

City of Bentonville, Arkansas



2025 Annual Budget Report January 1st – December 31st

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BENTONVILLE AT A GLANCE

CITY OF BENTONVILLE, ARKANSAS

2025 ANNUAL BUDGET REPORT

JANUARY 1 – DECEMBER 31

STEPHANIE ORMAN

MAYOR

CITY COUNCIL AND OTHER ELECTED OFFICIALS

<u>NAME</u>	<u>WARD</u>	<u>POSITION</u>
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
Nick Henry, City Attorney		
Malorie Marrs, City Clerk		

Prepared by:

Heather Delhagen
Assistant Finance Director

Visit our website at Bentonvillear.com

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BENTONVILLE AT A GLANCE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bentonville
Arkansas**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill
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, 2024. The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device. Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award. Bentonville has received the award for over twenty years.

The award is valid for a period of one year only. We believe our current 2025 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. Government Finance Officers Association (GFOA) advances excellence in government finance by

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BENTONVILLE AT A GLANCE

providing best practices, professional development, resources, and practical research for more than 22,500 members and has served the public finance profession since 1906.



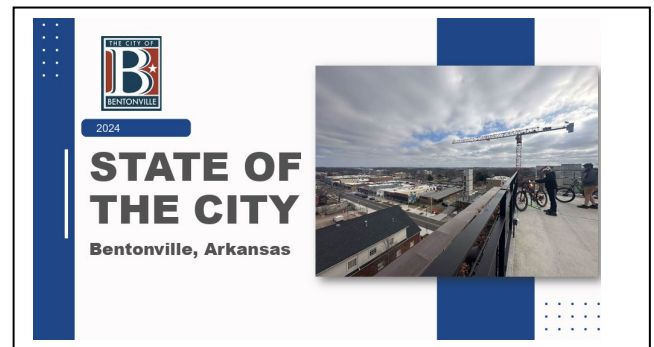
MISSION STATEMENT

The mission of the 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 deserve the highest quality of services delivered by 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.

We welcome you to watch the City of Bentonville Annual State of the City Presentation in this [link](#).



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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 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.

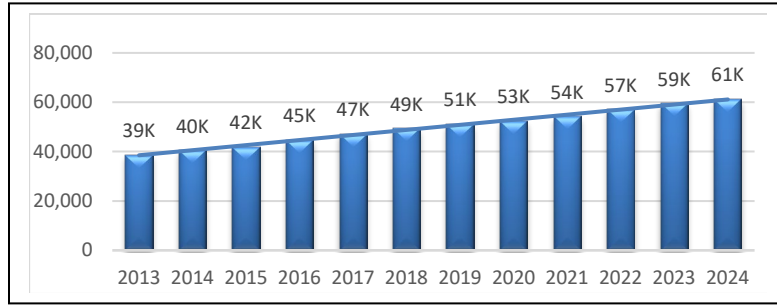


HISTORY

Bentonville is Located 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

BENTONVILLE'S POPULATION GROWTH

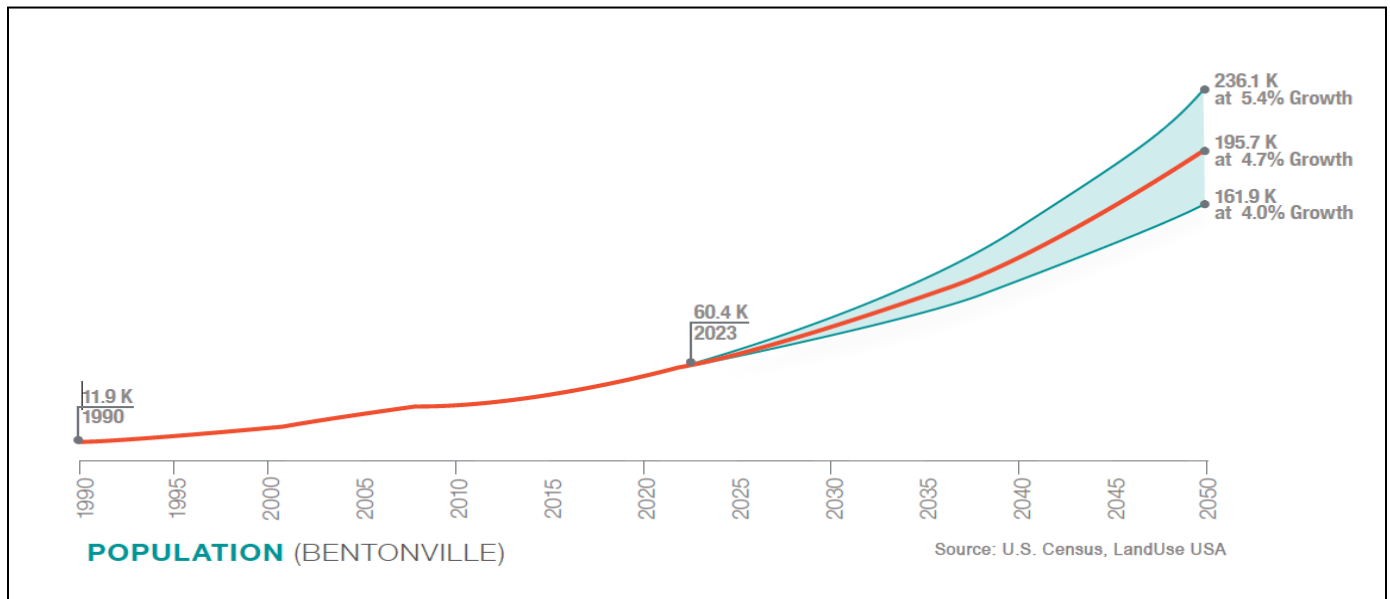


Bentonville's population has grown rapidly since 1990, when the official population from the national census was 11,257. A special census that began in 1995 and was certified in early 1996 put the official population at 15,363, which was an increase of more than 36% in just over five years. The 2000 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 were used for 2021-2024.)

Northwest Arkansas' growth in the last year is a continuation of this trend. 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.



According to our recent land use study, Bentonville, AR has an anticipated population of 236k people in 2050 calculated a 5.4% Growth rate.

- For a complete look at the City's annual demographics please refer to the Annual Development Report found on our City's website. <https://www.bentonvillear.com/254/Annual-Reports>
- For a complete list of other misc. statistical information & the 2020 census please refer to Appendix pages: [224-227](#).

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



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.

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 Community Center located on 1101 SW Citizens Circle, Bentonville



Bentonville Parks and Recreation offers 23 parks, 100+ miles of soft and hard surface trails, and 4 recreation facilities. The Bentonville Community Center is the Epicenter of Fun in the community. The 80,000+ square foot facility was opened in 2015 and serves over half a million people annually. Featuring two indoor pools, community rooms, gymnasium, fitness center, wellness studio, an extension of the Bentonville Public Library, and more, the BCC is truly the community's facility serving residents of all ages and interests.

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 4th Fireworks Display. Creekside Park, a 35-acre park with a regulation cricket field, a lit dog park, pickle ball courts and splash pad.

Bentonville Parks and Recreation Maintenance is primarily housed at Memorial Park which is east of downtown. 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. The Downtown Activity Center is currently under construction to expand its footprint by over 35,000 square feet and will transform into the Bentonville Adult Recreation Center in 2026.

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BENTONVILLE AT A GLANCE

BENTONVILLE POLICE FACILITY

Several blocks further south is the Police Headquarters Building.



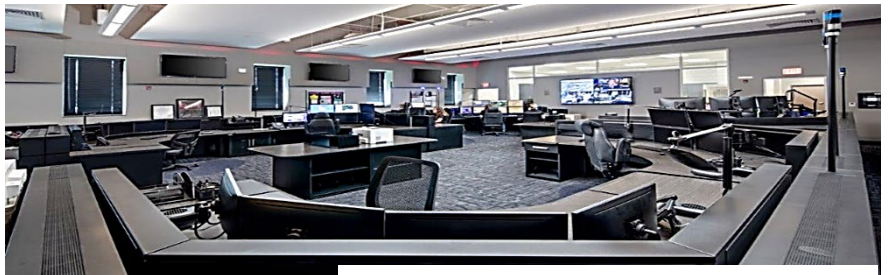
Bentonville Police Department located on 908 SE 14th St

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



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

Animal Services Building Located at 801 SW 41 St

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 the public in April 2023.

BENTONVILLE AT A GLANCE

PUBLIC WORKS FACILITY



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

Bentonville Public Works Department located on 3200 SW Municipal Drive,

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.

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BENTONVILLE AT A GLANCE



1000 SW 14th Street

ADMINISTRATIVE SERVICES BUILDING

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.

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.

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.



2706 S Walton Boulevard

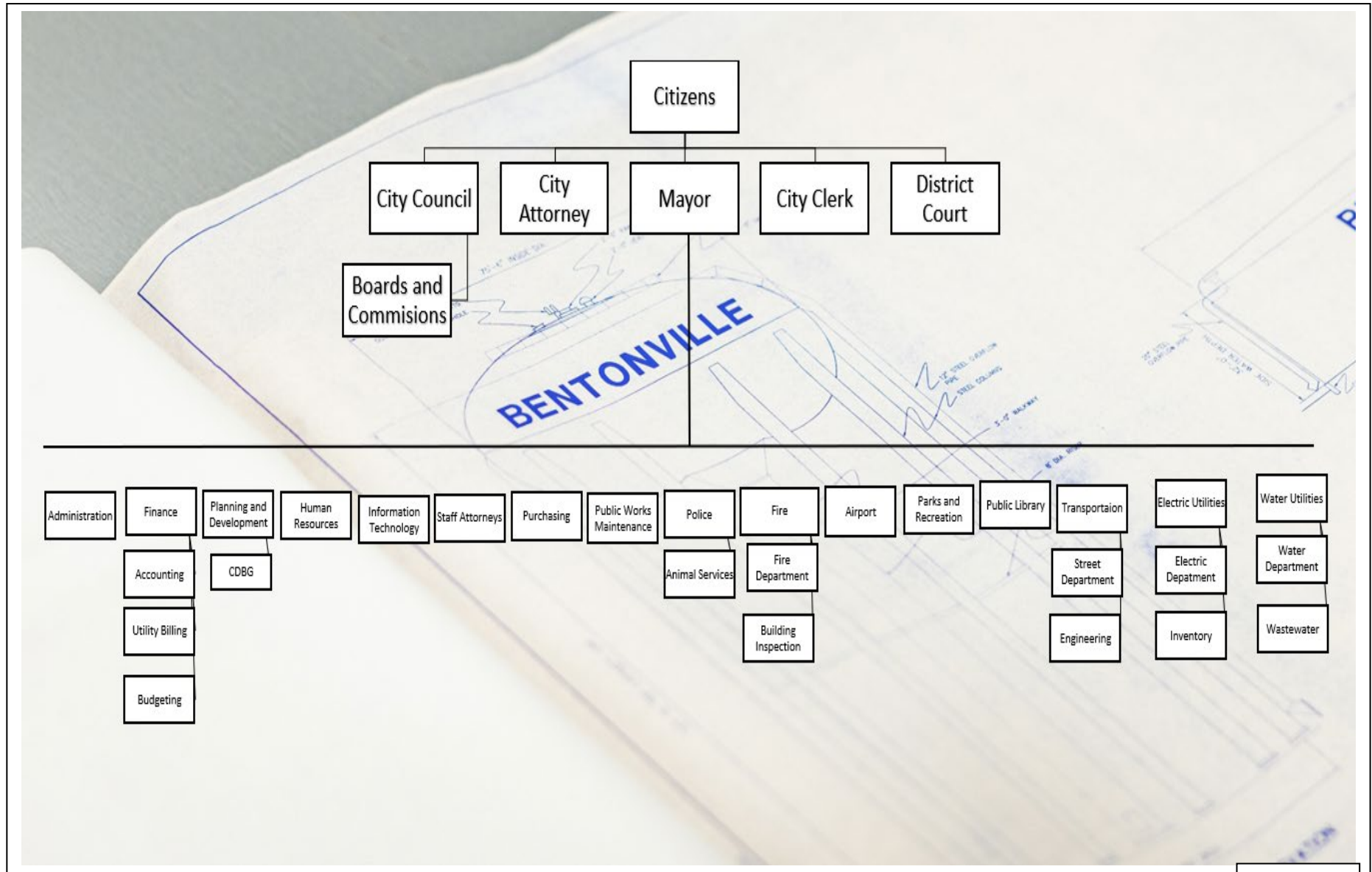
PRINCIPAL EMPLOYERS

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.

Major Employers	Employees
Walmart/Sam's Club	18,000+
Mercy Health System of Northwest Arkansas	2800+
Bentonville School District	2600+
Northwest Arkansas Community College	500-999
Benton County	500-999
Northwest Health System	500-499
Cognizant	500-999
City of Bentonville, Arkansas	500-999
Arvest Bank Group, Inc	300-499
Consumer Testing Laboratories	300-499
Outdoor Cap Company	400+

BENTONVILLE AT A GLANCE

CITY OF BENTONVILLE 2025 ORGANIZATIONAL CHART



CITY OF BENTONVILLE BUDGET SUMMARY

SCHEDULE OF KEY PERSONNEL

POSITION	NAME	PHONE
Mayor	Stephanie Orman	479-271-5966
Communications Manager	vacant	479-254-2028
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	Creek Wenger	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	Duane Miller	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	David Bailey	479-271-5914
Staff Attorney	Bonnie Bridges	479-254-2036
Purchasing Manager	Kelsi Frederick	479-271-3115
Transportation Director	Dan Weese	479-254-2024
Street Manager	Daniel Clardy	479-271-3130
City Engineer	Ellen Norvell	479-271-3168
Public Works Director	Mike Bender	479-271-6720
Water Utilities Deputy Director	Preston Newbill	479-271-3140
Water Utilities Construction Inspector	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 of Technical Design	Wayman Thurman	479-271-5943
Asst Electric Utility Manager	Lance Henderson	479-271-5985

CITY OF BENTONVILLE BUDGET SUMMARY



December 10, 2024

Dear City Council Members,

The attached FY2025 budget continues our focus on providing the necessary personnel, equipment, services, and infrastructure to support Bentonville's growth and maintain a high quality of life. The budget is guided by our commitment to public safety, fiscal sustainability, pragmatic planning, and economic vitality.


Bentonville remains financially resilient, with projected revenues of \$252M, we are experiencing steady growth in both sales tax and property tax revenues, fueled by robust commercial development and rising property values. This optimistic trend allows us to maintain a balanced, fiscally responsible budget that supports the City's ongoing growth and priorities.

Operations and Maintenance expenditures are up by 4.3%, reflecting our focus on essential services. Capital Expenditures are reduced by 9.5%, prioritizing impactful projects. The 10.8% increase in Debt Service is due to scheduled bond payments from the 2023 issuance, supporting long-term growth. This budget reflects our balanced approach, addressing both immediate needs and future sustainability.

Key investments for FY2025 include road infrastructure improvements, utility system improvements and maintenance, public safety fleet upgrades, and continued enhancements to our Parks and Recreation, and Library facilities. We are also investing in our staff through salary increases and strategic staffing additions to meet growing demands.

The development of this budget has been a collaborative effort, with valuable input from all departments and City Leadership, along with appreciated feedback from the City Council during a full-day public review.

I want to thank City staff for their hard work in preparing this budget and the City Council for your consideration. Additionally, I appreciate the ongoing support from our citizens, elected officials, and board and commismembers in making Bentonville a great place to live, work, and play.

Sincerely,

Stephanie Orman
Mayor of Bentonville

**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 in December. The 2025 budget was adopted on December 10, 2024.*

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CITY OF BENTONVILLE BUDGET SUMMARY

A Message from the Assistant Finance Director

The budget ensures that the city remains responsive to community and infrastructure needs, while assuring financial sustainability and alignment with city council policies. We consider our 2024 budget another great success as it aligned with our overall budget revenue forecasts and under budget in overall operations and maintenance and capital expenses.

As we turn the page on 2024, and look toward 2025, we compiled the 2025 annual budget plan using the same trendline analysis approach as the past with a conservative optimism. Across all revenue sources, we carefully evaluated each revenue source twice throughout the budget process and strongly believe we have adopted our best estimate of revenues for the 2025 Budget year. Our focus this year was dedicated to identifying and prioritizing essential budget items while pursuing cost cutting solutions. We were prudent in our staffing requests and capital needs to remain aligned with our forecasted revenues, we cut our Operating and Maintenance 8% across all departments from original requests, and we pledged that if additional budget expenses were necessary during the year, we would make every effort to align it with new or additional revenue, if the opportunities arise.

The City Council adopted the 2025 Budget on December 10th, 2024. We believe this 2025 balanced budget will adequately meet our projections and needs for the upcoming year.

This total budget of \$252 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.

Fund	2025 Adopted Budget
General Fund	\$82,957,858
Street Fund	\$8,263,518
Utility Fund	\$136,063,210
Impact & Capacity Fund	\$2,477,168
Debt Service Fund	\$22,490,746
All Funds	\$252,252,500

Additional details are covered in the budget highlights on the next page, however, there are two significant changes to the department structure in the 2025 Budget. First, the CDBG (Community Development Block Grant Department) was reinstated during 2024 and will remain active in the 2025 Budget. Secondly, the Legal Department and Purchasing Department were split into two departments in 2025. This change was implemented to enable the departments to manage their budgets more efficiently.

In closing, we believe this 2025 budget reflects a financially stable and responsible, concerted effort to estimate our upcoming needs in 2025. We are sincerely grateful to the City Council, the Mayor, the Department heads and city staff for their hard work and dedicated commitment to working with us and building a solid budget plan for 2025 as we all look forward to another year of great public service.

Sincerely,
Heather Delhagen
Assistant Finance Director

CITY OF BENTONVILLE BUDGET SUMMARY

Budget Highlights:

Looking back, 2024 brought its share of budget challenges. Most notable in May of 2024; the city was hit with a severe weather event that diverted our staff and focus for over a year on this ongoing recovery. The tornado was the most severe storm the city has seen in over 20 years. The event produced unprecedented citywide damage to our homes, businesses and streets. The City quickly reacted, but not without enduring the consequences of having to fund unexpected storm expenses. The loss is still being compiled but has an estimated cost between \$8.5-\$12+ Million dollars. Even though the loss was offset with the City's insurance and FEMA, the city's reserves will be forced to absorb 25% of any unreimbursed FEMA costs. The city carefully created the 2025 Budget with conservative consideration. Our early reviews reduced General, Street and Utility funds with an 8% cut to our Operation and Maintenance accounts. We also removed other capital requests to accommodate for cost of living, staffing and drainage projects and to add \$4M in Electric's capital for Transmission lines tied to our growth needs.

BUDGET INFLOWS:

The city receives over 80% of its General and Street fund revenues from Sales Tax, Property Tax, State Turnback. The remaining General fund revenues comes from charges for services, with our largest contributions from our Parks Recreational Programs and our Ambulance service charges.

Taxes, in general, are the main source of income for the general fund, making up more than 78% of all 2025 general fund revenues. They consist of the 2% sales tax, the 1% county sales tax, Property taxes, a franchise fee tax, state turnback, and others. The 2% sales tax is split between our general and debt service funds. The 2024 year-end 2% general sales taxes came in over budget by \$1.16M at \$52M but also fell 10% less from the prior year actuals. Reductions in retail and wholesale trade sales tax categories suggest various shifts between consumer purchases and additional building & infrastructure growth. The city is optimistic that we will see additional sales tax activity with the Walmart Home Office campus opening in 2025. [This new campus spans over 350 acres, and has been in development since 2019. It is expected to bring approximately 31,000 people to the city to visit and work.](#) The campus officially opened in January 2025. Despite the added anticipated daytime population, we projected our sales tax conservatively with a 7.9% increase in lieu of the 10-year average of 10.7%, which forecast of General Fund sales tax revenue at an additional \$4M, landing at \$56 Million. The city's 1% County sales taxes were forecasted conservatively as well, but slightly more favorable at an 10% increase, verses the 10-year average of 11.6%. The difference is that we anticipate the regional county sales tax to grow significantly due to the additional retail stores across the Benton County area. The 2025 county sales tax forecast of \$18.8M, ultimately reflects reasonable additional county sales tax revenues of \$1.6M over the estimated 2024 year-end actuals.

Property taxes are another important General and Street Fund revenues, making up \$13.9M. They make up 13%, or \$10.9M of the General Fund revenues and 37% or \$3M of Street Fund revenues. We forecasted the 2025 budget in line with our 10-year average of 7% across both funds. With new industrial growth, mainly with the added Walmart Campus properties in the city, our property tax base of 5 mills for 2025 exceeded the 10% increase in assessed values. This prompted the city to roll back the property tax milage by .00532 from the rate of 5 mills for 2025. The new base assessment rate is increased to our 2025 property tax projections of 8% for 2025, or an estimated \$1.7M.

State turnback refers to the process by which the state returns a certain portion of their revenues to cities. The amount is distributed on a per capita basis. Our turnback dollars are allocated between General and Street funds. State turnback accounts for 3% of our 2025 forecast of \$6.5M. Restricted turnback in fire, police and streets account for 87% of all turnback revenues at \$5.7M, while the remaining 13%, or \$870k can be utilized on general fund operating expenses. Our state turnback tax revenue came in exact to our 2024 budget forecast, at \$6.2 Million. The Arkansas Municipal League suggested a decrease in General Turnback and increasing street turnback. Our 2025 budget for all turnback is a conservative 5% increase over 2024 and 4% less than our 10-year average growth of 9%.

CITY OF BENTONVILLE BUDGET SUMMARY

In the spring of 2023, We began investing our reserve funds in money markets that yielded higher interest rates. We continued these investments during 2024, earning approximately \$7M in interest revenue in General, Street and Utility funds. This far outweighed our 2024 original budget of \$4.8M in interest revenue earning \$2.2M above our forecast and increased the respective reserve funds.

Our Utility Fund is equally noteworthy with growth projections. One significant change in the 2024 Budget was budgeting 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-payers bills based on the cost of fuel in the production of electricity.) The PCA was never budgeted before 2024. In the past, it would relevel timely, however, after 2019 it began to sharply rise. With continued fuel costs likely, we strongly forecast the likelihood of the PCA to remain and therefore included it in the 2025 budget. Our hope is that either fuel costs will drop, or the current electric rate study will realign the true electric costs to our rates. To remain optimistic and realistic, the 2025 Budget has a reduced PCA revenue forecast of \$7M from \$10M. The cost of goods sold reflects this offset equally.

One indicator of our slowing economy is shown by the 2024 decrease in Building Permit Fee, and Fire and Police impact fee revenues. Fortunately, impact fees do not have dedicated budgeted expenditures until they are realized, but declining collections will cause less available capital funding on future projects. Building Permit fees were shy of our budget in 2024 by \$300k, so we lowered our 2025 budget to \$1.1M. Without adequate Fire and Police Impact fees, capital projects such as adding new buildings, fire stations or vehicles or equipment due to growth will be postponed.

BUDGET OUTFLOWS:

In an effort to have concerted focus in balancing the City's larger capital needs, one solution in the 2025 budget was to spread the \$5.6M sales tax capital penny across General and Utility funds where the city's infrastructure needs were greatest. The 2025 budget reflects \$5M of capital penny revenues allocated across the Utility Fund to help fund capital projects. Priorities were also placed on replacing the dilapidating Parks maintenance facility building, street drainage projects, sidewalk improvements, public transportation and Utility Fund's ongoing needs. In addition, we also used \$277k of the Library impact fee reserves to invest in our books and collections. These Capital expenditures are necessary for the ongoing continuity of citywide demands and services. The city anticipates 4-6% infrastructure growth in the next 10 years. The city improved its 5-year to a 10-year comprehensive capital improvement plan in 2025, calculating future capital needs of \$478M, where \$368M is projected in utility infrastructure alone.

Rising costs for new vehicles and machinery costs in recent years has led the city to adopt longer retention periods on vehicles increasing maintenance costs. We exercised prudent judgement in our 2025 budget on a case-by-case basis in accordance with our capital improvement plan for determining replacement or renewal of capital items across all funds. We will also be working on further improving our capital asset and capital improvement management in 2025 in our finance department by exploring software and further defining our CIP policy.

GUIDING PRINCIPLES

The Bentonville Community Plan is built upon a foundation of five guiding principles that reflect the heart and character of Bentonville.

- **Thoughtful Growth**
- **A Great Place to Plant Roots**
- **The Bentonville Experience**
- **Robust Economy**
- **Welcoming & Diverse**

The Bentonville Community Plan is also being updated in 2025 to capture an updated future land use map in January and code updates. The Community Plan is a guide that serves as a foundation for decision making over the next ten to fifteen years.

This plan ties into the 10-year Transit Development (TDP) for the Northwest Arkansas Region. In both 2024 and 2025 our budgets included its first city Public Transportation bus system through ORT (Ozark Regional Transit) to provide safe, reliable and affordable public transportation in four local counties.

CITY OF BENTONVILLE BUDGET SUMMARY

Next, we took inventory of many other economic factors, including the national consumer price index, to provide a fair and reasonable 3.5% cost of living increase for all city eligible employees in 2025. Additional staffing needs were limited and only included pertinent personnel additions to maintain the city.

The General fund had 7 full-time & 4 additional part-time positions added, and 1 position upgrade.

The Utility fund had 1 additional position added and 1 position upgrade.

The Street fund had 2 additional positions added and 1 position upgrade.

Property and vehicle Insurance costs have increased by 30%, Insurance rates rose for many reasons, the City of Bentonville and surrounding cities are beginning to see the trickle-down effects of the unforeseen tornado during 2024 that caused widespread catastrophic damage. Additional city structures such as the Expanded Library, the new Police Training center, the Park's department Fly Over Bridge, and additional Razorback Greenway were added. But our insurance costs also include the additional capital vehicles and equipment in the 2024 budget. The 2025 Budget includes forecasts another 32% increase due to new building evaluations and the addition of the New Downtown Activity Center and Parks Facility Building construction.

In 2023. The city passed sewer rate increases to fund additional regional sewer growth in the NACA regional wastewater Gravity sewer line expansion. In 2024, we secured a low interest \$97M loan through the ANRD (Arkansas Natural Resources Division) to expand our sewer treatment plant in the city. These sewer payments are estimated at \$2.5M annually and were built into the rate increase as well as the Utility fund Cost of Goods Sold.

Since 2024 we have been conducting studies which seek to identify and align both our water and electricity rates. We are actively pursuing both studies to aim at identifying and balancing out our capital growth needs alongside our revenue recovery. During 2024, the city began a more aggressive approach to this issue when a water study indicated that our average water leakage (56%) is well above the nationally recognized standard (water) loss for municipalities (15%). Since then, the city has encumbered \$2M to find and fix water leak repairs, but the issue remains a priority, as the city seeks to reduce total leaking amounts.

While the city has repaired several water leaks: we are challenged by costs, repair times, material resources and the region's landscape obstacles. These mains are located deep underground and between the porous Ozark Mountain terrain, making leaks both hard to find and replace. From the water study, it is now estimated that an additional \$6M will be needed in water repairs through the end of 2025. The amount of these unanticipated expenses is at the center of discussion with our city council today and presents one of our greatest challenges with finding resources to offset these and future costs. The Water department charges for services are forecast in the 2025 budget at \$16.6M.

2024 marked the year for identifying better strategies toward addressing new and long-term issues such as our capital improvement plan, and presenting a comprehensive, quantitative, citywide CIP report. However, we continue to advocate proactive communication and training to the city council, through financial information support, cash flow statements, budget discussions and various revenue reports and professional studies.

In 2025, The Finance Department goal is to clarify and improve budget and capital improvement policies, and long-term financial planning, fixed asset policies, to more effectively portray financial information and reports. The Finance Department will continue to present the City Council with increased transparency and accountability of the internal and adopted policies and procedures of the city. The city has maintained a balanced SCR for 2024. We have made timely and accurate receivables and payables, in accordance with generally accepted accounting practices, and achieved a bond rating of AA-.

PLANS & POLICY SECTION:

CITY OF BENTONVILLE BUDGET SUMMARY

LONG RANGE FINANCIAL PLAN

Expanding the budget process: Bentonville currently adopts an annual budget plan, but is working on developing a more comprehensive budget approach to forecasting for future years in 2025.

- In 2024, the Finance Department began the process of updating and restructuring the format of the 5-10 year comprehensive City Capital Improvement plan (CIP) as approved in the [Bentonville Community Plan \(2018\)](#) (pages 184-188). Individual departments now manage their 3–10 year line item details for their capital improvements using our current budget software. However, we are exploring and implementing a developing software module in our current system in 2025 that will allow projects to be better defined by project type, funding source as well as a more intricate rating scale. Updating and further defining the CIP policy is slated to begin in 2025 as well as increasing involvement in CIP planning by implementing software with public facing options.
- This new software will also allow us to also manage other forecasts for Operations and Maintenance expenses that can be put into a more comprehensive budget plan. In 2026 we will be instructing department to identify one-time expenses in their budgets, and incorporate a forecast percentage across categories to calculate a base estimate for their in budget planning.
- The procedure for long-term staffing is also being reviewed to better align the balance between our needs and our resources. We are exploring new ways to collectively identify future staffing costs so as to build a forecast into a long-range financial plan that is reliable yet still maintains flexibility to accommodate change. Our goal is to have a comprehensive citywide staffing forecast for 3 years for all departments that can be reasonably quantified in a long-term expense projection.
- In 2025, we will also be increasing communication and education to city council during our budget process.
- We are also making a commitment in 2025 to improving our asset management by implementing a new program in our software that will help us identify and manage inventory and aging.

LONG RANGE FINANCIAL FORECAST

Throughout this document we use average revenue growth assumptions in our first effort in a long range revenues and expenses forecasting. For 2026 and 2027 forecast in the Governmental funds we used an average growth of 5.9% across all revenues and 5% for all O&M. We then used the CIP from our 10 year forecast for capital expenditures. The result was favorable, however, there remains some uncertainty on whether our money market interest rates will remain favorable that far in advance and will likely change our forecast.

The Proprietary fund 2026 and 2027 forecast, aka the Utility Fund, was forecast using average growth revenues more reflective of the type of charge for service in each of the revenue generating departments. However, changes are likely, especially in the Power Cost Adjustment, PCA (The 6 month rolling average of the fuel costs) are likely to adjust and change, but having an equal offset to COGS it will be an equal exchange with a net zero to the Net budget. The more pressing issues we are facing are with budgeting for the increasing Water COGS and accounting for the lost water the city is struggling to find and fix. The 2026 and 2027 water forecast will not create a balanced budget if a solution is not found in 2025.

CITY OF BENTONVILLE BUDGET SUMMARY

THE OVERALL STRATEGIC PLAN

MISSION: 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.

VALUES:
TEAMWORK
RESPECT
INTEGRITY
QUALITY
PROFESSIONALISM
COMMUNICATION

Goal: Core Services and Infrastructure



- Meet Provide effective public safety emergency management and promote safe, secure and thriving neighborhoods through our fire and police departments.
- Responsively meet the need for expanded Electric, Water, Wastewater and Sewer utility infrastructure projects to support and promote growth, health and quality of life.
- Invest in the necessary street and drainage projects to support the growing needs of our community, ensuring our roads and infrastructure are reliable and well-maintained.
- Expand recreational opportunities and improve the health and wellness of our citizens through well-managed parks and libraries, ensuring these public spaces remain valuable for families and residents of all ages.
- Build upon a transportation system that supports micromobility and enables citizens to travel safely, effectively and efficiently.
- Continue to uphold a high standard of excellence in recycling, focusing on sustainable practices that are cost-effective and promote environmental stewardship without unnecessary government regulation.

Goal: Financial Sustainability



- Execute responsible annual budgets and implement long-term financial planning.
- Maintain adequate Stabilization and Contingency Reserves.
- Follow the city's internal and city council approved financial policies.
- Manage city investments with economic responsibility, seeking the highest yields with the lowest risk as outlined within our Cash Management & Investment Policy.
- Exercise fiduciary responsibility through participation in the City's Purchasing Policy.

Goal: Good Governance



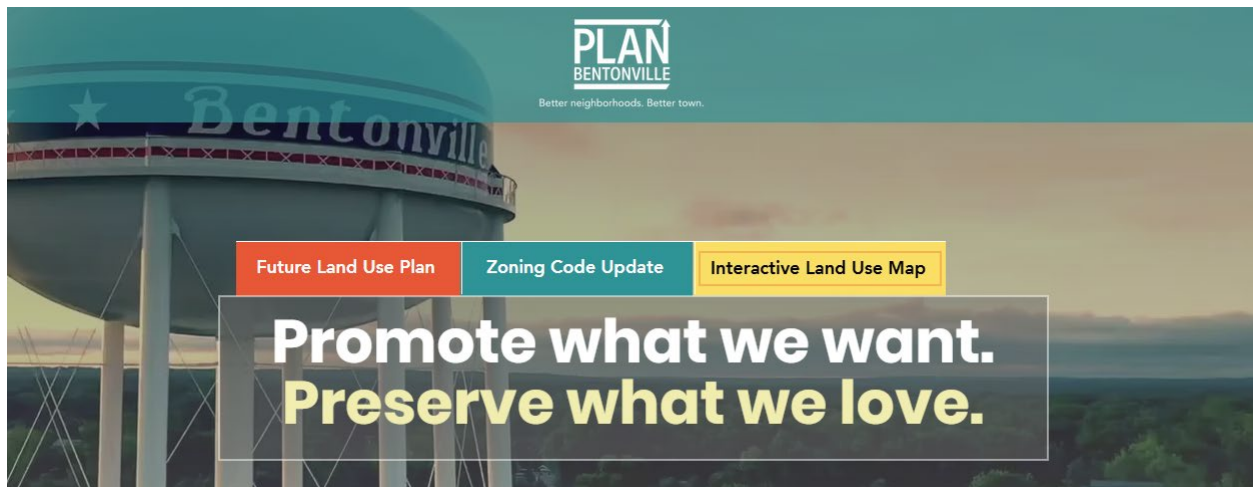
- Create a community that promotes enhanced public spaces to provide both growth and economic development and increased quality of life.
- Distribute reliable utility services to citizens.
- Attract the type of growth and economic development that will improve our revenue and provide the city with needed funding.
- Manage Capital investments that will allow current commerce to thrive and attract future commerce.
- Foster a city-wide culture of ethical governance by enhancing accountability measures and transparency in all decision-making.

Goal: Clear and Concise Communication



- Use clear and concise communication to provide regular updates on policies and key decisions, focusing on fiscal responsibility and public benefit.
- Host regular public input and informational meetings (in-person and virtual) for residents to ask questions, voice concerns, and engage with city leaders directly.
- Encourage digital accessibility and engagement with user-friendly website technology, social media, and mobile apps for easy access to city services and information, ensuring transparency and efficiency.
- Enhance Public Safety and Crisis Communication. Ensure clear, timely communication during crises that prioritizes public safety.
- Utilize community-based messaging. Focus on local impact, sharing success stories and highlighting how policies directly benefit neighborhoods, businesses, and residents.
- Foster Strong Collaboration with Community Partners. Work closely with local organizations to enhance communication, address city needs, improve public services, and promote community engagement.

CITY OF BENTONVILLE BUDGET SUMMARY



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.



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

The Bentonville Community Plan, adopted on Oct. 23, 2018, is the City of Bentonville's statement of public policy describing how the city can achieve its desired future and provides direction to city leaders as they make financial and budgetary decisions. The Plan includes the Future Land Use Map (FLUM) that shows the desired location for each land use as the city continues to grow and develop, serving as a guide for land use and development decisions. It addresses land use, commerce, mobility, open space, public facilities, and infrastructure. Updates to this plan to address mobility and traffic congestion issues are expected in 2025.



For up-to-date information and an interactive map on this plan the city has launched
Planned Bentonville <https://www.planbentonville.com/>



(The Bentonville Community Plan includes a reference to our Capital Improvement Policy as shown on the next page.)

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CITY OF BENTONVILLE BUDGET SUMMARY

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.

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.

CITY OF BENTONVILLE BUDGET SUMMARY



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 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.

CITY OF BENTONVILLE 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 reviews these policies every 5 years (at a minimum).

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.

CITY OF BENTONVILLE 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 72 [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 2021)

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 the 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.

CITY OF BENTONVILLE BUDGET SUMMARY

FINANCIAL POLICIES (CONTINUED)

PURCHASING POLICY (CITY COUNCIL APPROVED POLICY JUNE 2021 REVISED 1/14/2025)

- 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.

CITY OF BENTONVILLE BUDGET SUMMARY

BASIS OF ACCOUNTING

The accounting and financial reporting applied to a fund is determined by its measurement focus. All governmental funds are accounted for using 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 in 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.

CITY OF BENTONVILLE BUDGET SUMMARY

BASIS OF BUDGETING

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. Each year revenues (sources of cash) are projected for the upcoming year using a historical trend analysis. 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 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.

CITY OF BENTONVILLE 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.

<u>FEBRUARY-APRIL</u> The Assistant Finance Director & 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 process 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.
<u>MAY – 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 & Training and for Minor Equipment must be supported using the comments feature built into the software. Finance staff provide staff with 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,
<u>JUNE – AUGUST</u> Budgets are prepared based on existing staffing levels. Any new 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 & 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 & M requests and the detailed personnel and capital requests made by the departments.
<u>SEPTEMBER</u> Budget review meetings involving the Mayor, Finance Director, and department heads begin in September. The purpose of these meetings is to review in detail the requests for O & 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. 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 at the beginning of November. 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.
<u>NOVEMBER</u> The budget is distributed to City Council at the beginning of November (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 the budget document as discussed in the Workshop.
<u>NOVEMBER</u> A separate Budget Committee of the Whole meeting will be called at the request of City Council Meeting in November.
<u>DECEMBER</u> 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.
<u>JANUARY</u> The budget goes into effect January 1 st and departments carry out their operations as approved. The Finance department monitors the monthly and quarterly reports
<u>Ongoing budget communication:</u> Each month budget summary reports 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, where the prior year's book is completely reviewed and customized to reflect the current period. Lastly, the Capital Improvement Plan is updated in the Accounting software for the upcoming period. Departments input CIP requests for a 3-10 year period depending on need. The City plans to update it's CIP process during 2025 with a newly added software package that will add several management tools to identify and group CIP projects more efficiently.

CITY OF BENTONVILLE BUDGET SUMMARY

ORIGINAL BUDGET

IN A NUTSHELL: The original budgets are compiled starting with the departments' input. The Finance & Accounting department then adds 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 expended during the original budgeted fiscal year.

BUDGET ADJUSTMENTS

Budget adjustments may be made 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 make 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. The Budget for these will appear as a "Transfer In" and the expenditures will combine with the current year Actuals or will be rolled again into a future year if not spent in the current year.

CITY OF BENTONVILLE 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
Governmental	General Fund	General Fund (#10)	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
	Special Revenue	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
Proprietary	Enterprise	Utility Fund (50)	X		Electric	X	X
					Water		
					Wastewater		
					Sewer		
					Sanitation		
					Inventory		
					Utility Billing and Collection		

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CITY OF BENTONVILLE 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.

CITY OF BENTONVILLE BUDGET SUMMARY

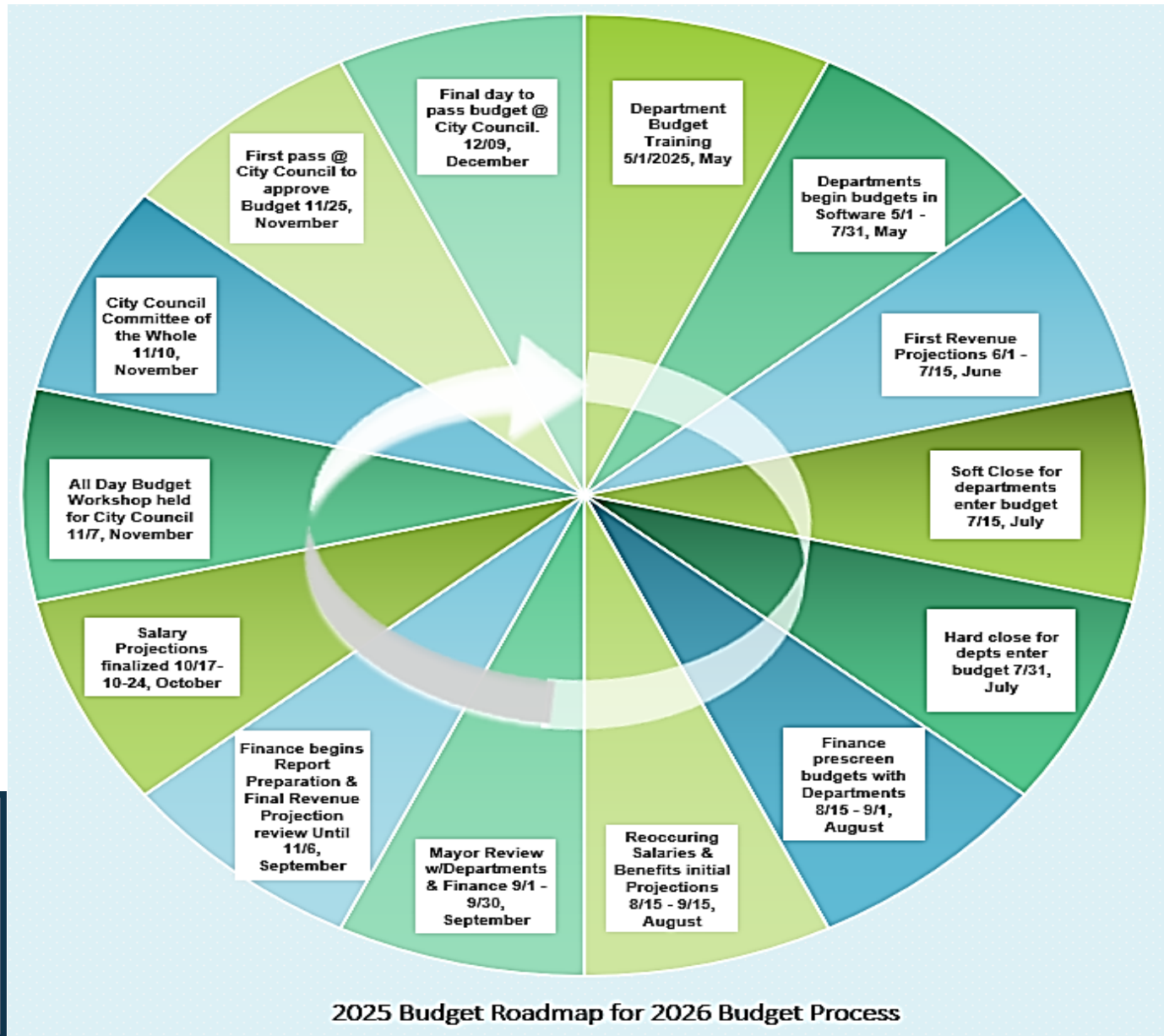
REVENUE & EXPENSE EXPLANATION BY CATEGORY

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

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

CITY OF BENTONVILLE BUDGET SUMMARY

2026 BUDGET SCHEDULE

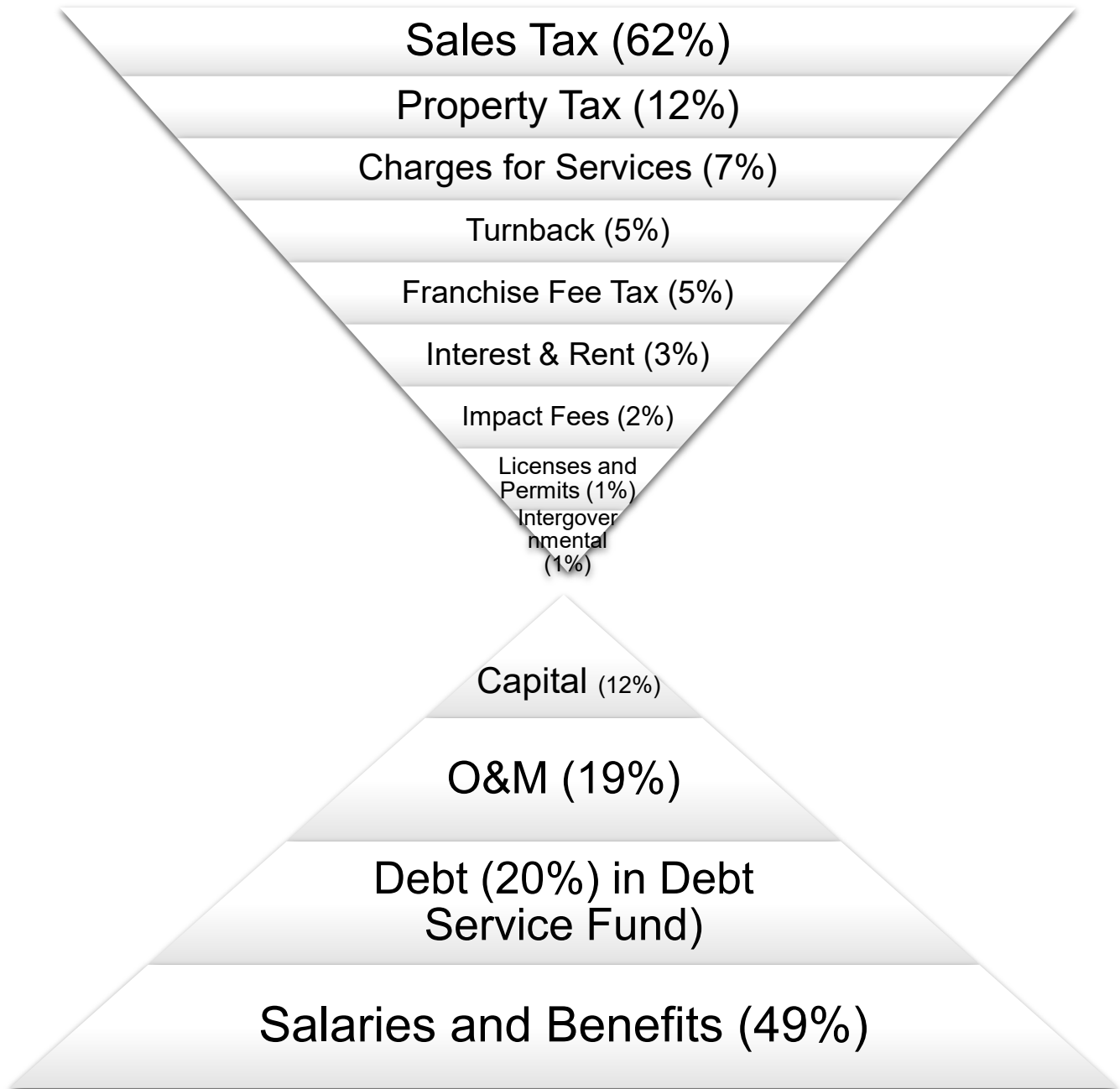


MAJOR REVENUES AND EXPENSE SECTION:

GOVERNMENTAL FUND

General fund & Special Revenue MAJOR REVENUES

Includes: General, Street, Impact and Debt Service Funds



GOVERNMENTAL FUND

General fund & Special Revenue MAJOR EXPENSES

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

	City of Bentonville								Unofficial Forecast	Unofficial Forecast
Fund Type:	Governmental								Budget	Budget
Fund Classification:	General Fund & Special Revenue Funds									
Fund Level:	(General, Street, Impact & Capacity, Debt Service Fund)									
Description	2022 Actuals	2023 Actuals	2024 Actuals*	2024 Orig Bud	2024 Rev Bud	2025 Orig Bud	\$ Change	% Change	\$	\$
REVENUES										
Taxes	85,214,350	100,179,221	95,607,866	92,627,993	92,627,993	102,618,669	9,990,676	11%	108,673,170	115,084,887
Licenses & Permits	2,356,101	2,501,254	1,585,026	1,884,338	1,884,338	1,622,927	-261,411	-14%	1,718,680	1,820,082
Intergovernmental Revenue	1,767,843	3,990,984	9,839,824	822,824	10,084,178	1,195,964	373,140	45%	1,266,526	1,341,251
Charge for Services	6,599,941	8,081,404	8,661,637	7,650,750	7,650,750	8,694,495	1,043,745	14%	9,207,470	9,750,711
Special Assesments/Fines	5,274,434	11,249,341	6,138,258	3,194,102	6,353,397	2,749,196	-444,906	-14%	2,911,398	3,083,171
Interest/Rent	23,608	4,709,034	6,009,745	3,425,577	3,425,577	4,142,065	716,488	21%	4,386,447	4,645,248
Other Income	11,074,407	13,587,600	17,470,487	606,504	88,843,795	239,130	-367,374	-61%	253,239	268,180
Total Revenues	112,310,684	144,298,838	145,312,843	110,212,089	210,870,029	121,262,446	11,050,358	10%	128,416,930	135,993,529
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	29,417,684	32,615,587	36,639,450	37,582,277	37,715,820	39,711,489	2,129,212	6%	41,697,064	43,781,917
Benefits	11,974,352	13,418,626	14,784,384	15,683,181	15,820,686	16,517,287	834,106	5%	17,343,151	18,210,309
Supplies & Materials	3,125,577	3,680,795	4,000,353	4,834,191	5,005,586	4,260,102	-574,089	-12%	4,473,108	4,696,763
Technology Maint/Minor Equipment	1,726,729	1,994,067	2,558,782	2,777,232	2,942,468	3,020,551	243,319	9%	3,171,579	3,330,158
Professional Services	3,491,374	4,469,607	10,938,230	5,125,320	20,878,873	6,184,374	1,059,054	21%	6,493,593	6,818,272
Property Services	2,822,386	3,038,101	4,717,751	4,285,795	5,725,684	5,590,149	1,304,354	30%	5,869,657	6,163,139
Other Services	1,306,608	1,564,088	1,509,630	1,944,668	1,967,105	2,156,912	212,244	11%	2,264,758	2,377,996
Utility Cost of Goods	-	-	-	-	-	-	0		0	0
Total O&M	53,864,711	60,780,871	75,148,579	72,232,664	90,056,223	77,440,865	5,208,201	7%	81,312,908	85,378,553
Capital Expenditures							0			
Capital Expenditures	27,178,796	42,741,845	48,626,146	16,290,756	149,271,019	16,257,680	-33,076	0%	20,997,572	20,862,598
Setasides - Capital Items	-	-	(2,650,000)	-	(2,650,000)	-	0		0	0
Total Capital Expenditures	27,178,796	42,741,845	45,976,146	16,290,756	146,621,019	16,257,680	-33,076	0%	20,997,572	20,862,598
Other										
Debt Service	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	2,104,444	10%	23,817,700	25,222,944
Depreciation/Amortization	-	-	-	-	-	-	0		0	0
Total Other	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	2,104,444	10%	23,817,700	25,222,944
Total Expenditures	109,635,211	125,033,271	143,080,591	108,909,722	257,063,545	116,189,291	7,279,569	7%	126,128,180	131,464,095
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	6,478,040	2,166,240	2,752,090	2,225,000	4,204,863	277,500	-1,947,500	-88%	0	0
Use of Reserves	-	-	-	8,808,200	8,808,200	277,500	-8,530,700	-97%	0	0
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	0		0	0
Proceeds from Issuance of Debt	-	-	-	-	-	-	0		0	0
Sale of Capital Assets	97,475	70,925	21,818	-	-	-	0		0	0
Setasides - Capital Items/Revenue Bonds	-	1,680,412	5,326,350	-	-	-	0		0	0
Transfers In	5,371,559	5,000,000	13,562	-	-	-	0		0	0
Transfers Out	(11,849,599)	(7,225,223)	(10,138,939)	(9,308,200)	(11,288,063)	(5,277,500)	4,030,700	-43%	0	0
Total Other Financing & Uses	(3,053,554)	1,692,354	(2,025,119)	1,725,000	1,725,000	(4,722,500)	-6,447,500	-374%	0	0
NET	(378,081)	20,957,921	207,133	3,027,367	(44,468,516)	350,655	-2,676,711	-88%	2,288,751	4,529,434

2024 Actuals are unaudited and subject to change

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

SALES TAX

Growth in the existing City sales tax has varied from 5% to approximately 12% annually

SALES TAX HISTORY

1st Tax Cent on the Dollar



The first local sales tax, another local one-cent tax, was approved in 1983. It may be used for any purpose approved by the City Council. City local 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.

2nd Tax Cent on the Dollar



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.

3rd Tax Cent on the Dollar



The Capital Penny Sales Tax is another 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. 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.

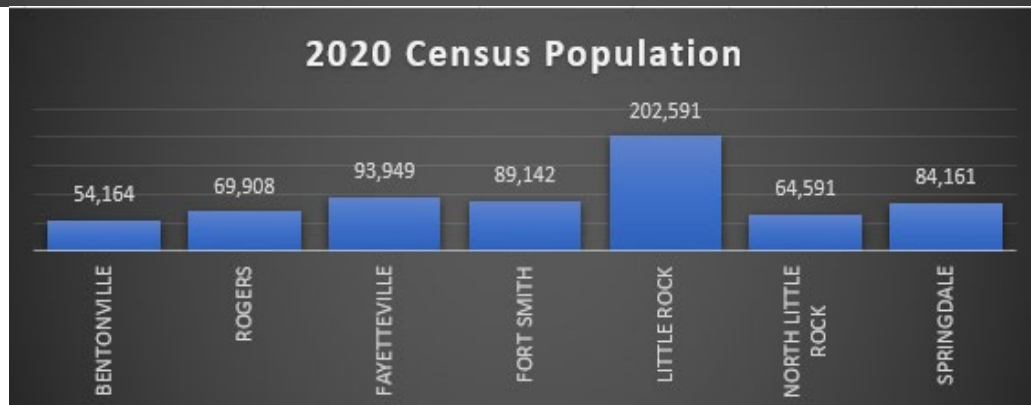
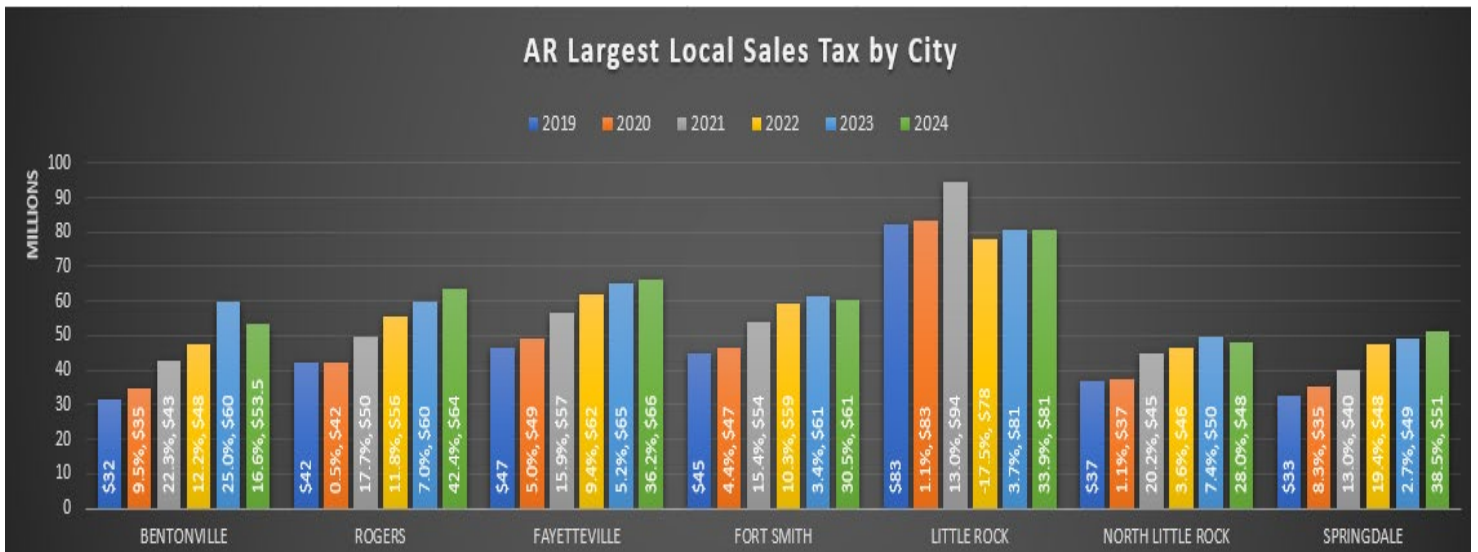
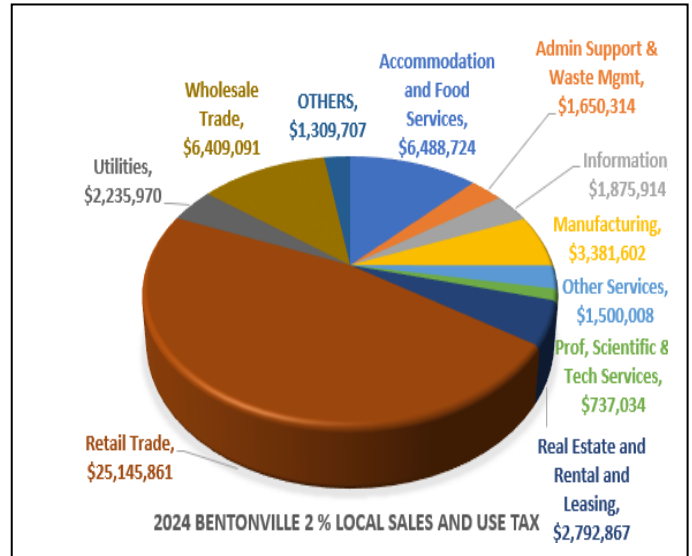
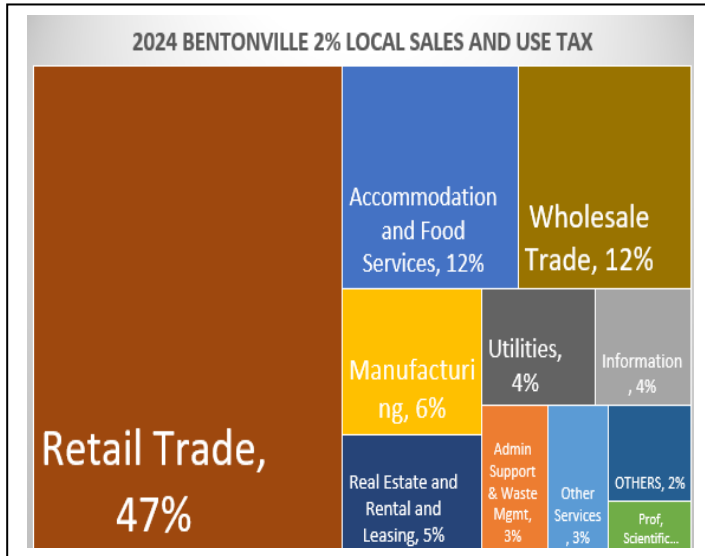
Series 2021A bonds were issued in June 2021 and are being used for the purpose of advance refunding the City's outstanding Sales and Use Tax Bonds, Series 2017. In addition, Series 2021B bonds were also issued in June 2021 and are being used for the purpose of the current refunding of the City's Sales 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%.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

NAIC GENERAL LOCAL GENERAL SALES TAX (2%)

Based on the North American Industry Classification System (NAIC) sales and use tax is reported by categories and by Sales, Use, Rebates and Audits. NAIC data is found on the [AR Department of Finance and Administration website](#) or by category on this [DFA local tax link](#) and can be filtered by city or county.

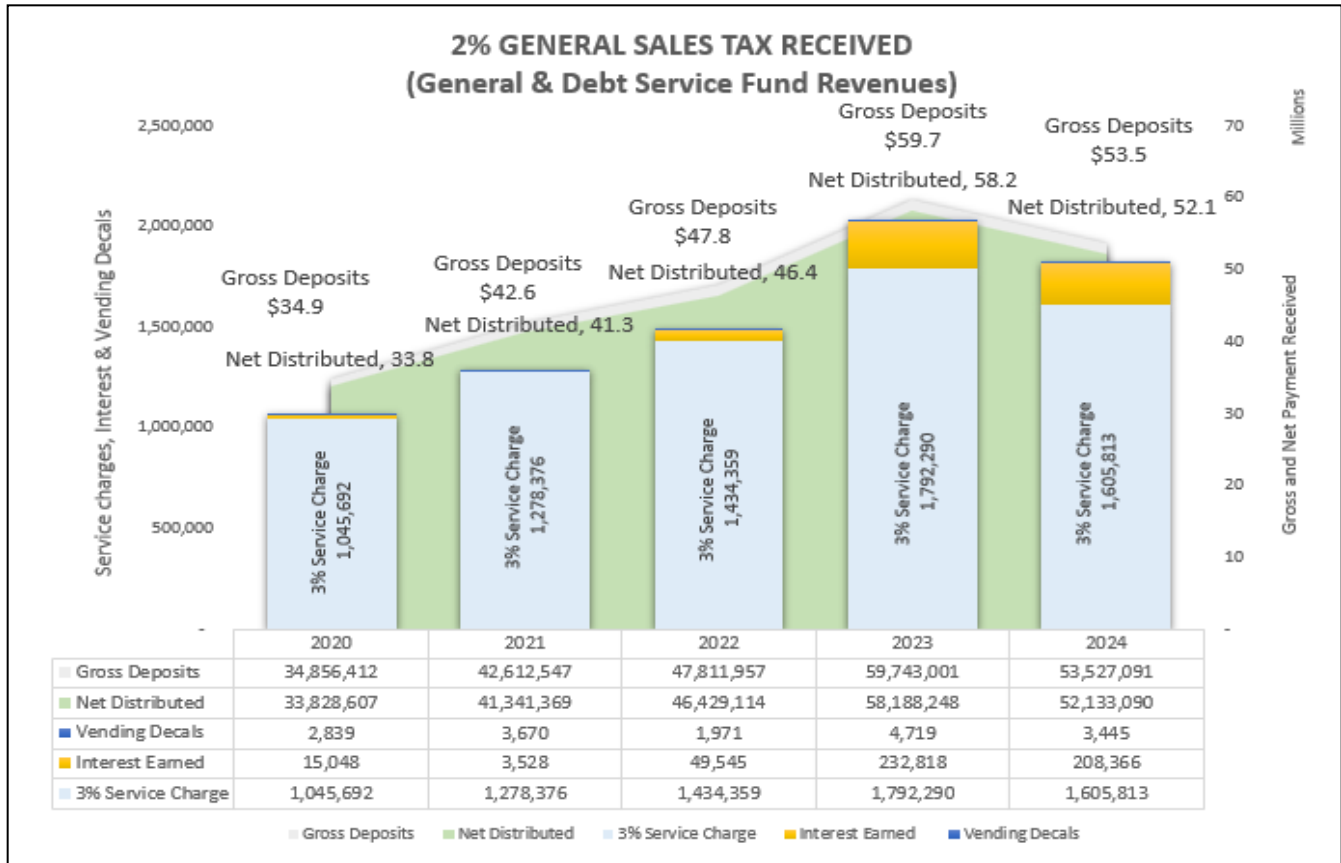
Bentonville has a total 3% SALES TAX, 2% is a local sales tax received in both our General and Bond Funds. The other 1% is from County sales tax and also resides in the General Fund.



