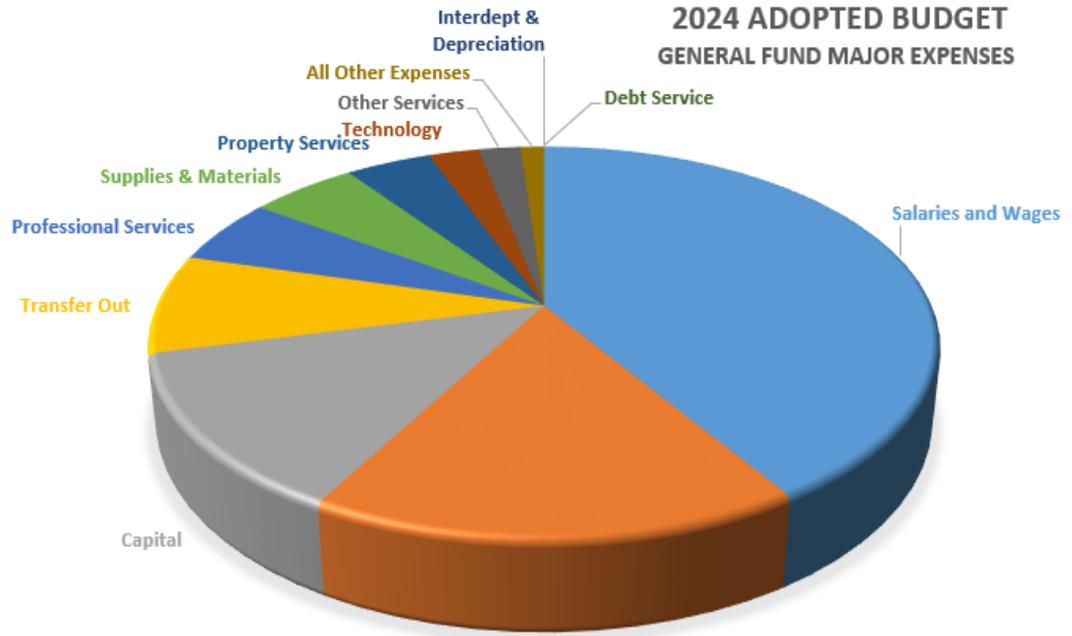
**MAJOR EXPENSES BUDGETED**

General fund

The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.  
 (\*Note:2023 actuals are current and unaudited)

**BUDGET SUMMARY**

**MAJOR EXPENSES BUDGETED**



General Fund Major Expenses Budgeted	2021	2022	2023 Actuals	2023	2023	2024	% of Total 2024 Budget
	Actuals	Actuals		Original Budget	Revised Budget	Adopted Budget	
Salaries and Wages	24.4	27.8	30.9	31.7	32.7	35.5 M	41%
Benefits	10.4	11.3	12.7	12.5	12.6	14.7 M	17%
Professional Services	4.1	3.4	4.4	4.3	5.0	4.9 M	6%
Supplies & Materials	2.4	2.8	3.5	3.8	4.3	4.6 M	5%
Property Services	2.0	2.3	2.4	2.8	3.2	3.8 M	4%
Technology	1.2	1.7	1.9	2.5	2.5	2.7 M	3%
Other Services	1.0	1.3	1.5	1.8	1.9	1.9 M	2%
<b>Subtotal</b>	<b>45.5</b>	<b>50.6</b>	<b>57.2</b>	<b>59.6</b>	<b>62.2</b>	<b>68.0</b>	<b>79%</b>
Debt Service	.0	.0	.0	.0	.0	.0 M	0%
Capital	9.0	17.7	30.8	17.1	93.2	11.2 M	13%
Transfer Out	.1	5.0	.0	.0	.0	7.1 M	8%
Interdept & Depreciation	.0	.0	.0	.0	.0	.0 M	0%
<b>Total</b>	<b>54.5 M</b>	<b>73.3 M</b>	<b>88.0 M</b>	<b>76.7 M</b>	<b>155.4 M</b>	<b>86.4 M</b>	<b>100%</b>

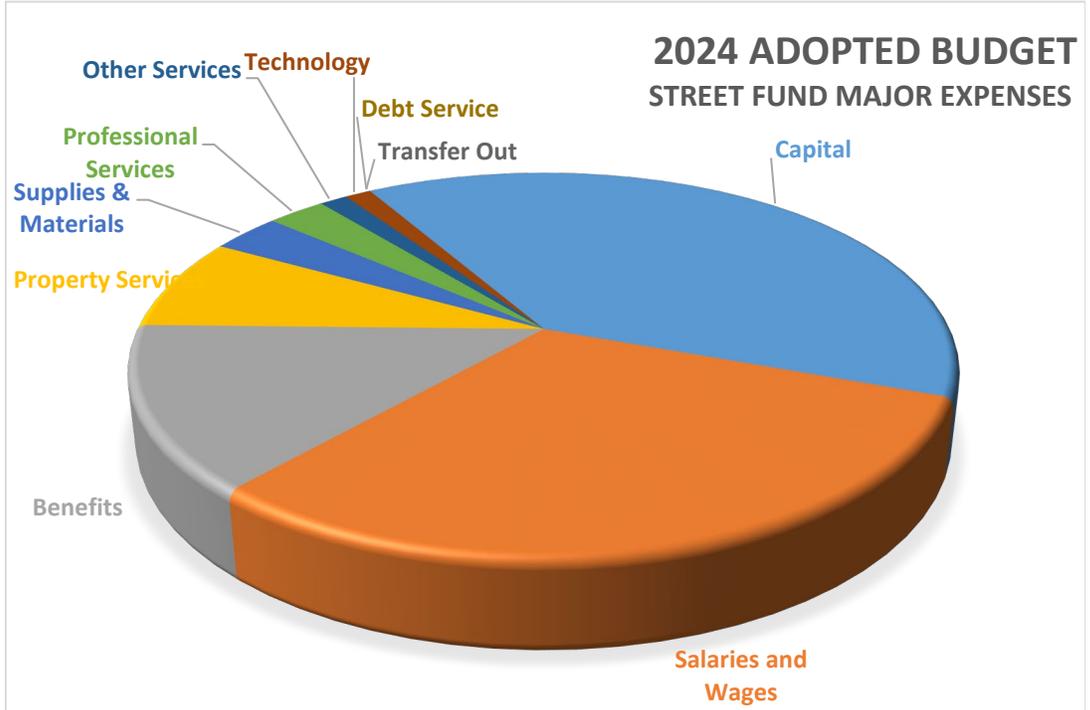
**MAJOR EXPENSES BUDGETED**

Street fund

**BUDGET SUMMARY**

**MAJOR EXPENSES BUDGETED**

**2024 ADOPTED BUDGET  
STREET FUND MAJOR EXPENSES**



The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.

(\*Note:2023 actuals are current and unaudited)

Street Fund Major Revenues Budgeted	2021 Actuals	2022 Actuals	2023 Actuals	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	% of Total 2024 Budget
Salaries and Wages	1.4	1.6	1.8	1.8	1.8	2.1 M	31%
Benefits	.7	.7	.7	.7	.8	.9 M	14%
Property Services	.5	.5	.6	.8	1.0	.5 M	8%
Supplies & Materials	.2	.3	.3	.2	.3	.2 M	3%
Professional Services	.2	.1	.1	.2	.2	.2 M	3%
Other Services	.0	.0	.1	.1	.1	.1 M	1%
Technology	.0	.0	.1	.1	.1	.1 M	1%
<b>Subtotal</b>	<b>3.0</b>	<b>3.3</b>	<b>3.6</b>	<b>4.0</b>	<b>4.1</b>	<b>4.2</b>	<b>61%</b>
Debt Service	.0	.0	.0	.0	.0	.0 M	0%
Capital	2.4	9.4	11.6	2.7	24.6	2.7 M	39%
Transfer Out	.0	.0	5.0	.0	5.0	.0 M	0%
<b>Total</b>	<b>5.40 M</b>	<b>12.70 M</b>	<b>20.27 M</b>	<b>6.63 M</b>	<b>33.78 M</b>	<b>6.86 M</b>	<b>100%</b>

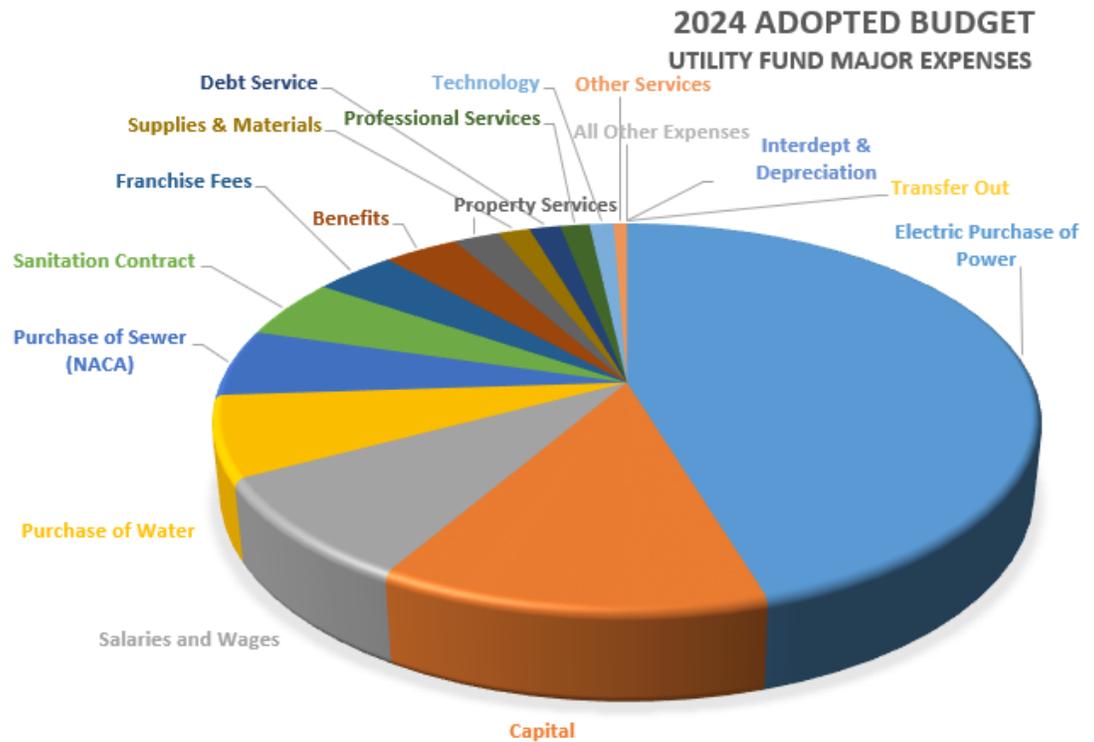
# BUDGET SUMMARY

MAJOR EXPENSES BUDGETED

Utility fund

The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.  
 (\*Note:2023 actuals are current and unaudited)

## MAJOR EXPENSES BUDGETED



Utility Funds Major Revenues Budgeted	2021 Actuals	2022 Actuals	2023 Actuals	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	% of Total 2024 Budget
Electric Purchase of Power	75.6	64.7	55.6	50.0	50.0	61.7 M	45%
Salaries and Wages	8.8	10.2	11.1	11.2	11.3	11.9 M	9%
Purchase of Water	7.3	7.8	9.9	6.7	6.7	9.2 M	7%
Purchase of Sewer (NACA)	5.7	5.7	5.4	6.0	6.5	7.6 M	6%
Sanitation Contract	5.7	6.2	6.7	6.0	6.0	6.8 M	5%
Franchise Fees	4.7	4.8	4.8	4.9	4.9	5.2 M	4%
Benefits	3.7	4.1	4.5	4.4	4.5	4.8 M	3%
Property Services	2.0	2.5	2.7	2.4	3.1	2.9 M	2%
Supplies & Materials	1.6	1.8	1.3	1.8	1.8	2.0 M	1%
Professional Services	1.2	1.7	1.9	1.6	2.2	1.9 M	1%
Technology	.6	.9	1.0	1.3	1.4	1.5 M	1%
Other Services	.5	.5	.6	.8	.8	.9 M	1%
<b>Subtotal</b>	<b>117.5</b>	<b>111.0</b>	<b>105.3</b>	<b>97.1</b>	<b>99.2</b>	<b>116.4</b>	<b>85%</b>
Debt Service	1.2	.4	.2	2.2	2.2	2.0 M	1%
Capital	58.5	20.3	15.7	9.4	56.7	17.8 M	13%
Transfer Out	.0	.0	.0	.0	.0	.0 M	0%
Interdept & Depreciation	8.8	8.3	.0	.0	.0	.0 M	0%
<b>Total</b>	<b>186.0 M</b>	<b>140.0 M</b>	<b>121.3 M</b>	<b>108.7 M</b>	<b>158.0 M</b>	<b>136.1 M</b>	<b>100%</b>

**MAJOR EXPENSES BUDGETED**

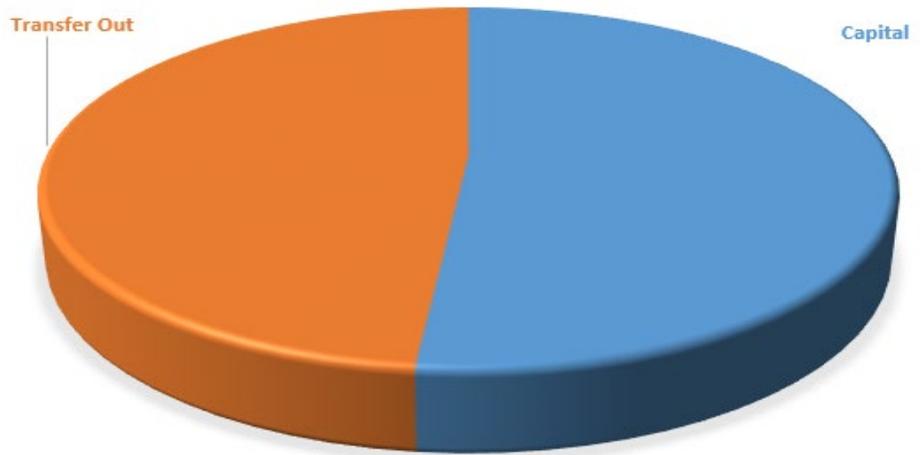
Impact & Capacity fund

The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.  
 (\*Note:2023 actuals are current and unaudited)

**BUDGET SUMMARY**

**MAJOR EXPENSES BUDGETED**

**2024 ADOPTED BUDGET  
IMP & CAP FUND MAJOR EXPENSES**



Imp & Cap Funds Major Revenues Budgeted	2021		2023 Actuals	2023	2023	2024	% of Total 2024 Budget
	Actuals	2022 Actuals		Original Budget	Revised Budget	Adopted Budget	
Capital	.0	.0	.0	1.8	1.8	2.4 M	52%
Transfer Out	.1	6.8	2.2	1.5	2.2	2.2 M	48%
<b>Total</b>	<b>.1 M</b>	<b>6.8 M</b>	<b>2.2 M</b>	<b>3.3 M</b>	<b>4.0 M</b>	<b>4.6 M</b>	<b>100%</b>

Impact fees will be transferred out of Impact and Capacity fund into General Fund from the 2024 Adopted Budget. All impact funds are slated to be used in accordance with the Impact Fee Ordinance passed on November 14, 2023, Ordinance 2023-236-239.

Transfer out breakdown:

Fire \$995k for an additional Fire Engine

Library \$730k to be used by Library for additional expenses due to expansion.

Parks \$500k to be used on Bentonville Trails

# BUDGET SUMMARY

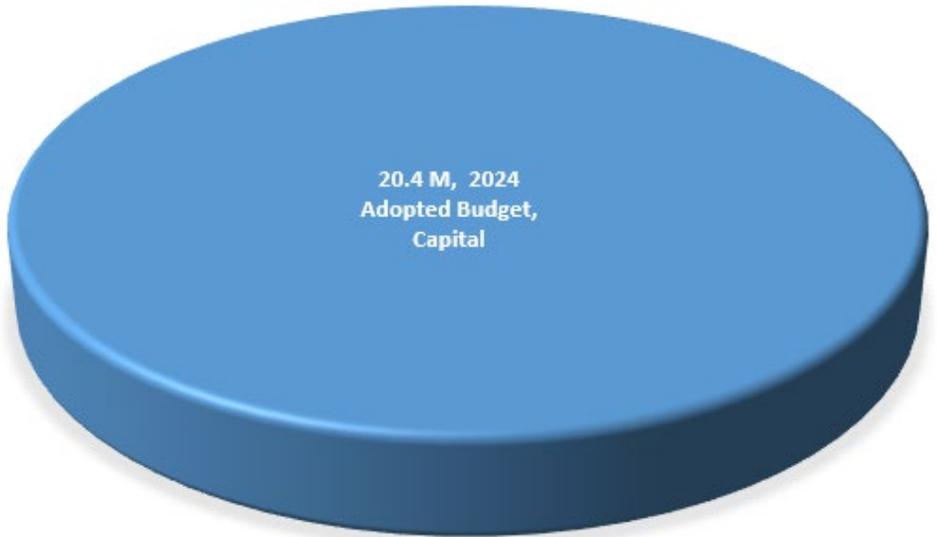
## MAJOR EXPENSES BUDGETED

### Debt Service Fund

The table is a breakdown of major Expenses over \$500,000, sorted from largest 2024 Budget to smallest and all other expenses.  
 (\*Note:2023 actuals are current and unaudited)

## MAJOR EXPENSES BUDGETED

### 2024 ADOPTED BUDGET DEBT SERVICE FUND MAJOR EXPENSES



Imp & Cap Funds Major Revenues Budgeted	2021 Actuals	2022 Actuals	2023 Actuals	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	% of Total 2024 Budget
Debt Service	9.4	28.6	21.5	4.1	4.1	20.4 M	100%
<b>Total</b>	<b>9.4 M</b>	<b>28.6 M</b>	<b>21.5 M</b>	<b>4.1 M</b>	<b>4.1 M</b>	<b>20.4 M</b>	<b>100%</b>

The Debt Service fund pays the annual payment of our debt service obligation, aka, our Bond payments. The remaining is allocated to the balance of the bond principal.

# BUDGET SUMMARY

## MAJOR EXPENSES BUDGETED BY FUND

ALL EXPENSES									
Budgeted Funds	Row Labels	2021 Actual	2022 Actual	2023 Actual	2023 Orig Budget	2023 Rev Budget	2024 Adopted Budget	Change from Original Budget	AS % of All Expenses
10 General	⊕ 10	54.5	73.3	88.1	76.7	155.4	86.4	13%	34%
20 Street	⊕ 20	5.4	12.7	20.3	6.6	33.8	6.9	4%	3%
50 Utility	⊕ 50	186.0	140.0	121.3	108.7	158.0	136.1	25%	54%
32 Debt Service	⊕ 32	9.4	28.6	21.5	4.1	4.1	20.4	403%	8%
25 Impact & Capacity	⊕ 25	.1 M	6.8 M	2.2 M	3.3 M	4.0 M	4.6 M	40%	2%
	<b>Grand Total</b>	<b>255.5 M</b>	<b>261.5 M</b>	<b>253.3 M</b>	<b>199.4 M</b>	<b>355.3 M</b>	<b>254.3 M</b>	<b>28%</b>	<b>100%</b>

### O&M EXPENSES BY FUND AND ACCOUNT

O&M									
Row Labels	2021 Actual	2022 Actual	2023 Actual	2023 Orig Budget	2023 Rev Budget	2024 Adopted Budget	Change from Original Budget	AS % of O&M	
⊖ 10	45.5	50.6	57.2	59.6	62.2	68.0	14%	66%	
⊕ Salaries and Wages	24.4	27.8	30.9	31.7	32.7	35.5	12%	34%	
⊕ Benefits	10.4	11.3	12.7	12.5	12.6	14.7	18%	14%	
⊕ Professional Services	4.1	3.4	4.4	4.3	5.0	4.9	14%	5%	
⊕ Supplies & Materials	2.4	2.8	3.5	3.8	4.3	4.6	20%	4%	
⊕ Property Services	2.0	2.3	2.4	2.8	3.2	3.8	32%	4%	
⊕ Technology	1.2	1.7	1.9	2.5	2.5	2.7	9%	3%	
⊕ Other Services	1.0	1.3	1.5	1.8	1.9	1.9	1%	2%	
⊖ 20	3.0	3.3	3.6	4.0	4.1	4.2	6%	4%	
⊕ Salaries and Wages	1.4	1.6	1.8	1.8	1.8	2.1	16%	2%	
⊕ Benefits	.7	.7	.7	.7	.8	.9	27%	1%	
⊕ Property Services	.5	.5	.6	.8	1.0	.5	-37%	1%	
⊕ Supplies & Materials	.2	.3	.3	.2	.3	.2	-7%	0%	
⊕ Professional Services	.2	.1	.1	.2	.2	.2	23%	0%	
⊕ Other Services	.0	.0	.1	.1	.1	.1	36%	0%	
⊕ Technology	.0	.0	.1	.1	.1	.1	2%	0%	
⊖ 50	23.2	26.6	27.8	28.4	29.9	31.0	9%	30%	
⊕ Salaries and Wages	8.8	10.2	11.1	11.2	11.3	11.9	7%	12%	
⊕ Franchise Fees	4.7	4.8	4.8	4.9	4.9	5.2	5%	5%	
⊕ Benefits	3.7	4.1	4.5	4.4	4.5	4.8	9%	5%	
⊕ Property Services	2.0	2.5	2.7	2.4	3.1	2.9	20%	3%	
⊕ Supplies & Materials	1.6	1.8	1.3	1.8	1.8	2.0	14%	2%	
⊕ Professional Services	1.2	1.7	1.9	1.6	2.2	1.9	16%	2%	
⊕ Technology	.6	.9	1.0	1.3	1.4	1.5	13%	1%	
⊕ Other Services	.5	.5	.6	.8	.8	.9	10%	1%	
⊖ 32	.0	.0	.0	.0	.0	.0	0%	0%	
<b>Grand Total</b>	<b>71.6 M</b>	<b>80.4 M</b>	<b>88.6 M</b>	<b>91.9 M</b>	<b>96.3 M</b>	<b>103.2 M</b>	<b>12%</b>	<b>100%</b>	

Budgeted Funds
10 General
20 Street
50 Utility
32 Debt Service
25 Impact & Capacity

## BUDGET SUMMARY

### MAJOR EXPENSES BUDGETED BY FUND

#### COGS EXPENSES BUDGETED BY FUND

##### COGS Expenses Utility Fund Only

Row Labels	2021 Actual	2022 Actual	2023 Actual	2023 Orig Bud	2023 Rev Bud	2024 Adopted Bud	% Change from Original Budget	As % of COGS
⊕ Electric Purchase of Power	75.6	64.7	55.6	50.0	50.0	61.7	23%	72%
⊕ Purchase of Water	7.3	7.8	9.9	6.7	6.7	9.2	37%	11%
⊕ Purchase of Sewer (NACA)	5.7	5.7	5.4	6.0	6.5	7.6	27%	9%
⊕ Sanitation Contract	5.7	6.2	6.7	6.0	6.0	6.8	13%	8%
<b>Grand Total</b>	<b>94.3 M</b>	<b>84.4 M</b>	<b>77.6 M</b>	<b>68.8 M</b>	<b>69.3 M</b>	<b>85.4 M</b>	<b>24%</b>	<b>100%</b>

THE COGS is the cost to purchase goods and services. the city purchases electricity, water, recycling services and sewer treatment for a portion of the city. there are no COGS within any other city fund.

#### CAPITAL EXPENSES BUDGETED BY FUND

##### Capital Expenses by fund

Budgeted Funds	Capital	2021 Actual	2022 Actual	2023 actual	2023 Orig Bud	2023 Rev Bud	2024 Adptd Bud	% Change from Original Budget	AS % of Capital Budget
10 General	10	9.0	17.7	30.8	17.1	93.2	11.2	-34%	33%
20 Street	20	2.4	9.4	11.6	2.7	24.6	2.7	0%	8%
50 Utility	50	58.5	20.3	15.7	9.4	56.7	17.8	89%	52%
32 Debt Service	50								
25 Impact & Capacity	25	.0	.0	.0	1.8	1.8	2.4	33%	7%
<b>Grand Total</b>	<b>Capital</b>	<b>69.9 M</b>	<b>47.4 M</b>	<b>58.1 M</b>	<b>31.0 M</b>	<b>176.3 M</b>	<b>34.1 M</b>	<b>10%</b>	<b>100%</b>

For an itemized List of Budgeted Capital Expenses 2024 [click here](#). The 2023 Revised Capital Budget includes capital expenditures funded by city revenues and other sources, includes projects such as AMI meters replacement, water meter replacement, water treatment facility upgrades, and the library expansion and parks.

## BUDGET SUMMARY

### MAJOR EXPENSES BUDGETED BY FUND

#### DEBT SERVICE, BY FUND

Budgeted Funds		<b>Debt Service</b>								
		2021	2022	2023	2023	2023	2024	%		
	Row Labels	Actual	Actual	Actual	Orig Budget	Rev Budget	Adopted Budget	Change from Original Budget	AS % of Debt Service	
10 General	<b>Debt Service</b>	<b>10.6</b>	<b>29.0</b>	<b>21.8</b>	<b>6.2</b>	<b>6.2</b>	<b>22.4</b>	259%	100%	
20 Street	10	.0	.0	.0	.0	.0	.0	0%	0%	
50 Utility	20	.0	.0	.0	.0	.0	.0	0%	0%	
32 Debt Service	32	9.4	28.6	21.5	4.1	4.1	20.4	403%	91%	
25 Impact & Capacity	50	1.2	.4	.2	2.2	2.2	2.0	-9%	9%	
	<b>Grand Total</b>	<b>10.6 M</b>	<b>29.0 M</b>	<b>21.8 M</b>	<b>6.2 M</b>	<b>6.2 M</b>	<b>22.4 M</b>	<b>259%</b>	<b>100%</b>	

THE GENERAL FUND DEBT SERVICE REVENUES AND EXPENSES ARE HELD BY THE BANK TRUSTEE AND RECONCILED TO OUR BOOKS MONTHLY. WE CREATED A SEPARATE FUND FOR THIS #32 ACCORDING TO OUR SALES TAX ORDINANCE. THE UTILITY FUND ALSO HAS TWO BOND ISSUANCES 2022A & 2022B. THESE ARE REVENUE BONDS AND THEIR DEBT RESIDES UNDER THE UTILITY FUND #50.

#### TRANSFER OUT BY FUND

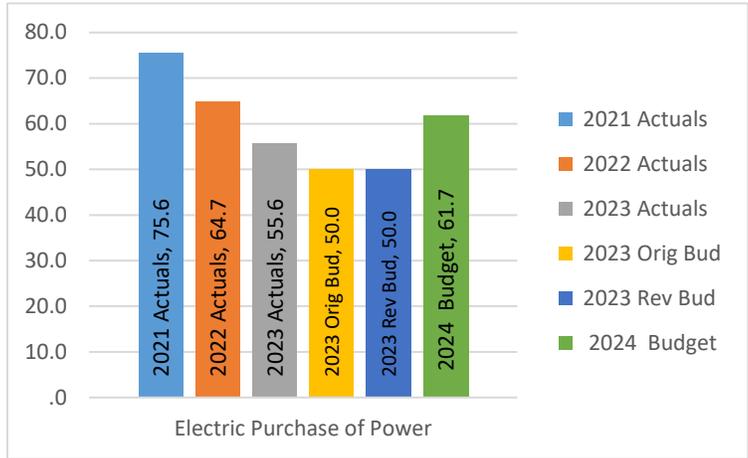
Budgeted Funds		<b>Transfer Out</b>								
		2021	2022	2023	2023	2023	2024	%		
	Row Labels				Orig Bud	Rev Bud	Adptd Bud	Change from Original Budget	AS % of Capital Budget	
20 Street	± 10	.1	5.0	.0	.0	.0	7.1	0%	76%	
50 Utility	± 20	.0	.0	5.0	.0	5.0	.0	0%	0%	
32 Debt Service	± 25	.1	6.8	2.2	1.5	2.2	2.2	48%	24%	
	<b>Grand Total</b>	<b>.2 M</b>	<b>11.8 M</b>	<b>7.2 M</b>	<b>1.5 M</b>	<b>7.2 M</b>	<b>9.3 M</b>	<b>520%</b>	<b>100%</b>	

In the 2024 budget The General Fund Transferred out 7.08M from the 20% capital penny into the Utility fund for infrastructure expenses and the Impact and Capacity fund transferred out \$2.2M into the general fund for parks, library and fire expenditures. The \$7.08M was transferred from the 20% sales tax capital penny reserves (residing in the General Fund) into the Utility fund to supplement the 2024 budget for capital infrastructure needs.

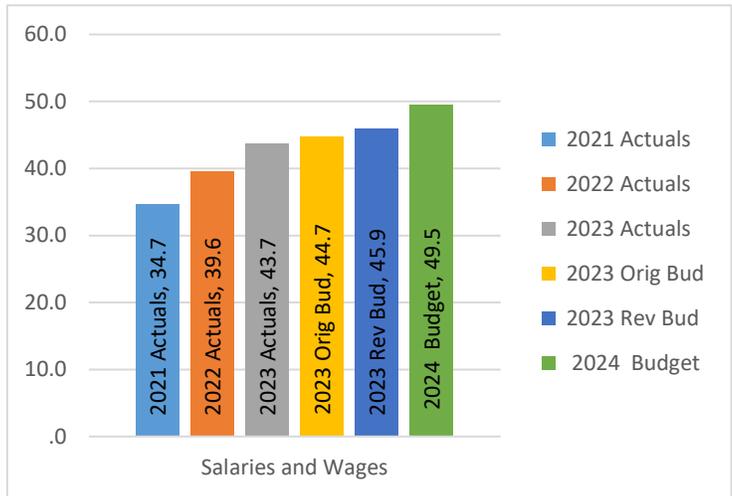
# BUDGET SUMMARY

## EXPLANATION OF THE MAJOR EXPENSES FOR ALL THE CITY FUNDS COMBINED

**1. ELECTRIC PURCHASE OF POWER: COGS 61.7M** Utilities are an area of major expense, especially for electricity. The city is fortunate in having an electric department that benefits the citizens in the form of reasonable, reliable electricity as well as provides a steady cash flow to the city. Power is purchased then sold to the customers. In 2021, the increase in expense is related to both the large winter storm Uri and the fact that we were just entering into our post covid year where people were returning to work. This COGS is offset by the Electric Department Revenues. And increased due to usage.



**2. TOTAL CITY SALARY AND WAGES: 49.5M** As with most municipalities, or most service organizations, a major expense category is the cost of staff. In addition to adding new personnel, and accounting for job family class promotions, and retirements, our city chose to adopt a 3% merit increase across all city departments in 2023. Here the 2023 salary accruals were made and as shown in the chart, our actuals reflect we have stayed within budget. The 2023 Revised budget included a pay increase in the Police department.



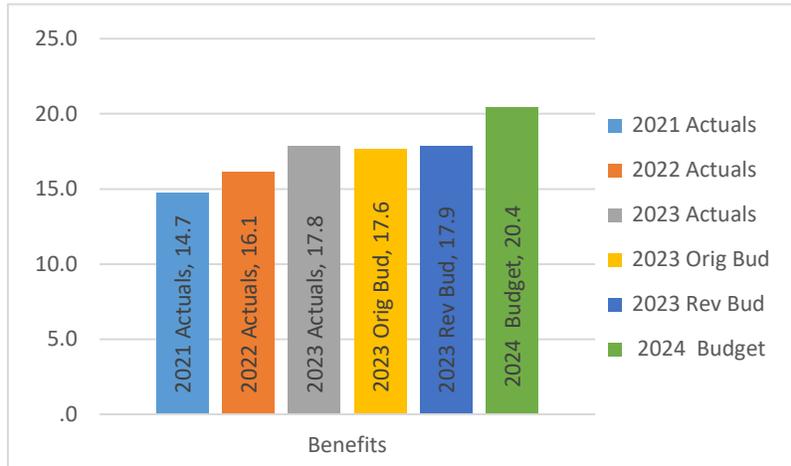
Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

# BUDGET SUMMARY

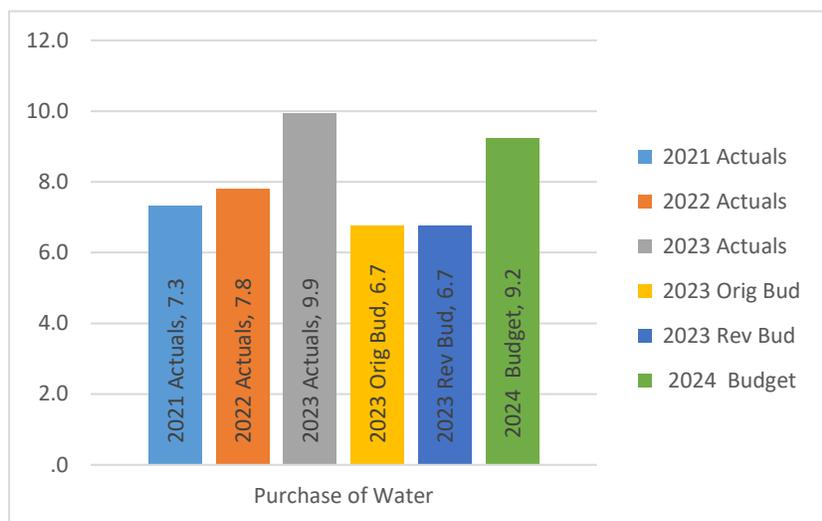
## EXPLANATION OF THE MAJOR EXPENSES

**3. TOTAL CITY BENEFITS: 20.4M** Benefits are up due to increases in staffing, and changes in insurance coverage by employees. In 2023, increases in health benefits were relevant to additional staff and employee turnover. We missed our budget on Benefits for 2023, but overall O&M as per state statute was within budget. This happens from time to time and can be expected.

There are several reasons for this. First, we have turnover where new applicants may choose higher costing health plans. Someone could unexpectedly take their retirement and have an accrued vacation time payout. Again, we took this learning experience and tried to account for retirements in our 2024 budget.



**4. PURCHASE OF WATER: COGS 9.2M** Our water department purchases water from Beaver Water District (BWD). Beaver Water District was formed in the 1960s by the cities of Fayetteville, Springdale, Rogers, and Bentonville. The district has intake facilities on Beaver Lake, which is a US Army Corps of Engineers Lake. The district treats the water and pumps it to the four cities, which may then use it and, if they choose, sell it to wholesale customers. The cost to purchase water for resale was \$9.9M in 2023. To better align with our actuals, 2024 Budget was adopted at \$9.2M. This increase can be attributed to the citywide meter replacement and the relative growth and development in Bentonville.



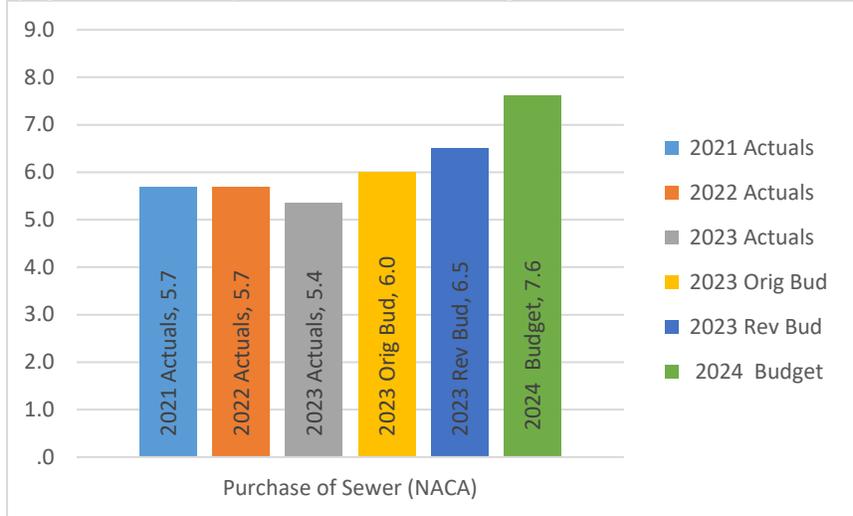
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# BUDGET SUMMARY

## EXPLANATION OF THE MAJOR EXPENSES

**5. PURCHASE OF SEWER(NACA): COGS 7.6M** Bentonville serviced Wastewater to NACA has a COGS in 2023 of \$5.3M, and due to the expansion, we have budgeted \$7.6M. This includes the \$1.3M annual payment for the replacement of the Gravity Sewer Line from Bentonville to NACA.

This 2024 Budget includes our first annual payment for the NACA gravity sewer line replacement and plant expansion at \$1.3M. The other \$6.2M is budgeted for the annual wastewater treatment.



**6. TOTAL CITY PROPERTY SERVICES: 7.2M** Property services includes accounts our city’s public works, vehicle repairs and maintenance, building grounds maintenance, communication, and cleaning and janitorial, and computer repairs, Upgrades to our access control panels citywide were part of this increase along with the growing fleet repairs and general maintenance as we keep and maintain our vehicles and equipment longer and avoid replacements and additional capital expenses. The main revised budget difference is both an accumulation of the carry-forward open POs from prior years, and an accumulation of smaller repairs needed both within and outside the city.

An insurance claim for vehicle hail damage, a budget adjustment to contract for outside boring services to water system repairs, and unforeseen a roof repair among several smaller revisions make up the difference in the revised budget.

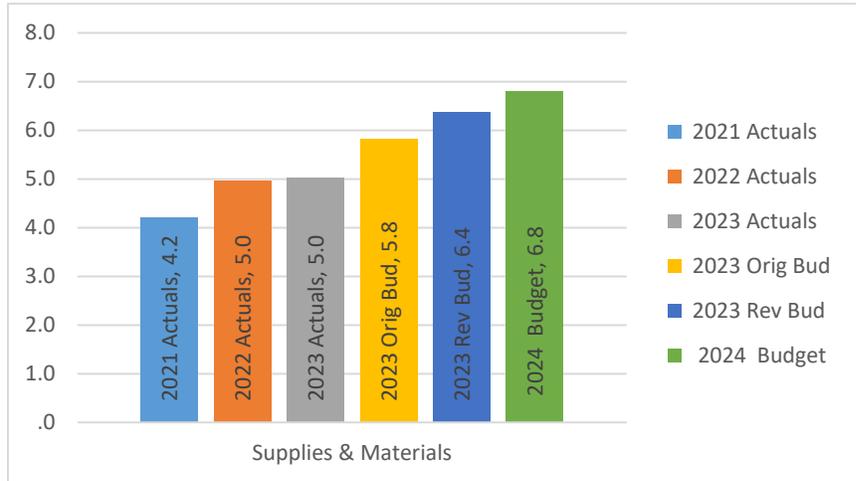


Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

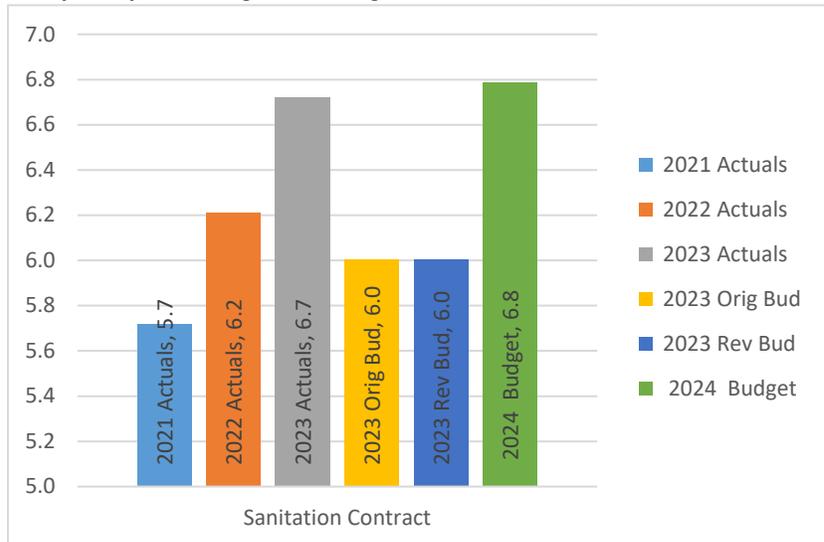
# BUDGET SUMMARY

## EXPLANATION OF THE MAJOR EXPENSES

**7. TOTAL CITY SUPPLIES & MATERIALS: 6.8M** This category includes minor equipment, computers, operating and office supplies, postage, safety expense, fuel supplies and miscellaneous items. A majority of the revised budget (\$427k) is comprised of small revisions due to carry forward items. With a few exclusions such as \$162k for Library collections transferred into this expense and other minor budget adjustments less than \$20k each.



**8. SANITATION CONTRACT: COGS: 6.8M** Sanitation services are contracted to an outside vendor which is covered by related revenue. Residential and small commercial customers receive once a week pick up since the city switched to the cart system. Recycling carts are also provided, and the usage has been significant. The large commercial customers have dumpsters and are billed on volume based on their choice of dumpster capacity and frequency of service. The city bills the customers on the monthly utility bill along with charges for electric, water, and sewer.



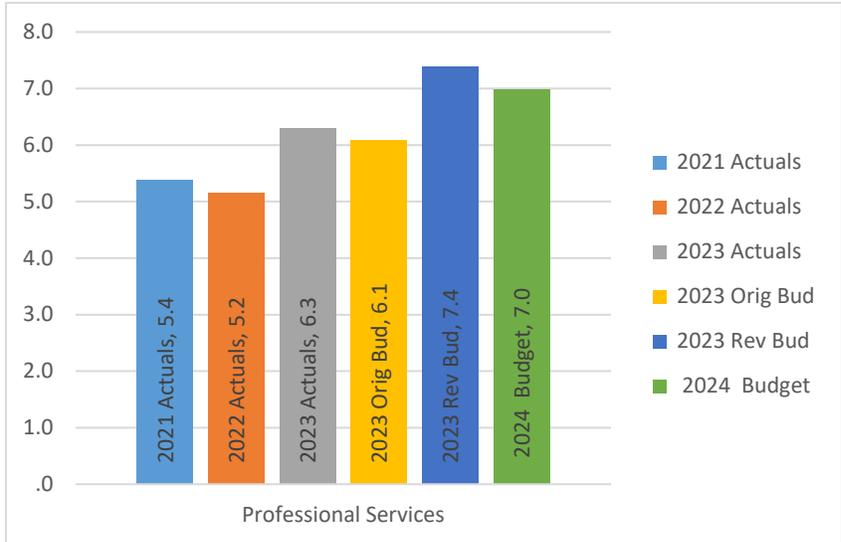
Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

# BUDGET SUMMARY

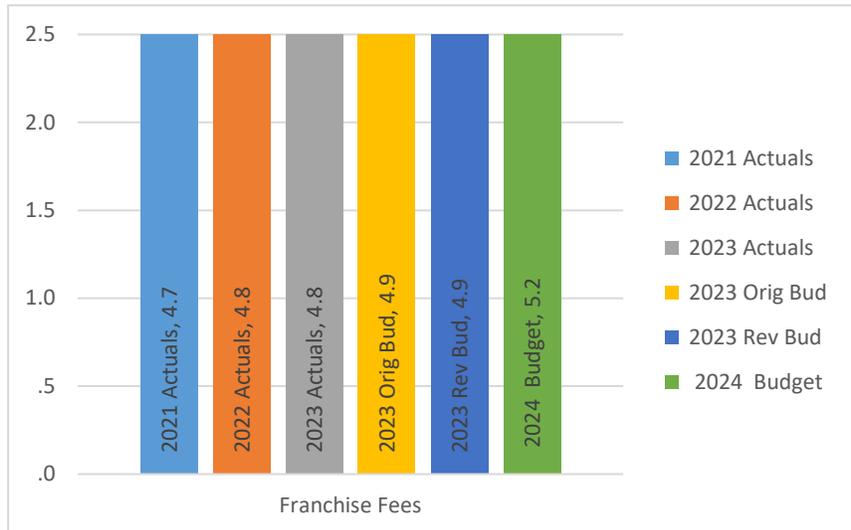
## EXPLANATION OF THE MAJOR EXPENSES

**9. TOTAL CITY PROFESSIONAL SERVICES: 7.0M** This category includes accounts such as temporary staffing, legal and professional services, professional services, other promotional activities, professional studies, and contracts. This 2024 Budget also includes \$530k earmarked for our first fixed route bus service through ORT (Ozark Regional Transit Authority).

\$197k of the revised budget is attributed to contract for implementation oversight and project management in the previously approved AMI Electric meter replacement contract. \$148k was a budget adjustment for another professional service to conduct a water loss study. The remaining portion of the revised budget is attributed to \$297k of carried forward purchase orders.



**10. FRANCHISE FEES: 5.2M** This fee originates from the 5% utility franchise fee on the utility fund electric, water and wastewater sales and service revenues. The budget actuals are increasing due to expected growth in the city.



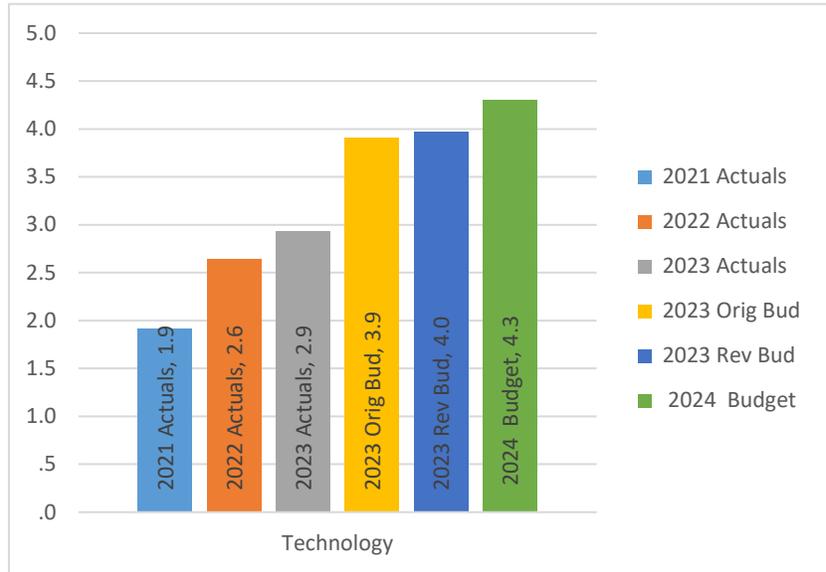
Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

# BUDGET SUMMARY

## EXPLANATION OF THE MAJOR EXPENSES

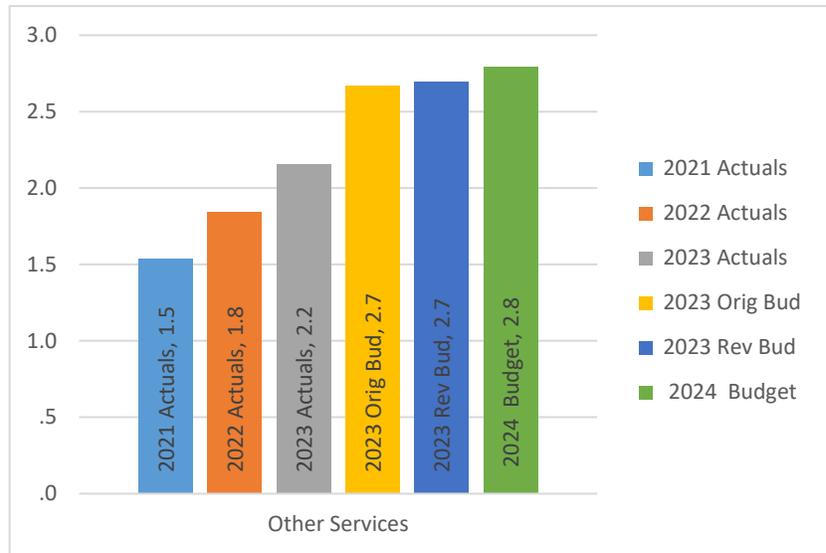
### 11. TECHNOLOGY: 4.3M

Minor Equipment and Technology and Data Processing. Increases due to data security, new position equipment, and information technology needs.



### 12. OTHER SERVICES: 2.8M

Includes Dues & Subscriptions, Travel and Training, Interdepartmental Services, Employment Ads, Public Notification, and Insurance.



Note: all Revised budgets will also contain unfulfilled /unclosed Purchase Orders from prior years that have been carried forward into the new year budget.

Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

# BUDGET SUMMARY

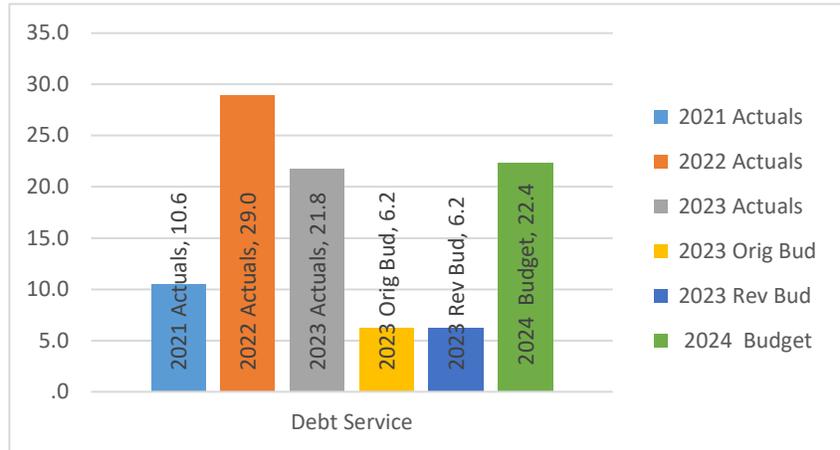
## EXPLANATION OF THE MAJOR EXPENSES

**13. TOTAL CITY DEBT SERVICE: 22.4M BUDGETED IN ALL FUNDS.** The Debt Service Category shown below includes both the General Fund (\$20.4M) and Utility Fund (\$1.9M) debt obligations and bond interest expense in this 2024 Budget chart.

From the General Fund, the Sales and Use Tax, eighty percent of the capital penny goes to the bond trustee for the principal and interest on these bonds.

From the Utility Fund, the City currently has principal and interest payments on two bond issues (Series 2022A & Series 2022B) and on

four revolving loan funds from the state. All of them are related to electric, water and sewer projects.



More details are provided in the General Fund Debt pages below. There was a budgeting error in the 2023 budget that only accounted for the payment and not the excess. All of the 80% tax obligations however were recorded correctly in the actuals.

Short Term financing obligations: Debt with a term not to exceed 5 years Ark. Const. Amendment 78§2 Where the aggregate principal amount should not exceed 5% of the assessed value of taxable property located within the municipality and 2.4% of the assessed value of taxable property located within the county as determined by the last tax assessment. The taxable real estate within the City of Bentonville produces a city limitation of \$74,295,494.75 (5% of \$1,285,909,895). And the Benton County taxable real estate values produces a limit of \$164,560,953 (2.4% of \$6,856,706,400). The City does not currently hold any short-term financing obligations.

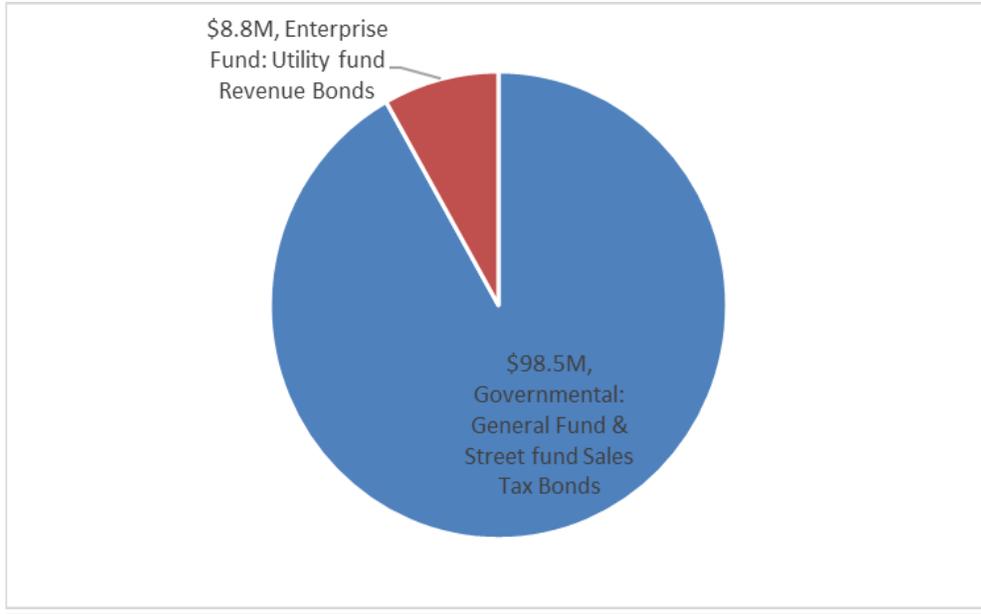
Local Capital improvement bond limit on indebtedness: Ark. Const. Amendment 62§1 Where the municipality with the consent for the qualified electors voting may authorize the issuance of bonds for capital improvements. The total principal amount of bonded indebtedness may be equal to 20% for a municipality of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. This only applies to general and street funds. The 2023 assessed City of Bentonville property value is \$2,029,846,554 and has a debt limit of \$405,969,310.00. The Utility fund bonds are revenue bonds and do not fall under this limitation.

Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

## BUDGET SUMMARY

### BUDGETED DEBT

As of December 31<sup>st</sup>, 2023, the total amount of debt the city held:



2021, the city underwent a rating by S&P Global Ratings and received an AA- rating in relation to the 2021 issuance of the Sales and Use Tax Bonds.

# BUDGET SUMMARY

## BUDGETED DEBT

### GENERAL FUND DEBT

	<u>Interest Rates</u>	<u>Final Maturity Date</u>	<u>Principal at 12/31/2023</u>
Sales and Use Tax bonds, Series 2021A	.032% - 1.1%	2025	3,040,000
Sales and Use Tax bonds, Series 2021B	1.05% - 5.0%	2046	41,575,000
Sales and Use Tax bonds, Series 2023	4.125 - 5.0%	2046	53,890,000
			<u>\$ 98,505,000</u>

**SERIES 2023 BOND ISSUE** - The City's Sales and Use Tax Bonds, Series 2023 in the aggregate principal amount of \$53,890,000 (the "Bonds") are being issued for the purpose of financing costs of street improvements, park and recreational facilities and improvements, expansion and improvements to the Bentonville Public Library, and facilities for drainage and flood control, paying necessary expenses of issuing the Bonds, and partially funding a debt service reserve. The interest rates range from 4.125% to 5%. The bonds mature on November 1st, 2046.

- Library improvements and expansion the remaining bond funds of \$3,780,449 for Bentonville Public Library including necessary land acquisition, equipment, utility relocation and parking.
- Street Improvements including cost of new and improvements to existing streets, roads, and associated appurtenances; \$24,999,547.
- Parks and Recreation new parks and facilities, cost of improvements to current park facilities and recreational facilities, land acquisition, drainage, flood control, roads, trails, lighting, utility improvements; \$21,499,697.
- Drainage improvements, financing all or part of the cost for drainage and flood control and any necessary easement or land acquisition; \$3,610,307.

### **SERIES 2017 AND SERIES 2021 A&B BOND ISSUES –**

Series 2017 Bonds were retired during 2023. At a special election held on April 13, 2021, voters approved \$266 million in bonds for capital projects and for money to refund existing bonds to be financed by extending the City's 1% sales tax. The 1% sales tax was set to expire in 2032, it is now set to expire in 2046. In June 2021, Series 2021A and Series 2021B Bonds were issued for a combined amount of \$84,045,000. The Series 2021A Bonds were issued for the purpose of advance refunding the City's outstanding Series 2017 Bonds, financing a portion of the costs of street improvements, funding a portion of the debt service reserve, and paying expenses of issuing the Series 2021A Bonds. The Series 2021B Bonds were issued for the purpose of the current refunding of the Series 2009 and Series 2010 Bonds, financial all or a portion of the costs of various capital improvements for the City, funding a portion of a debt service reserve and paying expenses of issuing the Series 2021B Bonds. The Series 2021A and Series 2021B Bonds are special obligations payable solely from collections from a 1% sales and use tax levied by the city. The Series 2021 Bonds are currently being targeted towards the following purposes:

- Refunding the Bonds Current Refunded and the Bonds Advanced Refunded (\$23 million)
- Street Improvements (\$173.5 million)
- Park and Recreation Improvements (\$32.75 million)
- Radio Communication Improvements (\$6.6 million)
- Police Department Improvements (\$1.65 million)
- Fire Department Improvements (\$3.9 million)
- Drainage Improvements (\$19.75 million)
- Library Improvements (\$4.975 million)

The City budgets for the bond payments in the Debt Service Fund but manages the bond project revenue and expenses in the Capital/Bond Fund. The Capital/Bond Fund is a recap of the draws from our fiduciary bond trustee, Simmons Bank. Upon issuance, the budgets for drawdowns are set with a reasonable spenddown schedule. It is the City's intent to have early payoffs on the bonds with the recent increase in sales tax collections.

# BUDGET SUMMARY

## BUDGETED DEBT

### UTILITY FUND DEBT

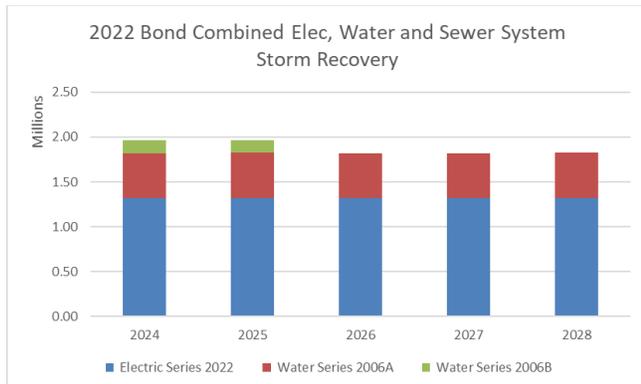
The Revenue bonds are comprised of various issues for the purpose of acquiring, constructing, equipping, renovating, expanding, and refurbishing additions and improvements to the City’s electric, water and sewer system.

	<u>Interest Rates</u>	<u>Final Maturity Date</u>	<u>Principal at 12/31/2023</u>
Revenue Bonds, Series 2022A	2.01%	10/15/2028	6,410,000
Revenue Bonds, Series 2022B	2.44%	10/15/2028	2,375,000
			8,785,000

**COMBINED ELECTRIC, WATER AND SEWER REVENUE BONDS, SERIES 2006A** – On January 10, 2006, the City issued \$ 9,708,500 in Combined Electric, Water and Sewer Revenue bonds for the purpose of design and construction of the Beaver Transmission water line. The bonds are not a general obligation of the city, but are secured by a pledge of, and are payable from, revenues of the system. The bonds will be issued in increments that correspond to the construction activity. This issue is subordinate to the Series 2005, Series 1999, Series 1999, and Series 1992 bonds. The bonds bear interest at 2.50% and the city is required to pay the bond service a servicing fee of 1% per annum on the outstanding principal of the bonds. The amount of the 2022 Refinance balance was \$3,040,000.

