



2026 ANNUAL BUDGET BOOK

JANUARY 1 – DECEMBER 31

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BENTONVILLE AT A GLANCE

CITY OF BENTONVILLE, ARKANSAS



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		

Visit our website at Bentonvillear.com

Note: after June 30,2026 all of the city's .com links will be updated to .gov to comply with federal regulations.

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BENTONVILLE AT A GLANCE

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, 2025. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bentonville
Arkansas**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

The award is valid for a period of one year only. We believe our current 2026 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 providing best practices, professional development, resources, and practical research for more than 22,500 members and has served the public finance profession since 1906.

**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 at the first meeting in November budget to be adopted in December. The 2026 budget was adopted on November 25th, 2025*

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BENTONVILLE AT A GLANCE



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.

[LEARN MORE](#)

We welcome you to watch the City of Bentonville Annual State of the City Presentation in this [link](#) where we recapture the 2025 Year-end highlights of the city.



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BENTONVILLE AT A GLANCE

THEN



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 region that was part of the 1803 Louisiana Purchase. In November 1837, a site was designated as the county seat for Benton County and named in honor of Senator Thomas Hart Benton of Missouri, who advocated for Arkansas's admission as a state. Bentonville, named after the county, became the county seat. From a population of just 30 in 1838, the city grew to 500 by 1860.

During the Civil War, all but twelve buildings in Bentonville were destroyed by fire. The main structures around the downtown square were rebuilt between 1875 and 1888. Bentonville was incorporated as a town in January 1873. By 1900, the city had a municipally owned light and water plant and was developing a sewer system. A telephone company and school system were also in place.

Before the Civil War, Bentonville's economy relied on cotton, hogs, cattle, and mules, supported by three cotton gins and a tobacco factory. Apples gained commercial importance with the arrival of the railroad in the 1860s, and Benton County was credited by the U.S. Census Bureau with having the largest number of bearing apple trees of any county in the United States for several decades. Major industries included apples, strawberries, peaches, railroad ties, mine props, horses, mules, hardwood for wagon spokes, lime, grain, and produce.

By the 1930s, poultry and dairy replaced fruit as the region's primary cash crops—a trend that continues today. From the 1930s onward, Bentonville transformed from an agricultural community into a thriving business and tourism hub. A pivotal moment came in May 1950 when Sam Walton opened Walton's 5 & 10 on the Bentonville Square. Today, Walmart is the largest company in the world by revenue and ranked No. 1 on the Fortune 100 list in 2023.

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BENTONVILLE AT A GLANCE

NOW

Bentonville, located in the northwest corner of Arkansas, serves as the county seat of Benton County and spans nearly 34 square miles. Known for its strong economy, cultural attractions, and exceptional quality of life, Bentonville continues to experience rapid growth. The city's unemployment rate of 2.7% in 2025 remains well below state and national averages, supported by major employers such as Walmart, Sam's Club, Northwest Arkansas Community College, and the City of Bentonville. Recent developments include Walmart's new 350-acre headquarters campus and a \$700 million healthcare facility scheduled to open in 2028.



Bentonville is also home to world-class cultural institutions like Crystal Bridges Museum of American Art and The Momentary, attracting hundreds of thousands of visitors annually. With abundant recreational opportunities, a thriving business environment, and expanding educational resources, Bentonville stands as a dynamic hub for residents and businesses alike.

Fayetteville, a city located 25 miles south of Bentonville, is the county seat of Washington County and home to the University of Arkansas. According to the 2020 Census, Fayetteville has a population of 93,949. Between Bentonville and Fayetteville lie the cities of Springdale (population 84,161) and Rogers (population 69,908). To the north, Bella Vista offers seven lakes, five regulation 18-hole golf courses, two nine-hole courses, tennis facilities, and other recreational amenities, with a population of 30,104. The region is also known for excellent hunting, fishing, camping, hiking, and mountain biking opportunities.