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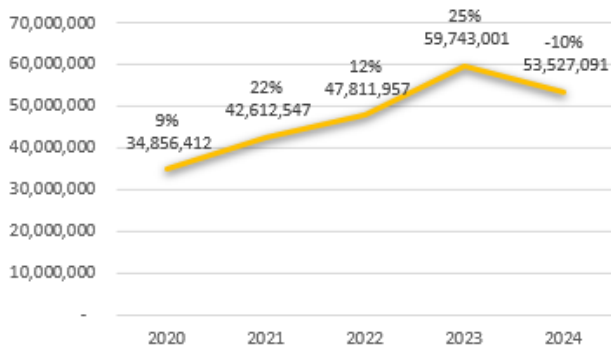
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

Here is another look at Bentonville's 2% Local Sales Tax before and after deductions:



Yearly 2% SALES & USE TAX

(before service charges, interest and vending decal)

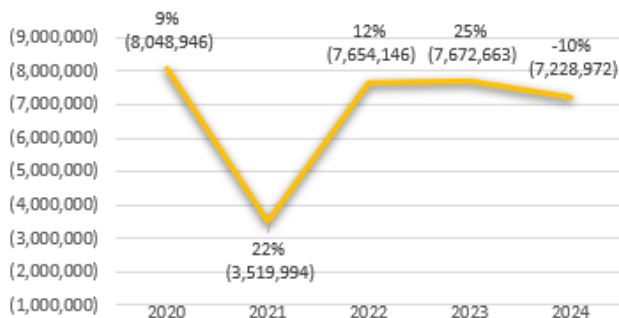


Fun Facts: Rebates are claims businesses can receive for taxes already paid on certain purchases over \$2,500.

State law allows rebates to be requested up to a year from the purchase date. Because Cities cannot anticipate "IF" or "WHEN" rebates will occur, we look to historical values to estimate what is causing our negative economic impact.

Yearly 2% REBATES & AUDITS

(before service charges, interest and vending decal)



Large rebate variances between years and other compounded variables such as when rebates report in a different category than where it was originally paid, make forecasting and analysis an ongoing challenge.

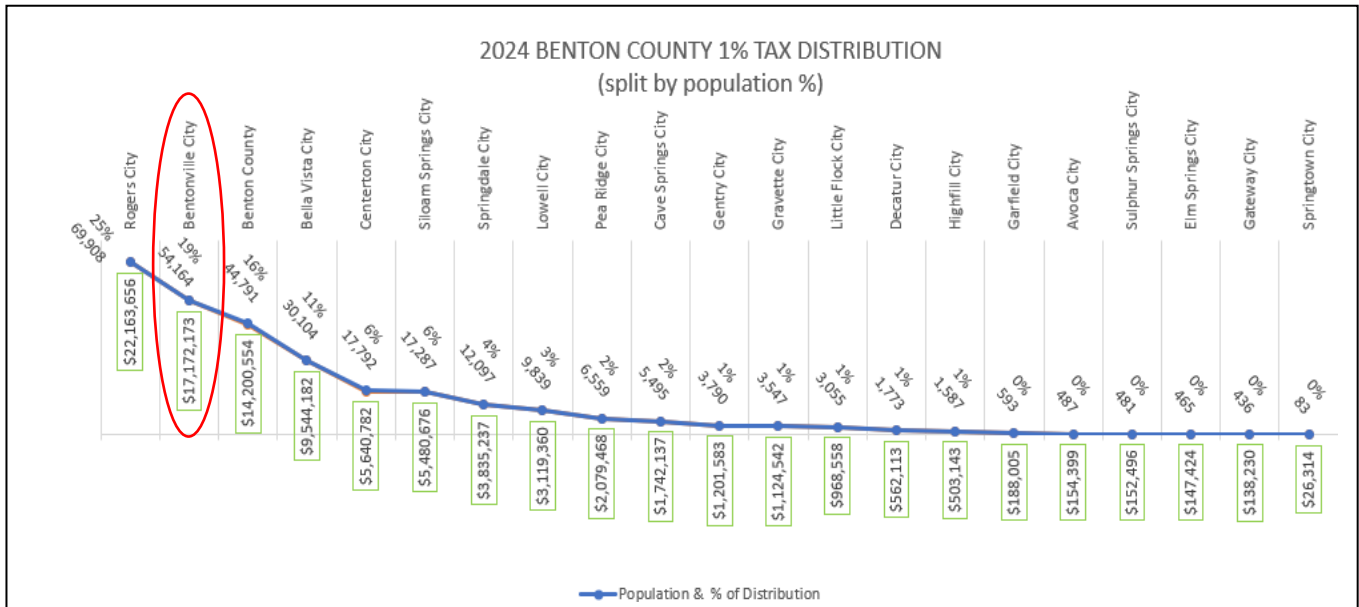
Rebates were taken on both our 2% local and our 1% county taxes. The City potential revenue from these combined rebates during 2024 is estimated at \$8.5 Million dollars.

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

NAIC GENERAL COUNTY & REGIONAL COUNTY LOCAL SALES TAX DATA (1%)

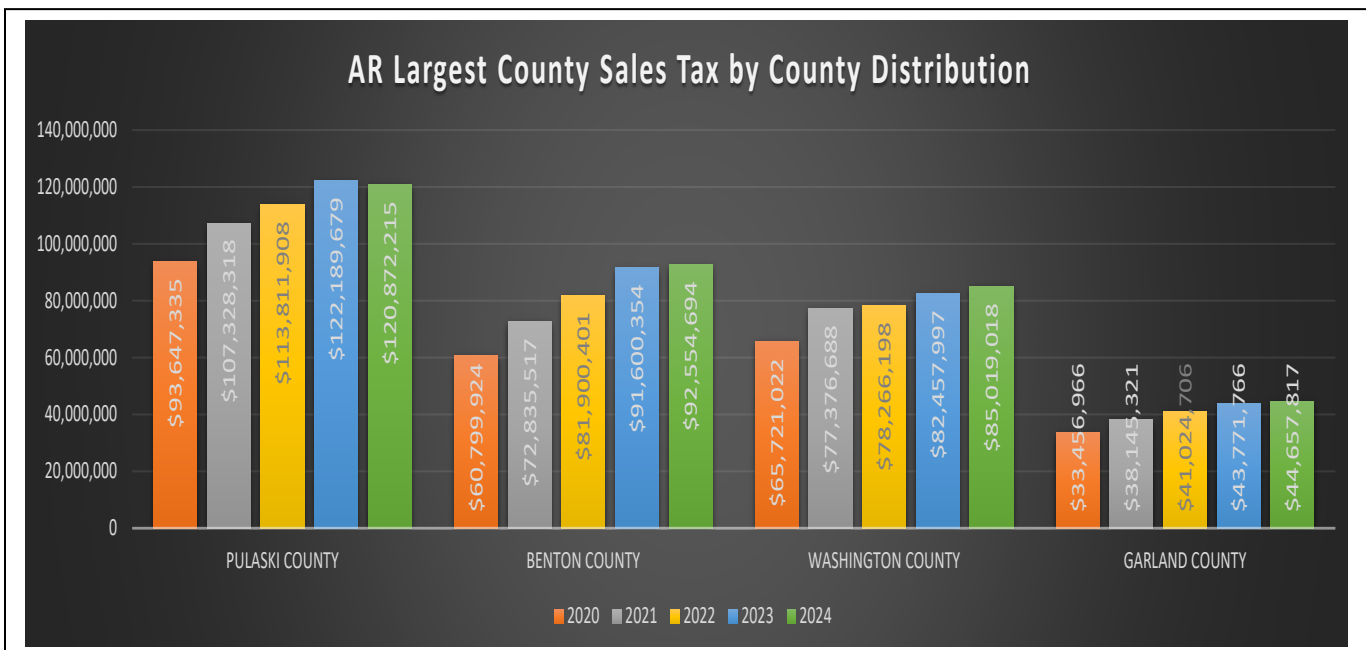
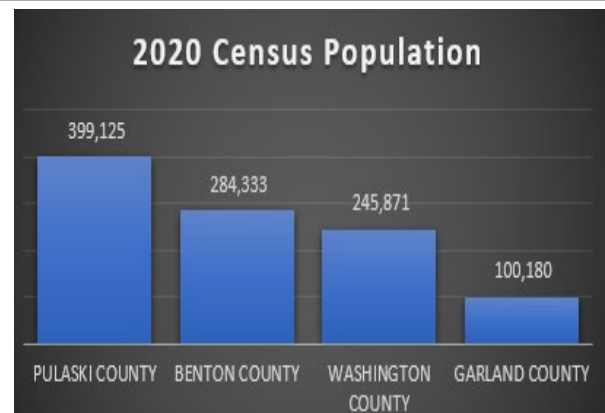
Bentonville's County Sales Tax makes up 19% of all Benton County Sales Taxes distributed in 2024.



Did you Know?

Benton County sales taxes have been growing steadily in recent years. Benton County's largest populated cities are Rogers and is home to the Walmart main campus and JB Hunt. Benton and Washington Counties are located adjacent to each other. Washington County's largest city is Fayetteville, home to the University of Arkansas Main Campus and Tyson Foods. Together, they are part of the Northwest Arkansas Region.

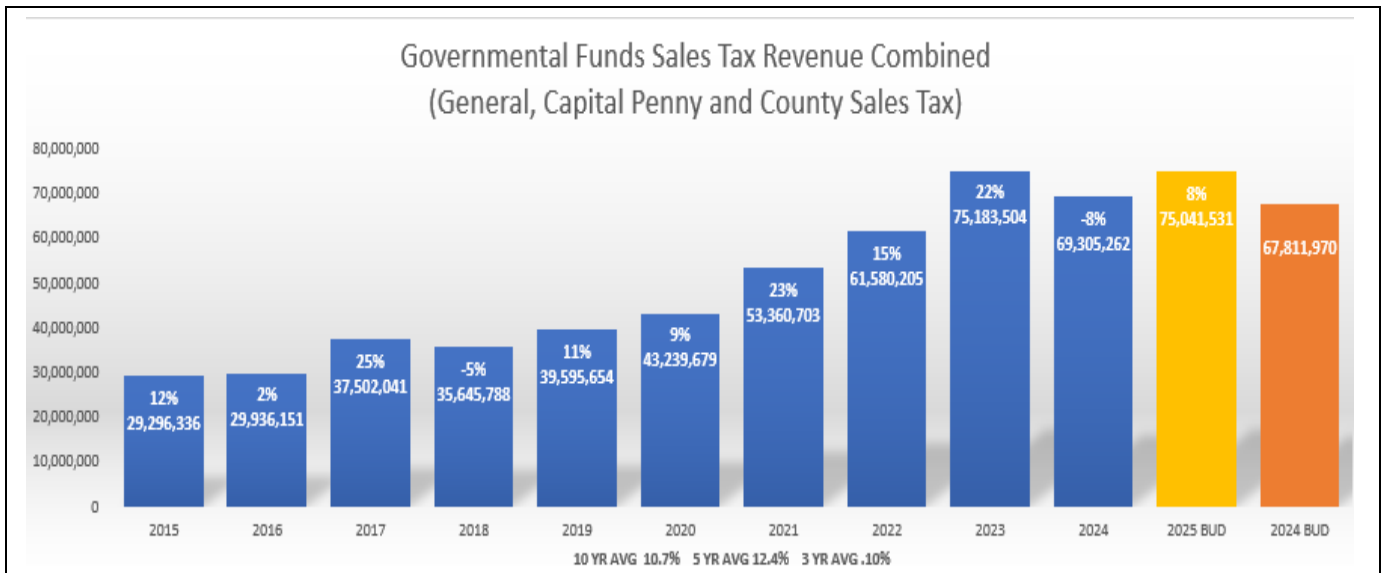
Little Rock, the county seat is located in Pulaski County.



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE SALES TAXES: LARGEST CITYWIDE REVENUE COMBINED AT \$75 M



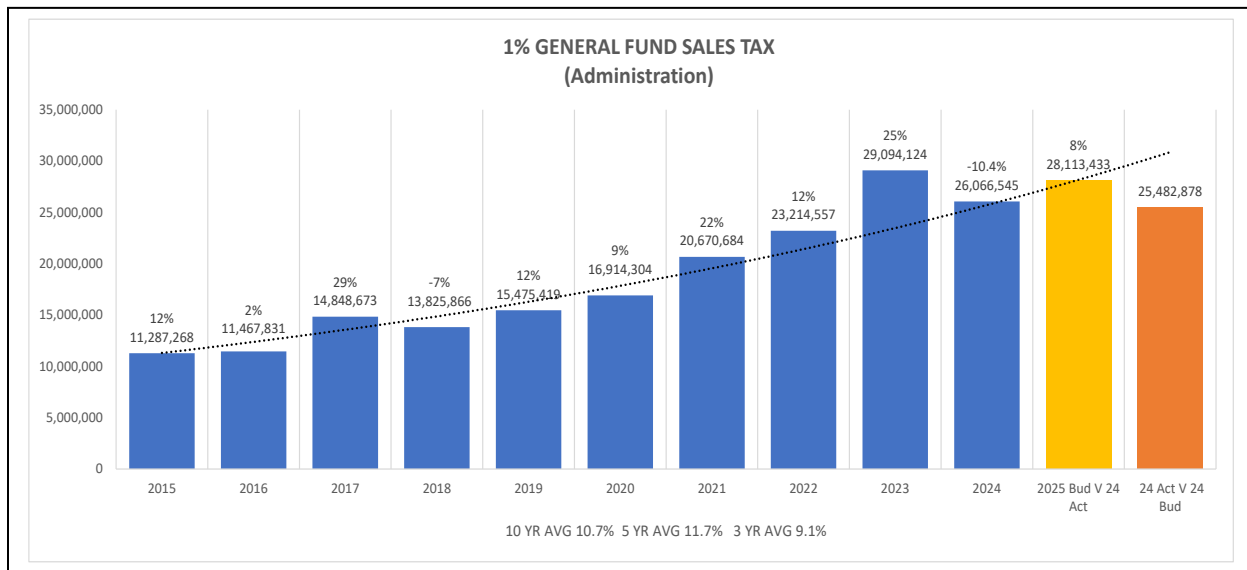
The largest one-source of revenue for the City of Bentonville's General Fund is from Sales Taxes. The state of Arkansas collects sales tax and redistributes it to cities. The AR Department of Finance & Administration distributes some of its 6.5% sales tax through Turnback Taxes. The remaining 3% local sales tax comes directly to cities either as an allocation by population size as in the case of the 1% County sales tax, or a direct payment such as in the remaining 2%. Sales tax distributions shown here are net rebates and audits. Because Rebates can be taken



1st Tax
Cent on the
Dollar

Sales Tax Breakout:

The first penny on the dollar of general sales tax provides the general fund with financial operating resources. This is the General Fund department's main source of revenue.



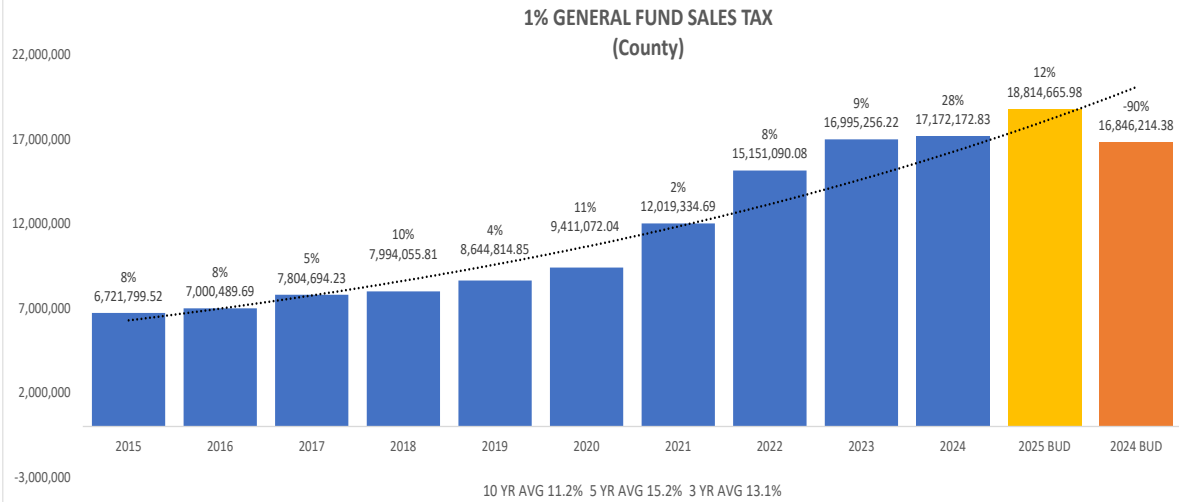
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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES



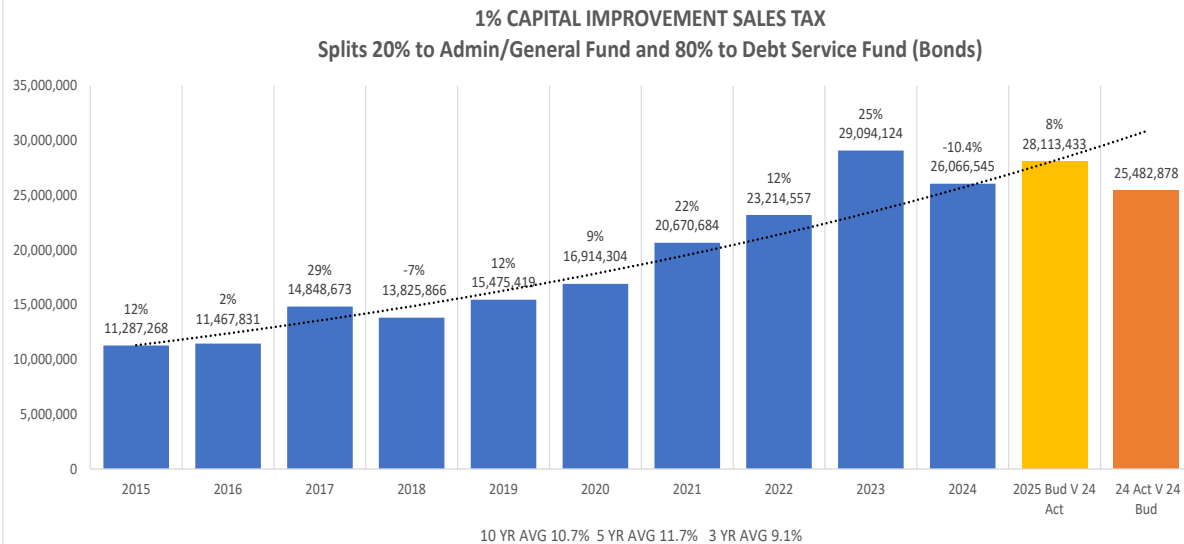
2nd Tax Cent on the Dollar

The Second Penny from the County also goes toward the General Fund's Operational expenses



3rd Tax Cent on the Dollar

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.



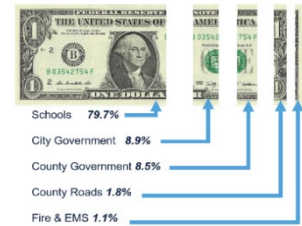
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE- PROPERTY TAXES - \$14M (2025 BUDGET):

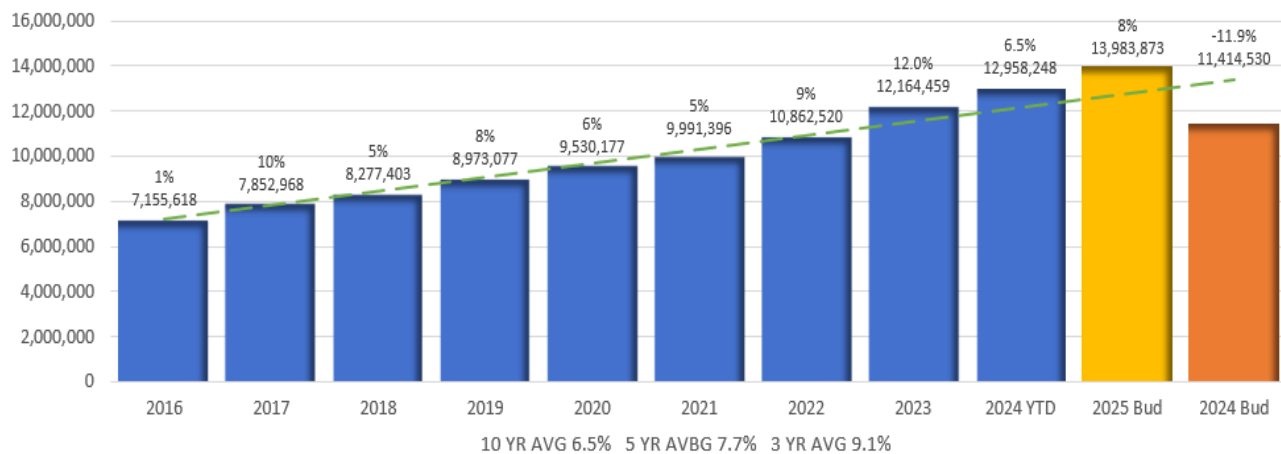
Property tax in Arkansas is due in October for the previous year. The millage rate on personal and real property tax was approved at 5.0 mills, and .5 mils for the Fireman's Pension Property Tax statute. This tax increase reflects the growth in the City – both in the number of properties and the value of properties. The tax which is five mills 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 annually. State law limits revenue from property taxes to a maximum of 10% above the prior year. The limit does not apply to new property. Because of new business development in 2024, city council approved a rollback of 2025 property tax rate.

From the Benton County Website

County Tax Dollar Breakdown / Distribution

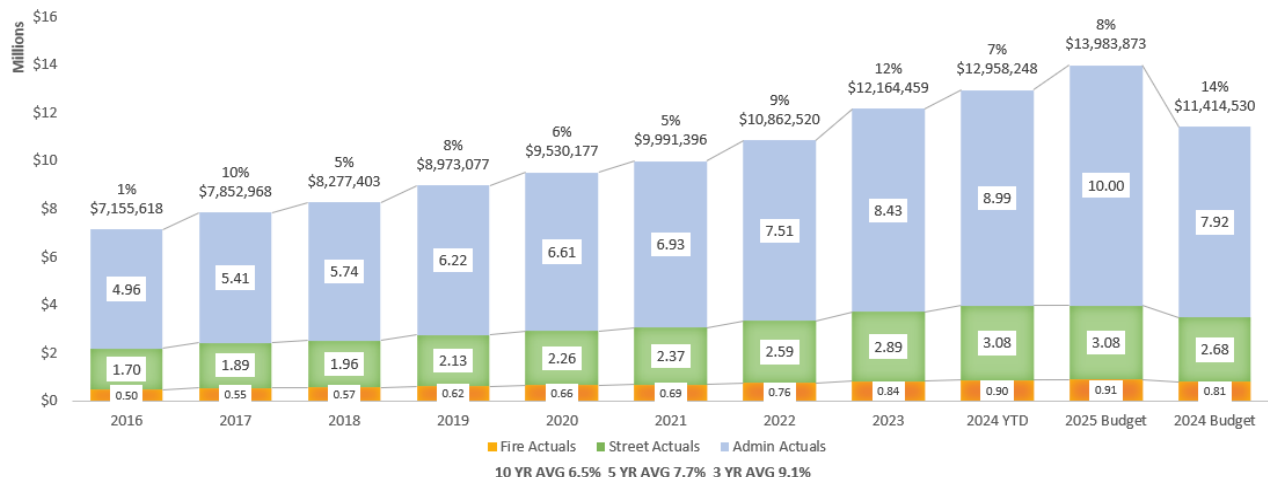


All Governmental Fund Property Taxes Admin (for operating), Street (restricted) and Fire(restricted)



2025 Property tax goes into our General Fund and Street Fund for operating expenses. The 2024 taxing millages were 5.0 (General) and .05 Mills (Street) and the new 2025 millages are (4.83 mills) and into the Fire Department (0.49 mills) for the fireman's retirement called LOPFI (local police & fire retirement system) The Street fund also receives a 1.3 mil road tax levied by the County. The County has the authority to levy up to 3.0 mills.

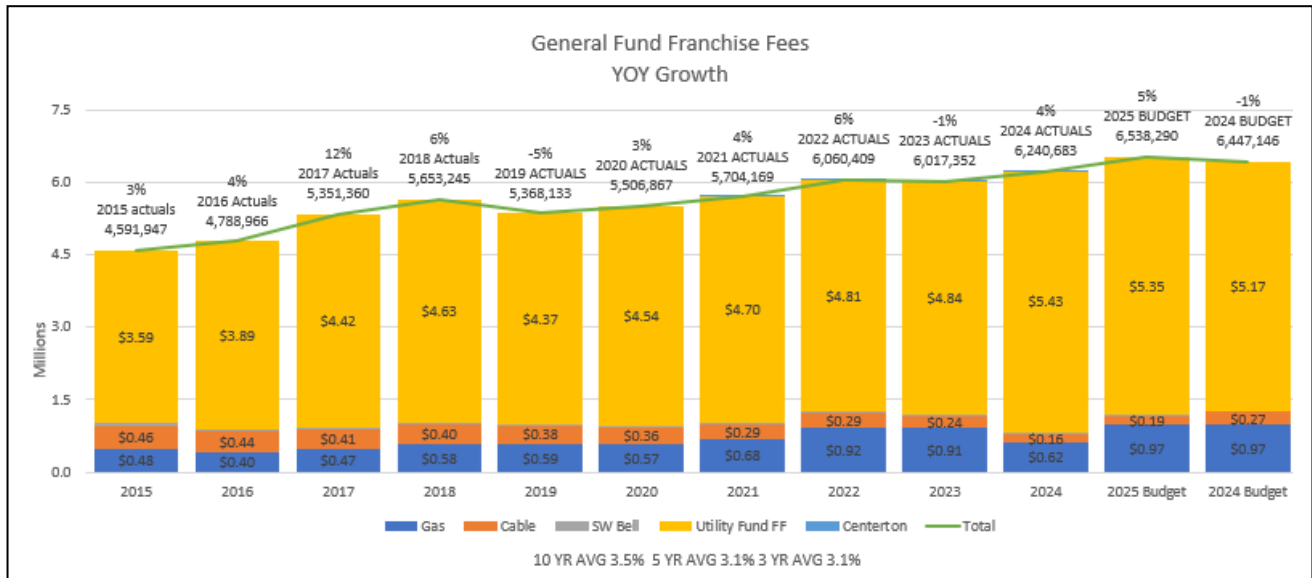
PROPERTY TAX BY DEPARTMENT



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE FRANCHISE FEES (ADMIN) - \$6.5M (2025 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 (SW Bell) franchise income is noted as we see economic changes in usage.



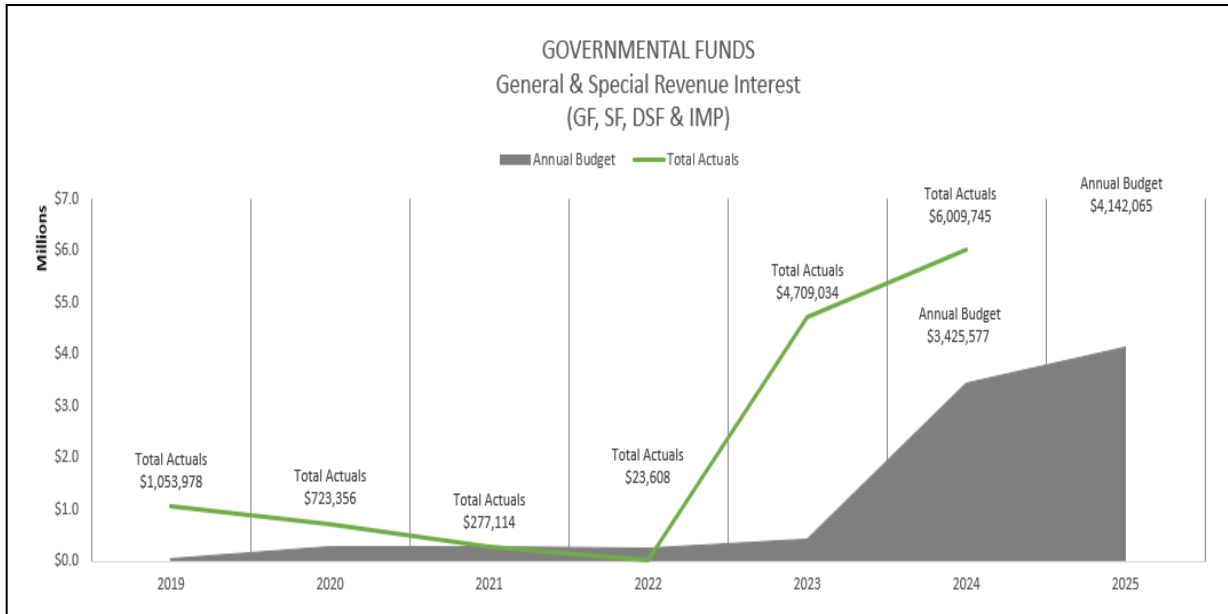
MAJOR REVENUE \$5.4M (2025 BUDGET) Our next largest revenue citywide comes from Parks and Recreation programs. The Parks department encumbrances 24 parks, 19 trails that span over 85 miles, and two community centers. Large growth is expected in Parks and Recreation. Additional parks are being added and 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. All our recreation programs are thriving since the interruption in 2020, with the COVID-19 shutdown.



CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE INTEREST- IN 2024 Interest is making its first debut and continues in 2025 to keep the spotlight. The city has been diligent in 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 due to a change of investment strategy in 2023.

In the spring of 2023, We shifted our reserve funds and invested them in money markets that yielded higher interest rates. We continued these investments our 2024, earning approximately \$6M in interest revenue in General, Street and Utility funds. This far outweighed our 2024 original budget of \$3.4M in our governmental funds interest revenue earning \$2.58M above our forecast.

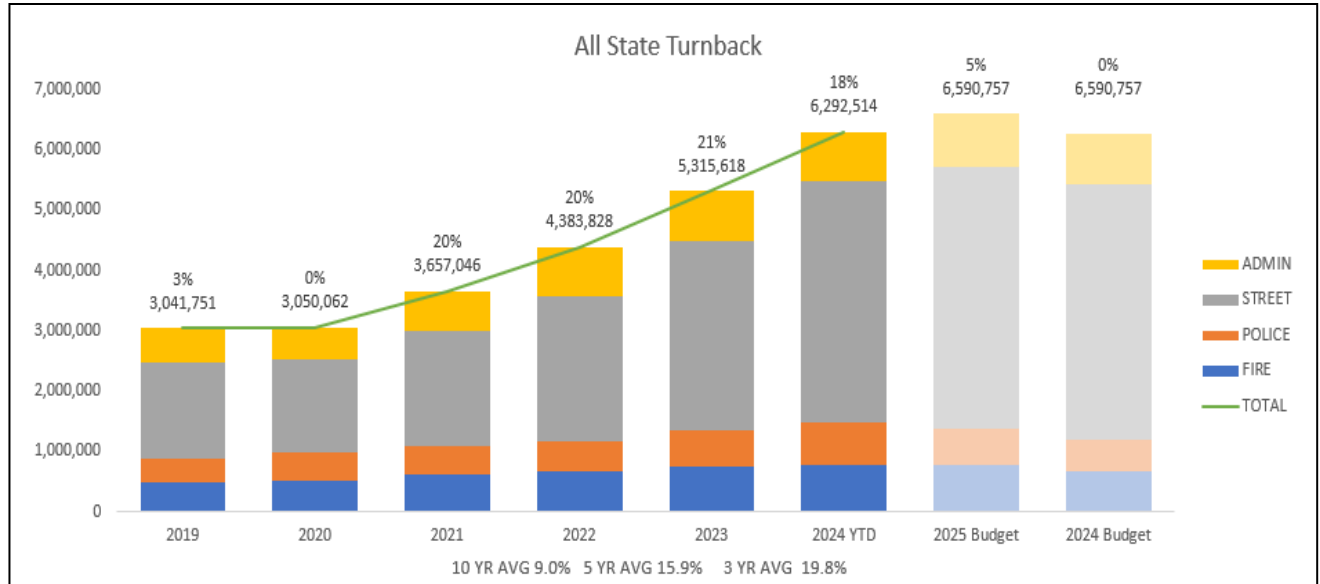


Summertime Free Lunches being served at our Bentonville Public Library

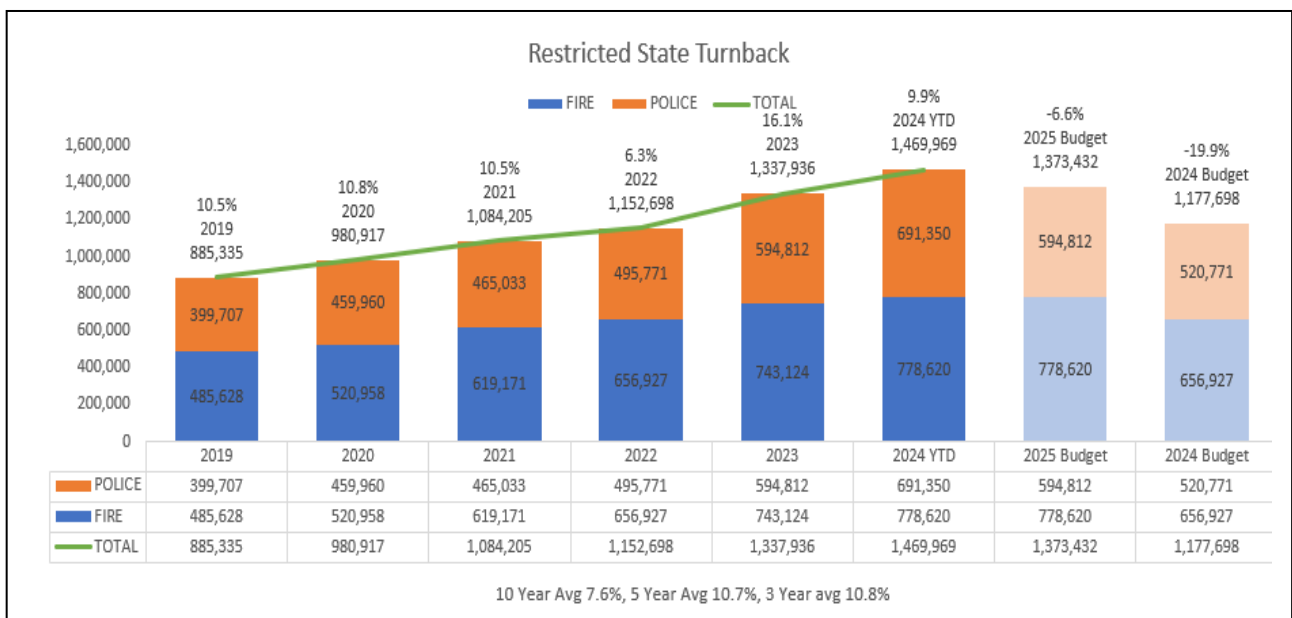
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE: STATE TURNBACK TAXES \$6.5M (2025 BUDGET)

Each year the Arkansas Municipal League advises municipalities of the per capita rate to budget for the coming year in Arkansas State Turnback Revenue. For 2025 in the street fund the amount is \$82 per capita, and the General fund amount is \$14.50 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.



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). Any outstanding LOPFI expense is funded by General Fund Reserves.

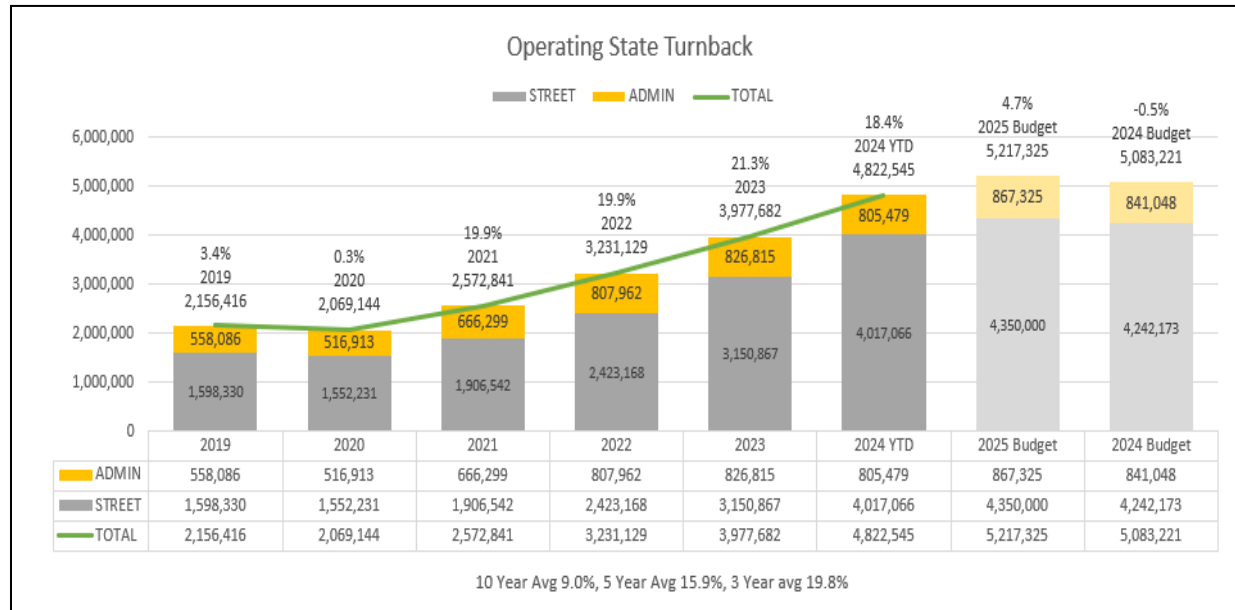


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

OPERATING STATE TURNBACK

General Turnback funds as distributed under the Revenue Stabilization Law, Section 19-5-101 et. Seq. Included here as part of Arkansas's state turnback dollars. General state turnback is classified as general operating revenue.

Street Fund Note: In July 2023, the temporary ½ cent multilane highway tax ended SB445 (previously the 4 lane highway tax) began being remitted under the state operating street turnback account. Both budget and Actuals are included in this trend analysis.

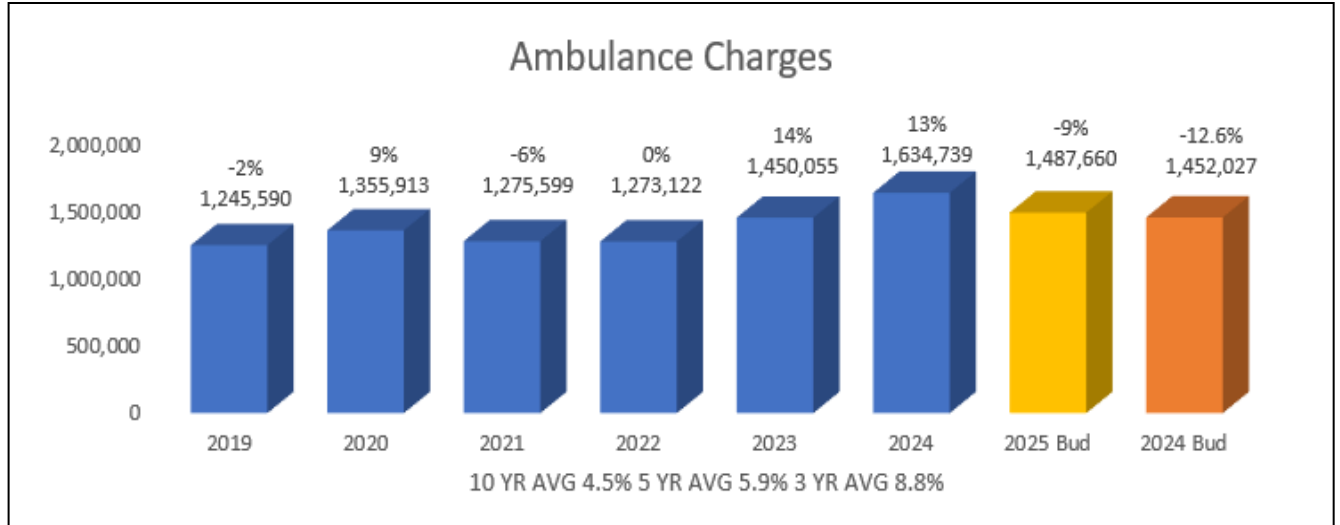


Operating State Turnback: Explanation of turnback funds distributions (AR Code § 27-70-206 & 207(2020): By law, the revenues derived from sources dedicated to transportation (motor fuel taxes, vehicle registration fees, the natural gas severance tax are divided between the state (ARDOT), all cities, 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](#)

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

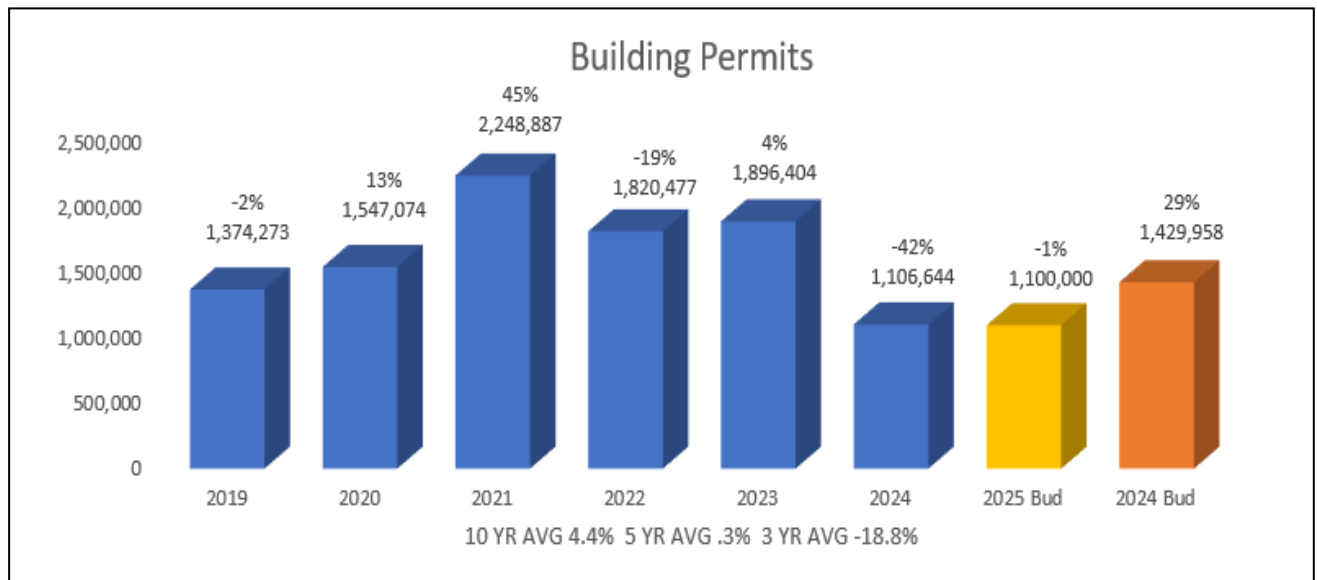
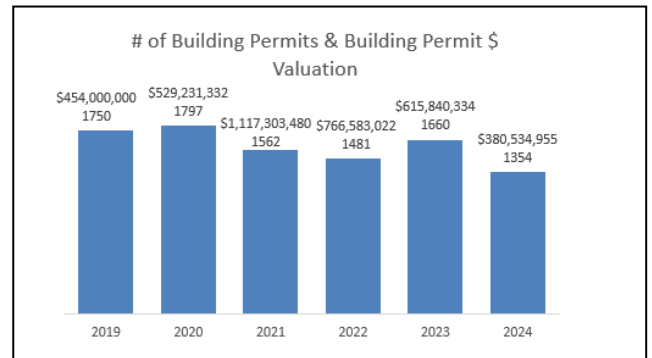
OTHER MAJOR REVENUES:

Ambulance Charges: The City ambulance service services both the internal city and surrounding communities. In 2024, there was an increase in call volume and insurance payment recovery of 12.7%.



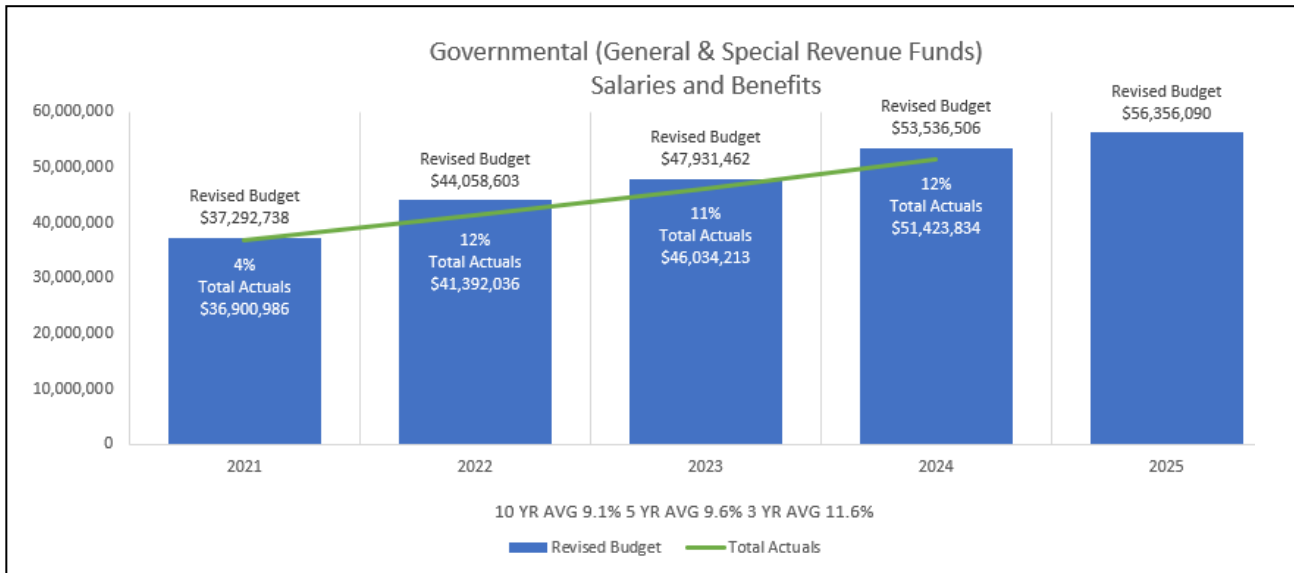
Building Permits:

Building Permit revenue 41% and Permits dipped 23% in 2024. This is likely due to the timing of developments and other financial indicators such as higher interest rates and inflationary increases in building materials.

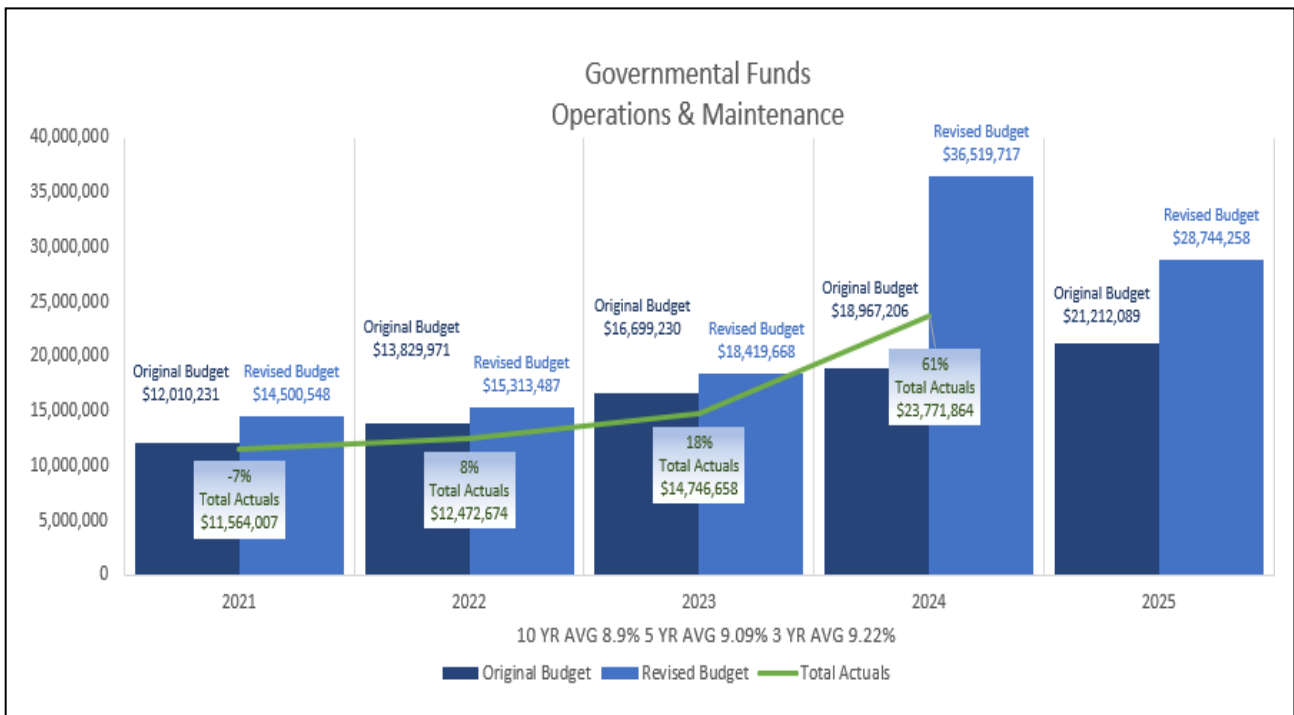


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUNDS MAJOR EXPENSES (GENERAL & STREET FUNDS)



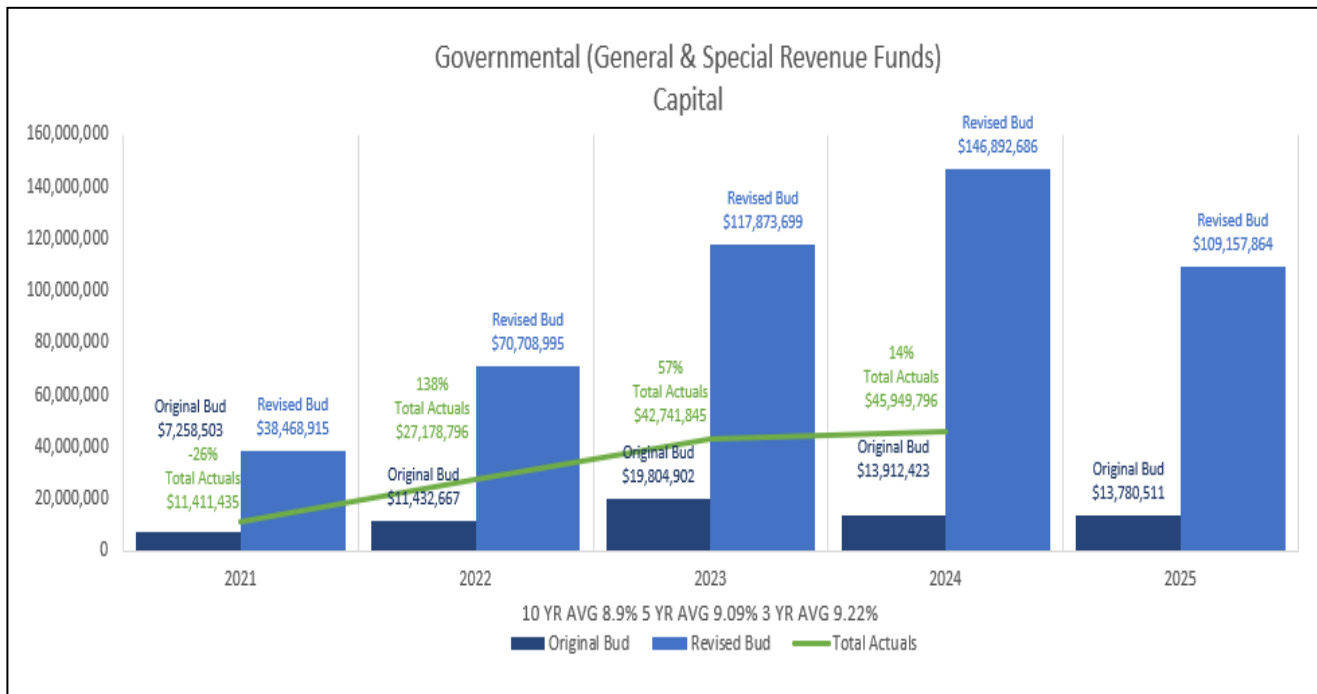
Salaries and Benefits increased in the 2025 budget with a 3.5% Cost of Living Adjustment (COLA), and minimal new positions.



O&M Revised budgets largely due to grants for large infrastructure improvements in our Parks and Library Departments, with the exception in 2024 with the \$10.3M increase from the 2024 memorial day storm expenses. 2024 also began our first year investing in a citywide transportation system. The city budgeted \$530k and provided free public bus transportation during 2024. Ridership is increasing and a new contract for 2025 is underway. The 2025 Budget for Street Overlays moved the \$1Million from a capital classification to a O&M per recommendation of our auditors. Other larger items include Professional services for our Parks programs, recovered through revenue in recreational fees as well as the City's Supplies & Materials, Property Services, and Insurance, Travel and Technology needs.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUNDS MAJOR EXPENSES (GENERAL & STREET FUNDS)



Most capital revised budgets are due to generous donations to build major city attractions that will draw people into our city. These are one-time project-based expenditures. The largest of the donated Capital are found in our parks and library, but the revised budget also includes City funded improvements such as our cemetery columbarium, bike lanes, intersection improvements and sidewalks, as well as drainage repairs, improvements in overlays, and others funded by general revenues. The city reduced capital spending in both 2024 & 2025 original budgets due to the rising costs of replacing vehicles, and machinery and equipment. That caused those capital assets to be pushed out in our capital improvement plan while increasing the repairs and maintenance O&M expenses in 2024 and 2025.

Major projects from grants and include: \$32.5 m for 8th street gateway park, \$21M for a new Bentonville adult recreation center, a \$14M library expansion project, and a \$16m investment in new development of the “A” street promenade, which is expected to be completed in 2025. the “A” street promenade, is part of a larger quilt of parks project, that is designed to combine four parks and businesses in the city’s downtown area as a solution to expand public spaces. The capital budget also includes an additional \$3.5m of the funding for the new \$17m Phillips park: an investment funded with bonds, our local Advertising and Promotions (A&P) commission donations and impact fees for the development of (7) championship quality ball fields with turf, concessions, parking, and maintenance shop.

Planning is still underway for the \$2.4m grant for the design and expansion of city hall. Also rolling to 2024 was \$1m of the \$2m budgeted investment in city fiber loop project in phase ii & iii. and a majority of the \$1.8m of the nutmeg drainage project in the city will roll into the 2025 revised budget. our airport had over \$4m spent on the runway widening million in airport improvements in 2023, and a \$1.2 m grant 2024 for further taxiway expansion. in 2023. It also includes a \$12m budget adjustment in 2022. The new public safety radio system, mostly funded by bonds, and is expected to be spent by 2025.

These new or added amenities will stand out and make the City of Bentonville the best place to live, work and play.

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUND LONG RANGE CAPITAL IMPROVEMENT PLAN (GENERAL & STREET FUNDS)

Departments historically maintained their own 5-year capital improvement plans in excel spreadsheets and we would incorporate it into the annual budget process. In the current process, city council reviews and adopts an annual budget. Any added projects are put into the budget as budget adjustments during the year and will show in the revised budget.

However, in 2024, the city of Bentonville began the process of using our software to combine these department's capital improvement plans into a more comprehensive plan. The result was a great success, and we are continuing to make progress every day as we build a bridge of communication between our departments and our stakeholders, city council, the Mayor and our citizens. The software we are using is limited, but the departments have become resourceful and have consistently identified their projects in the description fields. Conversely, we found a way to tag each with a priority of 1, 2, or 3 in order of need.

This new method allowed us the ability to cumulatively summarize our needs by our budget categories while assigning a simplified version of priority codes. We have plans in the near future to implement more elaborate software module that will help us identify specific funding sources to each request, and other descriptive project level details to our capital improvement plan.

This chart below was our first step toward establishing a long-term financial plan. While it is still in its early development, we presented it to the city council in 2024 for the first time. It not only was received with a grand welcome from the council and Mayor, but it opened new discussions and insights.

DEPARTMENT/FUND TOTALS	2026	2027	2028	2029	2030	2031	2032	2033	2034
Information Technology	326,850	0	0	84,000	290,000	0	0	0	0
District Court	50,000	100,000	0	0	0	0	0	0	0
Planning	40,000	40,000	0	0	0	0	0	0	0
CDBG	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000
Engineering	1,275,000	1,250,000	1,230,000	1,250,000	60,000	0	30,000	60,000	0
Airport	0	0	0	0	0	0	0	0	0
Police	1,817,000	492,000	457,000	721,000	0	500,000	0	0	0
Fire	5,759,500	7,919,500	6,679,500	2,014,500	1,248,000	2,453,500	3,885,000	7,020,000	1,755,000
Public Works Ma	282,000	446,000	0	0	0	0	0	0	0
Parks & Recreat	9,806,000	9,194,000	0	0	0	0	0	0	0
Library	292,500	947,500	432,500	272,500	272,500	0	0	0	0
Animal Services	100,000	35,000	150,000	50,000	0	0	0	0	0
TOTAL General Fund	19,873,850	20,574,000	9,124,000	4,592,000	2,070,500	3,153,500	4,115,000	7,280,000	1,955,000
Street	1,092,250	1,020,500	1,394,000	855,500	441,250	628,000	928,750	502,250	555,000
TOTAL Street Fund	1,092,250	1,020,500	1,394,000	855,500	441,250	628,000	928,750	502,250	555,000
TOTAL GOVERNMENTAL FUND	20,966,100	21,594,500	10,518,000	5,447,500	2,511,750	3,781,500	5,043,750	7,782,250	2,510,000

This is our CIP plan as of 2/25/25. Because it is a work in progress, it is organic and is constantly evolving. Items and projects are currently still not preapproved before our annual budget, unless brought to council as a budget adjustment. The amounts below include capital items of several types, Technology needs, Plants and buildings, furniture & fixtures, replacement Vehicles, Machinery and Equipment, Sidewalks, Contracts, and Library Collections. We hope to present a more detailed version of our CIP in next year's budget book.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUND :GENERAL & STREET FUND DEBT

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)

Investment grade	Moody's	Standard & Poor's	Fitch
Strongest	Aaa	AAA	AAA
	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
	A1	A+	A+
	A2	A	A
	A3	A-	A-
	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
Non-investment-grade	Moody's	Standard & Poor's	Fitch
Weakest	Moody's	Standard & Poor's	Fitch

The City of Bentonville's Bond Rating is AA-

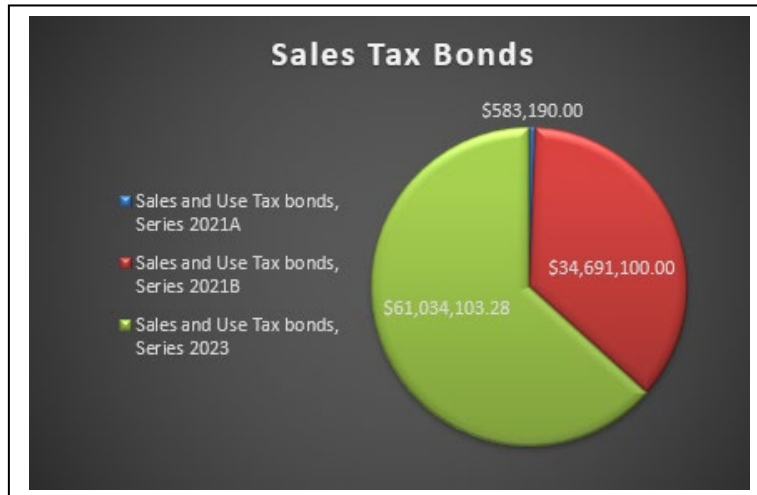
The City budgets for the bond payments in the Debt Service Fund but manages the bond project revenue and expenses in the Capital/Bond Fund. The Capital/Bond Fund is a recap of the draws from our fiduciary bond trustee, Simmons Bank. Upon issuance, the budgets for drawdowns are set with a reasonable spenddown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

Bentonville's above Parity Bonds are authorized by the City to be issues in an amount equal to or in excess of 125% of the maximum annual debt service for the Parity Bonds. The City does not currently hold any bonds issued on property tax debt, however the debt limit would be 5% of the assessed property values.

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUNDS DEBT



	Interest Rates	Final Maturity Date	Principal & Interest Outstanding
Sales and Use Tax bonds, Series 2021A	.032% - 1.1%	2025	583,190
Sales and Use Tax bonds, Series 2021B	1.05% - 5.0%	2046	34,691,100
Sales and Use Tax bonds, Series 2023	4.125 - 5.0%	2046	61,034,103
			\$ 96,308,393

City of Bentonville, Arkansas

Sales and Use Tax Bonds

Taxable Series 2021A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2025	-	-	-	-	-
11/01/2025	580,000	1.100%	3,190	583,190	-
12/31/2025	-	-	-	-	583,190
Total	580,000	-	3,190	583,190	-

Yield Statistics

Bond Year Dollars	\$290.00
Average Life	0.500 Years
Average Coupon	1.1000000%
Net Interest Cost (NIC)	2.2500000%
True Interest Cost (TIC)	2.2630123%
Bond Yield for Arbitrage Purposes	1.1000000%
All Inclusive Cost (AIC)	19.5952758%

IRS Form 8038

Net Interest Cost	1.1000000%
Weighted Average Maturity	0.500 Years

Bond Schedules Prepared by Stevens Inc.