**COMBINED ELECTRIC, WATER AND SEWER REVENUE BONDS, SERIES 2006B** – On April 1, 2006, the City issued \$2,600,000 in Combined Electric, Water and Sewer Revenue bonds for the purpose of planning, design, and construction of a water tank. The bonds are not a general obligation of the city, but are secured by a pledge of, and are payable from, revenues of the system. The bonds will be issued in increments that correspond to the construction activity. The bonds are subordinate to the Series 2005, Series 1999, Series 1999, and Series 1992 bonds. The bonds bear interest at 5.2% to 5.9%. The amount of the 2022 Refinance balance was \$445,000.

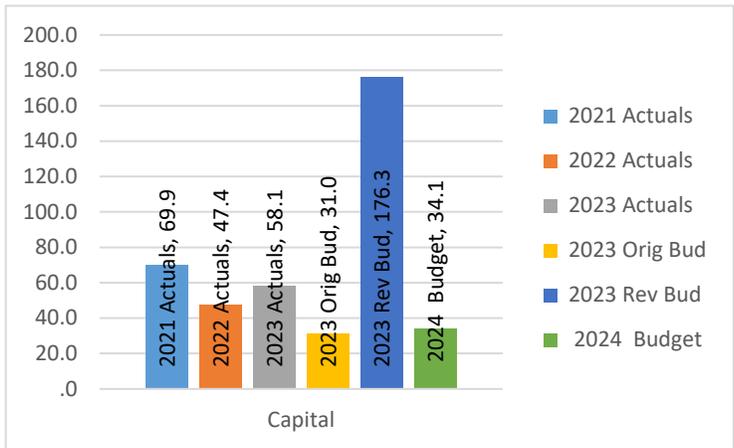
**COMBINED ELECTRIC, WATER AND SEWER REVENUE BONDS, SERIES 2022** – Bentonville experienced a \$16M increase in its power bill from SWEPCO (Southwestern Electric Power Company) for the winter storm Uri that occurred in February 2021. The city decided not to pass back the increase to its citizens but absorbed the cost internally. Seeking some relief from the large power bill the city sought relief via a Public Service Commission. The PSC approval filed February 4, 2022, and the PSC Order filed February 8, 2022, noted in the documents specifically allows for bonds to be issued for the “sole purpose of paying storm recovery costs related to a storm” that occurred in February 2021 if the PSC adopts a financing order that allows for the issuance of the storm recovery bonds. Additionally, the Commission must issue an emergency storm declaration. Both of those things occurred which allowed the City to issue the 2022 Combined Electric, Water and Sewer System Revenue Bonds. The storm was partially paid for with reserves and \$8,375,000 was the amount financed with the new bond refinancing.



# BUDGET SUMMARY

## CAPITAL BUDGETED

**14. TOTAL CITY CAPITAL: 34.1M** Capital Accounts include Plants & Building, Vehicles, Furniture & Fixtures, Machinery & Equipment, Computer Software and Equipment, Sidewalks, and Improvements Other than bldg. The revised budget includes \$38M from carryforwards (open POs from previous years), \$42M Utility Fund, \$1.4M Street Fund, \$63M General Fund in roll forwards, and budget adjustments after the 2023 original budget. Roll forwards occur when items previously budgeted due to unforeseen issues were not able to be purchased in the year they were budgeted. Most often the general supply chain or timing issues caused delays. These expenses may also have a corresponding grant or outside revenue source that was shown in the major revenue section above and are larger when the city has large new development. A large portion of General Fund local grants went into funding the Library Expansion (\$14M) and many new Parks (\$37M) (including Phillips and Creekside). Improvements to Highway Waterlines on Hwy112 (\$24M) reimbursed by state grant funds as incurred), Electric improvements had \$3M carried forward capital and additional development agreements (\$3.7M) and the replacement electric meters(\$5.2M) since the current meter system was no longer supported.



We have provided a full list of all 2024 Capital Budgeted items in the Capital Appendix ([pages 214-220](#)). To qualify as a capital item the cost must be at least \$5,000 and the item must have an expected useful life of more than one year. The capital request process is now in electronic form in our accounting software. The departments create their 5–10-year expense projections and provide information on whether the item is a replacement or additional item, the cost, an explanation of why the item is needed, information on the item (if any) being replaced, and other pertinent information to justify the request. Each department ranks its requests by priority from 1-3. The information is used to estimate future forecasts and determine any deficits in resources. (For additional details on CIP policy, please refer to pages [19-20](#).)

In addition, there are capacity/impact funds for police, parks, library, and fire that can only be spent in those respective departments on capital that can be attributed to new growth in the City.

Prioritizing capital projects when faced with limited resources is always challenging for cities. The City of Bentonville takes an analytical approach when reviewing the list of requests.

- Can the project be funded with capacity/impact fees? If so, that money would be used first.
- Is there other money available to assist with funding such as development agreements, grants, sharing ventures with interested parties, set asides from prior years, or regular operating revenues? Debt is not looked to first unless the scope of the project(s) is of such a magnitude that debt is the only solution.

Note: Revised budgets contain open Purchase Orders from prior years that have been carried forward or unspent budgets that were rolled forward into the next year budget as well as budget adjustments and amendments from the current year.

# BUDGET SUMMARY

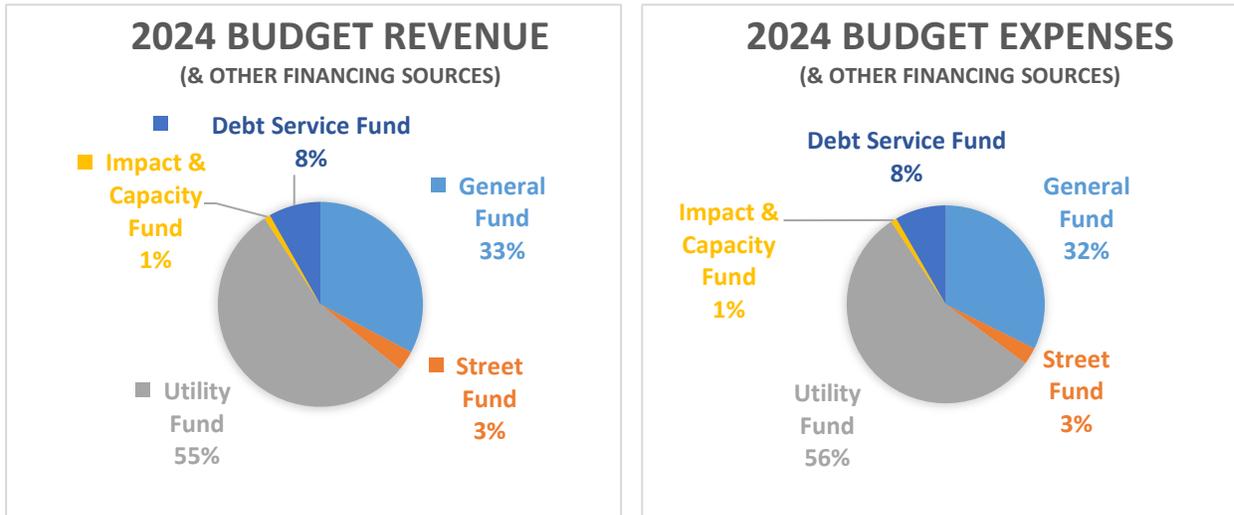
## City of Bentonville All City Funds Combined 2024 Adopted Budget

Description	2022 Actual	2023 Actual*	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 85,214,350	\$ 100,179,221	\$ 80,781,868	\$ 80,781,868	\$ 92,627,993	\$ 11,846,125	14.7%
Licenses & Permits	\$ 2,356,101	\$ 2,501,094	\$ 2,297,565	\$ 2,297,565	\$ 1,884,338	(413,227)	-18.0%
Intergovernmental Revenue	\$ 1,767,843	\$ 3,797,545	\$ 553,435	\$ 34,940,294	\$ 822,824	269,389	48.7%
Charge for Services	\$ 144,435,859	\$ 134,821,197	\$ 114,729,830	\$ 118,572,500	\$ 135,254,221	20,524,391	17.9%
Special Assessments/Fines	\$ 5,274,434	\$ 15,930,900	\$ 2,293,199	\$ 14,759,682	\$ 3,194,102	900,903	39.3%
Interest/Rent	\$ (193,528)	\$ 6,296,966	\$ 595,884	\$ 595,884	\$ 4,893,829	4,297,945	721.3%
Other Income	\$ 14,343,171	\$ 23,677,871	\$ 664,064	\$ 41,755,583	\$ 668,817	\$ 4,753	0.7%
<b>Total F</b>	<b>253,198,229</b>	<b>287,204,794</b>	<b>201,915,845</b>	<b>293,703,376</b>	<b>239,346,124</b>	<b>37,430,280</b>	<b>18.5%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 39,638,071	\$ 43,722,254	\$ 44,734,057	\$ 45,879,227	\$ 49,499,685	4,765,628	10.7%
Benefits	\$ 16,101,418	\$ 17,842,274	\$ 17,636,885	\$ 17,854,500	\$ 20,434,591	2,797,706	15.9%
Supplies & Materials	\$ 4,963,902	\$ 5,045,506	\$ 5,825,482	\$ 6,373,724	\$ 6,841,832	1,016,350	17.4%
Technology Maintenance/Minor	\$ 2,644,377	\$ 2,945,128	\$ 3,910,501	\$ 3,960,874	\$ 4,297,345	386,844	9.9%
Professional Services	\$ 5,160,549	\$ 6,345,369	\$ 6,081,270	\$ 7,366,385	\$ 6,981,723	900,453	14.8%
Property Services	\$ 5,273,869	\$ 5,734,386	\$ 6,127,140	\$ 7,212,429	\$ 7,209,254	1,082,113	17.7%
Other Services	\$ 1,846,118	\$ 2,168,358	\$ 2,669,242	\$ 2,694,352	\$ 2,796,374	127,132	4.8%
Utility Cost of Goods	\$ 89,236,137	\$ 82,403,355	\$ 73,702,827	\$ 74,214,545	\$ 90,525,587	16,822,760	22.8%
<b>Total Operations and Mainten</b>	<b>\$ 164,864,440</b>	<b>\$ 166,206,630</b>	<b>\$ 160,687,404</b>	<b>\$ 165,556,036</b>	<b>\$ 188,586,390</b>	<b>27,898,986</b>	<b>17.4%</b>
<b>Capital Expenditures</b>							
Capital	\$ 47,445,058	\$ 58,142,670	\$ 31,005,756	\$ 176,282,038	\$ 34,061,984	3,056,229	9.9%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>47,445,058</b>	<b>58,142,670</b>	<b>31,005,756</b>	<b>176,282,038</b>	<b>34,061,984</b>	<b>3,056,229</b>	<b>9.9%</b>
<b>Other</b>							
Debt Service	\$ 28,991,809	\$ 21,758,047	\$ 6,219,835	\$ 6,219,835	\$ 22,350,444	16,130,609	259.3%
Depreciation/Amortization	\$ 8,341,170	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>37,332,979</b>	<b>21,758,047</b>	<b>6,219,835</b>	<b>6,219,835</b>	<b>22,350,444</b>	<b>16,130,609</b>	<b>259.3%</b>
<b>Total Expenditures</b>	<b>249,642,477</b>	<b>246,107,346</b>	<b>197,912,994</b>	<b>348,057,909</b>	<b>244,998,818</b>	<b>47,085,824</b>	<b>23.8%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ 6,478,040	\$ 2,225,223	\$ 1,502,314	\$ 2,232,223	\$ 2,510,980	1,008,666	67.1%
Use of Reserves	\$ -	\$ -	\$ 9,456,359	\$ 14,943,329	\$ 8,808,200	(648,159)	-6.9%
Donated Infrastructure (non-cash item)	\$ 7,051,584	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ 97,475	\$ -	\$ -	\$ -	\$ -	-	--
Setasides - Capital Items/Revenue Bonds	\$ -	\$ 1,680,412	\$ -	\$ -	\$ -	-	--
Transfers In	\$ 5,371,559	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 7,083,200	7,083,200	--
Transfers Out	\$ (11,849,599)	\$ (7,225,223)	\$ (1,502,314)	\$ (7,225,223)	\$ (9,308,200)	-	0.0%
<b>Total Other Financing Sources and Uses</b>	<b>7,149,059</b>	<b>1,680,412</b>	<b>9,456,359</b>	<b>14,950,329</b>	<b>9,094,180</b>	<b>7,443,707</b>	<b>78.7%</b>
<b>Net</b>	<b>\$ 10,704,812</b>	<b>\$ 42,777,859</b>	<b>\$ 13,459,209</b>	<b>\$ (39,404,204)</b>	<b>\$ 3,441,486</b>	<b>\$ (2,211,837)</b>	<b>-16.4%</b>

\* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

# BUDGET SUMMARY

## ALL CITY FUNDS COMBINED



## STATEMENT OF ESTIMATED NET POSITION

TO REFERENCE THE CITY'S SCR POLICY PLEASE REFER TO PAGE 24 OR [CLICK HERE](#).

	General Fund	Street Fund	Utility Fund	Total Operating Funds	Impact & Capacity Fund	Debt Service Fund	Capital Project Fund	Federal Grant Fund	
Available Cash Estimate as of 12/31/2023	56,549,569	5,449,414	25,592,324	87,591,308	0	0	N/A	N/A	
2024 Adopted Budget									All Budget Funds
Revenues*	88,349,680	7,905,973	136,503,216	232,758,869	4,603,333	20,386,302	N/A	N/A	257,748,504
Expenses*	86,367,513	6,860,773	136,089,097	229,317,383	4,603,333	20,386,302	N/A	N/A	254,307,018
Net Budget	1,982,167	1,045,200	414,119	3,441,486	0	0	N/A	N/A	3,441,486
Net Estimate available after 2024 budget	58,531,736	6,494,614	26,006,443	91,032,794	0	0	N/A	N/A	
Fund Balance Target 25% or Minimum balance	19,264,829	1,715,193	9,548,583	30,528,604	N/A	N/A	N/A	N/A	
Less restricted AMI	N/A	N/A	18,000,000						
	N/A	N/A	-5,016,970	5,016,970	N/A	N/A	N/A	N/A	
Cushion/Net Available Cash after budget	39,266,907	4,779,421	13,023,414	55,487,219	N/A	N/A	N/A	N/A	

Revenues include other funding sources, both revenue and expenses include transfers in and out from impact fee & draw downs from 20% restricted sales tax capital escrows.  
 Capital projects & Federal funds not budgeted funds  
 Debt service fund and Impact & Capacity fund: Impact & Capacity fund includes use of reserves budgeted

# BUDGET SUMMARY

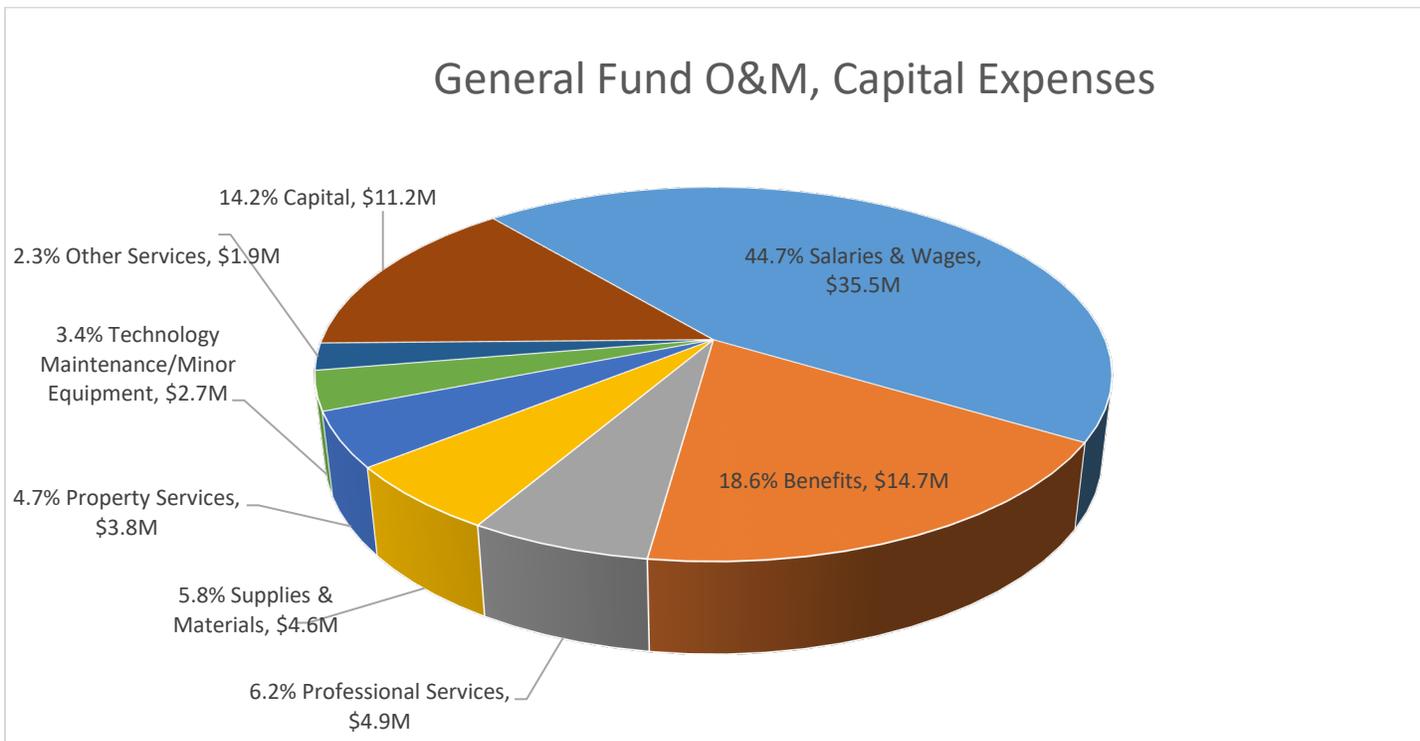
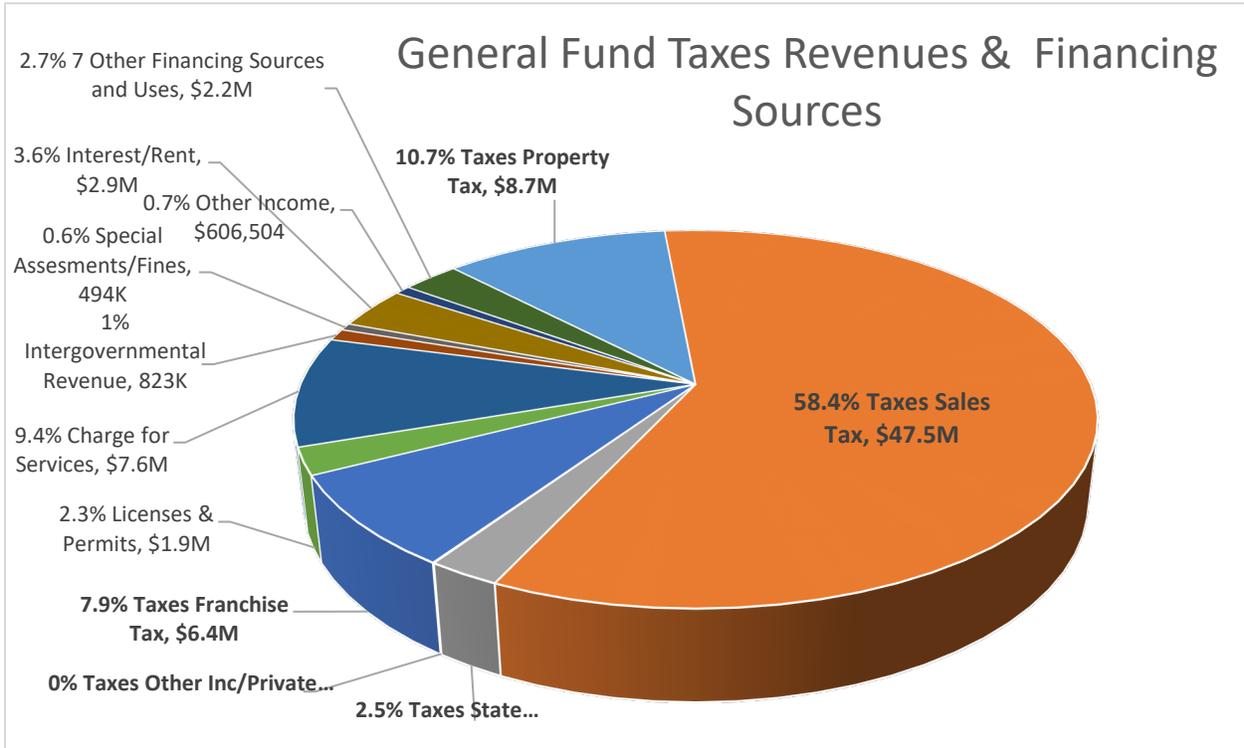
## City of Bentonville General Fund 2024 Adopted Budget

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 59,377,219	\$ 69,464,955	\$ 55,788,647	\$ 55,788,647	\$ 64,735,854	\$ 8,947,207	16.0%
Licenses & Permits	\$ 2,340,846	\$ 2,492,639	\$ 2,280,565	\$ 2,280,565	\$ 1,872,338	(408,227)	-17.9%
Intergovernmental Revenue	\$ 1,690,164	\$ 3,735,546	\$ 553,435	\$ 7,971,285	\$ 822,824	269,389	48.7%
Charge for Services	\$ 6,548,189	\$ 7,966,384	\$ 6,755,438	\$ 6,755,438	\$ 7,619,750	864,312	12.8%
Special Assesments/Fines	\$ 681,141	\$ 495,790	\$ 508,199	\$ 508,199	\$ 494,102	(14,097)	-2.8%
Interest/Rent	\$ (303,099)	\$ 3,486,757	\$ 381,335	\$ 381,335	\$ 2,890,108	2,508,774	657.9%
Other Income	\$ 7,474,959	\$ 20,193,200	\$ 604,064	\$ 38,316,822	\$ 606,504	\$ 2,440	0.4%
<b>Total Revenues</b>	<b>77,809,420</b>	<b>107,835,271</b>	<b>66,871,683</b>	<b>112,002,291</b>	<b>79,041,480</b>	<b>12,169,798</b>	<b>18.2%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 27,803,441	\$ 30,861,705	\$ 31,738,610	\$ 32,744,238	\$ 35,456,914	3,718,304	11.7%
Benefits	\$ 11,281,114	\$ 12,650,831	\$ 12,530,458	\$ 12,596,680	\$ 14,737,176	2,206,718	17.6%
Supplies & Materials	\$ 2,822,574	\$ 3,482,313	\$ 3,827,537	\$ 4,315,360	\$ 4,608,734	781,197	20.4%
Technology Maintenance/In	\$ 1,676,784	\$ 1,919,717	\$ 2,479,270	\$ 2,520,720	\$ 2,692,253	212,982	8.6%
Professional Services	\$ 3,400,847	\$ 4,389,456	\$ 4,332,161	\$ 5,025,435	\$ 4,937,310	605,149	14.0%
Property Services	\$ 2,348,156	\$ 2,394,799	\$ 2,839,197	\$ 3,153,439	\$ 3,754,180	914,983	32.2%
Other Services	\$ 1,264,290	\$ 1,541,627	\$ 1,830,562	\$ 1,853,308	\$ 1,855,325	24,763	1.4%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Ma</b>	<b>50,597,207</b>	<b>57,240,447</b>	<b>59,577,794</b>	<b>62,209,181</b>	<b>68,041,891</b>	<b>8,464,096</b>	<b>14.2%</b>
<b>Capital Expenditures</b>							
Capital	\$ 17,749,166	\$ 30,826,299	\$ 17,141,402	\$ 93,178,399	\$ 11,242,423	(5,898,980)	-34.4%
Setasides - Capital Items	-	-	-	-	-	-	--
<b>Total Capital Expenditur</b>	<b>17,749,166</b>	<b>30,826,299</b>	<b>17,141,402</b>	<b>93,178,399</b>	<b>11,242,423</b>	<b>(5,898,980)</b>	<b>-34.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	-	-	-	-	-	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>68,346,373</b>	<b>88,066,746</b>	<b>76,719,197</b>	<b>155,387,580</b>	<b>79,284,313</b>	<b>2,565,116</b>	<b>3.3%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ 6,478,040	\$ 2,166,240	\$ 1,502,314	\$ 2,173,240	\$ 2,225,000	722,686	48.1%
Use of Reserves	\$ -	\$ -	\$ 8,701,359	\$ 8,701,359	\$ 7,083,200	(1,618,159)	-18.6%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ 97,475	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	-	--
Transfers Out	\$ (5,000,000.00)	\$ -	\$ -	\$ -	\$ (7,083,200.00)	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>1,575,515</b>	<b>7,166,240</b>	<b>10,203,673</b>	<b>15,874,599</b>	<b>2,225,000</b>	<b>(895,473)</b>	<b>-8.8%</b>
<b>Net</b>	<b>\$ 11,038,561</b>	<b>\$ 26,934,765</b>	<b>\$ 356,159</b>	<b>\$ (27,510,691)</b>	<b>\$ 1,982,167</b>	<b>\$ 8,709,209</b>	<b>2445.3%</b>

\* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

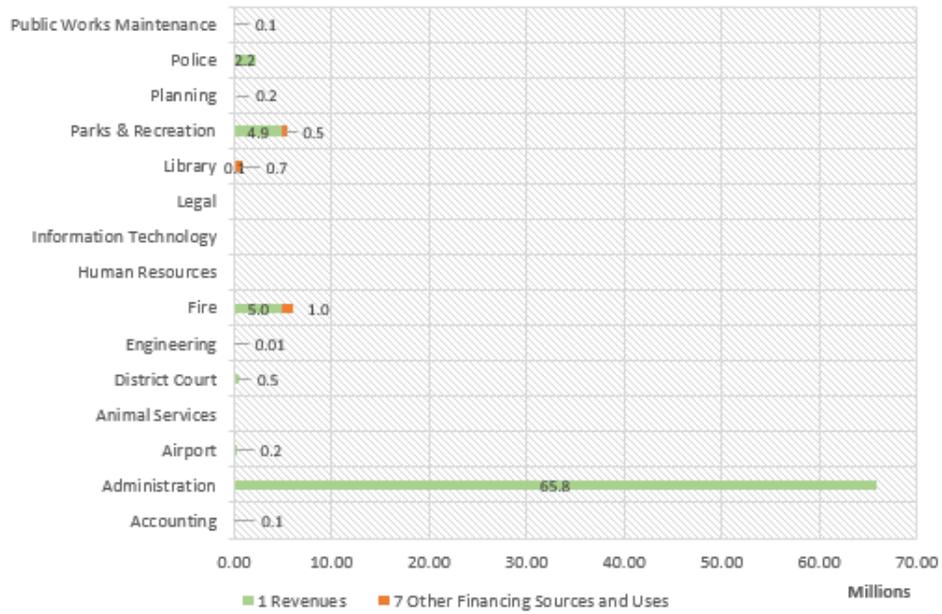
# BUDGET SUMMARY

## GENERAL FUND 2024 BUDGET

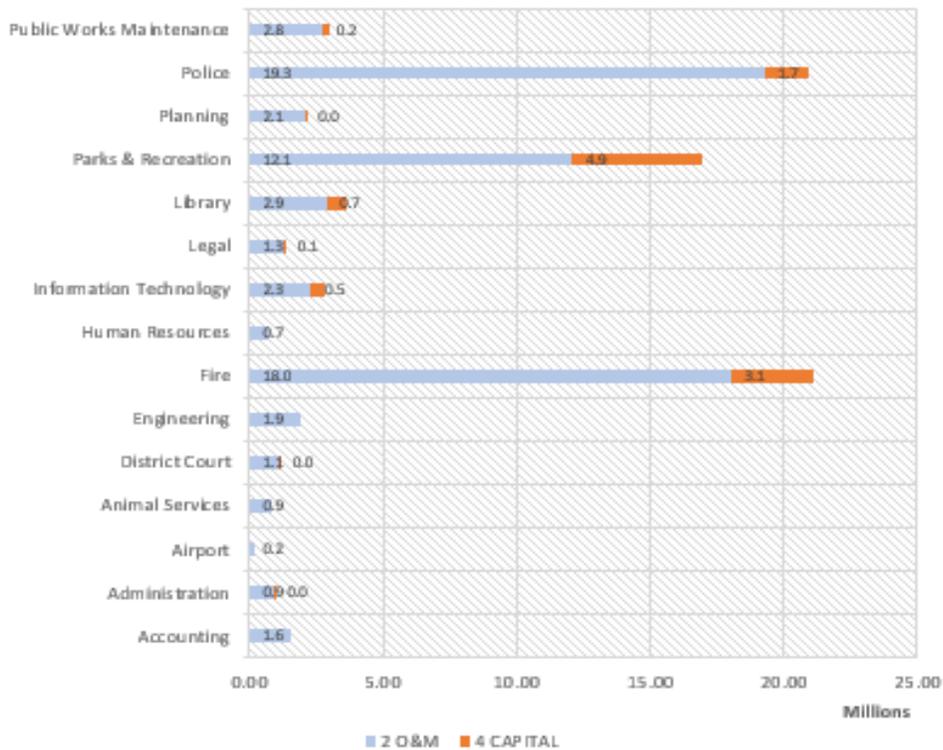


# BUDGET SUMMARY

## Total General Fund Revenues & Other Financing Sources



## Total General Fund Expenses O&M, & CAP



# BUDGET SUMMARY

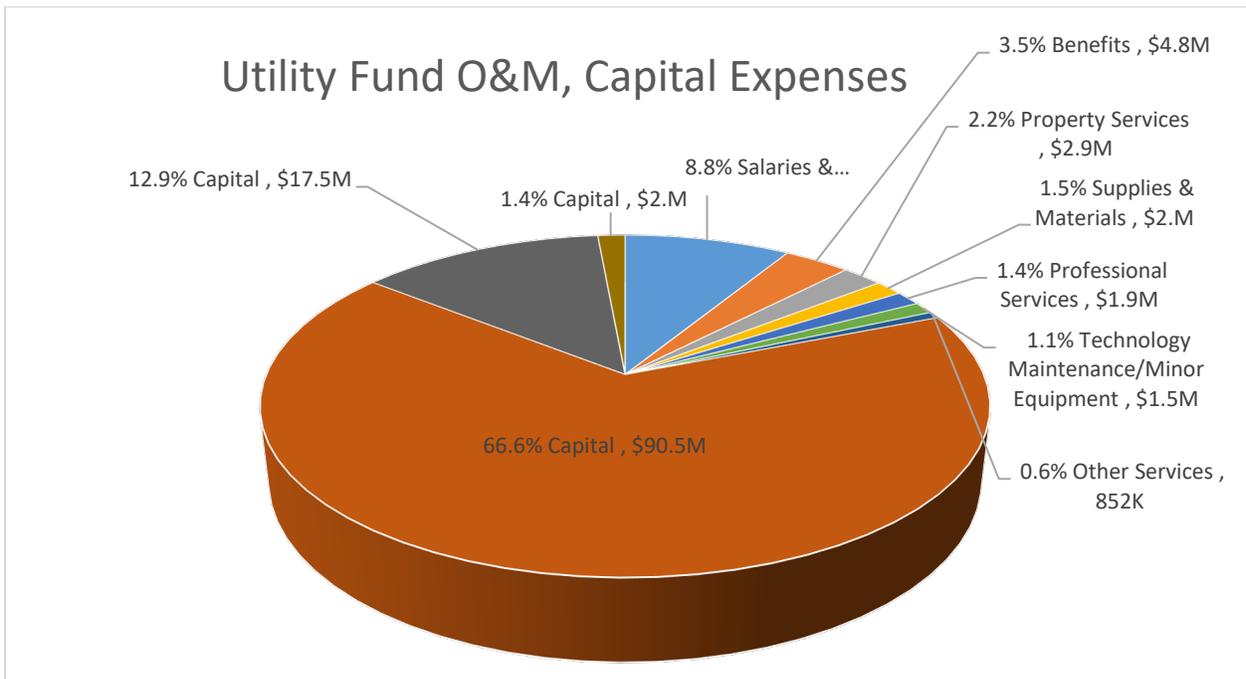
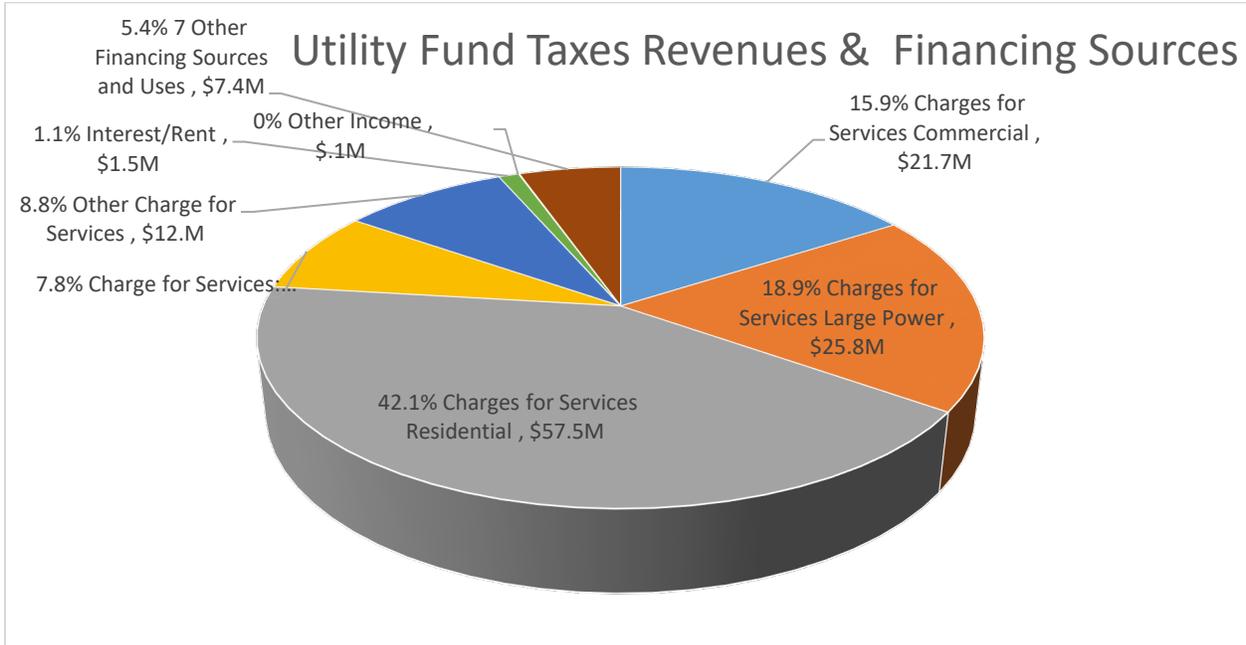
## City of Bentonville Utility Fund 2024 Adopted Budget

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 23,902,546	\$ -	\$ -	-
Charge for Services	\$ 137,835,918	\$ 126,741,292	\$ 107,953,392	\$ 111,796,062	\$ 127,603,471	\$ 19,650,079	18.2%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest/Rent	\$ (217,136)	\$ 1,587,932	\$ 174,204	\$ 174,204	\$ 1,468,252	\$ 1,294,048	742.8%
Other Income	\$ 3,268,764	\$ 183,553	\$ 60,000	\$ 136,561	\$ 62,313	\$ 2,313	3.9%
<b>Total Revenue</b>	<b>140,887,545</b>	<b>128,512,778</b>	<b>108,187,596</b>	<b>136,009,373</b>	<b>129,134,036</b>	<b>20,946,439</b>	<b>19.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 10,220,386	\$ 11,106,281	\$ 11,171,052	\$ 11,295,299	\$ 11,917,408	\$ 746,356	6.7%
Benefits	\$ 4,127,066	\$ 4,450,776	\$ 4,359,087	\$ 4,506,966	\$ 4,751,410	\$ 392,323	9.0%
Supplies & Materials	\$ 1,838,325	\$ 1,272,099	\$ 1,756,695	\$ 1,793,028	\$ 2,007,641	\$ 250,946	14.3%
Technology Maintenance/Minor Equipme	\$ 917,649	\$ 952,546	\$ 1,347,599	\$ 1,355,898	\$ 1,520,113	\$ 172,513	12.8%
Professional Services	\$ 1,669,174	\$ 1,875,860	\$ 1,596,007	\$ 2,187,847	\$ 1,856,403	\$ 260,396	16.3%
Property Services	\$ 2,451,482	\$ 2,714,164	\$ 2,440,969	\$ 3,078,025	\$ 2,923,459	\$ 482,490	19.8%
Other Services	\$ 539,510	\$ 569,974	\$ 773,134	\$ 773,298	\$ 851,706	\$ 78,572	10.2%
Utility Cost of Goods	89,236,137	82,403,355	73,702,827	74,214,545	90,525,587	16,822,760	22.8%
<b>Total Operations and Maintenance</b>	<b>110,999,729</b>	<b>105,345,055</b>	<b>97,147,370</b>	<b>99,204,906</b>	<b>116,353,726</b>	<b>19,206,356</b>	<b>19.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 20,266,262	\$ 15,668,830	\$ 9,415,853	\$ 56,676,172	\$ 17,771,229	\$ 8,355,375	88.7%
Setasides - Capital Items	-	-	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>20,266,262</b>	<b>15,668,830</b>	<b>9,415,853</b>	<b>56,676,172</b>	<b>17,771,229</b>	<b>8,355,375</b>	<b>88.7%</b>
<b>Other</b>							
Debt Service	\$ 400,105	\$ 247,491	\$ 2,163,094	\$ 2,163,094	\$ 1,964,142	\$ (198,953)	-9.2%
Depreciation/Amortization	8,341,170	-	-	-	-	-	-
<b>Total Other</b>	<b>8,741,275</b>	<b>247,491</b>	<b>2,163,094</b>	<b>2,163,094</b>	<b>1,964,142</b>	<b>(198,953)</b>	<b>-9.2%</b>
<b>Total Expenditures</b>	<b>140,007,266</b>	<b>121,261,375</b>	<b>108,726,318</b>	<b>158,044,172</b>	<b>136,089,097</b>	<b>27,362,779</b>	<b>25.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ 58,983	\$ -	\$ 58,983	\$ 285,980	\$ 285,980	-
Use of Reserves	\$ -	\$ -	\$ 755,000	\$ 6,241,970	\$ -	\$ (755,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ 7,051,584	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 7,083,200	\$ 7,083,200	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources and Uses</b>	<b>7,051,584</b>	<b>58,983</b>	<b>755,000</b>	<b>6,300,953</b>	<b>7,369,180</b>	<b>6,614,180</b>	<b>876.1%</b>
<b>Net</b>	<b>\$ 7,931,864</b>	<b>\$ 7,310,385</b>	<b>\$ 216,278</b>	<b>\$ (15,733,845)</b>	<b>\$ 414,119</b>	<b>\$ 197,841</b>	<b>91.5%</b>

\* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

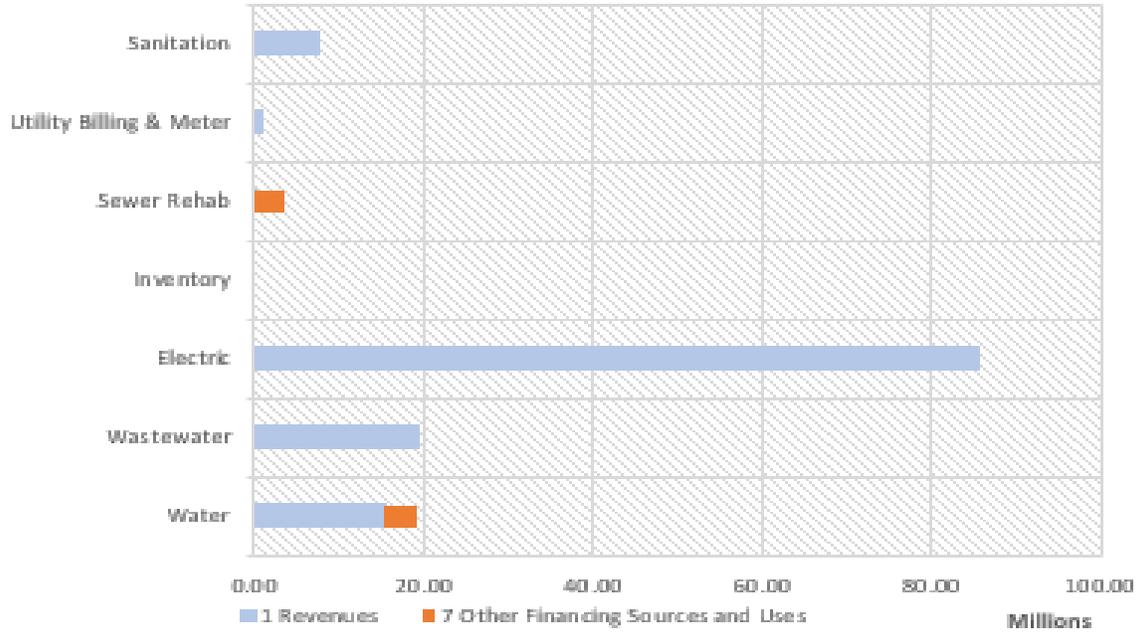
# BUDGET SUMMARY

## UTILITY FUND

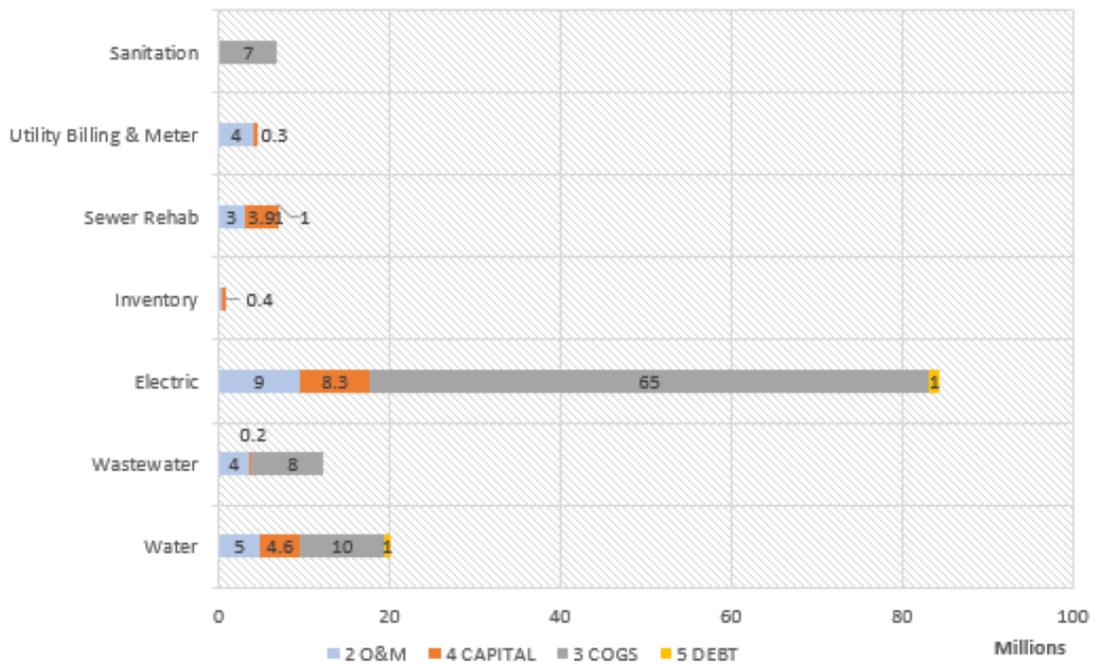


# BUDGET SUMMARY

## Total Utility Fund Revenues & Other Financing Sources



## Total Utility Fund Expenses O&M, COGS, CAP & DEBT



# BUDGET SUMMARY

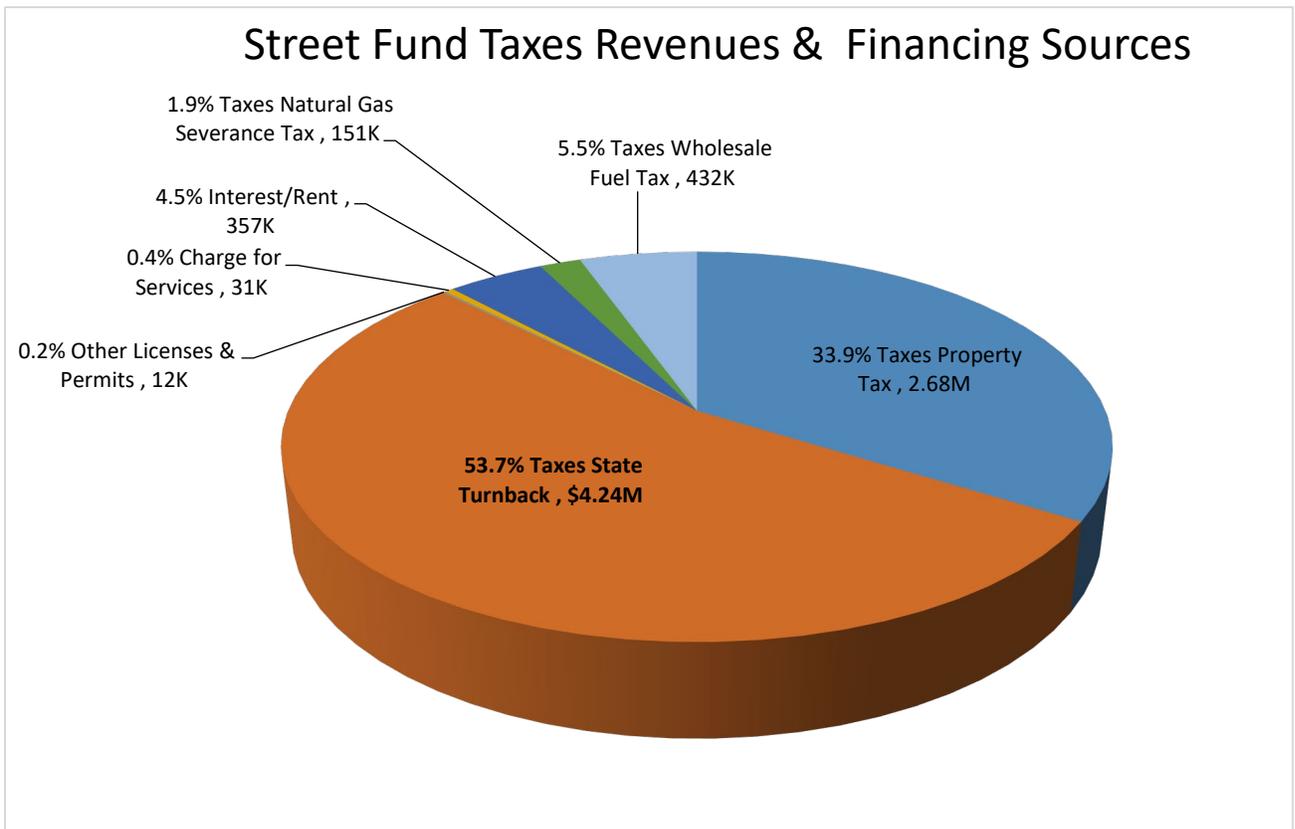
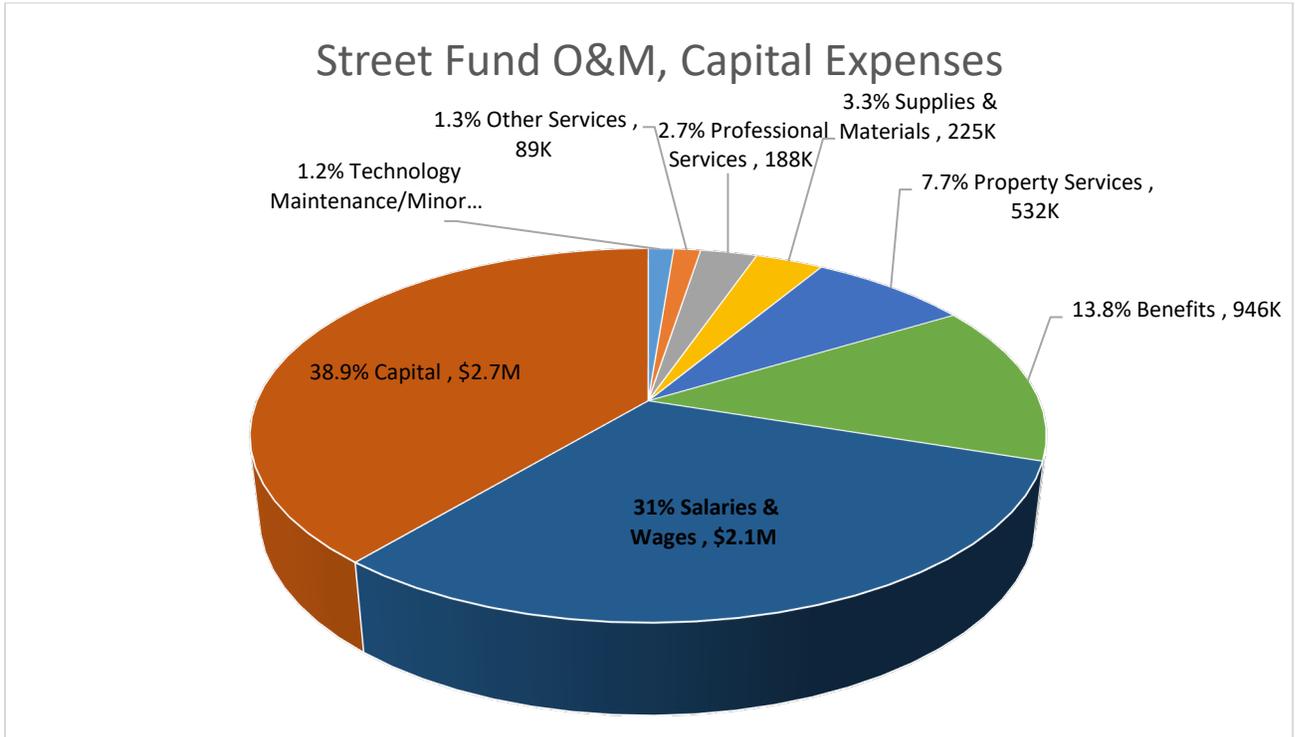
## City of Bentonville Street & Transportation Fund 2024 Adopted Budget

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 7,265,485	\$ 7,438,968	\$ 7,020,958	\$ 7,020,958	\$ 7,505,837	\$ 484,879	6.9%
Licenses & Permits	\$ 15,255	\$ 8,455	\$ 17,000	\$ 17,000	\$ 12,000	\$ (5,000)	-29.4%
Intergovernmental Revenue	\$ 77,678	\$ 61,999	\$ -	\$ 3,066,463	\$ -	\$ -	--
Charge for Services	\$ 51,752	\$ 113,521	\$ 21,000	\$ 21,000	\$ 31,000	\$ 10,000	47.6%
Special Assessments/Fines	\$ 1,024,280	\$ 12,456,262	\$ -	\$ 12,466,483	\$ -	\$ -	--
Interest/Rent	\$ 165,899	\$ 576,434	\$ 40,345	\$ 40,345	\$ 357,136	\$ 316,791	785.2%
Other Income	\$ 3,599,448	\$ 3,301,117	\$ -	\$ 3,302,200	\$ -	\$ -	--
<b>Total Revenues</b>	<b>12,199,798</b>	<b>23,956,755</b>	<b>7,099,303</b>	<b>25,934,449</b>	<b>7,905,973</b>	<b>806,670</b>	<b>11.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,614,243	\$ 1,754,268	\$ 1,824,395	\$ 1,839,690	\$ 2,125,363	\$ 300,968	16.5%
Benefits	\$ 693,237	\$ 740,666	\$ 747,341	\$ 750,854	\$ 946,005	\$ 198,665	26.6%
Supplies & Materials	\$ 303,003	\$ 290,145	\$ 241,250	\$ 265,335	\$ 225,457	\$ (15,793)	-6.5%
Technology Maintenance/Minor Equipment	\$ 49,945	\$ 72,866	\$ 83,631	\$ 84,256	\$ 84,979	\$ 1,348	1.6%
Professional Services	\$ 90,527	\$ 80,053	\$ 153,102	\$ 153,102	\$ 188,010	\$ 34,908	22.8%
Property Services	\$ 474,230	\$ 625,423	\$ 846,974	\$ 980,965	\$ 531,615	\$ (315,359)	-37.2%
Other Services	\$ 42,318	\$ 56,757	\$ 65,546	\$ 67,746	\$ 89,343	\$ 23,797	36.3%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>3,267,504</b>	<b>3,620,179</b>	<b>3,962,239</b>	<b>4,141,949</b>	<b>4,190,773</b>	<b>228,534</b>	<b>5.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 9,429,630	\$ 11,647,541	\$ 2,663,500	\$ 24,642,468	\$ 2,670,000	\$ 6,500	0.2%
Setasides - Capital Items	-	-	-	-	-	-	--
<b>Total Capital Expenditures</b>	<b>9,429,630</b>	<b>11,647,541</b>	<b>2,663,500</b>	<b>24,642,468</b>	<b>2,670,000</b>	<b>6,500</b>	<b>0.2%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>12,697,134</b>	<b>15,267,720</b>	<b>6,625,739</b>	<b>28,784,417</b>	<b>6,860,773</b>	<b>235,034</b>	<b>3.5%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ (5,000,000.00)	\$ -	\$ (5,000,000.00)	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>5,000,000</b>	<b>(5,000,000)</b>	<b>-</b>	<b>(5,000,000)</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ 4,502,664</b>	<b>\$ 3,689,035</b>	<b>\$ 473,564</b>	<b>\$ (7,849,968)</b>	<b>\$ 1,045,200</b>	<b>\$ 571,636</b>	<b>120.7%</b>

\* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

# BUDGET SUMMARY

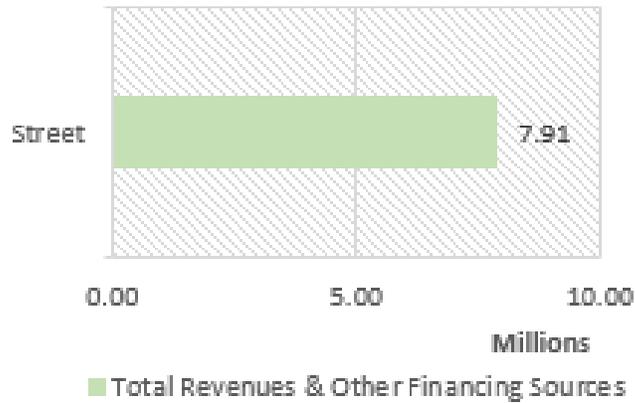
## STREET FUND



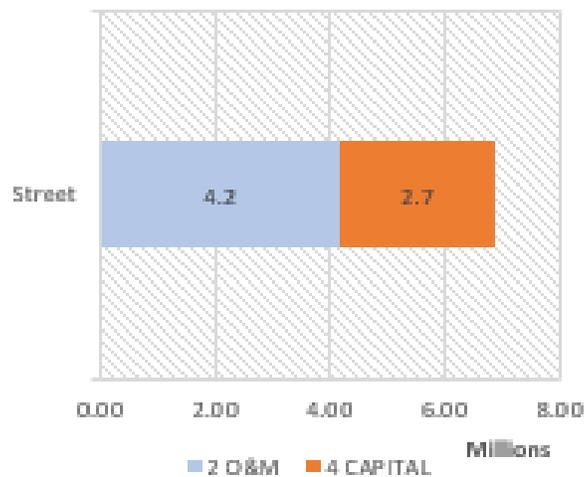
# BUDGET SUMMARY

## STREET FUND

### Total Street Fund Revenues & Other Financing Sources



### Total Street Fund Expenses O&M, & CAP



# BUDGET SUMMARY

## City of Bentonville Impact & Capacity Fund 2024 Adopted Budget

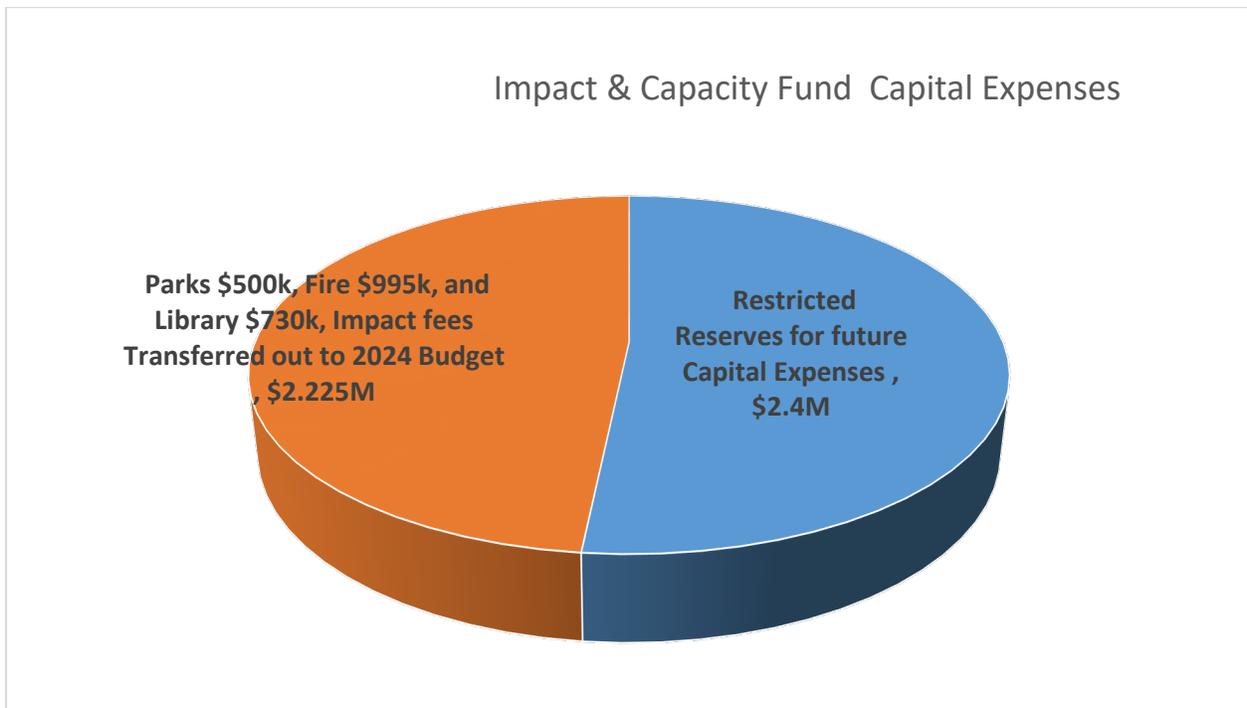
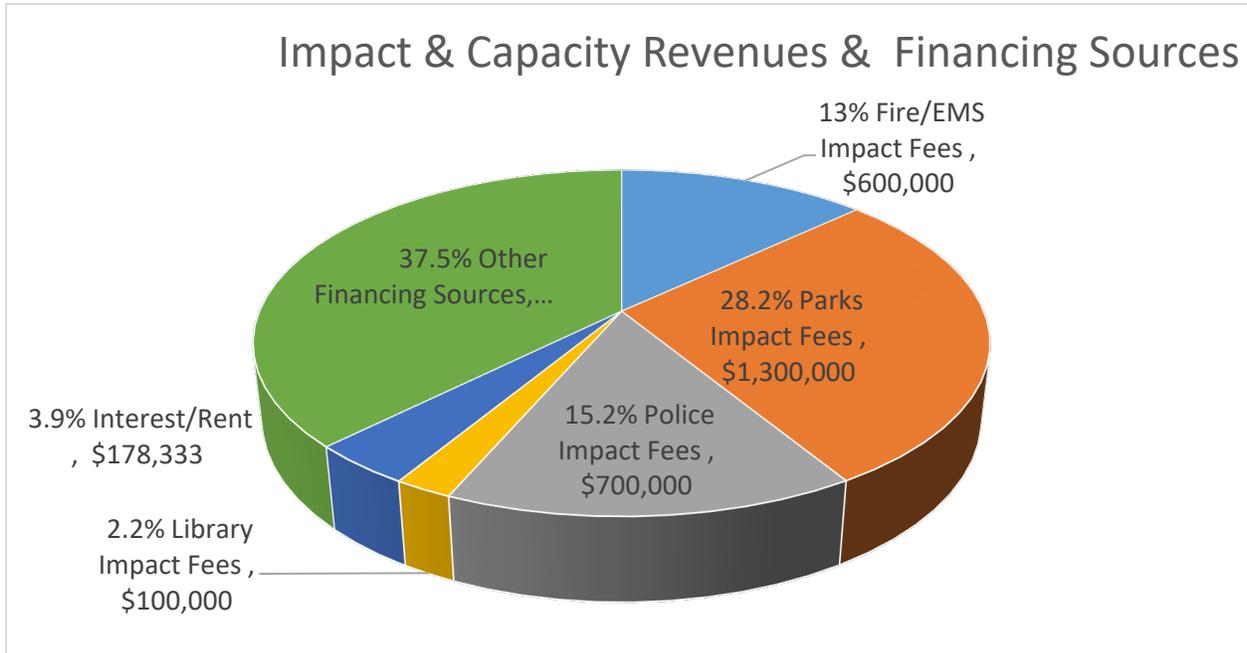
Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assesments/Fines	\$ 3,569,012	\$ 2,978,848	\$ 1,785,000	\$ 1,785,000	\$ 2,700,000	915,000	51.3%
Interest/Rent	\$ 64,106	\$ 228,550	\$ -	\$ -	\$ 178,333	178,333	-
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>3,633,119</b>	<b>3,207,398</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,878,333</b>	<b>1,093,333</b>	<b>61.3%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Capital	\$ -	\$ -	\$ 1,785,000	\$ 1,785,000	\$ 2,378,333	593,333	33.2%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,378,333</b>	<b>593,333</b>	<b>33.2%</b>
<b>Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,378,333</b>	<b>593,333</b>	<b>33.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ 1,725,000	1,725,000	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ 371,559	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	(6,849,599)	(2,225,223)	(1,502,314)	(2,225,223)	(2,225,000)	-	0.0%
<b>Total Other Financing Sources and Uses</b>	<b>(6,478,040)</b>	<b>(2,225,223)</b>	<b>(1,502,314)</b>	<b>(2,225,223)</b>	<b>(500,000)</b>	<b>1,725,000</b>	<b>-114.8%</b>
<b>Net</b>	<b>\$ (2,844,921)</b>	<b>\$ 982,175</b>	<b>\$ (1,502,314)</b>	<b>\$ (2,225,223)</b>	<b>\$ -</b>	<b>\$ 2,225,000</b>	<b>-148.1%</b>

\* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

# BUDGET SUMMARY

## IMPACT & CAPACITY FUND

### 2024 ADOPTED BUDGET



# BUDGET SUMMARY

## City of Bentonville Debt Service Fund 2024 Adopted Budget

Description	2022 Actual	2023 Actual*	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 18,571,646	\$ 23,275,299	\$ 17,972,263	\$ 17,972,263	\$ 20,386,302	\$ 2,414,039	13.4%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ 96,702	\$ 417,293	\$ -	\$ -	\$ -	-	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Revenues</b>	<b>18,668,348</b>	<b>23,692,592</b>	<b>17,972,263</b>	<b>17,972,263</b>	<b>20,386,302</b>	<b>2,414,039</b>	<b>13.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Supplies & Materials	\$ -	\$ 950	\$ -	\$ -	\$ -	-	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>\$ -</b>	<b>\$ 950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ 28,591,704	\$ 21,510,556	\$ 4,056,741	\$ 4,056,741	\$ 20,386,302	16,329,562	402.5%
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>28,591,704</b>	<b>21,510,556</b>	<b>4,056,741</b>	<b>4,056,741</b>	<b>20,386,302</b>	<b>16,329,562</b>	<b>402.5%</b>
<b>Total Expenditures</b>	<b>28,591,704</b>	<b>21,511,506</b>	<b>4,056,741</b>	<b>4,056,741</b>	<b>20,386,302</b>	<b>16,329,562</b>	<b>402.5%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Setasides - Capital Items/ Revenue Bonds	\$ -	\$ 1,680,412	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>1,680,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ (9,923,357)</b>	<b>\$ 3,861,498</b>	<b>\$ 13,915,523</b>	<b>\$ 13,915,523</b>	<b>\$ -</b>	<b>\$ (13,915,523)</b>	<b>-100.0%</b>

TAXES ARE DIRECTLY REMITTED TO THE BOND HOLDER.