Bentonville hosts several major companies, including the headquarters of Walmart and Sam's Club. Neighboring communities are home to Tyson Foods and J.B. Hunt. Numerous vendor firms have established a presence in Bentonville, drawn by its attractive business environment. The Northwest Arkansas National Airport, located just southwest of Bentonville, opened in 1998 and has played a significant role in the area's continued growth.

In January 2025, Walmart opened its new headquarters, a 350-acre campus that had been in development since 2019. This expansion is expected to bring approximately 31,000 people to Bentonville for work and visits. That same year, plans were announced for a \$700 million healthcare campus, a partnership between Mercy Hospital and the Alice L. Walton Foundation. Scheduled to open in 2028, the facility will specialize in cardiac care and serve as a regional specialty hospital. And a STEM-focused university has been announced with an inaugural class of 2029 on the site of the former Walmart Home Office.

Bentonville is also home to cultural landmarks such as Crystal Bridges Museum of American Art, The Momentary, and the Alice Walton School of Medicine. In 2023, Crystal Bridges welcomed nearly 785,000 visitors, ranking among the top 100 most visited museums worldwide. The city has become a destination for its extensive mountain biking trails, vibrant parks, community events, and exceptional dining experiences.



Community Engagement:

Click on Circle Links

Spirit of
Bentonville
Awards

Recorded City
Council , Finance
Committee, &
Utility Board
Meetings

Mayor's
Community
& Youth
Council

Community
Programs: Public
Arts Advisory &
Tree & Landscape
Committees

Library, Parks
& Airport
Advisory
Boards

Coffee
with the
Mayor

Great
Neighborhood
Partnerships

Citizen's Police
Academy, Woman's
Self Defense Class,
Shop w a Cop,
National Night out

Fire
Prevention
School
Education

Community
Planning &
Economic
Development

BENTONVILLE AT A GLANCE

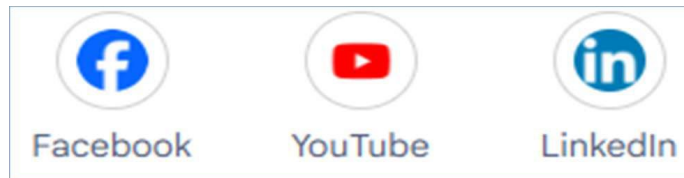
Citizen Connections:

City of Bentonville Official Website [Bentonville, AR | Official Website](http://www.bentonvillear.com)

City Newsletters <https://www.bentonvillear.com/554/City-Newsletters>



SOCIAL MEDIA



[HTTPS://WWW.FACEBOOK.COM/BENTONVILLEGOV/](https://www.facebook.com/BentonvilleGov/)

[HTTPS://WWW.YOUTUBE.COM/@CITYOFBENTONVILLEARKANSASG5096](https://www.youtube.com/@cityofbentonvillearkansasg5096)

[HTTPS://WWW.LINKEDIN.COM/COMPANY/CITY-OF-BENTONVILLE/](https://www.linkedin.com/company/city-of-bentonville/)