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

City of Bentonville, Arkansas

Sales and Use Tax Bonds

Series 2021B

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2025	-	-	-	-	-
11/01/2025	1,905,000	5.000%	542,400	2,447,400	-
12/31/2025	-	-	-	-	2,447,400
05/01/2026	-	-	494,775	494,775	-
11/01/2026	2,580,000	5.000%	494,775	3,074,775	-
12/31/2026	-	-	-	-	3,569,550
05/01/2027	-	-	430,275	430,275	-
11/01/2027	2,705,000	5.000%	430,275	3,135,275	-
12/31/2027	-	-	-	-	3,565,550
05/01/2028	-	-	362,650	362,650	-
11/01/2028	2,845,000	5.000%	362,650	3,207,650	-
12/31/2028	-	-	-	-	3,570,300
05/01/2029	-	-	291,525	291,525	-
11/01/2029	2,985,000	3.000%	291,525	3,276,525	-
12/31/2029	-	-	-	-	3,568,050
05/01/2030	-	-	246,750	246,750	-
11/01/2030	3,070,000	3.000%	246,750	3,316,750	-
12/31/2030	-	-	-	-	3,563,500
05/01/2031	-	-	200,700	200,700	-
11/01/2031	3,175,000	3.000%	200,700	3,375,700	-
12/31/2031	-	-	-	-	3,576,400
05/01/2032	-	-	153,075	153,075	-
11/01/2032	3,265,000	3.000%	153,075	3,418,075	-
12/31/2032	-	-	-	-	3,571,150
05/01/2033	-	-	104,100	104,100	-
11/01/2033	3,360,000	3.000%	104,100	3,464,100	-
12/31/2033	-	-	-	-	3,568,200
05/01/2034	-	-	53,700	53,700	-
11/01/2034	3,460,000	3.000%	53,700	3,513,700	-
12/31/2034	-	-	-	-	3,567,400
05/01/2035	-	-	1,800	1,800	-
11/01/2035	120,000	3.000%	1,800	121,800	-
12/31/2035	-	-	-	-	123,600
Total	29,470,000	-	5,221,100	34,691,100	-

Yield Statistics

Bond Year Dollars	\$159,675.00
Average Life	5.418 Years
Average Coupon	3.2698293%
Net Interest Cost (NIC)	2.1548000%
True Interest Cost (TIC)	2.0795117%
Bond Yield for Arbitrage Purposes	1.2536095%
All Inclusive Cost (AIC)	2.2581747%

IRS Form 8038

Net Interest Cost	1.9300045%
Weighted Average Maturity	5.394 Years

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

City of Bentonville, Arkansas

Sales and Use Tax Bonds

Series 2023

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2025	-	-	-	-	-
11/01/2025	1,400,000.00	5.000%	943,584.38	2,343,584.38	-
12/31/2025	-	-	-	-	2,343,584.38
05/01/2026	-	-	908,584.38	908,584.38	-
11/01/2026	1,470,000.00	5.000%	908,584.38	2,378,584.38	-
12/31/2026	-	-	-	-	3,287,168.76
05/01/2027	-	-	871,834.38	871,834.38	-
11/01/2027	1,545,000.00	5.000%	871,834.38	2,416,834.38	-
12/31/2027	-	-	-	-	3,288,668.76
05/01/2028	-	-	833,209.38	833,209.38	-
11/01/2028	1,620,000.00	5.000%	833,209.38	2,453,209.38	-
12/31/2028	-	-	-	-	3,286,418.76
05/01/2029	-	-	792,709.38	792,709.38	-
11/01/2029	1,695,000.00	5.000%	792,709.38	2,487,709.38	-
12/31/2029	-	-	-	-	3,280,418.76
05/01/2030	-	-	750,334.38	750,334.38	-
11/01/2030	1,780,000.00	5.000%	750,334.38	2,530,334.38	-
12/31/2030	-	-	-	-	3,280,668.76
05/01/2031	-	-	705,834.38	705,834.38	-
11/01/2031	1,870,000.00	5.000%	705,834.38	2,575,834.38	-
12/31/2031	-	-	-	-	3,281,668.76
05/01/2032	-	-	659,084.38	659,084.38	-
11/01/2032	1,965,000.00	5.000%	659,084.38	2,624,084.38	-
12/31/2032	-	-	-	-	3,283,168.76
05/01/2033	-	-	609,959.38	609,959.38	-
11/01/2033	2,065,000.00	5.000%	609,959.38	2,674,959.38	-
12/31/2033	-	-	-	-	3,284,918.76
05/01/2034	-	-	558,334.38	558,334.38	-
11/01/2034	2,165,000.00	5.000%	558,334.38	2,723,334.38	-
12/31/2034	-	-	-	-	3,281,668.76
05/01/2035	-	-	504,209.38	504,209.38	-
11/01/2035	2,270,000.00	5.000%	504,209.38	2,774,209.38	-
12/31/2035	-	-	-	-	3,278,418.76
05/01/2036	-	-	447,459.38	447,459.38	-
11/01/2036	2,390,000.00	4.125%	447,459.38	2,837,459.38	-
12/31/2036	-	-	-	-	3,284,918.76
05/01/2037	-	-	398,165.63	398,165.63	-
11/01/2037	2,485,000.00	4.125%	398,165.63	2,883,165.63	-
12/31/2037	-	-	-	-	3,281,331.26
05/01/2038	-	-	346,912.50	346,912.50	-
11/01/2038	2,590,000.00	4.125%	346,912.50	2,936,912.50	-
12/31/2038	-	-	-	-	3,283,825.00
05/01/2039	-	-	293,493.75	293,493.75	-
11/01/2039	2,695,000.00	4.125%	293,493.75	2,988,493.75	-
12/31/2039	-	-	-	-	3,281,987.50
05/01/2040	-	-	237,909.38	237,909.38	-
11/01/2040	2,800,000.00	4.125%	237,909.38	3,037,909.38	-
12/31/2040	-	-	-	-	3,275,818.76
05/01/2041	-	-	180,159.38	180,159.38	-
11/01/2041	2,920,000.00	4.125%	180,159.38	3,100,159.38	-
12/31/2041	-	-	-	-	3,280,318.76
05/01/2042	-	-	119,934.38	119,934.38	-
11/01/2042	3,045,000.00	4.125%	119,934.38	3,164,934.38	-
12/31/2042	-	-	-	-	3,284,868.76
05/01/2043	-	-	57,131.25	57,131.25	-
11/01/2043	2,770,000.00	4.125%	57,131.25	2,827,131.25	-
12/31/2043	-	-	-	-	2,884,262.50
Total	\$41,540,000.00	-	\$19,494,103.28	\$61,034,103.28	-

Yield Statistics

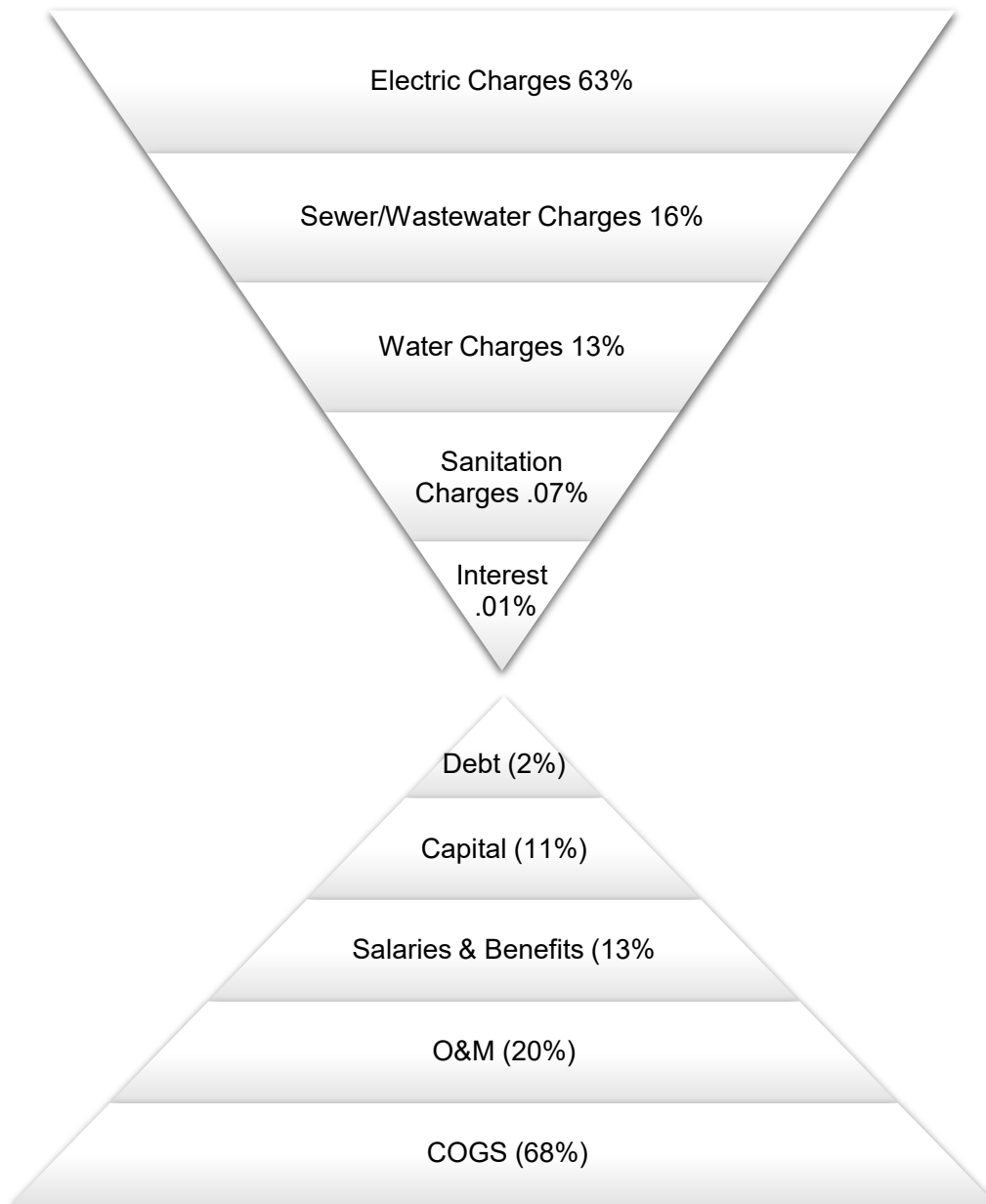
Bond Year Dollars	\$447,405.00
Average Life	10.770 Years
Average Coupon	4.3571492%
Net Interest Cost (NIC)	4.1864985%
True Interest Cost (TIC)	4.1601432%
Bond Yield for Arbitrage Purposes	4.0185092%
All Inclusive Cost (AIC)	4.2267388%

IRS Form 8038

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PROPRIETARY or ENTERPRISE FUND MAJOR REVENUES (a.k.a The Utility Fund)

Includes Electric, Water, Wastewater, Sewer, Sanitation, Inventory & Utility Billing Departments



PROPRIETARY FUND MAJOR EXPENSES

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

	City of Bentonville								Unofficial Forecast	Unofficial Forecast
Fund Type:	Proprietary								Budget 2026 Projected	Budget 2027 Projecte
Fund Classification:	Enterprise									
Fund Level:	Utility fund									
Description	2022 Actuals	2023 Actuals	2024 Actuals*	2024 Orig Bud	2024 Rev Bud	2025 Orig Bud	\$ Change	% Change	\$	\$
REVENUES										
Taxes	-	-	-	-	-	-	0		0	
Licenses & Permits	-	-	-	-	-	-	0		0	
Intergovernmental Revenue	-	-	666,034	-	23,902,546	-	0		0	
Charge for Services	137,835,918	126,743,838	132,708,604	127,603,471	127,603,471	129,505,287	1,901,817	1%	143,824,199	151,827,94
Special Assesments/Fines	-	-	-	-	-	-	0		0	
Interest/Rent	(217,136)	1,587,932	1,913,833	1,468,252	1,468,252	1,536,363	68,111	5%	1,616,254	1,700,29
Other Income	3,268,764	194,194	238,162	62,313	3,062,313	74,400	12,087	19%	78,269	82,33
Total Revenues	140,887,545	128,525,964	135,526,633	129,134,036	156,036,582	131,116,050	1,982,015	2%	145,518,721	153,610,57
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	10,220,386	11,085,527	11,645,268	11,917,408	12,927,984	12,353,753	436,345	4%	12,724,366	13,106,09
Benefits	4,127,066	4,459,006	4,774,128	4,751,410	5,192,912	5,076,106	324,696	7%	5,329,911	5,596,40
Supplies & Materials	1,838,325	1,500,145	1,899,058	2,007,641	2,029,586	1,988,322	-19,319	-1%	2,062,497	2,139,80
Technology Maint/Minor Equipment	917,649	959,146	1,192,503	1,520,113	1,669,804	1,802,604	282,491	19%	1,883,534	1,968,29
Professional Services	1,669,174	1,875,860	2,477,597	1,856,403	4,299,041	1,755,501	-100,902	-5%	1,827,959	1,903,68
Property Services	2,451,482	2,714,164	1,361,458	2,923,459	4,810,925	3,359,900	436,441	15%	3,463,653	3,571,11
Other Services	539,510	536,053	741,262	851,706	894,430	846,029	-5,677	-1%	876,659	908,55
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	90,525,587	90,541,828	92,050,381	1,524,794	2%	100,508,407	103,775,48
Total O&M	110,999,729	106,044,451	113,467,349	116,353,726	122,366,509	119,232,596	2,878,870	2%	128,676,987	132,969,44
Capital Expenditures										
Capital Expenditures	20,266,262	15,694,622	25,039,164	17,771,229	161,091,815	14,562,460	-3,208,769	-18%	21,138,683	16,780,13
Setasides - Capital Items	-	-	-	-	-	-	0		0	
Total Capital Expenditures	20,266,262	15,694,622	25,039,164	17,771,229	161,091,815	14,562,460	-3,208,769	-18%	21,138,683	16,780,13
Other										
Debt Service	400,105	247,491	266,501	1,964,142	2,027,347	2,268,154	304,013	15%	2,268,154	2,268,15
Depreciation/Amortization	8,341,170	12,589,804	9,999,458	-	-	-	0		0	
Total Other	8,741,275	12,837,296	10,265,959	1,964,142	2,027,347	2,268,154	304,013	15%	2,268,154	2,268,15
Total Expenditures	140,007,266	134,576,369	148,772,471	136,089,097	285,485,671	136,063,210	-25,887	0%	152,083,824	152,017,73
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	-	58,983	290,087	285,980	285,980	-	-285,980	-100%	0	
Use of Reserves	-	-	-	-	-	-	0		0	
Donated Infrastructure (non-cash item)	7,051,584	4,881,300	-	-	-	-	0		0	
Proceeds from Issuance of Debt	-	-	-	-	-	-	0		0	
Sale of Capital Assets	-	5,000	122,608	-	-	-	0		0	
Setasides - Capital Items/Revenue Bonds	-	-	6,473,735	-	97,759,381	-	0		0	
Transfers In	-	-	7,083,200	7,083,200	7,083,200	5,000,000	-2,083,200	-29%	0	
Transfers Out	-	-	-	-	-	-	0		0	
Total Other Financing & Uses	7,051,584	4,945,284	13,969,630	7,369,180	105,128,561	5,000,000	-2,369,180	-32%	0	
NET	7,931,864	(1,105,121)	723,791	414,119	(24,320,529)	52,841	-361,278	-87%	-6,565,103	1,592,84

2024 Actuals are unaudited and subject to change

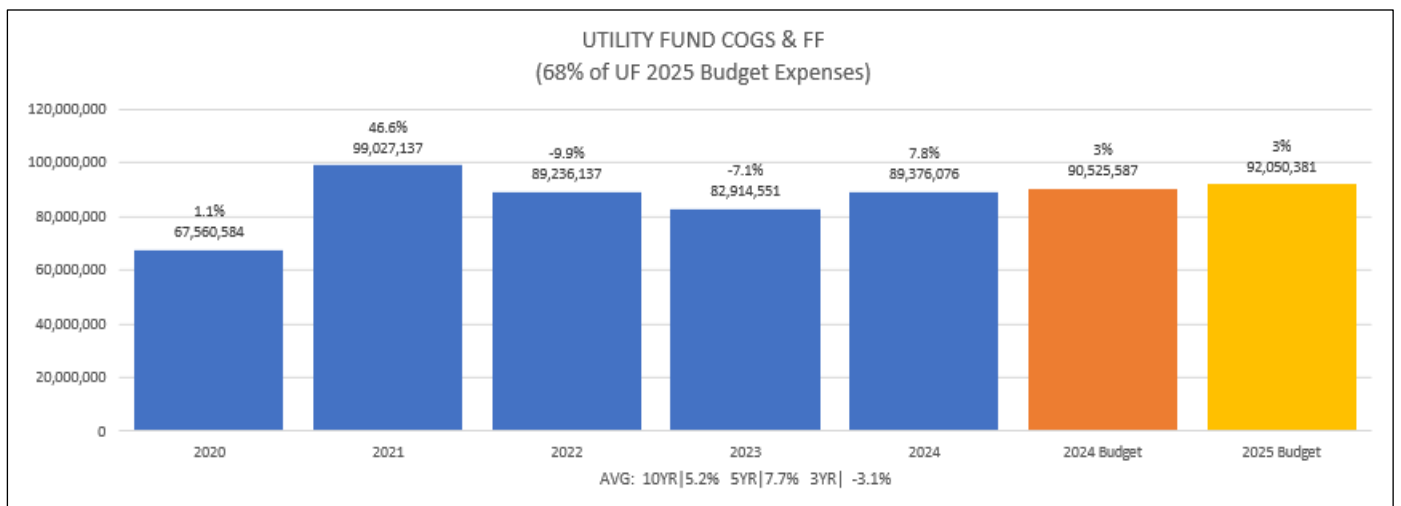
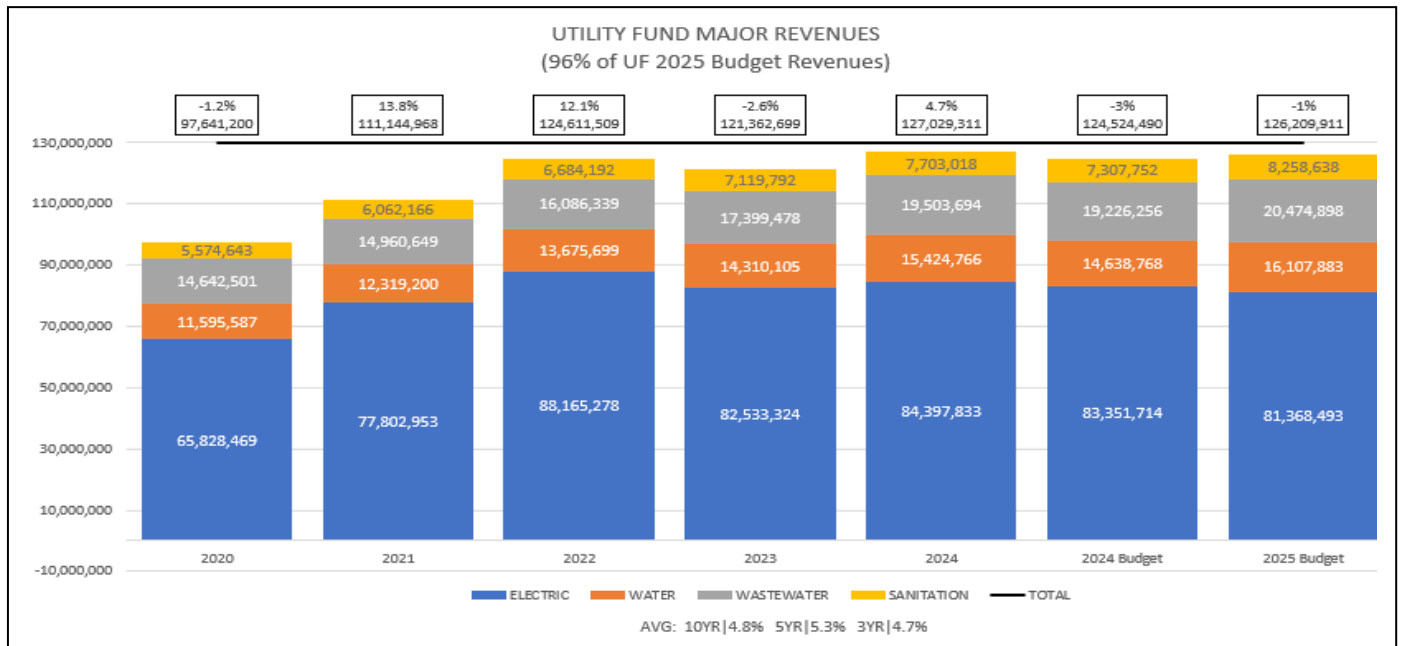
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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

THE UTILITY FUND

The Utility fund is our enterprise fund. The City of Benton buys and resells its Electric, Water, and Sanitation services. It also sells its water treatment service in a combined system of both a regional sewer treatment plant and its city owned sewer treatment plant. Our charges are divided among residential, wholesale and commercial customer categories in each of the utility fund departments. The utility fund consists of Seven Departments: Electric, Water, Wastewater, Sewer, Sanitation, Inventory and Utility Billing. The Water, Wastewater and Sewer departments are references as our WRRF often referred to as WRRF (Water Resource Recovery Facilities and Electric and Sanitation are separate Departments. The Inventory and Utility Billing are support departments for the whole utility fund, but Utility Billing is responsible for managing Sanitation and Electric is responsible for managing the Inventory Department.

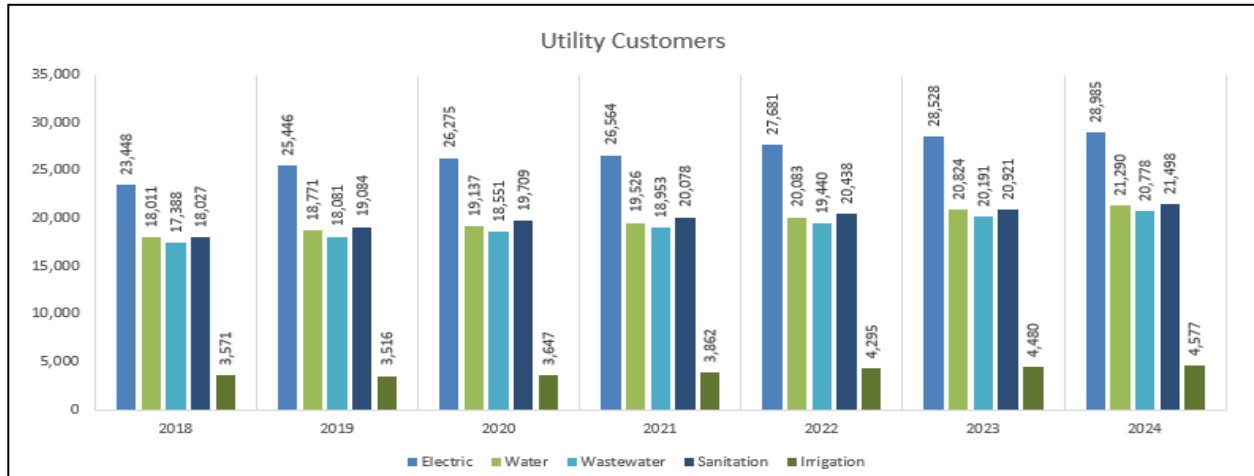
The City has been challenged with rapid commercialization with the expansion of commercial business these past few years. The majority of the growth is due to the Walmart Expansion and expanded housing developments.



CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

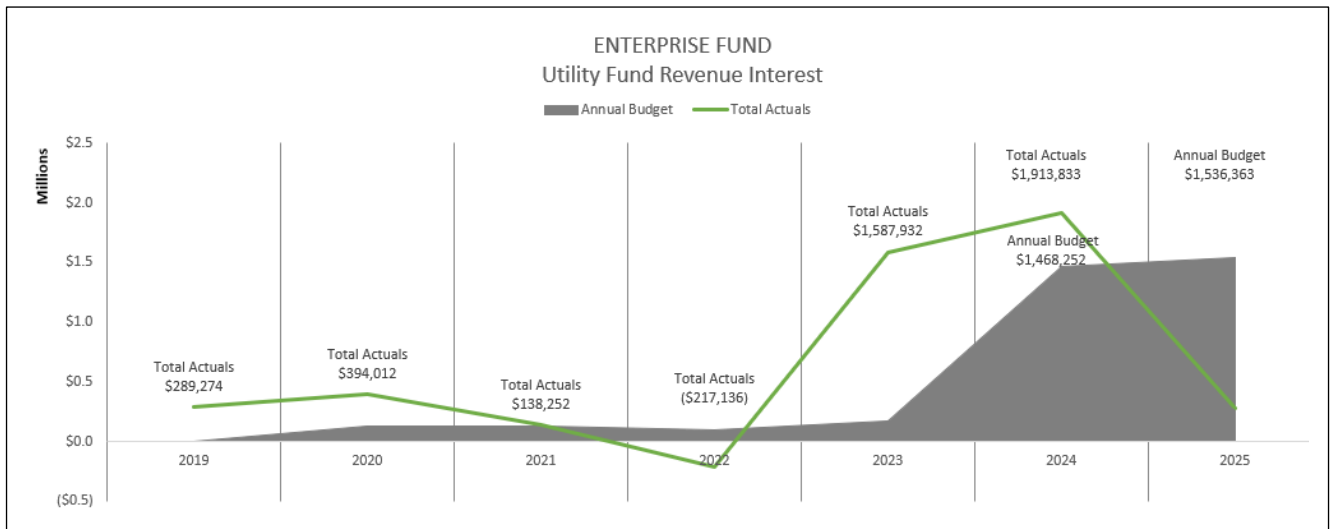
THE UTILITY FUND REVENUES

Budget Highlights:



The City of Bentonville cost of service fees can be found in our appendix section of this budget book.

The electric service is a purchase from AEP Electric. In recent years the challenge has been forecasting for the unexpected rise in the power cost adjustment charge for service. This cost is a pass-through cost from our electric service cost of production. It is averaged to a 6-month rolling average that smooth the impact of larger months. 2024 was the first year we budgeted for the PCA, as most years the trend line would realign to a net zero effect. However, that was before 2021, when the cost to produce electricity was more stable. The Water supply is purchased from Beaver Lake. Wastewater is treated at either our City's Wastewater Treatment Facility or the North Arkansas Conservation Regional facility, NACA.



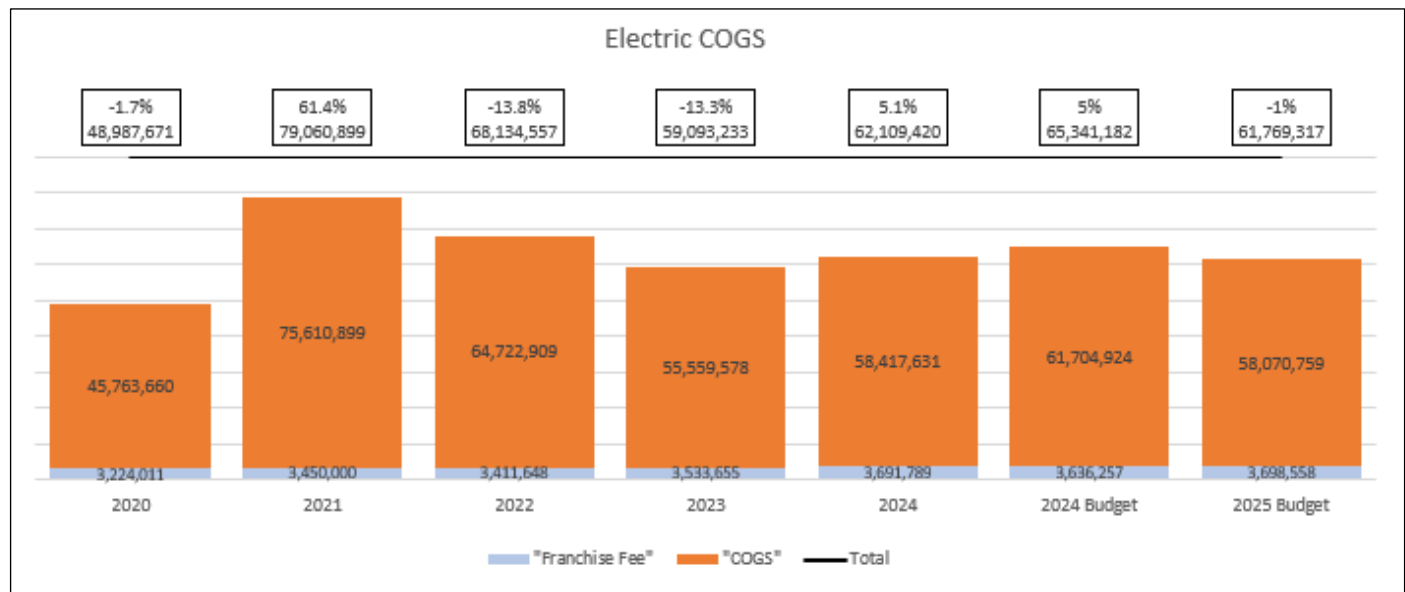
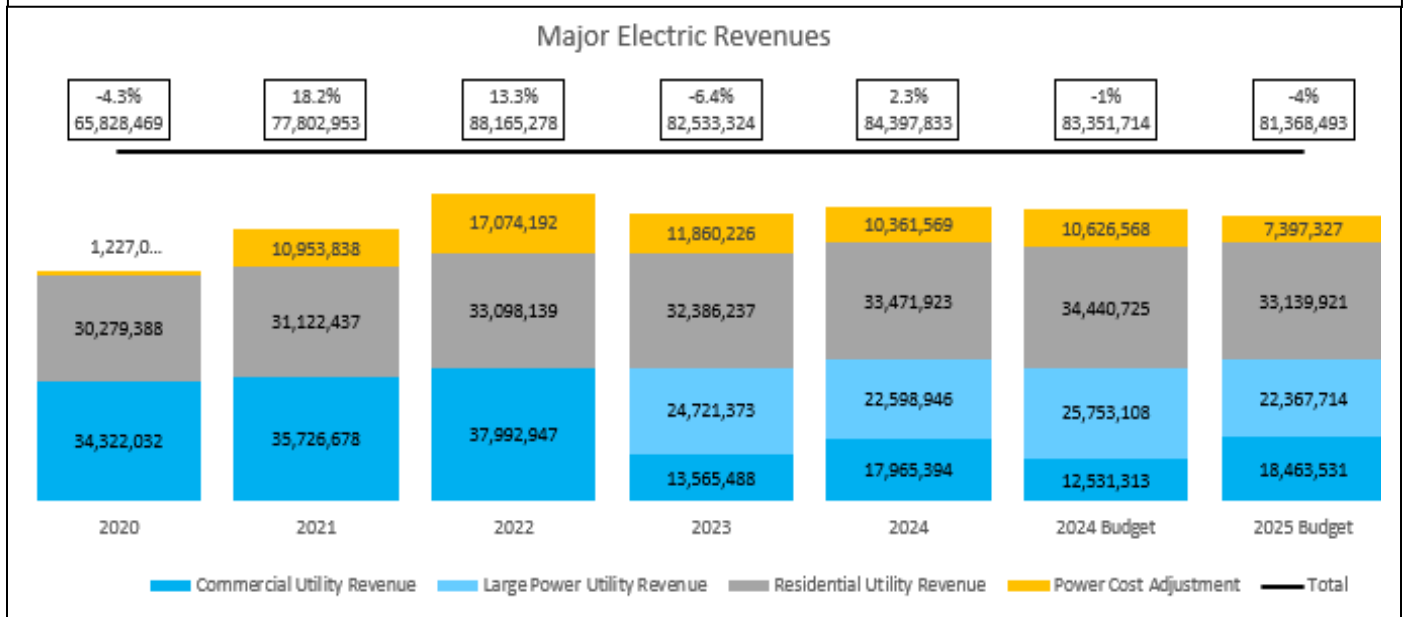
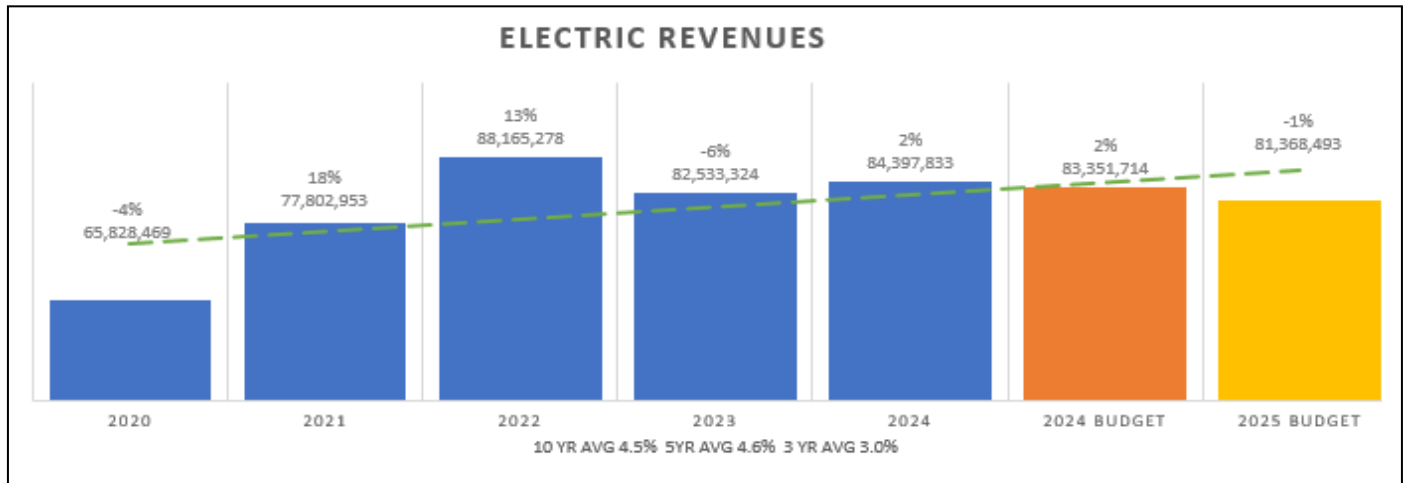
OTHER MINOR UTILITY FUND REVENUE:

INTEREST: Due to a change in our cash investment to money market accounts, the Utility Fund's interest has seen significant increases since 2023. Although rates can change, we projected revenue similar to the actuals of 2024.

BILLED SERVICES: Miscellaneous Minor service revenue, for example, is budgeted, but is minor or is a related to a reimbursable expense and therefore not considered a Major Revenue to Utility Fund.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

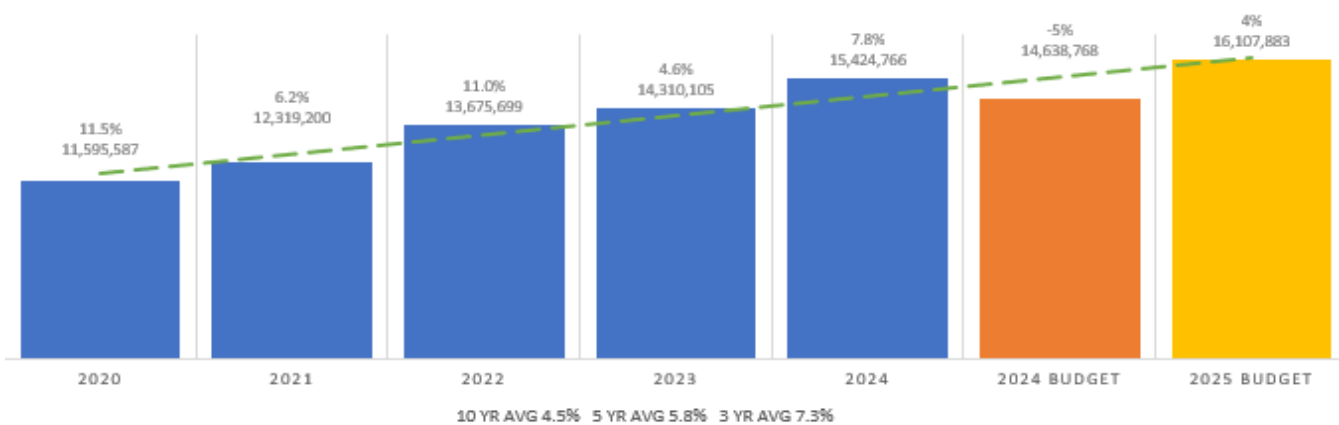
MAJOR REVENUES BY UTILITY FUND DEPARTMENTS



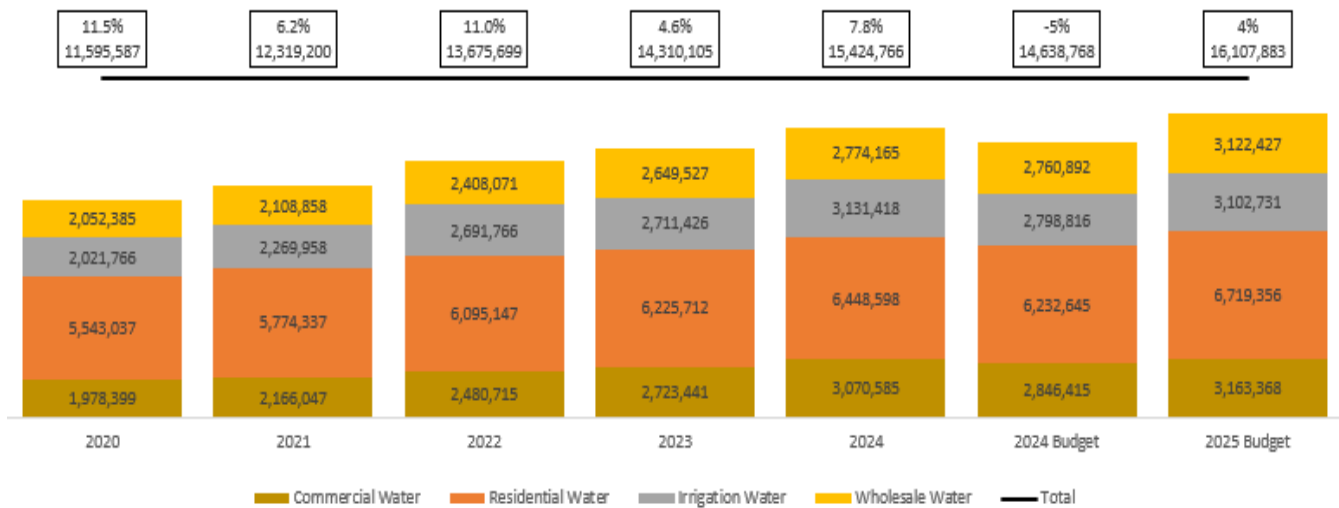
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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

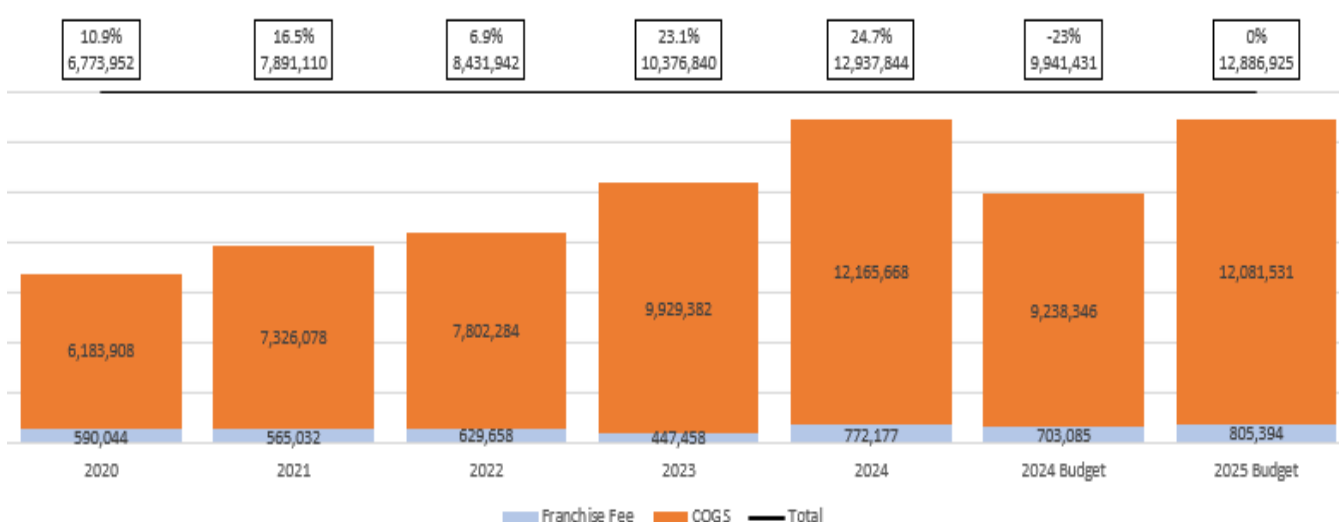
WATER REVENUES



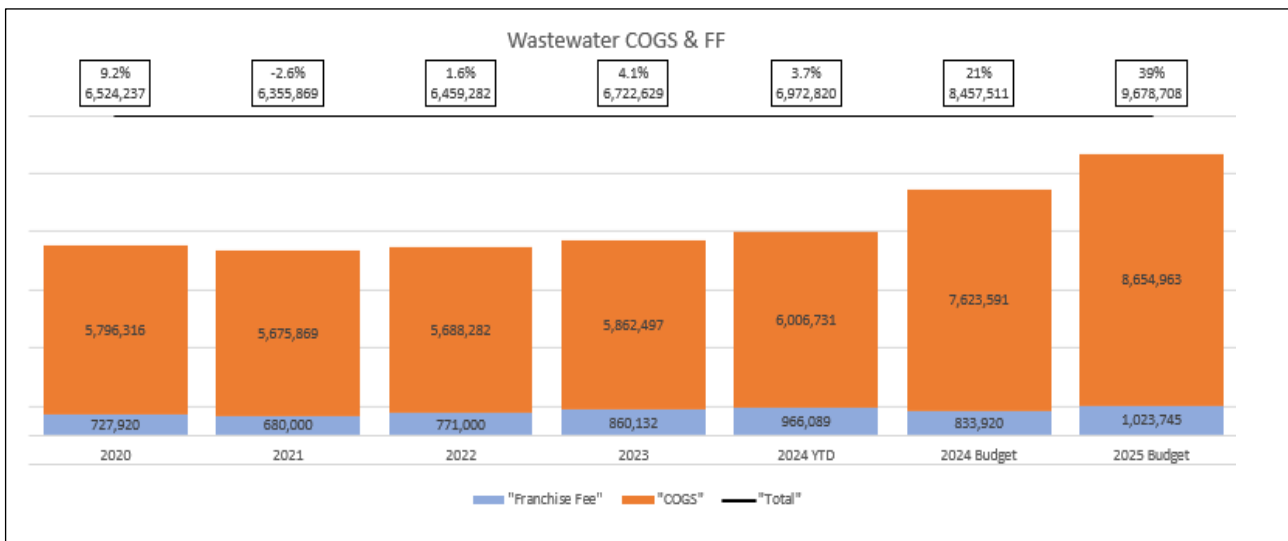
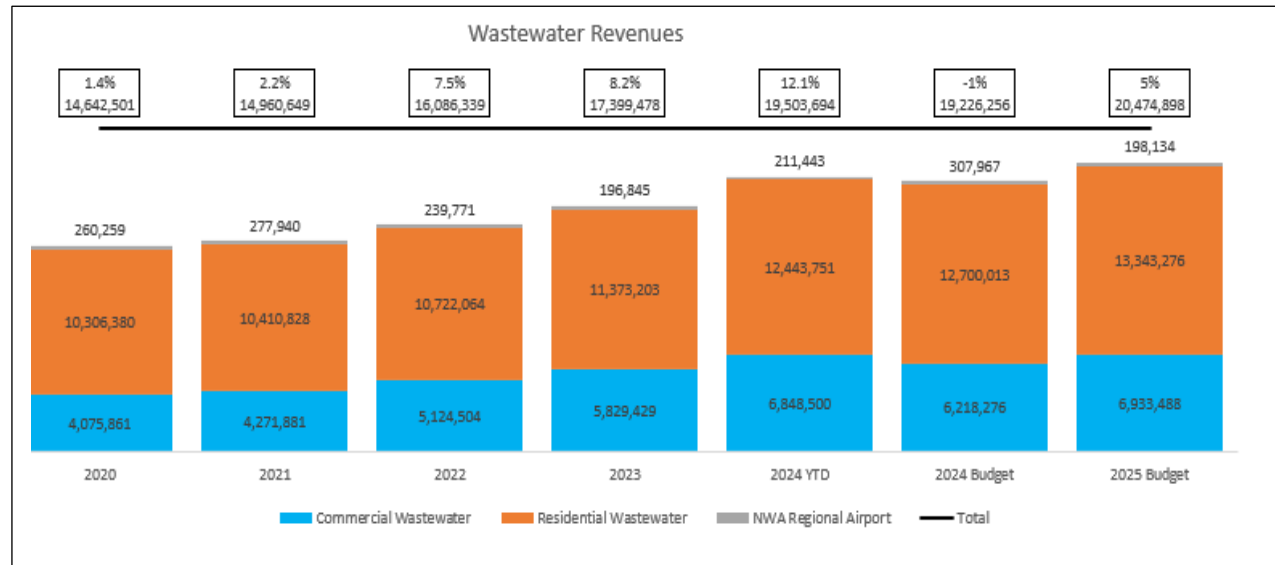
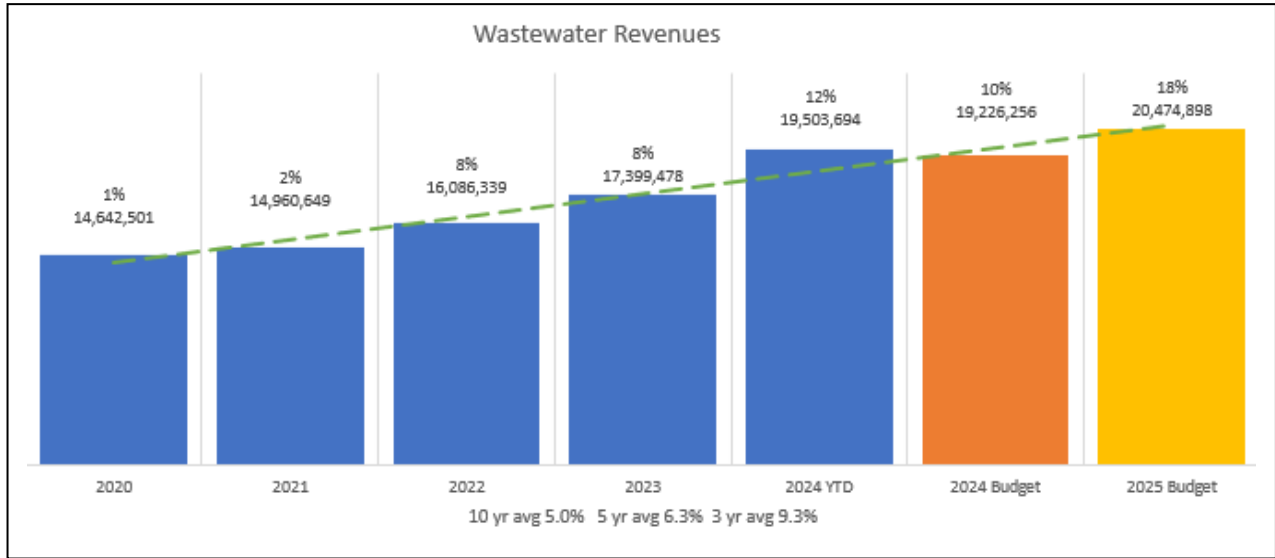
Major Water Revenues



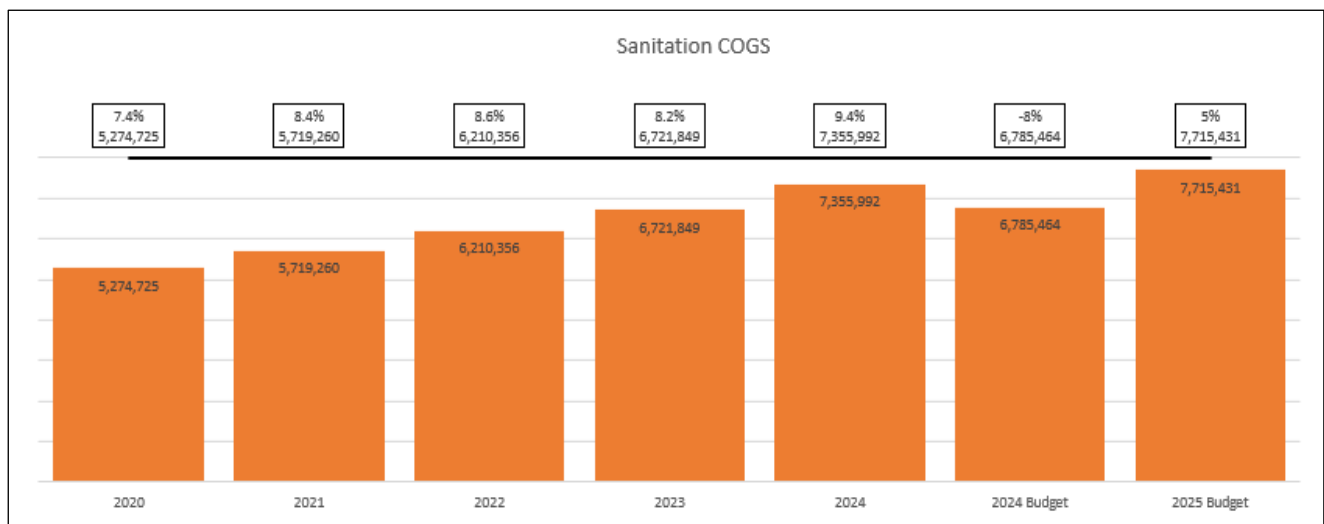
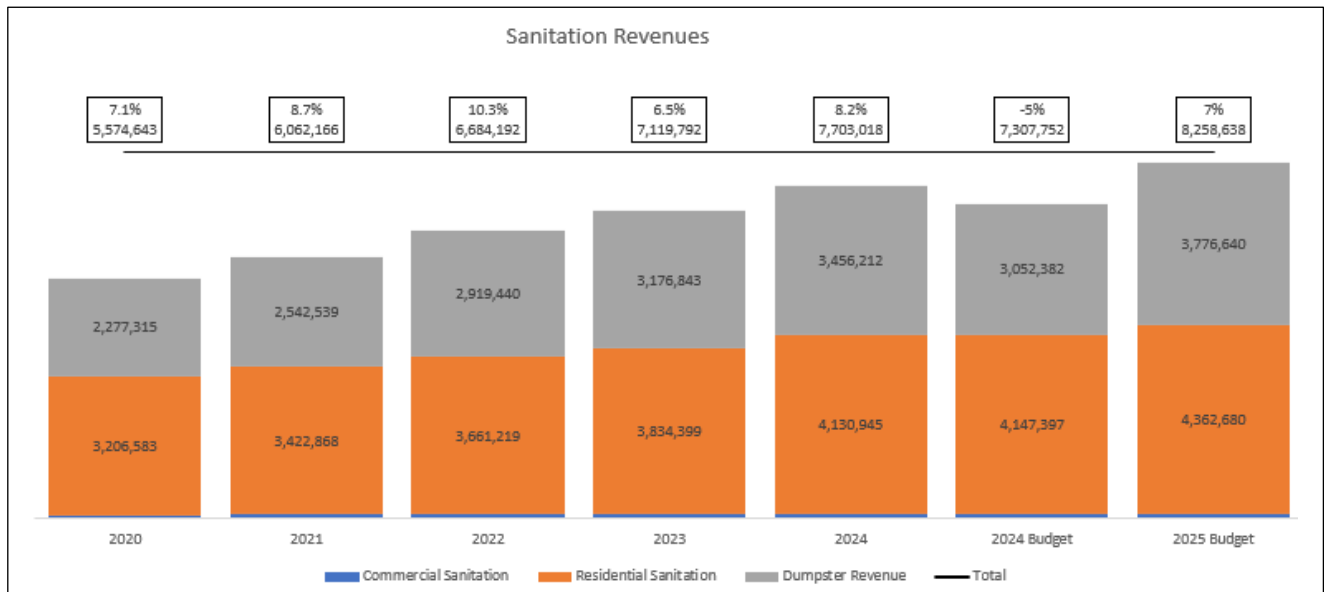
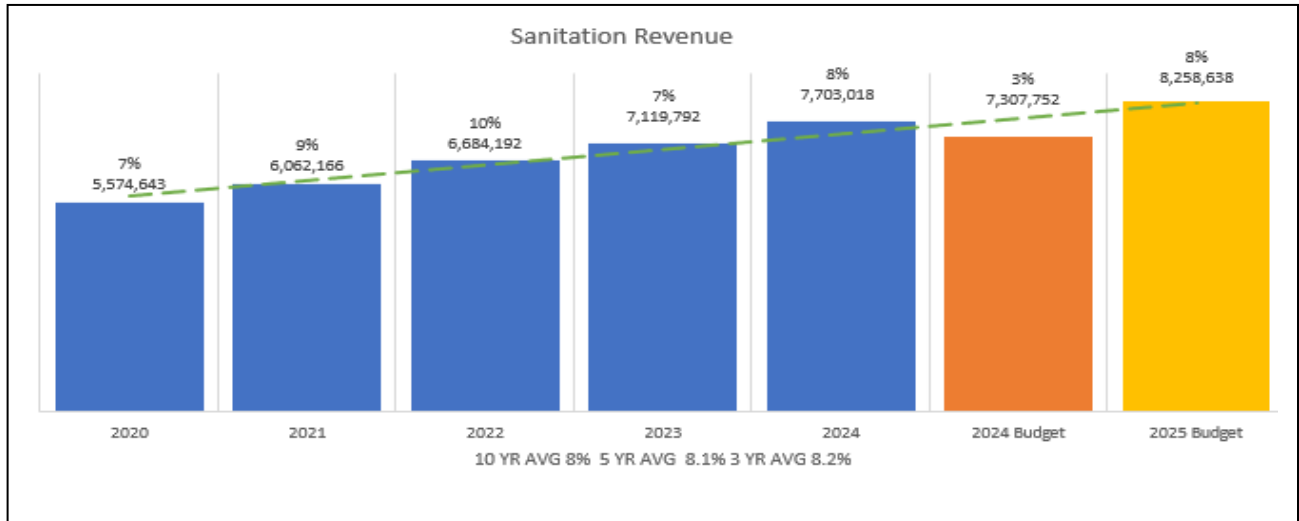
Water COGS



CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

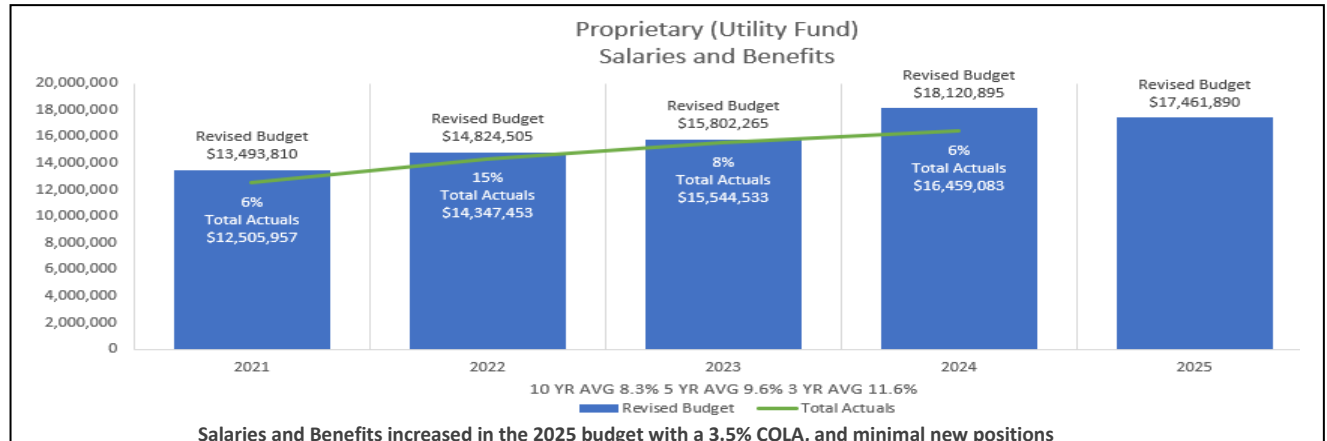


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

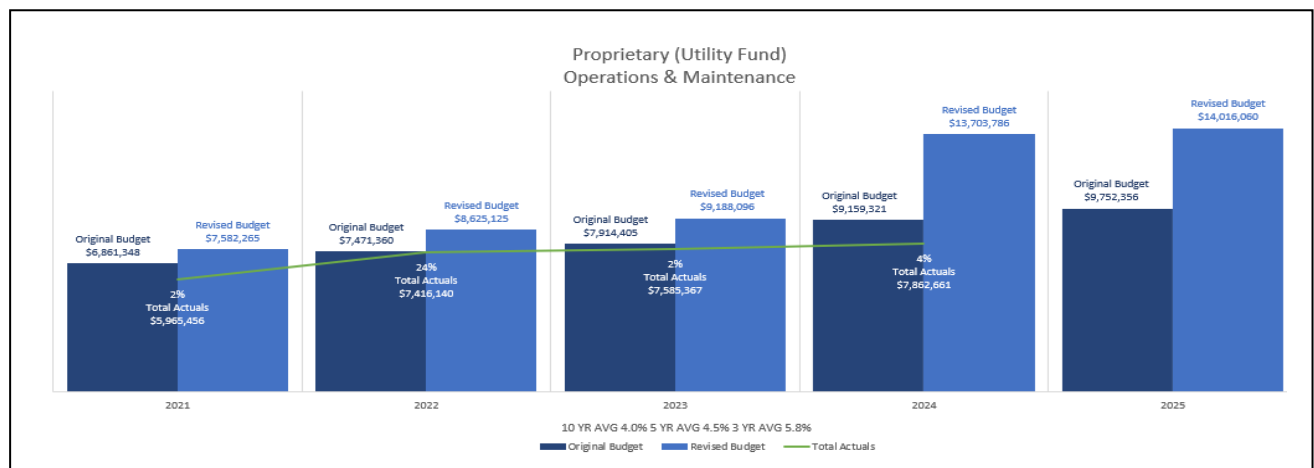


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

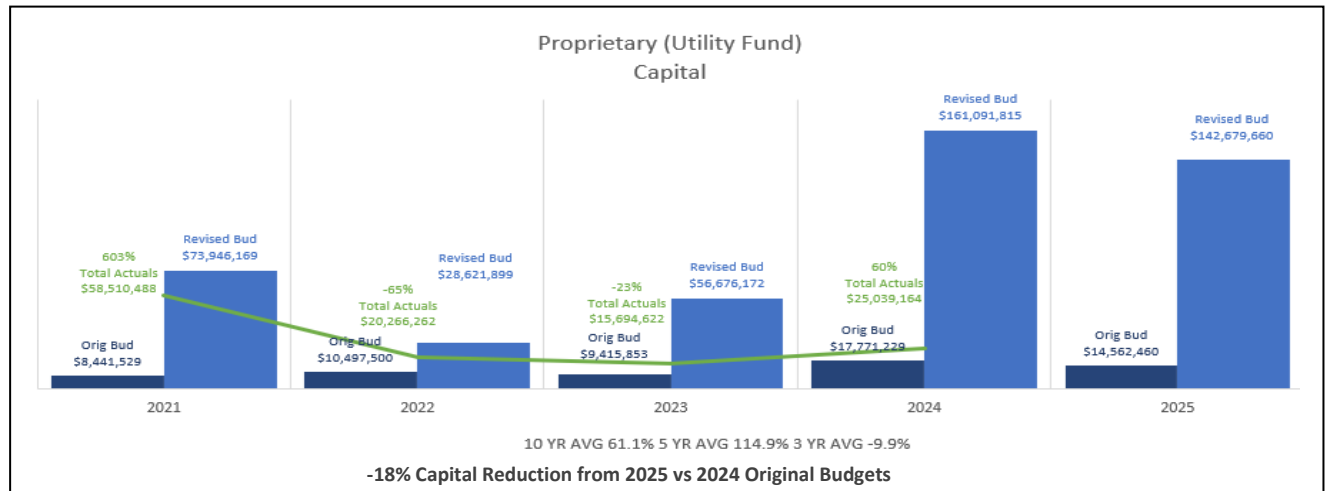
CHANGES IN SALARIES AND BENEFITS, O&M AND CAPITAL IN UTILITY FUND



Salaries and Benefits increased in the 2025 budget with a 3.5% COLA, and minimal new positions



6.5% Increase in O&M in the 2025 Budget. 2024 Revised Budget is largely due to increase repair costs in water department.



-18% Capital Reduction from 2025 vs 2024 Original Budgets

In 2024 a \$97M budget adjustment was made for expenses related to the Bentonville Water Resource Recovery Facility expansion. Utility fund bonds are accounted for within the Utility Fund and not our Governmental Bond Fund. \$24M of the revised budget in 2024 is restricted to the Highway 112 project and is reimbursable by the Arkansas Department of Transportation. The remaining revised budget for 2024 comes from the new Electric Eaton AMI system. And Finally, the 2024 revised budget also includes reimbursable expenses related to the Walmart development agreement.

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

PROPRIETARY FUND LONG RANGE CAPITAL IMPROVEMENT PLAN (ENTERPRISE FUND AKA. THE UTILITY FUND)

Departments historically maintained their own 5-year capital improvement plans in excel spreadsheets and we would incorporate it into the annual budget process. In the current process, city council reviews and adopts an annual budget. Any added projects are put into the budget as budget adjustments during the year and will show in the revised budget.

However, in 2024, the city of Bentonville began the process of using our software to combine these department's capital improvement plans into a more comprehensive plan. The result was a great success, and we are continuing to make progress every day as we build a bridge of communication between our departments and our stakeholders, city council, the Mayor and our citizens. The software we are using is limited, but the departments have become resourceful and have consistently identified their projects in the description fields. Conversely, we found a way to tag each with a priority of 1, 2, or 3 in order of need.

This new method allowed us the ability to cumulatively summarize our needs by our budget categories while assigning a simplified version of priority codes. We have plans in the near future to implement more elaborate software module that will help us identify specific funding sources to each request, and other descriptive project level details to our capital improvement plan.

This chart below was our first step toward establishing a long-term financial plan. While it is still in its early development, we presented it to the city council in 2024 for the first time. It not only was received with a grand welcome from the council and Mayor, but it opened new discussions and insights.

DEPARTMENT/FUND TOTALS	2026	2027	2028	2029	2030	2031	2032	2033	2034
Electric	10,780,000	12,610,000	9,000,000	8,420,000	9,450,000	6,730,000	6,125,000	6,040,000	0
Water	74,326,000	85,601,000	36,544,000	7,104,000	7,989,000	7,578,000	0	0	0
Wastewater	427,308	188,523	623,950	209,355	324,155	113,155	40,000	0	0
Sewer Rehab	3,412,000	7,886,000	11,727,000	2,590,000	4,530,000	2,358,000	2,000,000	2,181,000	3,879,050
Inventory	100,000	200,000	200,000	150,000	0	0	0	0	0
Utility Billing	366,375	42,616	43,895	129,211	296,568	47,965	49,404	50,886	52,413
TOTAL Utility Fund	89,411,683	106,528,139	58,138,845	18,602,566	22,589,723	16,827,120	8,214,404	8,271,886	3,931,463
TOTAL ENTERPRISE FUND	89,411,683	106,528,139	58,138,845	18,602,566	22,589,723	16,827,120	8,214,404	8,271,886	3,931,463
GRAND TOTAL	110,377,783	128,122,639	68,656,845	24,050,066	25,101,473	20,608,620	13,258,154	16,054,136	6,441,463

This is our CIP plan as of 2/25/25. Because it is a work in progress, it is organic and is constantly evolving. Items and projects are currently still not preapproved before our annual budget, unless brought to council as a budget adjustment. Some examples in the above amounts include capital items of several types, Technology needs, replacement Vehicles, Machinery and Equipment, meters, wire, storage tanks, transmission lines other expanding water and sewer line needs.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

UTILITY FUND DEBT

	Interest Rates	Final Maturity Date	Principal at 12/31/2024
Revenue Bonds, Series 2022A	2.01%	10/15/2028	5,415,124
Revenue Bonds, Series 2022B	2.44%	10/15/2028	2,017,485
			7,432,609

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. The Debt limit on Revenue bonds is dependent on revenues.

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.