NOTE: THE 2023 CLOSING ENTRY HAS NOT YET BEEN MADE. ANY UTILITY DEBT SERVICE BUDGETED IS SEPARATE FROM THIS AND ARE UNDER THE UTILITY FUND BUDGET.

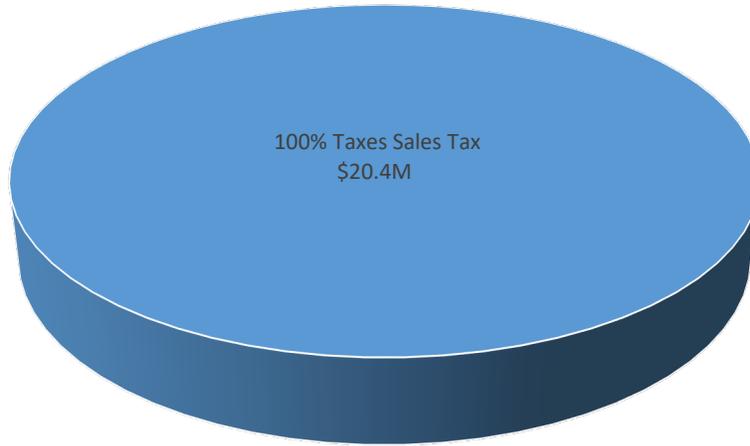
ALL 2023 ACTUALS ARE UNAUDITED. \* 2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

# BUDGET SUMMARY

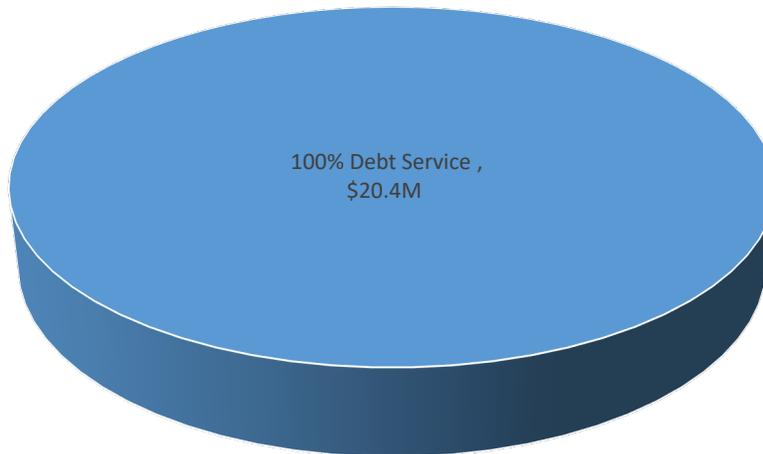
## DEBT SERVICE FUND

### 2024 BUDGET

#### Debt Service Fund Revenues



#### Debt Service Fund Expenses



ALL DEBT SERVICE TAXES GO TOWARD DEBT SERVICE PAYMENTS.

# BUDGET SUMMARY

## City of Bentonville

All City Funds  
(In Millions)

\*2023 YEAR END ACTUALS AS OF 3/15/24, BEFORE ALL YEAR END ENTRIES MADE

Description	Original Budget 2023					Original Budget 2023 Total 2023 Original Budget	Revised Budget 2023					Revised Budget 2023 Total 2023 Revised Budget	Unaudited Actuals 2023					Current Actuals 2023 Total 2023 Actuals	Adopted Budget 2024					Adopted Budget 2024 Total 2024 Budget	Change in Percent 24 Bud to 23 Actuals
	General Fund	Street Fund	Utility Fund	Impact & Cap Fund	Debt Service Fund		General Fund	Street Fund	Utility Fund	Impact & Cap Fund	Debt Service Fund		General Fund	Street Fund	Utility Fund	Impact & Cap Fund	Debt Service Fund		General Fund	Street Fund	Utility Fund	Impact & Cap Fund	Debt Service Fund		
<b>Revenues</b>																									
Taxes	55.8	7.0	.0	.0	18.0	80.8	55.8	7.0	.0	.0	18.0	80.8	69.5	7.4	.0	.0	23.3	100.2	64.7	7.5	.0	.0	20.4	92.6M	92.5%
Licenses & Permits	2.3	.0	.0	.0	.0	2.3	2.3	.0	.0	.0	.0	2.3	2.5	.0	.0	.0	.0	2.5	1.9	.0	.0	.0	.0	1.9M	75.3%
Intergovernmental Revenue	.6	.0	.0	.0	.0	.6	8.0	3.1	23.9	.0	.0	34.9	3.7	.1	.0	.0	.0	3.8	.8	.0	.0	.0	.0	.8M	21.7%
Charge for Services	6.8	.0	108.0	.0	.0	114.7	6.8	.0	111.8	.0	.0	118.6	8.0	.1	126.7	.0	.0	134.8	7.6	.0	127.6	.0	.0	135.3M	100.3%
Special Assessments/Fines	.5	.0	.0	1.8	.0	2.3	.5	12.5	.0	1.8	.0	14.8	.5	12.5	.0	3.0	.0	15.9	.5	.0	.0	2.7	.0	3.2M	20.0%
Interest/Rent	.4	.0	.2	.0	.0	.6	.4	.0	.2	.0	.0	.6	3.5	.6	1.6	.2	.4	6.3	2.9	.4	1.5	.2	.0	4.9M	77.7%
Other Income	.6	.0	.1	.0	.0	.7	38.3	3.3	.1	.0	.0	41.8	20.2	3.3	.2	.0	.0	23.7	.6	.0	.1	.0	.0	.7M	2.8%
<b>Total Revenues</b>	<b>66.9</b>	<b>7.1</b>	<b>108.2</b>	<b>1.8</b>	<b>18.0</b>	<b>201.9</b>	<b>112.0</b>	<b>25.9</b>	<b>136.0</b>	<b>1.8</b>	<b>18.0</b>	<b>293.7</b>	<b>107.8</b>	<b>24.0</b>	<b>128.5</b>	<b>3.2</b>	<b>23.7</b>	<b>287.2</b>	<b>79.0</b>	<b>7.9</b>	<b>129.1</b>	<b>2.9</b>	<b>20.4</b>	<b>239.3M</b>	<b>83.3%</b>
<b>Expenditures</b>																									
<b>Operations and Maintenance</b>																									
Salaries & Wages	31.7	1.8	11.2	.0	.0	44.7	32.7	1.8	11.3	.0	.0	45.9	30.9	1.8	11.1	.0	.0	43.7	35.5	2.1	11.9	.0	.0	49.5M	113.2%
Benefits	12.5	.7	4.4	.0	.0	17.6	12.6	.8	4.5	.0	.0	17.9	12.7	.7	4.5	.0	.0	17.8	14.7	.9	4.8	.0	.0	20.4M	114.5%
Supplies & Materials	3.8	.2	1.8	.0	.0	5.8	4.3	.3	1.8	.0	.0	6.4	3.5	.3	1.3	.0	.0	5.0	4.6	.2	2.0	.0	.0	6.8M	135.6%
Technology Maint & Minor Equip	2.5	.1	1.3	.0	.0	3.9	2.5	.1	1.4	.0	.0	4.0	1.9	.1	1.0	.0	.0	2.9	2.7	.1	1.5	.0	.0	4.3M	145.9%
Professional Services	4.3	.2	1.6	.0	.0	6.1	5.0	.2	2.2	.0	.0	7.4	4.4	.1	1.9	.0	.0	6.3	4.9	.2	1.9	.0	.0	7.0M	110.0%
Property Services	2.8	.8	2.4	.0	.0	6.1	3.2	1.0	3.1	.0	.0	7.2	2.4	.6	2.7	.0	.0	5.7	3.8	.5	2.9	.0	.0	7.2M	125.7%
Other Services	1.8	.1	.8	.0	.0	2.7	1.9	.1	.8	.0	.0	2.7	1.5	.1	.6	.0	.0	2.2	1.9	.1	.9	.0	.0	2.8M	129.0%
Utility Cost of Goods	.0	.0	73.7	.0	.0	73.7	.0	.0	74.2	.0	.0	74.2	.0	.0	82.4	.0	.0	82.4	.0	.0	90.5	.0	.0	90.5M	109.9%
<b>Total Operations &amp; Maintenance</b>	<b>59.6</b>	<b>4.0</b>	<b>97.1</b>	<b>.0</b>	<b>.0</b>	<b>160.7</b>	<b>62.2</b>	<b>4.1</b>	<b>99.2</b>	<b>.0</b>	<b>.0</b>	<b>165.6</b>	<b>57.2</b>	<b>3.6</b>	<b>105.3</b>	<b>.0</b>	<b>.0</b>	<b>166.2</b>	<b>68.0</b>	<b>4.2</b>	<b>116.4</b>	<b>.0</b>	<b>.0</b>	<b>188.8M</b>	<b>113.5%</b>
<b>Capital Expenditures</b>																									
Capital	17.1	2.7	9.4	1.8	.0	31.0	93.2	24.6	56.7	1.8	.0	176.3	30.8	11.6	15.7	.0	.0	58.1	11.2	2.7	17.8	2.4	.0	34.1M	58.6%
Setasides - Capital Items	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0M	--
<b>Total Capital Expenditures</b>	<b>17.1</b>	<b>2.7</b>	<b>9.4</b>	<b>1.8</b>	<b>.0</b>	<b>31.0</b>	<b>93.2</b>	<b>24.6</b>	<b>56.7</b>	<b>1.8</b>	<b>.0</b>	<b>176.3</b>	<b>30.8</b>	<b>11.6</b>	<b>15.7</b>	<b>.0</b>	<b>.0</b>	<b>58.1</b>	<b>11.2</b>	<b>2.7</b>	<b>17.8</b>	<b>2.4</b>	<b>.0</b>	<b>34.1M</b>	<b>58.6%</b>
<b>Other</b>																									
Debt Service	.0	.0	2.2	.0	4.1	6.2	.0	.0	2.2	.0	4.1	6.2	.0	.0	.2	.0	21.5	21.8	.0	.0	2.0	.0	20.4	22.4M	102.7%
Depreciation/Amortization	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0M	--
<b>Total Other</b>	<b>.0</b>	<b>.0</b>	<b>2.2</b>	<b>.0</b>	<b>4.1</b>	<b>6.2</b>	<b>.0</b>	<b>.0</b>	<b>2.2</b>	<b>.0</b>	<b>4.1</b>	<b>6.2</b>	<b>.0</b>	<b>.0</b>	<b>.2</b>	<b>.0</b>	<b>21.5</b>	<b>21.8</b>	<b>.0</b>	<b>.0</b>	<b>2.0</b>	<b>.0</b>	<b>20.4</b>	<b>22.4M</b>	<b>102.7%</b>
<b>Total Expenditures</b>	<b>76.7</b>	<b>6.6</b>	<b>108.7</b>	<b>1.8</b>	<b>4.1</b>	<b>197.9</b>	<b>155.4</b>	<b>28.8</b>	<b>158.0</b>	<b>1.8</b>	<b>4.1</b>	<b>348.1</b>	<b>88.1</b>	<b>15.3</b>	<b>121.3</b>	<b>.0</b>	<b>21.5</b>	<b>246.1</b>	<b>79.3</b>	<b>6.9</b>	<b>136.1</b>	<b>2.4</b>	<b>20.4</b>	<b>245M</b>	<b>99.5%</b>
<b>Other Financing Sources and Uses</b>																									
Use of Impact/Capacity Fees	1.5	.0	.0	.0	.0	1.5	2.2	.0	.1	.0	.0	2.2	2.2	.0	.1	.0	.0	2.2	2.2	.0	.3	.0	.0	2.5M	112.8%
Use of Reserves	8.7	.0	.8	.0	.0	9.5	8.7	.0	6.2	.0	.0	14.9	.0	.0	.0	.0	.0	.0	7.1	.0	.0	1.7	.0	8.8M	--
Donated Infrastructure (non-cash item)	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0M	--
Proceeds from Issuance of Debt	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0M	--
Sale of Capital Assets	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0M	--
Setasides - Capital Items/Revenue Bonds	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0	1.7	1.7	.0	.0	.0	.0	.0	.0M	--
Transfers In	.0	.0	.0	.0	.0	.0	5.0	.0	.0	.0	.0	5.0	5.0	.0	.0	.0	.0	5.0	.0	.0	7.1	.0	.0	7.1M	141.7%
Transfers Out	.0	.0	.0	-1.5	.0	-1.5	.0	-5.0	.0	-2.2	.0	-7.2	.0	-5.0	.0	-2.2	.0	-7.2	-7.1	.0	.0	-2.2	.0	-9.3M	128.8%
<b>Total Other Financing Sources</b>	<b>10.2</b>	<b>.0</b>	<b>.8</b>	<b>-1.5</b>	<b>.0</b>	<b>9.5</b>	<b>15.9</b>	<b>-5.0</b>	<b>6.3</b>	<b>-2.2</b>	<b>.0</b>	<b>15.0</b>	<b>7.2</b>	<b>-5.0</b>	<b>.1</b>	<b>-2.2</b>	<b>1.7</b>	<b>1.7</b>	<b>2.2</b>	<b>.0</b>	<b>7.4</b>	<b>-5.0</b>	<b>.0</b>	<b>9.1M</b>	<b>541.2%</b>
<b>Net</b>	<b>.36</b>	<b>.47</b>	<b>.22</b>	<b>-1.50</b>	<b>13.92</b>	<b>13.5</b>	<b>-27.5</b>	<b>-7.8</b>	<b>-15.7</b>	<b>-2.2</b>	<b>13.9</b>	<b>-39.4</b>	<b>26.9</b>	<b>3.7</b>	<b>7.3</b>	<b>1.0</b>	<b>3.9</b>	<b>42.8</b>	<b>2.0</b>	<b>1.0</b>	<b>.4</b>	<b>.0</b>	<b>.0</b>	<b>3.4M</b>	<b>8.0%</b>

## **FUNDS AND DEPARTMENTS**

Recap Original & Revised Budget definitions

### **ORIGINAL BUDGET**

RECAP IN A NUTSHELL: The original budgets are compiled starting with the departments' input. The Finance & Accounting department then adds in revenue projections and the salaries and benefits. The budget is vetted internally, adding in new staffing needs, and reviewing capital requests so that a final report can be presented to City Council. In that final report, the Original Budget compares the newly proposed budget amounts against the original budget from the prior year as a percentage change that illustrates the change in expectation from the prior year's original budget.



### **REVISED BUDGET**

The revised budget is a result of budget adjustments that occurred during the year. A budget adjustment is most often an adjustment for a one-time expense, or to recognize a grant and the additional expenses related to the grants, and not something that could have been foreseen in the original budget. It is also a result of Carried Forward open Purchase Orders or Rolled forward capital expenses that were not expensed during the original budgeted fiscal year.

### **BUDGET ADJUSTMENTS**

Budget adjustments may be done during the year. Department heads have the authority to submit a budget adjustment request to the Finance Director for approval if the adjustment only affects O & M and are within their approved total for O & M. The Finance Director may present the request to the Mayor if the request seems unusual or noteworthy. The Mayor may choose to take any request to City Council if it is one that may be unusual or highly visible.

There are four different types of budget adjustments that must be presented to the City Council for approval. Those four are:

- Any adjustment that changes personnel accounts
- Any adjustment that changes capital accounts
- Any adjustment that moves money from one department to another, and
- Any adjustment that reduces fund balance

In any of those cases, a budget adjustment form and related documentation are submitted, and that item is placed on a regular Council agenda along with other items of business.

This following sample table lists the sequence of actions or events, with dates, on the City Budget Calendar. Each year this list is updated for the current year. This table is included in the Budget Manual, which is revised and reviewed with all Department Heads at the start of the budget process.

CARRY FORWARDS & ROLL FORWARDS will also appear as part of the revised budget as they occur as a journal entry much like a budget adjustment. These are budgeted items that for multiple reasons could not be spent during the fiscal year they were budgeted.

## FUNDS AND DEPARTMENTS

### GENERAL FUND

The General Fund is the general operating fund of the city. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal recurring activities of the City such as general government, fire, police, planning, etc. These activities are funded principally by sales and property taxes from individuals and businesses, franchise fees, and from other governmental units.

As approved by the City Council, transfers may be made to the Street Fund, Parks and Recreation Fund, and Library Fund to support the operations of those departments.

The pages in this section present a summary for each department that operates as part of the General Fund. The information includes a brief statement of the task of the department, some accomplishments for the past year, and goals and objectives for the budget year, and an organization chart. Also provided are explanations for some of the expenses, and a financial summary showing the information for the past two years and the budget year, along with the change in dollars and percent from the previous year to the budget year.



# General Fund

- Administration
- Legal
- Human Resources
- Accounting
- Information Technology
- District Court
- Planning
- Engineering
- Airport
- Police
- Fire
- Public Works Maintenance
- Parks & Recreation
- Library
- Animal Services

# FUNDS AND DEPARTMENTS

## CITY OF BENTONVILLE GENERAL FUND 2024 BUDGET

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 59,377,219	\$ 69,464,955	\$ 55,788,647	\$ 55,788,647	\$ 64,735,854	\$ 8,947,207	16.0%
Licenses & Permits	\$ 2,340,846	\$ 2,492,639	\$ 2,280,565	\$ 2,280,565	\$ 1,872,338	(408,227)	-17.9%
Intergovernmental Revenue	\$ 1,690,164	\$ 3,735,546	\$ 553,435	\$ 7,971,285	\$ 822,824	269,389	48.7%
Charge for Services	\$ 6,548,189	\$ 7,966,384	\$ 6,755,438	\$ 6,755,438	\$ 7,619,750	864,312	12.8%
Special Assessments/Fines	\$ 681,141	\$ 495,790	\$ 508,199	\$ 508,199	\$ 494,102	(14,097)	-2.8%
Interest/Rent	\$ (303,099)	\$ 3,486,757	\$ 381,335	\$ 381,335	\$ 2,890,108	2,508,774	657.9%
Other Income	\$ 7,474,959	\$ 20,193,200	\$ 604,064	\$ 38,316,822	\$ 606,504	\$ 2,440	0.4%
<b>Total Revenues</b>	<b>77,809,420</b>	<b>107,835,271</b>	<b>66,871,683</b>	<b>112,002,291</b>	<b>79,041,480</b>	<b>12,169,798</b>	<b>18.2%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 27,803,441	\$ 30,861,705	\$ 31,738,610	\$ 32,744,238	\$ 35,456,914	3,718,304	11.7%
Benefits	\$ 11,281,114	\$ 12,650,831	\$ 12,530,458	\$ 12,596,680	\$ 14,737,176	2,206,718	17.6%
Supplies & Materials	\$ 2,822,574	\$ 3,482,313	\$ 3,827,537	\$ 4,315,360	\$ 4,608,734	781,197	20.4%
Technology Maintenance/In	\$ 1,676,784	\$ 1,919,717	\$ 2,479,270	\$ 2,520,720	\$ 2,692,253	212,982	8.6%
Professional Services	\$ 3,400,847	\$ 4,389,456	\$ 4,332,161	\$ 5,025,435	\$ 4,937,310	605,149	14.0%
Property Services	\$ 2,348,156	\$ 2,394,799	\$ 2,839,197	\$ 3,153,439	\$ 3,754,180	914,983	32.2%
Other Services	\$ 1,264,290	\$ 1,541,627	\$ 1,830,562	\$ 1,853,308	\$ 1,855,325	24,763	1.4%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Operations and Ma</b>	<b>50,597,207</b>	<b>57,240,447</b>	<b>59,577,794</b>	<b>62,209,181</b>	<b>68,041,891</b>	<b>8,464,096</b>	<b>14.2%</b>
<b>Capital Expenditures</b>							
Capital	\$ 17,749,166	\$ 30,826,299	\$ 17,141,402	\$ 93,178,399	\$ 11,242,423	(5,898,980)	-34.4%
Setasides - Capital Items	-	-	-	-	-	-	-
<b>Total Capital Expenditur</b>	<b>17,749,166</b>	<b>30,826,299</b>	<b>17,141,402</b>	<b>93,178,399</b>	<b>11,242,423</b>	<b>(5,898,980)</b>	<b>-34.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>68,346,373</b>	<b>88,066,746</b>	<b>76,719,197</b>	<b>155,387,580</b>	<b>79,284,313</b>	<b>2,565,116</b>	<b>3.3%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ 6,478,040	\$ 2,166,240	\$ 1,502,314	\$ 2,173,240	\$ 2,225,000	722,686	48.1%
Use of Reserves	\$ -	\$ -	\$ 8,701,359	\$ 8,701,359	\$ 7,083,200	(1,618,159)	-18.6%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ 97,475	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	-	-
Transfers Out	\$ (5,000,000.00)	\$ -	\$ -	\$ -	\$ (7,083,200.00)	-	-
<b>Total Other Financing Sources and Uses</b>	<b>1,575,515</b>	<b>7,166,240</b>	<b>10,203,673</b>	<b>15,874,599</b>	<b>2,225,000</b>	<b>(895,473)</b>	<b>-8.8%</b>
<b>Net</b>	<b>\$ 11,038,561</b>	<b>\$ 26,934,765</b>	<b>\$ 356,159</b>	<b>\$ (27,510,691)</b>	<b>\$ 1,982,167</b>	<b>\$ 8,709,209</b>	<b>2445.3%</b>

# FUNDS AND DEPARTMENTS

## GENERAL FUND

### 2024 BUDGET

#### BY DEPARTMENT

2024 General Fund Budget

General Fund Departments	Revenues	Other Financing Sources and		CAPITAL	Grand Total
		Uses	O&M		
Accounting	90,000.00	0.00	1,579,054.94	0.00	-1,489,054.94
Administration	65,799,649.76	0.00	902,246.97	10,355.23	64,887,047.56
Airport	210,701.77	0.00	210,129.60	0.00	572.17
Animal Services	10,000.00	0.00	860,264.36	0.00	-850,264.36
District Court	478,499.59	0.00	1,117,940.88	17,138.05	-656,579.34
Engineering	11,400.00	0.00	1,949,223.36	0.00	-1,937,823.36
Fire	4,959,291.47	995,000.00	18,031,076.35	3,104,635.31	-15,181,420.19
Human Resources	0.00	0.00	735,209.44	0.00	-735,209.44
Information Technology	0.00	0.00	2,311,356.13	492,212.95	-2,803,569.08
Legal	0.00	0.00	1,304,658.75	100,000.00	-1,404,658.75
Library	126,051.49	730,000.00	2,870,440.43	732,578.12	-2,746,967.06
Parks & Recreation	4,919,546.80	500,000.00	12,090,438.66	4,868,774.22	-11,539,666.08
Planning	165,321.75	0.00	2,059,474.12	10,355.23	-1,904,507.60
Police	2,190,715.47	0.00	19,268,479.43	1,684,373.40	-18,762,137.36
Public Works Maintenance	80,302.32	0.00	2,751,897.38	222,000.00	-2,893,595.06
<b>Grand Total</b>	<b>79,041,480.42</b>	<b>2,225,000.00</b>	<b>68,041,890.80</b>	<b>11,242,422.51</b>	<b>1,982,167.11</b>

# **FUNDS AND DEPARTMENTS**

## **ADMINISTRATION DEPARTMENT**

The Administration Division provides overall guidelines in the operations of city departments and support to all departments for personnel, technology, and other administrative functions. The Administrative Budget for 2023 included the Mayor's Office, Communications, Economic Development, IT, Human Resources and Legal. The 2024 Budget has these departments broken out separately.

### **Mayor's Office Overview**

The City of Bentonville is a strong Mayoral-City Council form of government. The principal officer of all Arkansas cities within the mayor/city council form of government is the Mayor. It is the Mayor's responsibility to keep city government running properly. The Mayor oversees the day-to-day operations of the city and supervises department heads. The Mayor must submit to City Council within the first 90 days of each year a complete report on the financial and administrative activities of the city. The Mayor also keeps the governing body advised to the financial condition and future needs of the city and makes recommendations when desirable. The Mayor is the ex-officio president of the city council and presides over the meetings of the city council. The Mayor is responsible for presenting a balanced budget to City Council for approval each year. The Mayor's office in the City of Bentonville takes a very active role with public engagement, problem solving and information sharing with the public that fosters trust and mutual respect. The Mayor's Office also serves as the primary point of city-wide communication and is overseen by the Director of Administration, who serves in the Mayor's Office.

### **Mayor's Office Accomplishments 2023**

- Presided over bi-monthly City Council meetings. Met with staff before each meeting for agenda review to ensure an organized City Council meeting and all items were reviewed by the Legal and Finance Departments for compliance.
- Prepared and presented "State of the City" to City Council and to the public.
- Met monthly with both the Mayor's Community Council and Youth Council to foster understanding of local government and gain valuable feedback about city concerns and help educate the public on all municipal services provided to the public.
- Conducted 12 virtual Coffees with the Mayor where information was provided to the public on various city topics and projects that included a question-and-answer period to increase public communication and feedback.
- Participated in weekly meeting of Community Leaders aimed at cultivating collaboration and achieving shared goals within the City of Bentonville.
- In concert with the Finance department, conducted personnel and budget meetings with individual departments prior to the all-day budget meeting to ensure efficiency and accountability of the ultimate budget presentation to City Council.
- Supported implementation of a Finance Committee that meets before City Council. The Mayor attends all meetings to listen to financial discussion, which provides opportunity to gain valuable feedback.
- Presided over all day public budget review workshop.
- Presented and oversaw the passing of an annual balanced budget to City Council.

## **FUNDS AND DEPARTMENTS**

- Met monthly with each department head to ensure personnel, training, budget, customer service and project goals were met, and accomplishments, encouraged department heads in achieving or exceeding their annual goals.
- Met regularly with both non-profit and service organizations to encourage the sharing of resources and provide volunteer opportunities to meet community needs.
- Addressed daily concerns of residents resulting in meeting regularly with concerned citizens to work together for better solutions to their concerns.
- Spoke at community organizations and events weekly to promote the City of Bentonville and help foster a sense of trust and pride in local government.
- Participated in monthly Regional Planning and Economic Development meetings.
- Served on board of State Aid City Street Program.
- Aggressively pursued applicable grants whenever possible and when they aligned with City needs to put in front of City Grant Writer to pursue.
- Continued to promote and address concerns coming in through the Bentonville311.com system put in place in 2019. This system helps citizens to a better resolution and communication on 21 of their greatest city concerns. Since inception over 6,000 public concerns have been addressed through the system.
- Met with Department Heads for Bond project plan and completion updates. Helped initiate second draw down on bond.
- Took an active role in oversight of the Bentonville line replacement at the Northwest Arkansas Conservation Authority to ensure contractor kept within budget and provided proper testing. This included a mediation session to ensure engineer of project took responsibility for any missed work in scope of project.
- Met monthly to help plan Bentonville 150 events to promote the City's history and promote a sense of pride in The City of Bentonville. This year-long sesquicentennial celebration resulted in major magazine and news articles promoting the City of Bentonville.
- Participated in Bentonville Moves Coalition promoting safer infrastructure designed for multimodal transportation. The 30 by 3 Plan was developed from this group and is being executed from these efforts, which when done will result in over 30 miles of active transportation infrastructure.
- Presented Monthly Spirit of Bentonville Community Awards and Monthly Spirit of Bentonville Employee Awards to encourage above and beyond service to our community.
- Over 200 press releases were issued by the City of Bentonville in 2023 and our social media presence increased to over 30,000 followers. This Communication is directed by our Director of Administration who resides in the Mayor's Office.
- Dedicated efforts to draw new businesses to Bentonville, focusing on emerging industries in areas like aviation, biking and outdoor recreation were implemented every month. Hosted numerous prospective new businesses and provided economic and demographic information to many considering opening a business in the City of Bentonville.

# **FUNDS AND DEPARTMENTS**

## **ADMINISTRATION DEPARTMENT**

### **Administration Goals and Objectives for 2024**

For 2024 IT, Legal and Human Resources will have their own individual budgets broken out from Administration. Primary areas for the Administrative Budget for 2024 will only include Mayor's Office, Communications and Economic Development, therefore, goals listed below are for The Mayor's Office, City-Wide Communications and Economic Development areas of the City. Further breaking the Administrative Budget out is part of a focused effort in budget transparency and accountability the City is committed to.

- Maintain fiscal responsibility through an efficient use of city resources and adherence to long-term financial stability objectives in accordance with the city's financial policies.
- Optimize municipal services at the existing tax rate.
- Provide sufficient staffing to achieve exceptional service levels.
- Improve and maintain public facilities and infrastructure through continued investment and implementation of sidewalks, trails, parks, utilities, and roads to make sure that we grow responsibly and maintain a high quality of life for all.
- Implement online CIP planning module in all City Departments.
- Increase conservation and sustainability initiatives that support the growth of our community while preserving the city's natural resources, minimizing detrimental environmental impacts, and achieving related cost savings.
- Expand mobility and access through a highly connected system that enables safe, convenient access for all modes of transportation options - walking, biking, driving, and riding transit.
- Celebrate Bond and 30 by 30 projects that are completed throughout the year.
- Support and promote a high quality of life and a strong economic environment that fosters an innovative environment for commerce, culture, entrepreneurship, and industry.
- Promote enhanced communication and participation in city government through education and public participation.
- Ensure a safe and secure community by fostering a feeling of personal safety and security through a visible, responsive public safety presence and a proactive focus on prevention and intervention.
- Advocate for thoughtful growth, connected neighborhoods and affordable housing options through bringing organizations, ideas, and resources together to help deliver safe and accessible homes and thriving community spaces.
- Streamline processes to address citizen concerns promptly and efficiently with an update to Bentonville311.com.
- Increase followership and engagement on social media platforms to 40,000. Continue to promote positive community interactions and highlight city achievements.
- Ensure that the city's websites are user-friendly, accessible, and regularly updated. Website redesign launch March 2024. Managing 5 city websites.
- Enhance relationships with local media outlets to ensure accurate and positive coverage as reporters have turned over again in our community from print and broadcast contacts.
- Organize and participate in community events to promote city initiatives such as State of the City and Coffee with Mayor programs.
- Analyze citizen feedback and use data to improve communication strategies continuously.

## FUNDS AND DEPARTMENTS

- Attract new businesses to Bentonville, particularly those in industries aligned with the city's tourism, aviation, and biking economic strengths.
- Collaborate with the Bentonville Public Schools' Ignite program to align curriculum with the skills needed by local business such as aviation and the work being done at Thaden Field.
- Advocate for and invest in critical infrastructure projects that support economic development, such as transportation, utilities, and technology. Director of Administration is attending the National League of Cities convention in March 2024 with plans to meet with federal representatives on funding opportunities.
- Provide resources and support for the growth of small businesses, in connection with the Chamber of Commerce.
- Promote Bentonville as a tourist destination, leveraging cultural attractions, outdoor activities, and the city's unique offerings: Mountain Bike Capital, aviation destination, museums and art, world-class dining experiences, Walmart investments.
- Collaborate with neighboring cities and regional organizations to create a cohesive economic strategy with the Northwest Arkansas Council. Participate in regional initiatives that benefit the broader Northwest Arkansas area.
- Engage the community in the economic development process, seeking input on key projects and initiatives including the Plan Bentonville update and public input for all departments.
- Persist in nurturing a sense of community pride and collective ownership in the city's economic prosperity.
- Help oversee and address any concerns with the City's new Business Registry. Better customer service and help to do business in the City of Bentonville will be provided through this outlet.
- Encourage more local businesses to learn how to do business with The City of Bentonville.

### Budget Summary:

For the 2024 Budget year the Administration department was split into four separate departments. Human Resources, Legal, and Information Technology became stand-alone departments. There were no significant increases to the administration budget, no large capital items were budgeted. Salaries and benefits citywide reflect a budgeted 3% merit increase.

### 2024 Administration Organizational Chart



# FUNDS AND DEPARTMENTS

## ADMINISTRATION DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 57,424,472	\$ 67,223,269	\$ 53,873,513	\$ 53,873,513	\$ 62,669,903	\$ 8,796,390	16.3%
Licenses & Permits	\$ 74,979	\$ 97,141	\$ 75,359	\$ 75,359	\$ 81,519	6,160	8.2%
Intergovernmental Revenue	\$ 4,569	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ (358,496)	\$ 3,106,559	\$ 323,974	\$ 323,974	\$ 2,803,669	2,479,695	765.4%
Other Income	\$ 284,678	\$ 714,083	\$ -	\$ 522,200	\$ 244,559	\$ 244,559	--
<b>Total Revenues</b>	<b>57,430,202</b>	<b>71,141,053</b>	<b>54,272,846</b>	<b>54,795,046</b>	<b>65,799,650</b>	<b>11,526,804</b>	<b>21.2%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,970,690	\$ 2,420,653	\$ 2,417,585	\$ 2,439,528	\$ 525,264	(1,892,321)	-78.3%
Benefits	\$ 757,180	\$ 920,914	\$ 960,935	\$ 962,613	\$ 150,823	(810,112)	-84.3%
Supplies & Materials	\$ 62,822	\$ 47,560	\$ 81,150	\$ 81,603	\$ 11,900	(69,250)	-85.3%
Technology Maintenance/Minor Equipment	\$ 520,831	\$ 526,866	\$ 650,101	\$ 674,826	\$ 12,993	(637,108)	-98.0%
Professional Services	\$ 177,040	\$ 226,372	\$ 294,575	\$ 319,223	\$ 42,150	(252,425)	-85.7%
Property Services	\$ 186,409	\$ 157,796	\$ 164,832	\$ 164,967	\$ 63,955	(100,877)	-61.2%
Other Services	\$ 233,182	\$ 344,839	\$ 471,616	\$ 480,589	\$ 95,163	(376,454)	-79.8%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>3,908,153</b>	<b>4,645,001</b>	<b>5,040,794</b>	<b>5,123,350</b>	<b>902,247</b>	<b>(4,138,547)</b>	<b>-82.1%</b>
<b>Capital Expenditures</b>							
Capital	\$ 558,555	\$ 1,111,972	\$ 2,230,197	\$ 5,928,727	\$ 10,355	(2,219,842)	-99.5%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>558,555</b>	<b>1,111,972</b>	<b>2,230,197</b>	<b>5,928,727</b>	<b>10,355</b>	<b>(2,219,842)</b>	<b>-99.5%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>4,466,708</b>	<b>5,756,973</b>	<b>7,270,991</b>	<b>11,052,078</b>	<b>912,602</b>	<b>(6,358,388)</b>	<b>-87.4%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ 2,073,359	\$ 2,073,359	\$ 7,083,200	5,009,841	241.6%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	-	--
Transfers Out	\$ (5,000,000)	\$ -	\$ -	\$ -	\$ (7,083,200)	(7,083,200)	--
<b>Total Other Financing Sources and Uses</b>	<b>(5,000,000)</b>	<b>5,000,000</b>	<b>2,073,359</b>	<b>7,073,359</b>	<b>-</b>	<b>(2,073,359)</b>	<b>-100.0%</b>
<b>Net</b>	<b>\$ 47,963,494</b>	<b>\$ 70,384,080</b>	<b>\$ 49,075,214</b>	<b>\$ 50,816,327</b>	<b>\$ 64,887,048</b>	<b>\$ 15,811,834</b>	<b>32.2%</b>

# FUNDS AND DEPARTMENTS

## **LEGAL 2024 BUDGET**

### OVERVIEW

The Legal Department serves to provide legal, as well as contract and compliance, guidance, and oversight to all city departments. As part of this, the Department guides staff and the city through legal processes and decisions, provides standardized documents and processes for departmental use, and seeks to make contracting and compliance within the city a streamlined process for both staff and those interacting with the city.

### ACCOMPLISHMENTS 2023

- Implemented Civic Clerk for City Council Agendas.
- Reviewed numerous contracts for upcoming projects as well as other documents through DocuSign.
- Processed multiple formal solicitations, Requestions, Purchase Card Statements and various contracts in Tyler Munis.
- Handled more than 1,773 new misdemeanor and traffic violations.
- Prepared and reviewed 278 resolutions, 279 ordinances and 91 miscellaneous items for City Council approval.
- Purchasing held more than 12 Vendor Introduction Meetings.
- Numerous contracts written for quotes and professional services not under formal procurement thresholds.
- Numerous cooperative contracts review for participation.
- The Purchasing department migrated from the Accounting department into the Legal Department as part of the new Procurement & Compliance division.

Performance Measures			
Purchasing	2021	2022	2023
Requisitions Reviewed	6851	6910	6879
Formal Solicitations	88	104	72
P-Card Statements	882	1094	1252
Contracts Entered into Munis	106	98	122
Purchase Order Change Orders	X	Approx. 1200	Approx. 1300
Advertisements Published			124

# FUNDS AND DEPARTMENTS

## **LEGAL 2024 BUDGET**

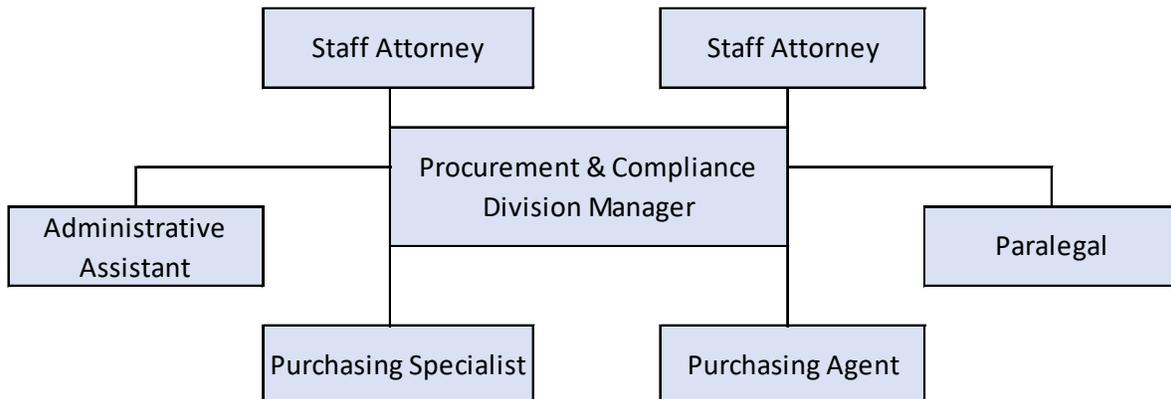
### GOALS & OBJECTIVES 2024

- Maintain and continue efforts to support and assist all departments, employees and outside programs/relationships including the community.
- Provide economic and timely purchases of goods and services for all City departments.
- Maintain contract compliance through requests for proposals, requests for qualifications, bids, and quotes.
- Continue work within the DWI Court Program assisting candidates dedicated to maintaining sobriety.

### BUDGET SUMMARY

No anticipated large expenses or increased expense from previous years.

### **LEGAL DEPARTMENT ORGANIZATION**



# FUNDS AND DEPARTMENTS

## LEGAL DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 627,421	627,421	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 258,726	258,726	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ 30,400	30,400	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ 22,883	22,883	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 219,092	219,092	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 20,422	20,422	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ 125,715	125,715	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,304,659</b>	<b>1,304,659</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ 100,000	100,000	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,404,659</b>	<b>1,404,659</b>	<b>--</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,404,659)</b>	<b>\$ (1,404,659)</b>	<b>--</b>

## FUNDS AND DEPARTMENTS

### HUMAN RESOURCES DEPARTMENT

#### Overview:

This division's primary purpose is to support the goals and challenges of the City of Bentonville, by providing services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust, and mutual respect. They seek and provide solutions to workplace issues that support and optimize the operating principles of the organization. They work to promote, develop, retain, and recruit the best-qualified people, and recognize and encourage the value of diversity in the workplace.

#### Accomplishments 2023:

- Implemented monthly HR training and held 36 sessions.
- Implemented employee driven electronic open enrollment for benefits without the use of an outside agency.
- Received 2710 new applicants in 2023 in which 175 employees were hired.
- Added full time Benefits Coordinator who is dedicated to daily employee assistance, plan design, benefit payments and reconciliation, and maintaining the enrollment portal.
- Facilitated compliance audits for all federal requirements.

#### Goals & Objectives 2024

- 100% paperless on all HR forms
- Reduce turnover by 15%
- Complete 2024 Salary and Benefit Study
- Review and update all personnel policies
- Conduct monthly HR trainings to cover both hard and soft skills
- Reduce work related injuries by 20%
- Hire and retain workforce adding 6 new positions, 23 additions to current positions, and upgrading 7 positions

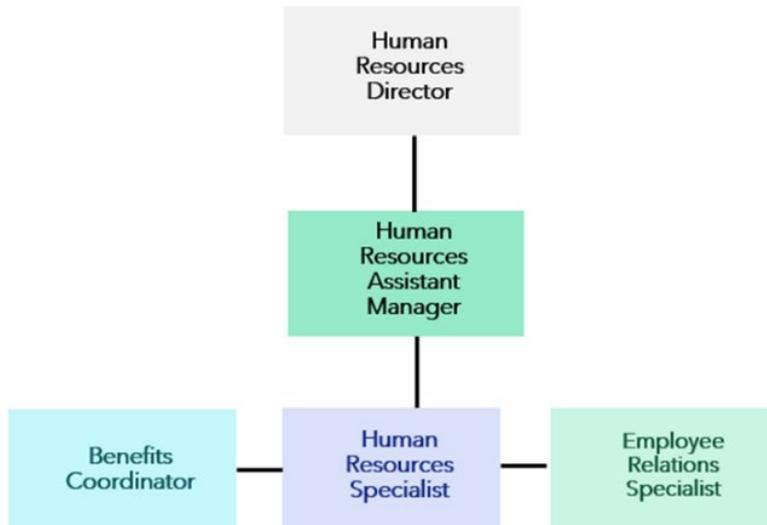
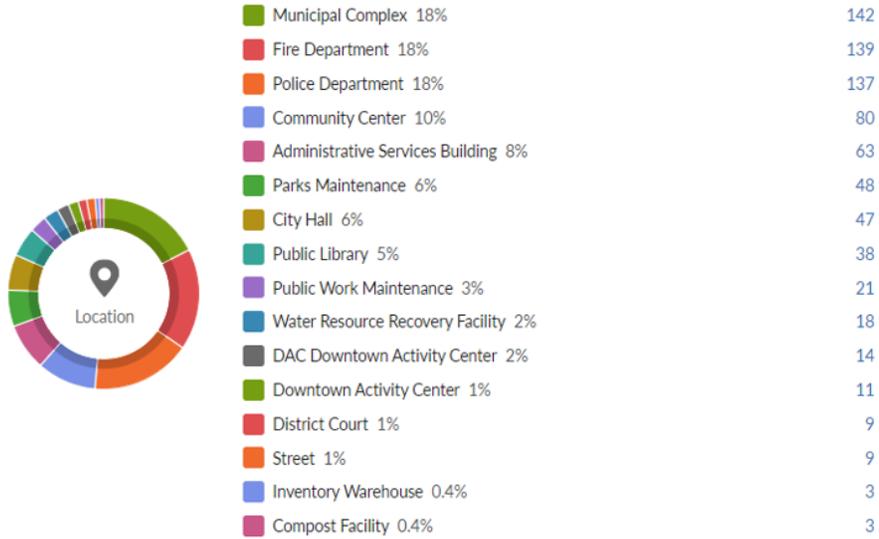
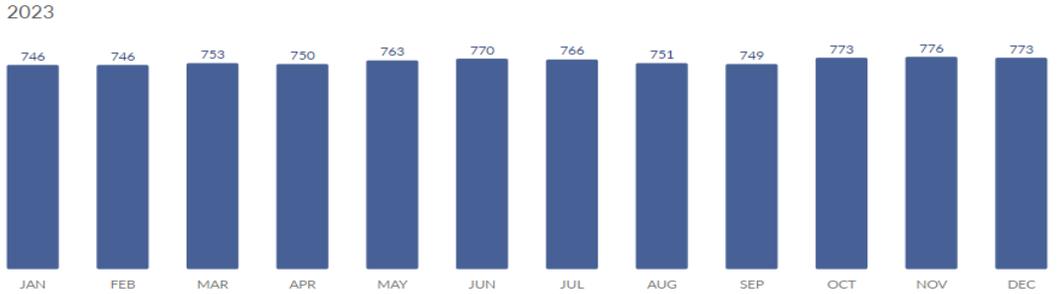
#### Budget Summary

No anticipated large expenses or increased expense from previous years.

Prior to the 2024 Budget, the Legal Department was budgeted under the Administration budget. Since it is now an independent new department, actuals will not be populated under the budget from prior years.

# FUNDS AND DEPARTMENTS

## HUMAN RESOURCES DEPARTMENT # OF ACTIVE EMPLOYEES CITYWIDE & BY LOCATION



# FUNDS AND DEPARTMENTS

## HUMAN RESOURCES DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 322,362	322,362	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 123,930	123,930	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ 14,750	14,750	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,270	5,270	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 215,655	215,655	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 10,806	10,806	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ 42,435	42,435	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>735,209</b>	<b>735,209</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>735,209</b>	<b>735,209</b>	<b>--</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (735,209)</b>	<b>\$ (735,209)</b>	<b>--</b>

Prior to the 2024 Budget, the Human Resources department was budgeted under the Administration budget. Since it is now an independent new "department", actuals will not be populated under the budget from prior years.

# FUNDS AND DEPARTMENTS

## ACCOUNTING DEPARTMENT

### OVERVIEW

The Accounting department is responsible for providing accurate, timely and appropriate financial information and budget reports for the City and the public. It oversees the City's operations of the General, Street and Utility Funds. It manages all daily financial transactions, oversees the city payroll, manages all departments' budgets, manages investments, oversees external audit, tracks grants, and provides periodic public financial reviews to city staff, elected officials, the media, and citizens of the community.

The Accounting department administers the financial affairs of the City of Bentonville under the direction of the Finance Director.

The Accounting office is also responsible for the city's annual GFOA Distinguished Budget report, prepares the Comprehensive Annual Financial Report and Popular Annual Financial Report and the City's Budget Report. With all three reports gaining esteemed recognition from the GFOA we were awarded the gold crown 4 years in a row.

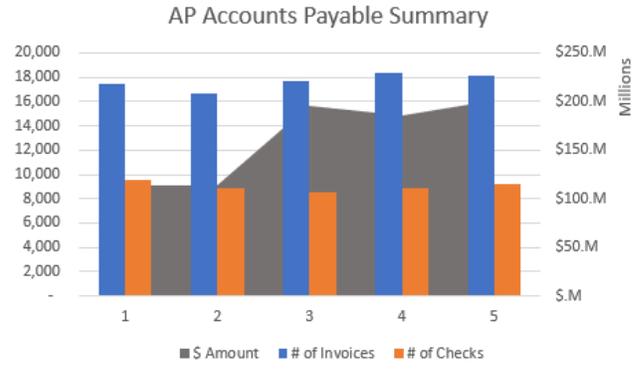


### ACCOMPLISHMENTS 2023

- The Accounting Department and Budget/Finance Team achieved its third GFOA Triple Crown in financial reporting. The teams received all 3 GFOA awards, the Certificate of Achievement for Excellence in Financial Reporting Award, Distinguished Budget Presentation Award, and the Popular Annual Financial Reporting Award.
- This year the departments increased their involvement in creating the 2024 budget. Thoroughly reviewing salaries and eliminating any unnecessary potential expenses. The Budget/Finance team successfully continued to improve the new budget process for the city in which a day long public Budget Review Workshop in the fall of 2023 was held.
- 88 City Council approved budget adjustments were implemented into our revised budget and 12 monthly year-to-date budget reports uploaded on the Finance website for public view.
- The City held an all-day budget review that led City Council to pass a balanced Budget for 2024.
- Under our budget and grants team, we successfully applied for and were awarded 5 grants with a total value of \$5.1M from Federal, state, and private funds.
- In December 2023, Finance worked with our Street, Engineering, Library and Parks and Recreation departments to draw down \$55.1M in bond funds to continue to move along projects the citizens of Bentonville approved by vote in 2021.

## FUNDS AND DEPARTMENTS

- The accounting department also provided training lessons for departments on invoicing and year end closeout that improved efficiencies and accountability while influencing internal communication and building stronger relationships with departments.
- Accounts Receivable issued over 3374 invoices and applied \$5.6M in cash receipts in 2023.



- Our Accounting department processed over 18,100 invoices and 9,825 checks in 2023.



### Budget Summary

No anticipated large expenses or increased expense from previous years.

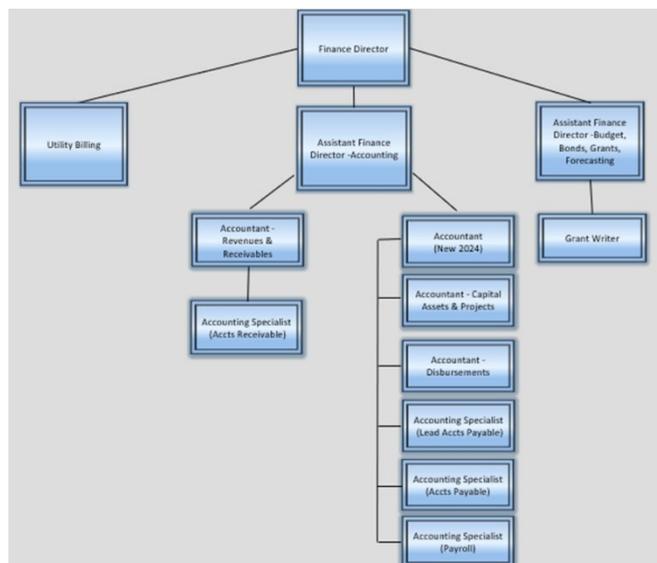
### Payroll Summary

Year	# of Employees Serviced
2020	811
2021	840
2022	934
2023	953

# FUNDS AND DEPARTMENTS

## ACCOUNTING DEPARTMENT 2024 GOALS AND OBJECTIVES

- Continue to participate in GFOA Award Programs.
- Complete the 2023 audit.
- Continue to streamline and improve the budget process:
  - Creating budget reviews quarterly with the departments to track budget spend.
  - Improve CIP planning and long-range budgeting.
- Improve External Department Communication:
  - Continue to enhance communication to city council, by providing enhanced revenue and expense reviews and presentations.
  - Continue to train and support staff on internal accounting software and procedures. Hold and record informal training sessions to train staff on AR, AP, and Budgeting processes.
- Improve Internal Department Training and Morale:
  - Increase staff development through additional software training resources in Munis, Excel, Word, and other software as needed.
  - Hold monthly meeting to review updates, assess status, discuss events, cross train, and hold team building activities.
- Begin implementation of Cash Receipting/Accounts Receivable software conversion.
- Improve grant tracking by implementing Munis grant module & later roll to city depts.
- Improve CIP department coordination.
- Explore new software where the accounting department can automate and manage paper documents.
- Continue to be open and transparent to citizens by providing and posting monthly budget reports online. Working toward online real-time access using software that integrates with current accounting system.
- Participate in a variety of annual conferences and seminars that serve as both continued education including the Tyler Connect Conference to enhance software knowledge of Munis financial system.



# FUNDS AND DEPARTMENTS

## ACCOUNTING 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ 7,606	\$ 116,089	\$ 106,000	\$ 106,000	\$ 90,000	\$ (16,000)	-15.1%
<b>Total Revenues</b>	<b>7,606</b>	<b>116,089</b>	<b>106,000</b>	<b>106,000</b>	<b>90,000</b>	<b>(16,000)</b>	<b>-15.1%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 699,344	\$ 629,379	\$ 874,171	\$ 874,171	\$ 813,225	(60,946)	-7.0%
Benefits	\$ 280,118	\$ 252,977	\$ 363,975	\$ 363,975	\$ 339,734	(24,240)	-6.7%
Supplies & Materials	\$ 21,134	\$ 21,291	\$ 25,020	\$ 27,020	\$ 29,190	4,170	16.7%
Technology Maintenance/Minor Equipment	\$ 114,482	\$ 161,059	\$ 175,644	\$ 178,644	\$ 193,323	17,680	10.1%
Professional Services	\$ 66,796	\$ 93,851	\$ 74,500	\$ 94,825	\$ 148,441	73,941	99.2%
Property Services	\$ 826	\$ 811	\$ 600	\$ 600	\$ 18,006	17,406	2901.0%
Other Services	\$ 50,646	\$ 7,989	\$ 38,580	\$ 33,580	\$ 37,135	(1,445)	-3.7%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>1,233,345</b>	<b>1,167,356</b>	<b>1,552,489</b>	<b>1,572,815</b>	<b>1,579,055</b>	<b>26,566</b>	<b>1.7%</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,233,345</b>	<b>1,167,356</b>	<b>1,552,489</b>	<b>1,572,815</b>	<b>1,579,055</b>	<b>26,566</b>	<b>1.7%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (1,225,740)</b>	<b>\$ (1,051,267)</b>	<b>\$ (1,446,489)</b>	<b>\$ (1,466,815)</b>	<b>\$ (1,489,055)</b>	<b>\$ (42,566)</b>	<b>2.9%</b>

# **FUNDS AND DEPARTMENTS**

## **INFORMATION TECHNOLOGY DEPARTMENT 2024 BUDGET**

### **OVERVIEW**

The City of Bentonville Information Technology (IT) Department provides governance of the City's technological systems, maintenance of the infrastructure and functionality of the systems overall.