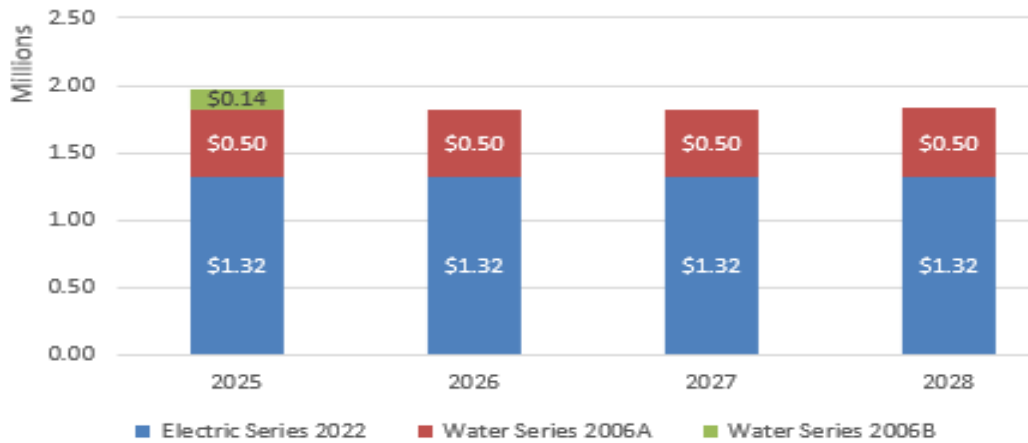
COMBINED ELECTRIC, WATER AND SEWER REVENUE BONDS, SERIES 2006B – On April 1, 2006, the City issued \$2,600,000 in Combined Electric, Water and Sewer Revenue bonds for the purpose of planning, design, and construction of a water tank. The bonds are not a general obligation of the city, but are secured 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.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

UTILITY FUND DEBT

2022 Bond Combined Elec, Water and Sewer System
Storm Recovery



DATE	Tax Exempt				Taxable			
	100% Sewer	100% Sewer	100% Water	100% Water	100% Water	100% Water	100% Electric	100% Electric
	Series 2022	Series 2022	Series 2022	Series 2022	Series 2022	Series 2022	Series 2022	Series 2022
	Refund 2000	Refund 2000	Refund 2006	Refund 2006	Refund 2006B	Refund 2006B	New Money	New Money
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
10/15/2022	195,000	3,992	220,000	30,722	45,000	5,459	1,095,000	102,743
12/31/2022	0	0	0	0	0	0	0	0
04/15/2023	0	2,010	0	28,341	0	4,880	0	88,816
10/15/2023	200,000	2,010	445,000	28,341	130,000	4,880	1,140,000	88,816
12/31/2023	0	0	0	0	0	0	0	0
04/15/2024	0	0	0	23,869	0	3,294	0	74,908
10/15/2024	0	0	455,000	23,869	135,000	3,294	1,170,000	74,908
12/31/2024	0	0	0	0	0	0	0	0
04/15/2025	0	0	0	19,296	0	1,647	0	60,634
10/15/2025	0	0	465,000	19,296	135,000	1,647	1,200,000	60,634
12/31/2025	0	0	0	0	0	0	0	0
04/15/2026	0	0	0	14,623	0	0	0	45,994
10/15/2026	0	0	475,000	14,623	0	0	1,225,000	45,994
12/31/2026	0	0	0	0	0	0	0	0
04/15/2027	0	0	0	9,849	0	0	0	31,049
10/15/2027	0	0	485,000	9,849	0	0	1,255,000	31,049
12/31/2027	0	0	0	0	0	0	0	0
04/15/2028	0	0	0	4,975	0	0	0	15,738
10/15/2028	0	0	495,000	4,975	0	0	1,290,000	15,738
12/31/2028	0	0	0	0	0	0	0	0
Total	395,000	8,012	3,040,000	232,626	445,000	25,101	8,375,000	737,021
Paid through 2024	395,000	8,012	1,120,000	135,141	310,000	21,807	3,405,000	430,191
Remaining bal/series	0	0	1,920,000	97,485	135,000	3,294	4,970,000	306,830
			Remaining bal	2022B			Remaining bal	2022A
				2,017,485				5,415,124
							Combined Remaining Bal	7,432,609

[Return to table of contents](#)

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

ALL CITY FUNDS COMBINED

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.

STATEMENT OF ESTIMATED NET POSITION

TO REFERENCE THE CITY'S SCR POLICY PLEASE REFER TO PAGE 28 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 12/31/2024	113,284,894	16,396,857	48,966,406	178,648,157	9,065,029	8,869,197	N/A	N/A	
2025 Adopted Budget									All Budget Funds
Revenues*	88,229,414	8,342,618	136,116,050	232,688,081	2,754,669	22,490,746	N/A	N/A	257,933,496
Expenses*	87,957,858	8,263,518	136,063,210	232,284,585	2,754,669	22,490,746	N/A	N/A	257,530,000
Net Budget	271,555	79,100	52,841	403,496	0	0	N/A	N/A	403,496
Net Estimate available after 2024 budget	113,556,449	16,475,957	49,019,247	179,051,653	9,065,029	8,869,197	N/A	N/A	
Fund Balance Target 25% or Minimum balance	20,670,090	2,065,880		22,735,969	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	N/A	N/A	N/A	N/A	
Cushion/Net Available Cash after budget	92,886,360	14,410,078	31,019,247	151,298,714	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

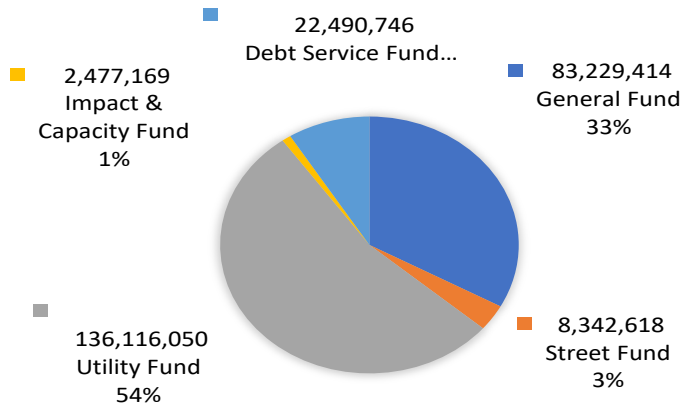
THE 2025 ADOPTED BUDGET SECTION:

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

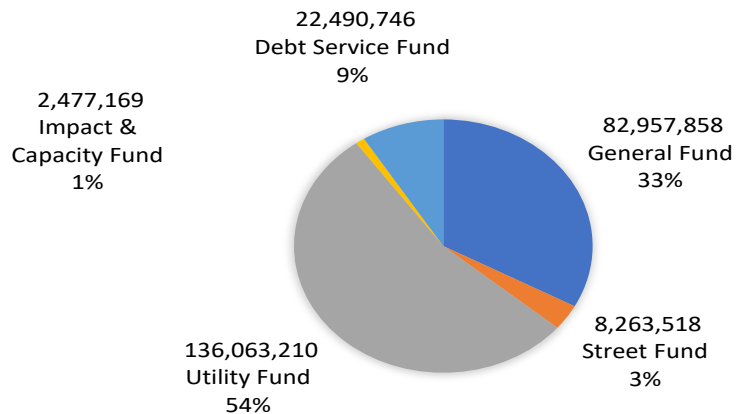
2025
ADOPTED
BUDGET

All funds

2025 BUDGET REVENUES BY FUND
(& OTHER FINANCING SOURCES)



2025 BUDGET EXPENSES BY FUND
(& OTHER FINANCING SOURCES)

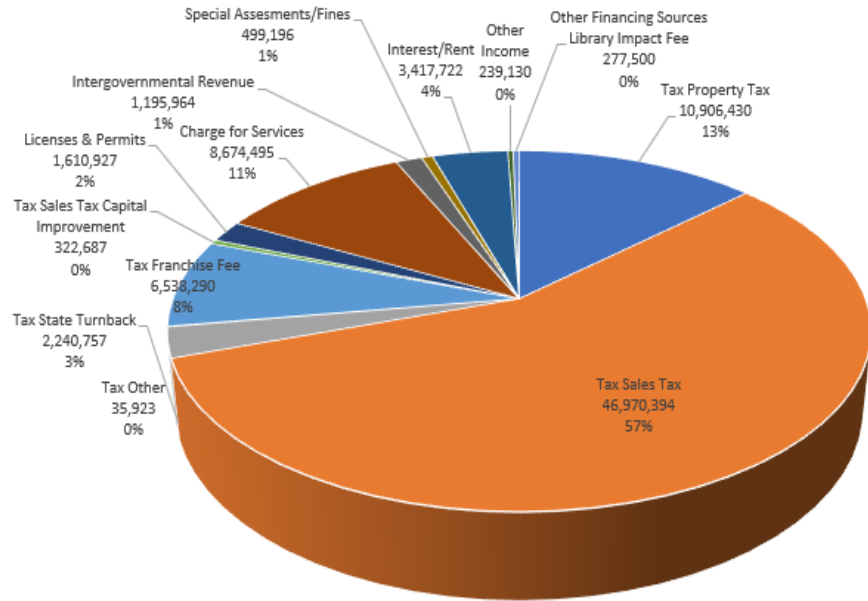


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

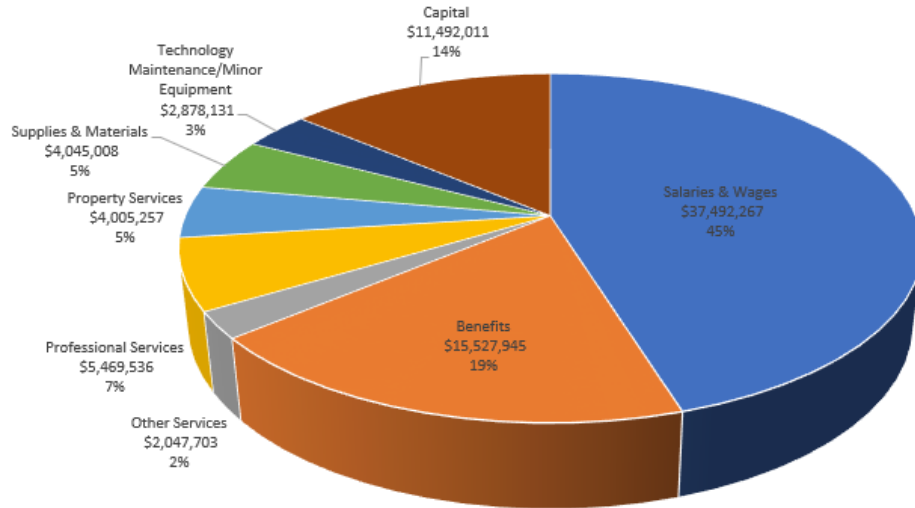
2025
ADOPTED
BUDGET

General
Fund

General Fund 2025 Budget Revenues and Other Financing Sources



General Fund 2025 Budget Expenses

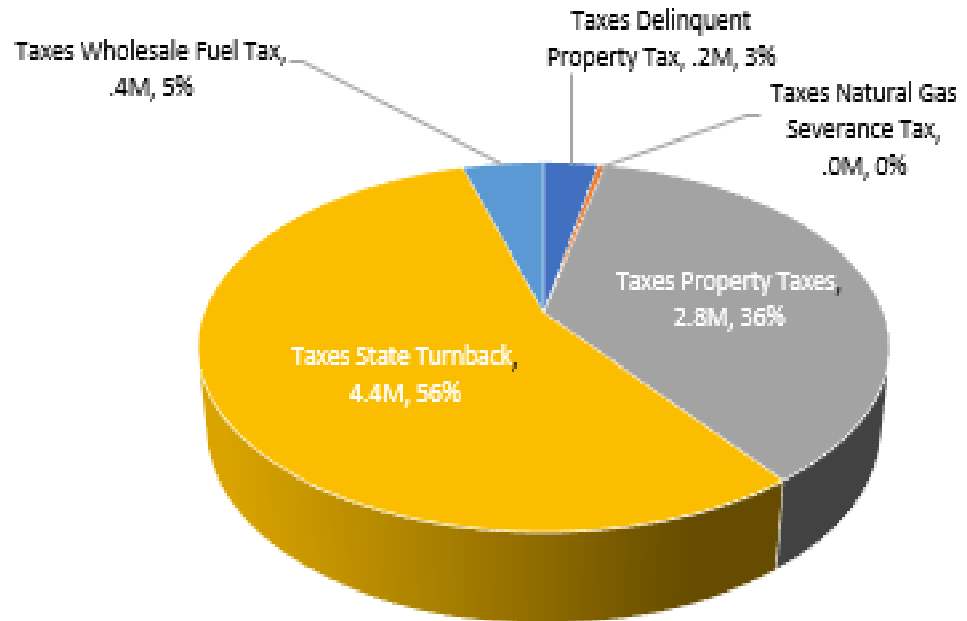


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

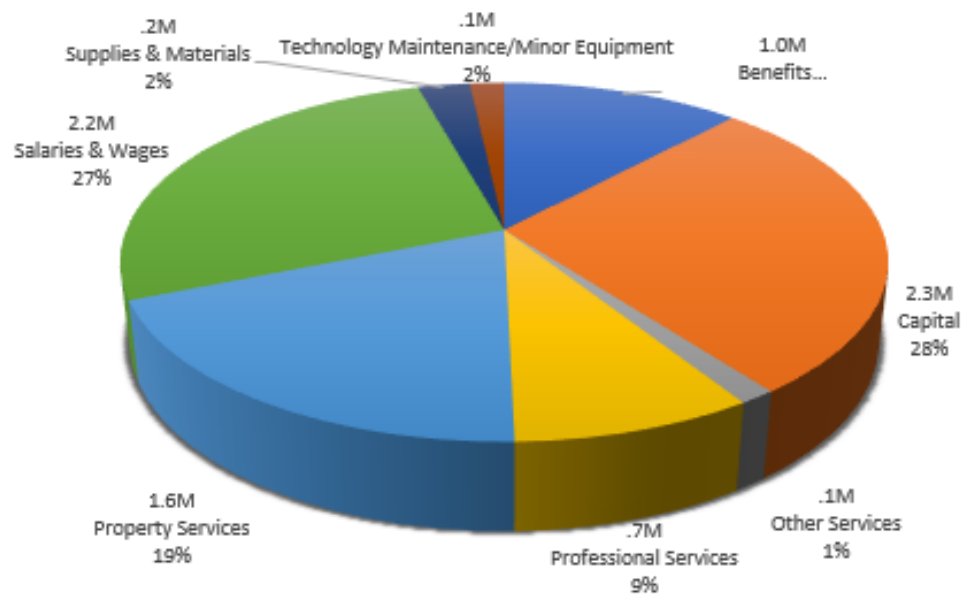
2025
ADOPTED
BUDGET

Street
Fund

STREET FUND 2025 Budget Revenues



Street Fund 2025 Budget Expenses

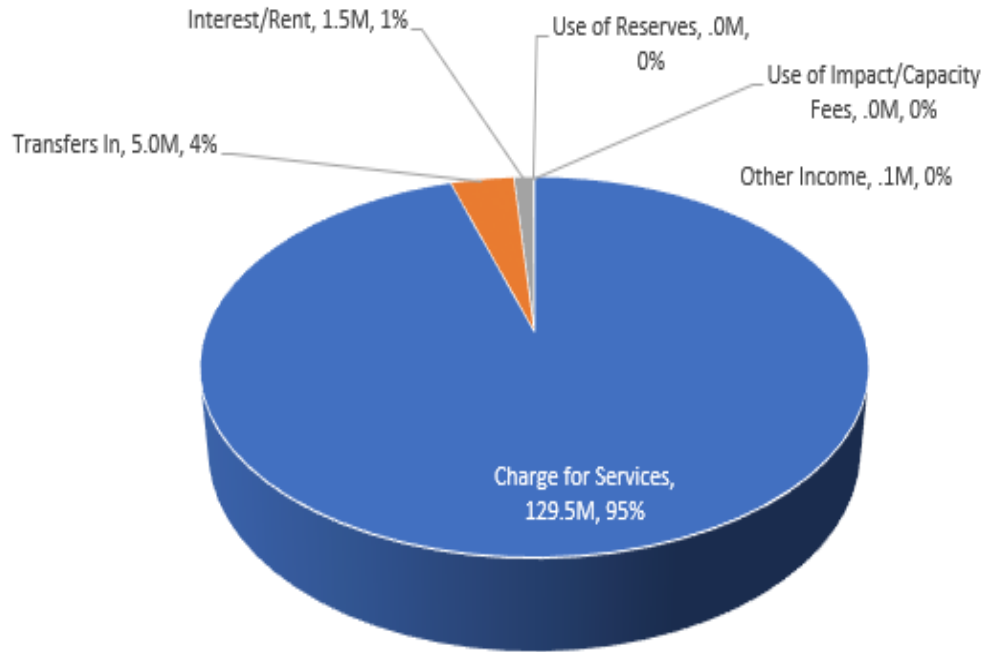


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

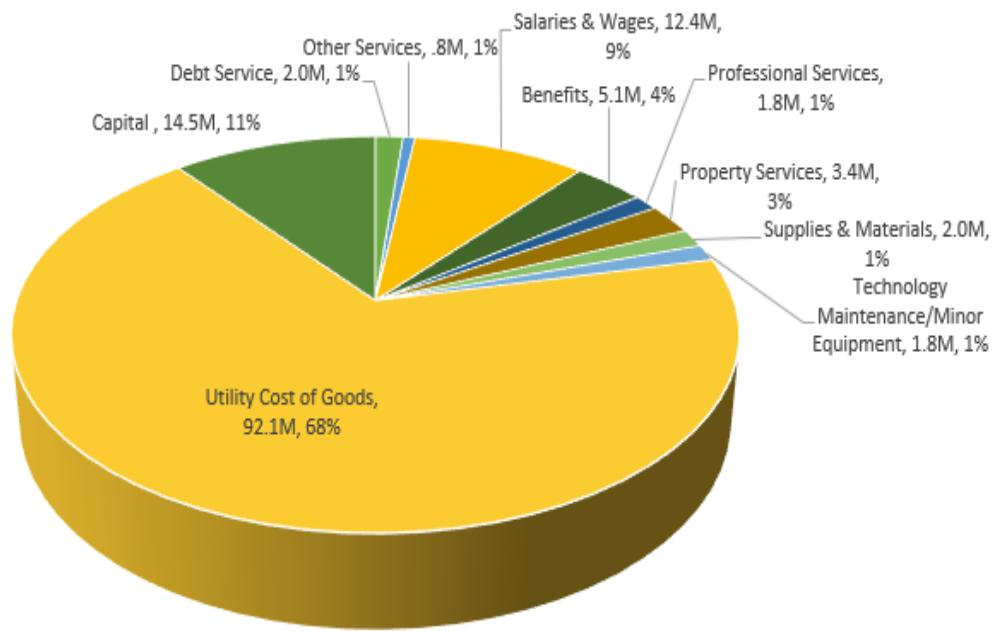
2025
ADOPTED
BUDGET

Utility
Fund

UTILITY FUND 2025 Budget Revenues



UTILITY FUND 2025 Budget Expenses

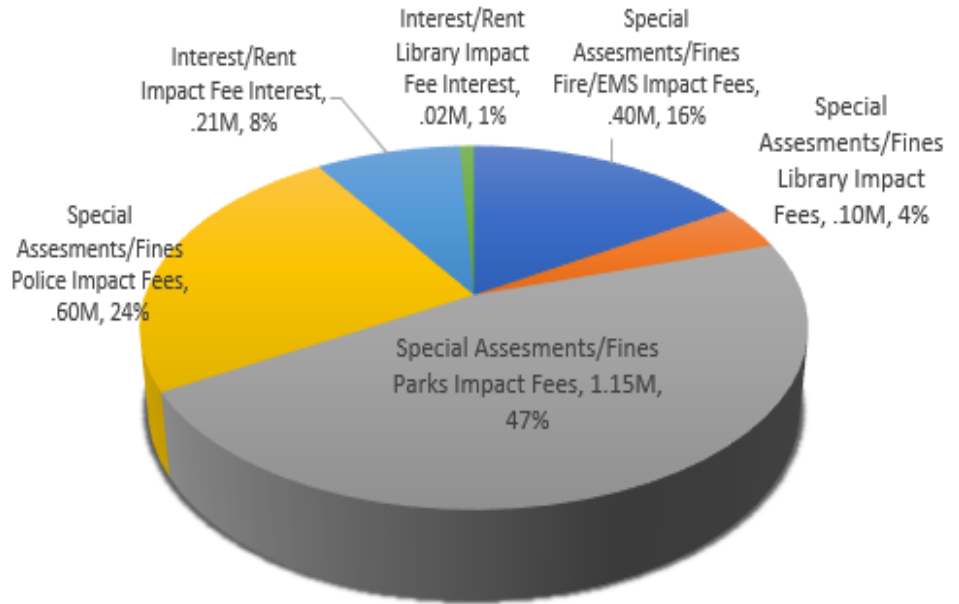


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

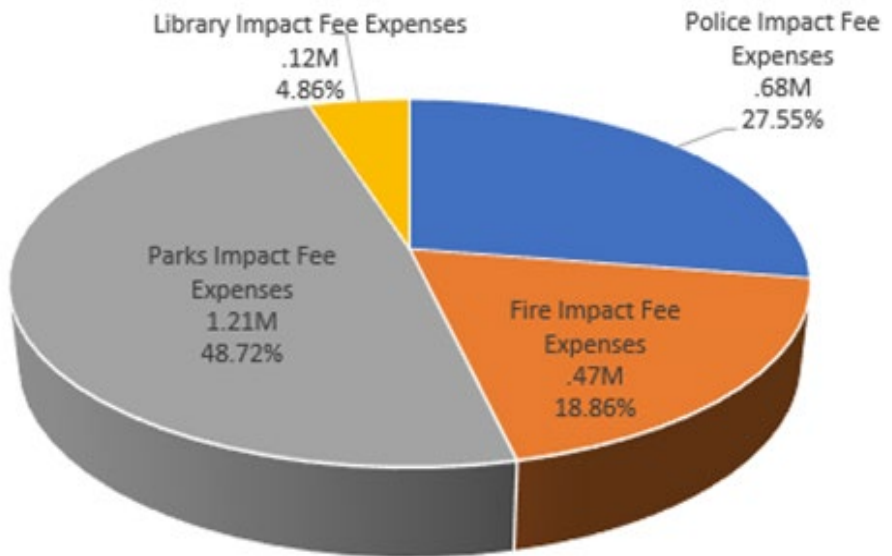
2025
ADOPTED
BUDGET

Impact &
Capacity
Fund

IMPACT AND CAPACITY FUND 2025 Budget Revenues



IMPACT AND CAPACITY FUND 2025 Budget Expenses

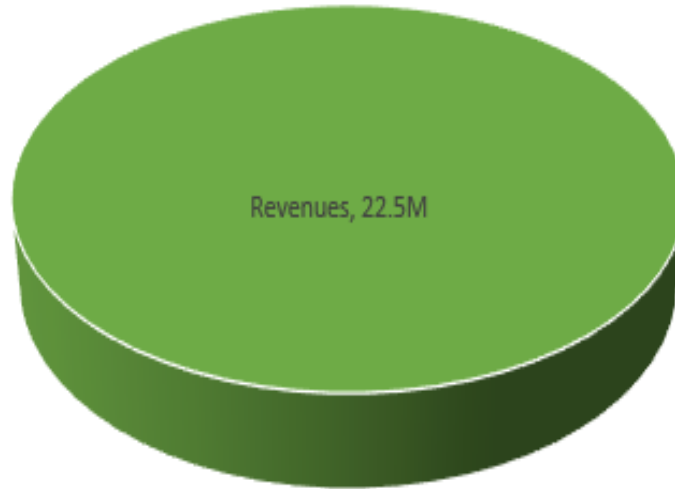


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

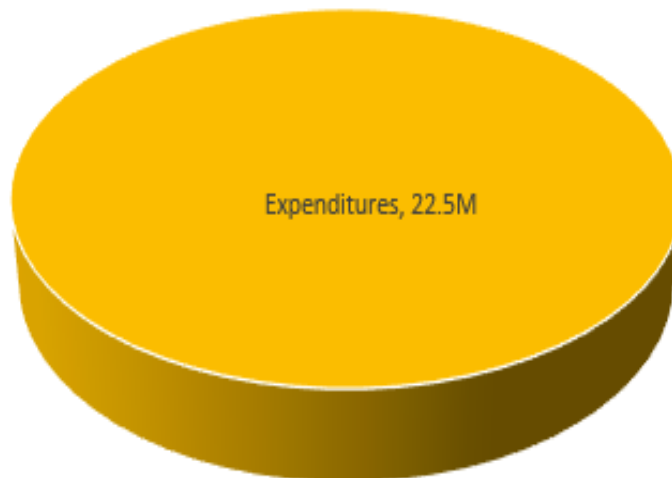
2025
ADOPTED
BUDGET

Debt
Service
Fund

DEBT SERVICE FUND 2025 BUDGET Revenues



DEBT SERVICE FUND 2025 BUDGET Expenditures





CITY OF BENTONVILLE 2025 ADOPTED BUDGET

ALL FUNDS

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	% Change (24 Orig Bud vs 25 Adpt Bud)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes	85,214,350	100,179,221	95,607,866	92,627,993	92,627,993	102,618,669	9,990,676	10.8%	108,673,170	115,084,887
Licenses & Permits	2,356,101	2,501,254	1,585,026	1,884,338	1,884,338	1,622,927	(261,411)	-13.9%	1,718,680	1,820,082
Intergovernmental Revenue	1,767,843	3,990,984	10,475,480	822,824	33,986,724	1,195,964	373,140	45.3%	1,266,526	1,341,251
Charge for Services	144,435,859	134,825,241	141,370,241	135,254,221	135,254,221	138,199,782	2,945,562	2.2%	153,031,669	161,578,652
Special Assessments/Fines	5,274,434	11,249,341	6,138,258	3,194,102	6,353,397	2,749,196	(444,906)	-13.9%	2,911,398	3,083,171
Interest/Rent	(193,528)	6,296,966	7,923,579	4,893,829	4,893,829	5,678,428	784,599	16.0%	6,002,701	6,345,546
Other Income	14,343,171	13,781,794	17,708,648	668,817	91,906,108	313,530	(355,287)	-53.1%	331,507	350,519
Total Revenues	253,198,229	272,824,802	280,809,098	239,346,124	366,906,611	252,378,496	13,032,372	5.4%	273,935,652	289,604,109
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	39,638,071	43,701,114	48,284,718	49,499,685	50,643,804	52,065,242	2,565,558	5.2%	54,421,429	56,888,014
Benefits	16,101,418	17,877,632	19,558,511	20,434,591	21,013,598	21,593,393	1,158,802	5.7%	22,673,062	23,806,715
Supplies & Materials	4,963,902	5,180,941	5,899,410	6,841,832	7,035,172	6,248,424	(593,408)	-8.7%	6,535,604	6,836,563
Technology Maint/Minor Equipment	2,644,377	2,953,212	3,751,285	4,297,345	4,612,272	4,823,155	525,810	12.2%	5,055,113	5,298,456
Professional Services	5,160,549	6,345,466	13,387,482	6,981,723	25,177,914	7,939,875	958,152	13.7%	8,321,551	8,721,960
Property Services	5,273,039	5,752,265	6,079,209	7,209,254	10,536,609	8,950,049	1,740,795	24.1%	9,333,310	9,734,257
Other Services	1,846,118	2,100,141	2,248,860	2,796,374	2,861,536	3,002,941	206,567	7.4%	3,141,417	3,286,549
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	90,525,587	90,541,828	92,050,381	1,524,794	1.7%	100,508,407	103,775,481
Total O&M	164,863,610	166,825,321	188,585,550	188,586,390	212,422,732	196,673,461	8,087,071	4.3%	209,989,895	218,347,995
Capital Expenditures							O&M Excl'dg Sal,Ben &COGS	10.1%	4.6%	4.6%
Capital Expenditures	47,445,058	58,436,467	73,597,735	34,061,984	310,362,835	30,820,139	(3,241,845)	-9.5%	42,136,255	37,642,737
Setasides - Capital Items	-	1,680,412	(2,613,350)	-	(2,650,000)	-	-	--	-	-
Total Capital Expenditures	47,445,058	60,116,879	70,984,385	34,061,984	307,712,835	30,820,139	(3,241,845)	-9.5%	42,136,255	37,642,737
Other										
Debt Service	28,991,809	21,758,047	22,222,367	22,350,444	22,413,649	24,758,900	2,408,456	10.8%	26,085,854	27,491,098
Depreciation/Amortization	8,341,170	12,589,804	9,999,458	-	-	-	-	--	-	-
Total Other	37,332,979	34,347,851	32,221,824	22,350,444	22,413,649	24,758,900	2,408,456	10.8%	26,085,854	27,491,098
Total Expenditures	249,641,647	261,290,052	291,791,760	244,998,818	542,549,216	252,252,500	7,253,682	3.0%	278,212,004	283,481,830
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	6,478,040	2,225,223	3,042,177	2,510,980	4,490,843	277,500	(2,233,480)	-88.9%	-	-
Use of Reserves	-	-	-	8,808,200	8,808,200	277,500	(8,530,700)	-96.8%	-	-
Donated Infrastructure (non-cash item)	7,051,584	4,881,300	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	97,475	75,925	144,426	-	-	-	-	--	-	-
Setasides - Capital Items/Revenue Bonds	-	1,680,412	-	-	-	-	-	--	-	-
Transfers In	5,371,559	5,000,000	7,096,762	7,083,200	7,083,200	5,000,000	(2,083,200)	-29.4%	-	-
Transfers Out	(11,849,599)	(5,544,811)	(10,138,939)	(9,308,200)	(11,288,063)	(5,277,500)	4,030,700	-43.3%	-	-
Total Other Financing & Uses	7,149,059	8,318,049	144,426	9,094,180	9,094,180	277,500	(8,816,680)		-	-
NET	10,705,641	19,852,800	(10,838,236)	3,441,486	(166,548,425)	403,496	9,809,390	285%	(4,276,352)	6,122,279

2024 Year End Actuals as of 4/7/2025

Before all Year end entries and accruals were made

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

GENERAL FUND

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	Change (24 Orig Bud vs 25 Adpt)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes	59,377,219	69,464,955	67,202,818	64,735,854	64,735,854	72,314,480	7,578,627	11.7%	76,581,035	81,099,316
Licenses & Permits	2,340,846	2,492,799	1,575,086	1,872,338	1,872,338	1,610,927	(261,411)	-14.0%	1,705,972	1,806,624
Intergovernmental Revenue	1,690,164	3,928,986	7,976,109	822,824	7,079,714	1,195,964	373,140	45.3%	1,266,526	1,341,251
Charge for Services	6,548,189	7,967,883	8,620,232	7,619,750	7,619,750	8,674,495	1,054,745	13.8%	9,186,290	9,728,281
Special Assessments/Fines	681,141	495,790	537,235	494,102	494,102	499,196	5,094	1.0%	528,648	559,839
Interest/Rent	(303,099)	3,486,757	4,595,667	2,890,108	2,890,108	3,417,722	527,613	18.3%	3,619,367	3,832,910
Other Income	7,474,959	13,586,483	17,462,491	606,504	88,843,795	239,130	(367,374)	-60.6%	253,239	268,180
Total Revenues	77,809,420	101,423,652	107,969,637	79,041,480	173,535,662	87,951,914	8,910,433	11.3%	93,141,076	98,636,400
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	27,803,441	30,861,318	34,549,194	35,456,914	35,576,091	37,492,267	2,035,353	5.7%	39,366,880	41,335,224
Benefits	11,281,114	12,676,579	13,935,485	14,737,176	14,864,985	15,527,945	790,769	5.4%	16,304,342	17,119,559
Supplies & Materials	2,822,574	3,389,701	3,797,354	4,608,734	4,780,129	4,045,008	(563,726)	-12.2%	4,247,259	4,459,622
Technology Maint/Minor Equipment	1,676,784	1,921,201	2,469,807	2,692,253	2,823,152	2,878,131	185,878	6.9%	3,022,037	3,173,139
Professional Services	3,400,847	4,389,553	10,841,043	4,937,310	20,690,863	5,469,536	532,226	10.8%	5,743,013	6,030,163
Property Services	2,347,327	2,410,248	4,160,695	3,754,180	5,082,648	4,005,257	251,077	6.7%	4,205,520	4,415,796
Other Services	1,264,290	1,507,657	1,432,091	1,855,325	1,877,762	2,047,703	192,378	10.4%	2,150,088	2,257,593
Utility Cost of Goods	-	-	-	-	-	-	-	--	-	-
Total O&M	50,596,378	57,156,256	71,185,668	68,041,891	85,695,630	71,465,847	3,423,956	5.0%	75,039,139	78,791,096
Capital Expenditures							O&M: Excl'dg Sal,Ben &COGS	3.3%		
Capital Expenditures	17,749,166	31,094,304	36,655,768	11,242,423	131,146,808	11,492,011	249,589	2.2%	17,282,000	17,064,000
Setasides - Capital Items	-	-	(2,676,350)	-	(2,650,000)	-	-	--	-	-
Total Capital Expenditures	17,749,166	31,094,304	33,979,418	11,242,423	128,496,808	11,492,011	249,589	2.2%	17,282,000	17,064,000
Other										
Debt Service	-	-	-	-	-	-	-	--	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	--	-	-
Total Other	-	-	-	-	-	-	-	--	-	-
Total Expenditures	68,345,544	88,250,560	105,165,086	79,284,313	214,192,438	82,957,858	3,673,545	4.6%	92,321,139	95,855,096
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	6,478,040	2,166,240	2,752,090	2,225,000	4,204,863	277,500	(1,947,500)	-87.5%	-	-
Use of Reserves	-	-	-	7,083,200	7,083,200	-	(7,083,200)	-100.0%	-	-
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	0.0%	-	-
Setasides - Capital Items/Revenue Bonds	97,475	70,925	16,568	-	-	-	-	--	-	-
Transfers In	-	5,000,000	-	-	-	-	-	--	-	-
Transfers Out	(5,000,000)	-	(7,096,762)	(7,083,200)	(7,083,200)	(5,000,000)	2,083,200	-29.4%	-	-
Total Other Financing & Uses	1,575,515	7,237,165	(4,328,104)	2,225,000	4,204,863	(4,722,500)	(6,947,500)	-312%	-	-
NET	11,039,391	20,410,257	(1,523,553)	1,982,167	(36,451,913)	271,555	(1,710,612)	-86.30%	819,937	2,781,304

2024 Year End Actuals as of 4/7/2025

Before all Year end entries and accruals were made

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

UTILITY FUND

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	% Change (24 Orig Bud vs 25 Adpt Bud)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes	-	-	-	-	-	-	-	--	-	-
Licenses & Permits	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	666,034	-	23,902,546	-	-	--	-	-
Charge for Services	137,835,918	126,743,838	132,708,604	127,603,471	127,603,471	129,505,287	1,901,817	1.5%	143,824,199	151,827,942
Special Assessments/Fines	-	-	-	-	-	-	-	--	-	-
Interest/Rent	(217,136)	1,587,932	1,913,833	1,468,252	1,468,252	1,536,363	68,111	4.6%	1,616,254	1,700,299
Other Income	3,268,764	194,194	238,162	62,313	3,062,313	74,400	12,087	19.4%	78,269	82,339
Total Revenues	140,887,545	128,525,964	135,526,633	129,134,036	156,036,582	131,116,050	1,982,014	1.5%	145,518,721	153,610,579
EXPENDITURES									11.0%	5.6%
Operations and Maintenance										
Salaries & Wages	10,220,386	11,085,527	11,645,268	11,917,408	12,927,984	12,353,753	436,345	3.7%	12,724,366	13,106,097
Benefits	4,127,066	4,459,006	4,774,128	4,751,410	5,192,912	5,076,106	324,696	6.8%	5,329,911	5,596,407
Supplies & Materials	1,838,325	1,500,145	1,899,058	2,007,641	2,029,586	1,988,322	(19,319)	-1.0%	2,062,497	2,139,800
Technology Maint/Minor Equipment	917,649	959,146	1,192,503	1,520,113	1,669,804	1,802,604	282,491	18.6%	1,883,534	1,968,299
Professional Services	1,669,174	1,875,860	2,477,597	1,856,403	4,299,041	1,755,501	(100,902)	-5.4%	1,827,959	1,903,687
Property Services	2,451,482	2,714,164	1,361,458	2,923,459	4,810,925	3,359,900	436,441	14.9%	3,463,653	3,571,117
Other Services	539,510	536,053	741,262	851,706	894,430	846,029	(5,677)	-0.7%	876,659	908,553
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	90,525,587	90,541,828	92,050,381	1,524,794	1.7%	100,508,407	103,775,481
Total O&M	110,999,729	106,044,451	113,467,349	116,353,726	122,366,509	119,232,596	2,878,870	2.5%	128,676,987	132,969,441
Capital Expenditures							O&M Excl'dg Sal,Ben & COGS	6.5%	3.7%	3.7%
Capital Expenditures	20,266,262	15,694,622	25,039,164	17,771,229	161,091,815	14,562,460	(3,208,769)	-18.1%	21,138,683	16,780,139
Setasides - Capital Items	-	-	63,000	-	-	-	-	--	-	-
Total Capital Expenditures	20,266,262	15,694,622	25,102,164	17,771,229	161,091,815	14,562,460	(3,208,769)	-18.1%	21,138,683	16,780,139
Other										
Debt Service	400,105	247,491	266,501	1,964,142	2,027,347	2,268,154	304,013	15.5%	2,268,154	2,268,154
Depreciation/Amortization	8,341,170	12,589,804	9,999,458	-	-	-	-	--	-	-
Total Other	8,741,275	12,837,296	10,265,959	1,964,142	2,027,347	2,268,154	304,013	15.5%	2,268,154	2,268,154
Total Expenditures	140,007,266	134,576,369	148,835,472	136,089,097	285,485,671	136,063,210	(25,887)	0.0%	152,083,824	152,017,735
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	-	58,983	290,087	285,980	285,980	-	(285,980)	-100.0%	-	-
Use of Reserves	-	-	-	-	-	-	-	--	-	-
Donated Infrastructure (non-cash item)	7,051,584	4,881,300	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	-	5,000	122,608	-	-	-	-	--	-	-
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--	-	-
Transfers In	-	-	7,083,200	7,083,200	7,083,200	5,000,000	(2,083,200)	-29.4%	-	-
Transfers Out	-	-	-	-	-	-	-	--	-	-
Total Other Financing & Uses	7,051,584	4,945,284	7,495,895	7,369,180	7,369,180	5,000,000	(2,369,180)	-32.1%	-	-
NET	7,931,864	(1,105,121)	(5,812,944)	414,119	(122,079,910)	52,841	(361,279)	-87.24%	(6,565,103)	1,592,845

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

STREET AND TRANSPORTATION FUND

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	% Change (24 Orig Bud vs 25 Adpt Bud)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes	7,265,485	7,438,968	7,551,813	7,505,837	7,505,837	7,813,443	307,606	4.1%	8,274,436	8,762,628
Licenses & Permits	15,255	8,455	9,940	12,000	12,000	12,000	-	0.0%	12,708	13,458
Intergovernmental Revenue	77,678	61,999	1,833,337	-	3,004,464	-	-	--	-	-
Charge for Services	51,752	113,521	41,406	31,000	31,000	20,000	(11,000)	-35.5%	21,180	22,430
Special Assessments/Fines	1,024,280	7,774,703	3,139,095	-	3,159,295	-	-	--	-	-
Interest/Rent	165,899	576,434	587,627	357,136	357,136	497,175	140,039	39.2%	526,508	557,572
Other Income	3,599,448	1,117	6,891	-	-	-	-	--	-	-
Total Revenues	12,199,798	15,975,196	13,170,108	7,905,973	14,069,732	8,342,618	436,645	5.5%	8,834,832	9,356,087
EXPENDITURES									5.9%	5.9%
Operations and Maintenance										
Salaries & Wages	1,614,243	1,754,268	2,090,256	2,125,363	2,139,729	2,219,222	93,859	4.4%	2,330,183	2,446,692
Benefits	693,237	742,047	848,899	946,005	955,701	989,342	43,337	4.6%	1,038,809	1,090,749
Supplies & Materials	303,003	290,145	202,049	225,457	225,457	215,094	(10,363)	-4.6%	225,849	237,141
Technology Maint/Minor Equipment	49,945	72,866	88,975	84,979	119,316	142,420	57,441	67.6%	149,542	157,019
Professional Services	90,527	80,053	68,842	188,010	188,010	714,838	526,828	280.2%	750,580	788,109
Property Services	474,230	627,853	557,056	531,615	643,036	1,584,892	1,053,277	198.1%	1,664,137	1,747,343
Other Services	42,318	56,432	75,506	89,343	89,343	109,209	19,866	22.2%	114,669	120,403
Utility Cost of Goods	-	-	-	-	-	-	-	--	-	-
Total O&M	3,267,504	3,623,664	3,931,584	4,190,773	4,360,593	5,975,018	1,784,245	42.6%	6,273,768	6,587,457
Capital Expenditures							O&M: Excl'dg Sal, Ben & COGS	147.1%	5.0%	5.0%
Capital Expenditures	9,429,630	11,647,541	11,902,803	2,670,000	15,745,878	2,288,500	(381,500)	-14.3%	1,092,250	1,020,500
Setasides - Capital Items	-	-	-	-	-	-	-	--	-	-
Total Capital Expenditures	9,429,630	11,647,541	11,902,803	2,670,000	15,745,878	2,288,500	(381,500)	-14.3%	1,092,250	1,020,500
Other										
Debt Service	-	-	-	-	-	-	-	--	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	--	-	-
Total Other	-	-	-	-	-	-	-	--	-	-
Total Expenditures	12,697,134	15,271,205	15,834,386	6,860,773	20,106,472	8,263,518	1,402,745	20.4%	7,366,018	7,607,957
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	-	-	-	-	-	-	-	--	-	-
Use of Reserves	-	-	-	-	-	-	-	--	-	-
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	-	-	5,250	-	-	-	-	--	-	-
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--	-	-
Transfers In	5,000,000	-	-	-	-	-	-	--	-	-
Transfers Out	-	(5,000,000)	-	-	-	-	-	--	-	-
Total Other Financing & Uses	5,000,000	(5,000,000)	5,250	-	-	-	-	--	-	-
NET	4,502,664	(4,296,009)	(2,659,028)	1,045,200	(6,036,740)	79,100	(966,100)	-92.43%	1,468,814	1,748,130

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

IMPACT & CAPACITY FUND

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	% Change (24 Orig Bud vs 25 Adpt Bud)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes	-	-	-	-	-	-	-	--	-	-
Licenses & Permits	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	--	-	-
Charge for Services	-	-	-	-	-	-	-	--	-	-
Special Assesments/Fines	3,569,012	2,978,848	2,461,928	2,700,000	2,700,000	2,250,000	(450,000)	-16.7%	2,382,750	2,523,332
Interest/Rent	64,106	228,550	290,119	178,333	178,333	227,169	48,835	27.4%	240,572	254,765
Other Income	-	-	-	-	-	-	-	--	-	-
Total Revenues	3,633,119	3,207,398	2,752,047	2,878,333	2,878,333	2,477,169	(401,165)	-13.9%	2,623,322	2,778,098
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	-	-	-	-	-	-	-	--	-	-
Benefits	-	-	-	-	-	-	-	--	-	-
Supplies & Materials	-	-	-	-	-	-	-	--	-	-
Technology Maint/Minor Equipment	-	-	-	-	-	-	-	--	-	-
Professional Services	-	-	-	-	-	-	-	--	-	-
Property Services	-	-	-	-	-	-	-	--	-	-
Other Services	-	-	-	-	-	-	-	--	-	-
Utility Cost of Goods	-	-	-	-	-	-	-	--	-	-
Total O&M	-	-	-	-	-	-	-	--	-	-
Capital Expenditures							O&M: Excl'dg Sal,Ben &COGS			
Capital Expenditures	-	-	-	2,378,333	2,378,333	2,477,169	98,835	4.2%	2,623,322	2,778,098
Setasides - Capital Items	-	-	-	-	-	-	-	--	-	-
Total Capital Expenditures	-	-	-	2,378,333	2,378,333	2,477,169	98,835	4.2%	2,623,322	2,778,098
Other										
Debt Service	-	-	-	-	-	-	-	--	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	--	-	-
Total Other	-	-	-	-	-	-	-	--	-	-
Total Expenditures	-	-	-	2,378,333	2,378,333	2,477,169	98,835	4.2%	2,623,322	2,778,098
Other Financing Sources and Uses										
Use of Impact/Capacity Fees	-	-	-	-	-	-	-	--	-	-
Use of Reserves	-	-	-	1,725,000	1,725,000	277,500	(1,447,500)	-83.9%	-	-
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	--	-	-
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--	-	-
Transfers In	371,559	-	13,562	-	-	-	-	--	-	-
Transfers Out	(6,849,599)	(2,225,223)	(3,042,177)	(2,225,000)	(4,204,863)	(277,500)	1,947,500	-87.5%	-	-
Total Other Financing & Uses	(6,478,040)	(2,225,223)	(3,028,615)	(500,000)	(2,479,863)	-	500,000	-100.0%	-	-
NET	(2,844,921)	982,175	(276,568)	0	(1,979,863)	0	0	--	0	0

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

DEBT SERVICE FUND

Description	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget	2025 Adopted Budget	Change in \$ (24 Orig Bud vs 25 Adpt Bud)	% Change (24 Orig Bud vs 25 Adpt Bud)	Unofficial 2026 Forecast	Unofficial 2027 Forecast
REVENUES										
Taxes Sales Tax	18,571,646	23,275,299	20,853,236	20,386,302	20,386,302	22,490,746	2,104,444	10.3%	23,817,700	25,222,944
Licenses & Permits	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	--	-	-
Charge for Services	-	-	-	-	-	-	-	--	-	-
Special Assessments/Fines	-	-	-	-	-	-	-	--	-	-
Interest/Rent	96,702	417,293	536,333	-	-	-	-	--	-	-
Other Income	-	-	1,104	-	-	-	-	--	-	-
Total Revenues	18,668,348	23,692,592	21,390,673	20,386,302	20,386,302	22,490,746	2,104,444	10.3%	23,817,700	25,222,944
EXPENDITURES										
Operations and Maintenance										
Salaries & Wages	-	-	-	-	-	-	-	--	-	-
Benefits	-	-	-	-	-	-	-	--	-	-
Supplies & Materials	-	950	950	-	-	-	-	--	-	-
Technology Maint/Minor Equipment	-	-	-	-	-	-	-	--	-	-
Professional Services	-	-	-	-	-	-	-	--	-	-
Property Services	-	-	-	-	-	-	-	--	-	-
Other Services	-	-	-	-	-	-	-	--	-	-
Utility Cost of Goods	-	-	-	-	-	-	-	--	-	-
Total O&M	-	950	950	-	-	-	-	--	-	-
Capital Expenditures										
Capital Expenditures	-	-	-	-	-	-	-	--	-	-
Setasides - Capital Items	-	0	-	-	-	-	-	--	-	-
Total Capital Expenditures	-	0	-	-	-	-	-	--	-	-
Other										
Debt Service	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	2,104,444	10.3%	23,817,700	25,222,944
Depreciation/Amortization	-	-	-	-	-	-	-	--	-	-
Total Other	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	2,104,444	10.3%	23,817,700	25,222,944
Total Expenditures	28,591,704	21,511,506	21,956,816	20,386,302	20,386,302	22,490,746	2,104,444	10.3%	23,817,700	25,222,944
Other Financing Sources and Uses										
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	-	-	-	-	-	-	-	--	-	-
Total Other Financing & Uses	-	1,680,412	-	-	-	-	-	--	-	-
NET	(9,923,357)	3,861,498	(566,143)	0	0	(0)	(0)	--	0	0

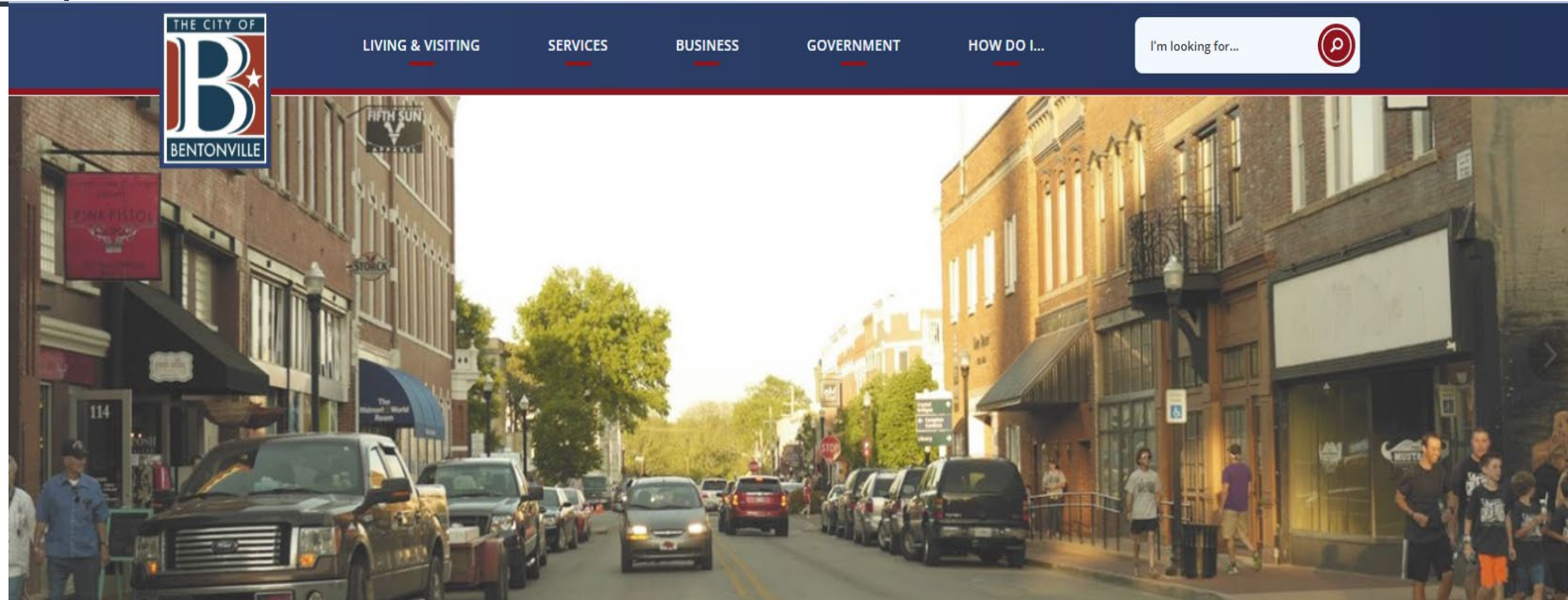
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CITY OF BENTONVILLE 2025 ADOPTED BUDGET



2025 Adopted Budget

2025 Original Budget	Revenues	Other Financing Sources	Total Revenues & Other Financing Sources	O&M	COGS	CAPITAL	DEBT	Total Expenses	Grand Total
General Fund	87,951,914	(4,722,500)	83,229,414	71,465,847	-	11,492,011	-	82,957,858	(271,555)
Street Fund	8,342,618	-	8,342,618	5,975,018	-	2,288,500	-	8,263,518	(79,100)
Utility Fund	131,116,050	5,000,000	136,116,050	27,182,215	92,050,381	14,562,460	2,268,154	136,063,210	(52,841)
Federal Grant Fund	-	-	-	-	-	-	-	-	-
Capital Projects/Bond Fund	-	-	-	-	-	-	-	-	-
Impact & Capacity Fund	2,477,169	-	2,477,169	-	-	2,477,169	-	2,477,169	-
Debt Service Fund	22,490,746	-	22,490,746	-	-	-	22,490,746	22,490,746	-
Total	252,378,496	277,500	252,655,996	104,623,079	92,050,381	30,820,139	24,758,900	252,252,500	(403,496)

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CITY OF BENTONVILLE 2025 ADOPTED BUDGET

2025 ADOPTED BUDGET BY DEPARTMENT

2025 Adopted Budget										
Fund	Department	Revenues	Other Financing Sources	Total Revenues & Other Financing Sources	O&M	COGS	CAPITAL	DEBT	Total Expenses	Grand Total
GF	Administration	73,190,972	-5,000,000	68,190,972	809,269	0	0	0	809,269	-67,381,703
GF	Legal	0	0	0	1,003,173	0	0	0	1,003,173	1,003,173
GF	Human Resources	0	0	0	693,700	0	0	0	693,700	693,700
GF	Accounting	75,000	0	75,000	1,583,888	0	0	0	1,583,888	1,508,888
GF	Information Technology	0	0	0	2,554,614	0	84,794	0	2,639,408	2,639,408
GF	Purchasing	0	0	0	362,016	0	0	0	362,016	362,016
GF	District Court	506,820	0	506,820	1,028,883	0	0	0	1,028,883	522,063
GF	Planning	111,680	0	111,680	2,138,329	0	0	0	2,138,329	2,026,649
GF	CDBG	310,326	0	310,326	310,326	0	0	0	310,326	0
GF	Engineering	10,600	0	10,600	1,686,979	0	1,702,000	0	3,388,979	3,378,379
GF	Airport	213,947	0	213,947	314,908	0	0	0	314,908	100,961
GF	Police	2,387,133	0	2,387,133	19,801,638	0	1,675,793	0	21,477,431	19,090,299
GF	Fire	5,254,712	0	5,254,712	19,456,502	0	661,265	0	20,117,767	14,863,055
GF	Parks & Recreation	5,687,860	0	5,687,860	13,281,849	0	6,952,534	0	20,234,383	14,546,523
GF	Public Works Maintenance	70,000	0	70,000	2,922,510	0	156,000	0	3,078,510	3,008,510
GF	Library	125,664	277,500	403,164	2,741,379	0	259,625	0	3,001,004	2,597,840
GF	Animal Services	7,200	0	7,200	775,884	0	0	0	775,884	768,684
SF	Street	8,342,618	0	8,342,618	5,975,018	0	2,288,500	0	8,263,518	-79,100
UF	Water	16,794,174	0	16,794,174	5,673,503	12,886,925	613,248	641,886	19,815,563	3,021,389
UF	Wastewater	20,615,534	0	20,615,534	3,728,805	9,678,708	207,294	305,000	13,919,806	-6,695,728
UF	Electric	83,818,631	1,685,480	85,504,111	9,659,044	61,769,317	10,381,000	1,321,268	83,130,629	-2,373,482
UF	Inventory	0	0	0	406,052	0	0	0	406,052	406,052
UF	Sewer Rehab	19,483	3,314,520	3,334,003	3,147,771	0	3,329,520	0	6,477,291	3,143,288
UF	Utility Billing & Meter	1,169,880	0	1,169,880	4,502,040	0	31,398	0	4,533,437	3,363,558
UF	Sanitation	8,698,348	0	8,698,348	65,000	7,715,431	0	0	7,780,431	-917,917
I&C F	Sewer Capacity	0	0	0	0	0	0	0	0	0
I&C F	Water Capacity	0	0	0	0	0	0	0	0	0
I&C F	Police Impact	682,506	0	682,506	0	0	682,506	0	682,506	0
I&C F	Parks Impact	1,206,957	0	1,206,957	0	0	1,206,957	0	1,206,957	0
I&C F	Fire Impact	467,316	0	467,316	0	0	467,316	0	467,316	0
I&C F	Library Impact	120,389	0	120,389	0	0	120,389	0	120,389	0
Bond F	Bonds - Sales Tax Capital	0	0	0	0	0	0	0	0	0
Fed F	Grants - Administration	0	0	0	0	0	0	0	0	0
DS F	Debt Svc - Sales Tax Capital	22,490,746	0	22,490,746	0	0	0	22,490,746	22,490,746	0
	Grand Total	\$ 252,378,496	\$ 277,500	\$ 252,655,996	\$ 104,623,079	\$ 92,050,381	\$ 30,820,139	\$ 24,758,900	\$ 252,252,500	\$ (403,496)

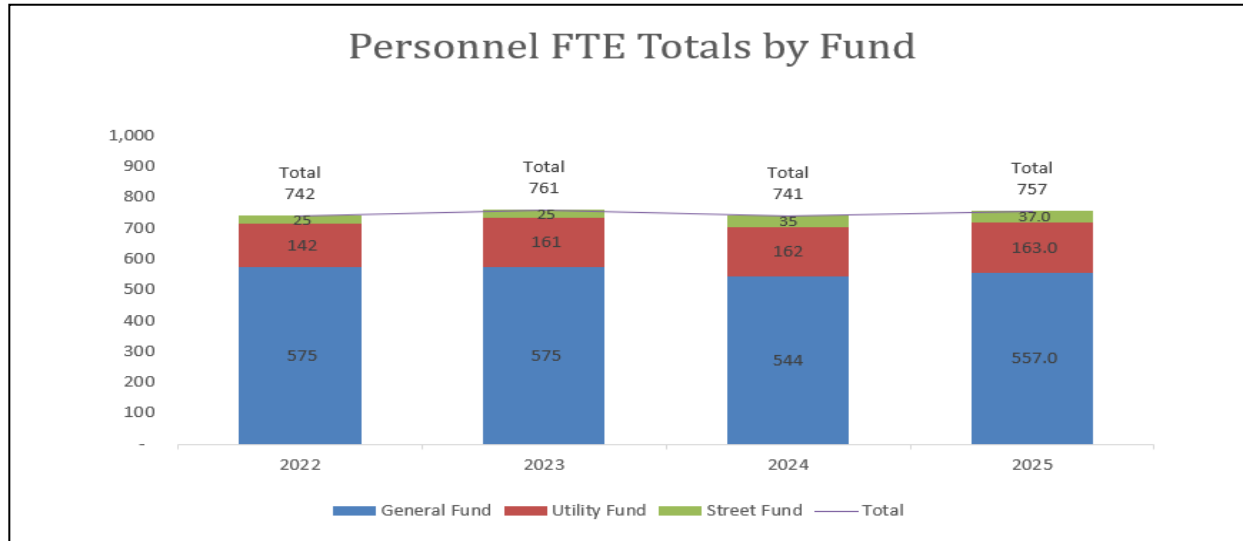
2024 Year End Actuals as of 4/7/2025

Before all Year end entries and accruals were made

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CITY OF BENTONVILLE

Position Summary



Each year the Mayor, Finance Director and Human Resources Director meet with all departments individually to determine if they are appropriately staffed for future years. In 2025, our Parks department will be completing the A Street Promenade project, requiring additional staff to maintain this area. Our Library department has completed a multi-million-dollar expansion and requires additional employees to staff the added space. Due to growth in the City, our Street department received 2 additional positions to assist with signage and right of way permits and our Electric department added a new Electric Technician. And the Legal department moved 3 positions to the new Purchasing Department. The City strives to find efficiencies where possible and grow our staff responsibly.

Note: FTE is a combination of Full and Part-time positions. Part-time positions are calculated using percentages equal to the percentage of hours and can vary from 1/3rd or ¼ or ½ of a percent depending average hours of position.

Year	2022	2023	2024	Change	2025
Administration	24.5	38.0	3.0	-	3.0
Legal	-	-	7.0	(3.0)	4.0
Human Resources	-	-	5.0	-	5.0
Accounting	13.0	9.0	12.0	-	12.0
Information Technology	-	-	16.0	-	16.0
Purchasing			-	3.0	3.0
District Court	10.5	10.0	10.0	1.0	11.0
Planning	10.0	12.0	13.0	-	13.0
Engineering	11.5	14.0	11.0	1.0	12.0
Airport			-	1.0	1.0
Police	128.0	130.0	141.0	-	141.0
Fire	139.0	131.0	150.0	-	150.0
Public Works Maintenance	22.0	25.0	27.0	-	27.0
Parks	94.8	105.2	113.0	5.0	118.0
Library	37.5	38.0	28.0	6.0	34.0
Animal Services	4.0	6.0	7.0	-	7.0
General Fund Total	540.0	575.0	543.0	14.0	557.0
Electric	56.0	55.0	56.0	-	56.0
Water	36.0	40.0	33.0	-	33.0
Wastewater	22.0	22.0	22.0	-	22.0
Sewer Rehab	16.0	12.0	24.0	-	24.0
Inventory Warehouse	3.0	4.0	4.0	-	4.0
Utility Billing/Collection	24.5	28.0	24.0	-	24.0
Utility Fund Total	157.5	161.0	163.0	-	163.0
Street / Street Fund	26.0	25.0	35.0	2.0	37.0
	723.5	761.0	741.0	16.0	757.0

2024 Year End Actuals as of 4/7/2025

Before all Year end entries and accruals were made

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THE 2025 BUDGET DEPARTMENT SECTION:

2024 Year End Actuals as of 4/7/2025

Before all Year end entries and accruals were made

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CITY OF BENTONVILLE

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
- Purchasing
- District Court
- Planning
- CDBG
- Engineering
- Airport
- Police
- Fire
- Public Works Maintenance
- Parks & Recreation
- Library
- Animal Services

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CITY OF BENTONVILLE

GENERAL FUND 2024 BUDGET BY DEPARTMENT



2025 ADOPTED BUDGET

FUND	DEPARTMENT	REVENUES	OTHER FINANCING SOURCES		O&M	CAPITAL	GRAND TOTAL
General	Administration	(73,190,972)	5,000,000		809,269	-	(67,381,703)
General	Legal				1,003,173	-	1,003,173
General	Human Resources				693,700		693,700
General	Accounting	(75,000)			1,583,888		1,508,888
General	Information Technology				2,554,614	84,794	2,639,408
General	Purchasing				362,016	-	362,016
General	District Court	(506,820)			1,028,883	-	522,063
General	Planning	(111,680)			2,138,329	-	2,026,649
General	CDBG	(310,326)			310,326		-
General	Engineering	(10,600)	-		1,686,979	1,702,000	3,378,379
General	Airport	(213,947)			314,908		100,961
General	Police	(2,387,133)			19,801,638	1,675,793	19,090,299
General	Fire	(5,254,712)	-		19,456,502	661,265	14,863,055
General	Parks & Recreation	(5,687,860)	-		13,281,849	6,952,534	14,546,523
General	Public Works Maintenance	(70,000)	-		2,922,510	156,000	3,008,510
General	Library	(125,664)	(277,500)		2,741,379	259,625	2,597,840
General	Animal Services	(7,200)			775,884	-	768,684
Grand Total		(87,951,914)	4,722,500		71,465,847	11,492,011	(271,555)

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CITY OF BENTONVILLE

CITY OF BENTONVILLE GENERAL FUND

	2022 Actuals	2023 Actuals	2024 Actuals (unaudited)	Original 2024 Budget	Revised 2024 Budget	2025 Adopted Budget	2024 Orig vs 2025 Adopted \$ Change	2024 Orig vs 2025 Adopted % Change
Fund Type:	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental
Fund Classification:	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
Fund Level:	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
Description	GF	GF	GF	GF	GF	GF	GF	GF
REVENUES								
Taxes	59,377,219	69,464,955	67,202,818	64,735,854	64,735,854	72,314,480	7,578,627	12%
Licenses & Permits	2,340,846	2,492,799	1,575,086	1,872,338	1,872,338	1,610,927	-261,411	-14%
Intergovernmental Revenue	1,690,164	3,928,986	8,006,487	822,824	7,079,714	1,195,964	373,140	45%
Charge for Services	6,548,189	7,967,883	8,620,232	7,619,750	7,619,750	8,674,495	1,054,745	14%
Special Assessments/Fines	681,141	495,790	537,235	494,102	494,102	499,196	5,094	1%
Interest/Rent	(303,099)	3,486,757	4,595,667	2,890,108	2,890,108	3,417,722	527,613	18%
Other Income	7,474,959	13,586,483	17,462,491	606,504	88,843,795	239,130	-367,374	-61%
Total Revenues	77,809,420	101,423,652	108,000,015	79,041,480	173,535,662	87,951,914	8,910,433	11%
EXPENDITURES							0	
Operations and Maintenance							0	
Salaries & Wages	27,803,441	30,861,318	34,549,194	35,456,914	35,576,091	37,492,267	2,035,353	6%
Benefits	11,281,114	12,676,579	13,935,485	14,737,176	14,864,985	15,527,945	790,769	5%
Supplies & Materials	2,822,574	3,389,701	3,797,354	4,608,734	4,780,129	4,045,008	-563,726	-12%
Technology Maint/Minor Equipment	1,676,784	1,921,201	2,469,807	2,692,253	2,823,152	2,878,131	185,878	7%
Professional Services	3,400,847	4,389,553	10,869,388	4,937,310	20,690,863	5,469,536	532,226	11%
Property Services	2,348,156	2,410,248	4,160,695	3,754,180	5,082,648	4,005,257	251,077	7%
Other Services	1,264,290	1,507,657	1,434,124	1,855,325	1,877,762	2,047,703	192,378	10%
Utility Cost of Goods	-	0	0	0	0	0	0	
Total O&M	50,597,207	57,156,256	71,216,046	68,041,891	85,695,630	71,465,847	3,423,956	5%
Capital Expenditures								
Capital Expenditures	17,749,166	31,094,304	36,723,343	11,242,423	131,146,808	11,492,011	249,589	2%
Setasides - Capital Items	-	0	-2,650,000		-2,650,000		0	
Total Capital Expenditures	17,749,166	31,094,304	34,073,343	11,242,423	128,496,808	11,492,011	249,589	2%
Other								
Debt Service	-	0	0	0	0	0	0	
Depreciation/Amortization	-	0	0	0	0	0	0	
Total Other	-	0	0	0	0	0	0	
Total Expenditures	68,346,373	88,250,560	105,289,389	79,284,313	214,192,438	82,957,858	3,673,545	5%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	6,478,040	2,166,240	2,752,090	2,225,000	4,204,863	277,500	-1,947,500	-88%
Use of Reserves	-	0	0	7,083,200	7,083,200	0	-7,083,200	-100%
Donated Infrastructure (non-cash item)	-	0	0	0	0	0	0	
Proceeds from Issuance of Debt	-	0	0	0	0	0	0	
Sale of Capital Assets	97,475	70,925	16,568	0	0	0	0	
Setasides - Capital Items/Revenue Bonds	-	0	5,326,350	0	0	0	0	
Transfers In	-	5,000,000	0	0	0	0	0	
Transfers Out	-5,000,000	0	-7,096,762	-7,083,200	-7,083,200	-5,000,000	2,083,200	-29%
Total Other Financing & Uses	-1,575,515	7,237,165	998,246	2,225,000	4,204,863	-4,722,500	-6,947,500	-312%
NET	7,887,532	20,410,257	3,708,872	1,982,167	-36,451,913	271,555	-1,710,612	-86%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

ADMINISTRATION DEPARTMENT

Located in : City Hall
305 SW A Street
Bentonville, AR 72712
Hours: 8:00-4:30 PM
(479) 271-5966
[WEBSITE LINK](#)

The Administration Department provides leadership to all City Departments, connections with the community through direct responses to community concerns, in person meetings, recognition of community-building activities and above-and-beyond contributions to our City. Administration also oversees public information sources including the city webpage and social media accounts. The Mayor's office is also a primary point of connection with other local, state and national leaders and organizations on issues that directly affect the City of Bentonville.

Mayor's Office Overview

The City of Bentonville is a strong Mayoral-City Council form of government where the principal officer is the Mayor who oversees the day-to-day operations of the city and supervises department heads. The Mayor keeps the governing body of City Council advised as to the financial condition and future financial needs of the city. The Mayor presides over City Council meetings. The Mayor's office takes a very active role with public engagement, problem solving and sharing information with the public to foster trust and mutual respect.

Mayor's Office Budget Related Accomplishments 2024

- Mayor presided over bi-monthly City Council meetings, ensuring that staff was prepared and well versed in all financial aspects of their respective issues that came before City Council.
- Participated in weekly meetings of community leaders aimed at cultivating collaboration and achieving shared goals within the City of Bentonville in a fiscally responsible manner.
- Participated on NACA (Northwest Arkansas Conservation Authority) board that is working to bring water and wastewater capacity to the region.
- In concert with the Finance Department, conducted personnel and budget meetings with individual departments as well as separate personnel budget meetings in advance of the all-day budget meeting with City Council. This effort prepared departments to present their budget requests to City Council, understand their requests in context of the City as a whole, and be prepared to discuss and defend the specific items in their budget proposal.
- As a result, the Mayor oversaw the passage of a 2024 balanced budget to City Council in late 2024.
- Met monthly with each department head to ensure budget, personnel, customer service and project goals were on track and achieved at a value to residents.
- Participated in Regional Economic Development meetings.
- Participated in Regional Planning efforts.
- Served on the Board of State Street Aid Program for Cities in Arkansas.
- Aggressively pursued applicable grants where possible and when they aligned with City needs through the City grant writer.
- Continued to promote and address concerns submitted through the Bentonville311.com system. This system helps the city achieve a faster resolution to concerns through better communication.
- Participated in over 60 public input sessions.

Structural Department Changes

In late 2024 the Director of Administration role was split into an Airport Manager, reporting to the Director of Transportation, and a Communications Manager, reporting to the Mayor. Also in late 2024, responsibility for Economic Development was assigned to the Planning Department in line with that group's high-level view of the city's current and future shape.

Administration Department Budget-Related Goals and Objectives for 2025

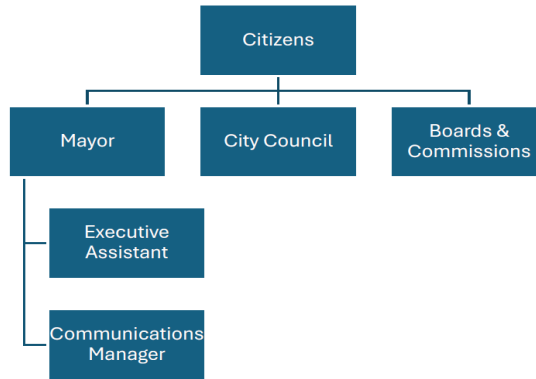
In 2025 the Administrative Budget includes the Mayor's Office and Communications. The Mayor's office oversees all department activities and therefore has an important role in the budget process for each individual department. Primary areas for focus include:



- Maintain fiscal responsibility through efficient use of City resources and adherence to long-term financial stability objectives in accordance with the City's financial policies.
- Set financially sustainable utility rates that align with long-term planning and ensure adequate funding for operations and maintenance to support a healthy and reliable utility system in the city.
- Establish reasonable buy in or capacity fees for infrastructure build out in the city.
- Strengthen core services and infrastructure by enhancing network connectivity, improving public utilities, and fostering sustainable development to support community growth and technological innovation.
- Use the newly implemented online Capital Improvement Plan process to streamline the process and better understand the needs of each department to serve residents.
- Use communications tools such as social media, the City webpage, public meetings, Youth Council, Community Council, 311 submissions, Coffee with the Mayor and myriad in-person meetings between the Mayor and residents to improve understanding of City of Bentonville spending priorities and the importance of a balanced budget. The goal is to increase engagement by 3-5% in this area.
- Monitor public sentiment through surveys, social media sentiment and public input feedback. Conduct a short City-wide satisfaction survey.
- Improve the delivery of City services through the adoption of digital platforms and AI technology,

CITY OF BENTONVILLE

Admin Department Organization Chart



Notable 2024 Budget Information

- The split of the Director of Administration role in late 2024 into two lower-paid positions only one of which reports to the Mayor's Office resulted in 14 percent decrease in Salaries and Wages between the 2024 original budget and the 2025 adopted budget.
- Property Services in 2024 had budgeted for repair of the City Hall roof and HVAC system which did not need to be replaced, allowing a reduction in that line item from the 2024 original budget.

Travel and Training is budgeted to allow all City Council members to attend the Arkansas Municipal League conferences that occur twice annually, in addition to other training and travel needs. In 2024 only two council members attended the conference therefore the total amount spent was lower than budgeted.



CITY OF BENTONVILLE

	City of Bentonville							
Department:	Administration Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	57,424,472	67,223,269	64,779,200	62,669,903	62,669,903	69,987,379	\$ 7,317,477	12%
Licenses & Permits	74,979	97,141	95,646	81,519	81,519	95,000	\$ 13,481	17%
Intergovernmental Revenue	4,569	-	3,824,725	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assesments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	(358,496)	3,106,559	4,198,724	2,803,669	2,803,669	3,108,593	\$ 304,924	11%
Other Income	284,678	464,083	1,430,442	244,559	744,559	-	\$ (244,559)	-100%
Total Revenues	57,430,202	70,891,053	74,328,736	65,799,650	66,299,650	73,190,972	\$ 7,391,323	11%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,970,690	2,420,653	526,867	525,264	529,764	451,758	\$ (73,506)	-14%
Benefits	757,180	922,405	135,012	150,823	150,894	135,534	\$ (15,289)	-10%
Supplies & Materials	62,822	47,560	19,976	11,900	16,900	22,900	\$ 11,000	92%
Technology Maint/Minor Equipment	520,831	528,230	35,234	12,993	42,493	16,904	\$ 3,912	30%
Professional Services	177,040	226,372	5,550,159	42,150	10,344,883	41,650	\$ (500)	-1%
Property Services	186,409	157,796	19,664	63,955	63,955	32,710	\$ (31,245)	-49%
Other Services	233,182	344,967	65,862	95,163	95,163	107,813	\$ 12,650	13%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	3,908,153	4,647,983	6,352,774	902,247	11,244,051	809,269	\$ (92,978)	-10%
Capital Expenditures						U&M: Excludg Sal,Ben & COGS		
Capital Expenditures	558,555	1,114,008	2,594,580	10,355	5,252,699	-	\$ (10,355)	-100%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	558,555	1,114,008	2,594,580	10,355	5,252,699	-	\$ (10,355)	-100%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	4,466,708	5,761,991	8,947,354	912,602	16,496,749	809,269	\$ (103,333)	-11%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	7,083,200	7,083,200	-	\$ (7,083,200)	-100%
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	5,000,000	-	-	-	-	\$ -	--
Transfers Out	(5,000,000)	-	(7,083,200)	(7,083,200)	(7,083,200)	(5,000,000)	\$ 2,083,200	-29%
Total Other Financing & Uses	(5,000,000)	5,000,000	(7,083,200)	-	-	(5,000,000)	\$ (5,000,000)	--
NET	47,963,494	70,129,061	58,298,182	64,887,048	49,802,900	67,381,703	\$ 2,494,656	3.8%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

LEGAL **2025 BUDGET** [WEBSITE LINK](#)

OVERVIEW

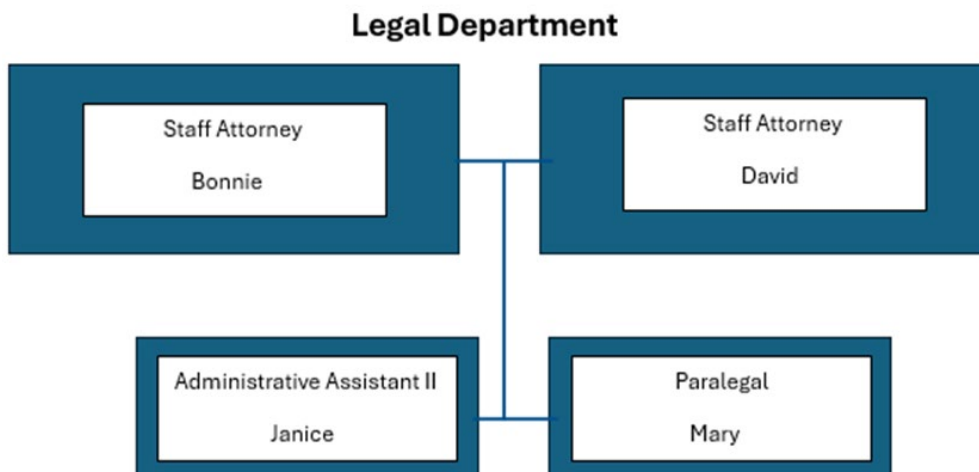
The Legal Department serves to provide legal, as well as contract and compliance, guidance, and oversight to all city departments. As part of this, the Department guides staff and the city through legal processes and decisions, provides standardized documents and processes for departmental use, and seeks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

ACCOMPLISHMENTS 2024

- Made the transition to a new building location that allows all personnel to be housed together
- Legal was on the front line of storm damage relief and recovery, providing extensive guidance to maximize emergency response throughout the City
- Reviewed numerous contracts for upcoming projects as well as other documents through DocuSign
- Consulted regularly with all City Departments to provide guidance and risk management on complex matters, and handled many voluminous FOIA requests from Arkansas citizens
- Handling more than 1,700 new misdemeanors and traffic violations
- Prepared and reviewed 309 resolutions, 203 ordinances and 71 miscellaneous items for City Council approval

GOALS & OBJECTIVES 2025

- Maintain and continue efforts to support and assist all departments, employees and outside programs/relationships including the community
- Provide timely responses and services for all City departments and Arkansas citizens
- Continue to provide various agenda items for City Council approval
- Continuing work within the DWI Court Program assisting candidates dedicated to maintaining sobriety



CITY OF BENTONVILLE

	City of Bentonville							
Department:	Legal Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	-	-	1	-	-	-	\$ -	--
Total Revenues	-	-	1	-	-	-	\$ -	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	616,632	627,421	627,421	514,546	\$ (112,876)	-18%
Benefits	-	-	251,863	258,726	258,811	195,613	\$ (63,112)	-24%
Supplies & Materials	-	-	32,654	30,400	80,203	24,200	\$ (6,200)	-20%
Technology Maint/Minor Equipment	-	-	17,816	22,883	22,883	18,044	\$ (4,840)	-21%
Professional Services	-	-	144,614	219,092	219,092	192,292	\$ (26,800)	-12%
Property Services	-	-	22,057	20,422	20,422	7,980	\$ (12,442)	-61%
Other Services	-	-	65,092	125,715	125,715	50,498	\$ (75,216)	-60%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	1,150,729	1,304,659	1,354,547	1,003,173	\$ (301,486)	-23%
Capital Expenditures						U&Mt. Excl'dg Sal, Ben & COGS	\$ (125,498)	-30%
Capital Expenditures	-	-	3,127	100,000	50,000	-	\$ (100,000)	-100%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	3,127	100,000	50,000	-	\$ (100,000)	-100%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	1,153,855	1,404,659	1,404,547	1,003,173	\$ (401,486)	-29%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	4,200	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	4,200	-	-	-	\$ -	--
NET	-	-	(1,149,654)	(1,404,659)	(1,404,547)	(1,003,173)	\$ 401,486	-28.6%

BUDGET SUMMARY

No anticipated large expenses or increased expenses from previous years. In 2025, the Legal Department was split, removing Purchasing and Compliance so that it can have it's own department.

2024 Year End Actuals as of 4/7/2025

Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

HUMAN RESOURCES DEPARTMENT

[WEBSITE LINK](#)

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. Bentonville's HR department plays a vital role in fostering a skilled, engaged, and satisfied workforce, contributing directly to the city's ongoing success.

ACCOMPLISHMENTS 2024

- Updated our benefits package, which included offering two new medical plans and an employee-paid pet insurance option.
- Participated in multiple job fairs, such as those hosted by the Rogers/Lowell Chamber of Commerce, Northwest Arkansas Community College, and Bentonville High School.
- Human Resource staff served on the Northwest Arkansas Community College Adult Education Advisory Committee in 2024.
- Facilitated 26 job orientation sessions, as well as quarterly "Lunch and Learn" events on a variety of topics.
- Training was a key focus in 2024, HR offered monthly development sessions for each shift, covering both hard and soft skills, as well as training on Workers Compensation, FMLA, and Manager/Supervisor development.
- HR led quarterly city-wide safety training and monthly department-specific safety meetings.
- In January 2024, HR resumed monthly meetings of the City Personnel Policy Review Committee, resulting in updates recently passed by the City Council. HR also partnered with the Bentonville School District's IGNITE program to create an onboarding video for part-time staff.
- Facilitated Employee engagement activities such as an Egg Hunt, a blood drive, Employee Appreciation Night, and a food drive benefiting Helping Hands.
- The department also proctored 11 Firefighter Exam sessions throughout the year, ensuring we continue to attract top talent to serve our community.

GOALS AND OBJECTIVES

Reduce Work Related Injuries by 15% by the end of 2025.

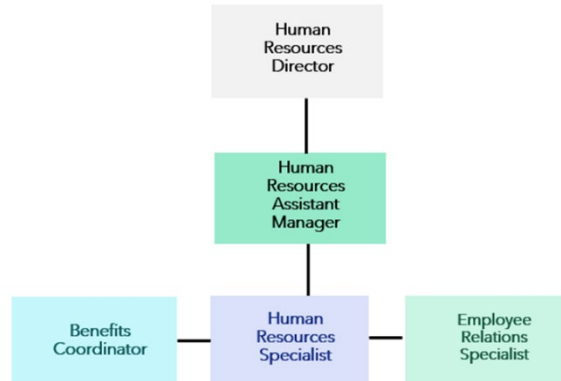
Conduct Monthly HR training to cover both hard and soft skills.

Complete 2025 Salary Study for Public Safety Staff to ensure competitive compensation.

Conduct Succession Plan Assessment and Training for City Staff in 2025.

CITY OF BENTONVILLE

HUMAN RESOURCES DEPARTMENT



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	To reduce work related injuries by 15%	Ensure Safety Team members are conducting monthly safety meetings.			✓	✓
		Conduct Quarterly Safety Audits with departments in 2025 and ongoing.				100%
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Facilitate Salary Surveys to ensure competitive pay and benefits are maintained.	Change from 3 year review to annual rotation - Public Safety vs Civilian Positions	n/a	n/a	100%	100%
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Offering an excellent affordable benefit package to attract and maintain key talent.	Provide employees with affordable health insurance, including medical, dental and vision coverage. 90% participation		100%	100%	100%
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Conduct monthly HR trainings to cover both hard and soft skills.	Hold 36 sessions annually (three per month) covering all shifts.		100%	100%	100%
		Implement standard succession plans city wide and conduct training - new 2025				

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Human Resources Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	-	-	-	-	-	-	\$ -	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	316,113	322,362	322,362	334,878	\$ 12,515	4%
Benefits	-	-	127,667	123,930	123,972	134,604	\$ 10,673	9%
Supplies & Materials	-	-	12,299	14,750	14,750	14,750	\$ -	0%
Technology Maint/Minor Equipment	-	-	3,777	5,270	5,270	5,838	\$ 568	11%
Professional Services	-	-	156,450	215,655	215,655	166,135	\$ (49,520)	-23%
Property Services	-	-	7,986	10,806	10,806	4,460	\$ (6,346)	-59%
Other Services	-	-	7,185	42,435	42,435	33,035	\$ (9,400)	-22%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	631,478	735,209	735,251	693,700	\$ (41,510)	-6%
Capital Expenditures								
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	-	-	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	631,478	735,209	735,251	693,700	\$ (41,510)	-6%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	-	-	(631,478)	(735,209)	(735,251)	(693,700)	\$ 41,510	-5.6%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

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.

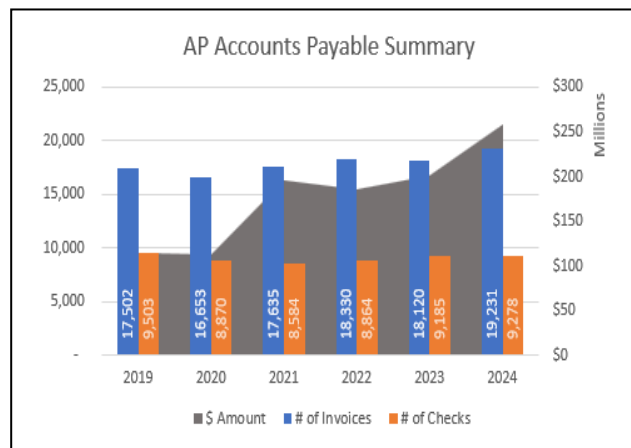
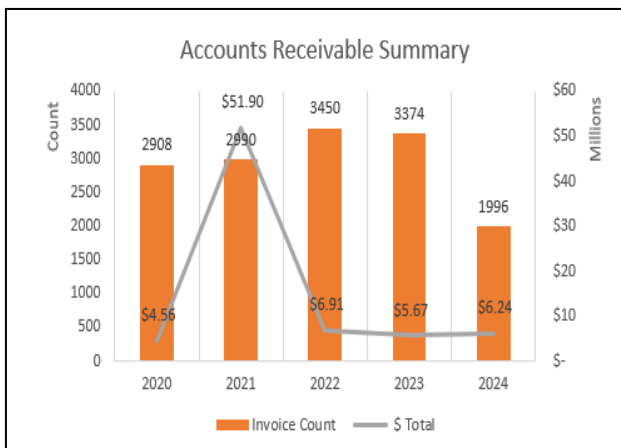
The Accounting department administers the financial affairs of the City of Bentonville under the direction of the Finance Director.

The Accounting office is also responsible for the city's annual GFOA Distinguished Budget report, preparing 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 5 years in a row.

ACCOMPLISHMENTS 2024

- The Budget/Accounting team successfully continued to improve the budget process through careful review of department budget requests and held a day long public Budget Review Workshop in the fall of 2024. A balanced 2025 budget was passed 12/10/2024.
- Improved External Department Communication to city council, by providing enhanced revenue and expense reviews and presentations.
- Improved Capital Improvement Plan by utilizing our budget software to compile costs for all departments and presented to the city council a comprehensive view of needs through the year 2034.
- Under our budget and grants team, we successfully applied for and were awarded 5 grants with a total value of \$6M from Federal, state, and private funds.
- 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.

Payroll Summary	
Year	# of Employees Served
2020	811
2021	840
2022	934
2023	953
2024	1026



CITY OF BENTONVILLE

ACCOUNTING DEPARTMENT

[WEBSITE LINK](#)

2025 GOALS AND OBJECTIVES

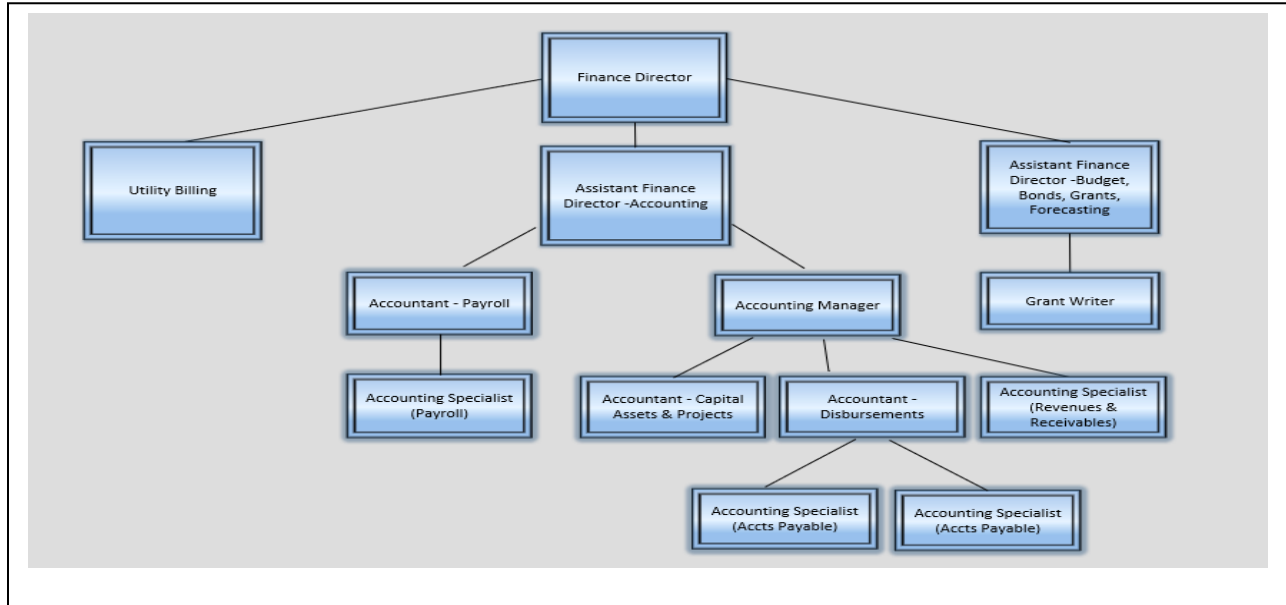
- Continue to participate in GFOA Award Programs.
- Complete the 2024 audit.
- Continue to streamline and improve the budget process:
 - Conducting budget reviews quarterly to track budget spending.
 - Improve CIP planning and long-range budgeting with new software and long-range planning
- Improve External Department Communication:
 - Continue to enhance communication with the city council, by providing ad hoc reports, monthly reports and presentations.
 - Continue to train and support staff on internal accounting software and procedures. Hold and record informal training sessions to train staff in AR, AP, and Budgeting processes.
- Improve Internal Department Training and Morale:
 - Increase staff development through additional software training resources in Munis.
 - Hold monthly meetings to review updates, assess status, discuss events, cross train, and hold team building activities.
- Improve grant tracking by implementing Munis grant module & later roll to city depts.
- Improve Fixed Asset management with enhanced software implementation.
- Explore new software where the accounting department can automate and manage paper documents.



CITY OF BENTONVILLE

ACCOUNTING DEPARTMENT

Organizational Chart



Strategic Goals

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	To enhance the City by providing core accounting and finance services to all city departments	Ensure Accounts Receivable and Payables are posted timely and accurately.	☑	☑	☑	☑
		Process Travel Reimbursements, and accurate paychecks for employees timely and efficiently.	☑	☑	☑	☑
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	To be fiscally responsible with tax payer resources	Prepare a budget that serves as a financial plan, operations guide and policy document and meets the requirements of the Distinguished budget award	Awarded	Awarded	Awarded	Awarded
		Decrease the number of budget adjustments from prior year	90	88	77	
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Develop citywide policies that guide the city's vision	Capital Improvement Plan Improvements	Completed at department level only	Completed at department level only	Began using accounting software to compile department CIP's costs into a comprehensive budget plan.	Implement new CIP software to add funding sources, and project groupings
		Long-Term Financial Planning	Annually Reviewed within Finance Department only	Annually Reviewed within Finance Department only	Form methodology for forecasting revenues and O&M past the one year budget cycle for all departments	Implement methodology use to guide New budget planning during 2025
		Strategic Goals		Added Strategic Goals to GFOA book	Enhance strategic goals for GFOA book to include departmental detail	Encourage additional discussion for development
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Actively communicate to elected officials the financial details to make educated decisions.	Present additional financial reports during city council or finance committee meetings	Prepared various power point presentations during City of the whole or Budget Workshop	Provided enhanced monthly sales tax reports, SCR (Stabilization and Contingency Reserves)	Provided Quarterly Dashboard on major revenues, monthly sales tax reports, CIP plans and Cash Flow statements	
		Increase awareness to Finance website pages, citing documents, and financial access	Online website monthly and annual financial reports & presentations	Online website monthly and annual financial reports & presentations	Presented council members guidance on how to navigate online budget book	

2024 Year End Actuals as of 4/7/2025

Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Accounting Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	7,606	75,916	91,986	90,000	130,173	75,000	\$ (15,000)	-17%
Total Revenues	7,606	75,916	91,986	90,000	130,173	75,000	\$ (15,000)	-17%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	699,344	629,379	769,523	813,225	828,415	904,609	\$ 91,384	11%
Benefits	280,118	253,531	293,207	339,734	355,319	366,374	\$ 26,640	8%
Supplies & Materials	21,134	21,291	22,598	29,190	29,192	25,850	\$ (3,340)	-11%
Technology Maint/Minor Equipment	114,482	161,059	155,522	193,323	195,220	167,235	\$ (26,088)	-13%
Professional Services	66,796	93,851	87,679	148,441	148,441	85,000	\$ (63,441)	-43%
Property Services	826	811	9,354	18,006	18,006	11,704	\$ (6,302)	-35%
Other Services	50,646	7,989	14,126	37,135	45,102	23,117	\$ (14,019)	-38%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	1,233,345	1,167,910	1,352,009	1,579,055	1,619,695	1,583,888	\$ 4,833	0%
Capital Expenditures								
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	-	-	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	1,233,345	1,167,910	1,352,009	1,579,055	1,619,695	1,583,888	\$ 4,833	0%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(1,225,740)	(1,091,994)	(1,260,024)	(1,489,055)	(1,489,522)	(1,508,888)	\$ (19,833)	1.3%

CITY OF BENTONVILLE

GENERAL FUND INFORMATION TECHNOLOGY DEPARTMENT 2025 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. The IT department is committed to supporting the city's technological needs while ensuring security, efficiency, and modernization. IT partners with our departments to help them maximize their tech, systems, and operations so they can provide our citizens with economic and reliable services.

Challenges

The IT department faces several challenges that impact operations and resource allocation:

- **Increased Governance Requirements:** Growing regulatory and compliance demands, especially related to **cybersecurity documentation and tracking**, are increasing workload.
- **Software Vendors Moving to Annual Subscriptions:** The shift from perpetual licenses to annual subscriptions has **increased long-term costs** and requires careful budget planning.
- **Utilizing AI in City Operations:** Determining the best approach to integrate **artificial intelligence tools** for efficiency and decision-making.
- **Keeping Up with Cybersecurity Threats:** Rapidly evolving threats require **constant monitoring, staff training, and proactive security measures**.

IT Goals for 2025

Key objectives for 2025 focus on **modernization, security, and operational efficiency**:

Cloud and Enterprise Application Migrations

- **Migrate the Utility Billing Application to the Cloud** for improved reliability and accessibility.
- **Migrating the Utilities Work Order Management System to the Cloud** to enhance performance and scalability.

Hardware and Infrastructure Upgrades

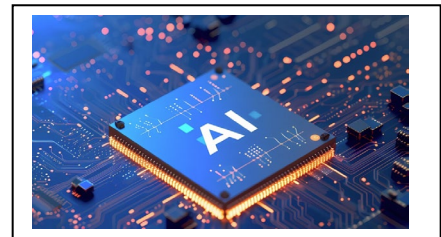
- **Deploy 120+ replacement systems in Q1** as part of the city's hardware refresh cycle.
- **Complete the door access control system for city facilities**, ensuring secure and standardized access management.
- **Deploy a new VPN solution** to enhance secure remote work capabilities for city-issued laptops.

Software Implementations and Management

- **Install and configure a new Freedom of Information (FOI) software solution** to streamline records requests and compliance.
- **Maintain software patching across 2,000 devices**, ensuring cybersecurity and system stability.

Cybersecurity and IT Governance

- **Commence a citywide cybersecurity education plan for staff** to strengthen awareness and prevent cyber threats.



CITY OF BENTONVILLE

Capital Projects for 2025



- Police Department Data Storage Replacement – \$240,000 – Replacing outdated equipment.
- Police Department MDT Replacement – Replacing 50% of the Mobile Data Terminals (MDTs) used by patrol officers in vehicles.
- Network Switch Replacements – Replacing aging network switches scheduled for decommissioning.

Conclusion

- The IT department remains dedicated to **supporting city operations, maintaining cybersecurity, and improving service delivery**. Strategic investments in **infrastructure, security, and cloud solutions** will ensure long-term efficiency and compliance with evolving governance requirements.
- This plan aligns IT with the city's broader financial strategy while addressing key challenges and modernization needs for 2025 and beyond.

Performance Metrics

Equipment Type	Replacement Cycle	Performance Metric	2022	2023	2024
Desktop Computers	Every 6 years	IT Support Tickets Completed	6,480	6,600	7,100
Laptops	Every 6 years	311 Tickets Completed	1,557	1,928	1,718
Printers	As required	Staff Onboarding	160	78	410
Networking Equipment	Every 10 years	IT Hardware Requests	250	192	107
Facilities Equipment (Video Cameras, Door Security Access)	As needed				
Servers	Every 5-6 years				
Software Subscriptions (MS Office, Adobe, Bluebeam)	Annual				
Security Software (Antivirus, Duo, Horizon)	Annual				
Enterprise Licensing (Tyler, TraKIT, New World)	Annual				

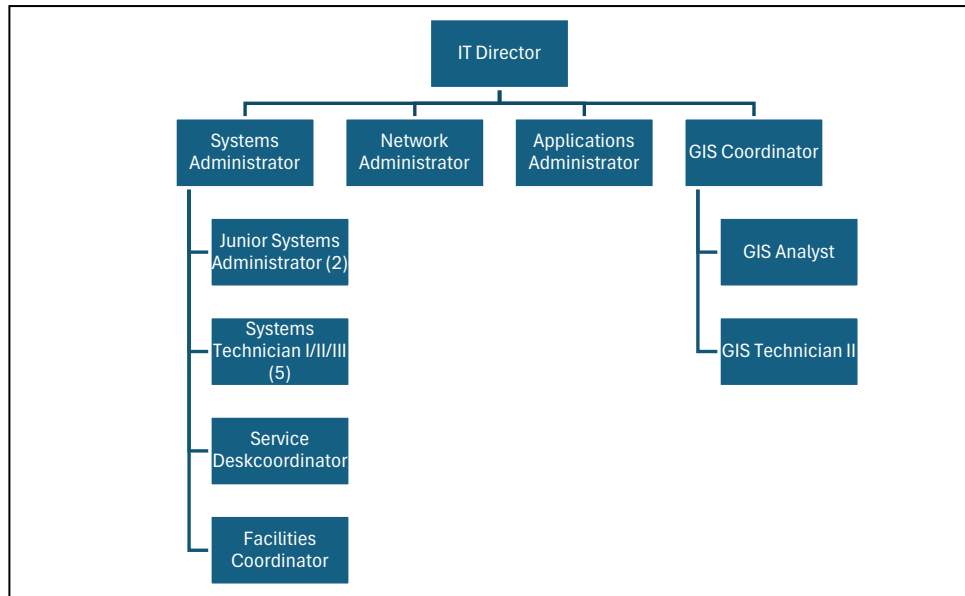
2024 Year End Actuals as of 4/7/2025





Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

GENERAL FUND INFORMATION TECHNOLOGY DEPARTMENT 2025 BUDGET



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projecte
	To consolidate, maintain and update the computer network for uniformity and efficiency	Number of computers supported per IT Staff			239	
		Data network percent uptime			99.943%	
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projecte
	Seek cost savings	Number of renegotiated contracts that resulted in cost savings			2	
		identify Phonelines not in use and deactivate them.			74 lines x \$7	
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projecte
	Fill in your department goal that matches the City Strategic Goal	Complete Test of IT Incident Response Plan / Test Each year			COMPLETE	
		Conduct an audit of existing IT policies/ Ensure 100% of IT policies are reviewed and updated annually			55%	
Clear & Condse Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projecte
	Enhance Cybersecurity Awareness Engagement	Ensure at least 90% of employees complete annual cybersecurity training				
		Look for 80-95% pass rate city wide for Phishing Tests				

CITY OF BENTONVILLE

	City of Bentonville							
Department:	Information Technology Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	280,224	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	-	-	138	-	-	-	\$ -	--
Total Revenues	-	-	280,362	-	-	-	\$ -	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	962,411	1,089,898	1,089,898	1,101,811	\$ 11,913	1%
Benefits	-	-	428,720	502,418	502,563	531,304	\$ 28,887	6%
Supplies & Materials	-	-	11,900	22,800	22,800	18,850	\$ (3,950)	-17%
Technology Maint/Minor Equipment	-	-	510,071	538,989	545,230	598,058	\$ 59,069	11%
Professional Services	-	-	819	250	250	1,213	\$ 963	385%
Property Services	-	-	122,357	119,163	146,663	153,960	\$ 34,797	29%
Other Services	-	-	35,758	37,839	37,839	149,419	\$ 111,580	295%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	2,072,036	2,311,356	2,345,243	2,554,614	\$ 243,258	11%
Capital Expenditures						<small>U&MT: Excladg Sal,Ben & COGS</small>		
Capital Expenditures	-	-	244,385	492,213	492,213	84,794	\$ (407,419)	-83%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	244,385	492,213	492,213	84,794	\$ (407,419)	-83%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	2,316,421	2,803,569	2,837,456	2,639,408	\$ (164,161)	-6%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	-	-	(2,036,059)	(2,803,569)	(2,837,456)	(2,639,408)	\$ 164,161	-5.9%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

GENERAL FUND PURCHASING AND COMPLIANCE DEPARTMENT 2025 ADOPTED BUDGET

Department Overview

Mission Statement

To help administrate City expenditures in a transparent, ethical, personalized and value-added manner, providing clarity and simplification internally, for vendors and for citizens of Bentonville.

Purpose

The Purchasing and Compliance Department assists and directs City Departments with City funds, ensuring expenditures, contracts, procurements, and sales (surplus property) are processed in an open and competitive, legal manner according to applicable laws, assists in contract and project compliance, and oversees or audits internal programs supporting the efficient and legal expenditure of City funds, including but not limited to Purchase Cards (P-Cards) and vendor membership or reward programs.

FY 2024 Highlights & Accomplishments

1. The launch of Beacon Bid, the City's new bidding software. This platform revolutionized the solicitation and vendor registration process, ensuring efficient communication and greater reach to qualified vendors. The department has already seen remarkable success with Beacon Bid, enhancing the accessibility and transparency of its procurement processes.
2. Creating a more transparent process for City Departments by launching the Purchasing and Compliance SharePoint page. This will help streamline the processes Purchasing and Compliance must follow when procuring services and goods for the Departments.



CITY OF BENTONVILLE PURCHASING AND COMPLIANCE POLICY

FY 2025 Objectives

1. Creating a more transparent solicitation process by to host live bid openings online.
2. Continue to improve and update the Purchasing and Compliance Policy to ensure the City is using the most up-to-date practices per State Law and City Ordinance.

CITY OF BENTONVILLE

Purchasing and Compliance Department

Administrative Services Building

1000 SW 14th Street

Bentonville, AR 72712





(479) 271-3115

Hours 8:30 – 4:30PM

[Website Link](#)

purchasing@bentonvillear.com

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Year to Date
Requisitions Reviewed	6,910	6,879	7,081	1,281
Formal Solicitations	104	72	96	31
P-Card Statements	1,094	1,252	1,358	255
Contracts Entered into Munis	98	122	110	75
Purchase Order Change Orders	Approx. 1,200	Approx. 1,300	Approx. 1,240	Approx. 35
Vendor Introduction Meetings		12	32	8

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Promote transparent procurement	Vendor Introduction Meetings		12	32	40
		Launch of Beacon Bid			yes	yes
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
 Good Governance	Competitive Bidding	Number of Solicitations solicited		72	96	110
	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
 Clear & Concise Communication	Providing City front - end contract documents for each applicable contract	Number of Contracts		200	250	300
	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Communicating with Departments what is needed from them	Implimented the Purchasing & Compliance Sharepoint Page			yes	yes
	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected

2024 Year End Actuals as of 4/7/2025

Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Purchasing Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	-	-	-	-	-	-	\$ -	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	176,378	\$ 176,378	--
Benefits	-	-	-	-	-	71,849	\$ 71,849	--
Supplies & Materials	-	-	-	-	-	18,500	\$ 18,500	--
Technology Maint/Minor Equipment	-	-	-	-	-	14,419	\$ 14,419	--
Professional Services	-	-	-	-	-	800	\$ 800	--
Property Services	-	-	-	-	-	5,510	\$ 5,510	--
Other Services	-	-	-	-	-	74,560	\$ 74,560	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	-	-	-	362,016	\$ 362,016	--
Capital Expenditures						O&M: Excl'dg Sal,Ben & COGS	\$ 113,789	
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	-	-	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	-	-	-	362,016	\$ 362,016	--
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	-	-	-	-	-	(362,016)	\$ (362,016)	--

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

DISTRICT COURT DEPARTMENT 2025 ADOPTED 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.

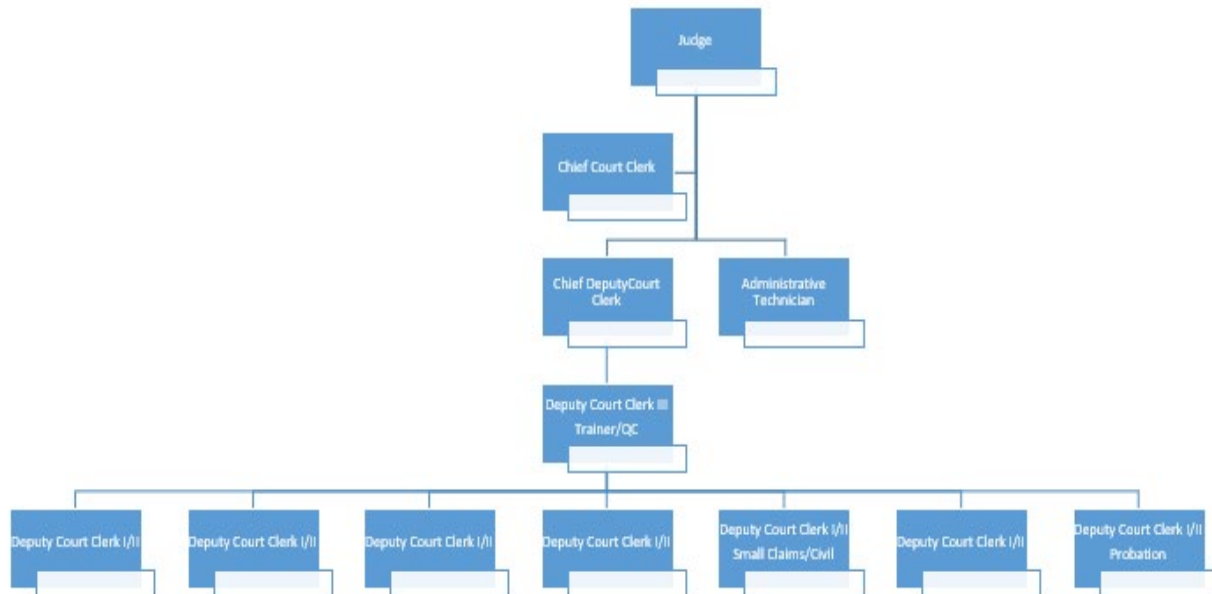
FY 2024 Highlights & Accomplishments

- Leveraged efficiencies of new case management software that both benefit the public with ease of access and benefit the clerks with efficiencies of process.
- 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 that underwrites the DWI Court Team for tenth consecutive year.
- Applied for and was awarded a grant to fund the Civil & Small Claims Mediation program (7th year of this grant & program)
- Continued facilitating the 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 8 cases in 2024. Mediated 14 cases in 2023. Mediated 12 cases in 2022.
- Continued review and enhancement of comprehensive procedures/training manual for new hires.
- Began work on a uniform training roadmap for new hires
- Ongoing evaluation of creative solutions that allow District Court to offer many online & virtual options to conduct business.
- Filed 9378 new violations in 2024 compared to 9807 new violations in 2023 .
- Closed 8516 violations in 2024. Closed 8347 violations in 2023. Closed 6261 violations in 2022.
- Issued 3249 warrants in 2024. Issued 3949 Warrants in 2023.
- Cleared 3189 warrant in 2024. Cleared 3497 Warrants in 2023; Cleared 2074 Warrants in 2022.

CITY OF BENTONVILLE

FY 2025 Objectives

- 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.
- Implement efforts toward paper reduction and 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.



CITY OF BENTONVILLE

DISTRICT COURT

PHYSICAL ADDRESS

2706 S WALTON BOULEVARD
BENTONVILLE, AR 72712

[WEBSITE LINK](#)

HOURS: MON-FRI 7:30 AM – 4:00 PM

FAX 479-271-3134

CIVIL CLAIMS: 479-271-3120, #2

TRAFFIC / CRIMINAL: 479-271-3120, #1



City Strategic Goal	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projecte
	Administer justice under law equally, impartially and efficiently in a safe, professional environment with dignity and respect for all	Continued review and enhancement of comprehensive procedures/training manual for new hires		✓	✓	✓
		Create a uniform training roadmap for new hires			✓	✓
City Strategic Goal	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projecte
	Apply for grant opportunities, and manage funds awarded	Awarded a \$15,000 grant to be used for training costs for DWI Court Team	✓	✓	✓	✓
		Awarded a grant to be used Civil & Small Claims Mediation	✓	✓	✓	✓
City Strategic Goal	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projecte
	Process cases in an efficient manner using District Court resources for their best use	Total cases filed	8,420	10,741	10,467	11,000
		Total cases closed	6,947	8,983	9,344	9,800
City Strategic Goal	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projecte
	Leverage efficiencies of software to process cases, reduce failures to appear and address non-payment of court ordered fines and costs	Utilize text reminders to assist with compliance of court appearances		6,892 texts sent	17,451 texts sent	Projected 20,000 texts
		Utilize text message to assist with compliance of monthly payment plans		\$129,288 collected after texts	\$373,679 collected after texts	Project \$400,0 paid after text

Performance Measures	2021	2022	2023	2024
1. Traffic/Criminal cases filed	6062	7722	9807	9378
2. Civil/Small Claims cases filed	978	698	934	1089
3. Traffic/Criminal cases closed	7317	6261	8347	8516
4. Warrants issued	985	3309	3949	3249
5. Fines/Costs collected	\$1,344,953	\$1,164,439	\$1,365,540	\$1,358,199
6. Value of Public Service/ Jail Credit	\$73,525	\$155,393	\$334,882	\$286,406

2024 Year End Actuals as of 4/7/2025

Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	District Court Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	35,498	37,069	60,966	47,760	49,760	66,240	\$ 18,480	39%
Charge for Services	60,069	20,815	12,194	11,000	11,000	10,000	\$ (1,000)	-9%
Special Assessments/Fines	367,757	413,952	451,074	413,872	413,872	413,872	\$ -	0%
Interest/Rent	1,237	3,349	5,466	1,992	1,992	6,708	\$ 4,716	237%
Other Income	12,025	19,441	16,603	3,875	3,875	10,000	\$ 6,125	158%
Total Revenues	476,586	494,627	546,303	478,500	480,500	506,820	\$ 28,320	6%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	415,668	455,980	491,502	559,819	559,819	550,923	\$ (8,896)	-2%
Benefits	184,629	214,940	202,045	268,972	269,044	214,977	\$ (53,995)	-20%
Supplies & Materials	10,756	14,525	9,739	31,200	31,200	21,800	\$ (9,400)	-30%
Technology Maint/Minor Equipment	85,182	76,902	87,883	103,388	103,388	115,505	\$ 12,117	12%
Professional Services	27,821	40,507	28,707	46,960	48,960	41,783	\$ (5,177)	-11%
Property Services	59,963	33,769	52,107	80,151	80,147	56,810	\$ (23,341)	-29%
Other Services	8,805	14,806	14,746	27,453	27,453	27,086	\$ (367)	-1%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	792,826	851,429	886,728	1,117,941	1,120,009	1,028,883	\$ (89,058)	-8%
Capital Expenditures						U&M: Exclg Sal, Ben & COGS		
Capital Expenditures	79,849	35,104	7,283	17,138	17,138	-	\$ (17,138)	-100%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	79,849	35,104	7,283	17,138	17,138	-	\$ (17,138)	-100%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	872,675	886,533	894,011	1,135,079	1,137,147	1,028,883	\$ (106,196)	-9%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(396,088)	(391,906)	(347,708)	(656,579)	(656,648)	(522,063)	\$ 134,516	-20.5%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

GENERAL FUND PLANNING DEPARTMENT



Department Overview

The mission of Bentonville Planning is to enhance the livability and vitality of our hometown. The department consists of two divisions: Development Services & Comprehensive Planning.

The Development Services division of Bentonville Planning is the initial point of contact for development within the city. This division provides the primary staff support to the Planning Commission and Board of Adjustments and administers the Zoning Code and Land Development Code. This includes the review and processing of:

- Rezoning
- Conditional uses
- Variances
- Large-Scale Developments
- Preliminary & Final Plats
- Incidental Subdivisions

Comprehensive Planning provides long-range planning by implementing the policies and strategies in the Bentonville Community Plan and Future Land Use Map. This is achieved with research, reporting, and ordinance preparation combined with the administration of the following community programs:

- Great Neighborhoods Partnership
- Community Development Block Grant (CDBG)
- Neighborhood Preservation/Property Maintenance
- Public Art Advisory Committee
- Tree & Landscape Advisory Committee
- Business Registry

Accomplishments 2024

Development services processed 304 projects in 2024, 225 sign permits, 49 outdoor vendor permits, and 4 parklet permits. In total, Planning staff reviewed 743 permits.

In 2024, the division implemented a significant code change by introducing cottage-court style zoning regulations, aimed at increasing in the variety of housing types. Additionally, in response to the May tornado recovery, the conditional use requirement to use shipping containers for storage purposes was suspended for two months. Adjusted the submittal schedule.

Participation in the Great Neighborhoods Partnership program grew from 27 to 36 neighborhoods. Due to the growing demand for the trailer, a second Block party Trailer was introduced in October. In November, the Great Neighborhoods Program launched its first Neighborhood of the Year awards.

In 2024, the city's two code enforcement officers opened 437 code enforcement cases, closed 419, removed 1,115 nonconforming signs, posted/removed 214 public hearing signs and processed 246 fence permits. The officers completed 15 Crime Prevention Through Environment Design program (CPTED) individual home surveys.

Although paused for two months following the May tornado, the Tree and Landscape Advisory Committee was still able to recognize three residential properties and one commercial property for landscaping awards. The committee distributed a total of 1,000 trees to Bentonville residents during the spring and fall tree giveaway events, made possible through the support of the Compton Peel Foundation, Steuart Walton, and the Walton Family Foundation. These initiatives contributed to Bentonville being recognized as a Tree City USA for the 26th consecutive year.

CITY OF BENTONVILLE

The Public Art Advisory Committee administered the selection and installation of 19 artworks in Bentonville. The committee issued two requests for proposals, accepted eight loans of world-class art from OZ Art, and approved three unsolicited proposals. The committee accepted its first-ever monetary donation, initiated a condition assessment of all city-owned artwork, and submitted a grant application for a Public Art Master Plan.

2024 marked the inaugural year of the Bentonville Business Registry. To support the program, the city created an informational webpage with FAQs and resources for businesses and an interactive business map. Over 600 businesses registered and more than 80% opted to be featured on the online business map. On May 10, city staff hosted an event called "City Link" for registered businesses. Approximately 25 businesses attended the event that provided valuable information on topics such as doing business with the city, fire safety for businesses, using the city's maps and GIS system, and signing up for city notifications,

Planning coordinated Bentonville Connections that consisted of a City Expo and department presentations. The expo provided an opportunity for residents to connect directly with city departments and city officials. This was followed by presentations about street improvements and infrastructure upgrades, progress on Plan Bentonville and future community planning efforts, updates on the Bentonville Public Library Expansion, and highlights of other key city initiatives

For the fourth year in a row, Bentonville participated in #CityHallSelfie day. This is a day all about pride in local government, hosted by Engaging Local Government Leaders (ELGL). Employees and residents were

asked to take a selfie in front of a municipal building and post on social media with the #cityhallselfie. Bentonville staff shared 36 selfies in 2024.

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

Phase 1 of the Plan Bentonville project engaged the community like never-before. Phase I, which focused on updating the Future Land Use Map, launched a project website of www.planbentonville.com providing news, updates, and opportunities to get involved has attracted over 11,000 unique visitors and 35,000 page views. Nearly 4,700 people participated in more than 80 hours of opportunities for feedback, engaging through surveys, stakeholder interviews, pop-up event, open houses, one-on-one interactions with city staff, online reviews of ongoing work and public meetings.

Core Services and Infrastructure

The budget allocates resources to ensure streamlined development processes. With a projected 320 development projects in 2025, funding for zoning and subdivision fees (\$25,000) and review fees (\$59,680.18) will support efficient service delivery. Additionally, the adoption of pre-approved residential plans is expected to accelerate permitting processes, directly contributing to the city's housing availability.

CITY OF BENTONVILLE

Further, \$150,000 has been budgeted for a Pattern Zones Study to establish a pre-approved building plan process for missing middle housing types, promoting diverse housing options.

Fiscal Sustainability

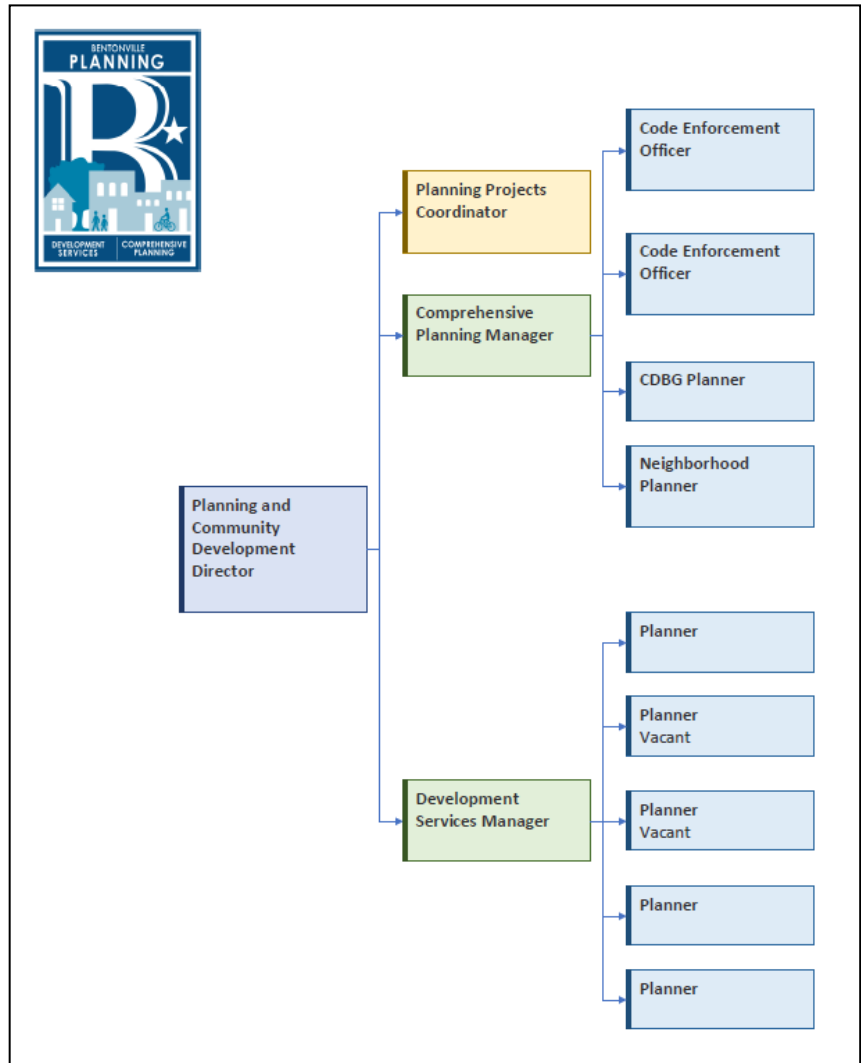
To preserve the city's investments, the budget supports initiatives like the completion of a Public Art Assessment Analysis with a \$75,000 allocation, ensuring the maintenance and protection of the city's public art collection. Additionally, \$8,000 has been designated for Tree Canopy Software to monitor and manage the city's tree canopy, reflecting a commitment to sustainability.

Good Governance

Enhancing accountability remains a priority, with \$25,000 allocated for public notifications to ensure transparent communication about planning decisions.

Community Engagement and Communication

The budget provides \$30,000 for the Tree and Landscape Committee and \$25,000 for the Arts Advisory Committee to enhance public spaces through community-driven initiatives. Moreover, the Great Neighborhoods Program, which saw significant growth in participation in 2024, will receive \$15,000 to expand neighborhood engagement activities.



Events like Bentonville Connections and the Developer's Forum are supported with a combined budget of \$6,500, fostering ongoing dialogue between city officials, residents, and business owners.

Conclusion

The adopted 2025 budget for the Bentonville Planning Department strategically aligns resources to achieve the city's planning goals. By funding core services, supporting community initiatives, and maintaining a commitment to transparency and sustainability, the city is well-positioned to enhance the quality of life for all residents in the coming year.

CITY OF BENTONVILLE



City of Bentonville
Comprehensive Planning Department:
305 SW A Street
Bentonville AR 72712
Phone (479) 271-3122





Hours: M-F 8 AM – 4:30PM

[Website Link](#)

Budget Summary

The Bentonville Planning Department's adopted budget for 2025 aligns with its mission to enhance the city's livability and vitality. The budget reflects the city's commitment to core services, infrastructure development, fiscal sustainability, and public engagement, supporting both the Development Services and Comprehensive Planning divisions in achieving their goals.

Planning Strategic Goals and Performance Measures:

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projects
	Create, cultivate and preserve our sense of place while respecting Bentonville's natural and cultural resources.	Adopt a new Unified Development Code designed to achieve the vision of the Future Land Use Plan.	N/A	N/A	N/A	✓
		Adopt multiple sets of pre-approved residential plans to accelerate the permitting process and bring more housing units to the market more quickly.	N/A	N/A	N/A	✓
		Guide all development through streamlined processes to ensure compliance with city zoning and development codes. (Measured by number of projects.)	385	347	305	320
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projects
	Be mindful of the impact of our actions on current and future residents.	Complete the Public Art Assessment Analysis and establish a maintenance program to protect the city's 12-year investment in public art.	N/A	N/A	N/A	✓
		Complete the Tree Canopy Assessment and initiate programs to protect the city's investment in tree giveaway and tree planting programs while increasing the city's tree canopy.	N/A	N/A	N/A	✓
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projects
	Model sound moral and ethical character in all we do and say.	Enhance accountability and transparency in approval of special events by implementing a Special Event Permit with a clear review, communication, and approval process.	N/A	N/A	N/A	✓
		Enhance public spaces by installing artwork that is engaging and distinctive. (Measured by new public art installations.)			19	20
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projects
	Engage the community to enhance unity and build consensus for thoughtful planning and growth.	Establish a communication plan that identifies regular public input and engagement to clearly educate, explain and gather feedback on Phase 2 of Plan Bentonville Adoption of Unified Development Code	N/A	N/A	N/A	✓
		Foster strong collaboration with Bentonville Neighborhoods by increasing participation in Great Neighborhoods Program designed to share city-related information via a monthly meeting and newsletter. (Measured by total neighborhoods.)		27	36	40

CITY OF BENTONVILLE

	City of Bentonville							
Department:	Planning Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	8,192	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	131,396	136,153	111,809	165,322	165,322	111,680	\$ (53,642)	-32%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	1,033	2,414	228,471	-	410,000	-	\$ -	--
Total Revenues	132,429	138,567	348,473	165,322	575,322	111,680	\$ (53,642)	-32%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	759,686	897,427	965,693	985,506	985,506	998,757	\$ 13,251	1%
Benefits	303,015	363,657	371,927	414,963	416,250	384,725	\$ (30,238)	-7%
Supplies & Materials	49,360	37,684	42,357	70,720	70,720	45,000	\$ (25,720)	-36%
Technology Maint/Minor Equipment	58,119	53,679	76,386	91,097	91,097	140,797	\$ 49,700	55%
Professional Services	292,918	469,532	444,086	307,750	1,047,972	414,413	\$ 106,664	35%
Property Services	31,808	46,637	32,919	57,379	64,633	57,792	\$ 413	1%
Other Services	82,654	90,058	98,495	132,059	132,059	96,845	\$ (35,214)	-27%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	1,577,561	1,958,674	2,031,864	2,059,474	2,808,237	2,138,329	\$ 78,855	4%
Capital Expenditures						U&M: Excl'dg Sal, Ben & COGS		
Capital Expenditures	9,681	37,337	1,887	10,355	10,355	-	\$ (10,355)	-100%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	9,681	37,337	1,887	10,355	10,355	-	\$ (10,355)	-100%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	1,587,242	1,996,012	2,033,751	2,069,829	2,818,592	2,138,329	\$ 68,500	3%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(1,454,813)	(1,857,444)	(1,685,278)	(1,904,508)	(2,243,270)	(2,026,649)	\$ (122,141)	6.4%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

GENERAL FUND CDBG DEPARTMENT

Program Overview

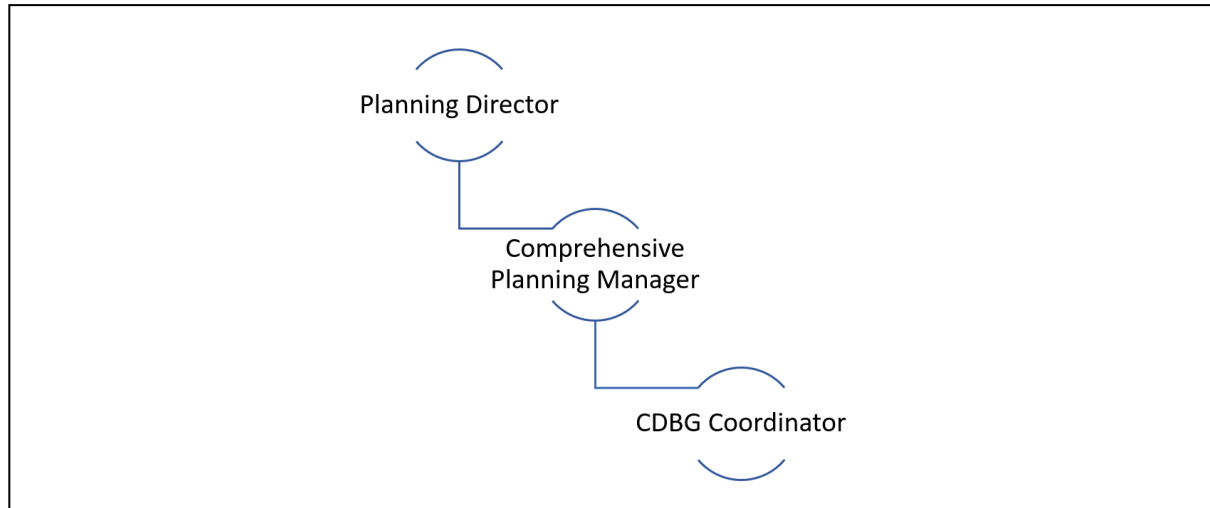
Accomplishments 2024

In 2024, the City of Bentonville officially resumed its Community Development Block Grant (CDBG) program for the first time since 2016. Early in the year, the city received approval from the Department of Housing and Urban Development (HUD) for its Five-Year Consolidated Plan and Annual Action Plan, along with its 2023 allocation of \$320,831. By early June, the city also received its 2024 allocation of \$310,326. Funds from both program years were directed to childcare assistance for low to moderate income residents and support services for the homeless population.

Goals & Objectives 2025

2025 Organizational Chart

The CDBG program is administered by one full-time equivalent (FTE) out of the Planning Department.



CITY OF BENTONVILLE

	City of Bentonville							
Department:	CDBG Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	30,378	-	320,831	310,326	\$ 310,326	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	-	-	30,378	-	320,831	310,326	\$ 310,326	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	6,000	2,000	\$ 2,000	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	28,345	-	306,831	302,786	\$ 302,786	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	2,033	-	8,000	5,540	\$ 5,540	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	30,378	-	320,831	310,326	\$ 310,326	--
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS	\$ 310,326	
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	-	-	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	30,378	-	320,831	310,326	\$ 310,326	--
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	-	-	-	-	-	-	\$ -	--

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

GENERAL FUND ENGINEERING DEPARTMENT

2025 BUDGET

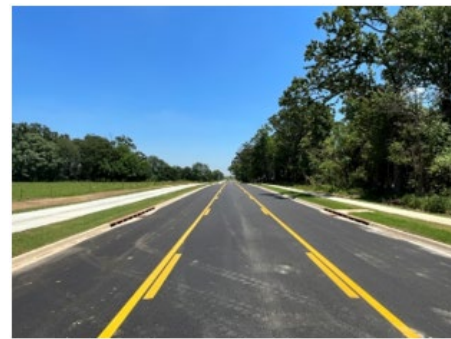
Overview

The Engineering Department makes sure new projects are designed and constructed correctly. They check plans for things like drainage, sidewalks, and streets. They look at all kinds of projects, from small commercial sites to big new neighborhoods. Inspectors from the Engineering Department check construction sites to make sure everything is built according to city standards. This helps make sure that streets, sidewalks, and drainage structures are well-made. Because the city is part of FEMA's flood insurance program, the Engineering Department also keeps an eye on any construction in flood-prone areas. The Stormwater Management Program helps developers and citizens understand how to manage rainwater and drainage.

ACCOMPLISHMENTS 2024

Last year five street and drainage capital improvement projects were completed, while three others were still under construction as the year came to an end.

- **Eighth Street Project**, completed in August, consisted of improving 1.5 miles of 8th Street from SW I Street to SE J Street. It consists of four lanes for vehicles and bus transit, pedestrian facilities as well as separated 12' wide cycle track with bike detection at all signals, traffic signals with leading pedestrian intervals, HAWK crossing at the Walmart Home Office, enhanced pavement markings at intersections and driveways for pedestrian and bicycle facilities and enhanced lighting throughout the corridor.