IT partners with our departments to help them get the best from their technology and support their systems and operations so they can provide our citizens economic and reliable services.

IT help supports over 90 locations within the city including Administration Offices, Police & Fire Stations, Parks and Library Facilities, Traffic Signals and Utility Facilities like Water Recycling Facility and Electric Utility Substations.

Our scope of responsibility is wide but falls into these major categories:

- IT service desk and client technical support
- Computer and network communications
- Cybersecurity and system vulnerability management
- System patching and updating
- Hardware and software provisioning
- Software application support
- IT facilities management
- GIS Mapping and data services

### **2023 ACCOMPLISHMENTS**

- Provide new IT SharePoint Portal to provide information and training to city staff
- Completed over 6,000 support tickets for city staff in 2023.
- Service desk completed 6,600 documented tasks.
- 78 employees onboarded with IT services and resources.
- 192 new hardware requests for computer systems and accessories
- Introduced comprehensive training programs for key enterprise level applications for Finance, Community Development and Content Management system for the city website.
- Configured KnowBe4 anti phishing tools to help users report potential cyber security attacks.
- Cloud backup solution running to protect City data Assets.
- Completed Incident Response Plan geared toward managing a potential cyber security event.
- Upgraded legacy equipment in several facilities throughout city.
- Introduced new security devices and monitor and protect our networks.
- Upgraded Network firewalls for state-of-the-art protection.
- Design and procurement planning of citywide systems scheduled to be replaced in 2024:
  - Access Control
  - Fiber Ring Phase II/III
  - Walmart Campus (Traffic Signals)
  - 8th Street
  - Fire Training Tower

### **Budget Summary**

No anticipated large expenses or increased expense from previous years.

# FUNDS AND DEPARTMENTS

## INFORMATION TECHNOLOGY DEPARTMENT 2024 BUDGET

### 2024 GOALS

Migrations to the Cloud for several enterprise applications:

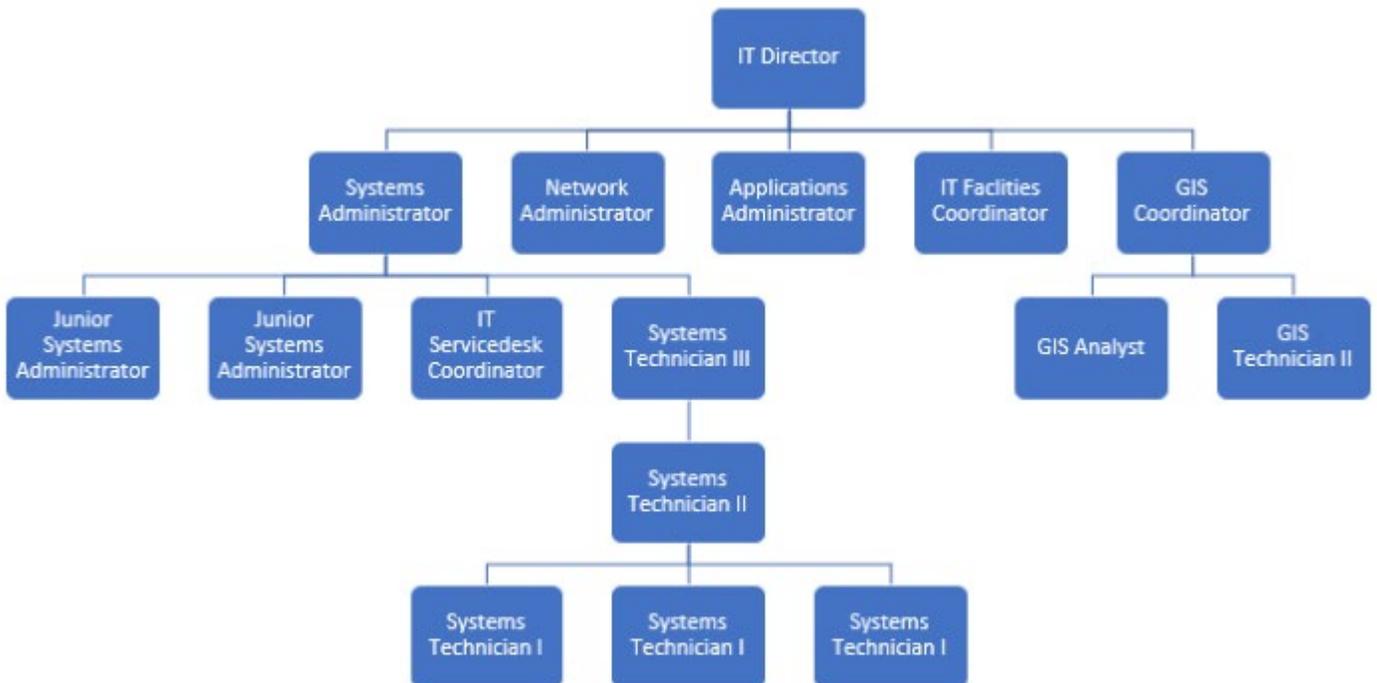
1. Utility Billing Application
2. Planning and Permitting Application
3. Utilities Work Order Management System

- Deploying over 100 replacement systems in Q1
- Upgrading 50 Servers to newer systems
- Implementing 2nd phase of city-wide fiber optics
- Supporting new public safety radio system
- Introducing door access control system for city facilities
- Introducing a new cyber security education plan for staff
- Maintaining software patching across 2000 devices

### **Metrics**

<b>Performance Metric</b>	<b>2022</b>	<b>2023</b>
IT Support Tickets Completed	6480	6600
311 Tickets Completed	1557	1928
Staff Onboarding	160	78
IT Hardware Requests	250	192

<b>Supported Equipment</b>	<b>2022</b>	<b>2023</b>
Desktop Computers	575	670
Laptops	180	250
Tablets	200	200
Printers	150	150



# FUNDS AND DEPARTMENTS

## INFORMATION TECHNOLOGY DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 1,089,898	1,089,898	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 502,418	502,418	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ 22,800	22,800	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ 538,989	538,989	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 250	250	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 119,163	119,163	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ 37,839	37,839	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,311,356</b>	<b>2,311,356</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ 492,213	492,213	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492,213</b>	<b>492,213</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,803,569</b>	<b>2,803,569</b>	<b>--</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,803,569)</b>	<b>\$ (2,803,569)</b>	<b>--</b>

Prior to the 2024 Budget, the Information department was budgeted under the Administration department budget. Since it is now an independent new department, actuals will not be populated under the budget from prior years.

## FUNDS AND DEPARTMENTS

### DISTRICT COURT DEPARTMENT 2024 BUDGET

#### OVERVIEW

##### Benton County District Court Bentonville Division

The Bentonville District Court (Benton County District Court, Division 2) handles traffic, misdemeanor and ordinance violations from citations issued within the Bentonville area. In addition, Bentonville District Court handles Civil and Small Claims cases when there is proper jurisdiction. The current elected District Judge, **Ray Bunch** presides over all cases.



#### Mission:

The mission of the Bentonville District Court is to administer justice under law equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, furthering the goal of promoting public safety, trust, and confidence.

#### Accomplishments 2023

- Leveraged efficiencies of new case management software that both benefit the public with ease of access and benefit the clerks with efficiencies of process.
- Implemented and utilized text reminder features of software to assist the public with compliance, to reduce failures to appear and to address the non-payment of court ordered fines, costs and fees.
- Applied for and was awarded a \$15,000 grant to be used for training costs for DWI Court Team for tenth consecutive year.
- Applied for and was awarded a grant to be used Civil & Small Claims Mediation program (6th year of this grant & program)
- Continued facilitating and growing Mediation Program for Small Claims and Civil cases saving time spent resolving cases in court and resulting in greater satisfaction among parties to lawsuits Mediated 14 cases in 2023. Mediated 12 cases in 2022. Mediated 9 cases in 2021.
- Developed a comprehensive procedures/training manual for new hires.
- Ongoing evaluation of creative solutions that allow District Court to offer many online & virtual options to conduct business.
- Filed 9807 new violations in 2023. This is an increase from the 7722 new violations filed in 2022.
- Closed 8347 violations in 2023. Closed 6261 violations in 2022.
- Issued 3949 Warrants in 2023 up from the 3309 Warrants issued in 2022.
- Cleared 3497 Warrants in 2023; Cleared 2074 Warrants in 2022.

# FUNDS AND DEPARTMENTS

## **DISTRICT COURT DEPARTMENT 2024 BUDGET**

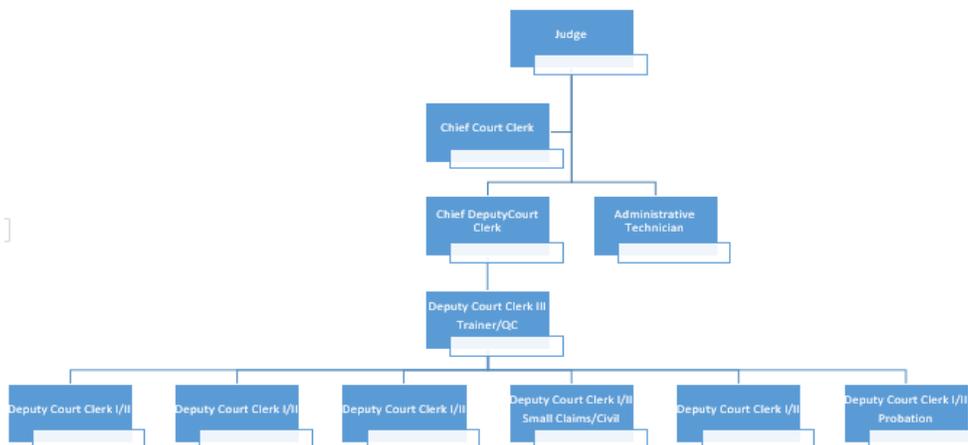
### Goals & Objectives 2024

- Continue to leverage efficiencies of new software and continue to process cases, reduce failures to appear and address the non-payment of court ordered fines & costs.
- Continue bulk scanning of paper files dating from the 1990s forward to eliminate storage of all closed cases, keeping only paperwork for cases as required under state statute.
- Continue efforts toward paperless possibilities of District Court.
- Increase growth of pilot Mediation Program.
- Coordinate additional training opportunities for DWI Court Team.
- Ongoing evaluation of best use of staff resources, office efficiency and office-wide best practices.
- Continue and expand project to clear a significant number of pending older warrants with a focus on warrants 2009 and older (Currently have approximately 4,800 active warrants)
- Continue staff training that will focus on uniformity of process, cross training, and enhanced customer service.
- Continue to update and revise the comprehensive procedures /training manual for new hires.

### Budget Summary

No anticipated large expenses or increased expense from previous years.

<b>Performance Measures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>EST. 2024</b>
1. Traffic/Criminal cases filed	6062	7722	9807	10,000
2. Civil/Small Claims cases filed	978	698	934	980
3. Traffic/Criminal cases closed	7317	6261	8347	8500
4. Warrants issued	985	3309	3949	4500
5. Fines/Costs collected	\$1,344,953	\$1,164,439	\$1,365,540	\$1,350,000
6. Value of Public Service/ Jail Credit	\$73,525	\$155,393	\$334,882	\$155,000



# FUNDS AND DEPARTMENTS

## DISTRICT COURT DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ 35,498	\$ 37,069	\$ 47,760	\$ 49,760	\$ 47,760	-	0.0%
Charge for Services	\$ 60,069	\$ 20,815	\$ 67,583	\$ 67,583	\$ 11,000	(56,583)	-83.7%
Special Assessments/Fines	\$ 367,757	\$ 413,952	\$ 427,969	\$ 427,969	\$ 413,872	(14,097)	-3.3%
Interest/Rent	\$ 1,237	\$ 3,349	\$ 301	\$ 301	\$ 1,992	1,691	561.9%
Other Income	\$ 12,025	\$ 19,441	\$ -	\$ -	\$ 3,875	\$ 3,875	-
<b>Total Revenues</b>	<b>476,586</b>	<b>494,627</b>	<b>543,613</b>	<b>545,613</b>	<b>478,500</b>	<b>(65,113)</b>	<b>-12.0%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 415,668	\$ 455,980	\$ 490,891	\$ 490,891	\$ 559,819	68,928	14.0%
Benefits	\$ 184,629	\$ 214,331	\$ 226,313	\$ 226,313	\$ 268,972	42,658	18.8%
Supplies & Materials	\$ 10,756	\$ 14,525	\$ 32,550	\$ 32,718	\$ 31,200	(1,350)	-4.1%
Technology Maintenance/Minor Equipment	\$ 85,182	\$ 76,902	\$ 101,140	\$ 101,140	\$ 103,388	2,248	2.2%
Professional Services	\$ 27,821	\$ 40,507	\$ 46,783	\$ 49,383	\$ 46,960	177	0.4%
Property Services	\$ 59,963	\$ 33,769	\$ 55,200	\$ 56,179	\$ 80,151	24,951	45.2%
Other Services	\$ 8,805	\$ 15,238	\$ 28,312	\$ 28,312	\$ 27,453	(860)	-3.0%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Operations and Maintenance</b>	<b>792,826</b>	<b>851,251</b>	<b>981,189</b>	<b>984,937</b>	<b>1,117,941</b>	<b>136,752</b>	<b>13.9%</b>
<b>Capital Expenditures</b>							
Capital	\$ 79,849	\$ 35,104	\$ 35,515	\$ 165,743	\$ 17,138	(18,377)	-51.7%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Expenditures</b>	<b>79,849</b>	<b>35,104</b>	<b>35,515</b>	<b>165,743</b>	<b>17,138</b>	<b>(18,377)</b>	<b>-51.7%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>872,675</b>	<b>886,355</b>	<b>1,016,704</b>	<b>1,150,680</b>	<b>1,135,079</b>	<b>118,375</b>	<b>11.6%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (396,088)</b>	<b>\$ (391,728)</b>	<b>\$ (473,091)</b>	<b>\$ (605,067)</b>	<b>\$ (656,579)</b>	<b>\$ (183,488)</b>	<b>38.8%</b>

# FUNDS AND DEPARTMENTS

## PLANNING DEPARTMENT

### OVERVIEW:

Bentonville Planning is the recognized leader in sustainable growth and innovation that enriches the lives of all through inclusive community engagement and equitable planning. We seek to listen to new ideas, foster diverse neighborhoods of housing choice, create places where walking and biking are possible, and preserve the ‘wow’-factor that has convinced thousands to make Bentonville their hometown.

The Department consists of two divisions, Comprehensive Planning and Development Services. Comprehensive Planning is responsible for long-range planning, the future land use plan, plan implementation, development reports, demographic data, regulatory review, and community programs. Comprehensive Planning also contains Code Enforcement which is responsible for protecting the health, safety, and welfare of the citizens and to preserve the aesthetic character of Bentonville through the enforcement of city ordinances, the property maintenance code, and the sign code. Development Services is responsible for the review of zoning and development plans and is the staff support to the Planning Commission and Board of Adjustment. The Division serves as a point-of-contact for developers and citizens while navigating the construction process.

### Accomplishments 2023

The Department began the year with an in-depth visioning process, setting the standard for the direction the Department would like to go in 2023 and beyond. The results of that process are reflected in this image:

**OUR MISSION** ➤ To enhance the livability and vitality of our hometown.

**Bentonville PLANNING**  
Development Services & Comprehensive Planning

**OUR VISION**

Bentonville Planning is the recognized leader in sustainable growth and innovation that enriches the lives of all through inclusive community engagement and equitable planning. We seek to listen to new ideas, foster diverse neighborhoods of housing choice, create places where walking and biking are possible, and preserve the ‘wow’-factor that has convinced thousands to make Bentonville their hometown.

**OUR VALUES**

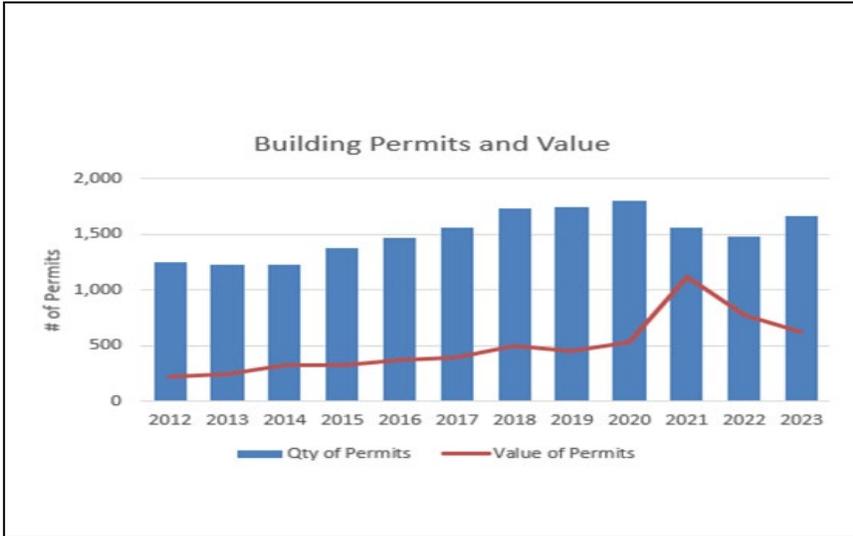
- Stewardship:** Creating, cultivating, and preserving our sense of place while respecting Bentonville’s natural and cultural resources.
- Excellence:** Valuing results, embodying professionalism and seeking opportunities for continuous improvement.
- Respect:** Being mindful of the impact of our actions on current and future residents.
- Visionary:** Using innovation and creative thinking to envision and plan for a better future.
- Integrity:** Modeling sound moral and ethical character in all that we do and say.
- Community:** Engaging the community to enhance unity and build consensus for thoughtful planning and growth.
- Enrichment:** Fostering optimism and collaboration for a better tomorrow with those inside and outside our department and organization.

www.bentonvilleplanning.com

# FUNDS AND DEPARTMENTS

## PLANNING DEPARTMENT

### BUILDING AND DEVELOPMENT GROWTH



The city is continuing to experience record building and development. Over the last 5 years the City has seen record years for both permits issued and valuation of the projects for those permits. In 2021, even though the number of building permits declined, the valuation amount doubled as compared to the previous year due to the City's largest employer starting work on building their new campus which will have multiple large buildings and parking decks across an estimated 350 acres of land.



### FUN FACT

Wrap your head around this: Bentonville currently has more cranes than New York City (8). Six are at the Walmart Inc. future home office construction site in Bentonville. Others are at the Crystal Bridges Museum of American Art (expansion), Alice L. Walton School of Medicine and a downtown hotel project.

[Per the Nov 2023 talkbusiness.net article titled "Bentonville-boons-city-leads-nation-in-cranes-per-capita"](#)

## FUNDS AND DEPARTMENTS

### PLANNING DEPARTMENT

**DEVELOPMENT:**

The Development Services Division processed a total of 347 projects in 2023, which is down from 384 the year prior. However, the scale and complexity of projects continues to increase with projects such as the Alice Walton School of Medicine, Walmart Home Office Campus, and Remote Work Hub in the construction/approval process. The Department was also instrumental in the implementation of the of the City's new agenda software, Civic Clerk. Planning Staff uses this software for Planning Commission, Board of Adjustment, and all other board and committee meetings.

Annual Planning Applications												
2019-2023												
YEAR	Preliminary Plat		Final Plat		Lot Split	Property Line Adjustment	Large Scale Development	Waiver	Rezoning	Conditional Use	Variance	TOTAL
	Projects	Lots	Projects	Lots								
2019	6	448	5	146	45	46	61	7	40	12	25	844
2020	9	419	6	267	56	50	75	17	76	43	31	1050
2021	22	661	6	492	65	53	60	20	77	23	37	1518
2022	9	825	8	327	68	41	74	24	79	38	42	1536
2023	8	422	9	291	63	32	52	24	89	38	32	1060

**CODE ENFORCEMENT**

- In 2023, the city's two code enforcement officers opened 606 code enforcement cases and closed out 626 cases.
- Almost 60% of the cases opened were generated by the Bentonville311 reporting system.
- Code enforcement officers conducted 979 inspections, removed 1,249 nonconforming signs, reviewed 218 fence permits and posted 324 public hearing signs.
- Code Enforcement, in partnership with the Great Neighborhoods Partnership, introduced a new program called Crime Prevention Through Environment Design or CPTED for short. The program focuses on crime prevention through the lens of urban and architectural design along with the management of the built and natural environment. Code enforcement officers certified in CPTED offer an exterior property survey that identifies ways in which the property owner can reduce opportunity for crime. The code enforcement team completed 11 individual home surveys last year.

## FUNDS AND DEPARTMENTS

### PLANNING DEPARTMENT

#### PROJECTS AND EVENTS

The City's primary focus for 2023 was its Sesquicentennial Celebration. The Planning Department was tasked with facilitating celebratory activities over the course of 2023. Many of the Department's goals and expenditures are reflective of this focus. The Department also takes an active role in the long-range planning functions of the city. Therefore, many expenditures in 2023 were project related.

Project Accomplishments	Event Accomplishments
Produced the 2022 Annual Development Report.	Host Spring Developer's Forum
Work with Urban3 to complete Economic Analysis.	Host Bentonville Connections - 1st Meeting.
Established a CPTED Neighborhood Assessment Program	Host a Spring Clean the Streets Day
Reestablished CDBG program and completed FY 2023-2027 Consolidated Plan.	Host the Spring Tree Giveaway
Unveiled Upper Cut Art Installation	Promote City Hall Selfie Day.
Installed artwork for 150th anniversary, Seeds of Bentonville	Participate in National Night Out.
Completed Impact & Capacity Fee Study.	Host Bentonville Connections - 2nd Meeting.
Produced three city newsletters.	Host second annual City Hall Shred-it Day.
Added 6 new neighborhoods to the GNP Program.	Host a Fall Clean the Streets Day.
Established tool trailer program.	Host the Fall Tree Giveaway
Established a Neighborhood of the Year Award.	Host the Joint City Council/Planning Commission Meeting.
Volunteer Community of the Year Application Completed and Submitted	Host Fall Developer's Forum
Professional photography of Bentonville public art.	150 pawpaw tree giveaway for Sesquicentennial
Created an interactive public art map	Coordinated or Set up a 150 <sup>th</sup> booth at:  Arbor Day Celebration, State of the City, April First Friday, Multicultural Festival, Noon to Moon Bike Race, Creekside Park Grand Opening, Airshow at Thaden, OzFest - Bikes and Books, An Evening at Orchards Park, Historic Poker Run, Burying of a Bentonville Time Capsule, Christmas Parade, Lighting of the Square, Cozy Apple Meet

## FUNDS AND DEPARTMENTS

### PLANNING DEPARTMENT OBJECTIVES 2024

#### PLAN BENTONVILLE:

The Planning Department’s focus for 2024 is Plan Bentonville. Plan Bentonville is a two-phase project that answers the question: Who does Bentonville want to be in the year 2050? The project consists of an update to the City’s Future Land Use Map and an overhaul of the City’s Zoning and Development Codes. The bulk of work on the Future Land Use Plan will occur in the first half of 2024. The City has contracted with DPZ CoDesign to lead the project. The Planning Department’s annual events will be used to promote and engage with Plan Bentonville over the course of the year. Two specific goals for Plan Bentonville are as follows:

Goal: Conduct inclusive community engagement that increases understanding of the Future Land Use Plan among Bentonville			
Outputs And Outcomes			
Category	Who will do what and how much?	By when?	Measured or evaluated by?
Output	The City of Bentonville, with assistance from the selected consultant, will complete robust and inclusive public engagement for Future Land Use Plan including a charrette, survey distributed through utility mailers to all Bentonville households at the project onset and end, and community outreach that demonstrates opportunities for the public to engage at varying times during the day and at diverse places of employment or recreation in addition to regular City meetings. All educational materials, surveys and key messages will be published/conducted in at least two languages.	6/1/2024	Dates, location, and description of all meeting. Copy of educational materials, survey and key messages.
Outcome	At least 1,000 community members will demonstrate engagement with the Future Land Use Plan. Survey respondents will be representative of Bentonville’s demographic diversity in terms of age, income and ethnicity.	6/1/2024	List or number of attendees at meetings and survey respondents.
Outcome	Bentonville resident understanding of the Future Land Use Plan will increase by 50% over the baseline by the end of the grant period.	6/1/2024	Survey results, distributed through utility mailers to all Bentonville households at project onset and ending.
Goal: Increase understanding among developers, stakeholders, and decision-makers about how to utilize the new Future Land			
Outputs And Outcomes			
Category	Who will do what and how much?	By when?	Measured or evaluated by?
Output	The City of Bentonville, with assistance from the selected consultant, will distribute educational resources to all active developers in the City of Bentonville to explain the changes between the old Land Use Plan and the new.	1/1/2024	Development of new online resource; list of developers provided with the link.
Outcome	50% of developers will express satisfaction with the new Future Land Use Plan.	6/1/2024	Post-plan survey results from a survey distributed at the City’s Developer’s Forum, which is held twice per year.
Outcome	100% approval rate and adoption by both Planning Commission and City Council of the new Future Land Use Plan.	7/1/2024	Planning Commission and City Council approval at their regularly scheduled meetings.
Goal: Draft a Unified Development Ordinance that reflects the stated goals and intentions of the Future Land Use Plan, simplifies			
Outputs And Outcomes			
Category	Who will do what and how much?	By when?	Measured or evaluated by?
Output	The City of Bentonville, with assistance from DPZ will create clear educational materials that explain the difference between the old and new Zoning and Development Codes, specifically highlighting the benefits of the new UDC.	12/31/2024	Development of new online and printed resource. Evidence of substantial engagement.
Outcome	50% of stakeholders will express satisfaction with the new Unified Development Code	12/31/2024	Post-code adoption survey to elected and appointed officials, the public, and developers.

# FUNDS AND DEPARTMENTS

## PLANNING DEPARTMENT

### PROJECTS AND EVENTS

As mentioned above many of the departments’ events in 2024 will be focused or themed around Plan Bentonville.

Project Accomplishments	Event Accomplishments
Produce the 2023 Annual Development Report	Host Spring Developer's Forum
Install two roundabout art installations in recently completed roundabout projects.	Host Bentonville Connections
Completed a minimum of 10 additional CPTED assessments.	Host a Spring Clean the Streets Day
Receive Tree City USA Designation	Host the Spring Tree Giveaway
Reestablish Tree Blitz Program	Promote City Hall Selfie Day.
Add six additional neighborhoods to the Great Neighborhoods Program.	Participate in National Night Out.
	Host a Fall Clean the Streets Day.
	Host the Fall Tree Giveaway
	Host the Joint City Council/Planning Commission Meeting.
	Host Fall Developer's Forum
	Participate in Design Week for Plan Bentonville, which includes 2 public open houses and 10 pop-up engagements over the course of the last week of February.

## PLANNING 2024 BUDGET

### BUDGET SUMMARY

- Charges for Services Increased by 33.7% as 2024 will be the first year where mowing collections will be reflected as a revenue.
- Salaries and Wages and Benefits increased 6.5% and 9.8% respectively.
  - Reflects the addition of one Planning Technician position and an upgrade to the Community Development Coordinator position. These two actions should help expedite and ease the development process as our community continues to see unprecedented growth.
- Technology Maintenance/Minor Equipment increased 42.0%
  - New computer equipment for the additional Planning Technician
  - The city will be migrating our plan and permit review software, Trakit by Central Square to the Cloud in 2024.
- Professional Services down 58.3%
  - Plan Bentonville was budgeted as a 2023 item, which was the primary expenditure in Professional Services the year prior.
  - The Department has set aside a marketing budget of \$35,000 for Plan Bentonville to help meet the established engagement and education goals of the project.
  - A Roundabout Art line item, comprising \$100,000 has been established to install public art with matching funds in two roundabouts in Bentonville.

# FUNDS AND DEPARTMENTS

## PLANNING 2024 ADOPTED BUDGET

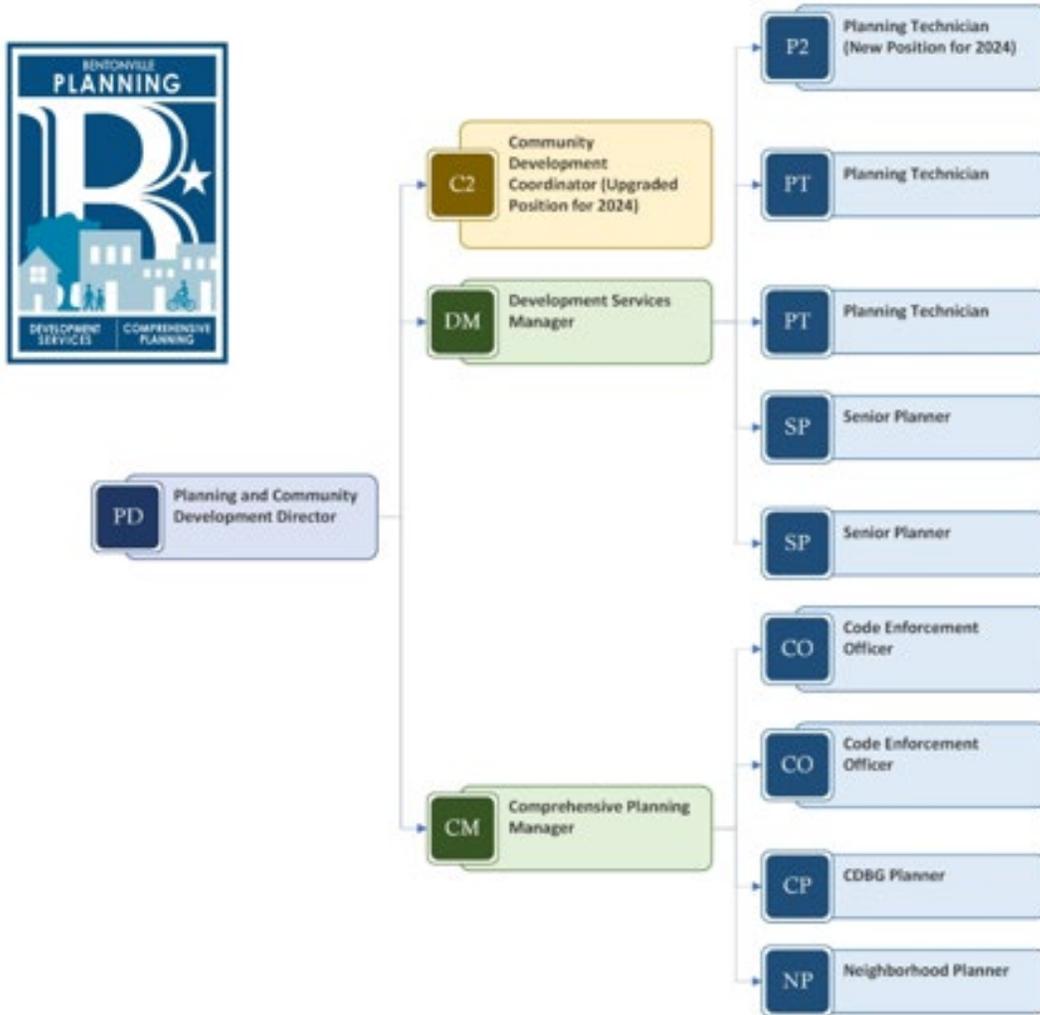
Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ 131,396	\$ 133,553	\$ 123,650	\$ 123,650	\$ 165,322	41,672	33.7%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Other Income	\$ 1,033	\$ 322,414	\$ -	\$ 322,200	\$ -	\$ -	--
<b>Total Revenues</b>	<b>132,429</b>	<b>455,967</b>	<b>123,650</b>	<b>445,850</b>	<b>165,322</b>	<b>41,672</b>	<b>33.7%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 759,686	\$ 897,427	\$ 925,442	\$ 925,442	\$ 985,506	60,065	6.5%
Benefits	\$ 303,015	\$ 362,938	\$ 363,462	\$ 363,462	\$ 414,963	51,502	14.2%
Supplies & Materials	\$ 49,360	\$ 50,022	\$ 66,340	\$ 107,617	\$ 70,720	4,380	6.6%
Technology Maintenance/Minor Equipment	\$ 58,119	\$ 53,679	\$ 64,141	\$ 64,141	\$ 91,097	26,956	42.0%
Professional Services	\$ 292,918	\$ 469,532	\$ 738,440	\$ 919,760	\$ 307,750	(430,691)	-58.3%
Property Services	\$ 31,808	\$ 46,637	\$ 79,358	\$ 80,343	\$ 57,379	(21,979)	-27.7%
Other Services	\$ 82,654	\$ 90,663	\$ 110,567	\$ 115,344	\$ 132,059	21,492	19.4%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>1,577,561</b>	<b>1,970,897</b>	<b>2,347,750</b>	<b>2,576,109</b>	<b>2,059,474</b>	<b>(288,276)</b>	<b>-12.3%</b>
<b>Capital Expenditures</b>							
Capital	\$ 9,681	\$ 25,000	\$ -	\$ 45,000	\$ 10,355	10,355	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>9,681</b>	<b>25,000</b>	<b>-</b>	<b>45,000</b>	<b>10,355</b>	<b>10,355</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>1,587,242</b>	<b>1,995,897</b>	<b>2,347,750</b>	<b>2,621,109</b>	<b>2,069,829</b>	<b>(277,920)</b>	<b>-11.8%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ (1,454,813)</b>	<b>\$ (1,539,930)</b>	<b>\$ (2,224,100)</b>	<b>\$ (2,175,259)</b>	<b>\$ (1,904,508)</b>	<b>\$ 319,592</b>	<b>-14.4%</b>

# FUNDS AND DEPARTMENTS

## PLANNING DEPARTMENT BUDGET SUMMARY

### PLANNING ORG CHART

#### Organizational Chart



# **FUNDS AND DEPARTMENTS**

## **ENGINEERING DEPARTMENT 2024 BUDGET**

### **Overview**

The Engineering Department is responsible for the review of development plans, maintenance design and construction specifications related to drainage, sidewalk, street, and right-of-way infrastructure. Staff provides technical review for all subdivisions, lot splits, small-scale, and large-scale developments. Engineering inspectors conduct field inspections of construction projects and permits to ensure all work conforms to City codes to provide quality developments. Engineering oversees any/all developments within the Floodplain/Floodway as the City participates in FEMA's Nation Flood Insurance Program. In addition, Engineering Department, and the Stormwater Management Program support Community Development by providing technical specifications, advice, expertise to developers and citizens regarding stormwater management and drainage design criteria. Engineers and Project Managers supervises all street & drainage capital improvement projects.

### **ACCOMPLISHMENTS 2023**

- 75 BMP/SWPPP initial inspections completed for compliance of projects one-acre or more.
- 59 Large Scale Development Projects completed throughout the city.
- Construction begun on Little Osage Trib 2 Drainage Improvement Project
- SW Gator (Morningstar to Gator) extension construction approved June 2023
- SW 28th Street Extension Project construction approved November 2023 and under construction.

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>PreConstruction Meetings</b> (Approved LSD/PP for Construction)	68	83	74	56
<b>Active Construction</b> (Yearly Average)	91	87	79	80
<b>Completed Engineering Inspections</b>	2411	2357	2255	2836
<b>Sites Complete</b> (Site Final Approved)	59	37	61	57
<b>Sites Closed</b> (1-YR Maintenance Inspection Approved)	51	48	44	42

# FUNDS AND DEPARTMENTS

## ENGINEERING PROJECTS 2024 BUDGET

- Completion of SW Bright Road Extension from SW Regional Airport Road to SW 28<sup>th</sup> Street.



- Completion of SE 8<sup>th</sup> Street from I-49 to Water Tower Road.  
Before Aug 2021



After Oct 2023



- Construction continues of SW 8<sup>th</sup> Street improvements from SW I Street to SW J Street.

SW I Street to Walton Blvd  
Complete



Walton Blvd to SW A Street  
Complete



8<sup>th</sup> Street from SE B Street to  
Main Street  
Under Construction



8<sup>th</sup> Street Final Section  
from C Street to J Street  
Under Construction



# FUNDS AND DEPARTMENTS

## ENGINEERING PROJECTS WITHIN CITY PRIVATE DEVELOPMENT

### Private Development in 2023

Schlotzsky's and Andy's at HWY 102 & Tater Black Road



Weinerschnitzel at HWY 102 & Tater Black Road



CBMAA Parking Deck completed w/Whole Health Institute progress:  
Before



After



Walmart Global Campus looking east toward SE 5<sup>th</sup> Street



Walmart Global Campus looking east toward SE 8<sup>th</sup> Street



# FUNDS AND DEPARTMENTS

## ENGINEERING DEPARTMENT

### 2024 BUDGET

#### Goals and Objectives 2024

- Meet Schedules for Street & Drainage Bond Projects
- Meet all budget goals for Bond Projects
- Review all Private Development Project Submittals within 7 working days.
- Complete Construction Inspections on date scheduled.

### Transportation Director

#### Deputy Transportation Director

##### City Engineer

##### Permit/Project Coordinator

Staff Engineer	Project Manager	Stormwater Coordinator
Staff Engineer	Project Manager	Project Coordinator
Staff Engineer		Permit/Project Coordinator
		PT Administrative Assistant
		PT Administrative Assistant

#### Budget Summary

Majority of 2024 budget items are operation and maintenance items that are consistent with previous years. The Engineering Department has two new items in Professional Services.

1. ark Regional Transportation Contract - \$530,000  
Ozark Regional Transportation services have historically been paid for out of the Planning Budget, but the decision was made to incorporate this into the Engineering Department Budget for 2024. Regional transportation plays a crucial role in the economic and social well-being of northwest Arkansas, encompassing several counties and cities.
2. LiDAR Data - \$75,000  
LiDAR, which stands for Light Detection and Ranging, is becoming an increasingly essential tool for municipal governments. It's a remote sensing technology that uses lasers to measure distances and create 3D maps of the environment. Unlike traditional aerial photography, LiDAR can penetrate through vegetation and even work in low-light conditions, making it much more versatile and accurate. Below are some of the key reasons why LiDAR is so valuable for municipal governments:
  - LiDAR data can be used to create very accurate and detailed maps, which can be used for a variety of purposes, such as planning, development, and emergency response.
  - LiDAR data can be used to collect data in a variety of conditions, including at night and in low-light conditions.
  - LiDAR data can be easily integrated with other data sources, such as GIS data and aerial photography.

# FUNDS AND DEPARTMENTS

## ENGINEERING DEPARTMENT

### 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ 4,450	\$ 6,850	\$ 2,600	\$ 2,600	\$ 2,600	-	0.0%
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Charge for Services	\$ 7,625	\$ 6,048	\$ 9,500	\$ 9,500	\$ 8,800	(700)	-7.4%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Other Income	\$ 6,823	\$ 2,043	\$ -	\$ 120,625	\$ -	-	-
<b>Total Revenues</b>	<b>18,898</b>	<b>14,941</b>	<b>12,100</b>	<b>132,725</b>	<b>11,400</b>	<b>(700)</b>	<b>-5.8%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 790,708	\$ 817,504	\$ 836,815	\$ 836,815	\$ 852,602	15,787	1.9%
Benefits	\$ 300,011	\$ 309,524	\$ 308,839	\$ 308,839	\$ 329,971	21,132	6.8%
Supplies & Materials	\$ 28,620	\$ 10,520	\$ 14,000	\$ 14,008	\$ 15,500	1,500	10.7%
Technology Maintenance/Minor Equipment	\$ 33,851	\$ 25,183	\$ 29,175	\$ 29,175	\$ 35,599	6,424	22.0%
Professional Services	\$ 52,644	\$ 34,995	\$ 63,845	\$ 63,845	\$ 677,780	613,935	961.6%
Property Services	\$ 13,894	\$ 13,995	\$ 11,835	\$ 11,835	\$ 21,332	9,497	80.2%
Other Services	\$ 12,832	\$ 8,508	\$ 19,872	\$ 19,872	\$ 16,441	(3,431)	-17.3%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Operations and Maintenance</b>	<b>1,232,561</b>	<b>1,220,228</b>	<b>1,284,381</b>	<b>1,284,389</b>	<b>1,949,223</b>	<b>664,842</b>	<b>51.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 116,244	\$ 773,993	\$ 2,428,000	\$ 3,983,539	\$ -	(2,428,000)	-100.0%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Expenditures</b>	<b>116,244</b>	<b>773,993</b>	<b>2,428,000</b>	<b>3,983,539</b>	<b>-</b>	<b>(2,428,000)</b>	<b>-100.0%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,348,804</b>	<b>1,994,221</b>	<b>3,712,381</b>	<b>5,267,928</b>	<b>1,949,223</b>	<b>(1,763,158)</b>	<b>-47.5%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Use of Reserves	\$ -	\$ -	\$ 2,428,000	\$ 2,428,000	\$ -	(2,428,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>2,428,000</b>	<b>2,428,000</b>	<b>-</b>	<b>(2,428,000)</b>	<b>-100.0%</b>
<b>Net</b>	<b>\$ (1,329,907)</b>	<b>\$ (1,979,280)</b>	<b>\$ (1,272,281)</b>	<b>\$ (2,707,203)</b>	<b>\$ (1,937,823)</b>	<b>\$ (665,542)</b>	<b>52.3%</b>

## **FUNDS AND DEPARTMENTS**



### **AIRPORT DEPARTMENT 2024 BUDGET**

#### **OVERVIEW**

The Bentonville airport is also called Louis M. Thaden Field. The airport's 5,000-foot asphalt runway makes it an excellent option for general aviation and small-plane travel. Summit Aviation is the airport's FBO (Fixed Base Operator).

In 1951 the airport was named after Louise McPhetridge Thaden who was born in Bentonville on November 12, 1905. She was an aviation pioneer and set the women's altitude record, solo endurance record, and speed record in the late 1920s. She was the most famous female American aviator of her time, only after Amelia Earhart.

Louise earned her pilot's certificate in 1928: number 850, signed by Orville Wright. She co-founded, with Earhart, the Ninety-Nines, and an international organization for female pilots.

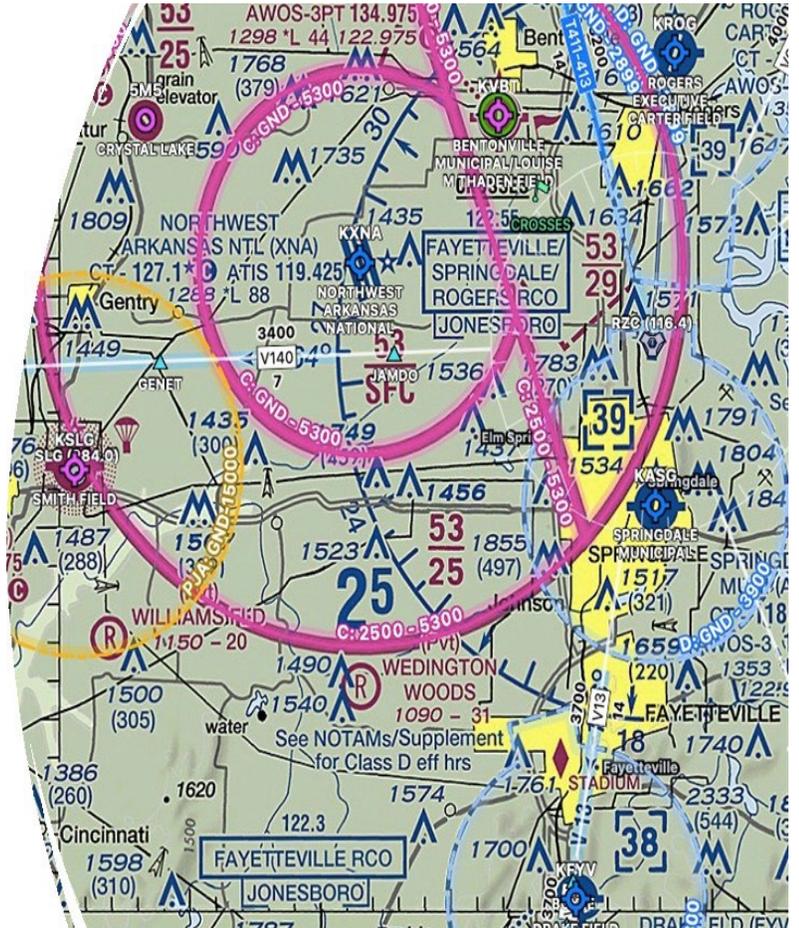
This department's primary purpose is to provide for, maintain and operate the Bentonville Municipal Airport. Its purpose is to keep a facility that offers flight services for pilots to land, base and depart aircraft. The mission is not limited to aircraft services but includes other services or engagements that might provide revenue streams that help financial impact the City of Bentonville general revenues to operate as a self-sufficiently as possible. The airport also serves as an economic catalyst to our community as pilots fly in from all over the country to experience our cities many recreational and cultural activities.

# FUNDS AND DEPARTMENTS

## AIRPORT DEPARTMENT

### 2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Received over \$5 million in federal grants.
- Received over \$700,000 in state grants.
- Completed over \$7 million in airport projects.
- Increase based aircraft to 85.
- Dirt pile removed and infrastructure put in place for 6 new hangars.
- Negotiated 6 new ground leases.
- Runway Extension – 5,000 foot
- Runway Widening to 75 feet
- Added Runway – PAPI's REILs
- Grooving applied to runway through private grant.
- Received the ARFF Truck (Fire Department Training)
- National NASAO conference held in Bentonville.
- National AOPA Conference held in Bentonville.
- High School program for students in aviation grew to 2 classes with 36 students.
- Successful goose removal with our goose dog Maverick
- Statement of Interest for hangars with more than 20 applicants

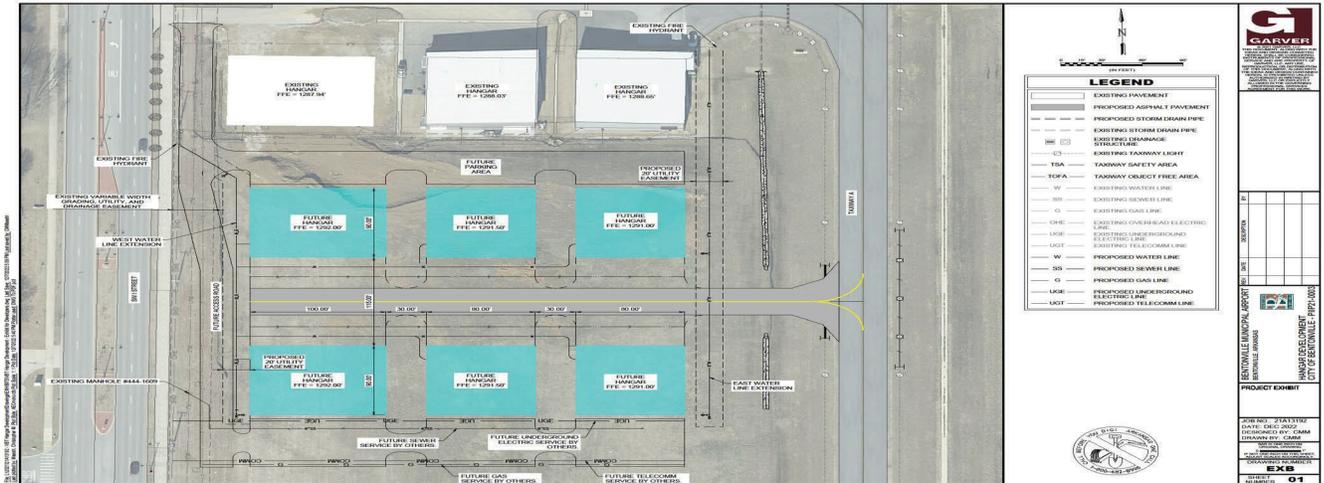


City of Bentonville, AR



# FUNDS AND DEPARTMENTS

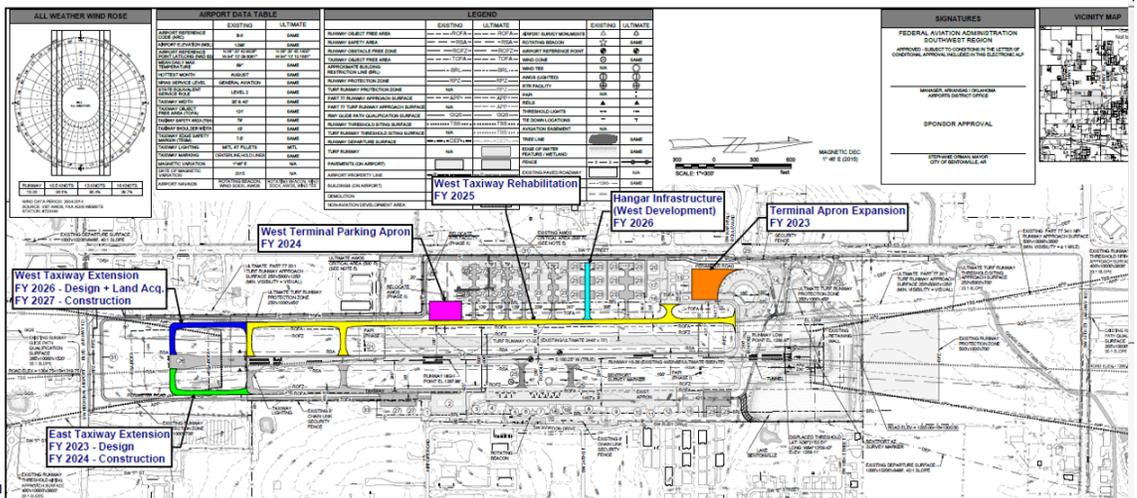
## AIRPORT DEPARTMENT



### 2024 GOALS AND OBJECTIVES

- Construction to begin on 6 new airport hangars.
- Construction on new access road on westside of airport.
- East Taxiway extension design complete and project construction to begin.
- New airport minimum standards and operating documents complete.
- New strategic planning and long-range goals to be established with mission and vision.
- Close out grants from state and federal sources for 2022 and 2023.
- UpSummit returns to Bentonville with community focus.
- Participation in state and federal aviation conferences.
- Apply for a state grant for fuel farm apron construction.
- Apply for federal grants for eastside construction.

# Municipal Airport – ALP



# FUNDS AND DEPARTMENTS

## AIRPORT DEPARTMENT

### 6 Year Capital Improvement Plan (CIP)

## 2023 Municipal Airport 6 Year CIP

- **Eastside Taxiway Extension**
- **Runway Widening Grant Closeout**
- **Westside Hangar Infrastructure**
- **Westside Hangars**
- **Six New Tenants**
- **Fuel Farm Expansion**
- **Plane Parking**
- **Policies and Procedures**
- **Westside Phase 2**

Bentonville Municipal Airport (VBT)						CIP START YEAR: 2023																								
Fed FY	NPE Entitlement Available	AIG Entitlement Available	Funding Source	ODO Project Component/Phase	Estimated Cost	Funding Plan																								
						NPE Entitlement	AIG Entitlement	Additional AIP	Other	Match																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">NPE</th> <th style="width: 15%;">AIG</th> <th style="width: 70%;">FY 2021 Entitlement Balance (Expires FY 2024)</th> </tr> <tr> <td></td> <td style="background-color: #cccccc;">\$295,000</td> <td>FY 2022 Entitlement Balance (Expires FY 2025)</td> </tr> <tr> <td>\$150,000</td> <td>\$295,000</td> <td>FY 2023 Entitlement Balance (Expires FY 2026)</td> </tr> <tr> <td>\$150,000</td> <td>\$295,000</td> <td>FY 2024 Entitlement (for planning purposes through FY 2028)</td> </tr> </table>						NPE	AIG	FY 2021 Entitlement Balance (Expires FY 2024)		\$295,000	FY 2022 Entitlement Balance (Expires FY 2025)	\$150,000	\$295,000	FY 2023 Entitlement Balance (Expires FY 2026)	\$150,000	\$295,000	FY 2024 Entitlement (for planning purposes through FY 2028)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Instructions</th> </tr> <tr> <td colspan="2">Show all planned projects (not just AIP funded projects)</td> </tr> <tr> <td colspan="2">For AIP-MY, show est. cost in initial year &amp; list project in following year(s) w/ \$0</td> </tr> <tr> <td colspan="2">Submit CIP to the ADO as a PDF file dated with signature.</td> </tr> </table>					Instructions		Show all planned projects (not just AIP funded projects)		For AIP-MY, show est. cost in initial year & list project in following year(s) w/ \$0		Submit CIP to the ADO as a PDF file dated with signature.	
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Submit CIP to the ADO as a PDF file dated with signature.																														
2023	\$150,000	\$590,000	AIP	East Taxiway Extension (Design)	\$150,000	\$135,000				\$15,000																				
			State	Fuel Farm Rehabilitation (ADA 80/20)	\$800,000				\$250,000	\$550,000																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
			Other	Terminal Apron Expansion (ATP Funding)	\$2,200,000				\$2,090,000	\$110,000																				
	\$15,000	\$590,000	Remaining Funds																											
			<b>FY 2023 Annual Subtotals:</b>		<b>\$4,065,000</b>	<b>\$135,000</b>			<b>\$3,238,500</b>	<b>\$691,500</b>																				
2024	\$165,000	\$885,000	AIP	East Taxiway Extension (Construction)	\$1,490,000	\$165,000		\$1,176,000		\$149,000																				
			BIL	West Terminal Parking Apron (Design + Construction)	\$900,000		\$810,000			\$90,000																				
			State	Hangar Infrastructure (ADA 80/20)	\$312,500				\$250,000	\$62,500																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
		\$75,000	Remaining Funds																											
			<b>FY 2024 Annual Subtotals:</b>		<b>\$3,617,500</b>	<b>\$165,000</b>	<b>\$810,000</b>	<b>\$1,176,000</b>	<b>\$1,148,500</b>	<b>\$318,000</b>																				
2025	\$150,000	\$370,000	AIP	West Taxiway Rehabilitation	\$165,000	\$148,500				\$16,500																				
			BIL	Master Plan Update (ALP Set Update)	\$150,000		\$135,000			\$15,000																				
			State	Hangar Infrastructure (ADA 80/20)	\$312,500				\$250,000	\$62,500																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
	\$1,500	\$235,000	Remaining Funds																											
			<b>FY 2025 Annual Subtotals:</b>		<b>\$1,542,500</b>	<b>\$148,500</b>	<b>\$135,000</b>		<b>\$1,148,500</b>	<b>\$110,500</b>																				
2026	\$151,500	\$530,000	AIP	West Taxiway Extension (Design + Land Acquisition)	\$500,000	\$151,500		\$298,500		\$50,000																				
			BIL	Hangar Infrastructure (West Development)	\$955,000		\$530,000			\$425,000																				
			State	Hangar Infrastructure (ADA 80/20)	\$312,500				\$250,000	\$62,500																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
			Remaining Funds																											
			<b>FY 2026 Annual Subtotals:</b>		<b>\$2,682,500</b>	<b>\$151,500</b>	<b>\$530,000</b>	<b>\$298,500</b>	<b>\$1,148,500</b>	<b>\$554,000</b>																				
2027	\$150,000		AIP	West Taxiway Extension (Construction)	\$2,000,000	\$150,000		\$1,650,000		\$200,000																				
			State	Hangar Infrastructure (ADA 80/20)	\$312,500				\$250,000	\$62,500																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
			Remaining Funds																											
			<b>FY 2027 Annual Subtotals:</b>		<b>\$ 3,227,500</b>	<b>\$ 150,000</b>		<b>\$ 1,650,000</b>	<b>\$ 1,148,500</b>	<b>\$ 279,000</b>																				
2028	\$150,000		AIP	No Project (Bank Funds)																										
			State	Hangar Infrastructure (ADA 80/20)	\$312,500				\$250,000	\$62,500																				
			State	Hangar Infrastructure (ADA 90/10)	\$165,000				\$148,500	\$16,500																				
			Private	Hangar Construction	\$750,000				\$750,000																					
	\$150,000		Remaining Funds																											
			<b>FY 2028 Annual Subtotals:</b>		<b>\$ 1,227,500</b>				<b>\$ 1,148,500</b>	<b>\$ 79,000</b>																				
<b>6 Year CIP Totals:</b>					<b>\$16,362,500</b>	<b>\$750,000</b>	<b>\$1,475,000</b>	<b>\$3,124,500</b>	<b>\$8,981,000</b>	<b>\$2,032,000</b>																				

# FUNDS AND DEPARTMENTS

## AIRPORT DEPARTMENT



### BUDGET SUMMARY

- Taxes are up 17.7.2% due to the increased sales tax on aeronautical fuel.
- Interest/Rent up 1.8% due to an increase in lease rental income.
- Other income up 5.5% from increase in property tax.
- There are no employees of the Airport Department.
- The increase of 5.5% in Supplies and Maintenance is due to the increase in property taxes for leased buildings.
- Other Services up 23.9% due to an increase in vehicle insurance policy for courtesy vehicle.
- First budget presented representing a sustainable airport.