SW 8th Street from South Walton to SW I Street

- **The SW Gator Boulevard Project**, completed in July, consisted of constructing approximately 0.57 miles of SW Gator Boulevard between S Morningstar Road and the existing end of SW Gator Boulevard into a three-lane roadway with pedestrian/bicycle facilities that are consistent with the City's Bicycle and Pedestrian Master Plan. This project will complete the corridor by providing a continuous east-west connection from SW H Street (Highway 112) to S Morningstar Road. This connection provides much-needed pedestrian facilities between residential neighborhoods and schools and will improve traffic congestion on adjacent east-west corridors such as SW Regional Airport Boulevard.



SW Gator Boulevard Extension

CITY OF BENTONVILLE

GENERAL FUND ENGINEERING DEPARTMENT

[Website Link](#)

ACCOMPLISHMENTS 2024 (CONTINUED)

- **SW 7th and SW C Drainage Project**, completed in June, improved drainage in the area by adding storm drain and curb and gutter to the existing streets.
- **Little Osage Trib 2 Ph 2 Drainage Project**, completed in August, consisted of channelization improvements to upper portions of the tributary with bridge improvements at SW A, S Main, and Benton Streets.



SW 7th and C Drainage Improvements



Little Osage Trib 2, Ph 2 Drainage Improvements

- **NW 9th and NW D Streets Drainage Project**, substantially complete in December, consisted of constructing storm drain, curb and gutter along NW Jefferson, NW Jackson, NW D, and Hook Streets to improve drainage in the area.



NW 9th and D Drainage Project

- **SW 28th Street** construction continued last year with an expected completion in March 2025. The project consists of improving approximately 1.28 miles of SW 28th Street between SW Featherston Road and SW I Street by widening existing portions and constructing new portions to provide four lanes with a raised center median. The project will include pedestrian/bicycle facilities that are consistent with the City's Bicycle and Pedestrian Master Plan. This project will provide connectivity between Greenhouse Road and SW I Street for many residential neighborhoods and schools along this corridor. Additionally, this will improve traffic on congested east-west corridors such as SW Regional Airport Boulevard and SW 14th Street.
- **SW 10th and F Drainage Project**, started in May, will replace inadequate storm drain from SW 8th to SW 5th St., enclose the open channel through the park between SW C St and SW D St., and remove the old wooden bridge. This project also includes installing 1280' of 48" pipe to improve drainage for a church and 25 houses in the immediate area.
- **SE Walton Boulevard Intersection Improvements at SE Medical Center Parkway and SE J St**, started in July. These intersections are currently very congested, and these improvements will not only improve operations along the SE Walton Boulevard corridor, but they will also improve safety.



SW 10th and F Drainage Project

CITY OF BENTONVILLE

Private development slowed last year.

	2024	2023	2022	2021
Pre-Construction Conferences	28	68	83	74
Active Construction (Monthly Average)	90	91	87	79
Construction Inspections	2060	2411	2357	2255
Site Final – Project Completion	37	59	37	61
Project Close-Out	56	51	48	44



Engineering Org cha





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

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Ensure that street and drainage projects comply with local codes and regulations.	Review plans for Preliminary Plats and Large Scale Developments. Inspect projects during construction.	✓	✓	✓	
		Manage construction process for Capital Improvement Projects, ensuring compliance with codes.	✓	✓	✓	
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Develop and Manage department budgets, track expenditures, and identify cost-saving measures.	Manage bond expenditures.	✓	✓	✓	
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Evaluate infrastructure needs, identifying potential projects, and creating comprehensive a Capital Improvement Plan.	Receive residential concerns, evaluate, and develop project.	✓	✓	✓	
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Collaborate with residents, developers, utility companies, and other City departments to address concerns and coordinate project execution.	Participate in conceptual and pre-submittal conferences	✓	✓	✓	
		Facilitate community input sessions.	✓	✓	✓	

2024 Year End Actuals as of 4/7/2025

Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Engineering Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	4,450	6,850	3,100	2,600	2,600	4,000	\$ 1,400	54%
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	7,625	6,048	5,799	8,800	8,800	6,600	\$ (2,200)	-25%
Special Assesments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	6,823	2,043	1,000	-	-	-	\$ -	--
Total Revenues	18,898	14,941	9,899	11,400	11,400	10,600	\$ (800)	-7%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	790,708	817,504	851,938	852,602	852,602	946,339	\$ 93,737	11%
Benefits	300,011	310,133	323,837	329,971	331,304	348,926	\$ 18,955	6%
Supplies & Materials	28,620	10,520	9,209	15,500	15,500	14,000	\$ (1,500)	-10%
Technology Maint/Minor Equipment	33,851	25,183	28,823	35,599	35,599	40,671	\$ 5,072	14%
Professional Services	52,644	34,995	647,766	677,780	677,780	302,465	\$ (375,315)	-55%
Property Services	13,894	13,995	20,392	21,332	21,332	17,060	\$ (4,272)	-20%
Other Services	12,832	8,508	8,953	16,441	16,441	17,518	\$ 1,077	7%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	1,232,561	1,220,838	1,890,919	1,949,223	1,950,556	1,686,979	\$ (262,244)	-13%
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS	\$ (374,937)	-49%
Capital Expenditures	116,244	773,993	561,132	-	2,886,336	1,702,000	\$ 1,702,000	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	116,244	773,993	561,132	-	2,886,336	1,702,000	\$ 1,702,000	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	1,348,804	1,994,830	2,452,051	1,949,223	4,836,892	3,388,979	\$ 1,439,756	74%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(1,329,907)	(1,979,889)	(2,442,152)	(1,937,823)	(4,825,492)	(3,378,379)	\$ (1,440,556)	74.3%

2024 Year End Actuals as of 4/7/2025
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE



GENERAL FUND AIRPORT DEPARTMENT 2025 BUDGET

OVERVIEW

The Bentonville Municipal Airport is also known as Louis M. Thaden Field and its 5,000-foot asphalt runway makes it an excellent option for general aviation and small-plane travel. Legends Air Service 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, an international organization for female pilots.



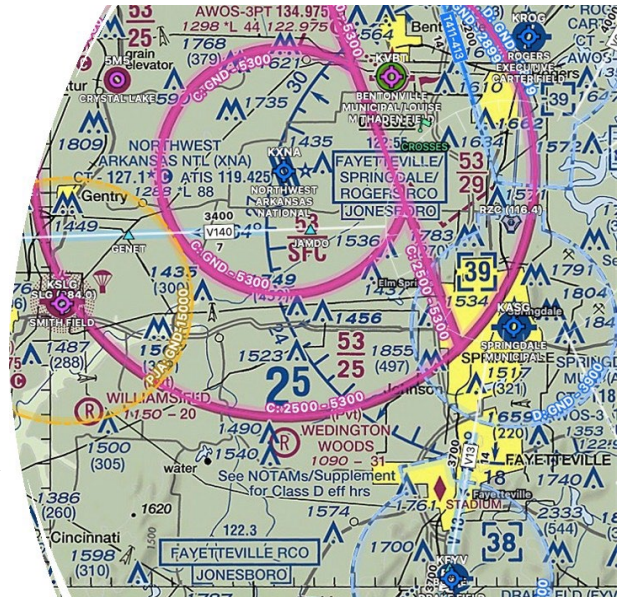
This department's primary purpose is to provide for, maintain, and operate the Bentonville Municipal Airport. Its purpose is to keep a facility that offers flight services for pilots to land, base, and depart their aircraft. The mission is not limited to aircraft services but also includes other services or engagements that might provide revenue streams that help to financially impact the City of Bentonville general revenues to operate as 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 city's many recreational and cultural activities.

CITY OF BENTONVILLE

AIRPORT DEPARTMENT

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Received over \$2 million in federal grants.
- Received over \$700,000 in state grants.
- Completed over \$5 million in airport projects.
- Increase based aircraft to 98.
- Dirt pile partially removed, and infrastructure put in place for 6 new hangars.
- Completed the negotiation of six new ground leases.
- Runway Extended – now 5,000 feet in length.
- Runway Widened - now 75 feet in width.
- Added Runway lighting: PAPI's & REILs.
- Grooving applied to runway through private grant.
- High School program for students in aviation signed a ten-year lease for on airport instruction.
- Successful goose removal with our goose dog Maverick
- Statement of Interest for hangars with more than 12 applicants

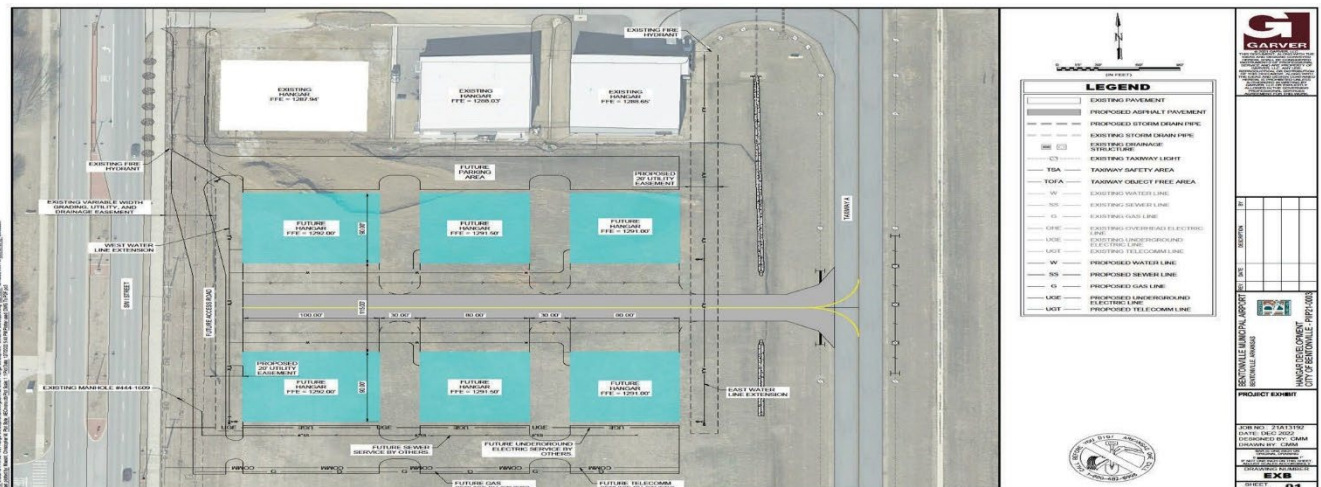


2025 GOALS AND OBJECTIVES

- Begin construction on six new airport hangars.
- Continue construction of new access road on westside of airport and remove remainder of dirt pile.
- East Taxiway extension design complete and project construction to begin.



- New airport minimum standards and operating documents complete and signed by the Mayor.
- New strategic planning and long-range goals to be established with mission and vision.
- Close out grants from state and federal sources for 2023 and 2024.
- UpSummit returns to Bentonville with community focus.
- Participate in state and federal aviation conferences.
- Apply for a state grant for fuel farm apron construction.
- Apply for federal grants for Westside construction



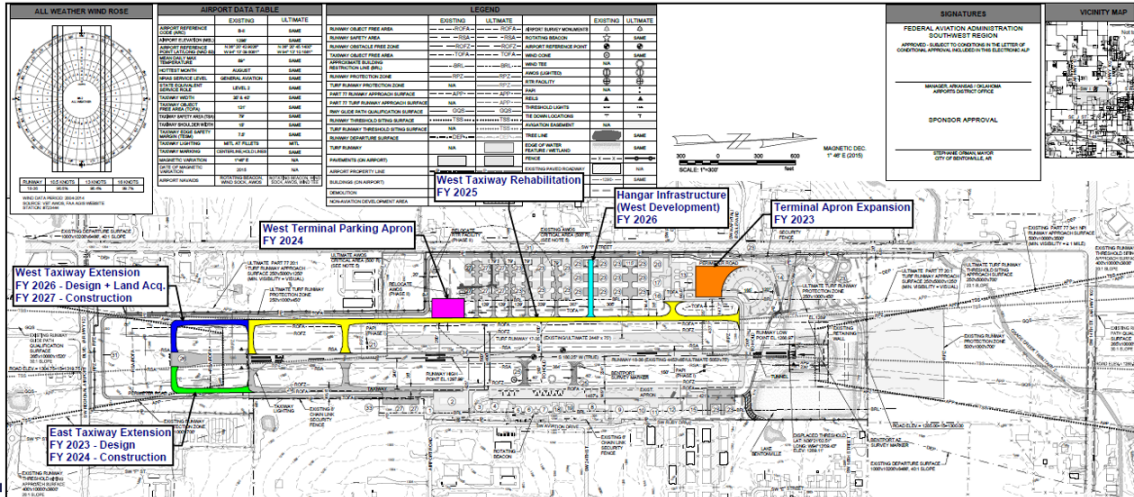
Before all Year End entries and accruals were made

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CITY OF BENTONVILLE

AIRPORT DEPARTMENT

Municipal Airport – ALP



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Improve and enhance the airport	Runways, Taxiways, and Parking Areas			Widen Runway	Extend Taxiway A
		Hangar Expansion			Moved the Dirt	Build 6 Hangars
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Keep the Airport operating in the black	Utilize all grants available from FAA and ADA			Used Grants	Grant utilization
		Increase number of tenants			1 tenant added	add 6 tenants
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Promote future commerce and community access	Encourage development aboard the Airport			New leases	Partnerships
		Establish Airport Manager position vice having additional duty			Hired new mgr.	Develop position
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Educate the Community on the economic impact the Airport has	Continue to build relationships with tennants			UP Summit	Women in Aviation
		Continue to build relationships with citizens			Up Summit	Inc Media

CITY OF BENTONVILLE

AIRPORT DEPARTMENT

6 Year Capital Improvement Plan (CIP)

2023 Municipal Airport 6 Year CIP

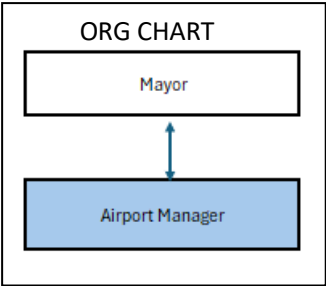
- **Eastside Taxiway Extension**
- **Runway Widening Grant Closeout**
- **Westside Hangar Infrastructure**
- **Westside Hangars**
- **Six New Tenants**
- **Fuel Farm Expansion**
- **Plane Parking**
- **Policies and Procedures**
- **Westside Phase 2**

Bentonville Municipal Airport (VBT)						CIP START YEAR: 2023					
NPE		AIG									
				FY 2021 Entitlement Balance (Expires FY 2024)			Instructions				
				FY 2022 Entitlement Balance (Expires FY 2025)			Show all planned projects (not just AIP funded projects)				
	\$150,000		\$295,000	FY 2023 Entitlement Balance (Expires FY 2026)			For AIP-MY, show est. cost in initial year & list project in following year(s) w/ \$0				
	\$150,000		\$295,000	FY 2024 Entitlement (for planning purposes through FY 2028)			Submit CIP to the ADO as a PDF file dated with signature.				
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			
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	FY 2023 Annual Subtotals:		\$4,065,000	\$135,000		\$3,238,500	\$691,500	
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	FY 2024 Annual Subtotals:		\$3,617,500	\$165,000	\$810,000	\$1,176,000	\$1,148,500	\$318,000
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	FY 2025 Annual Subtotals:		\$1,542,500	\$148,500	\$135,000	\$1,148,500	\$110,500	
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	FY 2026 Annual Subtotals:		\$2,682,500	\$151,500	\$530,000	\$298,500	\$1,148,500	\$554,000
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	FY 2027 Annual Subtotals:		\$ 3,227,500	\$ 150,000	
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			
						Remaining Funds	FY 2028 Annual Subtotals:		\$ 1,227,500		
6 Year CIP Totals:					\$16,362,500	\$750,000	\$1,475,000	\$3,124,500	\$8,981,000	\$2,032,000	

CITY OF BENTONVILLE

AIRPORT DEPARTMENT

[WEBSITE LINK](#)



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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Airport Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	38,571	60,088	58,425	45,725	45,725	42,296	\$ (3,429)	-7%
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	156,907	2,767,403	2,072,675	-	3,844,450	-	\$ -	--
Charge for Services	31,946	34,001	45,517	26,521	26,521	26,521	\$ -	0%
Special Assesments/Fines	242,521	-	-	-	-	-	\$ -	--
Interest/Rent	41,877	51,589	42,186	46,462	46,462	47,000	\$ 538	1%
Other Income	80,244	308,631	90,226	91,994	91,994	98,130	\$ 6,136	7%
Total Revenues	592,066	3,221,713	2,309,029	210,702	4,055,152	213,947	\$ 3,245	2%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	9,094	-	17,350	66,745	\$ 66,745	--
Benefits	-	-	2,361	-	8,025	37,659	\$ 37,659	--
Supplies & Materials	83,107	86,310	91,982	96,000	96,000	102,101	\$ 6,101	6%
Technology Maint/Minor Equipment	-	2,505	-	-	-	-	\$ -	--
Professional Services	35,235	-	-	-	32,500	-	\$ -	--
Property Services	45,448	80,248	61,740	103,512	103,511	98,500	\$ (5,012)	-5%
Other Services	3,874	7,330	7,589	10,618	10,618	9,902	\$ (716)	-7%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	167,664	176,393	172,765	210,130	268,005	314,908	\$ 104,778	50%
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS		
Capital Expenditures	622,311	4,774,186	233,696	-	2,871,208	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	622,311	4,774,186	233,696	-	2,871,208	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	789,975	4,950,579	406,461	210,130	3,139,213	314,908	\$ 104,778	50%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	1,350	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	1,350	-	-	-	\$ -	--
NET	(197,909)	(1,728,866)	1,903,918	572	915,939	(100,961)	\$ (101,533)	-17745.3%

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CITY OF BENTONVILLE

GENERAL FUND POLICE DEPARTMENT 2025 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 60,000 residents. The Police Department also oversees the Emergency Communications Center which dispatches for the city's Police, Fire and EMS services.

The Police Department has a 147 member staff. Included in this staff are 102 sworn officers, 27 telecommunicators, and 18 professional staff members. There were no increases in personnel in 2025.

The Department is comprised of four divisions, including the Administrative Division, Uniform Division, Criminal Investigation Division and Operations Division. Each of these divisions is led by a Captain and staffed by dedicated men and women who work together on a daily basis to provide quality services to each of our residents and visitors.

Mission Statement: The Bentonville Police Department is committed to safeguarding lives and property of the people we serve, providing exceptional service, and enhancing public safety by working in partnership with our community. 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 facility
- *Support Services facility (Bomb Building- off site)
- *Police Training facility (K9 obstacle course & Live Fire Range- off site)
- *Animal Services new facility (opened 2023)

Public safety will always be a priority for our city and the Bentonville Police Department has exemplified this by providing exceptional service to the community. Growing request for public safety calls for service and to be present for events are reflected in the numbers. The Telecommunications Division handled over 113,000 phone calls in 2024, including 50,386 police calls for service and 7,696 Fire/EMS calls, totaling 58,002 calls for service.

2024 ACCOMPLISHMENTS

- **Recruited and hired 5 positions approved for the police department in the 2024 budget.**
- Approved and completed 2024 DPS Public Safety Equipment Grant in the amount of \$47,966.82 to field safety equipment (tasers) to all officers that conduct enforcement. Items will be purchased at the beginning of 2024.
- 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. This grant cycle will continue through 2024.
- Capital improvements- Records facility update for additional space completed 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.

General Fund Police Department

CITY OF BENTONVILLE

2024 Accomplishments (Continued)

- Selection of the Assistant Manager role approved in the 2024 budget in our Emergency Communications Center.
- In 2024, the Bentonville Police Department saw several key promotions, driven by retirements within the department. Three officers were promoted to the rank of Captain, three to Lieutenant, and five to Sergeant, ensuring continued strong leadership throughout the department. The Emergency Communication Center also experienced significant advancements, with one Assistant Manager promoted and two Telecommunicators elevated to Shift Supervisors. These promotions reflect the department's commitment to internal growth and the development of leadership within both law enforcement and dispatch teams.
- Increase in-service and specialized training hosted at our facility for all personnel who can attend locally. Currently, had over 15 new classes hosted by the Bentonville Police Department in 2024 to include all three week 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.
- Added additional chaplain as part of the department wellness program, giving a total of three Chaplains for the department. This has no expense for the department.
- Purchased and implemented new crime scene mapping for investigations and accident reconstruction that was approved in the 2024 budget in the amount of \$58,948.24.
- Replaced aging gym equipment as approved in the 2024 budget in the amount of \$25,000.00
- Selected 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- set to be completed 2025.
- Continue to complete process of CALEA accreditation and began proofs necessary for reporting.
- Hosting agency of International Police Mountain Bike Association (IMPBA) in June 2024- received two grants through working with Visit Bentonville to offset cost associated with this. Approximately 250 officers and EMS personnel, nationally and internationally, attended this training from 32 states.
- **Submitted bids, received and upfitted 12 fully equipped marked patrol units, 2 CID vehicles, and 1 administrative vehicle totaling \$1,146,600.00 allocated.**
- **Completed data storage expansion for the department to increase capacity based on networks, body-camera / dash camera**
- Other improvements in the emergency communications center included the installation of a sixth 9-1-1 radio console updated tornado siren equipment.
- Throughout 2024, the records unit fulfilled 485 Freedom of Information Act (FOIA) requests, a process that involved hours of meticulous work, such as reviewing reports, videos, and redacting information exempt from FOIA disclosure. Additionally, they managed over 6,600 case reports and accidents and submitted required reporting to state and federal agencies.
- There are two categories of offenses reported in the NIBRS and crime reporting. There was a 22.18% decrease in Part A (violent crimes) Crime Statistics and a 11.35% decrease in Part B (non-violent). There were no trends in criminal activity for 2024 that should cause concern, or impact the very safe community we live in.
- The department received several federal and state level grants that has allowed us to expand our capabilities. The addition of "Valor", the new bomb detection K9, is an excellent example of how grant funds are being used to boost specialized units. A new Bomb Response/Command Vehicle valued at \$625,000, acquired through Homeland Security and Emergency Grant funding, was received in 2024 and provides essential resources for managing high-risk situations effectively.
- DOE- EECBG grant provided the addition of two electric vehicles (EV Blazers) for both patrol and general use, demonstrate forward-thinking investments in both safety and sustainability.
- Homeland Security Grant funding of \$479,620 in 2024 further underscores the department's ability to secure critical financial resources to support its goals for the bomb squad.

General Fund Police Department

CITY OF BENTONVILLE

2025 GOALS AND OBJECTIVES

- 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.
- Complete APCO 33 training certification and receive in July 2025
- Submit all proofs for final year of CALEA accreditation program by August 2025
- Implement new zoning (police beats) in the first quarter of 2025 to ensure fast and effective responses to emergencies, accidents, and calls for service. The new zoning is needed due to population increases in certain areas and traffic patterns.
- Create and focus on the Downtown Core area assigning officers to focus on parking issues, faster response times, more visibility and community interaction in the downtown area.
- Focus on enhanced technology tools including data analytics and license plate readers to aid in monitoring and tracking crime patterns and traffic accidents so we can increase enforcement in those specific areas.
- Resources will specifically be directed toward problem areas, types of criminal activity, and individuals identified who engage in criminal activity.
- Continue Career development by ensuring all Sergeants and Lieutenants complete FBI Leeda Trilogy in 2025 as well as other leadership training.
- Focus training on the shift level allowing officers to train with others whom they work with on a daily basis during regular working hours.
- Look at ways to enhance security for all events (Races, Parades etc..)
- Finalize best practices for the forensics lab in line with industry best practices. Implement an updated standard operating procedure for the handling of digital evidence. Maintain a standard of a minimum of two designated and fully trained forensic examiners. Additionally, train investigators as apprentice examiners to maintain continuity of lab capabilities.
- Ensure all division personnel have received advanced training and continued professional development
- Continue the relationships with local and federal agencies to address crime trends

Bond Projects



The police department continues to work through two projects approved by the 2021 bond extension: Public Safety Radio System & Law Enforcement Training Facility. Both were set for completion at the beginning of 2024; however, based on several variables, final project completion for the training facility was completed at the end of 2024 and the radio project within the first quarter of 2025.

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.

CITY OF BENTONVILLE

GENERAL FUND POLICE DEPARTMENT

[Website Link](#)



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Safeguard the lives and property of the people we serve, providing exceptional service, and enhancing public safety by working in partnership with our community.	Reallocate personnel and realign police zones to optimize the utilization of law enforcement resources.			Discussion and Implementation Strategy.	Deployed initiative.
		Working through National Accreditation Process (CALEA and APCO Project 33)		Early discussion of project	Revision of Policies and Procedures	Providing "Proofs" for final assessment
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Ensure financial accountability by managing and maintaining city property and personnel with responsibility and care	Tracking expenditures for all purchases equipment, including vehicles, firearms, uniforms, and facilities.			✓	✓
		Review past spending to reduce overtime, optimize resources, and to ensure responsible future budgeting.			✓	✓
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Create a welcoming and safe environment for both citizens and visitors through proactive patrols, thorough investigations, and transparent departmental practices.	Police Department calls for service (traffic stops, arrests, accidents, and community calls for assistance).	48,472	50,908	50,386	50,000 +
		Ensure transparency by posting PD policies and procedures online and promptly fulfilling FOIA requests.	FOIA - 417	FOIA - 482	Policy Uploaded FOIA - 485	FOIA - 500 +
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Improve public safety communication by updating our website and crisis communication systems. This includes collaborating with the Fire Department to upgrade radio communications and storm sirens.	Updated police/fire radio communications. Updated citywide storm sirens.	Early discussion of project	Beginning of Project	Finalizing Project	Project Completion
		Updated the website to provide the public with a platform to voice compliments, complaints, or concerns. Updated all policies and procedures.		Progressive Updates	Staff Updates and citizen portal updated.	Staff contacts and citizen portal available.

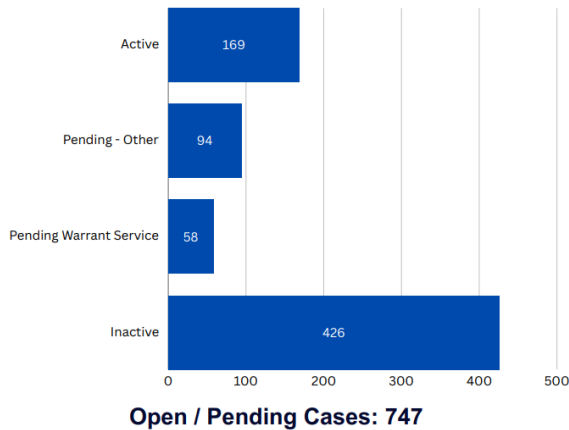
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CITY OF BENTONVILLE

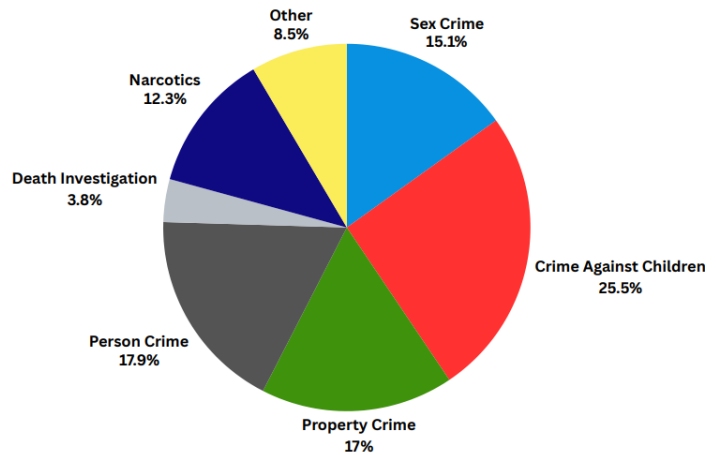
Additional Information:

	2020	2021	2022	2023	2024	2025
ACCIDENTS	2308	2508	2903	3006	3215	*
TRAFFIC STOPS	7477	8911	9454	10265	11534	*
CITATION	3846	3979	3685	4125	4358	*
ARREST	3728	3605	3313	3607	3341	*

For the year 2024, there was 747 open cases assigned to investigators. Active cases can mean they are currently under active investigation, under prosecutor review, awaiting requested information, or a warrant has been issued for an offender and they have not yet been arrested. When a detective has issued a warrant for an offender, a case is considered solved and will be closed once the offender is apprehended.



There were 103 forensic exams / extractions conducted for almost as many cases throughout the year. In 19 instances, our department was assisting other law enforcement agencies with criminal investigations of their own. Almost half of cases processed in the forensics lab are Sex Crimes or Crimes Against Children. A quarter of them are Crimes Against Children alone.



BUDGET SUMMARY

Revenues increased 27% for 2024 based on projections of state turn back funds, CMRS PSAP Revenue, miscellaneous report fees, School District Reimbursements (SRO program) and billed serviced for vendor paid details. For 2025, there is a projected 9% increase in overall revenues.

Salary and wages show a significant increase overall in 2024 based on an approved mid-year salary adjustment approved by City Council in 2023 for our telecommunicators and sworn personnel, along with the additional 5 personnel added in the 2024 budget and 3% performance evaluation. For 2025, overall operations and maintenance, which includes salaries and wages, only increased 2.8%. There were several decreases in expenditure accounts to assist with budget requirements. Overall expenditures for 2024 increased 20.6% which includes all Operations and Maintenance categories for the police department.

Going into 2025, the budget overall remained with a slight increase of 2.8% from 2024. .

CITY OF BENTONVILLE

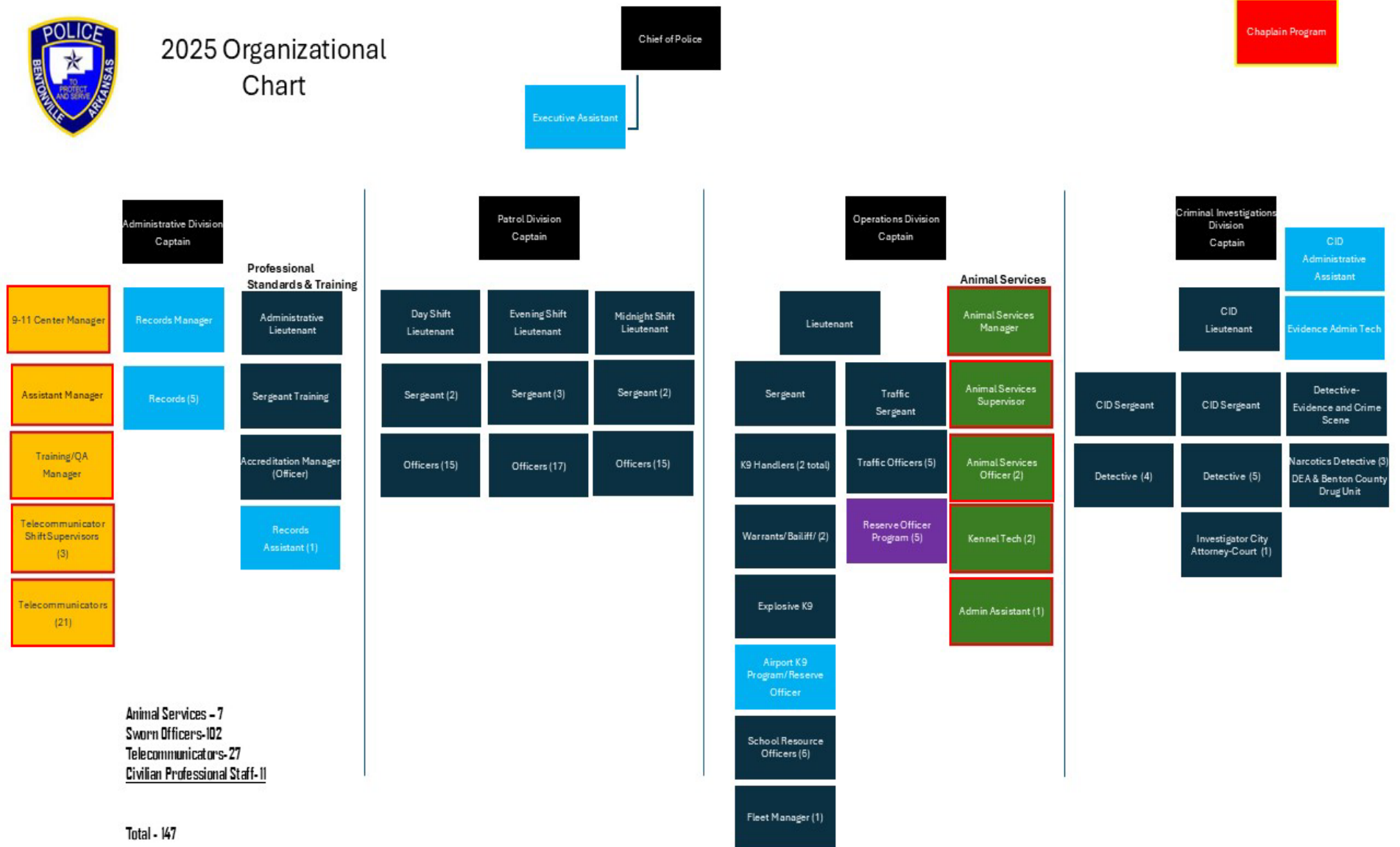
	City of Bentonville							
Department:	Police Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	495,771	594,812	691,350	520,771	520,771	594,812	\$ 74,041	14%
Licenses & Permits	1,594	304	-	-	-	-	\$ -	--
Intergovernmental Revenue	1,265,300	868,922	871,120	752,000	975,038	795,919	\$ 43,919	6%
Charge for Services	775,340	980,445	1,185,349	892,650	892,650	976,000	\$ 83,350	9%
Special Assessments/Fines	17,194	20,294	23,490	25,230	25,230	20,324	\$ (4,906)	-19%
Interest/Rent	-	-	-	-	-	78	\$ 78	--
Other Income	127,092	302,350	129,171	64	634	-	\$ (64)	-100%
Total Revenues	2,682,291	2,767,128	2,900,480	2,190,715	2,414,323	2,387,133	\$ 196,417	9%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	8,675,318	9,573,770	11,014,782	11,170,190	11,170,190	11,462,026	\$ 291,836	3%
Benefits	3,773,898	4,265,147	4,785,745	4,864,006	4,880,701	5,106,795	\$ 242,789	5%
Supplies & Materials	681,104	765,569	850,902	969,809	1,039,416	939,450	\$ (30,359)	-3%
Technology Maint/Minor Equipment	344,599	404,292	671,690	707,155	781,871	715,324	\$ 8,169	1%
Professional Services	317,429	197,649	215,312	291,804	291,804	318,210	\$ 26,406	9%
Property Services	531,160	605,158	858,120	817,054	1,010,127	789,560	\$ (27,494)	-3%
Other Services	369,537	392,266	408,091	448,461	448,481	470,273	\$ 21,812	5%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	14,693,045	16,203,850	18,804,641	19,268,479	19,622,590	19,801,638	\$ 533,159	3%
Capital Expenditures								
Capital Expenditures	1,383,178	1,232,192	1,939,431	1,684,373	3,018,263	1,675,793	\$ (8,580)	-1%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	1,383,178	1,232,192	1,939,431	1,684,373	3,018,263	1,675,793	\$ (8,580)	-1%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	16,076,223	17,436,042	20,744,073	20,952,853	22,640,853	21,477,431	\$ 524,579	3%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	31,022	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	32,375	27,425	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	32,375	58,447	-	-	-	-	\$ -	--
NET	(13,361,557)	(14,610,467)	(17,843,593)	(18,762,137)	(20,226,530)	(19,090,299)	\$ (328,162)	1.7%

CITY OF BENTONVILLE

POLICE DEPARTMENT



2025 Organizational Chart



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CITY OF BENTONVILLE

General Fund Fire Department



Overview: The Bentonville Fire Department's mission is to enhance the quality of life of those we serve with resilient public safety services. It is our vision to be an organization that is a professional all-risk mitigation and emergency response provider committed to delivering exceptional customer service through diligent preparedness, skillful execution, and community involvement. We continue to face new challenges requiring ever evolving strategies and solutions to be developed to help mitigate those challenges. In those processes we continue to develop the skills of our personnel on how to overcome these challenges.

The Bentonville Fire Department spent another year positively adapting to our ever-growing city. New challenges were recognized along with new strategies and solutions to help mitigate them. Here are some of the highlights of the year for our department.

- Added a Division Chief of Administration to handle multiple situations such as vehicle and building maintenance, special event coordination, department uniforms, and new hire processing along with others. Also added a 40-hour Training Captain position to increase our daily training staff to 2.
- Added 2 Technical Rescue Team members per shift (Not additional personnel to the department).
- Completed a remodel of Fire Station 3. New individual bedrooms were added along with renovations to the existing structure and support areas.
- Repainted the exterior of the training stairwell at Station 1. Repainted the roof of Station 2.
- Had 6 personnel complete Paramedic School and receive their National Registry Certification.
- Continued to frequently utilize the Fire Department Training Tower on Aviation Drive.
- Continuing to move to electric Positive Pressure Ventilation Fans on all fire apparatus.
- Purchased a new engine, and an aerial ladder truck. Putting in service in 2025.
- Took delivery and put in service an ARFF truck to cover the Bentonville Municipal Airport at Fire Station 6.
- Retirements and moves within the department resulted in promotions resulting in a new Fire Chief, Deputy Chief, Division Chief, 3 Battalion Chiefs, and 4 Captains.

2024 Emergency and Service Call Information

13,872 Calls for Service – total

5331 Emergency medical calls

179 Fires

753 Fire alarms

201 Bicycle Trail System calls

244 Hazardous materials calls



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CITY OF BENTONVILLE

Building and Fire Safety Permit and Inspection Information

1354 Total permits

\$380,534,955 Total valuation

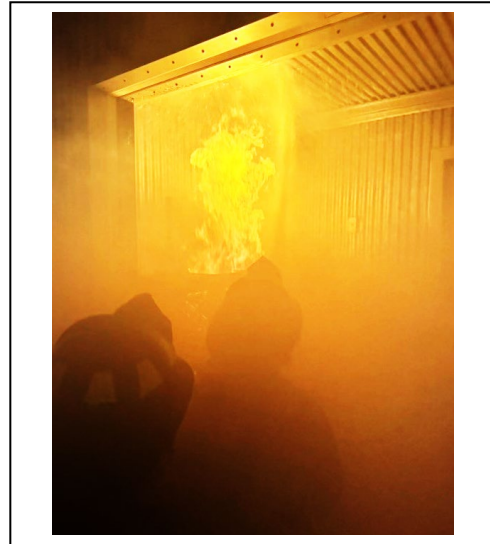
447 Total housing units

7,811,684 Total square feet

3,791 Building and Fire life safety inspections

34 Fire investigations

13,423 New building construction inspections



2025 Goals and Objectives

Reevaluate the fire department CIP to better prioritize the needs of the department in the future.

Work on improving administrative processes to make them more efficient and to save taxpayer dollars. Areas such as distribution of supplies, maintenance processes, and event organization.

Provide employee health resources such as the Cordico App for them and their families. The fastest growing cause of death for first responders is suicide. We are rolling out the app in 2025.

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CITY OF BENTONVILLE

Bentonville Fire Department

[Website Link](#)



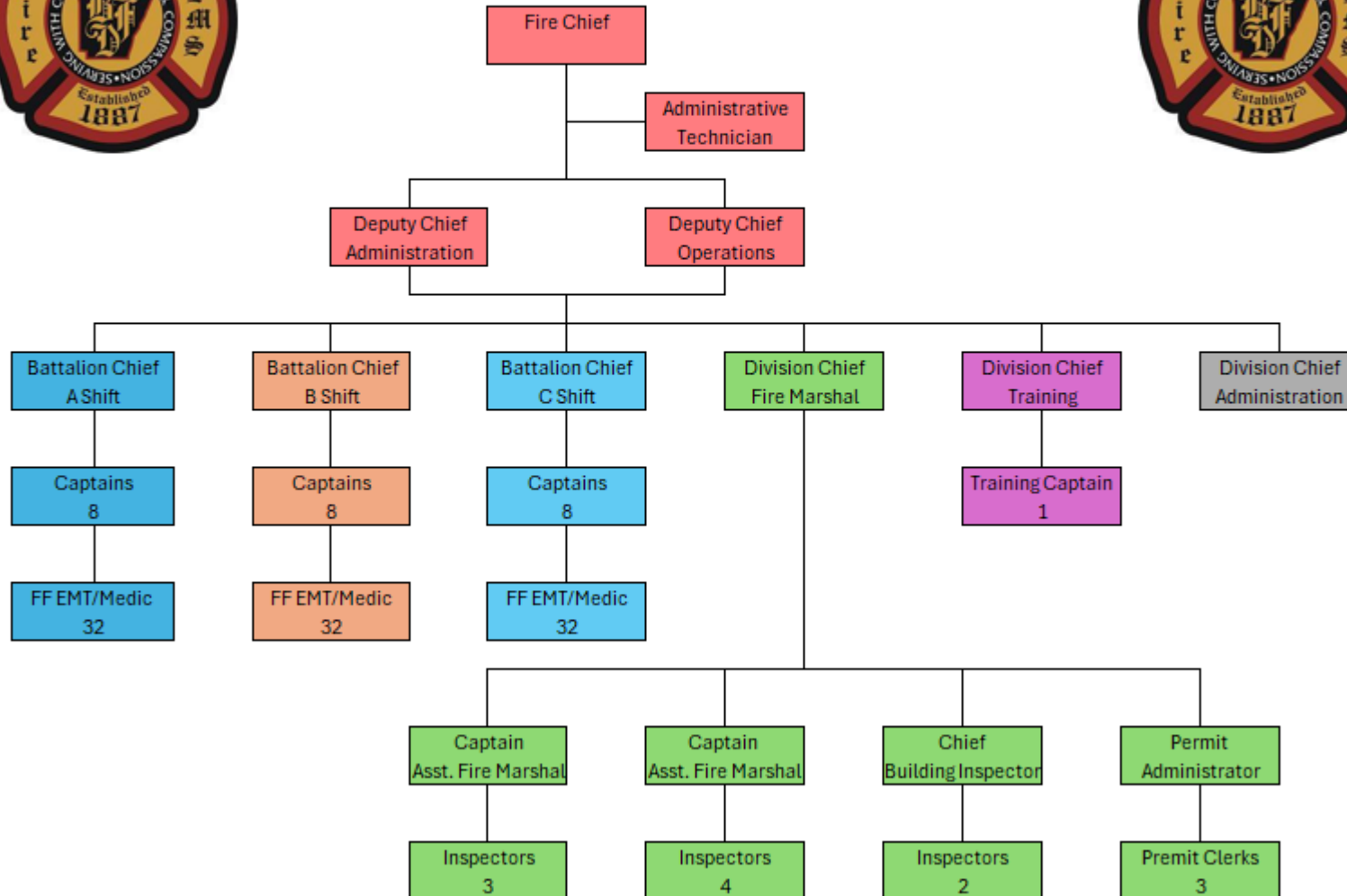
Strategic Goals and Performance Measures

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide effective public safety emergency management	Lower to Turnout Time to meet NFPA			<01:00 min 39%	<01:00 min 50%
		Goal is to improve EMS/Rescue time < 5:00 Min	4:59	5:20	5:45	5:00
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Fiscal Responsibility	Manage Projects through 10 year CIP			✓	✓
		Utilize Cooperative Agreements to lower cost			✓	✓
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Safety	Increase Public Safety Inspections of Existing Structures by 5%.			3791	3980
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Public Communication	Develop Stakeholder feedback on services				✓
		Implement Cortico App to enhance first response mental health wellness				✓

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CITY OF BENTONVILLE

Bentonville Fire Department 2025 Organizational Structure



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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Fire Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	1,418,405	1,586,785	1,673,844	1,499,455	1,499,455	1,689,993	\$ 190,538	13%
Licenses & Permits	2,259,823	2,388,504	1,468,149	1,788,219	1,788,219	1,511,927	\$ (276,292)	-15%
Intergovernmental Revenue	14,745	74,657	23,614	17,164	23,614	17,579	\$ 415	2%
Charge for Services	1,368,468	1,551,590	1,736,750	1,506,441	1,506,441	1,997,692	\$ 491,250	33%
Special Assesments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	667	2,584	2,572	3,501	3,501	17,521	\$ 14,020	400%
Other Income	413,824	1,165,651	174,809	144,511	144,511	20,000	\$ (124,511)	-86%
Total Revenues	5,475,933	6,769,771	5,079,737	4,959,291	4,965,741	5,254,712	\$ 295,421	6%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	8,240,378	8,964,447	10,418,446	10,392,379	10,392,379	11,221,144	\$ 828,765	8%
Benefits	3,431,260	3,758,538	4,207,594	4,410,404	4,438,542	4,656,207	\$ 245,803	6%
Supplies & Materials	484,834	687,367	937,397	957,926	989,558	832,196	\$ (125,730)	-13%
Technology Maint/Minor Equipment	170,428	286,038	350,320	408,075	408,075	452,801	\$ 44,726	11%
Professional Services	276,488	361,788	382,870	529,331	531,613	474,908	\$ (54,423)	-10%
Property Services	465,265	536,797	883,990	847,848	989,979	1,287,191	\$ 439,343	52%
Other Services	263,834	399,634	391,408	485,115	491,565	532,055	\$ 46,940	10%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	13,332,487	14,994,609	17,572,024	18,031,076	18,241,709	19,456,502	\$ 1,425,425	8%
Capital Expenditures						U&M: Exclg Sal,Ben & COGS		
Capital Expenditures	940,932	5,101,180	3,821,923	3,104,635	5,680,133	661,265	\$ (2,443,370)	-79%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	940,932	5,101,180	3,821,923	3,104,635	5,680,133	661,265	\$ (2,443,370)	-79%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	14,273,420	20,095,789	21,393,947	21,135,712	23,921,843	20,117,767	\$ (1,017,945)	-5%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	(371,559)	-	992,509	995,000	995,000	-	\$ (995,000)	-100%
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	65,100	43,500	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	(306,459)	43,500	992,509	995,000	995,000	-	\$ (995,000)	-100%
NET	(9,103,946)	(13,282,518)	(15,321,701)	(15,181,420)	(17,961,101)	(14,863,055)	\$ 318,366	-2.1%

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CITY OF BENTONVILLE

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.

2024 HIGHLIGHTS & ACCOMPLISHMENTS

- May – Started an estimated 8 - 10-month cleanup of the Cemetery after the Labor Day Storms.
- September – Completed construction on the Bentonville Cemetery Columbarium/Committal Shelter.
- November – With City Council's Approval of the 2025 Budget, our department will add \$165,000 in new mowing contracts for 2025, this will allow for staff to concentrate on ROW Maintenance in high profile areas.

2025 GOALS & OBJECTIVES

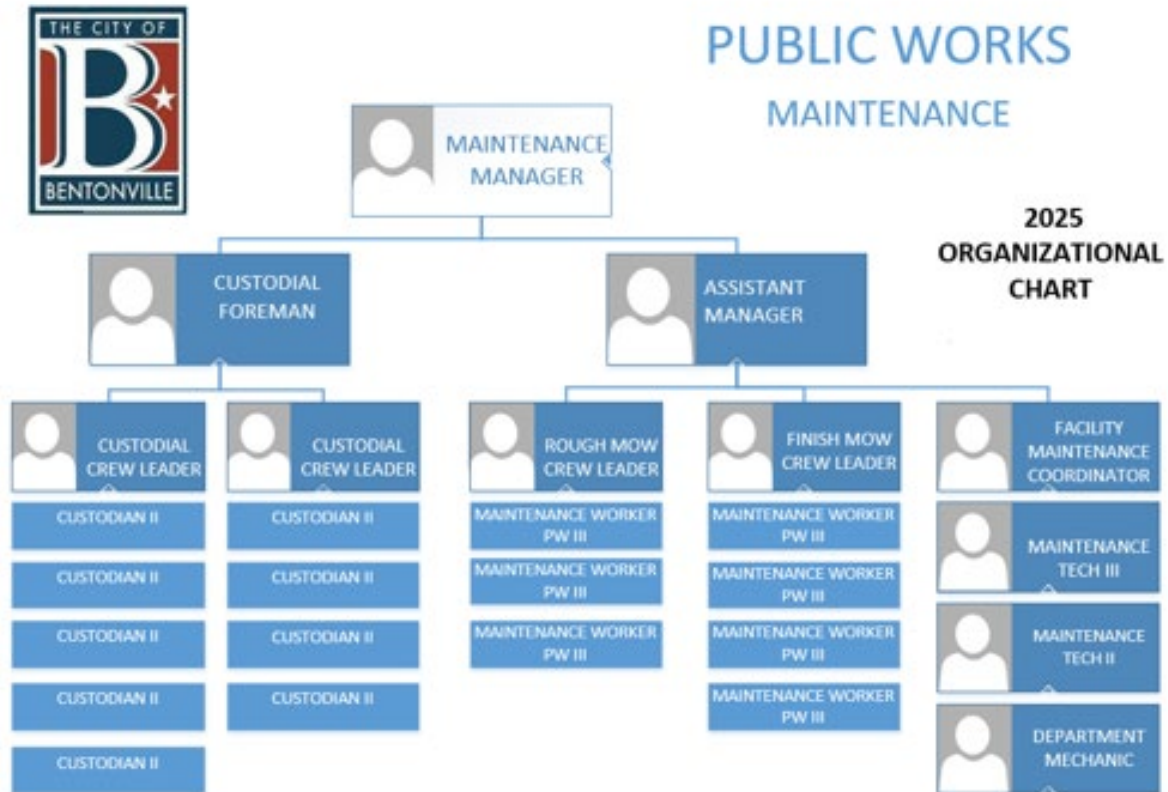
- Complete construction of the city's columbarium/committal shelter project
- Replace the original 1909 roof on the city's cemetery mausoleum.
- Complete phase 3 of the city's cemetery privacy fence project.
- Adding a Facilities Maintenance Coordinator to be a point of contact for all facility maintenance requests.



CITY OF BENTONVILLE

PUBLIC WORKS MAINTENANCE DEPARTMENT

Bentonville Cemetery Columbarium/Committal Shelter



CITY OF BENTONVILLE

PUBLIC WORKS MAINTENANCE DEPARTMENT

[Website Link](#)

Historical Cemetery Lot Sales and Funerals

YEAR	INDIVIDUAL SALES	SPACES SOLD	OPEN/CLOSE	CREMATIONS
2024	33	61	63	27
2023	39	93	66	15
2022	46	120	75	20
2021	70	162	105	37

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

LOT SALES



YEAR	BUDGETED	ACTUAL
2024	\$44,302	\$34,100
2023	\$44,425	\$49,200
2022	\$32,486	\$39,200
2021	\$28,000	\$44,425

OPEN/CLOSE

YEAR	BUDGETED	ACTUAL
2024	\$35,000	\$30,100
2023	\$35,000	\$32,575
2022	\$34,500	\$33,000
2021	\$28,000	\$49,000

2025 Budget Summary

- Revenue is down -12.8% this is due to inflation within the funeral industry.
- Operations and Maintenance is up 6.2% this is mainly due to an increase in mowing contracts within Professional Services as well as an increase in Benefits.
- Capitol Expenditures are down -29.7% this is due to the completion of the Cemetery Columbarium Construction.
- Total expenditures are up 3.5%.
- Overall 2025 department budget is down -4.0% this is based on a reduction within capitol equipment.

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Support the city's continued operational success by providing exceptional service to buildings, departments and staff	Maintain asset functionality in good condition minimizing disruptions to service to customers.	1	1	1	1
	Create a community that promotes enhanced public spaces	Columbarium enhancements	Completion			
		Cemetery privacy fence project	Phase 3			

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Public Works Maintenance Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	76,725	84,000	65,600	80,302	80,302	70,000	\$ (10,302)	-13%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	10	-	-	-	-	-	\$ -	--
Other Income	153	337	1,309	-	-	-	\$ -	--
Total Revenues	76,888	84,337	66,909	80,302	80,302	70,000	\$ (10,302)	-13%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,040,288	1,169,517	1,220,444	1,326,232	1,326,232	1,342,785	\$ 16,552	1%
Benefits	464,174	511,609	551,074	592,115	594,881	642,092	\$ 49,978	8%
Supplies & Materials	138,650	144,841	133,272	165,850	165,850	156,100	\$ (9,750)	-6%
Technology Maint/Minor Equipment	3,991	12,107	22,712	15,296	25,861	26,405	\$ 11,109	73%
Professional Services	378,361	431,207	421,673	451,853	451,853	560,500	\$ 108,647	24%
Property Services	137,298	126,133	138,179	174,988	174,988	166,660	\$ (8,328)	-5%
Other Services	17,437	19,650	23,056	25,563	25,563	27,968	\$ 2,405	9%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	2,180,200	2,415,064	2,510,411	2,751,897	2,765,229	2,922,510	\$ 170,613	6%
Capital Expenditures								
Capital Expenditures	175,130	438,398	1,097,562	222,000	1,184,193	156,000	\$ (66,000)	-30%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	175,130	438,398	1,097,562	222,000	1,184,193	156,000	\$ (66,000)	-30%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	2,355,330	2,853,461	3,607,973	2,973,897	3,949,422	3,078,510	\$ 104,613	4%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(2,278,442)	(2,769,124)	(3,541,064)	(2,893,595)	(3,869,120)	(3,008,510)	\$ (114,915)	4.0%

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CITY OF BENTONVILLE

PARKS & RECREATION



OVERVIEW

Bentonville Parks and Recreation offers 23 parks, 100+ miles of soft and hard surface trails, and 4 recreation facilities. The Bentonville Community Center is the Epicenter of Fun in the community. The 80,000+ square foot facility was opened in 2015 and serves over half a million people annually. Featuring two indoor pools, community rooms, gymnasium, fitness center, wellness studio, an extension of the Bentonville Public Library, and more, the BCC is truly the community's facility serving residents of all ages and interests.

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 4th Fireworks Display. Creekside Park, a 35-acre park with a regulation cricket field, a lit dog park, pickle ball courts and splash pad.

Bentonville Parks and Recreation Maintenance is primarily housed at Memorial Park which is east of downtown. 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. The Downtown Activity Center is currently under construction to expand its footprint by over 35,000 square feet and will transform into the Bentonville Adult Recreation Center in 2026.

Bentonville Community Center



CITY OF BENTONVILLE



PARKS & RECREATION

ACCOMPLISHMENTS 2024

- Completion of Town Branch Park Renovations
- Completion of Gilmore Park Renovations
- Completion of new A Street Phases I & II of A Street Promenade
- Completed Design and Received 24MM Grant for the construction of the new Adult Recreation Center. Anticipated opening is Spring 2026.
- Completed Design and Received 32.5MM Grant for the construction of the new 8th Street Gateway Park. The anticipated opening is Fall 2026.

GOALS AND OBJECTIVES 2025

- Completion of Trails on SW 18th Street and SW Bright Roads.
- Completion of the A Street Promenade Project in Downtown Bentonville.
- Completion of the construction of the Phillips Park Sports Complex.
- Finalize the design and fundraising phase and begin construction on Dave Peel Park as the final stage of the Downtown Quilt of Parks projects.

CITY OF BENTONVILLE

PARKS & RECREATION

Bentonville Community Center

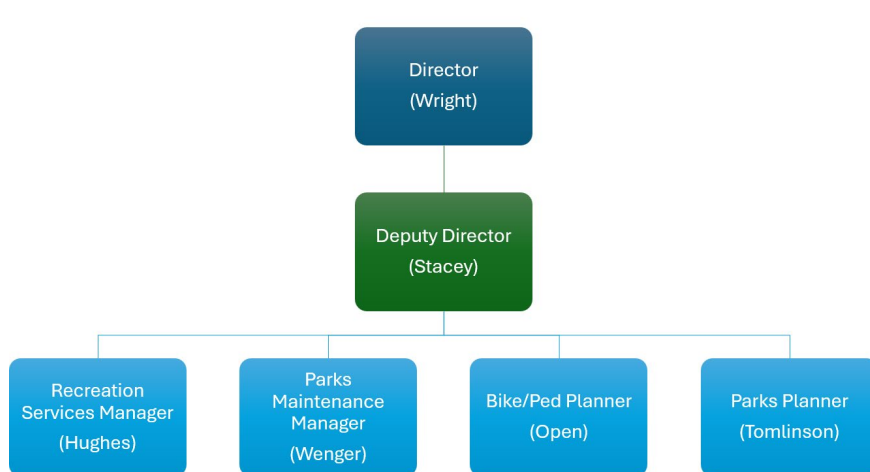
1101 SW Citizens Circle

Bentonville, AR 72713

(479) 696-0200

Hours M-T 5:00AM – 8:00PM, FRI 5:00-7:00PM, SAT 7:00AM-7:00PM, SUN 12:00PM-6:00pm

[Website Link](#)



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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Parks & Recreation Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	190,195	168,885	1,122,869	-	1,860,121	-	\$ -	--
Charge for Services	4,096,619	5,145,208	5,168,238	4,918,714	4,918,714	5,466,802	\$ 548,088	11%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	106	1,140	92,968	833	833	221,058	\$ 220,225	26444%
Other Income	6,244,365	6,273,232	10,704,943	-	81,614,759	-	\$ -	--
Total Revenues	10,531,285	11,588,466	17,089,018	4,919,547	88,394,428	5,687,860	\$ 768,313	16%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	4,076,610	4,532,758	4,851,181	5,113,848	5,195,986	5,581,124	\$ 467,276	9%
Benefits	1,445,187	1,631,231	1,790,731	1,913,094	1,966,072	2,138,914	\$ 225,820	12%
Supplies & Materials	1,027,158	1,148,748	1,305,783	1,569,639	1,572,571	1,532,561	\$ (37,078)	-2%
Technology Maint/Minor Equipment	14,537	99,159	144,077	153,302	156,302	206,647	\$ 53,345	35%
Professional Services	1,740,012	2,416,124	2,676,146	1,858,101	6,223,629	2,419,381	\$ 561,280	30%
Property Services	769,047	692,729	1,810,875	1,177,204	2,132,634	1,076,010	\$ (101,194)	-9%
Other Services	172,988	178,589	246,523	305,251	305,251	327,212	\$ 21,961	7%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	9,245,538	10,699,337	12,825,316	12,090,439	17,552,444	13,281,849	\$ 1,191,410	10%
Capital Expenditures						U&M: Excl'dg Sal, Ben & COGS		
Capital Expenditures	13,534,537	12,648,174	21,089,357	4,868,774	102,123,056	6,952,534	\$ 2,083,760	43%
Setasides - Capital Items	-	-	(2,676,350)	-	(2,650,000)	-	\$ -	--
Total Capital Expenditures	13,534,537	12,648,174	18,413,007	4,868,774	99,473,056	6,952,534	\$ 2,083,760	43%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	22,780,075	23,347,511	31,238,323	16,959,213	117,025,500	20,234,383	\$ 3,275,170	19%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	6,845,638	1,963,140	1,342,750	500,000	2,468,363	-	\$ (500,000)	-100%
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	11,018	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	(13,562)	-	-	-	\$ -	--
Total Other Financing & Uses	6,845,638	1,963,140	1,340,206	500,000	2,468,363	-	\$ (500,000)	-100%
NET	(5,403,153)	(9,795,906)	(12,809,099)	(11,539,666)	(26,162,709)	(14,546,523)	\$ (3,006,857)	26.1%

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CITY OF BENTONVILLE

LIBRARY DEPARTMENT



Department Overview

In the heart of downtown Bentonville, the Public Library demonstrates the City's commitment to knowledge, community, and smart growth. In October 2024, Bentonville Public Library (BPL) opened its much-awaited 22,750 SF expansion. BPL's new and renovated spaces, both interior and exterior, solidify the Library as a destination in our City that is welcoming to all.

Located at 405 South Main Street in Bentonville, BPL's mission is to engage our community, encourage discovery, and promote literacy by offering lifelong learning opportunities. The 61,250 SF facility is open Monday – Thursday, 9 a.m. – 8 p.m. and Friday – Saturday, 9 a.m. – 5 p.m.

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 affiliate groups such as the Bentonville Library Foundation and Friends of the Bentonville Library. These partner organizations and numerous community volunteers provide advisement as well as professional, financial, and labor support.

Library Staff includes 45 people, comprised of one library director, five professional librarians, 11 full-time specialists, one full-time administrative assistant, and 27 part-time clerks.

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 veranda as well as digital resources accessible on the Library's website.

The Library leads the digital age as a resource for accessing information, but beyond books and other written materials, the Library is a space for engagement, discovery, literacy, and learning for the community. As our new spaces and resources have come available, the community has utilized the Library in larger numbers and unexpected ways.

Accomplishments 2024



After more than four years of planning, designing, securing funds, and construction, Bentonville Public Library celebrated the opening of its new 22,000+ square-foot expansion featuring a new Youth Library with dedicated spaces for children and teens; Walmart Foundation Community Room with capacity for 250 people; and Makerspace and Digital Lab.

The Ribbon Cutting held on October 30, 2024 was attended by over 600 patrons. Visitors from the Library world came from around the area, throughout Arkansas, and even across the nation to celebrate the beautiful new space!

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CITY OF BENTONVILLE

By January 31, 2025, the former Children's Library was converted into a Community Hub and Business Center which features workspaces, meeting and study rooms, and a Book Club Lounge. Staff areas have been refreshed, as well, with breakroom upgrades and a new staff restroom, complete with a shower.

Costs for the Library expansion and renovation total \$16,750,000. BPL wasn't alone in their efforts to fund the project and move construction along. They were joined by taxpayers, City leadership, other City departments, Bentonville Library Foundation and their dedicated donors, Friends of the Bentonville Library, and many community partners and individuals.

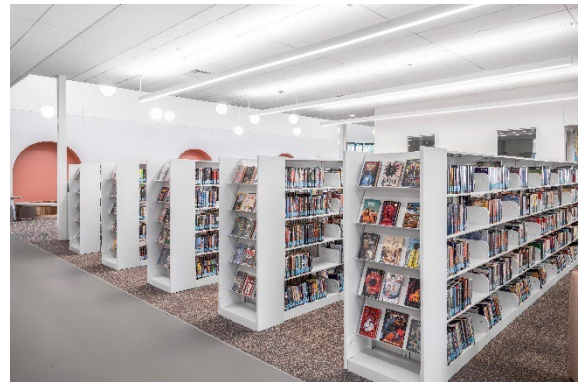
In 2024, the Library also reached outside their Main Street location to serve the community through book clubs at local assisted living facilities; story times at the Community Center, Peel Mansion, and Osage Park; and interactive booths at events like Bentonville Connections, National Night Out, Amazeum's Tinkerfest, Bentonville Together, Second Street Pantry holiday giveaway, and more.

While the Library's building and grounds were getting a refresh and expansion, they also got a digital refresh. Last summer BPL launched a new website with a clean, modern look and more sophisticated user interface. By fall they launched new branding with a logo and color palette to reflect the design elements of the new spaces and the Library's role in the community.

Goals & Objectives 2025

Core Services and Infrastructure: Significant increases in core services are expected to align with the Library's recent infrastructure improvements.

- Bentonville Public Library will welcome the community to its new and renovated spaces. Collections, programs, and services are already growing and will continue to adapt and expand as fiscal and staff resources allow.
- Opening day collections and specialty technologies for the makerspace were purchased in the previous year. Additional new items and equipment will continue to be added throughout this year.
- The new community hub and business center, located in the renovated space of the library, will be outfitted with new technologies and equipment to improve service to patrons.
- A larger book drop is planned for the Bentonville Community Center.



Fiscal sustainability: BPL's new fee and fine schedule will generate more revenue in 2025, and in future years.

- The Library's new and increased cost-recovery fees reflect costs for certain services: non-resident fee, makerspace fees, collection agency fee, and meeting room rental fees.
- The Library's meeting rooms will open for public use in the spring with a new rental fee structure. Early demand indicates we can expect significant use of meeting spaces.

Good Governance: The Library's expansion / remodel project will close on-budget.

- As the library expansion / renovation project comes to a close this year, expenditures on ancillary furnishings and equipment to improve and enhance facilities will be made with funding already dedicated for the project.

CITY OF BENTONVILLE

Clear & Concise Communication: BPL will continue to expand its communication reach in the community to share information about library collections, programs, and services.

- The Library will continue to implement the best practices for public communication using traditional marketing methods, digital and social media platforms, and personal connections with community partners.

Performance Metrics

The quantitative statistics documented here are typical measurements for public libraries. This year, BPL recorded its highest circulation ever with 860,350 checkouts and digital downloads.

Because of technological concessions and decreased programming while under construction, Library visits are estimated at a conservative rate and programming attendance declined. Significant increases across all areas are anticipated for the Library in 2025.



Budget Summary

Bentonville Public 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, rental fees, donations and grants, and Impact Fee revenues. Cost-recovery fees for makerspace materials are new for 2025 and will add to BPL's revenue stream.

Beginning this year, BPL will collect rental revenue for meeting room use. A new fee structure was approved by the Library Advisory Board and City Council in February. The rates vary based on the size of the meeting space; non-profit and for-profit rates apply. Meeting rooms opened for public use on March 1, 2025.

General operating costs for custodial supplies, office supplies, and professional services increased to operate a larger facility. Technology and facility maintenance budgets decreased from the previous year. Insurance increased for coverage of a larger facility and include values for new furnishings and technologies. Software and technical budgets continue to increase with the inclusion of subscriptions and software licensing, warranties, and vendor support for specialty equipment.

A significant investment in capital library collections is funded by Impact Fee revenue. BPL's capital budget includes a new, larger book drop planned for the community center location. As the library expansion / renovation project comes to a close, expenditures on ancillary materials, space enhancements, and final improvements will be made with funding already dedicated for the project.

CITY OF BENTONVILLE



Bentonville Public Library

Located at 405 S Main Street

Bentonville AR 72712

Phone (479) 271-3192

HOURS:

Mon-Thu 9am-8am

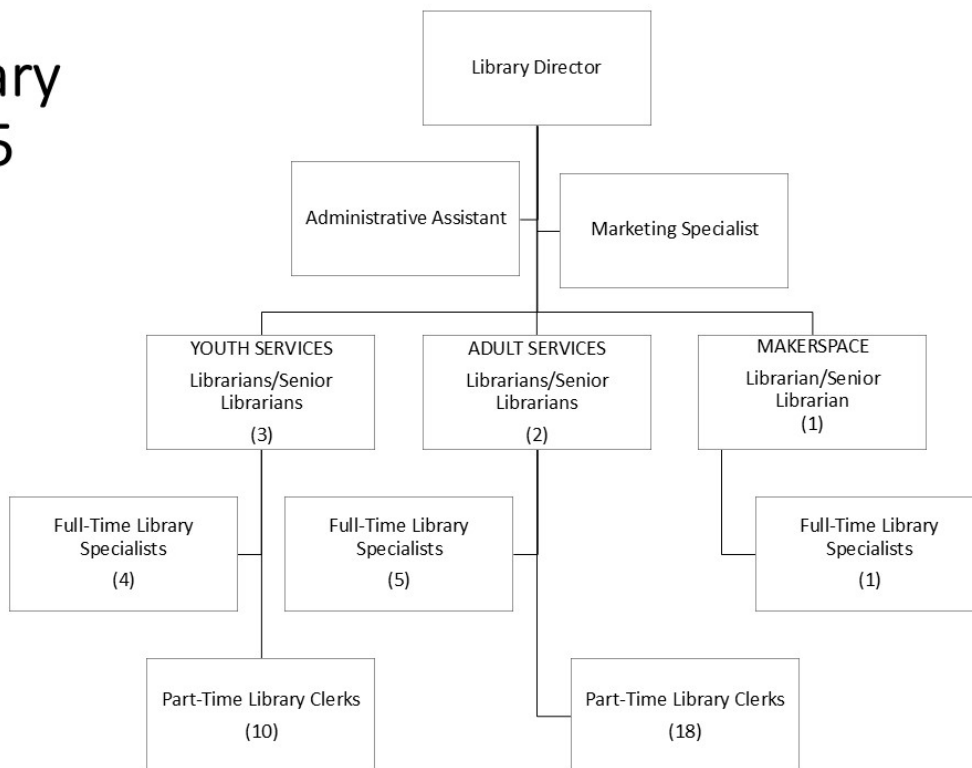
Fri – Sat 9am – 5pm

Sunday Closed

[Website Link](#)

2025 Organizational Chart

Library 2025



BPL's full-time equivalent (FTE) staffing was reported last year at 26.25 FTEs.

Library personnel positions approved for the 2025 budget include one full-time specialist, three part-time clerks, and mid-year additions of one librarian and one part-time clerk. All positions are included in the organizational chart. In July, library staffing will equal 31.25 full-time equivalent positions.

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CITY OF BENTONVILLE

Bentonville Public Library Department Performance Measures



**2025
(estimate)**

Library Card Holders	17,902	20,211	24,089	27,500
Library Visits	257,076	343,435	345,500	365,000
Program Attendance	40,821	53,971	31,607	55,000
Items Available for Checkout	157,359	161,672	163,458	165,000
Value of Collection	3,489,196	3,590,544	3,723,593	3,850,000
Circulation	763,427	827,971	860,350	900,000

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Bentonville Public Library will welcome the community to its new and renovated spaces. Significant increases in core services are expected to align with the Library's recent infrastructure improvements.	Collections, programs, and services are already growing and will continue to adapt and expand as fiscal and staff resources allow.				
		Example: Increase circulation (collection use)	763,427	827,971	860,350	900,000
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	BPL's new fee and fine schedule will generate more revenue in 2025, and in future years.	The Library's new and increased cost-recovery fees reflect costs for certain services.				x
		The Library's meeting rooms will open for public use in the spring with a new rental fee structure.				x
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	The Library's expansion / remodel project will close on-budget.	As the library expansion / renovation project comes to a close this year, expenditures on ancillary furnishings and equipment to improve and enhance facilities will be made with funding already dedicated for the project.				
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	BPL will continue to expand its communication reach in the community to share information about library collections, programs, and services.	The Library will continue to implement best practices for public communication using traditional marketing methods, digital and social media platforms, and personal connections with community partners.			na	na

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Library Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	22,950	12,050	140	5,900	5,900	5,900	\$ -	0%
Charge for Services	-	-	-	-	-	2,000	\$ 2,000	--
Special Assessments/Fines	53,670	61,544	62,671	55,000	55,000	65,000	\$ 10,000	18%
Interest/Rent	11,500	321,535	253,752	33,651	33,651	16,764	\$ (16,888)	-50%
Other Income	181,660	4,928,482	4,569,319	31,500	5,703,289	36,000	\$ 4,500	14%
Total Revenues	269,780	5,323,611	4,885,882	126,051	5,797,840	125,664	\$ (388)	0%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,053,586	1,127,210	1,230,619	1,315,470	1,315,470	1,490,072	\$ 174,603	13%
Benefits	321,251	346,772	356,119	394,553	394,721	428,569	\$ 34,016	9%
Supplies & Materials	231,425	375,411	266,157	508,550	514,969	183,450	\$ (325,100)	-64%
Technology Maint/Minor Equipment	307,735	265,590	360,700	390,773	395,753	346,172	\$ (44,601)	-11%
Professional Services	27,602	39,358	44,221	52,944	54,144	63,500	\$ 10,556	20%
Property Services	96,782	98,303	84,974	156,535	158,920	149,640	\$ (6,895)	-4%
Other Services	44,946	36,002	33,565	51,616	51,616	79,976	\$ 28,360	55%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	2,083,327	2,288,646	2,376,355	2,870,440	2,885,593	2,741,379	\$ (129,062)	-4%
Capital Expenditures						U&M: Exclg Sal, Ben & COGS		
Capital Expenditures	317,397	4,929,847	5,101,856	732,578	7,534,698	259,625	\$ (472,953)	-65%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	317,397	4,929,847	5,101,856	732,578	7,534,698	259,625	\$ (472,953)	-65%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	2,400,723	7,218,493	7,478,211	3,603,019	10,420,291	3,001,004	\$ (602,015)	-17%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	3,961	172,078	416,831	730,000	741,500	277,500	\$ (452,500)	-62%
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	3,961	172,078	416,831	730,000	741,500	277,500	\$ (452,500)	-62%
NET	(2,126,983)	(1,722,804)	(2,175,498)	(2,746,967)	(3,880,951)	(2,597,840)	\$ 149,127	-5.4%

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CITY OF BENTONVILLE

ANIMAL SERVICES DEPARTMENT



OVERVIEW

Bentonville Animal Services & Adoption Center opened its doors April 2023. This facility is the first of its kind in Bentonville working to improve and save animal lives by promoting quality care and compassion through adoption and responsible pet ownership. The location of this facility is 801 SW 41st St., Bentonville, AR 72712. This department is staffed by a group of seven including a manager, a supervisor, an administrative assistant, two animal services officers and two kennel technicians. The staff works under the direct supervision and guidance of the command staff of the Bentonville Police Department. The hours of operation are 10:00 AM – 6:00 PM, Tuesday – Friday, 10:00 AM – 4:00 PM, Saturday. Animal Services Officers work seven days a week and there is an on-call rotation for emergencies outside normal work hours beyond 8:00 AM – 6:00 PM. As part of the mission statement Bentonville Animal Services is focused on promoting quality care for pets and as a result, we have concentrated our attention on a few key areas that support that mission to include adoption, vaccination, quality medical care, microchipping and community education and enforcement. The budget is reflective of those efforts. A significant portion of the 2023 and 2024 budget was returned to the general fund as result of good stewardship and attention to our fiduciary responsibility to the budgetary process.



Located at 801 SW 41 St

HOURS

Tues - Fri: 10am - 6pm

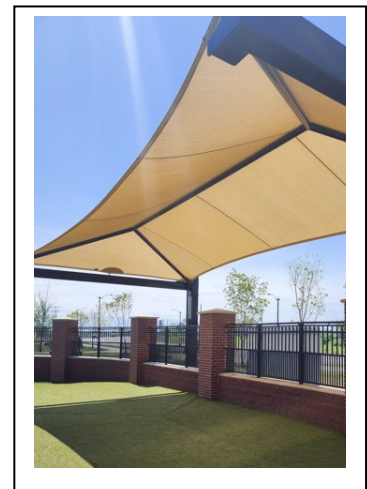
Saturday: 10am - 4pm

Sunday & Monday:

Closed

2024 ACCOMPLISHMENTS

- Received the first of three \$20,000.00 installments from a corporate sponsorship from PetIQ. These funds were utilized to purchase a much-needed shade structure for the Adoption Center play yard.
- Sheltered 366 dogs and cats returning 174 to their family and adopting 161 to new families maintaining a 1% humane euthanasia rate.
- Animal Services and police responded to 2,785 animal related calls for service.
- Microchipped/registered 322 pets.
- A significant portion of the Animal Services budget was returned to the general fund for a second year in a row.
- Staff and volunteers attended or sponsored a combination of 15 events for community engagement and education.
- Volunteers logged over 2,400 hours of community service.



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CITY OF BENTONVILLE

2025 GOALS AND OBJECTIVES

- Enhancing service delivery for citizens in keeping with City of Bentonville's strategic goal of providing effective public safety emergency management and promote safe, secure and thriving neighborhoods. Staff is available to the community by several modes of communication to include emergency communications dispatching, telephone, social media, messenger, website, email and in person in the community at events.
- Ensuring spay/neuter, vaccinations and quality care for shelter pets exercising fiduciary responsibility through participation in the City's Purchasing Policy in keeping with Bentonville's financial sustainability goal. Animal services sources best pricing balanced with quality of service when selecting trade partners. These trade partners are registered through our purchasing division to ensure the transaction have oversight.
- Promoting pet microchipping/registration in keeping with the good governance goals of Bentonville. We will foster a city-wide culture of ethical governance by enhancing accountability measures and transparency in all decision-making. Microchipping is Bentonville preferred method of pet registration. This process is brief, accessible and readily available to all citizens with pets who meet the requirements for registration.
- Planning and executing pet related events in keeping with Bentonville's goal of clear and concise communication, we will foster strong collaboration with community partners. Staff works hard to meet citizens where they are in the community finding ways to support the mission through community engagement soliciting feedback and support for responsible pet ownership and adoption.



BUDGET OVERVIEW

- Personnel has remained the same since opening in 2023 - 7 total personnel.
- Original budget in 2023 was \$714,603.76 with actuals of \$507,319.45.
- In 2024, the revised budget was \$851,641.22.36 with actuals of \$541,962.59. Note: this was year two of full operations and the department turned back funds in several accounts that were not used.
- 2025 budget will be the third year of full operations and allow a more consistent understanding of overall revenues and expenses.







CITY OF BENTONVILLE

ANIMAL SERVICES DEPARTMENT

[Website Link](#)



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Enhance service delivery by increasing citizens served in keeping with City of Bentonville's strategic goal of providing effective public safety emergency management and promote safe, secure and thriving neighborhoods	Calls for service	Not Available	2156	2,785	3,400
		Intakes	Not Available	308	366	435
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Partner with local veterinarian clinics to ensure all pets adopted are spayed/ neutered and vaccinations exercising fiduciary responsibility through participation in the City's Purchasing Policy in keeping with Bentonville's financial sustainability goal.	Legal /Professional/Contract expenses-monitor ways to decrease cost to city by review of all contract pricing	Not Available	\$ 68,107.17	\$ 34,337.10	\$ 37,770.00
		Increase or decrease year after year	Not Available	first full year operational	49.58% decrease	10% increase from 2024
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Promote microchipping to citizens in keeping with the good governance goals of Bentonville. We will foster a city-wide culture of ethical governance by enhancing accountability measures and transparency in all decision-making.	Social media campaign, scheduled events	Not Available	425	322	354
		Increase or decrease	Not Available	increase	decrease	planned increase
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Plan and execute more pet-related events In keeping with Bentonville's goal of clear and concise communication, we will foster strong collaboration with community partners.	These were known and scheduled events with community partners	Not Available	12	15	17
		Percent of completed events that were planned or scheduled	Not Available	100%	100%	100%

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CITY OF BENTONVILLE

	City of Bentonville							
Department:	Animal Services Department							
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	9,622	8,751	10,000	10,000	7,200	\$ (2,800)	-28%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	115,458	43,902	24,073	-	-	-	\$ -	--
Total Revenues	115,458	53,523	32,824	10,000	10,000	7,200	\$ (2,800)	-28%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	81,166	272,673	303,949	362,698	362,698	348,373	\$ (14,324)	-4%
Benefits	20,391	98,617	107,585	173,467	173,888	133,802	\$ (39,665)	-23%
Supplies & Materials	3,602	49,874	51,127	114,500	114,500	91,300	\$ (23,200)	-20%
Technology Maint/Minor Equipment	23,028	6,459	4,796	14,111	14,111	13,312	\$ (799)	-6%
Professional Services	8,502	78,171	40,540	95,200	95,457	84,500	\$ (10,700)	-11%
Property Services	9,426	17,872	35,980	85,827	86,525	89,710	\$ 3,883	5%
Other Services	3,556	7,858	11,758	14,463	14,463	14,887	\$ 425	3%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	149,671	531,524	555,736	860,264	861,641	775,884	\$ (84,380)	-10%
Capital Expenditures								
Capital Expenditures	11,353	9,884	26,514	-	26,514	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	11,353	9,884	26,514	-	26,514	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	161,024	541,408	582,250	860,264	888,156	775,884	\$ (84,380)	-10%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(45,566)	(487,885)	(549,426)	(850,264)	(878,156)	(768,684)	\$ 81,580	-9.6%

CITY OF BENTONVILLE

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

CITY OF BENTONVILLE

UTILITY FUND



2025 ADOPTED BUDGET

FUND	DEPARTMENT	REVENUES	OTHER FINANCING SOURCES		O&M	COGS	CAPITAL	DEBT	GRAND TOTAL
Utility Fund	Water	(16,794,174)	-		5,673,503	12,886,925	613,248	641,886	3,021,389
Utility Fund	Wastewater	(20,615,534)			3,728,805	9,678,708	207,294	305,000	(6,695,728)
Utility Fund	Electric	(83,818,631)	(1,685,480)		9,659,044	61,769,317	10,381,000	1,321,268	(2,373,482)
Utility Fund	Inventory				406,052		-		406,052
Utility Fund	Sewer Rehab	(19,483)	(3,314,520)		3,147,771		3,329,520		3,143,288
Utility Fund	Utility Billing & Meter	(1,169,880)			4,502,040		31,398		3,363,558
Utility Fund	Sanitation	(8,698,348)			65,000	7,715,431			(917,917)
Grand Total		(131,116,050)	(5,000,000)		27,182,215	92,050,381	14,562,460	2,268,154	(52,841)

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CITY OF BENTONVILLE

CITY OF BENTONVILLE UTILITY FUND

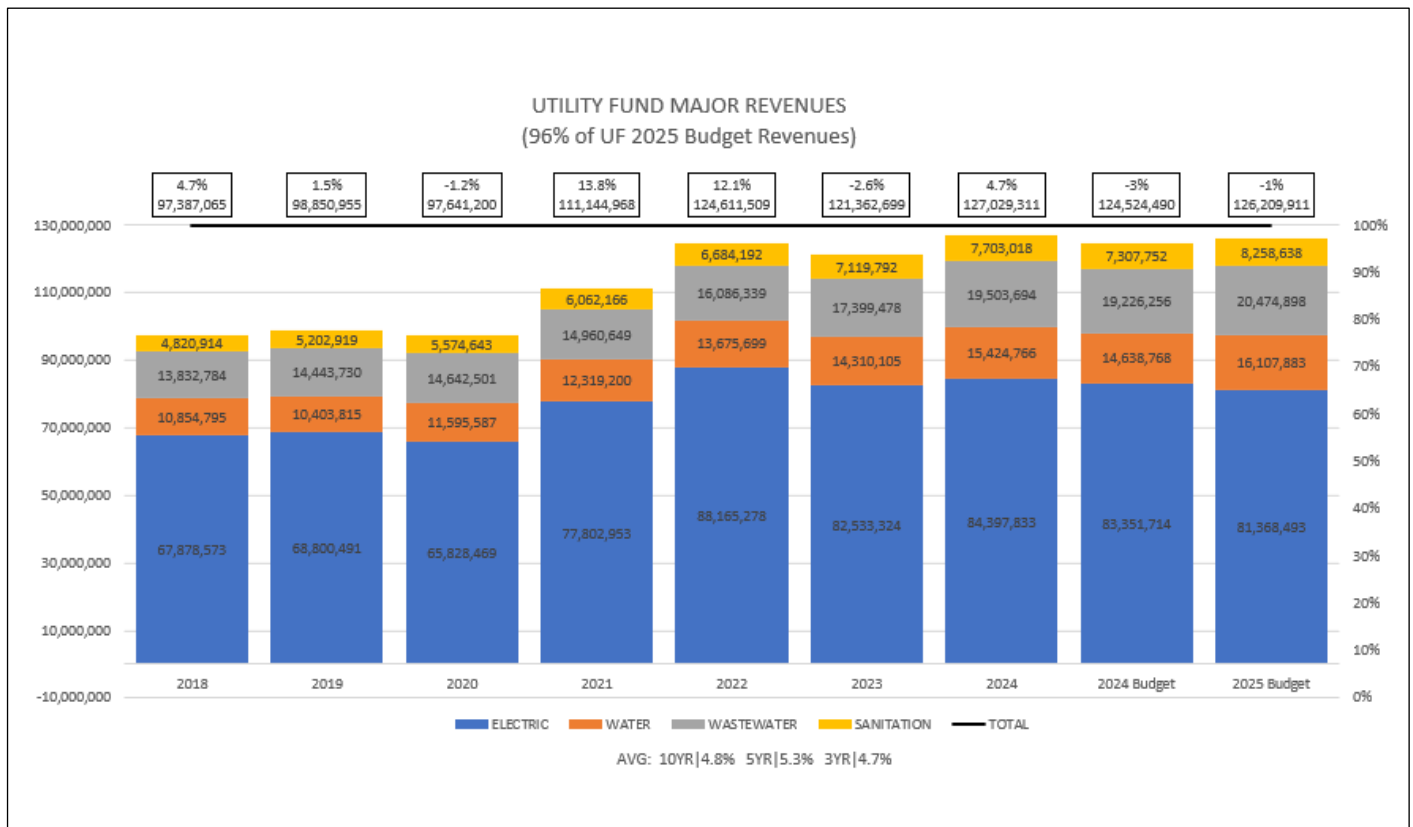
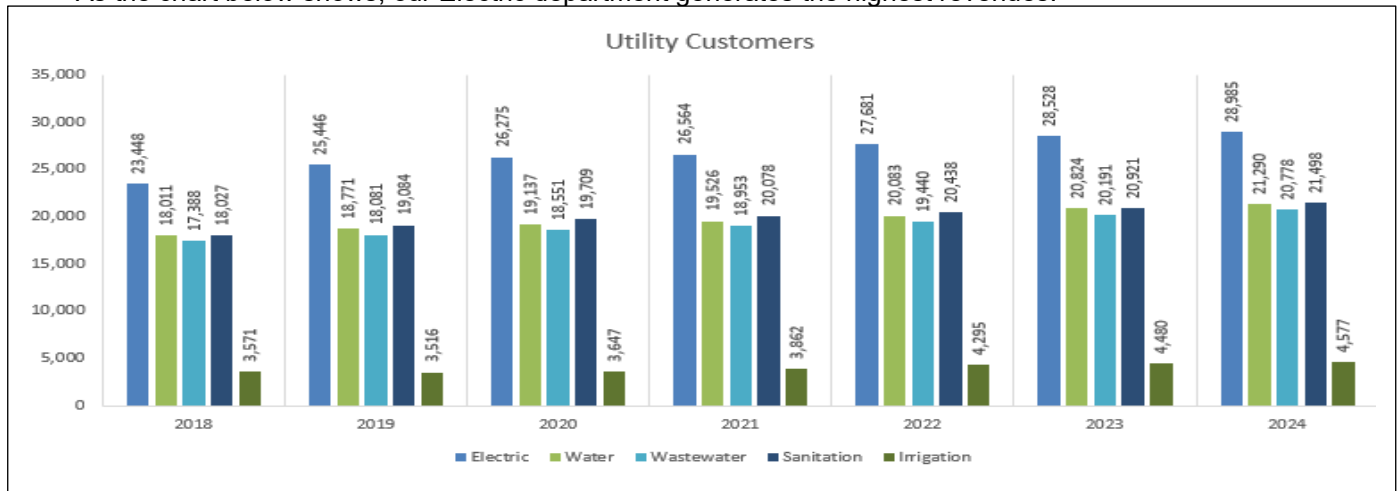
	2022 Actuals	2023 Actuals	2024 Actuals (unaudited)	Original 2024 Budget	Revised 2024 Budget	2025 Adopted Budget	2024 Orig vs 2025 Adopted \$ Change	2024 Orig vs 2025 Adopted % Change
Fund Type:	Proprietary	Proprietary	Proprietary	Proprietary	Proprietary	Proprietary	Proprietary	Proprietary
Fund Classification:	Enterprise	Enterprise	Enterprise	Enterprise	Enterprise	Enterprise	Enterprise	Enterprise
Fund Level:	Utility fund	Utility fund	Utility fund	Utility fund	Utility fund	Utility fund	Utility fund	Utility fund
Description	UF	UF	UF	UF	UF	UF	UF	UF
REVENUES								
Taxes	-	0	0	0	0	0	0	
Licenses & Permits	-	0	0	0	0	0	0	
Intergovernmental Revenue	-	0	666,034	0	23,902,546	0	0	
Charge for Services	137,835,918	126,743,838	132,708,604	127,603,471	127,603,471	129,505,287	1,901,817	1%
Special Assessments/Fines	-	0	0	0	0	0	0	
Interest/Rent	(217,136)	1,587,932	1,913,833	1,468,252	1,468,252	1,536,363	68,111	5%
Other Income	3,268,764	194,194	238,162	62,313	3,062,313	74,400	12,087	19%
Total Revenues	140,887,545	128,525,964	135,526,633	129,134,036	156,036,582	131,116,050	1,982,015	2%
EXPENDITURES							0	
Operations and Maintenance							0	
Salaries & Wages	10,220,386	11,085,527	11,645,268	11,917,408	12,927,984	12,353,753	436,345	4%
Benefits	4,127,066	4,459,006	4,774,128	4,751,410	5,192,912	5,076,106	324,696	7%
Supplies & Materials	1,838,325	1,500,145	1,899,058	2,007,641	2,029,586	1,988,322	-19,319	-1%
Technology Maint/Minor Equipment	917,649	959,146	1,192,503	1,520,113	1,669,804	1,802,604	282,491	19%
Professional Services	1,669,174	1,875,860	2,477,597	1,856,403	4,299,041	1,755,501	-100,902	-5%
Property Services	2,451,482	2,714,164	1,361,458	2,923,459	4,810,925	3,359,900	436,441	15%
Other Services	539,510	536,053	741,262	851,706	894,430	846,029	-5,677	-1%
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	90,525,587	90,541,828	92,050,381	1,524,794	2%
Total O&M	110,999,729	106,044,451	113,467,349	116,353,726	122,366,509	119,232,596	2,878,870	2%
Capital Expenditures								
Capital Expenditures	20,266,262	15,694,622	25,039,164	17,771,229	161,091,815	14,562,460	-3,208,769	-18%
Setasides - Capital Items	-	0					0	
Total Capital Expenditures	20,266,262	15,694,622	25,039,164	17,771,229	161,091,815	14,562,460	-3,208,769	-18%
Other								
Debt Service	400,105	247,491	266,501	1,964,142	2,027,347	2,268,154	304,013	15%
Depreciation/Amortization	8,341,170	12,589,804	9,999,458	0	0	0	0	
Total Other	8,741,275	12,837,296	10,265,959	1,964,142	2,027,347	2,268,154	304,013	15%
Total Expenditures	140,007,266	134,576,369	148,772,471	136,089,097	285,485,671	136,063,210	-25,887	0%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	58,983	290,087	285,980	285,980	0	-285,980	-100%
Use of Reserves	-	0	0	0	0	0	0	
Donated Infrastructure (non-cash item)	7,051,584	4,881,300	0	0	0	0	0	
Proceeds from Issuance of Debt	-	0	0	0	0	0	0	
Sale of Capital Assets	-	5,000	122,608	0	0	0	0	
Setasides - Capital Items/Revenue Bonds	-	0	6,473,735	0	97,759,381	0	0	
Transfers In	-	0	7,083,200	7,083,200	7,083,200	5,000,000	-2,083,200	-29%
Transfers Out	-	0	0	0	0	0	0	
Total Other Financing & Uses	7,051,584	4,945,284	13,969,630	7,369,180	105,128,561	5,000,000	-2,369,180	-32%
NET	7,931,864	-1,105,121	723,791	414,119	-24,320,529	52,841	-361,278	-87%

CITY OF BENTONVILLE

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.



CITY OF BENTONVILLE

ELECTRIC DEPARTMENT



OVERVIEW

The Bentonville Electric and Utility Department (BEUD) is responsible for the design, installation, construction, and maintenance of the electric distribution system within the city limits of Bentonville. 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. BEUD is located at the Bentonville Municipal Complex at 3200 SW Municipal Dr. and is open from 7:00 am to 4:00 pm. The Inventory Warehouse is also located on the campus but is accessible from the rear. The address is 501 SW 28th St. and is open for receiving from 7:00 am to 3:00 pm, while City Staff can access until 3:30 pm.

During the year 2024, BEUD completed an electric meter change out (just over 29,000) to an upgraded Automated Metering Infrastructure. This will give BEUD Engineering access to large amounts of information that will allow them to operate more efficiently and allow on demand meter reading. BEUD also oversaw the implementation of Phase II of the fiber infrastructure. This completed a 40-mile loop that connected all city facilities and provides redundancy throughout.



The May 2024 was the largest weather event in the history of BEUD. BEUD personnel began working on the storm event around 2 AM on Sunday May 26th. When the storm had passed and BEUD had over 11,000 meters out of power which represents just over 1/3 of BEUD's total system. By the end of the first day, BEUD had restored over 4,000 meters (or 39% of the total outages). As the week progressed BEUD, sister cities, and contractors continued to rebuild the system and had 90% restored by day 5, and 98% by day 7. During the storm, BEUD had 84 additional personnel from the cities of Conway, Jonesboro, and North Little Rock, Oklahoma Municipal Power Association; contractors BBC Electric, Hawk Line Construction, Pro Tree Service, and Arkansas Electric Co-op Inc. providing support and aid to BEUD to get our

system restored as quickly as possible. Once everything was completed BEUD and additional personnel replaced over 100 poles, 67 pole mounted transformers, over 25,000' of primary wire, and 12,000' of service wire. The total costs of the electric repairs were just over \$2.2M. These costs covered materials, additional construction support, and supplies to keep the personnel going during this week.



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CITY OF BENTONVILLE

In 2025, BEUD will begin the expansion of “A” Sub located in the downtown area, to provide the power that will be required with the growth that is currently occurring. BEUD will conduct a Cost-Of-Service analysis to ensure that the municipal finances are in place to expand the system per the Capital Improvement Plan. These projects and their correlating budgets are based on the 2025 Future Land Use map. This map affords BEUD the opportunity to expand and upgrade necessary infrastructure in tandem with anticipated commercial and residential growth within the city. Material has been ordered for a transmission line connection between substations in the SW part of town to provide redundancy/resiliency.



Over the last 10 years, BEUD has maintained a 99.99% reliability. This means that 99.99% of the time a resident flipped a light switch, the light would come on. Even with the May 2024 tornados, when 11,000 meters lost power and BEUD's had power restored to all customers who receive it within a week, reliability was 99.77%. BEUD's goal for 2025 is to get back to 99.99% and continue to provide reliable service to a growing Bentonville.

CITY OF BENTONVILLE

BENTONVILLE ELECTRIC DEPARTMENT

ELECTRIC

PHYSICAL ADDRESS

3200 SW MUNICIPAL DRIVE
BENTONVILLE, AR 72712

[WEBSITE LINK](#)

PHONE: 479-271-3135, EXT. 2

ALTERNATE PHONE

PAY YOUR BILL: 479-271-3100

AFTER HOURS POWER OUTAGE: 800-286-1262

HOURS

MONDAY - FRIDAY

7:30 A.M. - 4 PM



Strategic Goals and Performance Measures:

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Continue to provide reliable, safe, and cost effective electricity to Bentonville rate payers. Coordinate with developers to provide plans and install infrastructure in a timely manner.	Provide reliable service	99.99%	99.99%	99.77%	
		Set meters on new developments	764	681	1691	
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Ensure that expenses do not exceed revenues	Perform a Cost Of Service Study to ensure that rates are covering expenses	Rates based on 2021 COS Study			Perform new COS study to ensure expenses do not exceed revenues.
		Continue cost savings by performing work in house				
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Meet with property owners, developers, rate payers to ensure their voice is heard.	Hold public utility boards every 1st and 3rd Tuesday.	20	19	19	20
		Attended conceptual and pre aps throughout the year				
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Ensure that Cost Of Service Study is presented in various stages throughout the process.	Using text power to communicate during power outages	# of texts			

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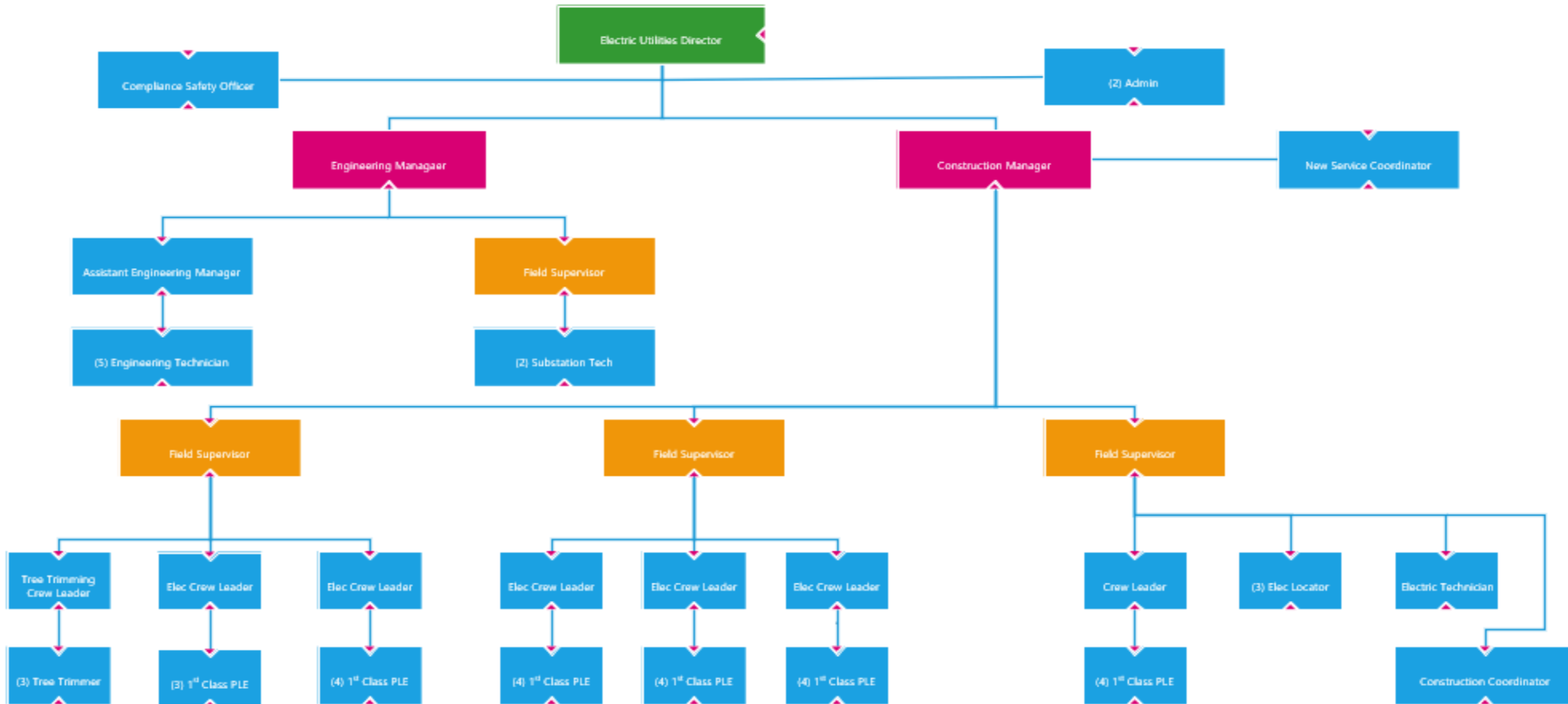
CITY OF BENTONVILLE

UTILITY FUND

	City of Bentonville							
Department:	Electric Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	99,400,979	85,896,749	87,663,290	84,550,909	84,550,909	82,559,767	\$ (1,991,143)	-2%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	(129,485)	1,226,219	1,502,463	1,192,037	1,192,037	1,223,864	\$ 31,828	3%
Other Income	2,590,478	52,513	68,349	10,000	10,000	35,000	\$ 25,000	250%
Total Revenues	101,861,972	87,175,481	89,234,102	85,752,946	85,752,946	83,818,631	\$ (1,934,315)	-2%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	4,836,503	5,160,360	5,352,885	5,319,093	5,473,318	5,517,902	\$ 198,809	4%
Benefits	1,834,221	1,937,810	2,062,709	2,010,799	2,052,983	2,132,658	\$ 121,859	6%
Supplies & Materials	284,324	301,917	209,297	416,550	418,433	349,927	\$ (66,623)	-16%
Technology Maint/Minor Equipment	212,761	209,456	267,524	258,474	274,144	341,236	\$ 82,762	32%
Professional Services	219,307	287,142	290,897	225,710	429,370	194,710	\$ (31,000)	-14%
Property Services	986,457	827,695	(173,687)	873,155	913,761	780,760	\$ (92,395)	-11%
Other Services	229,485	246,580	360,771	360,811	403,536	341,851	\$ (18,960)	-5%
Utility Cost of Goods	68,134,557	59,093,233	62,109,420	65,341,182	65,341,182	61,769,317	\$ (3,571,865)	-5%
Total O&M	76,737,615	68,064,194	70,479,815	74,805,774	75,306,727	71,428,361	\$ (3,377,413)	-5%
Capital Expenditures								
Capital Expenditures	17,088,142	10,178,267	16,172,736	8,315,000	22,178,261	10,381,000	\$ 2,066,000	25%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	17,088,142	10,178,267	16,172,736	8,315,000	22,178,261	10,381,000	\$ 2,066,000	25%
Other								
Debt Service	224,102	177,168	149,300	1,319,816	1,319,816	1,321,268	\$ 1,452	0%
Depreciation/Amortization	3,381,140	6,899,207	5,114,434	-	-	-	\$ -	--
Total Other	3,605,242	7,076,376	5,263,734	1,319,816	1,319,816	1,321,268	\$ 1,452	0%
Total Expenditures	97,430,999	85,318,837	91,916,285	84,440,590	98,804,804	83,130,629	\$ (1,309,961)	-2%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	824,243	817,936	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	1,685,480	\$ 1,685,480	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	824,243	817,936	-	-	-	1,685,480	\$ 1,685,480	--
NET	5,255,216	2,674,580	(2,682,183)	1,312,356	(13,051,858)	2,373,482	\$ 1,061,126	80.9%

CITY OF BENTONVILLE

ELECTRIC DEPARTMENT



CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

The Water Utilities Department includes three divisions within the city. The Operations and Maintenance division which oversees the Water Distribution and Wastewater Collection teams. Water Distribution is responsible for the maintenance and safety of the water distribution system, including storage tanks, pump stations, backflow prevention, and meter services. Wastewater Collection manages sewer mains, manholes, new service connections, and the pre-treatment program. The Technical Services division supports the city's growth through engineering services, including plan reviews, inspections of new development infrastructure, and implementation of capital improvement plans. They also manage the city's GIS system for accurate infrastructure mapping. The Wastewater Treatment (WRRF) division handles the operations, maintenance, and regulatory compliance of the wastewater treatment facility, compost facility, biosolids management, and lift stations.



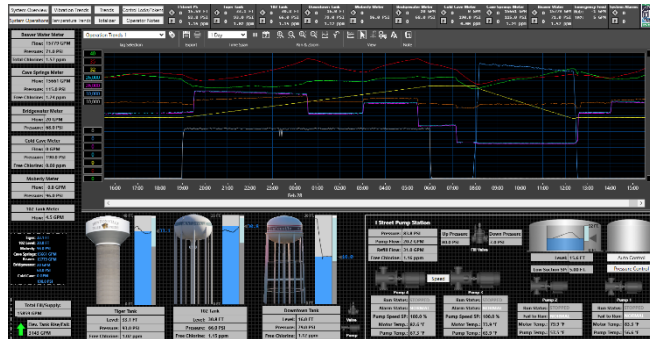
2024 Accomplishments

- The water team located and repaired 701 water leaks to help with water loss. The majority of these were complete service upgrades.
- With water loss being the focus, the department secured 2 additional licensed contractors through an infinite demand and infinite quantity contract to help the department keep up with repairing water services. They are each required to replace an average of 45 services/month. Both are outperforming this requirement and are on track to replace around 1,300 services within their contract time.

CITY OF BENTONVILLE



- Implemented several DMAs to help monitor and track water loss.
- The sewer rehab team completed multiple point repairs on sewer mains, epoxy-lined manholes, and repaired holes and cracks in manholes to help I&I to the treatment plant. This reduction in I&I was estimated at around \$92,500 in cost savings to the city.
- Secured over \$500,000 in contracted manhole lining repairs.
- Secured a contract to CIPP line 2,800ft of extremely deep sewer line that runs along SE 14th St. This project will restore the structural integrity of the line and eliminate I&I.
- The operations team completed over 14,600 utility locate requests, safeguarding our lines from damage.
- Implemented a new SCADA HMI software that improved the functionality, graphics and signals of our SCADA system, giving us better trend information and improved control over the pump station and tank sites.



- Over 14,000 defective meters were changed out, accounting for more revenue and less water loss.
- The technical services team attended almost 2,700 meetings and conducted over 2,800 inspections on new water and sewer infrastructure.
- 4.3 miles of new water lines and over 3.1 miles of new sewer lines were installed, inspected, and accepted by the city.
- Completed the Lead and Copper inventory requirement on over 26,000 water service in accordance with LCCR mandated by the EPA.
- Almost 9,000 work orders were completed pertaining to the water system, sanitary sewer system, and water meter maintenance system.
- Bentonville Water Utilities distributed almost 7 billion gallons of water. The single largest day came in June at 27.4 million gallons with the average daily demand.

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CITY OF BENTONVILLE



- The In-Vessel Composting project was completed, and start-up commenced, February 2024. Going forward bio-solid byproducts produced in the wastewater treatment system will be converted to a Class "A" compost using our six Mechanical In-Vessel's. The new In-Vessel project was awarded Honorable Mention for Public Works/Environmental and Green Management for populations over 20,000. Federal ARPA funds covered \$3.4 Million in project costs, providing this service to residents without using local taxpayer funds.



- The City of Bentonville experienced a major storm event that occurred on Memorial Day weekend 2024. The WRRF and Compost Facility staff worked diligently through extended workdays and weekends to assist citizens and contractors in the city-wide clean-up of the storm debris. The Compost Facility received 91,385 cubic yards of green waste including the storm debris material, this is a 355.56% increase from 2023.



WRRF Operations/Maintenance/Lab personnel remained vigilant in operating and maintaining the grounds, buildings, equipment at the WRRF, Lift Stations and Composting Facility.

- All NPDES permit requirements for 2024 were accomplished with no discharge violations, no toxicity violations and performing DMR-QA (Discharge Monitoring Report- Quality Assurance) on first attempt.

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CITY OF BENTONVILLE

- Four (4) personnel were able to obtain Certifications in our industry, two (2) obtained higher levels in Wastewater Certification. Three (3) personnel were awarded district accolades for Manager of the Year, Laboratory Professional of the Year and Pre-treatment Professional of the Year.



- WRRF lab personnel collected 7,554 samples and performed 7,878 lab analysis.
- New RTU alarms for our existing Lift Stations were installed throughout the city and put into operation, making communication of the Lift Station sites more dependable and accessible.

2025 Goals and Objectives

- Continue to provide safe and reliable drinking water to the citizens of Bentonville while meeting all regulatory standards and ensuring capacity for growth.
- Continue to operate and maintain the City's sewer system while meeting all regulatory standards and ensuring capacity for growth.
- Continue to locate and replace failing water service lines to reduce water loss.
- Continue to repair sewer infrastructure through point repairs, epoxy lining manholes, and CIPP lining projects to reduce I&I, allowing for more capacity.
- Continue looking for better training options for our crews.
- Continue to maintain the AMI system to keep the reporting percentage at the high rate it is currently at.
- Continue to identify, test, and change out defective meters to ensure we are not losing water through them.
- Continue to implement and maintain DMAs to help find water leaks that aren't surfacing.
- Complete the implementation of CityWorks.

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CITY OF BENTONVILLE

- Start construction on ArDOT's 090512 48" waterline relocation and be prepared for Tie-ins February 2026
- Start the Contruction of the Shewmaker Interceptor replacement
- Become proficient in running and operating the Water and Sewer models in-house.
 - Expand on the sewer network currently modeled.
- Complete the capital improvement team with an Asst. Manager to lead to the division.
- Replace diffuser membranes in Digester #1 and #2.
- Meet all NPDES permit requirements.
- Continue to become proficient in the operation of the In-Vessel Composting equipment.
- Break ground in construction on the planned WRRF plant expansion and process intensification.
- Purchase spare Grinder and Auger assembly for the LS #1 McKissick Bar Screen.
- Continue to provide training and leadership for the WRRF personnel for future leadership.

Performance Measurements:

	2020	2021	2022	2023	2024	2025 (Forecasted)
Water Distribution						
Water Purchased	\$6,183,908.34	\$6,468,244.95	\$8,355,139.00	\$9,929,382.40	\$10,906,838.67	\$11,997,522.54
Total Gallons purchased	4,481,093,000	4,699,140,000	5,870,497,000	6,705,708,000	6,964,676,000	7,661,143,600
Average Day	12,276,967	12,874,356	16,083,553	18,371,803	20,421,000	22,463,100
Max Day			24,050,000	24,422,000	27,484,000	30,232,400
Incoming and Outgoing calls	8,571	4,297	5,278	8,846	9,314	10,245
Total Payments for BWU services	\$265,289.00	\$243,425.00	\$217,500.00	\$218,553.85	\$254,911.91	280,403
Purchased Orders Processed		741	817	957	1,396	1,536
Work Orders Created and Closed	6,703	5,691	7,821	7,908	8,952	9,847
Wastewater Collections						
Feet of Sewer mainline installed	1050	480	215	0	1000	1100
Feet of Sewer CIPP installed	0	0	0	1835'	2842	3126
Feet of Sewer inspected by Camera	11,118' 21.04 miles	143,433' 27.16 miles	141,243' 26.75 miles	142,824' 27.05 Miles	77,816 14.7 miles	85,598 16.21 miles
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' 248.19 miles	1,013,700 191.99 miles	1,115,070 211.19 miles
Sewer calls	38	118	106	99	35	39
Manholes replaced	7	1	3	0	4	4
Manholes repaired	16	11	7	26	3	3
Total savings from I&I reduction		\$173,794	\$181,858	\$116,683	\$92,499	\$101,749
Meter						
5/8" and 1" Meters Installed	689	585	776	1216	607	668
Meters serviced or changed out	1,534	1,537	1,097	971	2495	2745
Meters pulled and/or bench tested	147	483	141	311	310	341
Water Resource Recovery Facility Influent						
Average Treated in Million Gal. per Day	3.05	3.06	3.07	2.96	2.88	3.16
Average <u>Dry Weather</u> in Million Gal. per Day	2.33	2.70	2.53	2.73	2.12	2.33
Yearly Total Gallons Treated	1,114,572,600	1,116,953,000	1,124,584,000	1,081,901,000	1,049,570,700	1,154,527,770

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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

WATER DEPARTMENT

[WEBSITE LINK](#)

Strategic Goals:

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide safe and reliable drinking water to the citizens of Bentonville	safe monthly water system samples	100%	100%	100%	100%
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Execute responsibility upating annual budgets and capital improvement plan.	Updated and maintained Budgets and CIP plans by finding cost savings and reducing unnecessary spending	100%	100%	100%	100%
		Rate Analysis				100%
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Maintain current infrastructure specifications	review and update standard specifications	100%	100%	100%	100%
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide regular updates on policies and issues to the public	Increase the presence on social media to get information out to the public			50%	100%
		Updating Department Web page and include addition information for the public			50%	100%

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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

UTILITY FUND

	City of Bentonville							
Department:	Water Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	662,914	-	23,902,546	-	\$ -	--
Charge for Services	14,233,989	14,844,873	16,239,378	15,174,619	15,174,619	16,616,654	\$ 1,442,035	10%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	(48,693)	204,772	234,119	161,299	161,299	177,520	\$ 16,221	10%
Other Income	372,588	14,423	26,782	-	-	-	\$ -	--
Total Revenues	14,557,885	15,064,067	17,163,194	15,335,918	39,238,464	16,794,174	\$ 1,458,256	10%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,658,736	1,790,350	2,128,811	2,225,589	2,246,796	2,379,793	\$ 154,204	7%
Benefits	684,963	817,971	936,930	950,644	959,835	1,050,811	\$ 100,167	11%
Supplies & Materials	227,772	189,799	210,450	235,056	235,056	228,700	\$ (6,356)	-3%
Technology Maint/Minor Equipment	93,407	58,565	110,593	229,700	271,960	226,542	\$ (3,158)	-1%
Professional Services	139,335	249,437	229,855	172,877	355,219	23,555	\$ (149,322)	-86%
Property Services	644,236	1,065,938	1,324,159	918,667	2,676,856	1,553,805	\$ 635,138	69%
Other Services	137,390	119,283	166,285	204,824	204,824	210,298	\$ 5,474	3%
Utility Cost of Goods	8,431,942	10,376,840	12,937,844	9,941,431	9,957,672	12,886,925	\$ 2,945,494	30%
Total O&M	12,017,780	14,668,182	18,044,927	14,878,786	16,908,219	18,560,428	\$ 3,681,642	25%
Capital Expenditures								
Capital Expenditures	1,550,378	1,169,534	2,416,086	4,566,250	29,976,190	613,248	\$ (3,953,002)	-87%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	1,550,378	1,169,534	2,416,086	4,566,250	29,976,190	613,248	\$ (3,953,002)	-87%
Other								
Debt Service	153,768	66,303	54,109	644,326	644,326	641,886	\$ (2,440)	0%
Depreciation/Amortization	2,005,668	2,538,733	1,946,196	-	-	-	\$ -	--
Total Other	2,159,436	2,605,036	2,000,305	644,326	644,326	641,886	\$ (2,440)	0%
Total Expenditures	15,727,594	18,442,752	22,461,318	20,089,362	47,528,734	19,815,563	\$ (273,799)	-1%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	58,983	280,569	276,580	276,580	-	\$ (276,580)	-100%
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	2,427,303	2,555,844	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	77,078	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	3,450,000	3,450,000	3,450,000	-	\$ (3,450,000)	-100%
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	2,427,303	2,614,827	3,807,648	3,726,580	3,726,580	-	\$ (3,726,580)	-100%
NET	1,257,594	(763,857)	(1,490,477)	(1,026,864)	(4,563,690)	(3,021,389)	\$ (1,994,525)	194.2%





CITY OF BENTONVILLE

Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

WASTEWATER DEPARTMENT

[Website Link](#)

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

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
 Fiscal Sustainability	Operate the Water Recovery Resource Facility consistent with the established discharge permit	Number of violations through the year	0	0	0	0
	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Execute responsibility updating annual budgets and capital improvement plan.	Updated and maintained Budgets and CIP plans by finding cost savings and reducing unnecessary spending	100%	100%	100%	100%
		Rate Analysis				100%
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
 Clear & Concise Communication	Evaluate major equipment operation and condition	Length of service life out of major pieces of equipment				in progress
	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide the opportunity for the public to come tour the facility to see how the facility works	Provide Plant tours to the public				12

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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater UTILITY FUND

	City of Bentonville							
Department:	Wastewater Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	3,119	-	-	-	\$ -	--
Charge for Services	16,124,255	17,435,938	19,531,815	19,265,840	19,265,840	20,514,898	\$ 1,249,057	6%
Special Assesments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	(24,149)	112,104	128,914	89,809	89,809	100,637	\$ 10,828	12%
Other Income	10,030	590	2,327	-	-	-	\$ -	--
Total Revenues	16,110,137	17,548,631	19,666,175	19,355,649	19,355,649	20,615,534	\$ 1,259,885	7%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,304,507	1,379,584	1,393,308	1,415,896	1,434,185	1,474,774	\$ 58,878	4%
Benefits	567,897	579,887	609,899	585,505	592,722	640,953	\$ 55,448	9%
Supplies & Materials	347,794	381,343	413,829	585,950	585,956	579,620	\$ (6,330)	-1%
Technology Maint/Minor Equipment	12,185	11,950	27,902	31,039	41,604	45,566	\$ 14,527	47%
Professional Services	448,401	431,958	610,320	428,661	720,358	445,251	\$ 16,590	4%
Property Services	517,029	371,915	217,093	472,257	532,819	408,522	\$ (63,735)	-13%
Other Services	81,958	86,625	101,093	130,366	130,366	134,118	\$ 3,753	3%
Utility Cost of Goods	6,459,282	6,722,629	6,972,820	8,457,511	8,457,511	9,678,708	\$ 1,221,197	14%
Total O&M	9,739,053	9,965,890	10,346,263	12,107,185	12,495,521	13,407,513	\$ 1,300,328	11%
Capital Expenditures								
Capital Expenditures	549,937	2,802,209	4,667,149	240,246	103,234,885	207,294	\$ (32,953)	-14%
Setasides - Capital Items	-	-	(6,473,735)	-	(97,759,381)	-	\$ -	--
Total Capital Expenditures	549,937	2,802,209	(1,806,586)	240,246	5,475,504	207,294	\$ (32,953)	-14%
Other								
Debt Service	-	-	63,092	-	63,205	305,000	\$ 305,000	--
Depreciation/Amortization	932,442	959,731	981,023	-	-	-	\$ -	--
Total Other	932,442	959,731	1,044,115	-	63,205	305,000	\$ 305,000	--
Total Expenditures	11,221,433	13,727,831	9,583,792	12,347,431	18,034,230	13,919,806	\$ 1,572,375	13%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	5,000	37,952	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	6,473,735	-	97,759,381	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	5,000	6,511,687	-	97,759,381	-	\$ -	--
NET	4,888,705	3,825,800	16,594,070	7,008,218	99,080,800	6,695,728	\$ (312,490)	-4.5%





CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

SEWER REHAB

[WEBSITE LINK](#)



Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Maintain and operate the Wastewater Collection System in a manner that is safe for the environment	Number of sewer overflows			2	0
		I&I reduction cost savings			\$92,000	\$100,000
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Execute responsibility upating annual budgets and capital improvement plan.	Updated and maintained Budgets and CIP plans by finding cost savings and reducing unnecessary spending	100%	100%	100%	100%
		Rate Analysis				100%
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Distribute reliable servcies to citizens	number of calls from our citizens	106	99	35	30
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide regular updates on policies and issues to the public	Increase the presence on social media to get information out to the public			50%	100%
		Updating Department Web page and include addition information for the public			50%	

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CITY OF BENTONVILLE

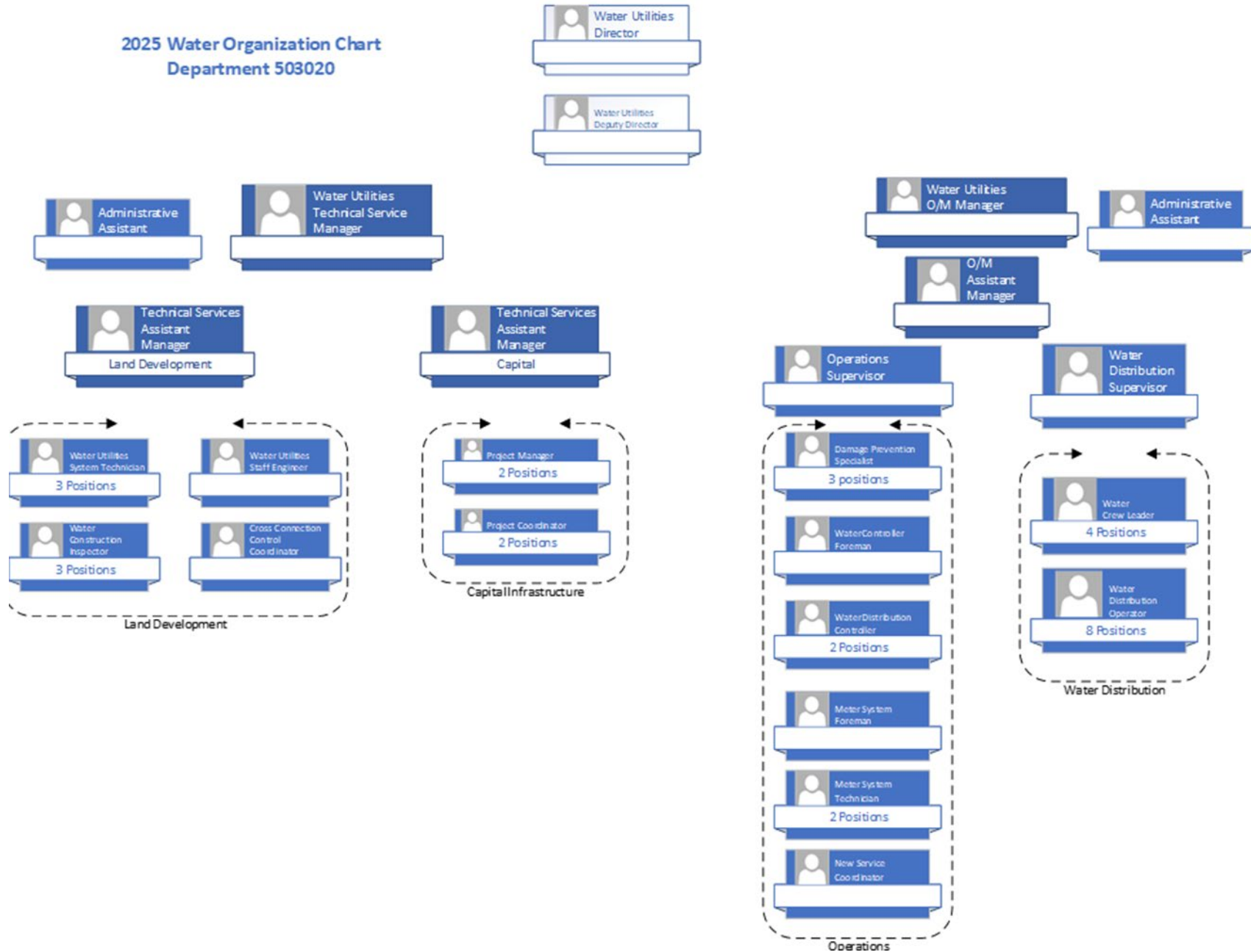
Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF) UTILITY FUND

	City of Bentonville							
Department:	Sewer Rehab Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	48,560	18,993	33,696	18,000	18,000	18,000	\$ -	0%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	2	523	2,696	10	10	1,483	\$ 1,473	14673%
Other Income	223,439	76,869	97,896	-	3,000,000	-	\$ -	--
Total Revenues	272,001	96,385	134,288	18,010	3,018,010	19,483	\$ 1,473	8%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,259,119	1,506,316	1,514,190	1,609,762	2,426,618	1,648,855	\$ 39,093	2%
Benefits	574,382	605,174	645,382	669,084	1,050,898	700,415	\$ 31,332	5%
Supplies & Materials	105,214	125,350	105,641	149,460	169,516	126,540	\$ (22,920)	-15%
Technology Maint/Minor Equipment	8,109	37,723	64,279	66,640	105,129	68,650	\$ 2,010	3%
Professional Services	17,703	15,721	67,245	24,677	1,789,614	98,500	\$ 73,824	299%
Property Services	206,249	342,867	(100,904)	469,841	470,450	416,975	\$ (52,866)	-11%
Other Services	57,675	24,593	52,558	77,245	77,245	87,836	\$ 10,590	14%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	2,228,451	2,657,745	2,348,391	3,066,709	6,089,470	3,147,771	\$ 81,062	3%
Capital Expenditures								
Capital Expenditures	981,043	1,425,598	1,339,720	3,948,950	4,996,489	3,329,520	\$ (619,430)	-16%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	981,043	1,425,598	1,339,720	3,948,950	4,996,489	3,329,520	\$ (619,430)	-16%
Other								
Debt Service	22,234	4,020	-	-	-	-	\$ -	--
Depreciation/Amortization	1,415,432	1,577,635	1,328,870	-	-	-	\$ -	--
Total Other	1,437,666	1,581,655	1,328,870	-	-	-	\$ -	--
Total Expenditures	4,647,160	5,664,999	5,016,980	7,015,659	11,085,959	6,477,291	\$ (538,368)	-8%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	9,517	9,400	9,400	-	\$ (9,400)	-100%
Use of Reserves	-	-	-	-	-	-	\$ -	--
Donated Infrastructure (non-cash item)	3,800,039	1,507,520	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	7,578	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	3,633,200	3,633,200	3,633,200	3,314,520	\$ (318,680)	-9%
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	3,800,039	1,507,520	3,650,295	3,642,600	3,642,600	3,314,520	\$ (328,080)	-9%
NET	(575,120)	(4,061,094)	(1,232,397)	(3,355,049)	(4,425,349)	(3,143,288)	\$ 211,761	-6.3%

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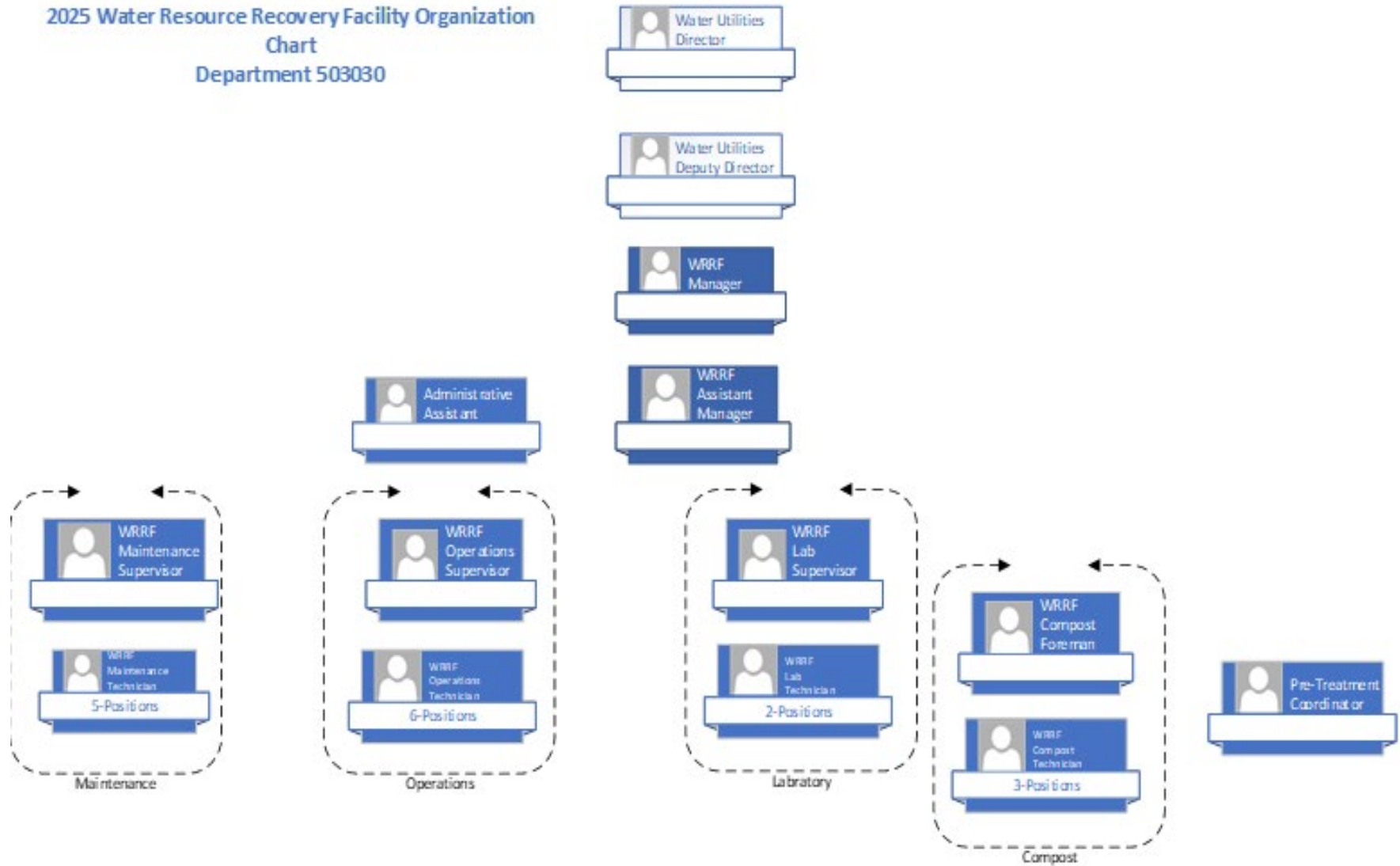
Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)



CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2025 Water Resource Recovery Facility Organization Chart Department 503030

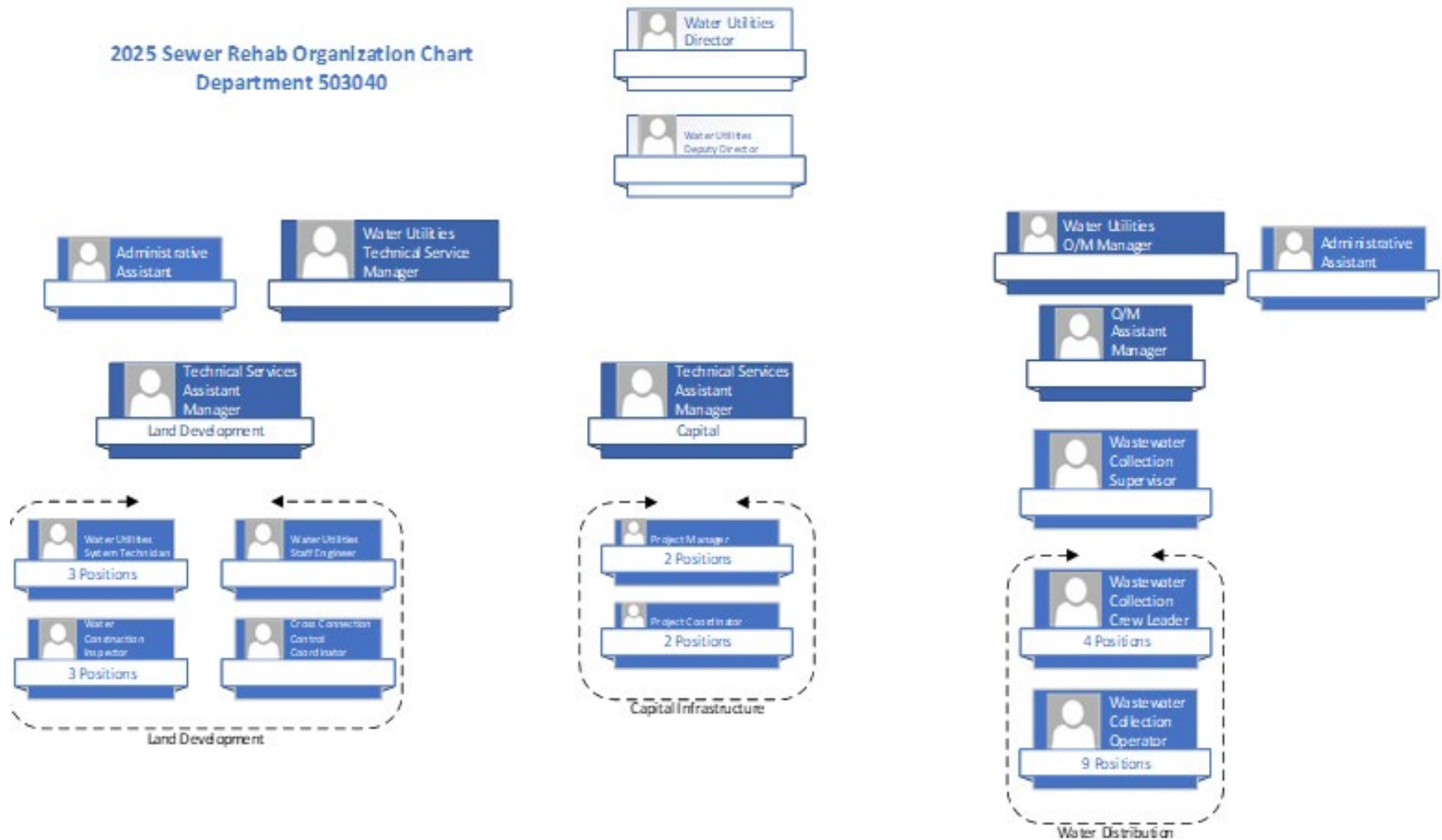


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Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2025 Sewer Rehab Organization Chart Department 503040



CITY OF BENTONVILLE

SANITATION [Website Link](#)

SANITATION OVERVIEW

Sanitation services within the City of Bentonville are billed by the Utility Billing Department and serviced by a designated contractor. The Utility Billing Manager is responsible for overseeing the Sanitation budget and the contract for trash and recycling services. The sanitation contract includes both residential and commercial trash services.