NOTE: No salaries are paid in the Airport Department for personnel. Org chart to illustrate hierarchy for chain of command



# FUNDS AND DEPARTMENTS

## AIRPORT DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 38,571	\$ 60,088	\$ 38,846	\$ 38,846	\$ 45,725	\$ 6,879	17.7%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Intergovernmental Revenue	\$ 156,907	\$ 2,776,289	\$ -	\$ 5,371,025	\$ -	-	-
Charge for Services	\$ 31,946	\$ 34,001	\$ 26,521	\$ 26,521	\$ 26,521	-	0.0%
Special Assessments/Fines	\$ 242,521	\$ -	\$ -	\$ -	\$ -	-	-
Interest/Rent	\$ 41,877	\$ 51,589	\$ 45,660	\$ 45,660	\$ 46,462	802	1.8%
Other Income	\$ 80,244	\$ 308,631	\$ 87,180	\$ 312,180	\$ 91,994	\$ 4,814	5.5%
<b>Total Revenues</b>	<b>592,066</b>	<b>3,230,599</b>	<b>198,207</b>	<b>5,794,232</b>	<b>210,702</b>	<b>12,495</b>	<b>6.3%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Supplies & Materials	\$ 83,107	\$ 86,310	\$ 90,957	\$ 90,957	\$ 96,000	5,043	5.5%
Technology Maintenance/Minor Equipment	\$ -	\$ 2,505	\$ 4,135	\$ 4,135	\$ -	(4,135)	-100.0%
Professional Services	\$ 35,235	\$ -	\$ -	\$ -	\$ -	-	-
Property Services	\$ 45,448	\$ 80,248	\$ 97,700	\$ 121,095	\$ 103,512	5,812	5.9%
Other Services	\$ 3,874	\$ 6,922	\$ 9,326	\$ 9,326	\$ 10,618	1,292	13.9%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Operations and Maintenance</b>	<b>167,664</b>	<b>175,985</b>	<b>202,118</b>	<b>225,514</b>	<b>210,130</b>	<b>8,011</b>	<b>4.0%</b>
<b>Capital Expenditures</b>							
Capital	\$ 622,311	\$ 4,530,262	\$ -	\$ 5,452,761	\$ -	-	-
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Expenditures</b>	<b>622,311</b>	<b>4,530,262</b>	<b>-</b>	<b>5,452,761</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>789,975</b>	<b>4,706,247</b>	<b>202,118</b>	<b>5,678,275</b>	<b>210,130</b>	<b>8,011</b>	<b>4.0%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (197,909)</b>	<b>\$ (1,475,648)</b>	<b>\$ (3,911)</b>	<b>\$ 115,957</b>	<b>\$ 572</b>	<b>\$ 4,484</b>	<b>-114.6%</b>

## FUNDS AND DEPARTMENTS

### **POLICE DEPARTMENT 2024 BUDGET**



#### OVERVIEW

The Bentonville Police Department was established on May 9, 1916, as the “Office of the Watch.” Today, the Bentonville Police Department serves and protects a community of over 61,000 residents. The Police Department also oversees the Emergency Communications Center which dispatches for the city’s Police, Fire and EMS services. Making the City of Bentonville a safe place to live, work, and visit is our top priority.

#### Police Facilities

- \***Main police facility** (Patrol/Community Room/Records/Operations/Administration)
- \***Criminal Investigation Division/Emergency Communications Center facility**
- \***Evidence Storage/K9 Offices/Additional Storage for SWAT and (3) vehicle bays**
- \***Support Services facility (Bomb Building- off site)**
- \***Police Training facility (K9 obstacle course & Live Fire Range- off site)**
- \***Animal Services- new facility opened 2023 (Budget in Animal Services Department)**

FY 2023- 140 Police Personnel  
(102 Sworn & Non-Sworn: Telecommunicators 27, Professional Staff 11)

In 2023, the Emergency Communication Center received 118,175 calls. Out of those calls, the police department responded to 49,127 total incidents – a 7.56% increase from 2022.

#### 2023 ACCOMPLISHMENTS

- On August 22, 2023, the City Council approved a resolution to award a bid for the purchase a Mobile Command Center (vehicle) from LDV Inc through the HGAC cooperative purchasing agreement (contract No: AM10-20). The total contract pricing for the vehicle, as specified, was \$931,022.00. The police department and fire department budgeted \$450,000 each (total \$900,000) based on pricing estimated in 2021-2022.
  - Police Impact Fees were authorized to be used for the purchase of new vehicles such as this. A budget adjustment in the amount of \$31,022.00 for the use of Police Impact Fee funds to be transferred into the capital vehicle account (#102010-47420) was also requested to cover the remaining balance.
- The police departments nationally and within the State began adjusting their salary and wages during 2022 and 2023 to assist with hiring and retention, prompting the police department to re-evaluate their current pay. The City of Bentonville Human Resources and Accounting Department assisted the Bentonville Police Department with a review of salaries specific to police departments in this area. On May 23, 2023, the City Council approved a budget adjustment in the amount of \$985,168.44 and amended the current Bentonville Police Department pay plan. The pay adjustment went into effect July 3, 2023.
- The Arkansas Law Enforcement Stipend Act 223 of 2022 was finished in May 2023, recognizing final funds in the amount of \$26,912.50 for five (5) final officers that were eligible. The funds were dispersed by the Department of Finance and Administration on May 5, 2023, and consisted of \$5000.00 payments, and an additional \$382.50 per officer for Medicare and Social Security taxes.

## **FUNDS AND DEPARTMENTS**

- The police department closed out a Coronavirus Emergency Supplemental Funding (CESF/COVID-19) DOJ grant (subgrant no: 229792-20ZC) from project period November 15, 2022 to January 30, 2023 in the amount of \$39,777.00 for personal protection equipment for officers.
- City Council awarded bid (IFB-23-27) to Superior Automotive Group of Siloam Springs for purchase of (3) 2023 Chevrolet Traverse (AWD LS) in the amount of \$96,363.00. These vehicles were replacement of 10 year old vehicles for our Criminal Investigation Division.
- On February 14, 2023, the City Council voted on a resolution awarding bid IFB-22-104 to Superior Auto Group of Siloam Springs, AR in the amount of \$533,652.88 for the purchase of eight (8) 2023 Chevrolet Tahoe's 2WD PPV (9C1), to include all upfitting of emergency equipment and warranties. The 2023 budgeted amount for these vehicle purchases was \$504,000.00. This resolution and bid award also included a budget adjustment in the amount of \$29,652.88 to cover the remaining balance due to price increases by manufactures for vehicles. Over the last three years, there are limited police vehicle options under State Procurement, coupled with delivery and availability of vehicles by dealers and manufactures causing price increase.
- On February 14, 2023, the City Council approved a resolution to award bid RPF-22-27 for Official Police Light & Medium Duty Towing Services to Bentonville Towing, LLC. The term of the awarded contract was one (1) year, renewable annually upon mutual written agreement for a total maximum term not to exceed three (3) years. The selection was based on proposals submitted by three companies which were then reviewed and rated by a selection committee.
- On February 14, 2023, the City Council approved an amendment to the Police Department's Tyler Technology New World contract to add a mobile Enterprise Law Enforcement Field Mobile with Advanced Mapping [12 licenses] and Enterprise Fire Field Mobile with Advanced Mapping [3 licenses] software package. This is a Police and Fire command staff app that provides notifications, access to all in-progress active calls, live call information, and real-time mapping of police/fire units and personnel via a mobile device. Costs included software, install services, and first year maintenance.
- The police department began the three-year process of CALEA Accreditation in 2022 for our law enforcement and communications center. Throughout 2023, the police department completed a review of all policy and procedures to ensure best practices and greater accountability within the agency. These changes will be taken to the City Council in March 2024 for approval.
- We continue to work alongside our Federal Partners. The department has personnel assigned to the Drug Enforcement Administration (DEA), Federal Bureau of Investigations (FBI), US Marshalls, Secret Service, Homeland Security Investigations (HSI), along with the Benton County Drug Unit and Internet Crimes Against Children task force (ICAC). Financially, participating in certain task forces allows funding of overtime for each officer assigned, vehicle allowances, and additional purchases of specialty equipment.
- The Police Department utilized drug funds to purchase a replacement narcotics K9 in the amount of \$17,200.00 (includes training course). The officer and K9, "Rock", completed a 4-week course in Little Rock, Arkansas.
- The police department participated in over 100 special events requesting officers. These events range from sporting events, races, parades, dignitaries and VIPs, and private venues. Many of these events were vendor paid and paid in the new amount approved in 2023 for vendor pay of \$75.00 per hour to offset personnel cost to the city. Each officer is paid as if they are "on-duty" and receive compensation at 1.5 times of their hourly rate.

## FUNDS AND DEPARTMENTS

- The police department updated the evidence storage and shelving system that had been in place since 1996, which will allow additional evidence storage. Each year the department takes in approximately 2,500 additional pieces of evidence. Additional storage reorganization allowed the police department to separate non-criminal property being stored from that which is for criminal purposes. This evidence system was purchased in participation in the Sourcewell Cooperative (Co-Op) contract in the amount of \$64,312.64.
- **Training** continues to be critical to the success of the department. The police budgeted \$293,250.00 for training to include various subscription fees for yearly training courses from the Criminal Justice Institute, firearms ammunition for qualifications, and the Cordico Wellness App. During 2023, officers received over 6,028 hours of training for specialized courses and professional development outside the department.

Captain Justin Thompson was selected and attended the FBI National Academy in Quantico, Virginia. Captain Thompson graduated December 7, 2023 after 11 weeks of extensive training.
- The **Bomb Squad** continues to serve the region and was able to secure additional funding for 2023. Homeland Security Grant Funding Approved (**2023 Grant Cycle**)- \$554,200.00
- The police department was approved for six (6) Sworn Officers and one (1) additional telecommunicator in the 2023 budget.
- The city council approved an additional School Resource Officer mid-year for the fall of 2023, which required a budget adjustment for a new vehicle (\$66,706.61 fully equipped) and an approval of authorized personnel count by one to the police department. Funding for the vehicle came from a insurance settlement check and surplus vehicle involved in an accident from ARML in the amount of \$27,425.00 and the remaining balance of \$39,281.61 from General Fund Reserves. SRO's help cover 19 schools in Bentonville. In 2023, our School Resource Officers have handled more than 500 calls for service on the school campuses.
- The Bentonville School District funds the entire School Resource Officer program during the school year, to include all request for sporting events or special. This brought the Bentonville Police Department School Resource Officer program to a total of six (6) officers during the school year. An updated Memorandum of Understanding was completed in August of 2023 outlining new billing, hours, training, and overview of responsibilities.

### Bond Projects

- The police department continues to work through two projects approved by the 2021 bond extension: Public Safety Radio System and Law Enforcement Training Facility. Both are set for completion at the beginning of 2024.
- The bond extension approved \$6,600,000.00 for a new public safety radio system. Throughout 2023, Raycom/Harris and Ka-Comm installed fire station alerting in all the fire stations, upgraded communications tower sites and added 3 new communications towers (total of 4 for city), received all the radio equipment shelters at the sites to hold the emergency communications equipment, generators, etc. This project is set to be completed in the spring of 2024.
- The bond extension approved \$1,650,000.00 for the Law Enforcement Training Facility. Construction began in December 2022 and is set to be completed in the spring of 2024. The project includes a Vir-Tra De-Escalation Simulator which was received and been in use since January 2022, K9 training obstacle courses, and a live fire range.

## **FUNDS AND DEPARTMENTS**

### **POLICE DEPARTMENT (CONT)**

#### **2024 GOALS AND OBJECTIVES**

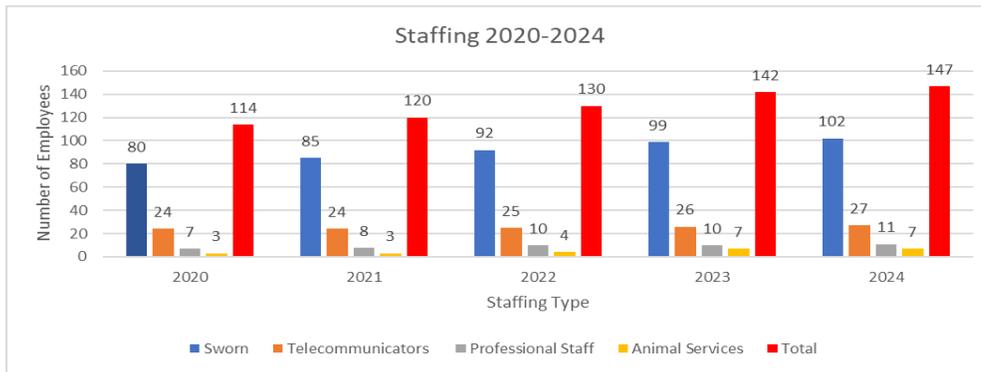
- Approved for 2024 DPS Public Safety Equipment Grant in the amount of \$47,966.82 to field safety equipment (tasers) to all officers that conduct enforcement.
- Approved for GRANT14003844 submitted under the 2023 BJA FY 23 Edward Byrne Memorial Justice Assistance Grant (JAG) Program in the amount of \$44,407.00 for bullet proof vest purchases.
- Capital improvements- Records facility update for additional space approved during in the 2024 budget in the amount of \$150,000.00. This has been the same space since the police department was constructed in 1996 and is needed for additional growth with the department.
- 2024 Completion of the public safety radio system (bond extension).
- 2024 Completion of the police training facility (bond extension).
- Use of impact fees for architectural and design fees of phase two of the police training facility on city property. This will allow future facilities growth and would include a padded room for defensive tactics, increased storage for various equipment, movement of the bomb squad and all equipment, vehicle bays for specialty vehicles, community room to be able to host larger training courses, and additional office space.
- Increase in-service and specialized training hosted at our facility so that all personnel can attend locally. Currently have 15 new classes that will be hosted by the Bentonville Police Department in 2024 to include all three weeks of the FBI Leeda leadership courses, homicide school typically held in Louisville, Kentucky and numerous other courses. This will be a savings in the overall training budget of \$321,070.00.
- Purchase and implement new crime scene mapping for investigations and accident reconstruction that was approved in the 2024 budget in the amount of \$58,948.24.
- Replace aging gym equipment as approved in the 2024 budget in the amount of \$25,000.00.
- Select officer for replacement K9 budgeted in 2024 in the amount of \$20,000.00 for the K9 and 4-week school.
- APCO 33 project accreditation for Emergency Communications Center.
- Submit bids for police vehicle purchases to include 12 fully equipped marked patrol units, 2 CID vehicles, and 1 administrative vehicle totaling \$1,146,600.00 allocated.
- Recruit, hire and retain 5 positions approved for the police department in the 2024 budget.
- Continue to search local, state, and federal grants for additional equipment and or personnel cost.

## FUNDS AND DEPARTMENTS

### POLICE DEPARTMENT (CONT)

Year	Projected Population	Officer per 1000	Number Sworn
2020	54,164	1.48	80
2021	56,734	1.50	85
2022	57,936	1.59	92
2023	60,833	1.63	99
2024	63,874	1.60	102

Major Challenges for the department continue to be the rapid growth of NW Arkansas, recruiting, affordable housing and competitive wages. This continues to be a challenge in all law enforcement, specifically in NW Arkansas, where pay for law enforcement needs to be continually reviewed with the market. Additionally, using the standard set by the FBI for officers per 1000, the police department is currently at 1.6 per 1000 residents. To meet the minimum recommendation, the department would need to grow by 10 sworn personnel a year for 3 years based on projected population (2027- 73,943) to get close at 1.79 per 1000 residents.



Notable increases in accidents, traffic stops, citations, and arrest over the last four years can be attributed to the growth of the city. In 2024, the department was able to fill an additional traffic officer position (total 6 traffic officers) to increase directed enforcement to lower overall accident numbers.

	2020	2021	2022	2023	2024
Accidents	2306	2506	2903	3006	*
Traffic Stops	7477	6911	9454	10265	*
Citations	3846	3979	3665	4128	*
Arrest	3728	3605	3313	3607	*

CID Assigned Cases	FY 2022	FY 2023
Victim Refused to Cooperate:	0	41
Referred:	95	12
Closed:	85	112
Cleared by Exception:	300	102
Unfounded:	58	41
Cleared by Arrest:	542	1055
Inactive:	467	259
Active	212	114
<b>Grand Total</b>	<b>1759</b>	<b>1605</b>

## **FUNDS AND DEPARTMENTS**

### **POLICE DEPARTMENT (CONT)**



### **BUDGET SUMMARY**

- Revenues increased based on projections of state turn back funds, 911 state tax revenue CMRS (Commercial Mobile Radio Service), PSAP (Public Safety Access Point) Revenue, miscellaneous report fees, School District Reimbursements (SRO program) and billed services for vendor paid details.
- Salary and wages show an 18.9% increase overall based on an approved mid-year salary adjustment approved in 2023 for our telecommunicators and sworn personnel, along with the additional 5 personnel added in the 2024 budget, 3 percent performance appraisal raises.
- Technology Maintenance/Minor Equipment, Professional Services, Property Services and Other Services all have increased from the previous year.
- Capital Expenditures increased 8.5% from the 2023 budget based on increase pricing in vehicles for replacement and additional vehicles, replacement of aging and broken gym equipment, network upgrades, additional computer equipment and storage upgrades, and remodel cost of our current records department for expansion.

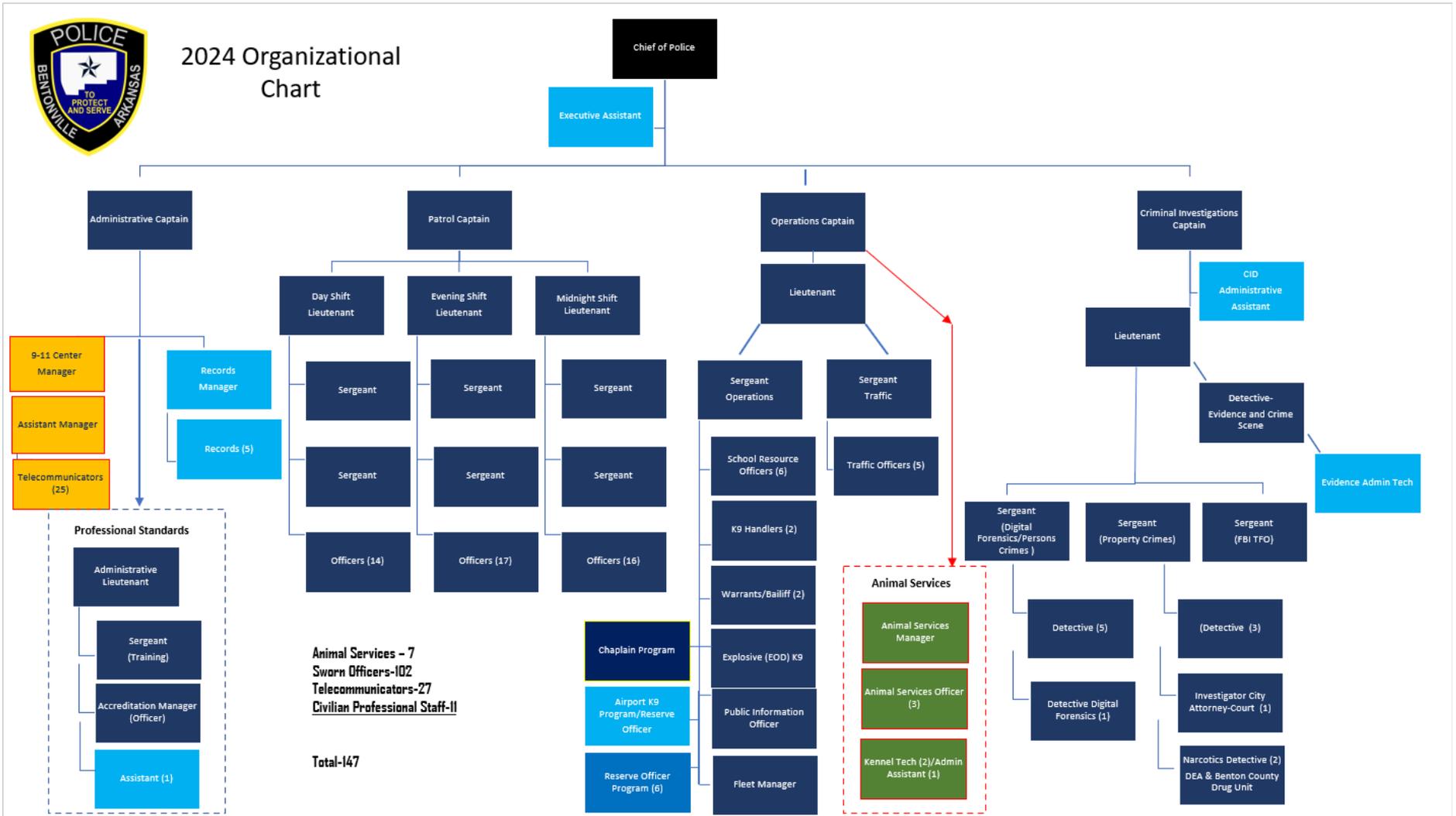
# FUNDS AND DEPARTMENTS

## POLICE DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 495,771	\$ 594,812	\$ 495,771	\$ 495,771	\$ 520,771	\$ 25,000	5.0%
Licenses & Permits	\$ 1,594	\$ 304	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ 1,265,300	\$ 632,578	\$ 480,000	\$ 553,003	\$ 752,000	272,000	56.7%
Charge for Services	\$ 775,340	\$ 980,445	\$ 723,700	\$ 723,700	\$ 892,650	168,950	23.3%
Special Assessments/Fines	\$ 17,194	\$ 20,294	\$ 25,230	\$ 25,230	\$ 25,230	-	0.0%
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Other Income	\$ 127,092	\$ 328,015	\$ -	\$ 155,461	\$ 64	\$ 64	--
<b>Total Revenues</b>	<b>2,682,291</b>	<b>2,556,450</b>	<b>1,724,701</b>	<b>1,953,165</b>	<b>2,190,715</b>	<b>466,014</b>	<b>27.0%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 8,675,318	\$ 9,573,770	\$ 9,392,481	\$ 10,417,649	\$ 11,170,190	1,777,709	18.9%
Benefits	\$ 3,773,898	\$ 4,258,187	\$ 3,741,925	\$ 3,744,985	\$ 4,864,006	1,122,081	30.0%
Supplies & Materials	\$ 681,104	\$ 772,140	\$ 887,334	\$ 949,112	\$ 969,809	82,475	9.3%
Technology Maintenance/Minor Equipment	\$ 344,599	\$ 404,172	\$ 622,031	\$ 639,334	\$ 707,155	85,124	13.7%
Professional Services	\$ 317,429	\$ 197,649	\$ 274,222	\$ 311,974	\$ 291,804	17,582	6.4%
Property Services	\$ 531,160	\$ 589,706	\$ 653,970	\$ 817,251	\$ 817,054	163,084	24.9%
Other Services	\$ 369,537	\$ 396,260	\$ 381,911	\$ 386,859	\$ 448,461	66,550	17.4%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>14,693,045</b>	<b>16,191,883</b>	<b>15,953,874</b>	<b>17,267,165</b>	<b>19,268,479</b>	<b>3,314,605</b>	<b>20.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 1,383,178	\$ 1,224,741	\$ 1,552,206	\$ 2,522,087	\$ 1,684,373	132,167	8.5%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>1,383,178</b>	<b>1,224,741</b>	<b>1,552,206</b>	<b>2,522,087</b>	<b>1,684,373</b>	<b>132,167</b>	<b>8.5%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>16,076,223</b>	<b>17,416,624</b>	<b>17,506,080</b>	<b>19,789,251</b>	<b>20,952,853</b>	<b>3,446,773</b>	<b>19.7%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ 31,022	\$ -	\$ 31,022	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ 32,375	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>32,375</b>	<b>31,022</b>	<b>-</b>	<b>31,022</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ (13,361,557)</b>	<b>\$ (14,829,153)</b>	<b>\$ (15,781,379)</b>	<b>\$ (17,805,064)</b>	<b>\$ (18,762,137)</b>	<b>\$ (2,980,758)</b>	<b>18.9%</b>

# FUNDS AND DEPARTMENTS

## POLICE DEPARTMENT



## FUNDS AND DEPARTMENTS

### FIRE DEPARTMENT 2024 BUDGET



The Bentonville Fire Department is committed to serving the citizens of Bentonville with the superior level of fire protection and emergency medical services.

It is the shared vision of the members of the Bentonville fire department that through active training, maintaining a motivated workforce, and equipping ourselves with the best in equipment and apparatus, we will provide the best protection possible in the field of fire protection, rescue services, and environmental protection for those we serve.



#### OVERVIEW

While the fire service is far reaching and multidimensional in services. The one overall goal set forth by the National Fire Protection Agency is to reach an emergency scene within 5 minutes of station notification with the first arriving unit.

#### 2023 Accomplishments

- Hired six additional firefighters to continue to work towards fully staffing all of our stations.
- Added 2 Technical Rescue Team members per shift (Not additional personnel to the department).
- Completing a remodel of Fire Station 3. New individual bedrooms were added along with renovations to the existing structure.
- 4 Officers completed the 4-week Arkansas Chief Fire Officer Program.
- Continuing to move to electric Positive Pressure Ventilation fans on all fire apparatus.
- Took delivery and put in service an ARFF truck to cover the Bentonville Municipal Airport at Fire Station 6.
- 6 personnel completed Paramedic School and received their National Registry Certification.
- Completed and have utilized the new [Fire Department Training Tower](#) on Aviation Drive.



# FUNDS AND DEPARTMENTS

## FIRE DEPARTMENT

### 2024 Goals and Objectives

- City wide P25 radio system should go live the first quarter of 2024. This was a 2021 Bond project.
- New ladder truck that was ordered in 2022 arrived after the first of the year and will be placed in service soon.



- Start a new shift rotation (48/96)
- Quick Response Apparatus should arrive after the first of the year and will be placed in service upon its arrival.
- Added a new Division Chief position that will take care of building and fleet maintenance.
- Update all of our SCBA air pack and mask.
- Order 2 new staff vehicles.
- Order a new fire Engine.
- A new 100' aerial, (ordered in 2023) fire apparatus to replace a 2000 model. Delivery will be towards the end of 2024.
- Maintain our response times in accordance with NFPA 1710
- Maintain our ISO rating of Class 1.
- Utilize the new Business Registry which will allow us to better know the buildings in the city.
- Start the conceptual design for Safety Town.

Call Type	Goal/Minutes	2021	2022	2023
Fire	5:00 Min	4:53 Min	4:38 Min	4:17 Min
EMS/Rescue	5:30 Min	5:11 Min	4:59 Min	5:20 Min

# FUNDS AND DEPARTMENTS

## FIRE DEPARTMENT

<p><b><u>2023 Emergency and Service Call Information</u></b></p> <ul style="list-style-type: none"><li>• 11,397 Calls for Service – total</li><li>• 4,930 Emergency medical calls w/ 4,484 patient contacts</li><li>• 189 Fires</li><li>• 670 Fire alarms</li><li>• 182 Mountain bike trail calls</li><li>• 154 Hazardous materials calls</li><li>• 1,249 people either toured a fire station or participated in a fire apparatus show and tell.</li><li>• Average response time for fire emergencies – 4:17</li><li>• Average response time for EMS emergencies – 5:20</li></ul>	<p><b><u>Building and Fire Safety Permit and Inspection Information</u></b></p> <ul style="list-style-type: none"><li>• 6,174 Total permits issued (building, electrical, plumbing, mechanical, alarms, sprinklers, and commercial kitchen hoods)</li><li>• \$615,840,334 Total valuation</li><li>• 516 new single-family dwellings</li><li>• 186 new Duplex building = 372 units</li><li>• 9 new multi-family dwellings = 212 units</li><li>• 3,599,618 Total square feet</li><li>• 12,693 Building and Fire life safety inspections (commercial/residential)</li><li>• 16 Fire investigations</li></ul>
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### BUDGET SUMMARY

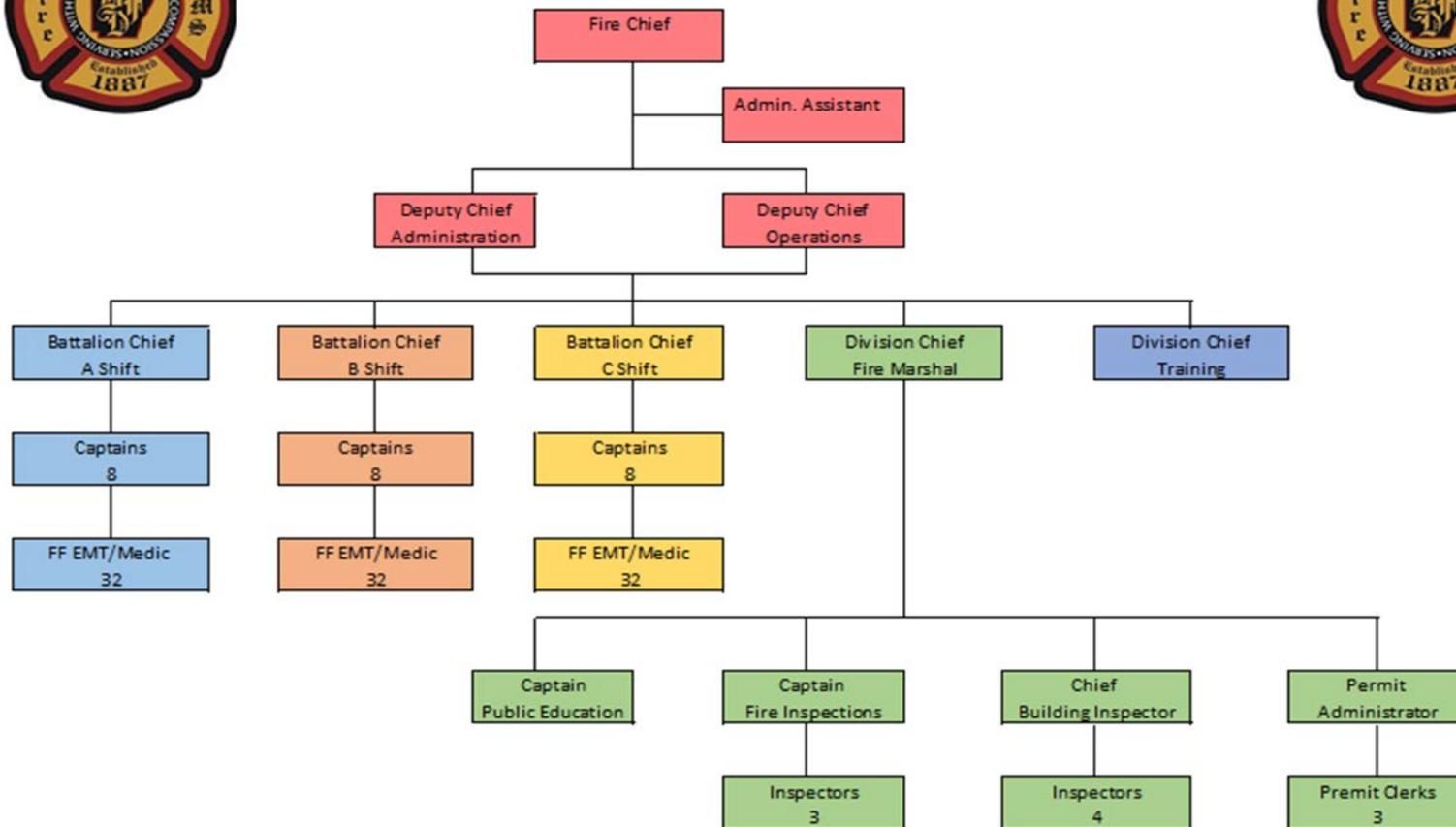
- Salaries and wages are up due to the 5.5% merit and pay raises that were approved for 2024.
- Benefits are up due to a projected increase in insurance costs for the department.
- Professional services increased for staff physicals, background checks, and immunizations for paramedic students, we also added emotional support services to assist our firefighters in coping with traumatic incidents and or situations.
- Capital Expenditures are up 7.1% due to the additional apparatus orders and SCBA upgrades.
- Minor Equipment is up 14% due to inflation and we plan to upgrade our AEDs on all apparatus due to the age of the current units they are at end of life.
- SCBA upgrades and replacement.
- Order 2 new ambulances that will replace 2016 models.
- Update all of our AEDs
- 2 new staff vehicles
- New burn prop for the training center
- Order a new Fire Engine apparatus.
- Replace 2 hazmat monitors.



# FUNDS AND DEPARTMENTS

## FUNDS AND DEPARTMENTS

### Bentonville Fire Department 2023 Organizational Structure



# FUNDS AND DEPARTMENTS

## FIRE DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 1,418,405	\$ 1,586,785	\$ 1,380,517	\$ 1,380,517	\$ 1,499,455	\$ 118,938	8.6%
Licenses & Permits	\$ 2,259,823	\$ 2,388,344	\$ 2,202,606	\$ 2,202,606	\$ 1,788,219	(414,387)	-18.8%
Intergovernmental Revenue	\$ 14,745	\$ 74,657	\$ 14,875	\$ 74,654	\$ 17,164	2,289	15.4%
Charge for Services	\$ 1,368,468	\$ 1,551,590	\$ 1,344,181	\$ 1,344,181	\$ 1,506,441	162,260	12.1%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ 667	\$ 2,584	\$ -	\$ -	\$ 3,501	3,501	--
Other Income	\$ 413,824	\$ 1,165,651	\$ 333,884	\$ 1,138,584	\$ 144,511	\$ (189,373)	-56.7%
<b>Total Revenues</b>	<b>5,475,933</b>	<b>6,769,611</b>	<b>5,276,063</b>	<b>6,140,542</b>	<b>4,959,291</b>	<b>(316,771)</b>	<b>-6.0%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 8,240,378	\$ 8,964,447	\$ 9,563,929	\$ 9,563,929	\$ 10,392,379	828,450	8.7%
Benefits	\$ 3,431,260	\$ 3,749,366	\$ 3,925,614	\$ 3,925,614	\$ 4,410,404	484,790	12.3%
Supplies & Materials	\$ 484,834	\$ 719,559	\$ 755,791	\$ 938,641	\$ 957,926	202,135	26.7%
Technology Maintenance/Minor Equipment	\$ 170,428	\$ 286,038	\$ 385,847	\$ 385,849	\$ 408,075	22,227	5.8%
Professional Services	\$ 276,488	\$ 361,788	\$ 467,465	\$ 467,503	\$ 529,331	61,866	13.2%
Property Services	\$ 465,265	\$ 536,800	\$ 554,050	\$ 663,209	\$ 847,848	293,798	53.0%
Other Services	\$ 263,834	\$ 407,564	\$ 466,507	\$ 471,578	\$ 485,115	18,608	4.0%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>13,332,487</b>	<b>15,025,562</b>	<b>16,119,204</b>	<b>16,416,323</b>	<b>18,031,076</b>	<b>1,911,873</b>	<b>11.9%</b>
<b>Capital Expenditures</b>							
Capital	\$ 940,932	\$ 5,131,041	\$ 2,880,775	\$ 8,031,763	\$ 3,104,635	223,861	7.8%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>940,932</b>	<b>5,131,041</b>	<b>2,880,775</b>	<b>8,031,763</b>	<b>3,104,635</b>	<b>223,861</b>	<b>7.8%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>14,273,420</b>	<b>20,156,603</b>	<b>18,999,978</b>	<b>24,448,086</b>	<b>21,135,712</b>	<b>2,135,733</b>	<b>11.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ (371,559)	\$ -	\$ -	\$ -	\$ 995,000	995,000	--
Use of Reserves	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	(1,500,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ 65,100	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>(306,459)</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>995,000</b>	<b>(505,000)</b>	<b>-33.7%</b>
<b>Net</b>	<b>\$ (9,103,946)</b>	<b>\$ (13,386,992)</b>	<b>\$ (12,223,915)</b>	<b>\$ (16,807,543)</b>	<b>\$ (15,181,420)</b>	<b>\$ (2,957,505)</b>	<b>24.2%</b>

## **FUNDS AND DEPARTMENTS**

### **PUBLIC WORKS MAINTENANCE DEPARTMENT**

#### **OVERVIEW**

The Bentonville Public Works Maintenance Department through its dedicated employees provide responsive, thorough, and efficient roadway mowing, facility maintenance and custodial services. We also provide essential cemetery services to families and individuals with compassion and dignity.

#### **ACCOMPLISHMENTS 2023**

- May – Completed phase 2 of 4 replacing 500’ of privacy fence at the city’s cemetery.
- August – Completed design of the city’s cemetery columbarium/committal shelter.
- October – Selected C.R. Crawford as the general contractor for the city columbarium/committal shelter.
- December – Completed the edging of over 66 miles of the city’s street curbs and sidewalks.

#### **GOALS AND OBJECTIVES 2024**

- Complete construction of the city’s columbarium/committal shelter project.
- Replace the original 1909 roof on the city’s cemetery mausoleum.
- Complete phase 3 of the city’s cemetery privacy fence project.
- Add an HVAC maintenance technician to manage the city’s facility HVAC contracts.



# FUNDS AND DEPARTMENTS

## PUBLIC WORKS MAINTENANCE DEPARTMENT

### Future Bentonville Cemetery Columbarium/Committal Shelter



Historical Cemetery Lot Sales and Funerals				
YEAR	INDIVIDUAL SALES	SPACES SOLD	OPEN/CLOSE	CREMATIONS
2023	39	93	59	15
2022	43	114	66	18
2021	70	162	105	37

#### 2023 Financial Performance Measures – Cemetery Lot Sales and Funeral Open/Close

#### LOT SALES

YEAR	BUDGETED	ACTUAL
2024	\$44,302	-
2023	\$44,425	\$49,200
2022	\$32,486	\$39,200
2021	\$28,000	\$44,425

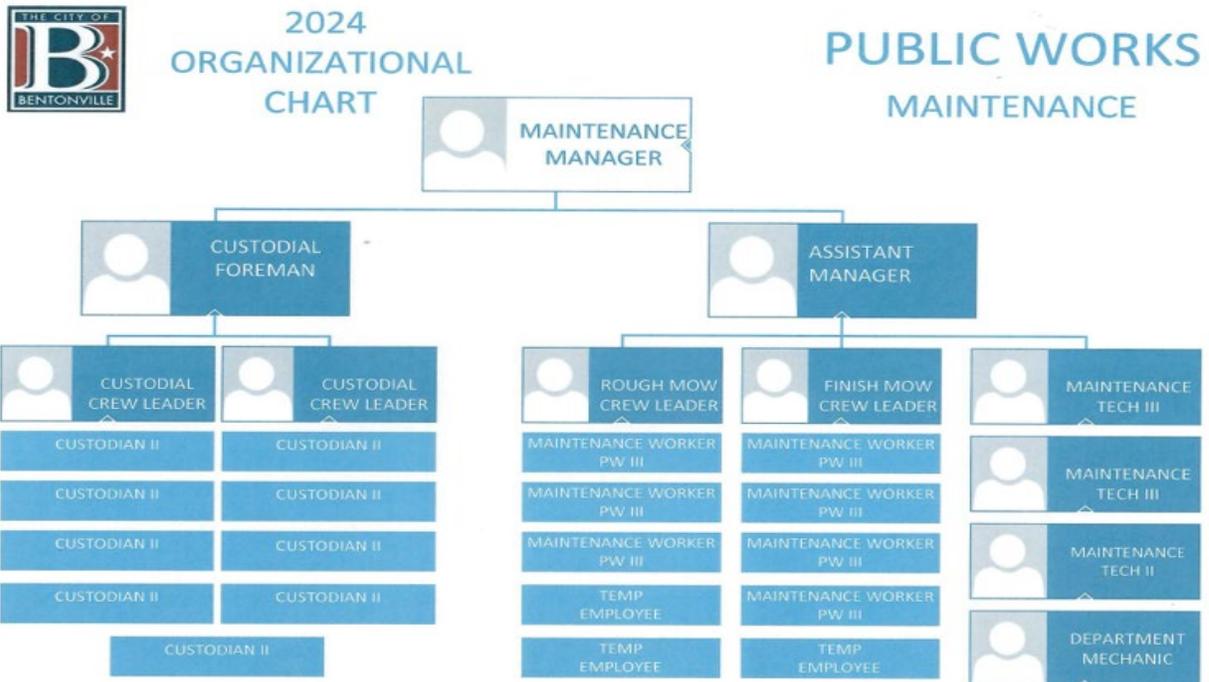
#### OPEN/CLOSE

YEAR	BUDGETED	ACTUAL
2024	\$35,000	-
2023	\$35,000	\$32,575
2022	\$34,500	\$33,000
2021	\$28,000	\$49,000

# FUNDS AND DEPARTMENTS

## Public Works Maintenance 2024 Budget Summary

- Charge for services remains flat for 2024 due to more consistent pricing and sales.
- Salaries and benefits are up 11.7% and 13.8% due to two new positions added in facility maintenance and custodial services.
- Technology Maintenance/Minor Equipment is down -23.0% due to fewer department work stations needing to be replaced in 2024.
- Total Operations and Maintenance is up 10.2% mainly due to the two new positions added.
- Total Capital Expenditures are down -77.7% due to a one time funding approval in 2023 of a cemetery columbarium/committal shelter.
- Total expenditures are down -14.9%.
- Overall 2024 department budget is down -4.0% because of the reduction of \$775,000 from capital expenditures.
- No anticipated large expenses or increased expense from previous years.



# FUNDS AND DEPARTMENTS

## PUBLIC WORKS MAINTENANCE 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ 76,725	\$ 84,000	\$ 79,425	\$ 79,425	\$ 80,302	877	1.1%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ 153	\$ 337	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>76,888</b>	<b>84,337</b>	<b>79,425</b>	<b>79,425</b>	<b>80,302</b>	<b>877</b>	<b>1.1%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,040,288	\$ 1,169,517	\$ 1,187,837	\$ 1,187,837	\$ 1,326,232	138,396	11.7%
Benefits	\$ 464,174	\$ 510,394	\$ 520,422	\$ 520,422	\$ 592,115	71,693	13.8%
Supplies & Materials	\$ 138,650	\$ 144,841	\$ 159,100	\$ 170,581	\$ 165,850	6,750	4.2%
Technology Maintenance/Minor Equipment	\$ 3,991	\$ 12,107	\$ 19,875	\$ 19,875	\$ 15,296	(4,579)	-23.0%
Professional Services	\$ 378,361	\$ 431,207	\$ 441,500	\$ 442,195	\$ 451,853	10,353	2.3%
Property Services	\$ 137,298	\$ 126,133	\$ 154,500	\$ 162,523	\$ 174,988	20,488	13.3%
Other Services	\$ 17,437	\$ 22,452	\$ 14,451	\$ 14,451	\$ 25,563	11,112	76.9%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>2,180,200</b>	<b>2,416,650</b>	<b>2,497,684</b>	<b>2,517,884</b>	<b>2,751,897</b>	<b>254,213</b>	<b>10.2%</b>
<b>Capital Expenditures</b>							
Capital	\$ 175,130	\$ 438,398	\$ 997,000	\$ 1,315,932	\$ 222,000	(775,000)	-77.7%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>175,130</b>	<b>438,398</b>	<b>997,000</b>	<b>1,315,932</b>	<b>222,000</b>	<b>(775,000)</b>	<b>-77.7%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>2,355,330</b>	<b>2,855,047</b>	<b>3,494,684</b>	<b>3,833,817</b>	<b>2,973,897</b>	<b>(520,787)</b>	<b>-14.9%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	(400,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>(400,000)</b>	<b>-100.0%</b>
<b>Net</b>	<b>\$ (2,278,442)</b>	<b>\$ (2,770,710)</b>	<b>\$ (3,015,259)</b>	<b>\$ (3,354,392)</b>	<b>\$ (2,893,595)</b>	<b>\$ 121,664</b>	<b>-4.0%</b>

## FUNDS AND DEPARTMENTS

### PARKS & RECREATION



#### OVERVIEW

Bentonville Parks and Recreation's mission is to enrich lives through recreation, leisure and culture. We do this by offering public recreation programs and amenities for residents and visitors. Our inventory includes public spaces such as the Downtown Bentonville Square, to passive spaces like Memorial Park and the Bentonville Community Center. In 2023, an estimated 6 million people, including 3 million trail users, visited a Bentonville Public Park. Our team operated four recreation facilities and produced more than 145 recreation programs and special events attended by more than 752,000 people and producing more than 5.1 million dollars in revenue.



*Bentonville Community Center*

#### ACCOMPLISHMENTS 2023

- While our team has focused a lot on building new facilities, parks, and trails, we also continue to maintain and update our current parks, trails, and facilities. Our parks maintenance building and several parks received updates in 2023 as did our facilities with the Bentonville Community Center receiving new furniture, diving board, pool deck updates and more. Memorial Park parking lots were resealed and striped, tennis courts were resurfaced, and new lane lines were installed at the Melvin Ford Aquatic Center.
- In June, we opened Creekside Park to the community with an amazing response. Hundreds of residents attended the grand opening celebration and thousands have visited the park since opening. Creekside Park features the first regulation Cricket field in Arkansas along with pickleball courts, a destination splash pad, playground, dog park, trails, and more. This project was made possible through the use of Parks and Recreation impact fees.
- In November, the long anticipated reconnection of the Razorback Greenway trail from Bentonville to Bella Vista was reopened when the Wishing Spring Bridge and Trail was officially completed. This trail connection provides a vital artery for all types of trail users from our community to our neighbor to the north.
- Also in November, the new Slaughter Pen Skills Park was completed and now provide riders of all levels a place to practice their mountain biking skills before heading to the trails. Designed to take a novice rider to a skilled rider, the skills park will continue to be built out in phases over the next year.
- Two important bond projects started construction in 2023 with both Phillips Park and the Quilt of Parks getting underway. In late 2024 or early 2025, Phillips Park will be revitalized with seven

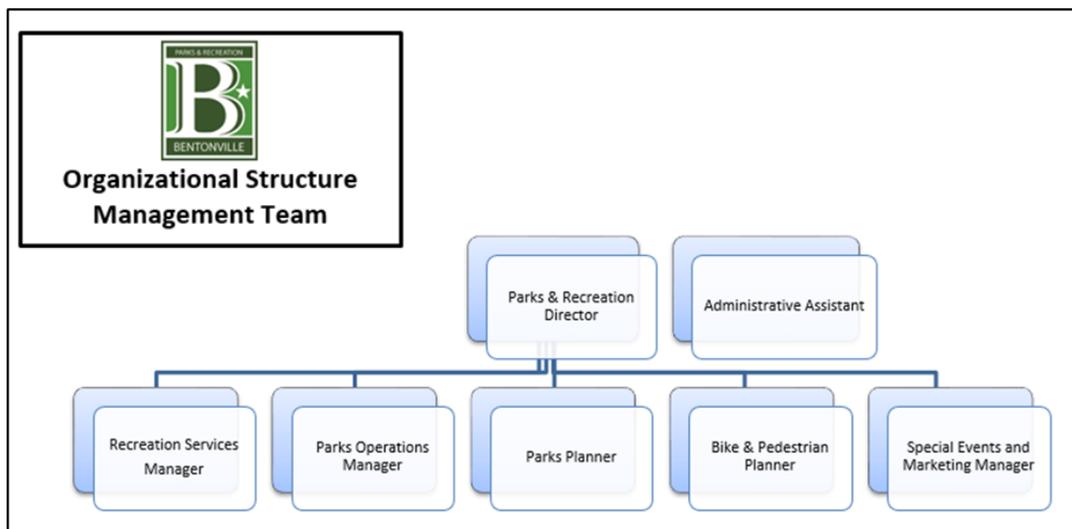
## FUNDS AND DEPARTMENTS

new fully lighted turf infield ballfields, a new concession and restroom facility, maintenance facility, updated parking, and more. The Quilt of Parks will be completed in phases over the next 12-18 months with sections of the Promenade opening upon completion.

- Our Parks Maintenance Team carefully maintained all our parks spaces, plazas, public gardens and recreation centers. How they touch the lives of our residents may be different for everyone. Weather, it's prepping fields for our one of the thousands of ballgames and soccer matches; or maintained public gardens that included more than 20,000 tulips in the spring and plants propagated from our greenhouse; or planted one of the 263 trees planted during the season, our team is there to serve our community in the best manner possible.
- One of the projects our team is most proud of every year is the annual holiday light display on the downtown square. In 2023 we installed over 410,000 individual lights, which results in over 35 miles of string lights downtown. While it is a massive undertaking for our team, the payoff seeing the public respond by flocking to the square to experience the display. In fact over 16,000 patrons attended the Lighting of the Square event in 2023 and more than 240,000 people visited the square during the display.

### GOALS AND OBJECTIVES 2024

Finally, as we look ahead to 2024, we are excited for three major projects to begin. The Bentonville Adult Recreation Center, Dave Peel Park, and the 8th Street Gateway Park. The Adult Recreation Center, or the ARC, is a 30,000 sq ft recreation center for our community of 50 and older adults. The center will feature an activity pool, gymnasium, fitness center, wellness studio, community rooms for classes and programs, a café, and much more. The 8th Street Gateway Park, a project funded in small part by the Bentonville Bond and in large part by our partners at the Walton Family Foundation, is a 100-acre park across from the current day Walmart home office that will revolutionize parks and recreation on the west side of Walton Blvd. in our community. For more information on these projects, visit [playbentonville.com](http://playbentonville.com).



# FUNDS AND DEPARTMENTS

## PARKS & RECREATION 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ 190,195	\$ 202,903	\$ -	\$ 1,911,563	\$ -	\$ -	-
Charge for Services	\$ 4,096,619	\$ 5,146,309	\$ 4,380,878	\$ 4,380,878	\$ 4,918,714	537,836	12.3%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest/Rent	\$ 106	\$ 1,140	\$ -	\$ -	\$ 833	833	-
Other Income	\$ 6,244,365	\$ 6,957,096	\$ -	\$ 25,346,805	\$ -	\$ -	-
<b>Total Revenues</b>	<b>10,531,285</b>	<b>12,307,448</b>	<b>4,380,878</b>	<b>31,639,247</b>	<b>4,919,547</b>	<b>538,669</b>	<b>12.3%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 4,076,610	\$ 4,533,144	\$ 4,542,905	\$ 4,501,422	\$ 5,113,848	570,943	12.6%
Benefits	\$ 1,445,187	\$ 1,627,921	\$ 1,613,246	\$ 1,674,730	\$ 1,913,094	299,848	18.6%
Supplies & Materials	\$ 1,027,158	\$ 1,177,705	\$ 1,382,745	\$ 1,416,046	\$ 1,569,639	186,894	13.5%
Technology Maintenance/Minor Equipment	\$ 14,537	\$ 99,159	\$ 119,795	\$ 119,795	\$ 153,302	33,506	28.0%
Professional Services	\$ 1,740,012	\$ 2,416,124	\$ 1,772,706	\$ 2,195,401	\$ 1,858,101	85,395	4.8%
Property Services	\$ 769,047	\$ 692,729	\$ 856,650	\$ 874,887	\$ 1,177,204	320,554	37.4%
Other Services	\$ 172,988	\$ 190,532	\$ 222,920	\$ 226,896	\$ 305,251	82,331	36.9%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations and Maintenance</b>	<b>9,245,538</b>	<b>10,737,313</b>	<b>10,510,968</b>	<b>11,009,177</b>	<b>12,090,439</b>	<b>1,579,471</b>	<b>15.0%</b>
<b>Capital Expenditures</b>							
Capital	\$ 13,534,537	\$ 12,616,057	\$ 6,908,919	\$ 52,116,225	\$ 4,868,774	(2,040,145)	-29.5%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditures</b>	<b>13,534,537</b>	<b>12,616,057</b>	<b>6,908,919</b>	<b>52,116,225</b>	<b>4,868,774</b>	<b>(2,040,145)</b>	<b>-29.5%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>22,780,075</b>	<b>23,353,371</b>	<b>17,419,887</b>	<b>63,125,401</b>	<b>16,959,213</b>	<b>(460,674)</b>	<b>-2.6%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ 6,845,638	\$ 1,963,140	\$ 1,500,000	\$ 1,970,140	\$ 500,000	(1,000,000)	-66.7%
Use of Reserves	\$ -	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -	(2,300,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources and Uses</b>	<b>6,845,638</b>	<b>1,963,140</b>	<b>3,800,000</b>	<b>4,270,140</b>	<b>500,000</b>	<b>(3,300,000)</b>	<b>-86.8%</b>
<b>Net</b>	<b>\$ (5,403,153)</b>	<b>\$ (9,082,783)</b>	<b>\$ (9,239,009)</b>	<b>\$ (27,216,015)</b>	<b>\$ (11,539,666)</b>	<b>\$ (2,300,657)</b>	<b>24.9%</b>

### Budget Summary

No anticipated large expenses or increased expense from previous years.

# FUNDS AND DEPARTMENTS

## LIBRARY DEPARTMENT

### OVERVIEW



### Department Overview

In the heart of Bentonville, the Public Library demonstrates the City's commitment to knowledge, community, and inclusivity. While many see libraries as static institutions, filled with rows of books and silent reading corners, Bentonville Public Library (BPL) is redefining this narrative, proving that libraries can be dynamic, adaptive, and responsive to the needs of every community member.

Located at 405 South Main Street in downtown Bentonville, BPL's mission is to engage our community, encourage discovery and promote literacy by offering lifelong learning opportunities.

In addition to governance by and support from the City of Bentonville, City Council and Mayor of Bentonville, the BPL Director reports to a Library Advisory Board and stakeholder groups such as the Bentonville Library Foundation and Friends of the Bentonville Library. The Library enjoys support from these groups and many community volunteers for operational help.

Staffed by 37 people, comprised of five professional librarians, ten full-time specialists and 22 part-time clerks, the Library team is committed to public service. Bentonville Public Library operates self-service options for public use at the Bentonville Community Center, Li'l Library in the Park at Lake Bentonville Park and on the Library's main veranda. These offerings are complemented by a host of virtual and digital resources that are accessible via the library's website.

Celebrating our cultural values of education, family, art, cycling and nature, the library provides space for children, teens, and adults to learn and collaborate. Bentonville Public Library is a vital part of the community, and the expansion/remodel project that is currently underway will only enhance its role.



# FUNDS AND DEPARTMENTS

## **LIBRARY DEPARTMENT**

### **Accomplishments 2023**

- Utilizing City of Bentonville Bond Extension funds and private fundraising support from the Bentonville Library Foundation, the Library began construction on the expansion and remodel project in the spring of 2023. The estimated expansion cost is \$16,750,000. The expanded facility will cover 22,975 SF and many existing spaces will be remodeled or refreshed for public and staff use. The construction project is well underway for grand opening in 2024 and promises to make room for more of what our community enjoys at Bentonville Public Library.
- In 2023, Bentonville Public Library recorded 827,971 circulations of its collections, including checkouts of physical materials and downloads of digital books.
- A transfer of Impact Fee revenue allowed the Library to expand its collection of books, audiobooks, videos and library of things materials. The new purchases are made available for public use, enhancing BPL's offerings for our growing community.
- By year-end, BPL's physical collection consisted of 161,672 items and was valued at \$3,590,544.
- The Library hosted many public events and programs, including: story times, book clubs, author visits, workshops, festivals and more. Reaching 52,917 patrons, library programs are both City-funded and sponsored by BPL's Friends of the Library group.



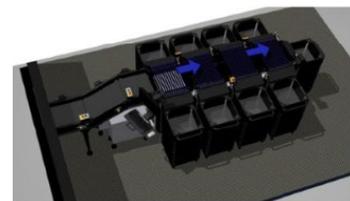
### **Goals and Objectives 2024**

- In 2024, the major focus for Bentonville Public Library is to finish the expansion and remodel project. Additionally, furniture, fixtures, and equipment (FF&E) will be purchased to enhance the addition and renovated spaces. A budget adjustment recognizing donations and designated funds to purchase FF&E items is planned for spring 2024.
- An opening day collection of physical materials – i.e. books, audiobooks, videos, magazines and items for BPL's Library of Things and circulating kits are being added to stock the new shelves. Impact Fee revenue for qualifying growth-related collections are included in the Library's budget.
- Certain technologies and capital equipment will be purchased to outfit new and renovated spaces. Technologies includes a makerspace/digital lab, community hub and business center, plus new self-check terminals and an expanded automated materials system. As projects qualify for Impact Fee revenue use, the budget will be adjusted to reflect collected funds for branch improvements.



#### **Book Processing Center**

Expanded sorting will be possible for BPL, moving from an existing 3-bin system to a new 9-bin system.



# FUNDS AND DEPARTMENTS

## LIBRARY DEPARTMENT

### Performance Metrics

The quantitative statistics documented here are typical measurements for public libraries. Bentonville Public Library’s has recorded several increases in usage across the years. Circulation of materials continues to grow with the checkout of physical collections and digital downloads of ebooks, digital audiobooks, magazines, music and videos.

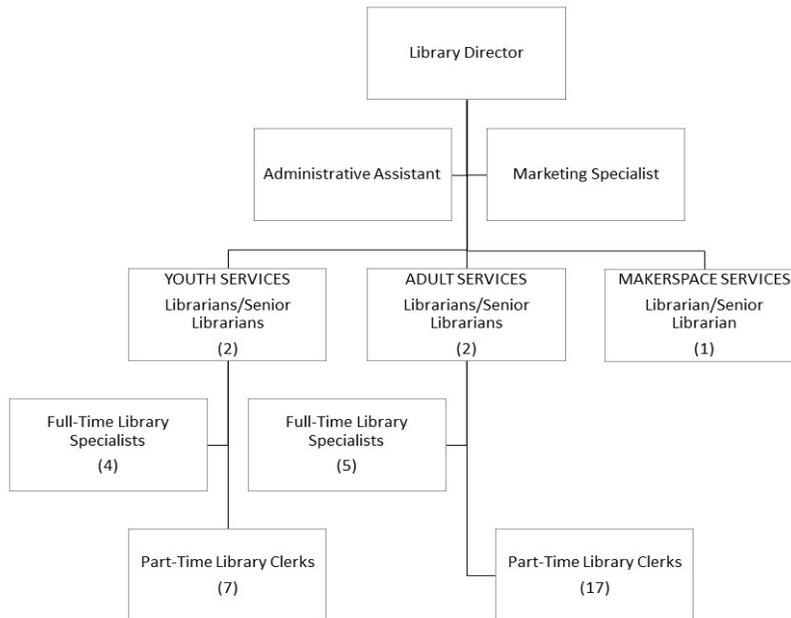
	<b>2022</b>	<b>2023</b>	<b>2024 (estimate)</b>
<b>Library Card Holders*</b>	17,902	20,211	25,000
<b>Library Visits</b>	257,076	343,435	365,000
<b>Program Attendance</b>	40,821	53,971	55,000
<b>Items Available for Checkout</b>	157,359	161,672	165,000
<b>Value of Collection</b>	3,489,196	3,590,544	3,650,000
<b>Circulation**</b>	763,427	827,971	900,000

\*In 2023, BPL began a new report for tracking library card holders. Number excludes expired borrowers or tech card accounts.

\*\*Checkouts and downloads of library materials

### 2024 Organizational Chart

BPL’s full-time equivalent (FTE) staffing equaled 23.35 in 2023. Library personnel positions approved for the 2024 budget include: one librarian, one full-time specialist and two part-time clerks. The positions were funded for half of the year; they are included in the organizational chart. When officially added, the new staffing will equal 26.25 full-time equivalent positions.



## **FUNDS AND DEPARTMENTS**

### **LIBRARY DEPARTMENT**



#### **Budget Summary**

Bentonville Library's budget is primarily funded by the City of Bentonville general operating fund. BPL's annual budget supports library personnel, operational expenditures, and capital purchases. Revenue resources include overdue fines, basic cost-recovery fees, donations, and grants, as well as Bond Extension funds and Impact Fee revenues.