The City of Bentonville will generate approximately \$7.8 million in sanitation charges in 2025.



CITY OF BENTONVILLE

UTILITY FUND

	City of Bentonville							
Department:	Sanitation Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	6,970,297	7,440,925	8,080,987	7,638,849	7,638,849	8,665,489	\$ 1,026,640	13%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	(14,812)	44,316	45,642	25,097	25,097	32,859	\$ 7,761	31%
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	6,955,485	7,485,241	8,126,629	7,663,947	7,663,947	8,698,348	\$ 1,034,401	13%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	2,310	1,827	901	65,000	65,000	10,000	\$ (55,000)	-85%
Property Services	-	-	636	-	-	-	\$ -	--
Other Services	27,082	54,164	54,164	55,000	55,000	55,000	\$ -	0%
Utility Cost of Goods	6,210,356	6,721,849	7,355,992	6,785,464	6,785,464	7,715,431	\$ 929,967	14%
Total O&M	6,239,748	6,777,840	7,411,693	6,905,464	6,905,464	7,780,431	\$ 874,967	13%
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS	\$ (55,000)	-46%
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	-	-	-	\$ -	--
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	6,239,748	6,777,840	7,411,693	6,905,464	6,905,464	7,780,431	\$ 874,967	13%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	715,737	707,402	714,936	758,483	758,483	917,917	\$ 159,434	21.0%

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CITY OF BENTONVILLE





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 containing over 2,000 individual items, 1 acre of open laydown yards, and a fueling facility servicing the entire city fleet.

Strategic Goals and Performance Measures

UTILITY FUND

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Provide material to all city departments	Maintain stock levels throughout the year.	\$8.1M	\$12M	\$15M	\$15M +
		Number of City Departments				
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Ensure that stock levels remain consistent	Number of Cycle counts/Items Counted	12/210			
		Performed cycle counts monthly to monitor shrink	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Do not over or under order	Followed min/max ordering thresholds	✓	✓	✓	✓
		Reconcile year end inventory counts with Finance in a timely manner	✓	✓	✓	✓
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Strong Internal Communication	Process Purchase orders in a timely manner	✓	✓	✓	✓
		Receiving inventory in system within 12 hours.	YES	YES	YES	YES

CITY OF BENTONVILLE

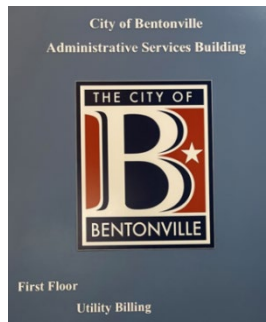
UTILITY BILLING & METER READING DEPARTMENT

	City of Bentonville							
Department:	Inventory Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	(28)	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	440	-	197	-	-	-	\$ -	--
Total Revenues	412	-	197	-	-	-	\$ -	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	186,574	198,096	197,890	211,100	211,100	214,071	\$ 2,971	1%
Benefits	83,894	89,818	82,531	95,087	95,439	81,008	\$ (14,080)	-15%
Supplies & Materials	31,813	24,777	22,642	43,050	43,050	39,500	\$ (3,550)	-8%
Technology Maint/Minor Equipment	15,486	12,994	14,131	17,047	17,047	18,094	\$ 1,047	6%
Professional Services	948	1,921	1,331	15,000	15,000	15,000	\$ -	0%
Property Services	18,963	21,142	15,218	47,564	47,564	33,230	\$ (14,334)	-30%
Other Services	148	148	148	5,155	5,155	5,150	\$ (5)	0%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	337,826	348,896	333,890	434,004	434,355	406,052	\$ (27,951)	-6%
Capital Expenditures								
Capital Expenditures	-	12,531	241,922	370,000	375,208	-	\$ (370,000)	-100%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	12,531	241,922	370,000	375,208	-	\$ (370,000)	-100%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	103,977	102,953	101,508	-	-	-	\$ -	--
Total Other	103,977	102,953	101,508	-	-	-	\$ -	--
Total Expenditures	441,803	464,380	677,321	804,004	809,563	406,052	\$ (397,951)	-49%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(441,391)	(464,380)	(677,124)	(804,004)	(809,563)	(406,052)	\$ 397,951	-49.5%

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CITY OF BENTONVILLE

OVERVIEW



The Utility Billing Department's mission is to accurately record, bill and collect payments for the City's utility services. The meter staff collects reads for more than 56,000 electric, water and irrigation meters each month. The billing team uses those readings to create the utility bills for over 30,000 utility accounts each month.

In addition to creating the utility bills each month, the department handles requests from customers to establish new utility service, as well as transfer or terminate services within the City of Bentonville, answer customer inquiries, and process payments for utility accounts. In 2024, over \$135 million of utility payments were collected by either web, phone, mail, or in-person payment methods.

ACCOMPLISHMENTS 2024

- Processed over 25,000 electric meter swaps in the billing system as part of the Electric Department's transition to a new AMI system, Eaton.
- Surpassed 30,000 active utility accounts in April 2024.
- Utility Billing office received 64,777 calls in 2024 with an abandoned rate of 8.5%. That is 6,773 more calls than 2023 with a reduction in abandoned calls of 1.7%, or 373 less.
- Ended the year with a 54.3% paperless billing rate, up from 48.9% in 2023.
- Disconnected 1,276 accounts for non-pay in the last four months of the year. Monthly average of 319 versus 112 from the first eight months thanks to the new remote-disconnect meters.

GOALS AND OBJECTIVES 2025

- Work with Purchasing to select a new collection agency to serve both utilities and accounts payable. The City does not currently have a collection agency in place.
- Work with Kessler Consulting to review the City's current trash and recycling contract.
- Utilize promotional materials to increase recycling awareness and education.
- In 2024, the average percentage of account balances over 90 days past due was 4%. Through both active delinquency disconnections and final delinquency collection processes, the 2025 goal is to decrease this to a 2% average or less.
- Provide 40 hours of staff training directly related to analytics. Utility Billing uses Central Square Analytics, which is an IBM Cognos BI suite for pulling information from the billing software. Utility Billing uses reports for billing verifications, delinquency processing, data requests, quality assurance, and much more.

CITY OF BENTONVILLE


UTILITY BILLING AND METER READING DEPARTMENT

[WEBSITE LINK](#)



Performance Measure	2021	2022	2023
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

UTILITY STRATEGIC GOALS AND PERFORMANCE MEASURES

Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Collect Revenue in an efficient, cost effective manner while protecting the city from fraud and waste	Number of Utility billing accounts on January 1	28,092	28,851	29,783	30,341
		Number of accounts disconnected for non-payment	1,242	2,119	2,171	2,300

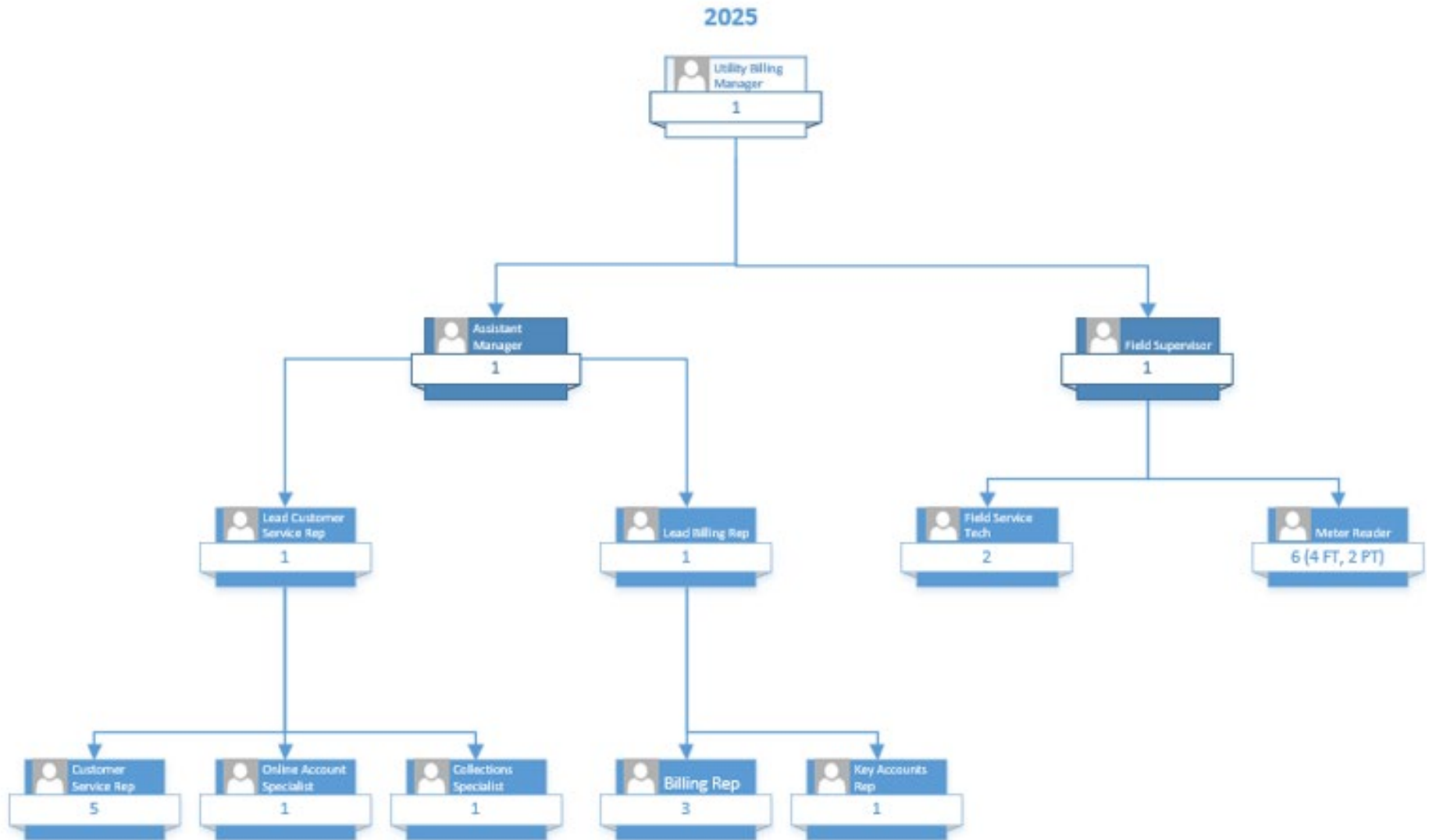
BUDGET SUMMARY

The Utility Billing and Sanitation budgets align with the departments mission of processing accurate utility bills to over 30,000 accounts while providing excellent customer service and protecting the City financially from bad debt. Staff retention is key to utilizing the full budget for salaries and supplementing technology to streamline processes that without in place, would warrant additional staff and an increased budget.

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CITY OF BENTONVILLE

Utility Billing and Meter Reading Organizational Chart



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CITY OF BENTONVILLE

UTILITY FUND

	City of Bentonville							
Department:	Utility Billing & Meter Department							
Fund Type:	Proprietary							
Fund Classification:	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	1,057,865	1,106,360	1,159,437	955,252	955,252	1,130,480	\$ 175,227	18%
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	-	-	-	-	-	-	\$ -	--
Other Income	71,789	49,799	42,610	52,313	52,313	39,400	\$ (12,913)	-25%
Total Revenues	1,129,654	1,156,160	1,202,047	1,007,565	1,007,565	1,169,880	\$ 162,314	16%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	974,948	1,050,821	1,058,184	1,135,968	1,135,968	1,118,359	\$ (17,609)	-2%
Benefits	381,709	428,347	436,678	440,291	441,034	470,261	\$ 29,969	7%
Supplies & Materials	841,409	476,960	937,199	577,575	577,575	664,035	\$ 86,460	15%
Technology Maint/Minor Equipment	575,700	628,457	708,075	917,213	959,920	1,102,517	\$ 185,304	20%
Professional Services	841,170	887,854	1,277,048	924,479	924,479	968,485	\$ 44,006	5%
Property Services	78,549	84,606	78,943	141,974	169,474	166,607	\$ 24,633	17%
Other Services	5,772	4,660	6,243	18,304	18,304	11,776	\$ (6,528)	-36%
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	3,699,256	3,561,704	4,502,369	4,155,805	4,226,754	4,502,040	\$ 346,235	8%
Capital Expenditures						U&M Exclg Sal, Ben & COGS	\$ 333,875	13%
Capital Expenditures	96,762	106,482	201,552	330,783	330,783	31,398	\$ (299,385)	-91%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	96,762	106,482	201,552	330,783	330,783	31,398	\$ (299,385)	-91%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	502,512	511,545	527,427	-	-	-	\$ -	--
Total Other	502,512	511,545	527,427	-	-	-	\$ -	--
Total Expenditures	4,298,530	4,179,731	5,231,347	4,486,587	4,557,536	4,533,437	\$ 46,850	1%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	-	-	-	-	-	\$ -	--
NET	(3,168,876)	(3,023,571)	(4,029,300)	(3,479,022)	(3,549,971)	(3,363,558)	\$ 115,464	-3.3%



SPECIAL REVENUE FUNDS

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

CITY OF BENTONVILLE



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 to 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 percentage 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.

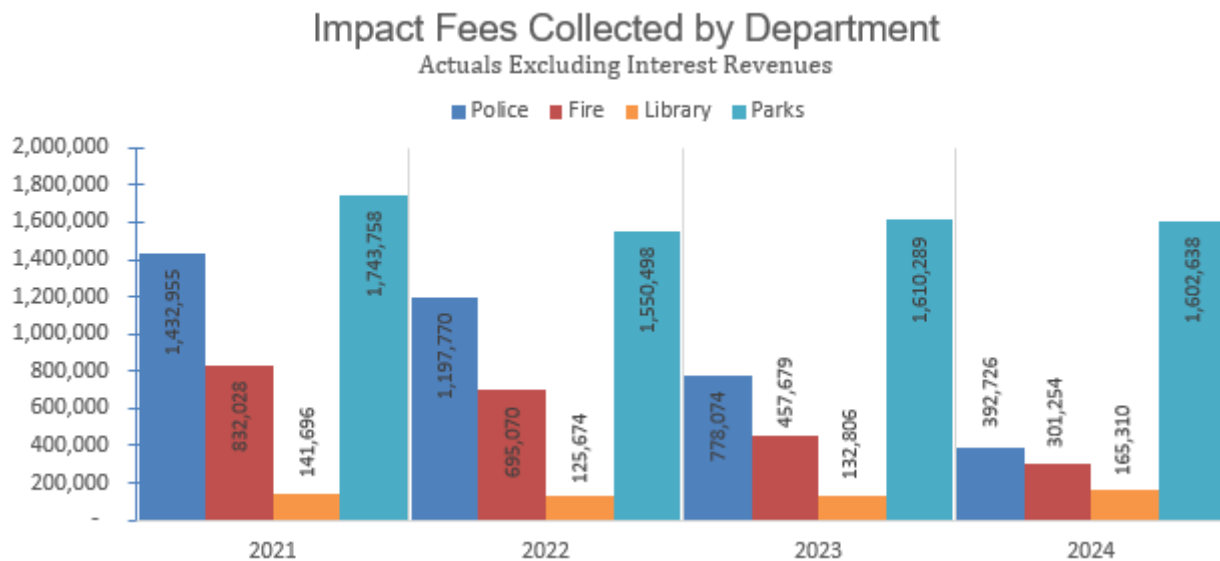
IMPACT & CAPACITY FUND: This section also includes information for impact and capacity fees. Until 2005, these were reported within the respective departments, but reporting and tracking was a bit cumbersome. Now we are keeping each of these in separate “departments” and funds are transferred as appropriate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

CITY OF BENTONVILLE

IMPACT AND CAPACITY FUND

ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:
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.



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.

CITY OF BENTONVILLE

CITY OF BENTONVILLE IMPACT AND CAPACITY FUND

2025 ADOPTED BUDGET

FUND	DEPARTMENT	REVENUES	OTHER FINANCING SOURCES		GRAND TOTAL
			CAPITAL		
Impact & Capacity Fund	Sewer Capacity	-	-	-	-
Impact & Capacity Fund	Water Capacity	-	-	-	-
Impact & Capacity Fund	Police Impact	(682,506)	682,506	-	-
Impact & Capacity Fund	Parks Impact	(1,206,957)	1,206,957	-	-
Impact & Capacity Fund	Fire Impact	(467,316)	467,316	-	-
Impact & Capacity Fund	Library Impact	(120,389)	120,389	-	-
Grand Total		(2,477,169)	-	2,477,169	-

	2022 Actuals	2023 Actuals	2024 Actuals (unaudited)	Original 2024 Budget	Revised 2024 Budget	2025 Adopted Budget	2024 Orig vs 2025 Adopted \$ Change	2024 Orig vs 2025 Adopted % Change
Fund Type:	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental
Fund Classification:	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue
Fund Level:	Impact fund	Impact fund	Impact fund	Impact fund	Impact fund	Impact fund	Impact fund	Impact fund
Description	(I&C) F	(I&C) F	(I&C) F	(I&C) F	(I&C) F	(I&C) F	(I&C) F	(I&C) F
REVENUES								
Taxes	-	0	0	0	0	0	0	
Licenses & Permits	-	0	0	0	0	0	0	
Intergovernmental Revenue	-	0	0	0	0	0	0	
Charge for Services	-	0	0	0	0	0	0	
Special Assessments/Fines	3,569,012	2,978,848	2,461,928	2,700,000	2,700,000	2,250,000	-450,000	-17%
Interest/Rent	64,106	228,550	290,119	178,333	178,333	227,169	48,835	27%
Other Income	-	0		0	0	0	0	
Total Revenues	3,633,119	3,207,398	2,752,047	2,878,333	2,878,333	2,477,169	-401,165	-14%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	0	0	0	0	0	0	
Benefits	-	0	0	0	0	0	0	
Supplies & Materials	-	0	0	0	0	0	0	
Technology Maint/Minor Equipment	-	0	0	0	0	0	0	
Professional Services	-	0	0	0	0	0	0	
Property Services	-	0	0	0	0	0	0	
Other Services	-	0	0	0	0	0	0	
Utility Cost of Goods	-	0	0	0	0	0	0	
Total O&M	-	0	0	0	0	0	0	
Capital Expenditures								
Capital Expenditures	-	0	0	2,378,333	2,378,333	2,477,169	98,835	4%
Setasides - Capital Items	-	0					0	
Total Capital Expenditures	-	0	0	2,378,333	2,378,333	2,477,169	98,835	4%
Other								
Debt Service	-	0	0	0	0	0	0	
Depreciation/Amortization	-	0	0	0	0	0	0	
Total Other	-	0	0	0	0	0	0	
Total Expenditures	-	0	0	2,378,333	2,378,333	2,477,169	98,835	4%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	0	0	0	0	0	0	
Use of Reserves	-	0	0	1,725,000	1,725,000	277,500	-1,447,500	-84%
Donated Infrastructure (non-cash item)	-	0	0	0	0	0	0	
Proceeds from Issuance of Debt	-	0	0	0	0	0	0	
Sale of Capital Assets	-	0	0	0	0	0	0	
Setasides - Capital Items/Revenue Bonds	-	0	0	0	0	0	0	
Transfers In	371,559	0	13,562	0	0	0	0	
Transfers Out	(6,849,599)	-2,225,223	-3,042,177	-2,225,000	-4,204,863	-277,500	1,947,500	-88%
Total Other Financing & Uses	(6,478,040)	-2,225,223	-3,028,615	-500,000	-2,479,863	0	500,000	-100%
NET	(2,844,921)	982,175	-276,568	0	-1,979,863	0	0	

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CITY OF BENTONVILLE

POLICE IMPACT FEE

	City of Bentonville							
Department:	Police Impact Department							
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	1,197,770	778,074	392,726	700,000	700,000	600,000	\$ (100,000)	-14%
Interest/Rent	16,707	71,789	103,239	55,963	55,963	82,506	\$ 26,543	47%
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	1,214,477	849,863	495,965	755,963	755,963	682,506	\$ (73,457)	-10%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	-	-	-	-	\$ -	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	-	-	-	-	\$ -	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	-	-	-	-	\$ -	--
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS		
Capital Expenditures	-	-	-	755,963	755,963	682,506	\$ (73,457)	-10%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	755,963	755,963	682,506	\$ (73,457)	-10%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	-	755,963	755,963	682,506	\$ (73,457)	-10%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	-	(31,022)	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	(31,022)	-	-	-	-	\$ -	--
NET	1,214,477	818,841	495,965	-	-	-	\$ -	--

POLICE IMPACT FEE – 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.

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CITY OF BENTONVILLE

FIRE IMPACT FEE

	City of Bentonville							
Department:	Fire Impact Department							
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	695,070	457,679	301,254	600,000	600,000	400,000	\$ (200,000)	-33%
Interest/Rent	12,492	57,776	84,949	46,990	46,990	67,316	\$ 20,326	43%
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	707,563	515,455	386,203	646,990	646,990	467,316	\$ (179,674)	-28%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	-	-	-	-	\$ -	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	-	-	-	-	\$ -	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	-	-	-	-	\$ -	--
Capital Expenditures						O&M: Exclg Sal, Ben & COGS		
Capital Expenditures	-	-	-	646,990	646,990	467,316	\$ (179,674)	-28%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	646,990	646,990	467,316	\$ (179,674)	-28%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	-	646,990	646,990	467,316	\$ (179,674)	-28%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	995,000	995,000	-	\$ (995,000)	-100%
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	371,559	-	-	-	-	-	\$ -	--
Transfers Out	-	-	(992,509)	(995,000)	(995,000)	-	\$ 995,000	-100%
Total Other Financing & Uses	371,559	-	(992,509)	-	-	-	\$ -	--
NET	1,079,122	515,455	(606,306)	-	-	-	\$ -	--

FIRE – FIRE IMPACT FEE – 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.

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CITY OF BENTONVILLE

PARKS & RECREATION IMPACT FEE

	City of Bentonville							
Department:	Parks Impact Department							
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assesments/Fines	1,550,498	1,610,289	1,602,638	1,300,000	1,300,000	1,150,000	\$ (150,000)	-12%
Interest/Rent	26,975	69,964	74,812	58,287	58,287	56,957	\$ (1,330)	-2%
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	1,577,473	1,680,253	1,677,450	1,358,287	1,358,287	1,206,957	\$ (151,330)	-11%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	-	-	-	-	\$ -	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	-	-	-	-	\$ -	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	-	-	-	-	\$ -	--
Capital Expenditures						O&M: Excl'dg Sal, Ben & COGS		
Capital Expenditures	-	-	-	858,287	858,287	1,206,957	\$ 348,670	41%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	858,287	858,287	1,206,957	\$ 348,670	41%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	-	858,287	858,287	1,206,957	\$ 348,670	41%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	13,562	-	-	-	\$ -	--
Transfers Out	(6,845,638)	(1,963,140)	(1,342,750)	(500,000)	(2,468,363)	-	\$ 500,000	-100%
Total Other Financing & Uses	(6,845,638)	(1,963,140)	(1,329,188)	(500,000)	(2,468,363)	-	\$ 500,000	-100%
NET	(5,268,165)	(282,887)	348,262	-	(1,968,363)	-	\$ -	--

PARKS – PARKS IMPACT FEE – 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.

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CITY OF BENTONVILLE

LIBRARY IMPACT FEE

	City of Bentonville							
Department:	Library Impact Department							
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	\$ -	--
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	125,674	132,806	165,310	100,000	100,000	100,000	\$ -	0%
Interest/Rent	5,604	21,201	24,351	17,093	17,093	20,389	\$ 3,297	19%
Other Income	-	-	-	-	-	-	\$ -	--
Total Revenues	131,278	154,007	189,661	117,093	117,093	120,389	\$ 3,297	3%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	-	-	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	-	-	-	-	\$ -	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	-	-	-	-	\$ -	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	-	-	-	-	-	\$ -	--
Capital Expenditures								
Capital Expenditures	-	-	-	117,093	117,093	120,389	\$ 3,297	3%
Setasides - Capital Items	-	-	-	-	-	-	\$ -	--
Total Capital Expenditures	-	-	-	117,093	117,093	120,389	\$ 3,297	3%
Other								
Debt Service	-	-	-	-	-	-	\$ -	--
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	-	-	-	-	-	-	\$ -	--
Total Expenditures	-	-	-	117,093	117,093	120,389	\$ 3,297	3%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	\$ -	--
Use of Reserves	-	-	-	730,000	730,000	277,500	\$ (452,500)	-62%
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	\$ -	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	\$ -	--
Sale of Capital Assets	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	\$ -	--
Transfers In	-	-	-	-	-	-	\$ -	--
Transfers Out	(3,961)	(172,078)	(416,831)	(730,000)	(741,500)	(277,500)	\$ 452,500	-62%
Total Other Financing & Uses	(3,961)	(172,078)	(416,831)	-	(11,500)	-	\$ -	--
NET	127,317	(18,071)	(227,170)	-	(11,500)	(0)	\$ (0)	--

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.

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CITY OF BENTONVILLE

TRANSPORTATION & STREET FUND



2025 ADOPTED BUDGET

		OTHER FINANCING			GRAND
FUND	DEPARTMENT	REVENUES	SOURCES	CAPITAL	TOTAL
Street	Street	(8,342,618)	5,975,018	2,288,500	(79,100)
	Grand Total	(8,342,618)	5,975,018	2,288,500	(79,100)

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CITY OF BENTONVILLE

CITY OF BENTONVILLE STREET FUND

	2022 Actuals	2023 Actuals	2024 Actuals (unaudited)	Original 2024 Budget	Revised 2024 Budget	2025 Adopted Budget	2024 Orig vs 2025 Adopted \$ Change	2024 Orig vs 2025 Adopted % Change
Fund Type:	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental	Governmental
Fund Classification:	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue
Fund Level:	Street Fund	Street Fund	Street Fund	Street Fund	Street Fund	Street Fund	Street Fund	Street Fund
Description	ST	ST	ST	ST	ST	ST	ST	ST
REVENUES								
Taxes	7,265,485	7,438,968	7,551,813	7,505,837	7,505,837	7,813,443	307,606	4%
Licenses & Permits	15,255	8,455	9,940	12,000	12,000	12,000	0	0%
Intergovernmental Revenue	77,678	61,999	1,833,337	0	3,004,464	0	0	
Charge for Services	51,752	113,521	41,406	31,000	31,000	20,000	-11,000	-35%
Special Assessments/Fines	1,024,280	7,774,703	3,139,095	0	3,159,295	0	0	
Interest/Rent	165,899	576,434	587,627	357,136	357,136	497,175	140,039	39%
Other Income	3,599,448	1,117	6,891	0	0	0	0	
Total Revenues	12,199,798	15,975,196	13,170,108	7,905,973	14,069,732	8,342,618	436,645	6%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,614,243	1,754,268	2,090,256	2,125,363	2,139,729	2,219,222	93,859	4%
Benefits	693,237	742,047	848,899	946,005	955,701	989,342	43,337	5%
Supplies & Materials	303,003	290,145	202,049	225,457	225,457	215,094	-10,363	-5%
Technology Maint/Minor Equipment	49,945	72,866	88,975	84,979	119,316	142,420	57,441	68%
Professional Services	90,527	80,053	68,655	188,010	188,010	714,838	526,828	280%
Property Services	474,230	627,853	555,941	531,615	643,036	1,584,892	1,053,277	198%
Other Services	42,318	56,432	75,506	89,343	89,343	109,209	19,866	22%
Utility Cost of Goods	-	0	0	0	0	0	0	
Total O&M	3,267,504	3,623,664	3,930,281	4,190,773	4,360,593	5,975,018	1,784,245	43%
Capital Expenditures								
Capital Expenditures	9,429,630	11,647,541	11,902,693	2,670,000	15,745,878	2,288,500	-381,500	-14%
Setasides - Capital Items	-	0					0	
Total Capital Expenditures	9,429,630	11,647,541	11,902,693	2,670,000	15,745,878	2,288,500	-381,500	-14%
Other								
Debt Service	-	0	0	0	0	0	0	
Depreciation/Amortization	-	0	0	0	0	0	0	
Total Other	-	0	0	0	0	0	0	
Total Expenditures	12,697,134	15,271,205	15,832,974	6,860,773	20,106,472	8,263,518	1,402,745	20%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	0	0	0	0	0	0	
Use of Reserves	-	0	0	0	0	0	0	
Donated Infrastructure (non-cash item)	-	0	0	0	0	0	0	
Proceeds from Issuance of Debt	-	0	0	0	0	0	0	
Sale of Capital Assets	-	0	5,250	0	0	0	0	
Setasides - Capital Items/Revenue Bonds	-	0	0	0	0	0	0	
Transfers In	5,000,000	0	0	0	0	0	0	
Transfers Out	-	-5,000,000	0	0	0	0	0	
Total Other Financing & Uses	5,000,000	-5,000,000	5,250	0	0	0	0	
NET	4,502,664	-4,296,009	-2,657,616	1,045,200	-6,036,740	79,100	-966,100	-92%

CITY OF BENTONVILLE

STREET FUND & STREET DEPARTMENT

[Website link](#)

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 2024

- Over 500 – 311 reported issues completed.
- 11 miles of City Streets Overlaid or Sealed
- 280 tons of asphalt used for pothole and utility cut repairs.
- 1.5 miles of ditches cleaned.
- 13.5 linear miles of crack sealing completed.
- 30,700 gallons of salt brine and 730 tons of salt/sand applied to roads.
- 26 linear feet of curb repaired.
- 513 linear feet of sidewalk repaired.
- Performed 1,049 project and permit reviews.
- Completed 437 permit inspections.

2024 Accomplishments

	2024	2023	2022
311 Concerns	>500	>800	>450
Overlay/Seal Projects (Miles)	11	12.3	13
Asphalt Repairs (Tons)	279	73	210
Crack Sealing (Linear Miles)	13.5	2.15	12
Cleaned/Cleared Ditches (Miles)	1.5	1.35	2.5
Curb Repairs (Linear Feet)	26.5	143	80
Sidewalk Repairs (Linear Feet)	513	852	525
Salt Brine (Gallons)	30894	15940	34554
Salt/Sand Applied (Tons)	731	793	789

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CITY OF BENTONVILLE





STREET DEPARTMENT

2025 Goals & Objectives

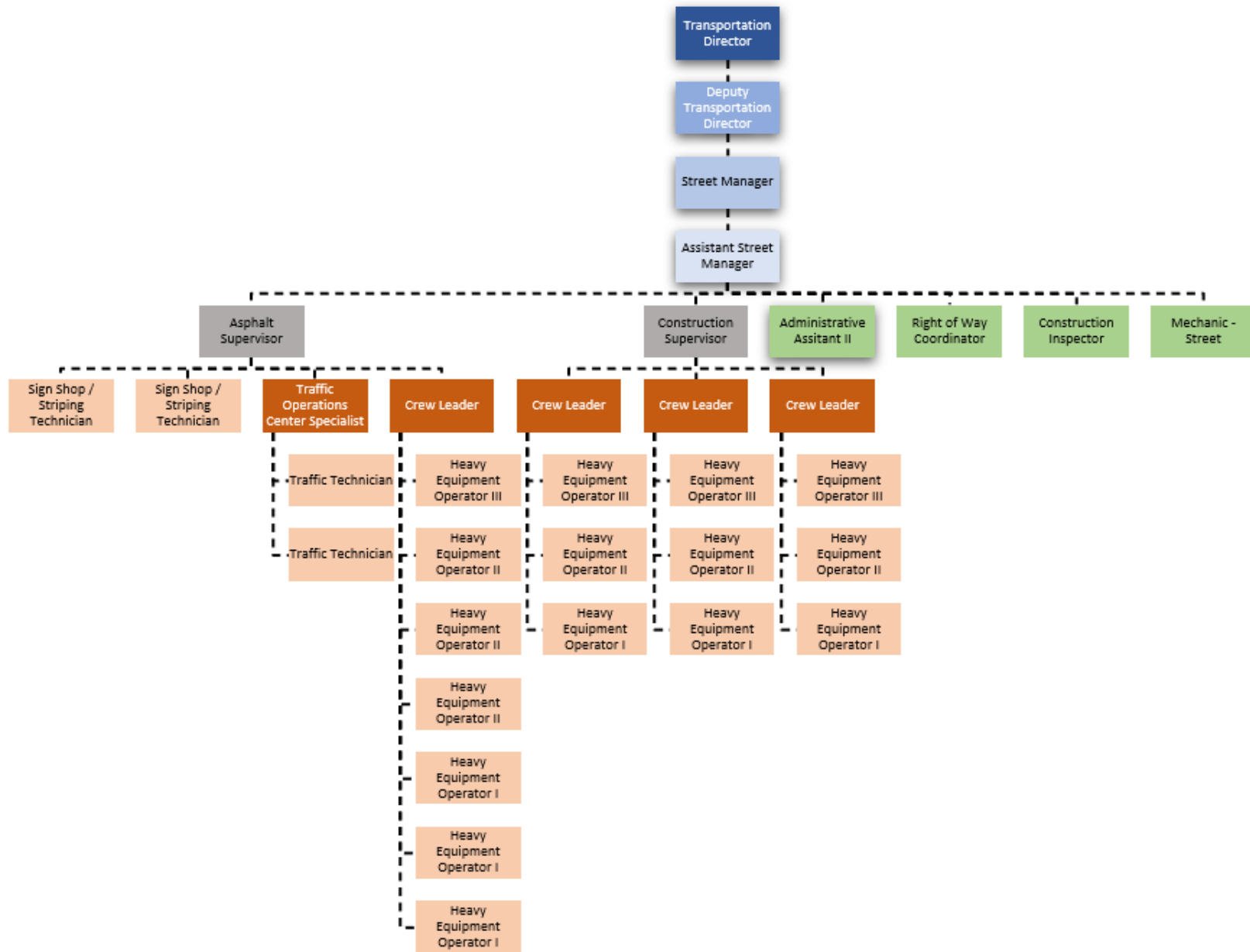
- Continue to maintain and improve city wide drainage ways.
- Maintain and improve city streets using industry wide best practices.
- Maintain and improve city sidewalk and trail infrastructure.
- Continue to support other city departments on in-house projects.
- Continue to apply cost efficient and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

Budget Summary

- Addition of 1 new Right of Way Coordinator, 1 new Sign Shop/Striping Technician and 1 position upgrade from Traffic Technician to Traffic Operations Center Specialist.
- Goal of 5 traffic lane miles of roadway paved.

Core Services & Infrastructure	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Improve traffic safety and mobility to reduce traffic congestion in the city	Number of traffic signals properly timed or frequency of recalibration				
		Number of new sidewalk miles constructed				
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Fill in your department goal that matches the City Strategic Goal	Fill this in with example of how you meet these goals				
		Fill this in with example of how you meet these goals				
Good Governance	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Projected
	Lead and enhance the public bus partnership	Increase ridership through building stronger relationships with our bus provider.				
		Average bus stop wait time, # of bus stops/routes				
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year (Est)	2025 Projected
	Fill in your department goal that matches the City Strategic Goal	Fill this in with example of how you meet these goals				
		Fill this in with example of how you meet these goals				

CITY OF BENTONVILLE



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CITY OF BENTONVILLE

DEBT SERVICE FUND



Bond Extension

[Home](#)[Public Meetings](#)[Improvement Projects](#)[FAQ's](#)[Voter Information](#)[Contact Us](#)

Bentonville Bond Extension

[WEBSITE LINK](#)

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET				
FUND	DEPARTMENT	REVENUES	DEBT	GRAND TOTAL
Debt Service	Debt Svc - Sales Tax Capital	(22,490,746)	22,490,746	-
	Grand Total	(22,490,746)	22,490,746	-

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CITY OF BENTONVILLE

CITY OF BENTONVILLE DEBT SERVICE FUND

	City of Bentonville							
Department:	Debt Svc - Sales Tax Capital Department							
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted Bud	\$ Change	% Change
Description	2022	2023	2024	2024	2024	2025	25 vs 24 Orig Bud	25 vs 24 Orig Bud
REVENUES								
Taxes	18,571,646	23,275,299	20,853,236	20,386,302	20,386,302	22,490,746	\$ 2,104,444	10%
Licenses & Permits	-	-	-	-	-	-	\$ -	--
Intergovernmental Revenue	-	-	-	-	-	-	\$ -	--
Charge for Services	-	-	-	-	-	-	\$ -	--
Special Assessments/Fines	-	-	-	-	-	-	\$ -	--
Interest/Rent	96,702	417,293	536,333	-	-	-	\$ -	--
Other Income	-	-	1,104	-	-	-	\$ -	--
Total Revenues	18,668,348	23,692,592	21,390,673	20,386,302	20,386,302	22,490,746	\$ 2,104,444	10%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	\$ -	--
Benefits	-	-	-	-	-	-	\$ -	--
Supplies & Materials	-	950	950	-	-	-	\$ -	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	\$ -	--
Professional Services	-	-	-	-	-	-	\$ -	--
Property Services	-	-	-	-	-	-	\$ -	--
Other Services	-	-	-	-	-	-	\$ -	--
Utility Cost of Goods	-	-	-	-	-	-	\$ -	--
Total O&M	-	950	950	-	-	-	\$ -	--
Capital Expenditures						O&M: Excl'dg Sal,Ben & COGS		
Capital Expenditures	-	-	-	-	-	-	\$ -	--
Setasides - Capital Items	-	(1,680,412)	-	-	-	-	\$ -	--
Total Capital Expenditures	-	(1,680,412)	-	-	-	-	\$ -	--
Other								
Debt Service	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	\$ 2,104,444	10%
Depreciation/Amortization	-	-	-	-	-	-	\$ -	--
Total Other	28,591,704	21,510,556	21,955,866	20,386,302	20,386,302	22,490,746	\$ 2,104,444	10%
Total Expenditures	28,591,704	19,831,094	21,956,816	20,386,302	20,386,302	22,490,746	\$ 2,104,444	10%
Other Financing Sources and Uses								
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	-	-	-	-	-	-	\$ -	--
Total Other Financing & Uses	-	1,680,412	-	-	-	-	\$ -	--
NET	(9,923,357)	5,541,910	(566,143)	-	-	(0)	\$ (0)	--

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. *2024 Actuals are pre year end closing entries. [More info found on pg. 56 General fund Debt.](#)

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THE APPENDIX SECTION:

CITY OF BENTONVILLE APPENDIX

2025 BUDGET CAPITAL APPENDIX

City of Bentonville		
2025 Budget		
General Fund Capital Purchases		
Department	Capital Description	Amount
Engineering	Drainage Projects	\$ 535,000
	Sidewalk Infill/Schools	\$ 1,125,000
	Survey Equipment	\$ 42,000
Engineering Total		\$ 1,702,000
Fire	Network Switch Upgrades	\$ 11,586
	Replacement SCBA Bottles	\$ 19,500
	New Stryker PowerPro2 XT cot	\$ 67,000
	Replacement 2016 Unit FM3 - 2020-34	\$ 65,000
	New Stryker/Physio Cardiac Monitors	\$ 360,000
	Fire Investigation Trailer	\$ 7,550
	Generator for St. 5	\$ 45,000
	Secured Drug Dispensing System for the Ambulance Service.	\$ 46,000
	Replacement Trail Response Bicycles	\$ 13,450
	Replace Bike Team Bicycles	\$ 11,564
	Rescue Airbags for Stabilization	\$ 14,615
Fire Total		\$ 661,265
Information Technology	Network Switch Upgrades	\$ 26,294
	Server Upgrades	\$ 25,000
	Firewall Upgrades	\$ 25,000
	AFL FlexScan FS200 OTDR	\$ 8,500
Information Technology Total		\$ 84,794
Library	Custodial floor scrubber (expansion)(CIP item)	\$ 5,125
	Capital Book and AV Collection purchases	\$ 200,000
	Processing materials for collection growth	\$ 40,000
	New, expanded bookdrop for Community Center	\$ 14,500
Library Total		\$ 259,625
Parks & Recreation	Network Switch Upgrades	\$ 14,169
	Capital Projects from Money Market Interest	\$ 220,365
	Adult Rec Center FF&E	\$ 1,500,000
	Parks Maintenance Shop Construction	\$ 2,000,000
	Lawrence Plaza Splash Pad Resurface	\$ 120,000
	Phillips Park - FF&E	\$ 100,000
	Phillips Park - Stripe/Seal (Before Opening)	\$ 75,000
	Bikeway - T1 Project	\$ 215,000
	Trail - Elm Tree 102 to 72	\$ 1,000,000
	Trail - Greenway 102 - BHS	\$ 250,000
	Trail - McCollum Trail Phase II	\$ 500,000
	Cricket Fld Improv Pitch Ext and Drainage	\$ 150,000
	CC - Pool Vacuum	\$ 8,000
	CC - Fitness Equipment	\$ 60,000
	Phillips Park - Fiber Line	\$ 39,500
	Security Cameras A St Prom & Phillips Prk	\$ 20,000
	Blower - Stand-on Debris Blower	\$ 35,000
	E-Bikes for Trails	\$ 9,000
	Field Equipment - Sport Champ	\$ 100,000
	Mower - Zero Turn 60" - 4	\$ 80,000

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CITY OF BENTONVILLE APPENDIX

2025 BUDGET CAPITAL APPENDIX

City of Bentonville		
2025 Budget		
General Fund Capital Purchases		
Department	Capital Description	Amount
(cont)	Scrubber - CC Small - 2	\$ 7,000
	Trailer - Deckover Trailer	\$ 15,000
	Trailer - Flatbed Trailer	\$ 18,000
	UTV - Bobcat	\$ 30,000
	UTV - Mule	\$ 25,000
	Vacuum - Debris Vacuum Weidman	\$ 30,000
	Welder - Portable	\$ 8,500
	Truck - 2500	\$ 60,000
	Truck - 3500	\$ 70,000
	Truck - 3500 w Dump Bed	\$ 90,000
	New Positions - Maint Worker II Phillips X 2 (Vehicle)	\$ 47,000
	New Position - Facilities Maint Tech (1/2 Year) Vehicle	\$ 56,000
Parks & Recreation Total		\$ 6,952,534
Police	Data storage system replacement	\$ 240,000
	50 MDT- Panasonic Fully Rugged	\$ 300,000
	New docks for 50 MDT's	\$ 75,000
	Car video storage	\$ 40,000
	Network Switch Upgrades	\$ 5,793
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	(1) Patrol Replacement Marked Vehicles & Uplifting- Uniform Div	\$ 57,500
	Upfitting of marked police units with emergency equipment	\$ 276,000
	Striping, tint, floor mats (14) marked cars replacement and (?) new additional units	\$ 21,000
	Trunk boxes for marked Patrol/Uniform Division Tahoes ? addition/14 replacement	\$ 28,000
Police Total		\$ 1,675,793
Public Works Maintenance	Cemetery Projects - Mausoleum roof replacement, part of CIP.	\$ 50,000
	(1) Kubota zero turn mower	\$ 21,000
	Replacement 2500 4X4 Truck with utility bed	\$ 70,000
	Cemetery Projects - Mausoleum front door replacement \$15,000.	\$ 15,000
Public Works Maintenance Total		\$ 156,000
Grand Total		\$ 11,492,012

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CITY OF BENTONVILLE APPENDIX

2025 BUDGET CAPITAL APPENDIX

City of Bentonville		
2025 Budget		
Utility Fund Capital Purchases		
Department Name	Capital Description	Amount
Electric	Easements Purchases	\$ 50,000
	General SCADA Upgrades	\$ 100,000
	Sub A Design Dwgs	\$ 100,000
	Carroll Purchases	\$ 50,000
	Overhead Primary Construction	\$ 700,000
	HWY 12 I66 Extension	\$ 500,000
	Bright Road Rebuild	\$ 500,000
	C70/C13 Rebuild	\$ 700,000
	Underground Primary Construction	\$ 2,750,000
	Meters	\$ 300,000
	Street Lights -- Lighting of Roadways	\$ 350,000
	Meter Test Set	\$ 30,000
	Technology Work Plan	\$ 40,000
	Cloud Software - Outage Management	\$ 100,000
	On-Site Servers	\$ 100,000
	Transmission T Line	\$ 4,000,000
	Network Switch Upgrades	\$ 11,000
Electric Total		\$ 10,381,000
Utility Billing & Meter	Network Switch Upgrades	\$ 6,398
	Firewall Upgrades	\$ 25,000
Utility Billing & Meter Total		\$ 31,398
Wastewater	Grinder for McKissic Lift Station Barscreen	\$ 39,900
	Barscreen Auger for McKissic Lift Station.	\$ 29,894
	Machinery & Equip Compost: Conveyors for Invesel System	\$ 40,000
	Machinery & Equip Maintenance: Stainless Steel Electrical Raceway for Lift Station	\$ 6,000
	Machinery & Equip Maintenance: Stainless Steel Electrical Cabinet for Lift Station 37 College Place and Lift Station 13 Beau Terre South	\$ 14,000
	Machinery & Equip Maintenance: Portable Doppler Flow Meter	\$ 7,500
	Machinery & Equip Maintenance: Replacement Roots Blower for Vacuum Trailer	\$ 20,000
	Install Fiber Optic Wiring during Facility Upgrade.	\$ 50,000
Wastewater Total		\$ 207,294
Sewer Rehab	SSES and identified corrections/repairs (future phases of Olsson Study)	\$ 2,000,000
	Construct Vaughn Gravity to NACA line.	\$ 1,229,520
	Manhole Rebuild, Replacement, and Lining.	\$ 85,000
	Machinery & Equip Wet Well Wizard for South LS	\$ 15,000
		\$ 3,329,520
Water	75 Hp booster pump motor replacement	\$ 10,000
	annual meter purchases	\$ 230,000
	Large AMI meters replacement and new	\$ 120,000
	District Metering Area Meters	\$ 28,000
	Emergency Connection with Rogers Water at Mt. Hebron	\$ 200,000
	Battery operated valve exerciser	\$ 6,200
	Brush Hog attachment for Skid Steer	\$ 10,000
	Network Upgrades	\$ 9,048
Water Total		\$ 613,248
Grand Total		\$ 14,562,460

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CITY OF BENTONVILLE APPENDIX

2025 BUDGET CAPITAL APPENDIX

City of Bentonville		
2025 Budget		
Street Fund Capital Purchases		
Department	Capital Description	Amount
Street	New rrfb for crosswalks	\$ 28,000
	School Zone Beacon upgrades	\$ 10,000
	Polara APS push button system upgrade	\$ 14,000
	Self Mount CCU	\$ 14,000
	Vector Camera/Radar	\$ 5,500
	New Position - Sign Truck	\$ 100,000
	Dump Truck with snow plow and spreader box pkg	\$ 350,000
	Replacement 2008 (3810-19) Case 590 Super M 4x4	\$ 200,000
	(2) Digital Message Boards Replacement	\$ 50,000
	Concrete side dump buggy	\$ 35,000
	New pickup broom skid steer attachment	\$ 12,000
	Replacement Vehicle (3810-04) 2006 Chevy 1500 4x4 129,107 miles	\$ 50,000
	Replacement of (3810-12) 2006 F- 550 Signal Bucket Truck	\$ 220,000
	Replacement Vehicle (3820-13) 2008 F-450 (Sign Truck)	\$ 100,000
	Grant matching funds.	\$ 1,100,000
Grand Total		\$ 2,288,500

CITY OF BENTONVILLE APPENDIX

GOVERNMENTAL FUNDS – PERSONNEL ADDITIONS AND UPGRADES

City of Bentonville					
2025 Budget					
General Fund - Personnel Additions					
Additions					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Library	Librarian*	\$25,615	\$15,827	\$4,955	\$46,397
Library	Library Specialist III	\$39,354	\$28,886	\$4,955	\$73,194
Library	Part Time Library Clerk IV	\$14,748	\$1,150		\$15,897
Library	Part Time Library Clerk IV	\$14,748	\$1,150		\$15,897
Library	Part Time Library Clerk IV	\$14,748	\$1,150		\$15,897
Library	Part Time Library Clerk IV*	\$7,384	\$585		\$7,969
Parks	Facilities Maintenance Technician*	\$22,959	\$13,800	\$56,700	\$93,459
Parks	Parks Maintenance Worker I	\$32,650	\$24,565	\$47,700	\$104,915
Parks	Parks Maintenance Worker I	\$32,650	\$24,565		\$57,215
Parks	Parks Maintenance Worker II	\$35,200	\$25,154		\$60,353
Parks	Parks Maintenance Worker II	\$35,200	\$25,154		\$60,353
	Total Additions	\$275,252	\$161,985	\$114,310	\$551,547
	* - July 1, 2025 Start				
Upgrades					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Accounting	Accountant to Accounting Manager	\$3,224	\$741		\$3,965
	Total Upgrades	\$3,224	\$741	\$0	\$3,965
	Total General Fund Additions and Upgrades	\$278,476	\$162,725	\$114,310	\$555,512

City of Bentonville					
2025 Budget					
Street Fund - Personnel Additions					
Additions					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Street	Sign Technician	\$38,126	\$25,915	\$100,264	\$164,305
Street	Right of Way Permit Coordinator	\$45,136	\$27,350	\$2,500	\$74,986
	Total Additions	\$83,262	\$53,264	\$102,764	\$239,291
Upgrades					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Street	Traffic Technician to Traffic Operations Center Specialist	\$3,120	\$1,117		\$4,237
	Total Upgrades	\$3,120	\$1,117	\$0	\$4,237
	Total Street Fund Additions and Upgrades	\$86,382	\$54,381	\$102,764	\$243,527

CITY OF BENTONVILLE APPENDIX

ENTERPRISE FUNDS – PERSONNEL ADDITIONS AND UPGRADES

City of Bentonville					
2025 Budget					
Utility Fund - Personnel Additions					
Additions					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Electric	Electric Technician (Locator)	\$68,274	\$32,880	\$5,000	\$106,154
	Total Additions	\$68,274	\$32,880	\$5,000	\$106,154
Upgrades					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Electric	PT to FT Administrative Assistant	\$17,056	\$23,198		\$40,254
	Total Upgrades	\$17,056	\$23,198	\$0	\$40,254
	Total Utility Fund Additions and Upgrades	\$85,330	\$56,078	\$5,000	\$146,408

CITY OF BENTONVILLE APPENDIX

IMPACT & CAPACITY FEE INDEX

ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:

bentonvillemunicipalcodeonline.com under Chapter 46 "Impact Fees"

Impact Fee Rates were updated to the Maximum Supported Fee on November 14th, 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.

Residential

Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family Detached	2.80	\$532	\$318	\$214
Single Family Attached	2.24	\$426	-	-
Multifamily	1.55	\$295	\$200	\$95

Nonresidential

Development Type	Vehicle Trips	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 Square Feet)				
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.

Residential

Development Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family Detached	2.80	\$350	\$546	(\$196)
Single Family Attached	2.24	\$280	-	-
Multifamily	1.55	\$194	\$344	(\$150)

Nonresidential

Development Type	Vehicle Trips	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 Square Feet)				
Retail	14.06	\$436	\$615	(\$179)
Office	5.42	\$168	\$233	(\$65)
Industrial	2.38	\$74	\$81	(\$7)
Institutional	5.39	\$167	-	-

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CITY OF BENTONVILLE APPENDIX

IMPACT & CAPACITY FEE INDEX

ALL IMPACT FEE ORDINANCES CAN BE FOUND ONLINE AT:

bentonvillemunicipalcodeonline.com under Chapter 46 "Impact Fees"

Impact Fee Rates were updated to the Maximum Supported Fee on November 14th, 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)
Residential (per housing unit)				
Single Family Detached	2.80	\$2,521	\$2,192	\$329
Single Family Attached	2.24	\$2,017	-	-
Multifamily	1.55	\$1,396	\$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)
Residential (per housing unit)				
Single Family Detached	2.80	\$442	\$178	\$264
Single Family Attached	2.24	\$354	-	-
Multifamily	1.55	\$245	\$112	\$133

CITY OF BENTONVILLE APPENDIX

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

Questions about the rates? Call the office at 479-271-3100, option 2 to speak with a representative.

CITY OF BENTONVILLE 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.

Questions about the rates? Call the office at 479-271-3100, option 2 to speak with a representative.

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CITY OF BENTONVILLE APPENDIX

SANITATION RATES

The sanitation service is provided once weekly for residential and small commercial service, and as scheduled for individual dumpster service. The city provides residential customers with two carts, 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, 2024)

Residential

Monthly Charge

Trash and Recycle	\$17.81
Additional Trash	\$ 8.92
Additional Recycle	\$ 0.00
Delivery Fee for	
Additional Trash	\$45.00

Commercial

Monthly Charge

Trash Cart Only	\$22.29
Recycle Cart	\$22.29
Additional Trash	\$ 8.92
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	\$54.08	\$108.16	\$162.24	\$216.32	\$270.40	\$324.48
4-Yard	\$108.16	\$216.32	\$324.48	\$432.64	\$540.80	\$648.96
6-Yard	\$162.24	\$324.48	\$486.72	\$648.96	\$811.20	\$973.44
8-Yard	\$216.32	\$432.64	\$648.96	\$865.28	\$1,081.60	\$1,297.92

Cardboard Matrix

Pick-up/Week Size: Cubic Yard	1	2	3	4	5	6
2-Yard	\$46.10	\$92.20	\$138.30	\$184.40	\$230.50	\$276.60
4-Yard	\$92.20	\$184.40	\$276.60	\$368.80	\$461.00	\$553.20
6-Yard	\$138.30	\$276.60	\$414.90	\$553.20	\$691.50	\$829.80
8-Yard	\$184.40	\$368.80	\$553.20	\$737.60	\$922.00	\$1,106.40

Questions about the rates? Call the office at 479-271-3100, option 2 to speak with a representative.

CITY OF BENTONVILLE APPENDIX

WATER AND WASTEWATER RATES

Water

(Water rates are effective with usage on or after October 1, 2024)

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	\$3.87 per 1,000 gallons
4,000 - 10,000 gallons	\$4.22 per 1,000 gallons
Over 10,000 gallons	\$5.72 per 1,000 gallons

Outside City

0 - 4,000 gallons	\$4.59 per 1,000 gallons
4,000 - 10,000 gallons	\$5.01 per 1,000 gallons
Over 10,000 gallons	\$6.81 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 - \$4.05 per 1,000 gallons

Outside City - \$4.80 per 1,000 gallons

Questions about the rates? Call the office at 479-271-3100, option 2 to speak with a representative.

CITY OF BENTONVILLE 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 - \$5.02 per 1,000 gallons
Outside City - \$5.97 per 1,000 gallons

Wastewater

(Wastewater rates are effective with bills due on or after January 1, 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

The wastewater rate includes a \$4.41 per month additional charge per water meter for customers outside City Limits.

Questions about the rates? Call the office at 479-271-3100, option 2 to speak with a representative.

CITY OF BENTONVILLE APPENDIX

MISCELLANEOUS STATISTICAL DATA

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

<u>Fire Protection</u>		<u>Wastewater</u>	
Stations	7	Meters	20,286
Uniformed Employees	128	Lift Stations	62
		Avg Daily Flow (Gallons)	3,129,000
		Miles of Sewer Line	586
<u>Police Protection</u>		Sewer Manholes	6877
Stations	1		
Sworn Officers	102		
		<u>Public Education System</u>	
<u>Parks and Recreation</u>		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		
Swimming Pools/Splash Parks	5	<u>Building Permits</u>	
Ice Rink	1	<u>Year</u>	<u>Number</u>
Indoor Recreation Center	2	2024	1354
Dog Parks	3	2023	1660
Lit Regulation Cricket Field	1	2022	1481
Lit Outdoor Pickleball courts	8	2021	1562
Bike/ped tunnels	6	2020	1797
(addl under construction)	6	2019	1750
		2018	1732
		2017	1562
<u>Streets</u>		2016	1471
Miles City Roads and Streets	313	2015	1375
Traffic Signals	59	2014	1227
		2013	1225
		2012	1253
<u>Water</u>			
Meters	24,898		
Irrigation Meters	4,388		
Beaver Water Pumping		<u>Benton County - Rate of Unemployment</u>	
Capacity (Gallons)	150,000,000 GPD	<u>Year</u>	<u>Rate</u>
		Dec-24	3.4
Pumping Capacity to		Dec-23	2.3
Bentonville	26,500 GPD	2022	2.1
Average Daily Use (Gallons)	18,000,000 GPD	2021	3.5
Storage Capacity	12,500,000	2020	3.5
Miles of Water Lines	373	2019	2.3
Fire Hydrants	3,602	2018	2.6
		2017	3.1
		2016	2.6
<u>Electric</u>		2015	3.4
Meters	27,802	2014	3.9
Substations	9	2013	4.4
Miles of Distribution Lines	1555		

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CITY OF BENTONVILLE 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.

Population, Census, April 1, 2020	54,164
Population, Census, April 1, 2010	35,301
Age and Sex	
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%
Race and Hispanic Origin	
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%
Population Characteristics	
Veterans, 2015-2019	1,939
Foreign born persons, percent, 2015-2019	15.5%
Housing	
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
Families & Living Arrangements	
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%

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CITY OF BENTONVILLE APPENDIX

CENSUS DATA (CONTINUED)

Computer and Internet Use	
Households with a computer, percent, 2015-2019	94.1%
Households with a broadband Internet subscription, percent, 2015-2019	72.3%
Education	
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%
Health	
With a disability, under age 65 years, percent, 2015-2019	5.2%
Persons without health insurance, under age 65 years, percent	6.0%
Economy	
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
Transportation	
Mean travel time to work (minutes), workers age 16 years+, 2015-2019	17.0
Income & Poverty	
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%
BUSINESSES	
Businesses	
Total employer establishments, 2019	
Total employment, 2019	
Total annual payroll, 2019 (\$1,000)	
Total employment, percent change, 2018-2019	
Total nonemployer establishments, 2018	
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
GEOGRAPHY	
Geography	
Population per square mile, 2010	1,128.3
Land area in square miles, 2010	31.29


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
CITY OF BENTONVILLE 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.

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CITY OF BENTONVILLE 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.

ADFA: 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.

CITY OF BENTONVILLE 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.

CITY OF BENTONVILLE 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.

COGS: Cost of Goods Sold. The Purchase cost of Electric, Water, Sewer goods.

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.

CITY OF BENTONVILLE 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

FASB: Financial Accounting Standards Board

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.

CITY OF BENTONVILLE APPENDIX

GLOSSARY (CONTINUED)

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.

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.

CITY OF BENTONVILLE APPENDIX

GLOSSARY (CONTINUED)

G

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

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.

I

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.

CITY OF BENTONVILLE APPENDIX

GLOSSARY (CONTINUED)

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.

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.

Major funds: All of the City of Bentonville funds are Major funds.

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.

NAICS: The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments.

Non-Major Funds: City of Bentonville does not have any non-major funds.

O

O & M: Operations and Maintenance.

CITY OF BENTONVILLE APPENDIX

GLOSSARY (CONTINUED)

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.

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.

PCA: The PCA is the leveling cost of electricity, A factor that is either added or subtracted from rate-payers bills based on the cost of fuel in the production of electricity.

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 ~~or~~ 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.

CITY OF BENTONVILLE APPENDIX

GLOSSARY (CONTINUED)

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.

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.