Anticipated revenues from sponsorships, grants and scholarships are included in the library's annual budget based on historic trends and project plans. The collection of designated funds occurs as library programs are developed (GeekCon, Summer Reading Club, collection sponsorships, etc.). In the event that programs are limited, or donations are not secured, projects will not be funded through the promotional activities budget and revenue will not be collected.

General operating costs for custodial supplies, office supplies and professional services remain standard and reflect anticipated use for the year. Facility maintenance includes standard building and grounds upkeep, as well as an added costs for access controls, custodial equipment, and a new fish tank for the expansion.

Software and technical budgets continue to increase with the addition of new digital materials, databases subscriptions and software licensing, warranties, and vendor support for specialty equipment. A new library website design project is also included in this category.

A significant investment in "capital library collections" is funded by Impact Fee revenue and will support an Opening Day Collection. Due to high usage and popularity, the Library of Things collection is expanding as the library purchases educational kits, American Girl® dolls, telescopes, bike repair kits, specialty public technologies, plus arts and craft kits.

Large expenditures for furniture and equipment to sustain and expand services to the public are unique this year because of the expansion/remodel project. Some projects are included in the library's annual budget (capital equipment). Other projects will be added through a budget adjustment that will be approved by City Council when procurement processes are complete in the spring (furniture).

# FUNDS AND DEPARTMENTS

## LIBRARY DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Intergovernmental Revenue	\$ 22,950	\$ 12,050	\$ 10,800	\$ 11,280	\$ 5,900	(4,900)	-45.4%
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Special Assessments/Fines	\$ 53,670	\$ 61,544	\$ 55,000	\$ 55,000	\$ 55,000	-	0.0%
Interest/Rent	\$ 11,500	\$ 321,535	\$ 11,400	\$ 11,400	\$ 33,651	22,251	195.2%
Other Income	\$ 181,660	\$ 10,215,498	\$ 21,000	\$ 10,216,204	\$ 31,500	\$ 10,500	50.0%
<b>Total Revenues</b>	<b>269,780</b>	<b>10,610,626</b>	<b>98,200</b>	<b>10,293,884</b>	<b>126,051</b>	<b>27,851</b>	<b>28.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,053,586	\$ 1,127,210	\$ 1,193,693	\$ 1,193,693	\$ 1,315,470	121,777	10.2%
Benefits	\$ 321,251	\$ 345,943	\$ 337,161	\$ 337,161	\$ 394,553	57,391	17.0%
Supplies & Materials	\$ 231,425	\$ 387,966	\$ 230,950	\$ 411,517	\$ 508,550	277,600	120.2%
Technology Maintenance/Minor Equipment	\$ 307,735	\$ 265,590	\$ 295,450	\$ 291,870	\$ 390,773	95,323	32.3%
Professional Services	\$ 27,602	\$ 39,260	\$ 49,500	\$ 52,140	\$ 52,944	3,444	7.0%
Property Services	\$ 96,782	\$ 98,303	\$ 149,735	\$ 139,783	\$ 156,535	6,800	4.5%
Other Services	\$ 44,946	\$ 39,368	\$ 57,750	\$ 57,750	\$ 51,616	(6,134)	-10.6%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Operations and Maintenance</b>	<b>2,083,327</b>	<b>2,303,639</b>	<b>2,314,239</b>	<b>2,483,913</b>	<b>2,870,440</b>	<b>556,201</b>	<b>24.0%</b>
<b>Capital Expenditures</b>							
Capital	\$ 317,397	\$ 4,929,847	\$ 108,791	\$ 13,580,182	\$ 732,578	623,787	573.4%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Expenditures</b>	<b>317,397</b>	<b>4,929,847</b>	<b>108,791</b>	<b>13,580,182</b>	<b>732,578</b>	<b>623,787</b>	<b>573.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,400,723</b>	<b>7,233,486</b>	<b>2,423,030</b>	<b>16,064,096</b>	<b>3,603,019</b>	<b>1,179,989</b>	<b>48.7%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ 3,961	\$ 172,078	\$ 2,314	\$ 172,078	\$ 730,000	727,686	31447.1%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other Financing Sources and Uses</b>	<b>3,961</b>	<b>172,078</b>	<b>2,314</b>	<b>172,078</b>	<b>730,000</b>	<b>727,686</b>	<b>31447.1%</b>
<b>Net</b>	<b>\$ (2,126,983)</b>	<b>\$ 3,549,218</b>	<b>\$ (2,322,516)</b>	<b>\$ (5,598,134)</b>	<b>\$ (2,746,967)</b>	<b>\$ (424,451)</b>	<b>18.3%</b>

## FUNDS AND DEPARTMENTS

### **ANIMAL SERVICES DEPARTMENT**



#### **OVERVIEW**

The City of Bentonville added a new Bentonville Animal Services and Adoption Center facility in 2023. Previously, the City of Bentonville contracted with surrounding municipalities for stray holds. This new facility will allow a place to temporarily house stray animals found in the city limits of Bentonville and provide services for residents to include microchipping, pet-reunification, and education for responsible pet ownership.



Located at 801 SW 41 St

#### **HOURS**

Tues - Fri: 10am - 6pm

Saturday: 10am - 4pm

Sunday & Monday:

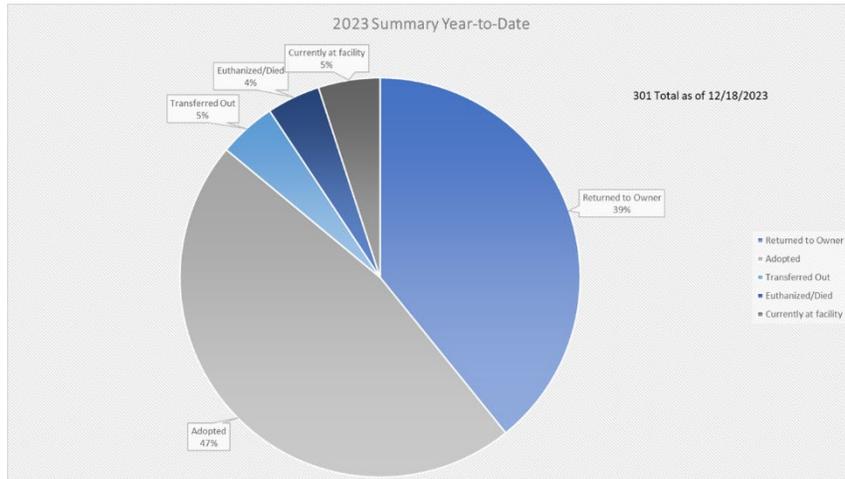
**Closed**

#### **Accomplishments 2023**

- Opened new department for the city -Bentonville Animal Services and Adoption Center in February 2023 with a grand opening to public in April 2023.
- Established Pet Friendly Business program- 15 local businesses joined in 2023.
- Secured \$20,000 + in corporate sponsorships and \$13,000 in miscellaneous donations.
- All dogs and cats entering facility were spayed or neutered through local veterinarian services.
- Increased the number of animals microchipped in the city by low-cost microchipping services to the community.
- Through a community MARS grant, was able to provide microchipping for free for residents of Bentonville and distribute 20 microchip scanners to key stakeholders to increase return to owner ratio.
- Completed 12 community events to increase marketing of new facility, responsible pet ownership and provide microchipping opportunities.
- Increased social media and marketing of our facility, education of responsible pet ownership, and animals available for adoption. Furthermore, added partnership with Petco's Love Lost program on our website.
- Reviewed all policies and procedures for compliance. Updated ordinances to reflect changes.
- Implemented new intake procedures to assist with health of animals.
- Ensured all digital records are entered and kept for all intakes, medical records, etc. of each animal.
- Remained within 2023 budget and was able to secure funding by O&M savings and donations for new shade structure for the courtyard (purchased 2023 with install 2024)
- With the addition of the newly constructed Animal Services facility, personnel were also added to Animal Services to include two (2) kennel technicians and one (1) administrative assistant.

# FUNDS AND DEPARTMENTS

## ANIMAL SERVICES DEPARTMENT



### Goals and Objectives 2024

- Increase pet adoptions through aggressive social media and marketing, community engagement, and stakeholder partnerships. This will lower average length of stay at the facility – currently 26 days.
- Increase responsible pet ownership by education and enforcement.
- Solicit additional corporate sponsorships to provide for the animals in need of care and sheltering.
- Promote continued microchipping services to Bentonville residents as a free service in increase pet/family reunification and responsible pet ownership.
- NACA level training I & II (National Animal Care and Control Association) certifications for all Animal Services Officers



Operations	2023	2024	2025
Average Length of Stay (Strays)	26 days	—	—
Microchipping	425	—	—
Volunteer Hours	1040	—	—

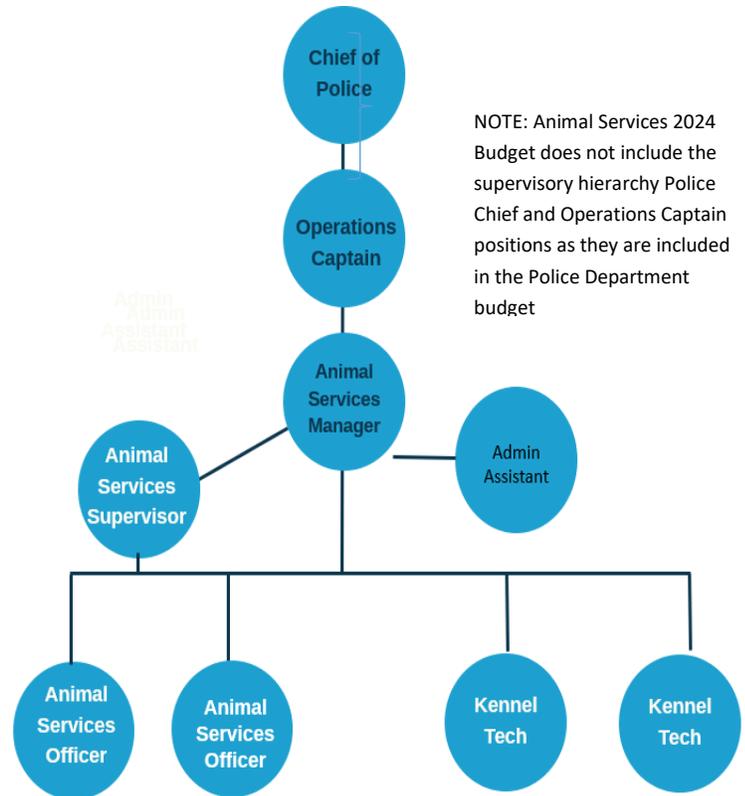
# FUNDS AND DEPARTMENTS

## ANIMAL SERVICES DEPARTMENT

### Budget Summary

- There was an 82.1% drop in projected revenues from 2023 to 2024. Year one was based on a known grant in the amount of \$20,000 and other projected revenues for adoptions, impound fee recovery, microchipping, and miscellaneous donations in the amount of \$36,000.00, which all were lower than anticipated.
- There was a 11.1% increase (\$87,161.00) in O&M excluding salaries for 2024 based on year one cost and closing out other expenses tied to the opening of the new facility.
- In 2022, the police department and animal services budget were separated as the city prepared to enter its new facility, employ additional animal services staff, and provide additional services related to operating an animal shelter and adoption facility.
- Since being in year one, operational expenses from 2022 to 2023 will not reflect true operations cost since some were split during construction phase, parks and recreation for salary of the manager, etc. For 2022, the animal services officers were still working and budgeted with the police department. Additional data will be available after year two (2024) for comparison.

### Organizational Chart



## FUNDS AND DEPARTMENTS

### ANIMAL SERVICES 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ 9,622	\$ -	\$ -	\$ 10,000	10,000	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ 115,458	\$ 43,902	\$ 56,000	\$ 76,562	\$ -	\$ (56,000)	-100.0%
<b>Total Revenues</b>	<b>115,458</b>	<b>53,523</b>	<b>56,000</b>	<b>76,562</b>	<b>10,000</b>	<b>(46,000)</b>	<b>-82.1%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 81,166	\$ 272,673	\$ 312,862	\$ 312,862	\$ 362,698	49,836	15.9%
Benefits	\$ 20,391	\$ 98,339	\$ 168,565	\$ 168,565	\$ 173,467	4,902	2.9%
Supplies & Materials	\$ 3,602	\$ 49,874	\$ 101,600	\$ 75,540	\$ 114,500	12,900	12.7%
Technology Maintenance/Minor Equipment	\$ 23,028	\$ 6,459	\$ 11,935	\$ 11,935	\$ 14,111	2,176	18.2%
Professional Services	\$ 8,502	\$ 78,171	\$ 108,625	\$ 109,187	\$ 95,200	(13,425)	-12.4%
Property Services	\$ 9,426	\$ 17,872	\$ 60,767	\$ 60,767	\$ 85,827	25,060	41.2%
Other Services	\$ 3,556	\$ 11,294	\$ 8,750	\$ 8,750	\$ 14,463	5,713	65.3%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>149,671</b>	<b>534,681</b>	<b>773,104</b>	<b>747,605</b>	<b>860,264</b>	<b>87,161</b>	<b>11.3%</b>
<b>Capital Expenditures</b>							
Capital	\$ 11,353	\$ 9,884	\$ -	\$ 36,439	\$ -	\$ -	--
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>11,353</b>	<b>9,884</b>	<b>-</b>	<b>36,439</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>161,024</b>	<b>544,565</b>	<b>773,104</b>	<b>784,045</b>	<b>860,264</b>	<b>87,161</b>	<b>11.3%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ (45,566)</b>	<b>\$ (491,041)</b>	<b>\$ (717,104)</b>	<b>\$ (707,483)</b>	<b>\$ (850,264)</b>	<b>\$ (133,161)</b>	<b>18.6%</b>

## FUNDS AND DEPARTMENTS

### UTILITY FUND

The Utility Fund is used to account for activities that are similar to those that may be found in the private sector. It is financed primarily through user charges from both residential and commercial customers. The activities include the departments associated with the Electric, Water, Sewer, and Wastewater systems of the city. Other departments, in addition to those mentioned, are Inventory, Utility Billing & Collection, and Sanitation. The last one listed is not a staffed, operational department, but reflects revenue and expenses related to the city's contract with a waste disposal company.

The pages in this section present a summary for each department that operates as part of the Utility Fund.



# Utility Fund

- Electric
- Water
- Wastewater
- Sewer Rehab
- Sanitation/Trash
- Inventory
- Utility Billing and Meter

# FUNDS AND DEPARTMENTS

## UTILITY FUND 2024 ADOPTED BUDGET

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 23,902,546	\$ -	\$ -	-
Charge for Services	\$ 137,835,918	\$ 126,741,292	\$ 107,953,392	\$ 111,796,062	\$ 127,603,471	\$ 19,650,079	18.2%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest/Rent	\$ (217,136)	\$ 1,587,932	\$ 174,204	\$ 174,204	\$ 1,468,252	\$ 1,294,048	742.8%
Other Income	\$ 3,268,764	\$ 183,553	\$ 60,000	\$ 136,561	\$ 62,313	\$ 2,313	3.9%
<b>Total Revenue</b>	<b>140,887,545</b>	<b>128,512,778</b>	<b>108,187,596</b>	<b>136,009,373</b>	<b>129,134,036</b>	<b>20,946,439</b>	<b>19.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 10,220,386	\$ 11,106,281	\$ 11,171,052	\$ 11,295,299	\$ 11,917,408	\$ 746,356	6.7%
Benefits	\$ 4,127,066	\$ 4,450,776	\$ 4,359,087	\$ 4,506,966	\$ 4,751,410	\$ 392,323	9.0%
Supplies & Materials	\$ 1,838,325	\$ 1,272,099	\$ 1,756,695	\$ 1,793,028	\$ 2,007,641	\$ 250,946	14.3%
Technology Maintenance/Minor Equipme	\$ 917,649	\$ 952,546	\$ 1,347,599	\$ 1,355,898	\$ 1,520,113	\$ 172,513	12.8%
Professional Services	\$ 1,669,174	\$ 1,875,860	\$ 1,596,007	\$ 2,187,847	\$ 1,856,403	\$ 260,396	16.3%
Property Services	\$ 2,451,482	\$ 2,714,164	\$ 2,440,969	\$ 3,078,025	\$ 2,923,459	\$ 482,490	19.8%
Other Services	\$ 539,510	\$ 569,974	\$ 773,134	\$ 773,298	\$ 851,706	\$ 78,572	10.2%
Utility Cost of Goods	89,236,137	82,403,355	73,702,827	74,214,545	90,525,587	16,822,760	22.8%
<b>Total Operations and Maintenance</b>	<b>110,999,729</b>	<b>105,345,055</b>	<b>97,147,370</b>	<b>99,204,906</b>	<b>116,353,726</b>	<b>19,206,356</b>	<b>19.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 20,266,262	\$ 15,668,830	\$ 9,415,853	\$ 56,676,172	\$ 17,771,229	\$ 8,355,375	88.7%
Setasides - Capital Items	-	-	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>20,266,262</b>	<b>15,668,830</b>	<b>9,415,853</b>	<b>56,676,172</b>	<b>17,771,229</b>	<b>8,355,375</b>	<b>88.7%</b>
<b>Other</b>							
Debt Service	\$ 400,105	\$ 247,491	\$ 2,163,094	\$ 2,163,094	\$ 1,964,142	\$ (198,953)	-9.2%
Depreciation/Amortization	8,341,170	-	-	-	-	-	-
<b>Total Other</b>	<b>8,741,275</b>	<b>247,491</b>	<b>2,163,094</b>	<b>2,163,094</b>	<b>1,964,142</b>	<b>(198,953)</b>	<b>-9.2%</b>
<b>Total Expenditures</b>	<b>140,007,266</b>	<b>121,261,375</b>	<b>108,726,318</b>	<b>158,044,172</b>	<b>136,089,097</b>	<b>27,362,779</b>	<b>25.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ 58,983	\$ -	\$ 58,983	\$ 285,980	\$ 285,980	-
Use of Reserves	\$ -	\$ -	\$ 755,000	\$ 6,241,970	\$ -	\$ (755,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ 7,051,584	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 7,083,200	\$ 7,083,200	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources and Uses</b>	<b>7,051,584</b>	<b>58,983</b>	<b>755,000</b>	<b>6,300,953</b>	<b>7,369,180</b>	<b>6,614,180</b>	<b>876.1%</b>
<b>Net</b>	<b>\$ 7,931,864</b>	<b>\$ 7,310,385</b>	<b>\$ 216,278</b>	<b>\$ (15,733,845)</b>	<b>\$ 414,119</b>	<b>\$ 197,841</b>	<b>91.5%</b>

2024 Utility Fund Budget

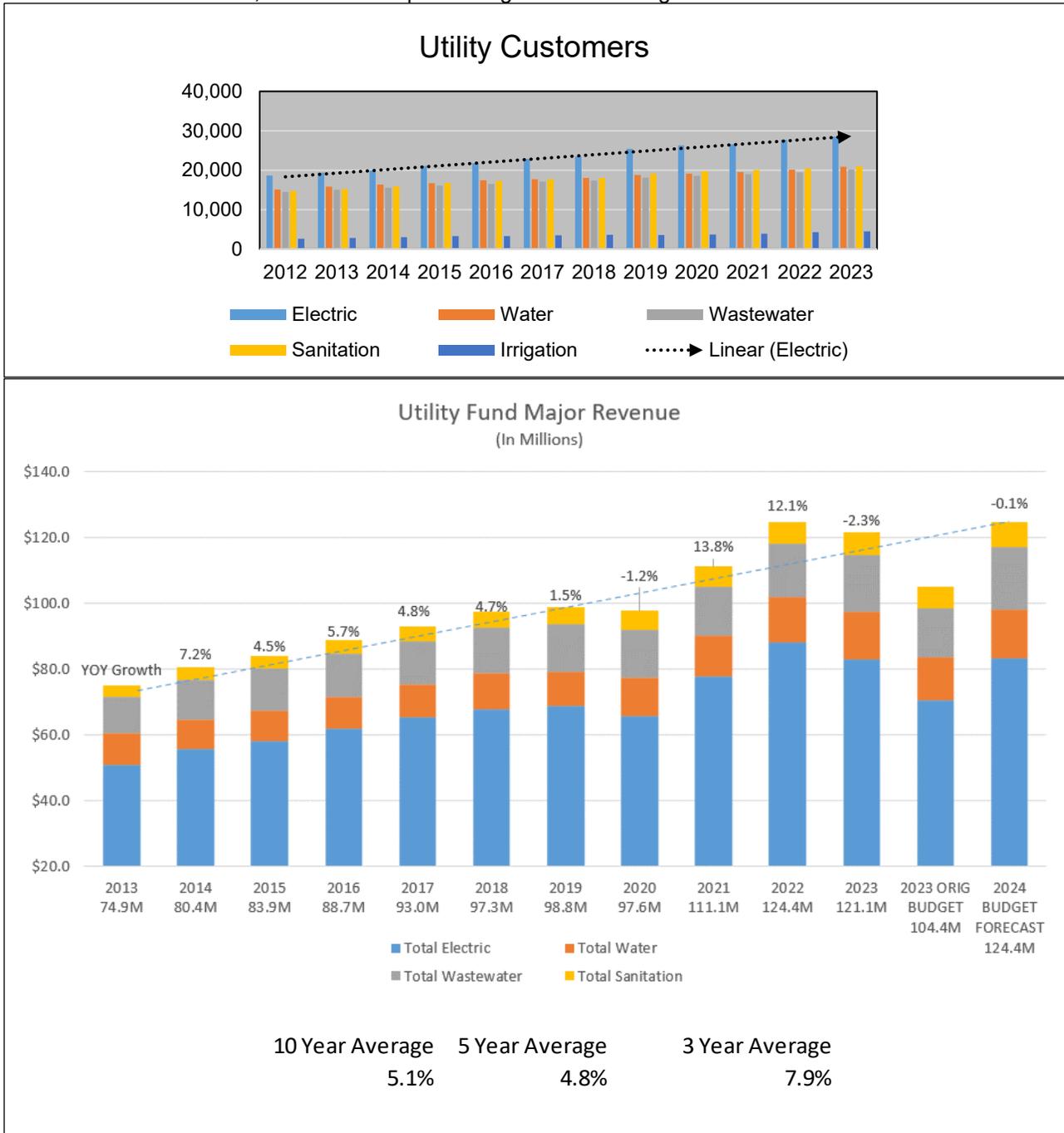
Utility Fund Departments	Revenues	Other Financing Sources and Uses	O&M	COGS	CAPITAL	DEBT	Grand Total
Water	15,335,918.31	3,726,580.00	4,937,355.84	9,941,430.54	4,566,250.00	644,325.50	(1,026,863.57)
Wastewater	19,355,649.34	0.00	3,649,673.78	8,457,510.98	240,246.10	-	7,008,218.48
Electric	85,752,946.00	0.00	9,464,592.31	65,341,181.72	8,315,000.00	1,319,816.00	1,312,355.97
Inventory	0.00	0.00	434,003.59	0.00	370,000.00	-	(804,003.59)
Sewer Rehab	18,010.04	3,642,600.00	3,066,709.17	0.00	3,948,950.00	-	(3,355,049.13)
Utility Billing & Meter	1,007,565.42	0.00	4,155,804.60	0.00	330,782.58	-	(3,479,021.76)
Sanitation	7,663,946.60	0.00	120,000.00	6,785,463.80	0.00	-	758,482.80
<b>Grand Total</b>	<b>129,134,035.71</b>	<b>7,369,180.00</b>	<b>25,828,139.29</b>	<b>90,525,587.04</b>	<b>17,771,228.68</b>	<b>1,964,141.50</b>	<b>414,119.20</b>

# FUNDS AND DEPARTMENTS

## UTILITY FUND

The city customer base and revenues continued to see steady growth in 2023, however even higher numbers are expected when the new Walmart Campus becomes fully operational in late 2024 and 2025. Utility customers have the convenience of paying one bill a month for these services. It includes electric, water, wastewater, and sewer and sanitation. The city purchases water and electric and resells it to its customers.

As the chart below shows, our Electric department generates the highest revenues.



## FUNDS AND DEPARTMENTS

### ELECTRIC DEPARTMENT



#### OVERVIEW

This division is responsible for the design, installation, construction, and maintenance of the electric distribution system within the city limits of Bentonville. Bentonville Electric Utility Department (BEUD) is tasked with providing and maintaining safe, reliable, low cost and efficient electric power to the customers and citizens, to respond to electric emergencies and outages, and to represent the City of Bentonville to the best of our ability. The Inventory Warehouse is also under the jurisdiction of BEUD.

#### ACCOMPLISHMENTS 2023

1. Maintained 99.99% reliability (meaning customers had power 99.99% of the time).
2. Began Phase 1 (1,400-ish) of BEUD's AMI meter change out.
3. Complete initial pole relocation of the OH for the Walmart Campus road widening project.
4. Began make-ready process for the City Fiber Phase II installation. 8 of 15 projects completed.
5. Engineering for T-line connection completed, material bid docs prepared.
6. Continued capital infrastructure improvements to improve reliability and capacity.
7. BEUD hosted for the first time, the MESO lineman rodeo.

**For the first time, the City of Bentonville was host to the MESO (Municipal Electric Systems of Oklahoma) Lineman Rodeo. This event near Orchards Park where competitors from three states raced to climbed utility poles, rescued "hurt men" from atop poles and worked together with other cities in a mutual aid event, and was very well attended. The city received accolades from attending utilities for our organization, set up and preparation for this fun event.**



# FUNDS AND DEPARTMENTS

## ELECTRIC DEPARTMENT

### **GOALS AND OBJECTIVES 2024**

1. Continue to maintain above 99% reliability.
2. Finalize Phase I of AMI meter change out and verify.
3. Begin and complete Phase II of AMI meter change out and verify, covering the entire City.
4. Complete make-ready for City Fiber Phase II and complete fiber installation.
5. Order transmission structures for T-line connection between Substation G and I.
6. Order replacement transformer for Substation A.
7. Update BEUD Capital Improvement Plan considering improvements over the last 3 yrs.
8. Complete rate study for next 3-yrs. and financial analysis of the Utility Fund.

### **PERFORMANCE MEASURES**

<b>Performance Measures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Reliability	99.99%	99.99%	99.99%
Meters Set (Res/Comm)	666	764	681
311s address (street light outages)	400	390	266
LSDs & PPs Designed	82	76	63
<b>Purchase of Power Costs</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Power purchase from AEP and SWPA	\$75.6M	\$64.7M	\$55.4M (to date (Winter Storm))
<b>Revenue from Electric Sales</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Residential and Commercial Electric Revenue	\$66.8M	\$71.1M	\$70.6M (to date)
<b>Inventory Warehouse</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Yearly inventory	\$5.3M	\$8.1M	\$12M

**BUDGET**

### **SUMMARY**

No anticipated large expenses or increased expense from previous years.  
COGS projection was trued up to reflect prior year actual expenses.

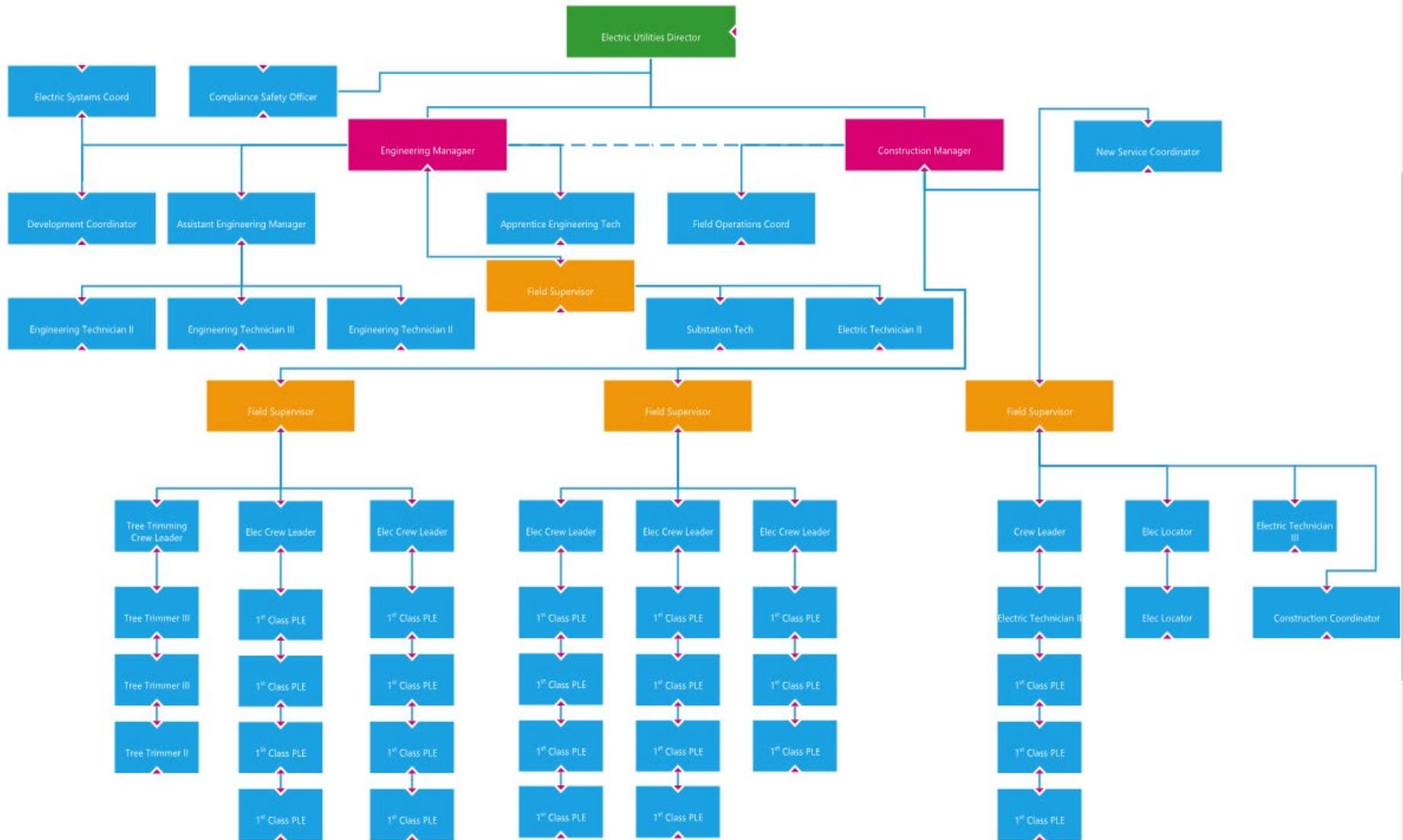
# FUNDS AND DEPARTMENTS

## ELECTRIC DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ 99,400,979	\$ 85,894,319	\$ 71,616,251	\$ 75,458,921	\$ 84,550,909	12,934,658	18.1%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ (129,485)	\$ 1,226,219	\$ 120,364	\$ 120,364	\$ 1,192,037	1,071,673	890.4%
Other Income	\$ 2,590,478	\$ 41,872	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>Total Revenues</b>	<b>101,861,972</b>	<b>87,162,410</b>	<b>71,746,615</b>	<b>75,589,285</b>	<b>85,752,946</b>	<b>14,006,331</b>	<b>19.5%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 4,836,503	\$ 5,219,843	\$ 5,146,177	\$ 5,225,643	\$ 5,319,093	172,916	3.4%
Benefits	\$ 1,834,221	\$ 1,934,942	\$ 1,864,797	\$ 1,960,644	\$ 2,010,799	146,002	7.8%
Supplies & Materials	\$ 284,324	\$ 301,917	\$ 437,100	\$ 445,528	\$ 416,550	(20,550)	-4.7%
Technology Maintenance/Minor Equipment	\$ 212,761	\$ 202,856	\$ 225,575	\$ 226,932	\$ 258,474	32,899	14.6%
Professional Services	\$ 219,307	\$ 287,142	\$ 237,205	\$ 483,071	\$ 225,710	(11,495)	-4.8%
Property Services	\$ 986,457	\$ 827,695	\$ 820,656	\$ 858,053	\$ 873,155	52,499	6.4%
Other Services	\$ 229,485	\$ 267,481	\$ 316,203	\$ 316,203	\$ 360,811	44,608	14.1%
Utility Cost of Goods	\$ 68,134,557	\$ 59,093,233	\$ 53,550,877	\$ 53,550,877	\$ 65,341,182	11,790,305	22.0%
<b>Total Operations and Maintenance</b>	<b>76,737,615</b>	<b>68,135,109</b>	<b>62,598,590</b>	<b>63,066,950</b>	<b>74,805,774</b>	<b>12,207,184</b>	<b>19.5%</b>
<b>Capital Expenditures</b>							
Capital	\$ 17,088,142	\$ 10,184,867	\$ 6,915,000	\$ 20,996,073	\$ 8,315,000	1,400,000	20.2%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>17,088,142</b>	<b>10,184,867</b>	<b>6,915,000</b>	<b>20,996,073</b>	<b>8,315,000</b>	<b>1,400,000</b>	<b>20.2%</b>
<b>Other</b>							
Debt Service	\$ 224,102	\$ 177,168	\$ 1,317,632	\$ 1,317,632	\$ 1,319,816	2,184	0.2%
Depreciation/Amortization	\$ 3,381,140	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>3,605,242</b>	<b>177,168</b>	<b>1,317,632</b>	<b>1,317,632</b>	<b>1,319,816</b>	<b>2,184</b>	<b>0.2%</b>
<b>Total Expenditures</b>	<b>97,430,999</b>	<b>78,497,144</b>	<b>70,831,222</b>	<b>85,380,655</b>	<b>84,440,590</b>	<b>13,609,368</b>	<b>19.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ 575,000	\$ 6,061,970	\$ -	(575,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ 824,243	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>824,243</b>	<b>-</b>	<b>575,000</b>	<b>6,061,970</b>	<b>-</b>	<b>(575,000)</b>	<b>-100.0%</b>
<b>Net</b>	<b>\$ 5,255,216</b>	<b>\$ 8,665,266</b>	<b>\$ 1,490,393</b>	<b>\$ (3,729,400)</b>	<b>\$ 1,312,356</b>	<b>\$ (178,037)</b>	<b>-11.9%</b>

# FUNDS AND DEPARTMENTS

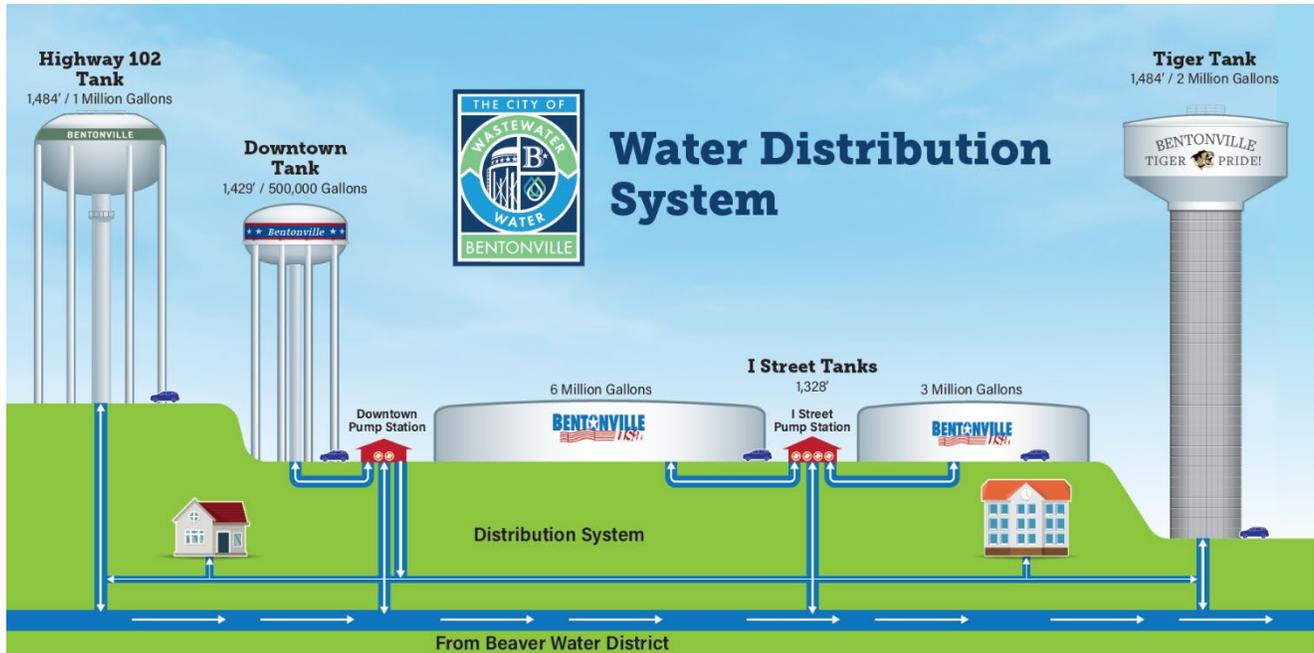
## ELECTRIC DEPARTMENT



# FUNDS AND DEPARTMENTS

## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

This department manages three operations within the city. The Water Distribution component manages, maintenance, and safety of the water distribution system, water storage tanks, pump stations, backflow prevention, meter reading and maintenance, while the Wastewater Collection team manages the operation and maintenance of sewer mains, manholes, pre-treatment program and new service connections. The wastewater treatment (WRRF) component manages the operations, maintenance, NPDES compliance and safety of the wastewater treatment facility, compost facility, biosolids management, SCADA System and lift stations.



The year 2023 has been challenging. Our city continues to experience extreme growth creating a strain on our utility infrastructure. Bentonville Water Utilities (BWU) has continued with the replacement and upgrade of the water AMI system. Over 25,000 new nodes have been installed on the meters and our system is reporting at 99.5% on a completely new network. This department continues to concentrate on the water loss concern that they have been proactively facing. The new In-Vessel project for our Composting Facility is scheduled to start up in February 2024.

In March, we experienced a sizable collapsed manhole near the intersection of Water Tower Rd and SE 14th St. that created additional exposed stormwater issues.



The Technical Services team continued to facilitate the construction of new development while attending 75 pre-construction meetings, completing 2,014 plan reviews, and conducting 2,229 inspections of the water and sewer infrastructure.



## **FUNDS AND DEPARTMENTS**

### **Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)**

#### Accomplishments 2023

- The water team located and repaired 646 water leaks to help with water loss.
- The department secured a licensed contractor through the IDIQ contract to help the department keep up with repairing water and sewer infrastructure. 47 water service lines have been repaired to date through this process.
- The sewer rehab team completed multiple point repairs on sewer mains, epoxy-lined manholes, and injected holes and cracks in manholes to help I&I (Inundation and Infiltration) to the treatment plant. This reduction in I&I was estimated at around \$116,000 in cost savings to the city.
- 1,800 ft of 24" sewer line from Crystal Bridges to the WRRF was CIPP(Cured-in-Place-Pipe) lined. This eliminated major sources of I&I.
- The operations team completed over 13,000 utility locate requests, safeguarding our lines.
- The technical services team attended 2,427 total meetings and conducted over 2,200 inspections on new water and sewer infrastructure.
- Over 6 miles of new water line and over 5.6 miles of new sewer lines were installed, inspected, and accepted by the city.
- Almost 8,000 work orders were completed pertaining to the water system, sanitary sewer system, and water meter maintenance system.
- Bentonville water utilities distributed over 6.7 billion gallons of water. The single largest day came in June at 24.4 million gallons.
- Added Bella Vista and Cave Springs wholesale meters to the AMI system. This will give us daily totals to be able to trend their usage.
- Improved the total AMI system reporting average to 99.5%.
- Installed a new pump at the I St. pump station.
- The In-Vessel Composting project was bid and construction began mid-year 2023. The project completion is scheduled for the end of February 2024. This is a very exciting project that will bring not only state attention, but also national attention for the improved methods of composting.
- Our Operations/Maintenance/Lab personnel remained vigilant in operating and maintaining the grounds, buildings, equipment at the WRRF, Lift Stations and Composting Facility.
- Our staff replaced all diffuser membranes and damaged PVC pipe in Digester #3.
- Crew installed our new Grit Classifier.
- Replaced all four Return Activated Sludge (RAS) feed pumps with energy efficient pumps.
- Replacement of Rotor #88 following an unexpected catastrophic failure.
- Crew installed new Ferrous Sulfate tank and feed system at LS #2 South.
- Installation of two (2) 60KW generators at LS #9 Rice Rd and LS #23 Vaughn.
- PLC (programmable logic controller) and SCADA (supervisory control and data acquisition) Pack installation and implementation at LS #60 Campus.
- Storm shelter installment at the Compost Facility.
- All NPDES permit requirements for 2023 were accomplished with no violations.
- Wet well rehabilitation was performed on LS #28 Autumn Wood, LS #35 Kingsbury, and LS #39 Allencroft. The interior of the wet wells were coated with concrete grout and sprayed with Epoxy 405. This application gives these stations years of life on the concrete structures.
- The lab personnel completed all three (3) rounds of special sampling and testing for the feasibility study requested by Black & Veech Engineering for our upcoming plant expansion and process intensification.
- Three (3) personnel were able to obtain Certifications in our industry, two (2) obtained higher levels in Wastewater Certification and one (1) obtained Solid Waste Masters Certification.
- Our lab personnel collected 3,567 samples and performed 11,754 lab analysis.
- We purchased new RTU(remote terminal units) alarms for our existing Lift Stations throughout the City and began the installation.

## FUNDS AND DEPARTMENTS

### Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

#### Goals and Objectives 2024

- Continue to locate and repair leaks to reduce water loss.
- Continue looking for better training options for our crews.
- Lining 1,672 ft of 8" and 1,170 ft of 10" ductile sewer line to provide structural integrity.
- Complete the Water Master Plan.
- Continue to maintain the AMI reporting percentage at the high rate it is currently at.
- Continue TRL meter swaps to brass bodied SSRs.
- Implement and maintain large meter testing and changeout schedule.
- Implement and maintain DMAs to help find water leaks that aren't surfacing.
- Improve SCADA totalizer information to all wholesale metering locations.
- Start construction on ArDot's 090512 48" waterline relocation.
- Complete the Water Master Plan.
- Complete Shewmaker/Townbranch Sewer Master Plan.
- Complete Lead and Copper inventory in accordance with LCCR.
- Become proficient in running and operating the Water and Sewer models inhouse.
- Build a team of productive Project Managers and coordinator to help facilitate the construction of capital projects.
- Grout and coat the wet well at LS #46 Windmill Rd with Raven 405 epoxy.
- Replace the final positron with Limitorque actuators at LS #1 McKissic to complete update.
- Remove and replace all wasting disconnects with Non-fusible HD 60A 3P stainless steel disconnects.
- Remove and replace all 200A disconnects with stainless steel disconnects for the pumps at LS #1 McKissic located on the dock.
- Install mobile crane and bases at LS#11 Stonehenge, LS #24 Firestone, and LS #30 Abbey.
- Clean the wet well at LS #1 McKissic.
- Replace fleet vehicle 3030-16 with new ½ ton crew cab.
- Replace diffuser membranes in Digester #1 and #2.
- Meet all NPDES permit requirements.
- Extending the existing green waste asphalt pad at the compost Facility by adding 150'x50'x3'
- Complete the In-vessel project for composting and become proficient in its operation.
- Update the Compost Facility Operating Plan to incorporate the mechanical In-vessel operation.
- Establish the new Buchi Ammonia Distillation equipment as an approved testing method under our annual DMRQA.
- Break ground in construction on the planned WRRF plant expansion and process intensification.
- Purchase spare Grinder and Auger assembly for the LS #1 McKissic Bar Screen.
- Purchase the spare Return Activated Sludge Pump.
- Purchase of new Multimatic 255 welder and torch package to update our maintenance equipment.
- We will complete to installations of recently acquired RTU alarms at all Lift stations.



## FUNDS AND DEPARTMENTS

### Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

Performance Measurements:

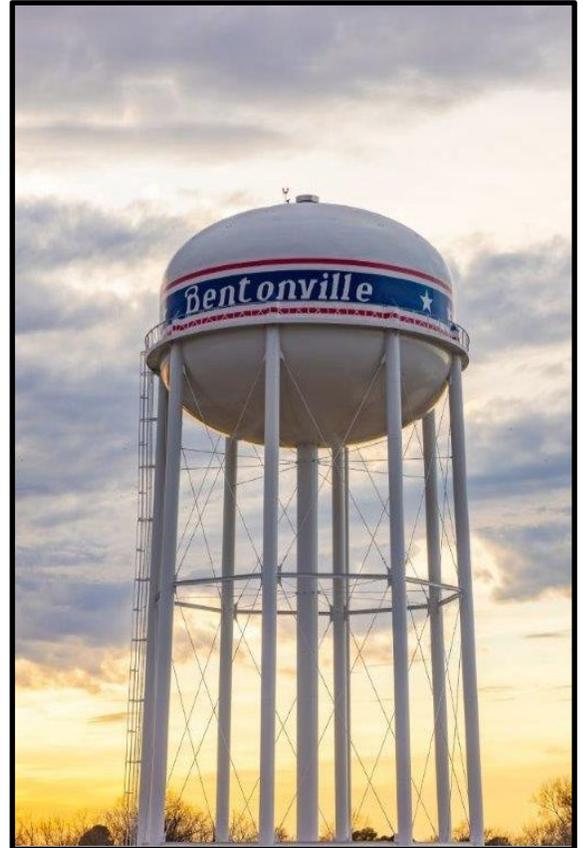
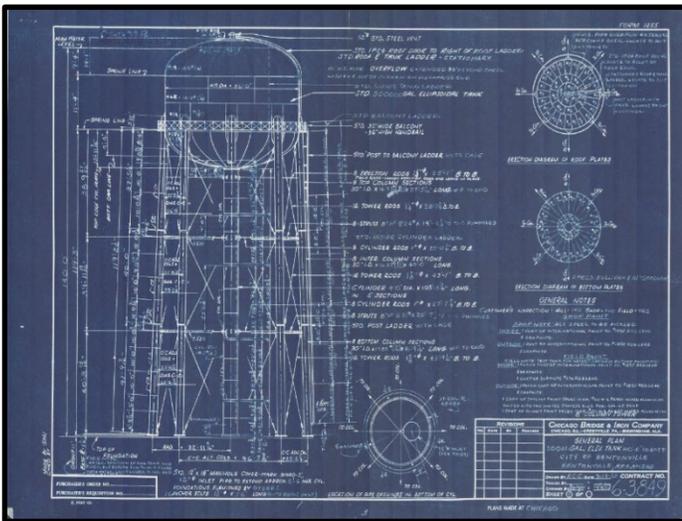
	2020	2021	2022	2023	2024 Forecast
<b>Administration</b>					
Water Purchased	\$6,183,908.34	\$6,468,244.95	\$8,355,139.00	\$9,929,382.40	\$9,238,345.64
Total Gallons purchased	4,481,093,000	4,699,140,000	5,870,497,000	6,705,708,000	7,376,278,800
Average Day	12,276,967	12,874,356	16,083,553	18,371,803	18,000,000
Max Day	17,482,000	18,851,000	24,050,000	24,422,000	24,000,000
Total Payments for BWU services	\$265,289.00	\$243,425.00	\$217,500.00	\$218,553.85	\$240,409.24
Purchased Orders Processed		741	817	957	1,053
Work Orders Created and Closed	6,703	5,691	7,821	7,908	8,699
<b>Construction</b>					
New 5/8" Service Installs	36	31	31	30	33
New Double 5/8" Service Installs	21	42	19	30	33
New 1" Service Installs	13	31	18	17	19
New 2" Service Installs	23	21	22	16	18
Water Leak Repairs	365	300	400	646	711
4" to 12" taps performed	58	35	30	58	64
<b>Wastewater Collections</b>					
Feet of Sewer mainline installed	1050	480	215	0	0
Feet of Sewer CIPP installed	0	0	0	1835'	2842'
Feet of Sewer Inspected by Camera	11,118' 21.04 miles	143,433' 27.16 miles	141,243' 26.75 miles	142,824' Miles 27.05	157,106
Feet of Sewer Hydro Cleaned	1,475,360' 279.42 miles	1,438,045' 272.35 miles	1,050,432 189.94 miles	1,310,467' miles 248.19	1,441,514
Manhole repaired by injection	16	11	7	26	29
Total savings from manhole injections		\$173,794	\$181,858	\$116,683	\$128,351
Manholes Epoxy Lined	19	16	13	24	26
Sewer Repairs 5'-20'	56	52	87	78	86
Trenchless Sewer Repairs		5	3	4	4
New Sewer service taps	66	116	64	35	39
Feet of Easement Maintained	50,960' 9.65 miles	52,060' 9.86 miles	52,060' 9.86 miles	52,060' 9.86 miles	57,266' 10.85 miles
<b>Operations</b>					
Total Operations' Work Orders	3056	4517	3,563	4,879	5367
Water Leak Service Calls	422	337	547	548	603
Number of Water Quality Samples	964	878	912	794	873
<b>Meter</b>					
5/8" and 1" Meters Installed	689	585	776	1216	1338
Meters serviced or changed out	1,534	1,537	1,097	971	1068
Large Meter drops replaced	9	10	17	13	14
<b>Damage Prevention</b>					
Utility Locates	11,349	11,555	12,127	13,097	14,407
<b>Cross Connection Program</b>					
New Backflow Assemblies	210	233	351	212	233
Number of Backflow Assemblies	4,839	6,187	6,047	6,311	6,942
<b>Pre-Treatment Program</b>					
Total Grease Control Devices	305	326	354	397	437
Gallons on FOG removed	449,459	401,275	517,276	498,777	548,655
Pretreatment Inspections	130	132	225	211	232
<b>Technical Services</b>					
Projects Completed	54	48	54	69	76
New Construction Inspections	1,592	1,348	2,384	2,229	2,452
Plan Reviews completed	1,216	1492	1944	2014	2,215
Inspection Fees Collected	\$17,544.00	\$24,202.00	\$28,417.00	\$33,072.96	\$36,380.26
<b>Water Resource Recovery Facility</b>					
<b>Influent</b>					
Average Treated in Million Gal. per Day	3.05	3.06	3.11	2.96	3.256
Average Dry Weather in Million Gal. per Day	2.33	2.70	2.53	2.73	3.003
Yearly Total Gallons Treated	1,114,572,600	1,116,952,700	1,115,079,300	1,081,901,300	1,190,091,430
<b>Effluent</b>					
Average Treated in Million Gal. per Day	3.09	3.083	3.115	2.971	3.27
Average Dry Weather in Million Gal. per Day	2.35	2.68	2.55	2.7	2.97
Yearly Total Gallons Treated	1,128,860,000	1,125,403,000	1,117,586,100	1,084,339,500	1,192,773,450

# FUNDS AND DEPARTMENTS

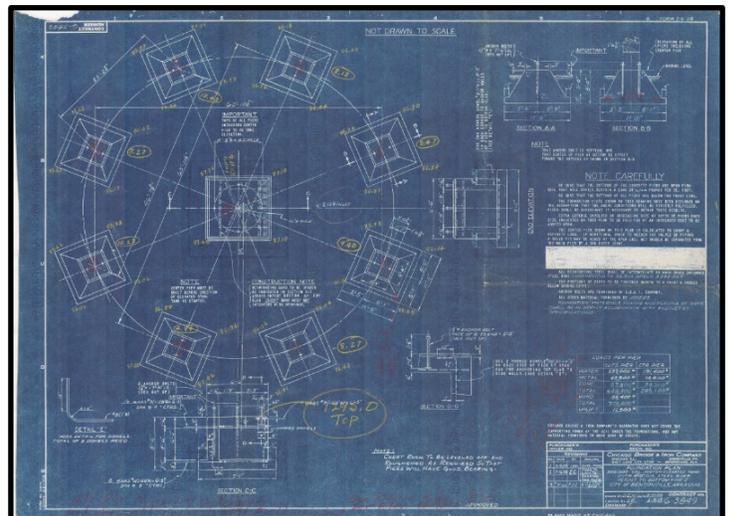
## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) WATER DEPARTMENT

### BUDGET SUMMARY

Water capital expenses increased due to a significant infrastructure improvement to the upsizing waterline to I street tanks to 48" along the western corridor waterline design. Budget Improvements \$3.4M



DOWNTOWN BENTONVILLE WATER



## FUNDS AND DEPARTMENTS

### Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) WATER DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 23,902,546	\$ -	\$ -	--
Charge for Services	\$ 14,233,989	\$ 14,844,873	\$ 13,587,785	\$ 13,587,785	\$ 15,174,619	1,586,834	11.7%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ (48,693)	\$ 204,772	\$ 30,118	\$ 30,118	\$ 161,299	131,182	435.6%
Other Income	\$ 372,588	\$ 14,423	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>14,557,885</b>	<b>15,064,067</b>	<b>13,617,903</b>	<b>37,520,449</b>	<b>15,335,918</b>	<b>1,718,016</b>	<b>12.6%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,658,736	\$ 1,824,274	\$ 1,837,315	\$ 1,883,096	\$ 2,225,589	388,274	21.1%
Benefits	\$ 684,963	\$ 816,314	\$ 768,676	\$ 818,708	\$ 950,644	181,968	23.7%
Supplies & Materials	\$ 227,772	\$ 189,799	\$ 227,410	\$ 235,244	\$ 235,056	7,646	3.4%
Technology Maintenance/Minor Equipment	\$ 93,407	\$ 58,565	\$ 157,577	\$ 164,089	\$ 229,700	72,123	45.8%
Professional Services	\$ 139,335	\$ 249,437	\$ 121,120	\$ 440,788	\$ 172,877	51,757	42.7%
Property Services	\$ 644,236	\$ 1,065,938	\$ 724,740	\$ 1,208,125	\$ 918,667	193,927	26.8%
Other Services	\$ 137,390	\$ 125,777	\$ 184,175	\$ 184,210	\$ 204,824	20,649	11.2%
Utility Cost of Goods	\$ 8,431,942	\$ 10,376,840	\$ 7,394,384	\$ 7,394,384	\$ 9,941,431	2,547,047	34.4%
<b>Total Operations and Maintenance</b>	<b>12,017,780</b>	<b>14,706,944</b>	<b>11,415,397</b>	<b>12,328,644</b>	<b>14,878,786</b>	<b>3,463,389</b>	<b>30.3%</b>
<b>Capital Expenditures</b>							
Capital	\$ 1,550,378	\$ 1,169,534	\$ 808,139	\$ 25,845,855	\$ 4,566,250	3,758,111	465.0%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>1,550,378</b>	<b>1,169,534</b>	<b>808,139</b>	<b>25,845,855</b>	<b>4,566,250</b>	<b>3,758,111</b>	<b>465.0%</b>
<b>Other</b>							
Debt Service	\$ 153,768	\$ 66,303	\$ 641,442	\$ 641,442	\$ 644,326	2,884	0.4%
Depreciation/Amortization	\$ 2,005,668	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>2,159,436</b>	<b>66,303</b>	<b>641,442</b>	<b>641,442</b>	<b>644,326</b>	<b>2,884</b>	<b>0.4%</b>
<b>Total Expenditures</b>	<b>15,727,594</b>	<b>15,942,781</b>	<b>12,864,978</b>	<b>38,815,942</b>	<b>20,089,362</b>	<b>7,224,384</b>	<b>56.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ 58,983	\$ -	\$ 58,983	\$ 276,580	276,580	--
Use of Reserves	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	(90,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ 2,427,303	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 3,450,000	3,450,000	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>2,427,303</b>	<b>58,983</b>	<b>90,000</b>	<b>148,983</b>	<b>3,726,580</b>	<b>3,636,580</b>	<b>4040.6%</b>
<b>Net</b>	<b>\$ 1,257,594</b>	<b>\$ (819,731)</b>	<b>\$ 842,925</b>	<b>\$ (1,146,510)</b>	<b>\$ (1,026,864)</b>	<b>\$ (1,869,788)</b>	<b>-221.8%</b>

### BUDGET SUMMARY

No significant changes, COGS was trued up to increasing annual expenditures.

## FUNDS AND DEPARTMENTS

Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

### WASTEWATER DEPARTMENT

## Water Resource Recovery Facility

treated

1.1 billion gallons in 2023



Water Resource Recovery Center Located at 1901 NE A Street  
M-F 7:30 – 4:00 PM Phone: (479) 271-3161

## FUNDS AND DEPARTMENTS

### Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) WASTEWATER 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ 16,124,255	\$ 17,435,938	\$ 15,109,013	\$ 15,109,013	\$ 19,265,840	4,156,827	27.5%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ (24,149)	\$ 112,104	\$ 15,562	\$ 15,562	\$ 89,809	74,247	477.1%
Other Income	\$ 10,030	\$ 590	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>16,110,137</b>	<b>17,548,631</b>	<b>15,124,575</b>	<b>15,124,575</b>	<b>19,355,649</b>	<b>4,231,075</b>	<b>28.0%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,304,507	\$ 1,366,991	\$ 1,354,266	\$ 1,363,266	\$ 1,415,896	61,630	4.6%
Benefits	\$ 567,897	\$ 578,671	\$ 557,351	\$ 588,351	\$ 585,505	28,153	5.1%
Supplies & Materials	\$ 347,794	\$ 381,343	\$ 579,760	\$ 598,930	\$ 585,950	6,190	1.1%
Technology Maintenance/Minor Equipment	\$ 12,185	\$ 11,950	\$ 15,140	\$ 15,140	\$ 31,039	15,899	105.0%
Professional Services	\$ 448,401	\$ 431,958	\$ 441,066	\$ 466,250	\$ 428,661	(12,405)	-2.8%
Property Services	\$ 517,029	\$ 371,915	\$ 459,000	\$ 469,910	\$ 472,257	13,257	2.9%
Other Services	\$ 81,958	\$ 93,152	\$ 120,099	\$ 120,228	\$ 130,366	10,267	8.5%
Utility Cost of Goods	\$ 6,459,282	\$ 6,211,433	\$ 6,752,951	\$ 7,264,669	\$ 8,457,511	1,704,560	25.2%
<b>Total Operations and Maintenance</b>	<b>9,739,053</b>	<b>9,447,412</b>	<b>10,279,634</b>	<b>10,886,744</b>	<b>12,107,185</b>	<b>1,827,550</b>	<b>17.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 549,937	\$ 2,797,209	\$ 623,038	\$ 7,036,657	\$ 240,246	(382,792)	-61.4%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>549,937</b>	<b>2,797,209</b>	<b>623,038</b>	<b>7,036,657</b>	<b>240,246</b>	<b>(382,792)</b>	<b>-61.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ 932,442	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>932,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>11,221,433</b>	<b>12,244,622</b>	<b>10,902,672</b>	<b>17,923,401</b>	<b>12,347,431</b>	<b>1,444,758</b>	<b>13.3%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ 4,888,705</b>	<b>\$ 5,304,009</b>	<b>\$ 4,221,902</b>	<b>\$ (2,798,826)</b>	<b>\$ 7,008,218</b>	<b>\$ 2,786,316</b>	<b>66.0%</b>

## **FUNDS AND DEPARTMENTS**

### **Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) SEWER REHAB**



#### **BUDGET SUMMARY**

Significant capital improvement budgeted for sewer line improvements. Includes Spring Creek Interceptor construction and additional sewer lines.

## FUNDS AND DEPARTMENTS

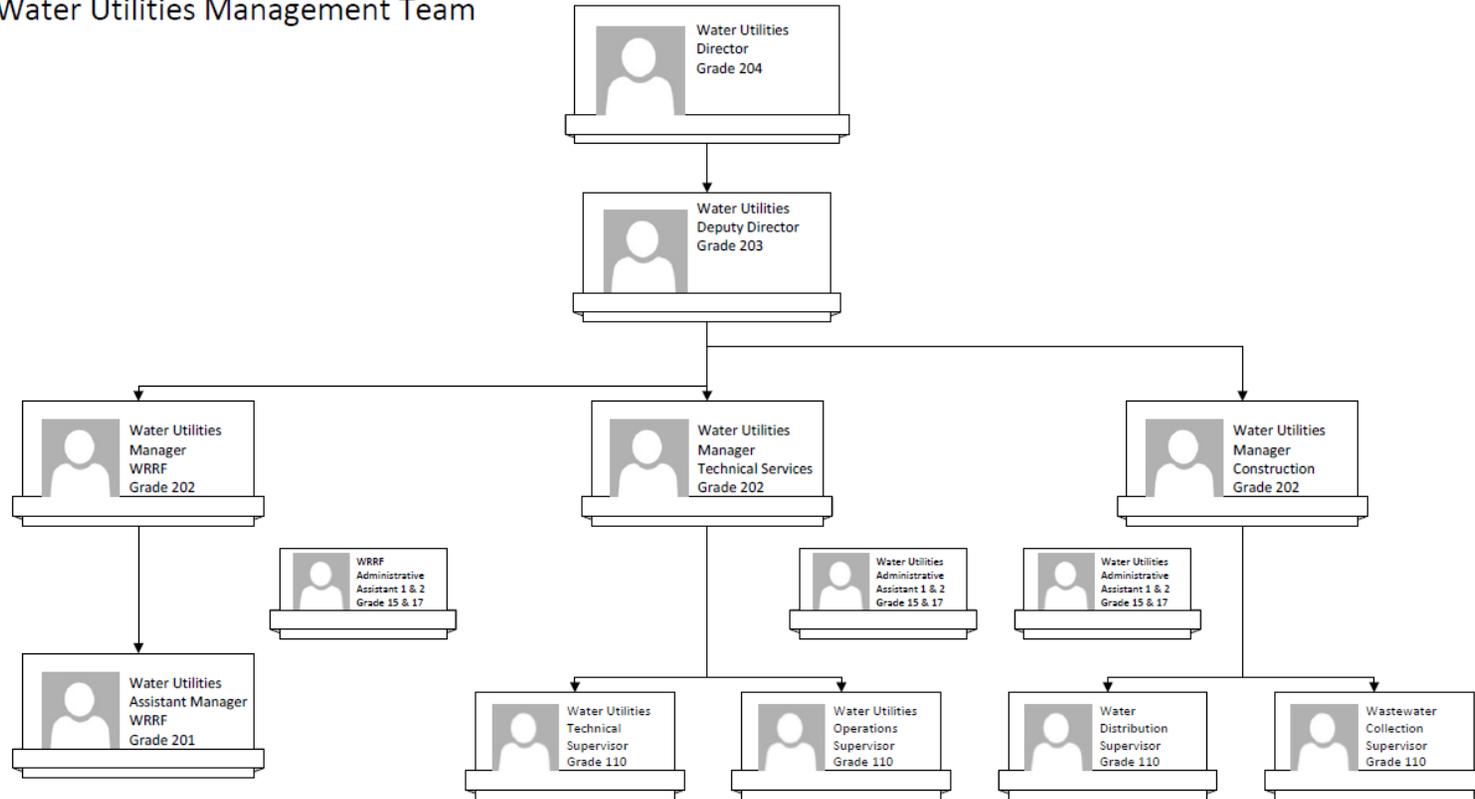
### Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) SEWER REHAB 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ 48,560	\$ 18,877	\$ 20,000	\$ 20,000	\$ 18,000	(2,000)	-10.0%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Interest/Rent	\$ 2	\$ 523	\$ -	\$ -	\$ 10	10	--
Other Income	\$ 223,439	\$ 76,869	\$ -	\$ 76,561	\$ -	\$ -	--
<b>Total Revenues</b>	<b>272,001</b>	<b>96,269</b>	<b>20,000</b>	<b>96,561</b>	<b>18,010</b>	<b>(1,990)</b>	<b>-9.9%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,259,119	\$ 1,446,963	\$ 1,485,885	\$ 1,475,885	\$ 1,609,762	123,877	8.3%
Benefits	\$ 574,382	\$ 604,124	\$ 635,724	\$ 598,724	\$ 669,084	33,360	5.2%
Supplies & Materials	\$ 105,214	\$ 125,350	\$ 124,200	\$ 124,846	\$ 149,460	25,260	20.3%
Technology Maintenance/Minor Equipment	\$ 8,109	\$ 37,723	\$ 47,353	\$ 47,353	\$ 66,640	19,287	40.7%
Professional Services	\$ 17,703	\$ 15,721	\$ 20,000	\$ 20,937	\$ 24,677	4,677	23.4%
Property Services	\$ 206,249	\$ 342,867	\$ 282,900	\$ 385,316	\$ 469,841	186,941	66.1%
Other Services	\$ 57,675	\$ 24,593	\$ 72,200	\$ 72,200	\$ 77,245	5,045	7.0%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>2,228,451</b>	<b>2,597,342</b>	<b>2,668,262</b>	<b>2,725,261</b>	<b>3,066,709</b>	<b>398,448</b>	<b>14.9%</b>
<b>Capital Expenditures</b>							
Capital	\$ 981,043	\$ 1,425,598	\$ 840,000	\$ 2,560,034	\$ 3,948,950	3,108,950	370.1%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>981,043</b>	<b>1,425,598</b>	<b>840,000</b>	<b>2,560,034</b>	<b>3,948,950</b>	<b>3,108,950</b>	<b>370.1%</b>
<b>Other</b>							
Debt Service	\$ 22,234	\$ 4,020	\$ 204,020	\$ 204,020	\$ -	(204,020)	-100.0%
Depreciation/Amortization	\$ 1,415,432	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>1,437,666</b>	<b>4,020</b>	<b>204,020</b>	<b>204,020</b>	<b>-</b>	<b>(204,020)</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>4,647,160</b>	<b>4,026,960</b>	<b>3,712,282</b>	<b>5,489,315</b>	<b>7,015,659</b>	<b>3,303,378</b>	<b>89.0%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 9,400	9,400	--
Use of Reserves	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	(90,000)	-100.0%
Donated Infrastructure (non-cash item)	\$ 3,800,039	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 3,633,200	3,633,200	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>3,800,039</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>3,642,600</b>	<b>3,552,600</b>	<b>3947.3%</b>
<b>Net</b>	<b>\$ (575,120)</b>	<b>\$ (3,930,691)</b>	<b>\$ (3,602,282)</b>	<b>\$ (5,302,754)</b>	<b>\$ (3,355,049)</b>	<b>\$ 247,232</b>	<b>-6.9%</b>

# FUNDS AND DEPARTMENTS

## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

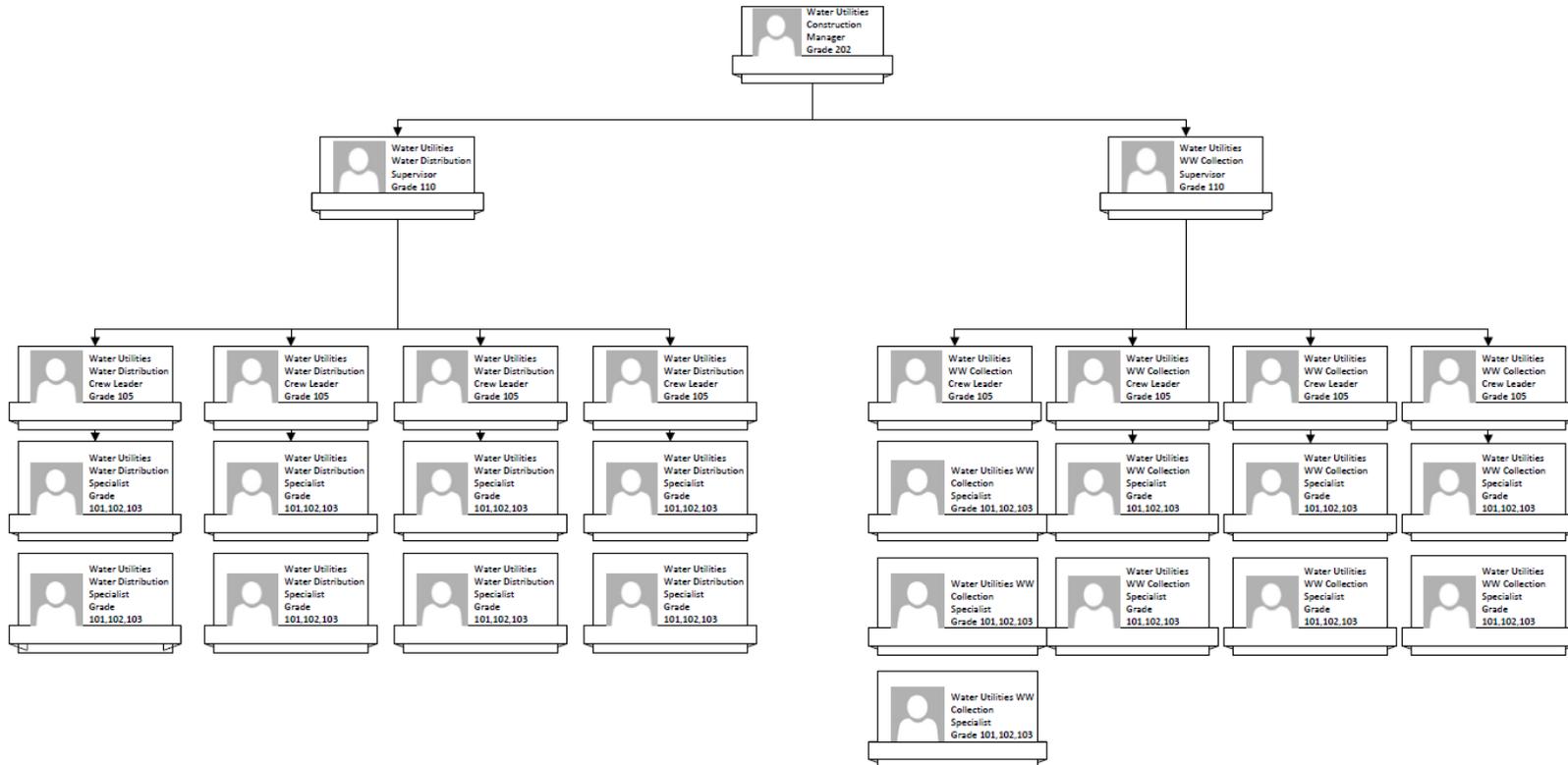
### 2022 Water Utilities Management Team



# FUNDS AND DEPARTMENTS

## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

### Water Utilities Maintenance Team 2022

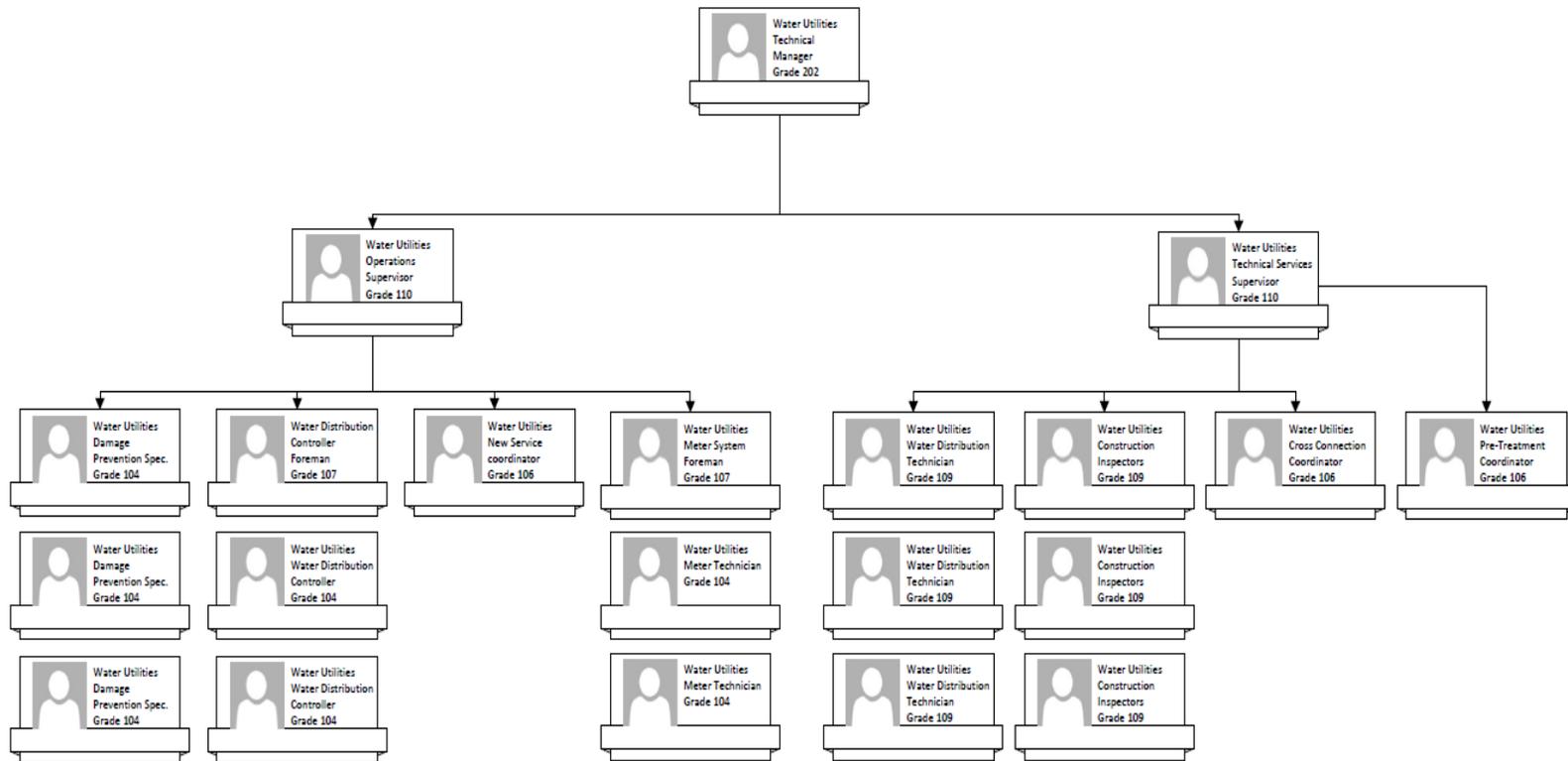


# FUNDS AND DEPARTMENTS

## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

### Water Utilities Technical Services Team

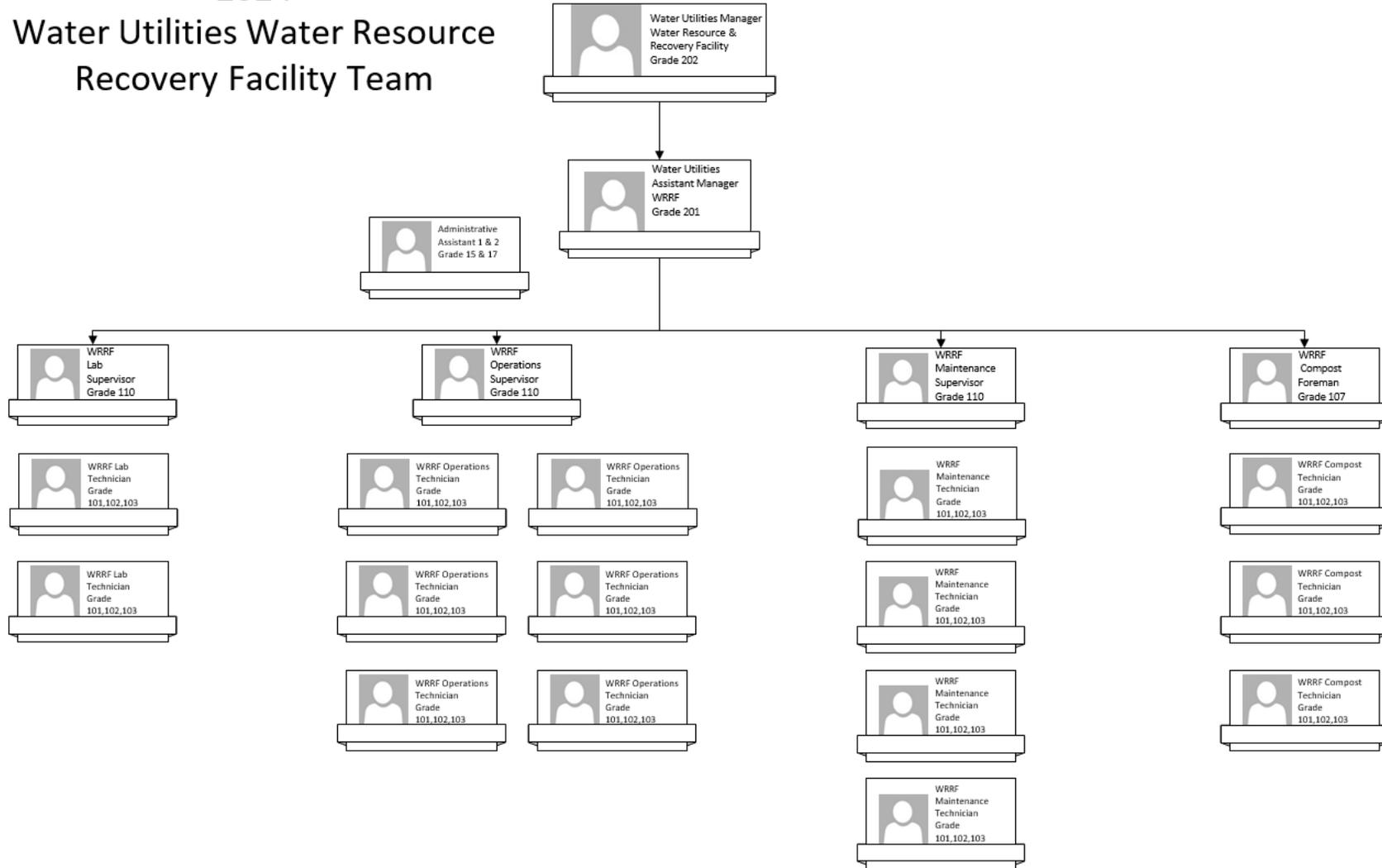
2022



# FUNDS AND DEPARTMENTS

## Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2024  
Water Utilities Water Resource  
Recovery Facility Team



# FUNDS AND DEPARTMENTS

## SANITATION

### OVERVIEW

Sanitation services are provided by a third-party contractor. The Sanitation Department has no personnel assigned to the department. Oversight is provided by the Billing and Collections Manager with the Utility Billing and Collections Department providing all staff for account and customer service tasks and the Accounting Departments completing the financial tasks for the department.

### ACCOMPLISHMENTS 2023

- Distributed two bill inserts encouraging proper recycling.
- Created three social media campaigns to encourage proper recycling.
- Continued to work with the Northwest Arkansas Council, Benton County Solid Waste District, and the Cities across the region to improve recycling habits, knowledge of the programs and how to correctly recycle.

### GOALS AND OBJECTIVES 2024

- Select and work with a consultant to begin the process of selecting the sanitation provider for the next contract period.
- Continue to work with the Northwest Arkansas Council, Benton County Solid Waste District, and the Cities across the region to improve recycling habits, knowledge of the programs and how to correctly recycle.



Rates

Customer

Type Charge

Residential	\$16.93 per Month
Small Commercial	\$21.19 per Month
Large Commercial – Dumpsters	\$5.93 per Cu Yd.

<u>Performance Measure</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Accounts	20,078	20,451	20,921
Dumpster Cu Yd/Mo	42,306	44,065	48,715
Cardboard Cu Yd/Mo	3,212	3,388	4,284

# FUNDS AND DEPARTMENTS

## SANITATION 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Charge for Services	\$ 6,970,297	\$ 7,440,925	\$ 6,609,817	\$ 6,609,817	\$ 7,638,849	1,029,032	15.6%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Interest/Rent	\$ (14,812)	\$ 44,316	\$ 8,161	\$ 8,161	\$ 25,097	16,936	207.5%
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Revenues</b>	<b>6,955,485</b>	<b>7,485,241</b>	<b>6,617,978</b>	<b>6,617,978</b>	<b>7,663,947</b>	<b>1,045,968</b>	<b>15.8%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Professional Services	\$ 2,310	\$ 1,827	\$ 10,000	\$ 10,000	\$ 65,000	55,000	550.0%
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Other Services	\$ 27,082	\$ 54,164	\$ 55,000	\$ 55,000	\$ 55,000	-	0.0%
Utility Cost of Goods	\$ 6,210,356	\$ 6,721,849	\$ 6,004,615	\$ 6,004,615	\$ 6,785,464	780,849	13.0%
<b>Total Operations and Maintenance</b>	<b>6,239,748</b>	<b>6,777,840</b>	<b>6,069,615</b>	<b>6,069,615</b>	<b>6,905,464</b>	<b>835,849</b>	<b>13.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,239,748</b>	<b>6,777,840</b>	<b>6,069,615</b>	<b>6,069,615</b>	<b>6,905,464</b>	<b>835,849</b>	<b>13.8%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ 715,737</b>	<b>\$ 707,402</b>	<b>\$ 548,363</b>	<b>\$ 548,363</b>	<b>\$ 758,483</b>	<b>\$ 210,120</b>	<b>38.3%</b>

# FUNDS AND DEPARTMENTS

## SANITATION

### BUDGET SUMMARY

- Revenue up due to growth in the City.
- Professional Services up due to budget for bidding consultant.
- Utility Cost of Goods is up based on the increased revenue.



# **FUNDS AND DEPARTMENTS**

## **INVENTORY DEPARTMENT**

### **OVERVIEW**

The mission of the Inventory Department is to provide, maintain and organize inventory for all City of Bentonville department needs. The Inventory Dept. operates and maintains a 16,000-sf warehouse facility containing over 2,000 individual items, 1 ac of open laydown yards, and a fueling facility servicing the entire city fleet.

### **ACCOMPLISHMENTS 2023**

- Increased overall warehouse material inventory to cover department needs.
- Worked with Purchasing to address long lead times and increased unit costs.
- Worked with BEUD concerning the planning for the electric AMI meter project.

### **GOALS AND OBJECTIVES 2024**

- Continue to maintain large amount of material to cover department needs.
- As lead times continue to increase, keep working with Purchasing to find innovative ways to obtain material.
- Pave grass area east of Warehouse building to increase lay down area.
- Continue to work with electric AMI meter project, and ordering meters for developments outside of the overall project.

### **Performance Measures**

<b>Inventory Warehouse</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Yearly inventory	\$3.98M	\$5.3M	\$8.1M	\$12M

### **BUDGET SUMMARY**

No significant increases to budget, capital budget includes \$270k for a concrete pad at the warehouse for additional storage.

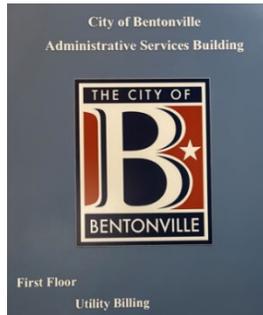
# FUNDS AND DEPARTMENTS

## INVENTORY DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 186,574	\$ 197,829	\$ 200,102	\$ 200,102	\$ 211,100	10,998	5.5%
Benefits	\$ 83,894	\$ 89,539	\$ 83,817	\$ 91,817	\$ 95,087	11,270	13.4%
Supplies & Materials	\$ 31,813	\$ 24,777	\$ 42,000	\$ 42,002	\$ 43,050	1,050	2.5%
Technology Maintenance/Minor Equipment	\$ 15,486	\$ 12,994	\$ 15,997	\$ 15,997	\$ 17,047	1,051	6.6%
Professional Services	\$ 948	\$ 1,921	\$ 10,000	\$ 10,000	\$ 15,000	5,000	50.0%
Property Services	\$ 18,963	\$ 21,142	\$ 25,000	\$ 25,003	\$ 47,564	22,564	90.3%
Other Services	\$ 148	\$ 148	\$ 5,148	\$ 5,148	\$ 5,155	7	0.1%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>337,826</b>	<b>348,350</b>	<b>382,064</b>	<b>390,068</b>	<b>434,004</b>	<b>51,940</b>	<b>13.6%</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ 12,531	\$ 110,000	\$ 110,000	\$ 370,000	260,000	236.4%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>12,531</b>	<b>110,000</b>	<b>110,000</b>	<b>370,000</b>	<b>260,000</b>	<b>236.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ 103,977	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>103,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>441,803</b>	<b>360,881</b>	<b>492,064</b>	<b>500,068</b>	<b>804,004</b>	<b>311,940</b>	<b>63.4%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (441,391)</b>	<b>\$ (360,881)</b>	<b>\$ (492,064)</b>	<b>\$ (500,068)</b>	<b>\$ (804,004)</b>	<b>\$ (311,940)</b>	<b>63.4%</b>

## **FUNDS AND DEPARTMENTS**

### **UTILITY BILLING & METER READING DEPARTMENT**



#### **OVERVIEW**

The department provides utility account customer services including starting and stopping services, collecting meter readings, generating accurate monthly bills, collecting payments for utility services and other City revenues, answering customer questions in person, on the phone and via email. The City provides electric, water, sewer, and trash/recycling services to 29,783 accounts.

#### **ACCOMPLISHMENTS 2023**

- An integrated Key Accounts Representative position into the billing work group focusing on our larger customers and those with more complicated or unique rates.
- Increased paperless customers 39% by utilizing a partnership with Invoice Cloud to sponsor a sweepstakes during first quarter 2023 celebrating the City of Bentonville's 150<sup>th</sup> birthday.
- Implemented a scheduled ride-along program for office staff to observe the field staff's duties and challenges.
- Combined and split meter reading routes for several cycles to balance route sizes.
- Supported water meter review and changeout of more than 8,000 meters as well as numerous meter registers and nodes.
- Prepared for the electric meter changeout project to begin in 2024.
- Implemented new technology for manually reading meters not in the AMI system.

#### **GOALS AND OBJECTIVES 2024**

- Complete the Utility Office portion of the Eaton electric meter changeout project.
- Complete staff training on all aspects of the Eaton electric meters.
- Work with Accounting to select an outside Collection Agency for both the Utility Billing and Accounting Departments.
- Update Terms and Conditions of Service from 2004 to address any new issues and update policies.
- Provide delegation driven training to all staff to allow better ease of departmental workflow and quicker resolution for the customers.

## FUNDS AND DEPARTMENTS

### UTILITY BILLING AND METER READING DEPARTMENT

<u>Performance Measure</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Meters Read	626,053	644,835	683,357
On/Off Work Orders	23,690	26,059	23,107
New Accounts	470	775	932
Payments Processed	\$151,657,566	\$117,933,395	\$129,985,735
Credit Cards	\$45,271,763	\$52,650,000	\$53,400,000
Returned Checks/drafts	\$94,512	\$105,000	\$169,000
Phone Calls	56,885	56,400	58,000

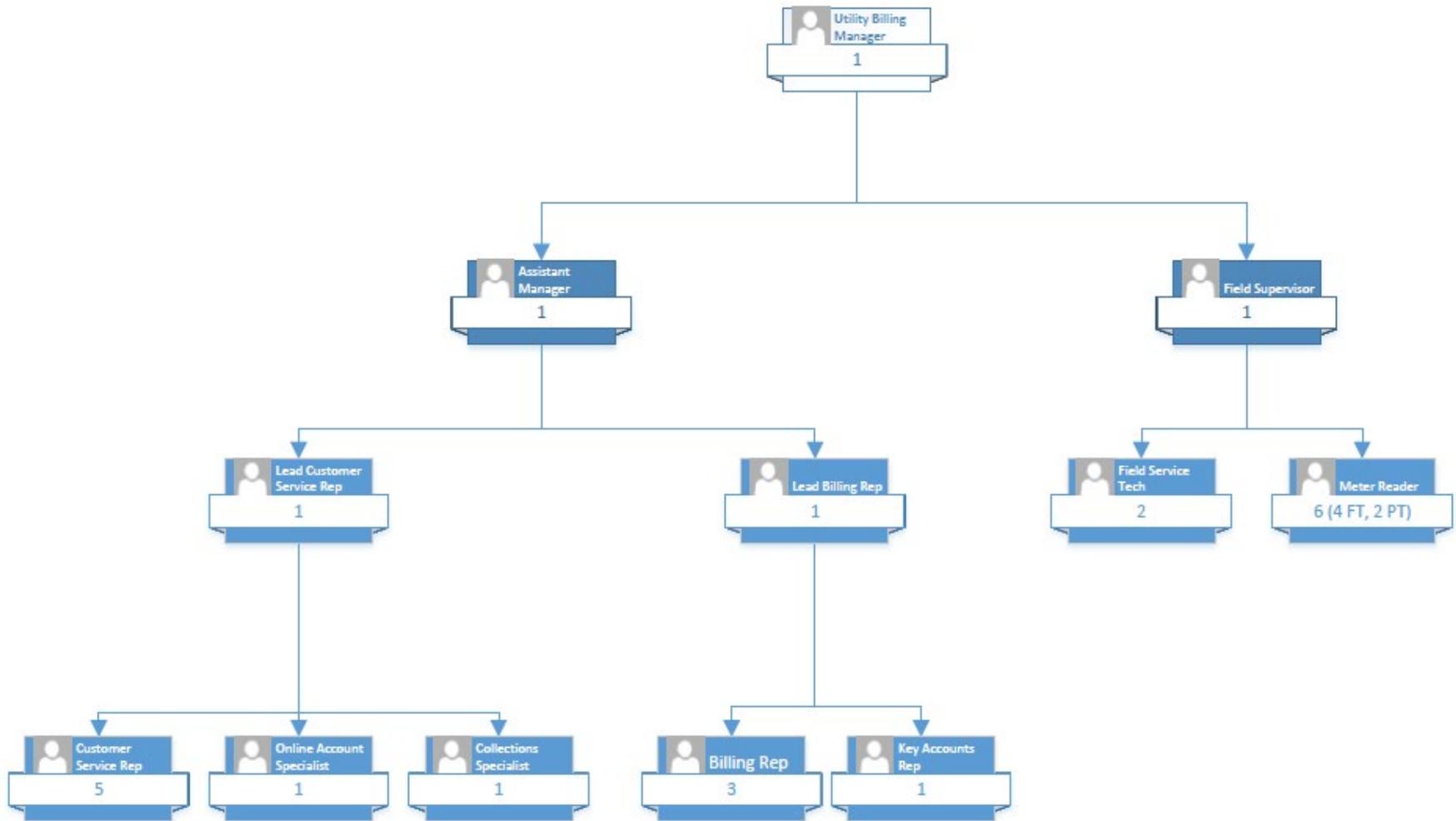
### BUDGET SUMMARY

- Salaries and wages are up due to merit increase.
- Benefits are up due to added coverage.
- Supplies and materials up due to budgeting Bad Debt Expense.
- Capital Expenses up due to Network upgrades and system storage.



# FUNDS AND DEPARTMENTS

Utility Billing and Meter Reading Organizational Chart



# FUNDS AND DEPARTMENTS

## UTILITY BILLING AND METER READING DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ 1,057,865	\$ 1,106,360	\$ 1,010,526	\$ 1,010,526	\$ 955,252	(55,274)	-5.5%
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Interest/Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Income	\$ 71,789	\$ 49,799	\$ 50,000	\$ 50,000	\$ 52,313	\$ 2,313	4.6%
<b>Total Revenues</b>	<b>1,129,654</b>	<b>1,156,160</b>	<b>1,060,526</b>	<b>1,060,526</b>	<b>1,007,565</b>	<b>(52,961)</b>	<b>-5.0%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 974,948	\$ 1,050,382	\$ 1,147,306	\$ 1,147,306	\$ 1,135,968	(11,339)	-1.0%
Benefits	\$ 381,709	\$ 427,186	\$ 448,721	\$ 448,721	\$ 440,291	(8,430)	-1.9%
Supplies & Materials	\$ 841,409	\$ 248,913	\$ 346,225	\$ 346,478	\$ 577,575	231,350	66.8%
Technology Maintenance/Minor Equipment	\$ 575,700	\$ 628,457	\$ 885,958	\$ 886,387	\$ 917,213	31,255	3.5%
Professional Services	\$ 841,170	\$ 887,854	\$ 756,616	\$ 756,802	\$ 924,479	167,863	22.2%
Property Services	\$ 78,549	\$ 84,606	\$ 128,673	\$ 131,619	\$ 141,974	13,301	10.3%
Other Services	\$ 5,772	\$ 4,660	\$ 20,309	\$ 20,309	\$ 18,304	(2,005)	-9.9%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>3,699,256</b>	<b>3,332,059</b>	<b>3,733,809</b>	<b>3,737,623</b>	<b>4,155,805</b>	<b>421,996</b>	<b>11.3%</b>
<b>Capital Expenditures</b>							
Capital	\$ 96,762	\$ 79,090	\$ 119,676	\$ 127,553	\$ 330,783	211,106	176.4%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>96,762</b>	<b>79,090</b>	<b>119,676</b>	<b>127,553</b>	<b>330,783</b>	<b>211,106</b>	<b>176.4%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ 502,512	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>502,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>4,298,530</b>	<b>3,411,148</b>	<b>3,853,485</b>	<b>3,865,176</b>	<b>4,486,587</b>	<b>633,102</b>	<b>16.4%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (3,168,876)</b>	<b>\$ (2,254,989)</b>	<b>\$ (2,792,959)</b>	<b>\$ (2,804,650)</b>	<b>\$ (3,479,022)</b>	<b>\$ (686,062)</b>	<b>24.6%</b>



## SPECIAL REVENUE FUNDS

- IMPACT & CAPACITY FUND
  - Police Impact Fees
  - Fire Impact Fees
  - Parks Impact Fees
  - Library Impact Fees
- STREET FUND
- DEBT SERVICE FUND

## FUNDS AND DEPARTMENTS



Most of these are Special Revenue Funds and are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. A good example is state turnback funds for streets. Those funds cannot be used for any other function. Each of these funds has such restricted funds, which may be supplemented by transfers from the General Fund upon approval of the City Council.

**STREET FUND:** While Streets is the only actual department in this grouping, it is presented similarly the General fund and Utility fund departments above. It includes a brief statement of the task of the department, some accomplishments for the past year, goals and objectives for the budget year, and an organization chart. Also provided are explanations for some of the expenses, and a financial summary showing information for the past two years and the budget year, along with the change in dollars and percent from the previous year to the budget year.

**DEBT SERVICE FUND:** This is the tax revenue that is received by our bond holders. As mentioned earlier, this is comprised of 80% of the capital penny. The taxes are deposited and used to pay down our Bond debt obligations in the General Fund. In strong economic years, any excess tax dollars collected outside the scheduled payments are automatically applied to the balance of the debt.

**IMPACT & CAPACITY FUND:** This section also includes information for impact and capacity fees. Until 2005, these were reported within the respective departments, but reporting and tracking was a bit cumbersome. Now we are keeping each of these in separate “departments” and funds are transferred as appropriate to their “target” departments as they are used in accordance with the provisions of the purpose of the fees.

# FUNDS AND DEPARTMENTS

## IMPACT AND CAPACITY FUND

### IMPACT AND CAPACITY FEES

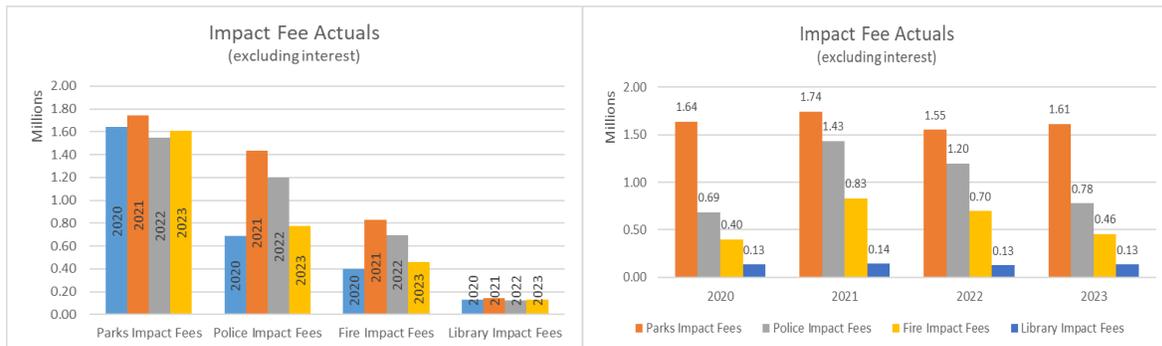
ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:

[bentonvillemunicipalcodeonline.com](http://bentonvillemunicipalcodeonline.com) under Chapter 46 “Impact Fees”

Impact fees in general are to be used for capital items related to new growth related infrastructure. The fees are collected at the time a Certificate of Occupancy is issued. The expenses are transferred as new budget expenses have occurred. The city has four current impact fees, Police, Fire, Library and Parks.

Actuals Collected	2020	2021	2022	2023
Parks Impact Fees	1,639,822.00	1,743,758.00	1,550,498.42	1,610,289.00
Police Impact Fees	686,146.12	1,432,954.93	1,197,769.79	778,073.99
Fire Impact Fees	399,582.53	832,028.23	695,070.26	457,679.10
Library Impact Fees	133,086.00	141,696.00	125,673.84	132,806.00
<b>Grand Total</b>	<b>2,858,636.65</b>	<b>4,150,437.16</b>	<b>3,569,012.31</b>	<b>2,978,848.09</b>

A study conducted in 2023 resulted in revised impact fees based on property type. It took into consideration population growth and the departments’ capital improvement plan needs. The result was four new ordinances and fee schedules. (Ordinances 2023-236, 2023-237, 2023-238, 2023-239) Impact fees are used to partially fund the department’s future capital needs. The increase in the 2024 budgeted amount was a projection based on the increasing historical revenue growth as a result of our rapidly growing city. The “transfers out” represent earmarked collections funded in the corresponding department’s 2024 adopted budget, where the capital items budgeted for 2024 will be expensed.



The impact fees are tiered based on property type and vary by impact fee.

- Police and Fire Impact fees : The Residential property includes classes such as single-family attached, single family detached and multifamily. Non-Residential include classes as Retail, Office, Industrial, and Institutional.
- Parks and Library: The Residential property includes classes such as single-family attached, single family detached and multifamily.

# FUNDS AND DEPARTMENTS

## IMPACT AND CAPACITY FUND 2024 Adopted Budget

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assessments/Fines	\$ 3,569,012	\$ 2,978,848	\$ 1,785,000	\$ 1,785,000	\$ 2,700,000	915,000	51.3%
Interest/Rent	\$ 64,106	\$ 228,550	\$ -	\$ -	\$ 178,333	178,333	-
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>3,633,119</b>	<b>3,207,398</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,878,333</b>	<b>1,093,333</b>	<b>61.3%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ 1,785,000	\$ 1,785,000	\$ 2,378,333	593,333	33.2%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,378,333</b>	<b>593,333</b>	<b>33.2%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,785,000</b>	<b>1,785,000</b>	<b>2,378,333</b>	<b>593,333</b>	<b>33.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ 1,725,000	1,725,000	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ 371,559	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	(6,849,599)	(2,225,223)	(1,502,314)	(2,225,223)	(2,225,000)	-	0.0%
<b>Total Other Financing Sources and Uses</b>	<b>(6,478,040)</b>	<b>(2,225,223)</b>	<b>(1,502,314)</b>	<b>(2,225,223)</b>	<b>(500,000)</b>	<b>1,725,000</b>	<b>-114.8%</b>
<b>Net</b>	<b>\$ (2,844,921)</b>	<b>\$ 982,175</b>	<b>\$ (1,502,314)</b>	<b>\$ (2,225,223)</b>	<b>\$ -</b>	<b>\$ 2,225,000</b>	<b>-148.1%</b>

### 2024 Impact & Capacity Fund Budget

Impact & Capacity Fund Departments	Revenues	Other Financing Sources and Uses	CAPITAL	Grand Total
Police Impact	755,963.45	0.00	755,963.45	0.00
Parks Impact	1,358,286.99	-500,000.00	858,286.99	0.00
Fire Impact	646,990.02	0.00	646,990.02	0.00
Library Impact	117,092.81	0.00	117,092.81	0.00
<b>Grand Total</b>	<b>2,878,333.27</b>	<b>-500,000.00</b>	<b>2,378,333.27</b>	<b>0.00</b>

# FUNDS AND DEPARTMENTS

## POLICE IMPACT FEE 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ 1,197,770	\$ 778,074	\$ 500,000	\$ 500,000	\$ 700,000	200,000	40.0%
Interest/Rent	\$ 16,707	\$ 71,789	\$ -	\$ -	\$ 55,963	55,963	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>1,214,477</b>	<b>849,863</b>	<b>500,000</b>	<b>500,000</b>	<b>755,963</b>	<b>255,963</b>	<b>51.2%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 755,963	255,963	51.2%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>755,963</b>	<b>255,963</b>	<b>51.2%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>755,963</b>	<b>255,963</b>	<b>51.2%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ (31,022)	\$ -	\$ (31,022)	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>(31,022)</b>	<b>-</b>	<b>(31,022)</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ 1,214,477</b>	<b>\$ 818,841</b>	<b>\$ -</b>	<b>\$ (31,022)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>--</b>

**POLICE IMPACT FEE - \$700,000 (2024 Budget) Ordinance 2023-236:** This fee was reinstated in 2016 and updated in December 2023. The amount collected is based on growth. The Residential fee is based on unit type and ranges from \$194 to \$350/per unit and the Non-Residential fee is based on 1,000 sq feet and varies from \$74-\$436 for retail, office, industrial and institutional residents. The impact fees represent aid in purchasing Police facility space, vehicles and 911 communication infrastructure.

# FUNDS AND DEPARTMENTS

## FIRE IMPACT FEE 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Special Assessments/Fines	\$ 695,070	\$ 457,679	\$ 300,000	\$ 300,000	\$ 600,000	300,000	100.0%
Interest/Rent	\$ 12,492	\$ 57,776	\$ -	\$ -	\$ 46,990	46,990	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>707,563</b>	<b>515,455</b>	<b>300,000</b>	<b>300,000</b>	<b>646,990</b>	<b>346,990</b>	<b>115.7%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 646,990	346,990	115.7%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>646,990</b>	<b>346,990</b>	<b>115.7%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>646,990</b>	<b>346,990</b>	<b>115.7%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ 995,000	995,000	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ 371,559	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ (995,000)	(995,000)	--
<b>Total Other Financing Sources and Uses</b>	<b>371,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>
<b>Net</b>	<b>\$ 1,079,122</b>	<b>\$ 515,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>

**FIRE – FIRE IMPACT FEE - \$600,000 (2024 Budget): Ordinance 2023-237** Originating from January 2002. As a result of the 2023 impact fee study, the Fire/EMS Impact fees were updated in December 2023. The Fire Impact Fee for either Residential or Non-Residential types of dwellings with fees ranging from \$295/per unit - \$532 per unit for Residential and from \$121-717, per 1,000 of Non-Residential properties.

## FUNDS AND DEPARTMENTS

### PARKS & RECREATION IMPACT FEE 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Special Assessments/Fines	\$ 1,550,498	\$ 1,610,289	\$ 900,000	\$ 900,000	\$ 1,300,000	400,000	44.4%
Interest/Rent	\$ 26,975	\$ 69,964	\$ -	\$ -	\$ 58,287	58,287	--
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues</b>	<b>1,577,473</b>	<b>1,680,253</b>	<b>900,000</b>	<b>900,000</b>	<b>1,358,287</b>	<b>458,287</b>	<b>50.9%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 858,287	(41,713)	-4.6%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>900,000</b>	<b>858,287</b>	<b>(41,713)</b>	<b>-4.6%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>900,000</b>	<b>858,287</b>	<b>(41,713)</b>	<b>-4.6%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Transfers Out	\$ (6,845,638)	\$ (1,963,140)	\$ (1,500,000)	\$ (1,963,140)	\$ (500,000)	1,000,000	-66.7%
<b>Total Other Financing Sources and Uses</b>	<b>(6,845,638)</b>	<b>(1,963,140)</b>	<b>(1,500,000)</b>	<b>(1,963,140)</b>	<b>(500,000)</b>	<b>1,000,000</b>	<b>-66.7%</b>
<b>Net</b>	<b>\$ (5,268,165)</b>	<b>\$ (282,887)</b>	<b>\$ (1,500,000)</b>	<b>\$ (1,963,140)</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>-100.0%</b>

**PARKS - PARKS IMPACT FEE - \$1,300,000 (2024 Budget): Ordinance 2023-239** Originating from July 2006. As a result of the 2023 impact fee study, the Park Impact fees were updated in December 2023. The Parks Impact fees are based on Residential property only. Single-family detached \$2,521 per unit, Single-family Attached \$2,017 per unit and Multifamily \$1,396 per unit. To better align actuals to budget the 2024 budget increased revenue projections to \$1.3M.

## **FUNDS AND DEPARTMENTS**

### **LIBRARY IMPACT FEE**

#### Highlights from 2023

Utilizing Impact Fees, Bentonville Public Library expanded its collection of books, audiobooks, videos and “library of things” materials. The new purchases are being processed and made available for public use, enhancing BPL’s offerings for our growing community.

- A focus on lifelong learning and quality additions to the collection included unique items, such as American Girl® dolls, musical instruments, technology and coding kits, sensory materials, board games, video games and more.
- Hard copies of non-fiction student series, educational titles for teens, financial materials for adults and youth books paired with audio readings for literacy development were also purchased using impact fees.
- Additional copies of popular best sellers for all ages were purchased to meet high-demand and address long wait lists.

#### Goals and Budget in 2024

Bentonville Public Library will use Impact Fees for collections and branch improvements as the department readies for the opening of an expanded facility. Several new offerings will be made available for our growing patronage and enhance the Library’s service to the public.

- BPL will open a new Makerspace for community use that will allow patrons to learn through hands-on experiences with tinkering, coding, 3-D printing, arts, crafts and more. The Library will use Impact Fees to purchase equipment that will be used by the public.
- BPL will open a new Digital Lab for community use that will allow patrons to learn new things through specialty technologies. The Library will use Impact Fees to purchase equipment that will be used by the public.
- The Library will use Impact Fees to fund an “opening day collection” of books, audiobooks, videos and things to sustain and expand the library’s collection, as well as upgrade and improve the collection for our use by our growing community.
- Bentonville Public Library will use Impact Fees to fund capital equipment to sustain and expand the library’s capacity to meet growing public demand including new self-check terminals, security gates and a larger book sorting system.

# FUNDS AND DEPARTMENTS

## LIBRARY IMPACT FEE 2024 ADOPTED BUDGET

Description	2022 Actuals	2023 Actuals* unaudited	2023 Original Budget	2023 Revised Budget	2024 Adopted Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assessments/Fines	\$ 125,674	\$ 132,806	\$ 85,000	\$ 85,000	\$ 100,000	15,000	17.6%
Interest/Rent	\$ 5,604	\$ 21,201	\$ -	\$ -	\$ 17,093	17,093	-
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>131,278</b>	<b>154,007</b>	<b>85,000</b>	<b>85,000</b>	<b>117,093</b>	<b>32,093</b>	<b>37.8%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations and Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 117,093	32,093	37.8%
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>117,093</b>	<b>32,093</b>	<b>37.8%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>117,093</b>	<b>32,093</b>	<b>37.8%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ 730,000	730,000	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ (3,961)	\$ (172,078)	\$ (2,314)	\$ (172,078)	\$ (730,000)	(727,686)	31447.1%
<b>Total Other Financing Sources and Uses</b>	<b>(3,961)</b>	<b>(172,078)</b>	<b>(2,314)</b>	<b>(172,078)</b>	<b>-</b>	<b>2,314</b>	<b>-100.0%</b>
<b>Net</b>	<b>\$ 127,317</b>	<b>\$ (18,071)</b>	<b>\$ (2,314)</b>	<b>\$ (172,078)</b>	<b>\$ -</b>	<b>\$ 2,314</b>	<b>-100.0%</b>

**LIBRARY – LIBRARY IMPACT FEE - \$100,000 (2024 Budget): Ordinance 2023-238** Originating from July 2006. As a result of the 2023 impact fee study, the Library Impact fees were updated in December 2023. The Parks Impact fees are based on Residential property only. Single-family detached \$442 per unit, Single-family Attached \$354 per unit and Multifamily \$245 per unit. The budget is set annually at and reflects the city's growth.

## **FUNDS AND DEPARTMENTS**

### **TRANSPORTATION & STREET FUND**

#### **STREET DEPARTMENT**

##### **DEPARTMENT OVERVIEW**

This department manages, coordinates, and maintains right-of-way, streets, sidewalks, drainage, and traffic control within the city limits, as well as in-house pavement and drainage improvements projects. Street Department maintains over 50 traffic signals and over 50 RRFB(rectangular rapid flash beacon) Crosswalks, along with all street signage and pavement markings. All maintenance is prioritized through the city 311 and Work Order systems. Street Department maintenance crews pretreat the hills, bridges, and overpasses with salt brine solution in the event of winter weather.



##### **ACCOMPLISHMENTS 2023**

- Over 600 - 311 reported issues completed.
- 12.3 miles of city streets overlaid or sealed
- 73 tons of asphalt used for pothole repairs.
- 1.35 miles of ditches cleaned.
- 2.15 linear miles of crack sealing completed.
- 4,640 gallons of salt brine and 12,092 tons of salt/sand applied to roads.
- 143 linear feet of curb repaired.
- 852 linear feet of sidewalk repaired.
- Issued over 270 Right of Way Permits.

# FUNDS AND DEPARTMENTS

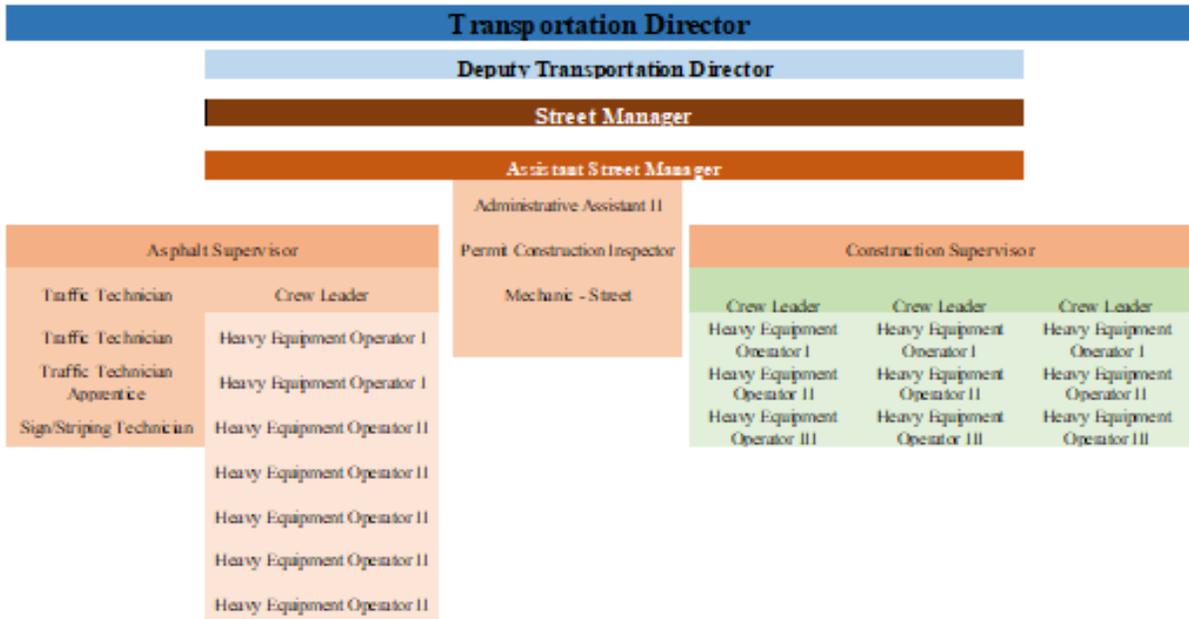
## STREET DEPARTMENT

### 2024 Goals & Objectives

- Continue to maintain and improve city wide drainage ways.
- Maintain and improve city streets using industry wide best practices.
- Maintain and improve city sidewalk and trail infrastructure.
- Continue to support other city departments on in-house projects.
- Continue to apply more cost efficient and effective methods for maintaining street infrastructure.

### Budget Summary

- Addition of 2 new supervisory positions and 4 new positions for Heavy Equipment Operators.
- Goal of 5 traffic lane miles of roadway paved.
- Goal to get fiber link to N. Walton SPUI
- Street Department Building Expansion \$1.75 million dollars.



# FUNDS AND DEPARTMENTS

## STREET DEPARTMENT 2024 ADOPTED BUDGET

Description	2022 Actual	2023 Actual	2023 Budget	2023 Revised	2024 Approved Budget	Change in Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 7,265,485	\$ 7,438,968	\$ 7,020,958	\$ 7,020,958	\$ 7,505,837	\$ 484,879	6.9%
Licenses & Permits	\$ 15,255	\$ 8,455	\$ 17,000	\$ 17,000	\$ 12,000	\$ (5,000)	-29.4%
Intergovernmental Revenue	\$ 77,678	\$ 61,999	\$ -	\$ 3,066,463	\$ -	\$ -	--
Charge for Services	\$ 51,752	\$ 113,521	\$ 21,000	\$ 21,000	\$ 31,000	\$ 10,000	47.6%
Special Assessments/Fines	\$ 1,024,280	\$ 12,456,262	\$ -	\$ 12,466,483	\$ -	\$ -	--
Interest/Rent	\$ 165,899	\$ 576,434	\$ 40,345	\$ 40,345	\$ 357,136	\$ 316,791	785.2%
Other Income	\$ 3,599,448	\$ 3,301,117	\$ -	\$ 3,302,200	\$ -	\$ -	--
<b>Total Revenues</b>	<b>12,199,798</b>	<b>23,956,755</b>	<b>7,099,303</b>	<b>25,934,449</b>	<b>7,905,973</b>	<b>806,670</b>	<b>11.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ 1,614,243	\$ 1,754,268	\$ 1,824,395	\$ 1,839,690	\$ 2,125,363	\$ 300,968	16.5%
Benefits	\$ 693,237	\$ 740,666	\$ 747,341	\$ 750,854	\$ 946,005	\$ 198,665	26.6%
Supplies & Materials	\$ 303,003	\$ 290,145	\$ 241,250	\$ 265,335	\$ 225,457	\$ (15,793)	-6.5%
Technology Maintenance/Minor Equipment	\$ 49,945	\$ 72,866	\$ 83,631	\$ 84,256	\$ 84,979	\$ 1,348	1.6%
Professional Services	\$ 90,527	\$ 80,053	\$ 153,102	\$ 153,102	\$ 188,010	\$ 34,908	22.8%
Property Services	\$ 474,230	\$ 625,423	\$ 846,974	\$ 980,965	\$ 531,615	\$ (315,359)	-37.2%
Other Services	\$ 42,318	\$ 56,757	\$ 65,546	\$ 67,746	\$ 89,343	\$ 23,797	36.3%
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<b>Total Operations and Maintenance</b>	<b>3,267,504</b>	<b>3,620,179</b>	<b>3,962,239</b>	<b>4,141,949</b>	<b>4,190,773</b>	<b>228,534</b>	<b>5.8%</b>
<b>Capital Expenditures</b>							
Capital	\$ 9,429,630	\$ 11,647,541	\$ 2,663,500	\$ 24,642,468	\$ 2,670,000	\$ 6,500	0.2%
Setasides - Capital Items	-	-	-	-	-	-	--
<b>Total Capital Expenditures</b>	<b>9,429,630</b>	<b>11,647,541</b>	<b>2,663,500</b>	<b>24,642,468</b>	<b>2,670,000</b>	<b>6,500</b>	<b>0.2%</b>
<b>Other</b>							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	--
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>12,697,134</b>	<b>15,267,720</b>	<b>6,625,739</b>	<b>28,784,417</b>	<b>6,860,773</b>	<b>235,034</b>	<b>3.5%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers In	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	--
Transfers Out	\$ -	\$ (5,000,000.00)	\$ -	\$ (5,000,000.00)	\$ -	\$ -	--
<b>Total Other Financing Sources and Uses</b>	<b>5,000,000</b>	<b>(5,000,000)</b>	<b>-</b>	<b>(5,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ 4,502,664</b>	<b>\$ 3,689,035</b>	<b>\$ 473,564</b>	<b>\$ (7,849,968)</b>	<b>\$ 1,045,200</b>	<b>\$ 571,636</b>	<b>120.7%</b>

2024Street Fund Budget

Street Fund Department	Revenues	Other Financing Sources and Uses	O&M	CAPITAL	Grand Total
Street	7,905,972.64	0.00	4,190,772.78	2,670,000.00	1,045,199.86
<b>Grand Total</b>	<b>7,905,972.64</b>	<b>0.00</b>	<b>4,190,772.78</b>	<b>2,670,000.00</b>	<b>1,045,199.86</b>

# FUNDS AND DEPARTMENTS

## STREET DEPARTMENT

Sears Road Paving Before:



Sears Road - Under Construction:



Sears Road After:



# FUNDS AND DEPARTMENTS

## STREET DEPARTMENT

New Mill & Overlay Machine in Operation on Aviation Street



Lockheed Before & After Mill & Overlay



RRFB Crosswalk (Rectangular Rapid Flashing Beacon)



# FUNDS AND DEPARTMENTS

## DEBT SERVICE FUND 2024 ADOPTED BUDGET

Description	2022 Actual	2023 Actual*	2023 Budget	2023 Revised	2024 Approved Budget	Change in	
						Dollars (23 Orig Bud vs 24 Bud)	Change in Percent
<b>Revenues</b>							
Taxes	\$ 18,571,646	\$ 23,275,299	\$ 17,972,263	\$ 17,972,263	\$ 20,386,302	\$ 2,414,039	13.4%
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charge for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assessments/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest/Rent	\$ 96,702	\$ 417,293	\$ -	\$ -	\$ -	\$ -	-
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>18,668,348</b>	<b>23,692,592</b>	<b>17,972,263</b>	<b>17,972,263</b>	<b>20,386,302</b>	<b>2,414,039</b>	<b>13.4%</b>
<b>Expenditures</b>							
<b>Operations and Maintenance</b>							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Materials	\$ -	\$ 950	\$ -	\$ -	\$ -	\$ -	-
Technology Maintenance/Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Utility Cost of Goods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations and Maintenance</b>	<b>\$ -</b>	<b>\$ 950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Capital Expenditures</b>							
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Setasides - Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Other</b>							
Debt Service	\$ 28,591,704	\$ 21,510,556	\$ 4,056,741	\$ 4,056,741	\$ 20,386,302	\$ 16,329,562	402.5%
Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>28,591,704</b>	<b>21,510,556</b>	<b>4,056,741</b>	<b>4,056,741</b>	<b>20,386,302</b>	<b>16,329,562</b>	<b>402.5%</b>
<b>Total Expenditures</b>	<b>28,591,704</b>	<b>21,511,506</b>	<b>4,056,741</b>	<b>4,056,741</b>	<b>20,386,302</b>	<b>16,329,562</b>	<b>402.5%</b>
<b>Other Financing Sources and Uses</b>							
Use of Impact/Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Donated Infrastructure (non-cash item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Setasides - Capital Items/ Revenue Bonds	\$ -	\$ 1,680,412	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>1,680,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$ (9,923,357)</b>	<b>\$ 3,861,498</b>	<b>\$ 13,915,523</b>	<b>\$ 13,915,523</b>	<b>\$ -</b>	<b>\$ (13,915,523)</b>	<b>-100.0%</b>

Debt Service Fund accounts for 80% of the receipts on the capital penny as well as the principal, interest, and service fees on the bond money. All debt service tax dollars are directly sent to bond holder. \*2023 Actuals are pre year end closing entries. [More info found on pg.70 General fund Debt](#)

There was a budgeting error in the 2023 budget that only accounted for the payment and not the excess. All of the 80% however was receipted correctly in the actuals.

**CAPITAL LIST**

**CAPITAL APPENDIX – GENERAL FUND**

A list of the requested capital items is presented on the following pages.

**City of Bentonville**  
**2024 Budget**  
**General Fund Capital Purchases**

<b>Department Name</b>	<b>Capital Description</b>	<b>Amount</b>
Administration	Network Switch Upgrades	\$ 7,855.23
	Video Storage Server	\$ 2,500.00
<b>Administration Total</b>		<b>\$ 10,355.23</b>
District Court	Network Switch Upgrades	\$ 9,638.05
	Video Server Upgrade	\$ 7,500.00
<b>District Court Total</b>		<b>\$ 17,138.05</b>
Fire	Additional Engine	\$ 995,000.00
	Ambulance Replacement	\$ 800,000.00
	AreaRae Monitor	\$ 109,000.00
	Assistant Fire Marshal Light Duty Truck Replacement	\$ 65,000.00
	Conceptual Design for Safety Town	\$ 12,500.00
	Mass Spectrometer Replacement	\$ 215,000.00
	MDT Laptop	\$ 6,000.00
	Network Switch Upgrades	\$ 28,637.81
	RIT packs & bottles	\$ 11,200.00
	SCBA Bottles	\$ 34,730.00
	Scott Airpacks	\$ 610,000.00
	Storage building for the Training Tower	\$ 10,000.00
	Chevy Tahoe Replacement	\$ 70,000.00
	Training Tower Gas Prop	\$ 127,567.50
Video Storage Server	\$ 10,000.00	
<b>Fire Total</b>		<b>\$ 3,104,635.31</b>
Information Technology	AT&T remodel	\$ 100,000.00
	Cisco UCS Servers Upgrades	\$ 120,000.00
	City Fiber Project	\$ 75,000.00
	Microsoft SQL Software	\$ 13,000.00
	Network Switch Upgrades	\$ 36,462.95
	Server Upgrades	\$ 17,500.00
	System Storage Upgrade	\$ 115,250.00
	Windows Data Center Server Software	\$ 15,000.00
<b>Information Technology Total</b>		<b>\$ 492,212.95</b>
Legal	AT&T remodel	\$ 100,000.00
<b>Legal Total</b>		<b>\$ 100,000.00</b>
Library	Capital Book and AV Collection purchases including opening day collection	\$ 320,000.00
	Copier	\$ 11,000.00
	Copier w/Finisher	\$ 17,000.00
	EXPANSION - new coin op hardware and software for Business Center/Community Hub	\$ 7,500.00

**CAPITAL LIST**

**CAPITAL APPENDIX -GENERAL FUND**

**City of Bentonville**  
 2024 Budget  
 General Fund Capital Purchases

<b>Department Name</b>	<b>Capital Description</b>	<b>Amount</b>
	EXPANSION - Replacement/upgrade of RFID sorting system - interior (Tech Logic)	\$ 165,000.00
	EXPANSION - RFID upgrades and new technologies (Bibliotheca)	\$ 130,000.00
	EXPANSION: Network Switches	\$ 44,578.12
	Processing materials for collection growth including opening day collection	\$ 30,000.00
	Video Storage Server	\$ 7,500.00
<b>Library Total</b>		<b>\$ 732,578.12</b>
<b>Parks &amp; Recreation</b>	2024 New Position - Maintenance Foreman Truck	\$ 49,000.00
	Aerator MFAC	\$ 5,000.00
	Bikeway T1 Projects	\$ 400,000.00
	Blower Attachment - Grasshopper	\$ 6,900.00
	Blower Attachment - Tool Cat Debris - New	\$ 9,000.00
	Cable Auger Machine - New Facilities	\$ 5,500.00
	CC - Convert Kid Center Tile to Turf	\$ 15,000.00
	CC - Fitness Lobby Furniture Replacement	\$ 15,000.00
	CC - Gym, Track, Fitness Cubby Replacement	\$ 21,000.00
	CC - Pool Stair Well Leisure Pool	\$ 14,000.00
	CC - Replace Fitness Carpet	\$ 60,000.00
	CC - Replace Kid Center Flooring	\$ 9,000.00
	CC - Spin Bike Replacements	\$ 13,200.00
	CC - Splash Wall Repair/Prep/Paint Leisure Pool	\$ 5,000.00
	CC - Wash/Dry Hook Up 2nd Floor	\$ 9,500.00
	Event and Program Software	\$ 49,000.00
	Fence - Event Panels x100	\$ 14,000.00
	Ford Ranger or Equivalent - Custodial New	\$ 42,000.00
	Memorial Park - Security Cameras	\$ 60,000.00
	Memorial Park BB/SB PA System	\$ 17,520.00
	Memorial Park Playground (Phillips PG Relocate)	\$ 365,000.00
	Memorial Pavilion Painting	\$ 10,500.00
	MFAC - 50M Prep/Coat	\$ 115,000.00
	Mower Zero Turn (6) - Replacement	\$ 120,000.00
	Network Switch Upgrades	\$ 63,854.22
	Orchards Playground Shade Structure	\$ 45,000.00
	Parking Lot Maintenance Seal/Stripe	\$ 10,000.00
	Parks Maintenance Facility - FFE	\$ 145,000.00
	Phillips Park - FFE	\$ 143,000.00
	Pool Cleaner CC Dolphin Pool Cleaner	\$ 7,500.00
	Pump CC Backup Pump	\$ 9,000.00
	Pump Parks Backup Pump	\$ 8,500.00

**CAPITAL LIST**

**CAPITAL APPENDIX – GENERAL FUND**

**City of Bentonville**

2024 Budget

General Fund Capital Purchases

Department Name	Capital Description	Amount
	Pump Square Fountain Backup Pump	\$ 6,000.00
	Ram 1500 or Equivalent - Replacement 5030-07	\$ 48,000.00
	Ram 1500 or Equivalent - Sanitation New	\$ 48,000.00
	Ram 2500 or Equivalent - Replacement 5030-17	\$ 67,000.00
	Ram 3500 or Equivalent - Facilities New	\$ 76,000.00
	Ram 3500 or Equivalent - Grounds New	\$ 146,000.00
	Recrown Memorial Soccer #2	\$ 35,000.00
	Recrown Memorial Soccer #8	\$ 160,000.00
	Scrubber CC Large Pool Deck Scrubber - Replacement	\$ 15,000.00
	Scrubber CC Small Floor Scrubber - Replacement	\$ 7,000.00
	Scrubber Cordless Floor - New	\$ 5,300.00
	Sidewalk Projects	\$ 1,200,000.00
	Sod Roller-New Grounds	\$ 5,500.00
	Square Fountain Lighting	\$ 50,000.00
	SW Bentonville Trail System	\$ 500,000.00
	Sweeper Street Sweeper; Trails/Promenade - New	\$ 155,000.00
	Tennis Courts - CC Tennis Courts 3-4	\$ 35,000.00
	Tennis Courts - Memorial Tennis Courts 1-4	\$ 64,000.00
	Tennis Courts - Wildwood Park Tennis Court - Recoat	\$ 40,000.00
	Trailer 20' Flatbed - Replacement Grounds	\$ 17,000.00
	Trailer Deck over - New	\$ 14,000.00
	Trailer Dump - New	\$ 20,000.00
	Trash Collector Vehicle - Promenade	\$ 240,000.00
	Underground Wire Locator - New	\$ 5,500.00
	UTV Kawasaki Mule - New Promenade	\$ 20,000.00
	UTV Kawasaki Mule - New Sanitation	\$ 20,000.00
	Video Storage Server	\$ 7,500.00
<b>Parks &amp; Recreation Total</b>		<b>\$ 4,868,774.22</b>
<b>Planning</b>	Network Switch Upgrades	\$ 7,855.23
	Video Storage Server	\$ 2,500.00
<b>Planning Total</b>		<b>\$ 10,355.23</b>
<b>Police</b>	(1) Admin replacement vehicle	\$ 50,000.00
	(1) CID Replacement Unmarked Vehicle. \$45,000 each to include all up fitting	\$ 45,000.00
	(1) Patrol Replacement Marked Vehicles - Uniform Division. \$69,300 each to include upfitting Chevy Tahoe	\$ 693,000.00
	(16) radios for new vehicles	\$ 88,000.00
	2024 New Position - CID Officer Radio	\$ 5,000.00
	2024 New Position - CID Officer Vehicle	\$ 45,000.00
	2024 New Position - Patrol Officer (1 of 2) Radio	\$ 5,000.00

**CAPITAL LIST**

**CAPITAL APPENDIX – GENERAL FUND**  
**GENERAL FUND CAPITAL ITEMS 2024 BUDGET**

**City of Bentonville**  
 2024 Budget  
 General Fund Capital Purchases

<b>Department Name</b>	<b>Capital Description</b>	<b>Amount</b>
	2024 New Position - Patrol Officer (1 of 2) Vehicle	\$ 69,300.00
	2024 New Position - Patrol Officer (2 of 2) Radio	\$ 5,000.00
	2024 New Position - Patrol Officer (2 of 2) Vehicle	\$ 69,300.00
	Body cameras for 10 replacement vehicles	\$ 15,000.00
	Body cameras for new patrol cars \$1500 x 6	\$ 9,000.00
	Copy machine and maintenance contract	\$ 15,000.00
	Data Storage Expansion	\$ 46,000.00
	Dispatch Battery system	\$ 12,811.10
	Gym Equipment Replacement	\$ 25,000.00
	Investigative and accident tool for survey, mapping, etc	\$ 58,948.24
	IT - VMware Enterprise Upgrade	\$ 20,891.38
	Network Upgrades	\$ 167,122.68
	New K9 for 2024	\$ 20,000.00
	Server	\$ 22,000.00
	Striping, tint, floor mats (10) marked cars replacement and (6) new units	\$ 24,000.00
	Trunk boxes for marked Patrol/Uniform Division Tahoes 6 addition/10 replacement	\$ 24,000.00
	Update records division office and space	\$ 150,000.00
<b>Police Total</b>		<b>\$ 1,684,373.40</b>
<b>Public Works Maintenance</b>	Cemetery Projects - Mausoleum roof replacement, part of departments CIP	\$ 50,000.00
	Replace (1) 2016 Hustler Mower 1,509 hrs Poor Condition - \$20,000	
	Replace (1) 2014 Kubota UTV 6,537 hrs Poor Condition - \$22,000	\$ 42,000.00
	Replacement Trucks	\$ 130,000.00
<b>Public Works Maintenance Total</b>		<b>\$ 222,000.00</b>
<b>Grand Total</b>		<b>\$ 11,242,422.51</b>

**CAPITAL LIST**

**CAPITAL APPENDIX – UTILITY FUND**

**City of Bentonville**  
 2024 Budget  
 Utility Fund Capital Purchases

<b>Department Name</b>	<b>Capital Description</b>	<b>Amount</b>
Electric	Analytics Software/Reporting Tool	\$ 160,000.00
	Backyard Machine	\$ 260,000.00
	Bay Station Upgrade	\$ 30,000.00
	Bright Road Rebuild	\$ 500,000.00
	Carroll Purchases	\$ 50,000.00
	Easements Purchases	\$ 50,000.00
	General SCADA Upgrades	\$ 100,000.00
	General Shelving for Utility Complex	\$ 25,000.00
	Grapple Truck - Replacement 2010 T440 Kenworth	\$ 300,000.00
	Hwy 12 I66 Extension	\$ 500,000.00
	Meters	\$ 300,000.00
	NW 3rd Tie Line	\$ 105,000.00
	Overhead Primary Construction	\$ 450,000.00
	Replacement of 3010-48 (1/2 Ton pick up) 2011 1500 Dodge Ram	\$ 60,000.00
	Street Lights -- Lighting of Roadways	\$ 350,000.00
	Sub A Transformer	\$ 1,800,000.00
	Substation Electronic Equipment	\$ 75,000.00
	T-Line Steel Pole & Easements	\$ 1,000,000.00
	Underground Primary Construction	\$ 2,200,000.00
	<b>Electric Total</b>	
Inventory	Concrete pad at warehouse - not enough money for 2023 - rebid for 2024	\$ 275,000.00
	New forklift for warehouse use	\$ 80,000.00
	New upgrade on barcode scanners for warehouse personnel	\$ 15,000.00
<b>Inventory Total</b>		<b>\$ 370,000.00</b>
Sewer Rehab	CIPP line 1170' of 10" ductile	\$ 468,000.00
	CIPP line 1672' of 8" ductile sewer line.	\$ 585,200.00
	Ground Penetrating Radar Split with Water -BT	\$ 22,250.00
	Manhole rehab.	\$ 80,000.00
	Power lift assembly for the camera.	\$ 9,500.00
	Push camera	\$ 12,000.00
	Replacement 1 Ton truck #3040-14 to a 1/2 ton truck.	\$ 50,000.00
	Replacement camera truck chassis #3040-03 ton-half truck.	\$ 72,000.00
	Replacement of 12-yard dump truck #3040-12	\$ 150,000.00
	Spring Creek Interceptor construction	\$ 2,500,000.00
<b>Sewer Rehab Total</b>		<b>\$ 3,948,950.00</b>

**CAPITAL LIST**

**CAPITAL APPENDIX – UTILITY FUND**

**City of Bentonville**

2024 Budget

Utility Fund Capital Purchases

Department Name	Capital Description	Amount
Utility Billing & Meter	Cisco UCS Servers Upgrades	\$ 120,000.00
	City Fiber Project	\$ 75,000.00
	Network Switch Upgrades	\$ 20,782.58
	System Storage Upgrade	\$ 115,000.00
<b>Utility Billing &amp; Meter Total</b>		<b>\$ 330,782.58</b>
Wastewater	ADMIN: NEW PICK UP 4X4 TRUCK	\$ 55,000.00
	COMPOST: 150' X 50' X 3" ASPHALT PAD EXPANSION	\$ 18,000.00
	MAINTENANCE: 12HP FLYGT SPARE RAS PUMP	\$ 40,000.00
	MAINTENANCE: 2 LIMITORQUE SERIES QX ELECTRIC VALVE ACTUATORS	\$ 25,000.00
	MAINTENANCE: AUGER AND GEARBOX ASSEMBLY FOR MCKISSIC BARSCREEN	\$ 28,470.00
	MAINTENANCE: GRINDER FOR MCKISSIC BARSCREEN	\$ 38,000.00
	MAINTENANCE: 10HP AIR COMPRESSOR FOR ODORBOSS.	\$ 10,000.00
	MAINTENANCE: MULTIMATIC 225 W/ EZ LATCH/TOURCH PACKAGE W/ FLEX HEAD WELDER.	\$ 6,500.00
	Network Switch Upgrades	\$ 19,276.10
<b>Wastewater Total</b>		<b>\$ 240,246.10</b>
Water	1/2 ton truck replacement for Meter Technician #1	\$ 50,000.00
	1/2 ton truck replacement for Meter Technician #2	\$ 50,000.00
	1/2 ton truck replacement for New Service Coordinator	\$ 50,000.00
	13-yard dump truck. #3020-15	\$ 150,000.00
	48" Mag Meter upsize and replacement	\$ 50,000.00
	District Metering Area Meters- BT	\$ 28,000.00
	Downtown Tank Booster Pump	\$ 26,000.00
	Ground Penetrating Radar Split with Sewer BT	\$ 22,250.00
	I Street Booster Pump Motor VFD drive	\$ 15,000.00
	Large AMI meters replacement and new	\$ 150,000.00
	Meter Test Bench Replacement parts -BT	\$ 25,000.00
	Replacement and new AMI meters	\$ 150,000.00
	Upsize waterline to I street tanks. this is the design fees associated with the water main addition 2 miles of 30" from 48" to I street tank site	\$ 1,150,000.00
	Water storage tank maintenance agreement-BT	\$ 350,000.00
	Western Corridor 48" Waterline Design	\$ 2,300,000.00
<b>Water Total</b>		<b>\$ 4,566,250.00</b>
<b>Grand Total</b>		<b>\$ 17,771,228.68</b>

**CAPITAL LIST**

**CAPITAL APPENDIX – STREET FUND**

**City of Bentonville**  
2024 Budget  
Street Fund Capital Purchases

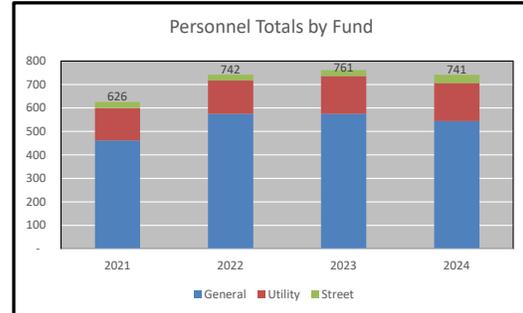
<b>Department</b>	<b>Capital Description</b>	<b>Amount</b>
Street	2024 New Position - Asphalt Supervisor Truck	\$ 40,000.00
	2024 New Position - Construction Supervisor Truck	\$ 40,000.00
	Building Expansion- Adding additional bays for Street Department	\$ 900,000.00
	New rrfb for crosswalks	\$ 28,000.00
	School Zone Beacon upgrades	\$ 10,000.00
	Polara APS push button system upgrade	\$ 18,000.00
	Street Preservation Maintenance Overlays/Mastic Seals	\$ 1,000,000.00
	Replacement for Mechanic Truck (3810-37) 2007 model Ford F 250 w -65,238 miles	\$ 160,000.00
	Trailer Attenuator (Crash Pad)	\$ 43,000.00
	(2) Purchase of current backhoes that will be one year old which is currently on lease.	\$ 400,000.00
	Sonic Ski Sensor and Cable	\$ 13,000.00
	Double post vehicle lift	\$ 18,000.00
	<b>Grand Total</b>	<b>\$ 2,670,000.00</b>

## PERSONNEL

### PERSONNEL INFORMATION

The Accounting Department utilizes our software to compute the amounts. Live payroll files are copied into the budget module. Related variables are updated for the coming year for retirement, FICA, insurance, and similar variables. Each department head is responsible for reviewing information for his/her department, and either verifying it or seeing that it is corrected. During the all-day budget review process Council members have an opportunity to discuss the personnel additions and additions as itemized and provided in the following charts.

For 2024, the City Council approved a 3 % Merit increase throughout the city. Also, during our budget preparation, staffing requests were vetted between finance, human resources, the mayor and departments and it was determined that the 2024 budget could not accommodate all personnel requests initially made. In order to maintain a balanced budget, the City of Bentonville did not approve all personnel requests. The city went through a process to choose only the most essential additions in 2024.



<b>Authorized - Total FTEs</b>						
Year		2021	2022	2023	Change	2024
<b>General Fund</b>						
	Administration	17.5	24.5	38.0	(35.0)	3.0
	Legal	-	-	-	7.0	7.0
	Human Resources	-	-	-	5.0	5.0
	Accounting	10.0	13.0	9.0	3.0	12.0
	Information Technology	-	-	-	16.0	16.0
	District Court	8.5	10.5	10.0	-	10.0
	Planning	8.0	10.0	23.0	(10.0)	13.0
	Engineering	8.0	11.5	14.0	(3.0)	11.0
	Police	115.0	128.0	130.0	11.0	141.0
	Fire	113.0	139.0	131.0	19.0	150.0
	Public Works Maintenance	20.0	22.0	25.0	2.0	27.0
	Parks	115.0	140.0	151.0	(38.0)	113.0
	Library	37.0	37.5	38.0	(10.0)	28.0
	Animal Services	-	4.0	6.0	2.0	8.0
	<b>Fund Total</b>	<b>462.0</b>	<b>540.0</b>	<b>575.0</b>	<b>(31.0)</b>	<b>544.0</b>
<b>Utility Fund</b>						
	Electric	48.0	56.0	55.0	1.0	56.0
	Sewer Rehab	15.0	16.0	12.0	12.0	24.0
	Water	29.0	36.0	40.0	(7.0)	33.0
	Wastewater	22.0	22.0	22.0	-	22.0
	Inventory Warehouse	3.0	3.0	4.0	-	4.0
	Utility Billing/Collection	20.5	24.5	28.0	(5.0)	23.0
	<b>Fund Total</b>	<b>137.5</b>	<b>157.5</b>	<b>161.0</b>	<b>1.0</b>	<b>162.0</b>
	<b>Street</b>	<b>26.0</b>	<b>26.0</b>	<b>25.0</b>	<b>10.0</b>	<b>35.0</b>
<b>City Total</b>		<b>625.5</b>	<b>723.5</b>	<b>761.0</b>	<b>(20.0)</b>	<b>741.0</b>

**PERSONNEL**

**GOVERNMENTAL FUNDS – PERSONNEL ADDITIONS AND UPGRADES**

**2024 ADOPTED BUDGET**

**City of Bentonville**

**2024 Budget**

General Fund - Personnel Additions

<b>Additions</b>				
<b>Department</b>	<b>Position</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total Cost</b>
Finance	Accountant *	\$30,823	\$15,440	\$46,263
Fire	Captain	\$68,015	\$33,717	\$101,732
Fire	Division Chief	\$84,907	\$38,037	\$122,944
Library	Librarian *	\$24,578	\$12,368	\$36,946
Library	Library Specialist II *	\$19,248	\$11,144	\$30,392
Library	(2) Part Time Library Clerk IV *	\$15,126	\$1,157	\$16,283
Parks	Recreation Facilities Manager	\$58,808	\$37,583	\$96,392
Parks	Maintenance Foreman	\$45,226	\$26,750	\$71,976
Parks	(2) Parks Maintenance Worker I **	\$15,897	\$9,622	\$25,519
Parks	(2) Parks Maintenance Worker II **	\$17,186	\$9,905	\$27,091
Planning	Planning Technician	\$45,476	\$26,004	\$71,479
Police	Police Clerk II (Records)	\$38,466	\$24,384	\$62,850
Police	Police Officer II (CID)	\$60,142	\$34,576	\$94,717
Police	(2) Police Officer II (Patrol)	\$120,283	\$70,861	\$191,144
Police	Telecommunicator Assistant Manager	\$59,663	\$30,083	\$89,746
Public Works Maintenance	Custodian II	\$34,223	\$23,760	\$57,982
Public Works Maintenance	Facilities Maintenance Technician III	\$50,156	\$27,994	\$78,150
<b>Total Additions</b>		<b>\$788,223</b>	<b>\$433,384</b>	<b>\$1,221,607</b>

<b>Upgrades</b>				
<b>Department</b>	<b>Position</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total Cost</b>
Human Resources	Human Resources Manager to Director of Human Resources	\$8,620	\$1,980	\$10,599
Planning	Admin Asst II to Planning Projects Coordinator	\$8,629	\$1,982	\$10,611
Court	Part Time Court Clerk to Deputy Court Clerk	\$16,325	\$21,556	\$37,881
<b>Total Upgrades</b>		<b>\$33,573</b>	<b>\$25,518</b>	<b>\$59,091</b>

<b>Total General Fund Additions and Upgrades</b>	<b>\$821,796</b>	<b>\$458,902</b>	<b>\$1,280,698</b>
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\* - July 1, 2024 Start

\*\* - September 1, 2024 Start

**PERSONNEL**

**GOVERNMENTAL FUNDS – PERSONNEL ADDITIONS AND UPGRADES  
2024 ADOPTED BUDGET (CONTINUED)**

Street Fund - Personnel Additions

<b>Additions</b>				
<b>Department</b>	<b>Position</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total Cost</b>
Street	Asphalt Supervisor	\$63,010	\$31,074	\$94,084
Street	Construction Supervisor	\$63,010	\$31,074	\$94,084
Street	(4) Heavy Equipment Operator II	\$152,866	\$98,407	\$251,272
<b>Total Additions</b>		<b>\$278,886</b>	<b>\$160,554</b>	<b>\$439,440</b>

\*NOTE: THERE WERE NO STREET FUND UPGRADES IN 2024

**ENTERPRISE FUNDS – PERSONNEL ADDITIONS AND UPGRADES  
2024 ADOPTED BUDGET**

**City of Bentonville**

**2024 Budget**

Utility Fund - Personnel Additions

<b>Additions</b>				
<b>Department</b>	<b>Position</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total Cost</b>
Sewer	Assistant Manager O&M	\$88,074	\$44,600	\$132,674
Water	Assistant Manager Infrastructure *	\$39,414	\$21,560	\$60,974
<b>Total Additions</b>		<b>\$127,488</b>	<b>\$66,160</b>	<b>\$193,648</b>

<b>Upgrades</b>				
<b>Department</b>	<b>Position</b>	<b>Salary</b>	<b>Benefits</b>	<b>Total Cost</b>
Electric	Administrative Assistant II to Apprentice Engineering Tech	\$4,653	\$1,069	\$5,722
Electric	Administrative Assistant II to Field Operations Coordinator	\$4,422	\$1,016	\$5,438
Sewer	Technical Services Supervisor to Assistant Manager Development Services	\$8,330	\$1,913	\$10,243
<b>Total Upgrades</b>		<b>\$17,405</b>	<b>\$3,998</b>	<b>\$21,403</b>

<b>Total Utility Fund Additions and Upgrades</b>	<b>\$144,893</b>	<b>\$70,158</b>	<b>\$215,051</b>
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## APPENDIX

### IMPACT & CAPACITY FEE INDEX

ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:

[bentonvillemunicipalcodeonline.com](http://bentonvillemunicipalcodeonline.com) under Chapter 46 "Impact Fees"

**Impact Fee Rates were updated to the Maximum Supported Fee on November 14<sup>th</sup>, 2023**

Ordinance 2023-237 Fire Impact Fees - Both residential and nonresidential developments increase the demand on fire services and facilities. After an Impact Fee study was completed in 2023, it showed an increase in fees to be collected.

<b>Residential</b>				
Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Residential (per housing unit)</b>				
Single Family Detached	2.80	\$532	\$318	\$214
Single Family Attached	2.24	\$426	-	-
Multifamily	1.55	\$295	\$200	\$95
<b>Nonresidential</b>				
Development Type	Vehicle Trips	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Nonresidential (per 1,000 Square Feet)</b>				
Retail	14.06	\$717	\$357	\$360
Office	5.42	\$276	\$135	\$141
Industrial	2.38	\$121	\$47	\$74
Institutional	5.39	\$275	-	-

Ordinance 2023-236 Police Impact Fees - Both residential and nonresidential developments increase the demand on police services and facilities. After an Impact Fee study was completed in 2023, it showed a decrease in fees to be collected for Police.

<b>Residential</b>				
Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Residential (per housing unit)</b>				
Single Family Detached	2.80	\$350	\$546	(\$196)
Single Family Attached	2.24	\$280	-	-
Multifamily	1.55	\$194	\$344	(\$150)
<b>Nonresidential</b>				
Development Type	Vehicle Trips	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Nonresidential (per 1,000 Square Feet)</b>				
Retail	14.06	\$436	\$615	(\$179)
Office	5.42	\$168	\$233	(\$65)
Industrial	2.38	\$74	\$81	(\$7)
Institutional	5.39	\$167	-	-

## APPENDIX

### IMPACT & CAPACITY FEE INDEX

ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:

[bentonvillemunicipalcodeonline.com](http://bentonvillemunicipalcodeonline.com) under Chapter 46 "Impact Fees"

**Impact Fee Rates were updated to the Maximum Supported Fee on November 14<sup>th</sup>, 2023**

Ordinance 2023-239 Parks Impact Fees- - Only residential developments increase the demand on Parks services and facilities. After an Impact Fee study was completed in 2023, it showed an increase in fees to be collected.

#### Residential

Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Residential (per housing unit)</b>				
Single Family Detached	2.80	<b>\$2,521</b>	\$2,192	\$329
Single Family Attached	2.24	<b>\$2,017</b>	-	-
Multifamily	1.55	<b>\$1,396</b>	\$1,381	\$15

[1] External funding includes State and Federal grants and community donations

Ordinance 2023-238 Library Impact Fees- - Only residential developments increase the demand on Library services and facilities. After an Impact Fee study was completed in 2023, it showed an increase in fees to be collected.

#### Residential

Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Residential (per housing unit)</b>				
Single Family Detached	2.80	<b>\$442</b>	\$178	\$264
Single Family Attached	2.24	<b>\$354</b>	-	-
Multifamily	1.55	<b>\$245</b>	\$112	\$133

## APPENDIX

### ELECTRIC RATES:

#### Electric

(Electric rates are effective with bills due on or after January 1, 2024)

##### Residential

Facilities Charge First	\$15.70
All kWh Winter	\$0.09135 per kWh
All kWh Summer	\$0.10875 per kWh
Minimum Bill	\$15.70

##### Residential Solar Metering

Facilities Charge First	\$15.70
All kWh Winter	\$0.09135 per kWh
All kWh Summer	\$0.10875 per kWh
All kWh Credit	(\$0.05715) per kWh

##### Small Commercial (Demand less than 50kW)

Facilities Charge	\$22.80
All kWh Winter	\$0.09591 per kWh
All kWh Summer	\$0.11700 per kWh
Minimum Bill	\$22.80

##### Small Commercial Solar Metering

Facilities Charge	\$22.80
All kWh Winter	\$0.09591 per kWh
All kWh Summer	\$0.11700 per kWh
All kWh Credit	(\$0.05715) per kWh

##### Mid-Commercial (Demand more than 50 kW and less than 200 kW)

Facilities Charge	\$40.00
Demand Charge	\$10.35 per kW
Energy Charge Winter Season	\$0.0593 per kWh
Energy Charge Summer Season	\$0.0630 per kWh
Minimum Charge	\$298.75

##### Mid-Commercial Solar Metering

Facilities Charge	\$40.00
Demand Charge	\$10.35 per kW
Energy Charge Winter Season	\$0.0593 per kWh
Energy Charge Summer Season	\$0.0630 per kWh
All kWh Credit	(\$0.05715) per kWh

## APPENDIX

### ELECTRIC RATES (CONT)

#### Large Power (Demand is more than 200 kW)

Demand Charge	Consumption	\$8.75 per kW
Charge		\$0.06327 per kWh
Minimum Charge		\$875.00

#### Large Power Solar Metering

Demand Charge	Consumption	\$8.75 per kW
Charge		\$0.06327 per kWh
All kWh Credit		(\$0.05715) per kWh

#### Rent Lights

100W - LED equivalent	\$6.91/month
250W - LED equivalent	\$12.06/month
1,000W - Flood LED Equivalent	\$27.68/month

#### Power Cost Adjustment

The Power Cost Adjustment (PCA) is reflected as a line item in the electric portion of your utility bill. The PCA is primarily due to the monthly fluctuation in the costs to generate and deliver the electricity used that are charged by the Utility's provider. These fluctuating costs are not included on the rates and are passed through to the customer. The utility does not earn additional revenue from the PCA.

An estimated portion of the fuel cost is included in the rates, however as the costs to produce and supply energy, primarily driven by the variability in the cost of fuel, the PCA ensures the full cost to provide electricity is recovered and available to pay for the power that is provided.

## APPENDIX

### SANITATION RATES

Sanitation service is provided once each week for residential and small commercial service, and as scheduled for individual dumpster service. The city provides residential customers two cart, one for refuse and one for recycling. Small commercial customers are provided with one cart for refuse

#### Garbage

(Garbage rates are effective with bills due on or after November 1, 2023)

#### Residential

##### Monthly Charge

Trash and Recycle	\$16.93
Additional Trash	\$ 8.48
Additional Recycle	\$ 0.00
Delivery Fee for	
Additional Trash	\$45.00

#### Commercial

##### Monthly Charge

Trash Cart Only	\$21.19
Recycle Cart	\$21.19
Additional Trash	\$ 8.48
Additional Recycle	\$ 0.00
Delivery Fee	
for Additional Trash	\$45.00

#### Dumpster Matrix

Pick-up/Week Size: Cubic Yard	1	2	3	4	5	6
2-Yard	\$51.40	\$102.80	\$154.20	\$205.60	\$257.00	\$308.40
4-Yard	\$102.80	\$205.60	\$308.40	\$411.20	\$514.00	\$616.80
6-Yard	\$154.20	\$308.40	\$462.60	\$616.80	\$771.00	\$925.20
8-Yard	\$205.60	\$411.20	\$616.80	\$822.40	\$1,028.00	\$1,233.60

#### Cardboard Matrix

Pick-up/Week Size: Cubic Yard	1	2	3	4	5	6
2-Yard	\$43.86	\$87.72	\$131.58	\$175.44	\$219.30	\$263.16
4-Yard	\$87.72	\$175.44	\$263.16	\$350.88	\$438.60	\$526.32
6-Yard	\$131.58	\$263.16	\$394.74	\$526.32	\$657.90	\$789.48
8-Yard	\$175.44	\$350.88	\$526.32	\$701.76	\$877.20	\$1,052.64

## APPENDIX

### **WATER AND WASTEWATER RATES**

#### Water

(Water rates are effective with usage on or after October 1, 2023)

All water rates also include a mandated 'Safe Water Fee' of \$0.40 per month. In addition the water rate includes a \$4.00 per month additional charge per meter for customers outside City Limits.

#### Residential

##### **Facility Charge**

3/4" & 5/8" - \$7.71	3" - \$134.97
1" - \$19.28	4" - \$385.63
1½" - \$83.55	6+" - \$835.54
2" - \$89.98	

##### **Consumption Costs**

##### Inside City

0 - 4,000 gallons	\$3.74 per 1,000 gallons
4,000 - 10,000 gallons	\$4.09 per 1,000 gallons
Over 10,000 gallons	\$5.59 per 1,000 gallons

##### Outside City

0 - 4,000 gallons	\$4.46 per 1,000 gallons
4,000 - 10,000 gallons	\$4.88 per 1,000 gallons
Over 10,000 gallons	\$6.68 per 1,000 gallons

#### Commercial

##### **Facility Charge**

3/4" & 5/8" - \$7.71	3" - \$134.97
1" - \$19.28	4" - \$385.63
1½" - \$83.55	6+" - \$835.54
2" - \$89.98	

##### **Consumption Costs**

Inside City	- \$3.92 per 1,000 gallons
Outside City	- \$4.67 per 1,000 gallons

## APPENDIX

### Irrigation

#### Facility Charge

3/4" & 5/8" - \$10.14	3" - \$177.16
1" - \$25.66	4" - \$507.06
1½" - \$109.97	6" - \$1,099.64
2" - \$118.52	

#### Consumption Costs

Inside City - \$4.89 per 1,000 gallons

Outside City - \$5.84 per 1,000 gallons

### Wastewater

(Wastewater rates are effective with bills due on or after January 2024)

#### Residential

##### Facility Charge

3/4" & 5/8" - \$14.78	3" - \$283.67
1" - \$48.69	4" - \$795.26
1½" - \$180.87	6" - \$1,713.16
2" - \$193.10	8" - \$3,446.29
	10"- \$5,169.42

##### Consumption Costs

Inside City - \$8.48 per 1,000 gallons

Outside City - \$10.18 per 1,000 gallons

#### Commercial

##### Facility Charge

3/4" & 5/8" - \$15.80	3" - \$303.13
1" - \$52.03	4" - \$849.82
1½" - \$193.28	6" - \$1,830.70
2" - \$206.35	8" - \$3,681.14
	10"- \$5,521.70

##### Consumption Costs

Inside City - \$9.06 per 1,000 gallons

Outside City - \$10.87 per 1,000 gallons

## APPENDIX

### Per 1,000 gallons

	<b>Water</b>			<b>Wastewater</b>	
	Residential	Irrigation	Commercial	Residential	Commercial
<b>Inside City monthly usage rates</b>					
First 4,000 gallons of water	3.29	N/A	N/A	N/A	N/A
Next 6,000 gallons of water	3.76	N/A	N/A	N/A	N/A
Over 10,000 gallons of water	5.43	N/A	N/A	N/A	N/A
All Consumption	N/A	4.41	3.76	7.69	8.22
<b>Outside City monthly usage rates</b>					
First 4,000 gallons of water	4.00	4.00	4.00	4.00	4.00
Next 6,000 gallons of water	3.91	N/A	N/A	N/A	N/A
	4.48	N/A	N/A	N/A	N/A
Over 10,000 gallons of water	6.48	N/A	N/A	N/A	N/A
All Consumption	N/A	5.26	4.48	9.23	9.86

### Rate per Month

	<b>Water</b>		<b>Wastewater</b>	
	Water	Irrigation	Residential	Commercial
<b>Meter rates</b>				
5/8" meter	7.71	8.89	13.41	14.33
3/4" meter	7.71	8.89	13.41	14.33
1" meter	19.28	22.50	44.16	47.19
1-1/2" meter	83.55	96.41	164.05	175.31
2" meter	89.98	103.91	175.15	187.17
3" meter	134.97	155.32	257.30	274.95
4" meter	385.63	444.55	721.32	770.81
6" meter	835.54	964.08	1,553.89	1,660.50

**APPENDIX**

**MISCELLANEOUS STATISTICAL DATA**

Incorporated – January 1873  
Form of Government – Mayor/Council  
Area – 31.5 square miles

<b><u>Fire Protection</u></b>		<b><u>Wastewater</u></b>		
Stations	7	Meters		20,286
Uniformed Employees	128	Lift Stations		62
		Avg Daily Flow (Gallons)		3,129,000
<b><u>Police Protection</u></b>		Miles of Sewer Line		586
Stations	1	Sewer Manholes		6877
Sworn Officers	92	<b><u>Public Education System</u></b>		
<b><u>Parks and Recreation</u></b>		Elementary		13
Parks Acreage	1,100	Middle		5
Number of Parks	24	Junior High		4
Number of Trails	80	High School		2
Baseball/Softball Fields	22	Certified Teachers		1,375
Soccer Fields/Football Fields	40	Total Staff		2,554
Tennis Courts	30	Enrollment		18,910
Basketball Courts	5	<b><u>Building Permits</u></b>		
Swimming Pools/Splash Parks	5	<b><u>Year</u></b>	<b><u>Number</u></b>	<b><u>Value</u></b>
Ice Rink	1	2023	1660	615,840,334
Indoor Recreation Center	2	2022	1481	766,583,022
Dog Parks	3	2021	1562	1,117,303,480
Lit Regulation Cricket Field	1	2020	1797	529,200,000
Lit Outdoor Pickleball courts	8	2019	1750	454,000,000
Bike/ped tunnels	6	2018	1732	500,000,000
(addl under construction)	6	2017	1562	395,100,000
		2016	1471	372,728,437
<b><u>Streets</u></b>		2015	1375	321,885,167
Miles City Roads and Streets	313	2014	1227	321,836,524
Traffic Signals	59	2013	1225	237,944,732
<b><u>Water</u></b>		2012	1253	222,071,462
Meters	24,898	<b><u>Benton County - Rate of Unemployment</u></b>		
Irrigation Meters	4,388	<b><u>Year</u></b>	<b><u>Rate</u></b>	
Beaver Water Pumping		Nov-23		2.3
Capacity (Gallons)	150,000,000 GPD	2022		2.1
Pumping Capacity to		2021		3.5
Bentonville	26,500 GPD	2020		3.5
Average Daily Use (Gallons)	18,000,000 GPD	2019		2.3
Storage Capacity	12,500,000	2018		2.6
Miles of Water Lines	373	2017		3.1
Fire Hydrants	3,602	2016		2.6
		2015		3.4
<b><u>Electric</u></b>		2014		3.9
Meters	27,802	2013		4.4
Substations	9	2012		4.8
Miles of Distribution Lines	1555			

## APPENDIX

### CENSUS DATA

The information on the following page is from the U.S. Census Bureau, Special Census 2006. In 2005, the City Council authorized staff to contract with the Census Bureau to conduct a special census. For a special census, the Census Bureau is responsible for testing and identifying the persons who will work on the enumeration process; and the city paid the Census Bureau a fee and also paid for the workers that performed the Special Census. The enumeration began in March 2006, with expectations for a new population of at least 28,000 to be certified as a result. Results were certified to the State of Arkansas in July 2006 and the City's population had increased to 28,621. The state turnback, which is a per capita payment in both the General Fund and the Street Fund, was increased accordingly. By the end of 2007, the additional revenue covered the cost of the special census. The regular federal census in 2010 set our official population for the past few years at 35,301. The recent regular federal census in 2020 set our estimated official population at 54,164 and this will be the amount used for budget purposes in subsequent years.

<b>Population, Census, April 1, 2020</b>	<b>54,164</b>
Population, Census, April 1, 2010	35,301
<b>Age and Sex</b>	
Persons under 5 years, percent	▲ 7.7%
Persons under 18 years, percent	▲ 28.2%
Persons 65 years and over, percent	▲ 8.2%
Female persons, percent	▲ 49.3%
<b>Race and Hispanic Origin</b>	
White alone, percent	▲ 78.5%
Black or African American alone, percent (a)	▲ 3.5%
American Indian and Alaska Native alone, percent (a)	▲ 0.7%
Asian alone, percent (a)	▲ 12.2%
Native Hawaiian and Other Pacific Islander alone, percent (a)	▲ 0.1%
Two or More Races, percent	▲ 3.5%
Hispanic or Latino, percent (b)	▲ 10.2%
White alone, not Hispanic or Latino, percent	▲ 70.2%
<b>Population Characteristics</b>	
Veterans, 2015-2019	1,939
Foreign born persons, percent, 2015-2019	15.5%
<b>Housing</b>	
Housing units, July 1, 2019, (V2019)	X
Owner-occupied housing unit rate, 2015-2019	54.2%
Median value of owner-occupied housing units, 2015-2019	\$232,600
Median selected monthly owner costs -with a mortgage, 2015-2019	\$1,602
Median selected monthly owner costs -without a mortgage, 2015-2019	\$483
Median gross rent, 2015-2019	\$955
Building permits, 2020	X
<b>Families &amp; Living Arrangements</b>	
Households, 2015-2019	18,223
Persons per household, 2015-2019	2.67
Living in same house 1 year ago, percent of persons age 1 year+, 2015-2019	81.3%
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019	13.4%

## APPENDIX

### CENSUS DATA (CONTINUED)

<b>Computer and Internet Use</b>	
Households with a computer, percent, 2015-2019	94.1%
Households with a broadband Internet subscription, percent, 2015-2019	72.3%
<b>Education</b>	
High school graduate or higher, percent of persons age 25 years+, 2015-2019	93.9%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019	50.2%
<b>Health</b>	
With a disability, under age 65 years, percent, 2015-2019	5.2%
Persons without health insurance, under age 65 years, percent	6.0%
<b>Economy</b>	
In civilian labor force, total, percent of population age 16 years+, 2015-2019	69.7%
In civilian labor force, female, percent of population age 16 years+, 2015-2019	60.3%
Total accommodation and food services sales, 2012 (\$1,000) (c)	111,160
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	173,590
Total manufacturers shipments, 2012 (\$1,000) (c)	135,262
Total retail sales, 2012 (\$1,000) (c)	1,024,175
Total retail sales per capita, 2012 (c)	\$26,752
<b>Transportation</b>	
Mean travel time to work (minutes), workers age 16 years+, 2015-2019	17.0
<b>Income &amp; Poverty</b>	
Median household income (in 2019 dollars), 2015-2019	\$80,392
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$41,169
Persons in poverty, percent	7.6%
<b>BUSINESSES</b>	
<b>Businesses</b>	
Total employer establishments, 2019	X
Total employment, 2019	X
Total annual payroll, 2019 (\$1,000)	X
Total employment, percent change, 2018-2019	X
Total nonemployer establishments, 2018	X
All firms, 2012	3,922
Men-owned firms, 2012	1,880
Women-owned firms, 2012	1,300
Minority-owned firms, 2012	391
Nonminority-owned firms, 2012	3,295
Veteran-owned firms, 2012	326
Nonveteran-owned firms, 2012	3,279
<b>GEOGRAPHY</b>	
<b>Geography</b>	
Population per square mile, 2010	1,128.3
Land area in square miles, 2010	31.29

## APPENDIX

### CENSUS DATA (CONTINUED)

[About datasets used in this table](#)

#### Value Notes

△ Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info ⓘ icon to the left of each row in TABLE view to learn about sampling error.

The vintage year (e.g., V2021) refers to the final year of the series (2020 thru 2021). Different vintage years of estimates are not comparable.

#### Fact Notes

- (a) Includes persons reporting only one race
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data
- (b) Hispanics may be of any race, so also are included in applicable race categories

#### Value Flags

- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of an open ended distribution.
- F Fewer than 25 firms
- D Suppressed to avoid disclosure of confidential information
- N Data for this geographic area cannot be displayed because the number of sample cases is too small.
- FN Footnote on this item in place of data
- X Not applicable
- S Suppressed; does not meet publication standards
- NA Not available
- Z Value greater than zero but less than half unit of measure shown

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

Information obtained from [www.census.gov](http://www.census.gov).

## APPENDIX

### GLOSSARY

#### A

**Accounting System:** Records and procedures that discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds.

**Accrual Accounting:** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**ADFAs:** Arkansas Development Finance Authority is an agency of the state that provides low interest loans to local governments for public works projects such as water system infrastructure, wastewater plants, etc.

**Agency Fund:** A fund consisting of resources received and held by the governmental unit as an agent for others.

**Amortization:** Gradual reduction, redemption, or liquidation of the balance of an account, according to a specified schedule of times and amounts. Provision for the extinguishment of a debt by means of a debt service fund.

**Appraised Value:** An estimate of value for the purpose of taxation (property values are established by the Benton County Assessor).

**Appropriation:** An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

**Assets:** Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**Assessed Valuation:** A value set upon real estate and personal property, usually based on the estimated market value, by the County Assessor for the purpose of levying property taxes. The assessment ratio depends on the classification of the property, such as residential, commercial, utilities, etc.

**Assets:** Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**Audit:** Auditing refers to a systematic independent examination of books, accounts, documents, and vouchers of an organization to ascertain how the financial statements present a true and fair view of the concern. It also attempts to ensure that the books of accounts are properly maintained as required by law.

#### B

**Balanced Budget:** A budget where the total sum of money a government collects in a year is less than or equal to the amount it spends on goods, services, and debt service.

**Basis of Accounting:** The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because of a particular timing of recognition is necessary to accomplish a particular measurement focus.

## APPENDIX

### **GLOSSARY (CONTINUED)**

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, on a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**Budget:** A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City.

**Budget Adoption:** Formal action by the City Council; sets the total expenditure limit for the fiscal year.

**Budget Calendar:** The schedule of key dates that follows in the preparation and adoption of the budget.

**Budget Document:** The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables, and graphs which, in total, comprise the annual revenue and expenditure plan.

**Budget Message:** A general discussion of the budget and the economic community and factors contributing to the budget decisions. A visual recap of important year to date revenues and expenses. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

**Budgetary Basis of Accounting:** The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BWD: Beaver Water District.** This is the supplier of wholesale water for the City of Bentonville and several other cities in northwest Arkansas. The water is taken out of Beaver Lake, a Corp of Engineers lake that was formed in 1960 by a dam on the White River.

## **C**

**Capacity/Impact Fees:** A fee charged by the City to developers/builders as partial compensation for the cost of providing additional facilities or services needed as a result of new development (e.g., facilities for expanding water capacity, facilities for expanding wastewater capacity, fire protection facilities and equipment, etc.).

**Capital Assets:** Assets with a cost of \$5,000 or greater and an estimated useful life of at least one year. Capital assets include land, building, improvements, equipment, and infrastructure assets such as roads, bridges, storm sewers, and similar items.

**Capital Budget:** A budget that deals with large expenditures for capital items normally financed by borrowing. Usually capital items have long-range returns, useful life spans, are relatively expensive, and have physical presence such as buildings, roads, sewage systems, etc.

**Capital Expenditures:** Funds used by an entity to acquire or upgrade physical assets such as property, industrial buildings, or equipment. This type of outlay is made by cities to maintain to increase the scope of their operations. These expenditures can include everything from repairing a roof to building a brand-new facility.

## APPENDIX

### **GLOSSARY (CONTINUED)**

**Capital Improvement Fund:** A fund created to accumulate revenues from current taxes levied for major repairs and maintenance to fixed assets of a nature not specified at the time the revenues are levied.

**Capital Improvement Program (CIP):** A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** Expenditures that result in the acquisition of or addition to fixed assets.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Set-aside:** A designation of funds from the current year project to be earmarked for a future project in either the current year or subsequent years.

**Carryover:** Encumbered or otherwise previously obligated expenditure authority moved from one fiscal year to another through the budget process to cover the timing of those obligated expenditures.

**City Council:** The eight (8) elected council members collectively acting as the legislative and policy making body of the City.

**COLA:** An annual increase in pay, the Cost-of-Living Adjustment is typically based on the Consumer Price Index. An annual item for consideration by the City Council during the budget process.

**Construction Work in Progress:** The cost of construction work that has been started but not completed.

**Contingency:** An amount set aside for unforeseen expenses of uncertain amounts or funds set aside for known expenses, such as salary increases, but uncertain amounts.

**Contributed Capital:** Capital received from investors for stock, equal to capital stock plus paid-in capital, NOT that capital received from earnings or donations. Also called Paid-in Capital.

**Current Asset:** An asset that one can reasonably expect to convert into cash, sell, or consume in operations within a single operating cycle, or within a year if more than one cycle is completed each year.

**Current Liability:** An obligation whose liquidation is expected to require the use of existing resources classified as current assets, or the creation of other current liabilities.

**Current Financial Resources Measurement Focus:** Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and used solely for reporting the financial position and results of operations of governmental funds.

## APPENDIX

### GLOSSARY (CONTINUED)

**Current Taxes:** Taxes levied and due within one year.

#### D

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

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Deferred Revenue:** Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

**Deficit:** The difference between revenues and expenses when revenues are less.

**Delinquent Taxes:** Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

**Department:** An individual section within the city government having a specialized function or activity and a separate spending plan.

**Depreciation:** An accounting method of allocating the cost of a tangible asset over its useful life.

#### E

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund:** A proprietary fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Expenditure:** A decrease in the net financial resources of the City due to the acquisition of goods and services.

#### F

**FBO:** Fixed Base Operator. This person is contracted to oversee day-to-day operations of the airport.

**Fiduciary:** Person or organization who is responsible for the administration of property owned by others. Corporate management is a fiduciary with respect to corporate assets that are beneficially owned by the stockholders and creditors. Similarly, a trustee is the fiduciary of a trust and partners owe fiduciary responsibility to each other and to their creditors.

**Fiduciary Fund:** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Financial Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. A financial policy provides an agreed-upon set of principles for the planning and programming of governmental budgets and their funding.

**Fiscal Year:** A period of twelve (12) consecutive months establishing the beginning and the ending of financial transactions. The City of Bentonville's fiscal year corresponds to the calendar year.

## APPENDIX

### GLOSSARY (CONTINUED)

**Fixed Asset:** Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Franchise Fee:** A fee paid by utilities for use of public property in providing their services to the citizens of the city.

**Full-Time Equivalent Position (FTE):** Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .33 FTE.

**Fund:** An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

**Fund Accounting:** A governmental accounting system that is organized and operated on a fund basis.

**Fund Balance:** The difference between a fund's total assets and liabilities. A positive fund balance is generally an accumulation of actual revenues which have exceeded actual expenditures. Fund balance in each fund may have up to five classifications as outlined in GASB Statement 54.

- **Non-spendable Fund Balance:** The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.
- **Restricted Fund Balance:** The restricted fund balance classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance:** The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of City Council.
- **Assigned Fund Balance:** The assigned fund balance classification reflects amounts that are constrained by the government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint.
- **Unassigned Fund Balance:** The unassigned fund balance classification is the residual classification for the general fund only. It is also where *negative residual amounts for all other* governmental funds would be reported.

**Fund Classification:** One of three broad categories (governmental, proprietary, and fiduciary) used to classify fund types.

**Fund Type:** One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, and Permanent Funds. Proprietary fund type includes enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

## G

**GAAP:** Generally Accepted Accounting Principles are a common set of accounting principles, standards, and procedures that entities must follow in compiling financial statements.

## APPENDIX

### **GLOSSARY (CONTINUED)**

**GASB:** The Governmental Accounting Standards Board is the independent, private sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow GAAP.

**General Fund:** A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for here.

**Governmental Fund Type:** Funds generally used to account for tax-supported activities. There are five different types of governmental fund: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

**General Obligation Bonds:** Bonds that finance a variety of public projects, which pledge the full faith, and credit of the city.

**GFOA:** The Government Finance Officers Association (GFOA) is the professional association of state/provincial and local finance officers in the United States and Canada, which has served the public finance profession since 1906.

**GIS:** Geographic Information System is a system that links spatial data contained within a database to a mapping platform. It enables the user to create “smart maps” or to map information contained within the database.

**Goals:** Broad, general statements of each department’s desired social or organizational outcomes.

**Governmental Fund:** Funds which account for functions reported as governmental activities in the government-wide financial statements.

**GPS:** Global Positioning System equipment allows users to map objects on the ground using a network of satellites that send signals to the receiver. This technology allows for quick, sub-meter accuracy in mapping. The information that is gathered can then be instantly downloaded to an AutoCAD or GIS platform.

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

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**Infrastructure:** Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, and parks.

**Interest Earnings:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

**Intergovernmental Revenues:** Revenues collected from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Funds:** A proprietary fund type that is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost-reimbursement basis.

## APPENDIX

### GLOSSARY (CONTINUED)

**Investments:** Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in the normal course of government operations.

**Inter-fund Transfer:** Movement of resources between two funds (i.e., An inter-fund transfer would include the transfer of operating resources from the General Fund to the Street Fund to provide the resources necessary to complete street related projects).

#### L

**Liabilities:** A liability is a financial obligation, debt, claim, or potential loss.

**Long-Term Debt:** Debt with a maturity of more than one year after date of issuance.

#### M

**Maintenance:** All materials or contract expenditures covering the repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Measurement Focus:** The objective of a measurement, that is, what is being expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

**Modified Accrual Accounting:** A basis of accounting which is a mixture of accrual accounting and cash basis accounting. Expenditures are recognized when the liability is incurred, and revenues are recognized when they become available and measurable.

#### N

**NACA:** Northwest Arkansas Conservation Authority. This organization was formed by several cities in northwest Arkansas with the intent to develop a regional wastewater facility.

**Net Current Assets:** Current assets minus current liabilities. Also called working capital.

#### O

**O & M:** Operations and Maintenance.

**Objective:** An objective is a decision about the amount of progress to be made within a specified period. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

**Operating Budget:** The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year. The use of an annual operating budget is usually required by law.

## APPENDIX

### GLOSSARY (CONTINUED)

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

**Operating Impact:** Costs of a capital project that will affect the day-to-day operating and maintenance costs of a municipality after it is completed. An example is a new completed park will require staff and landscaping to maintain the capital investment.

**Organization Chart:** A flowchart or picture representation of the employee positions within an organization.

#### P

**Part-Time:** Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Property Taxes:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds:** Funds that focus on the determination of operating income, changes in net assets (or ~~net~~ recovery), financial position, and cash flows.

**Public Hearing:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**Purchase Order:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

#### R

**Reserve:** An account that records a portion of the fund equity that must be segregated for some future use, and which is not available for further appropriation or expenditure.

**Retained Earnings:** The accumulated earnings of an enterprise or internal service fund that have been retained in the fund and that are not reserved for any specific purpose.

**Revenue:** Financial resources derived from business-like activities. Examples include taxes, user charges, and monies received from other levels of government.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Revenue Recognition:** A method of determining whether income has met the conditions of being earned and realized or is realizable.

## APPENDIX

### **GLOSSARY (CONTINUED)**

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economic method.

**RLF:** Revolving Loan Fund is a source of low-cost loans from the state for public works projects such as wastewater plants, water lines, sewer lines, etc.

**Resolution:** An order of a legislative body requiring less formality than an ordinance or statute.

## **S**

**Sales Tax:** The tax placed on the value of goods sold within the city. The rate is set by majority vote of the people. The tax is collected by the State and is distributed to local taxing authorities.

**Special Assessment:** A compulsory levy made against certain properties to defray all, or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund:** A governmental fund type used to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

**Stabilization and Contingency Reserve (SCR) Fund:** A portion of each of the General Fund, Street Fund, and Utility Fund balances that have been committed by the City Council for the applicable fiscal year.

**State 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. The amount paid is on a per capita basis.

## **T**

**Tax Base:** The total value of all real and personal property in the City as of January 1 each year.

**Tax Levy:** The resultant product when the tax rate is multiplied by the tax base.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Fund:** A fund where there is a fiduciary relationship calling for a trustee to hold the title to assets, usually monetary, for the benefit of the beneficiary.