INTERACTIVE MAP

Bentonville Featured Maps

Public data

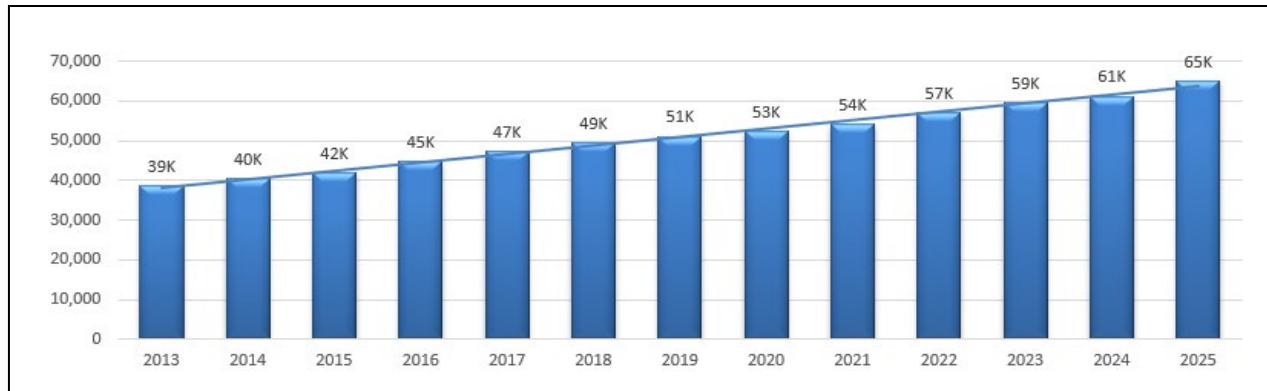


[HTTPS://BENTONVILLEAR.MAPS.ARCGIS.COM/HOME/INDEX.HTML](https://bentonvillear.maps.arcgis.com/home/index.html)

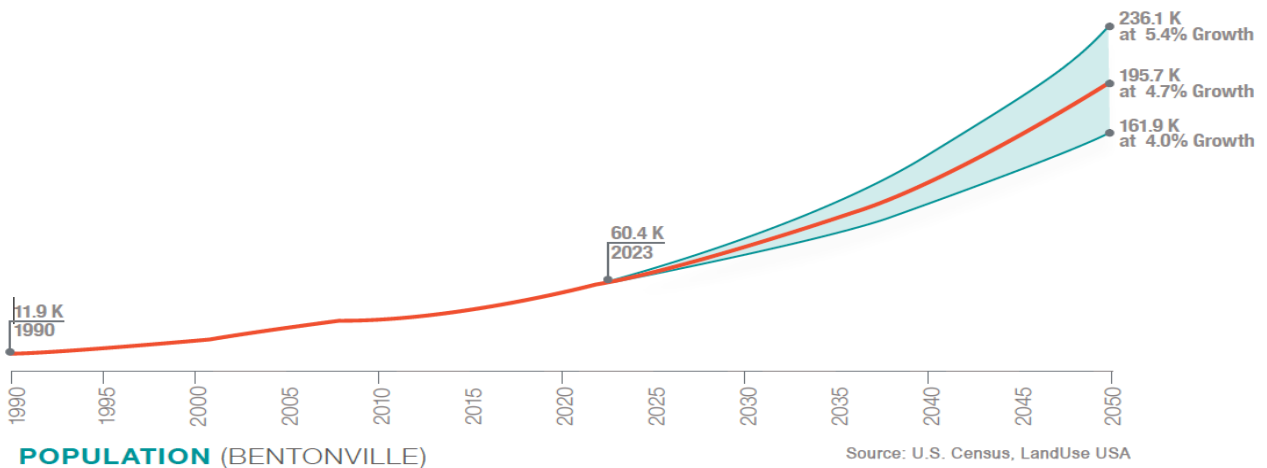
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BENTONVILLE AT A GLANCE

BENTONVILLE'S POPULATION GROWTH The City's population growth has averaged about 4% 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.) 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. 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: [250-252](#).

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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
- 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 65,000 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 by 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.

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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. In 2025 the A Street Promenade opened extended a pedestrian only crosswalk and connecting the city's Quilt of Parks on the downtown square.

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



Bentonville Public Works Department located on 3200 SW Municipal Drive,

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

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. In 2024 The compost facility was updated with new mechanical in-vessel technology. This replaced the old windrow process. Bentonville is the first city in the state of Arkansas to utilize mechanical in-vessels to compost biosolids.

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BENTONVILLE AT A GLANCE



DISTRICT COURT

1000 SW 14th Street

Hours

City Administration Building

1000 SW 14th St
Monday - Friday
8 a.m. - 4:30 p.m.

Drive-thru

1000 SW 14th St
Monday - Friday
8 a.m. - 4:30 p.m.

ADMINISTRATIVE SERVICES BUILDING

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

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.

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

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BENTONVILLE AT A GLANCE

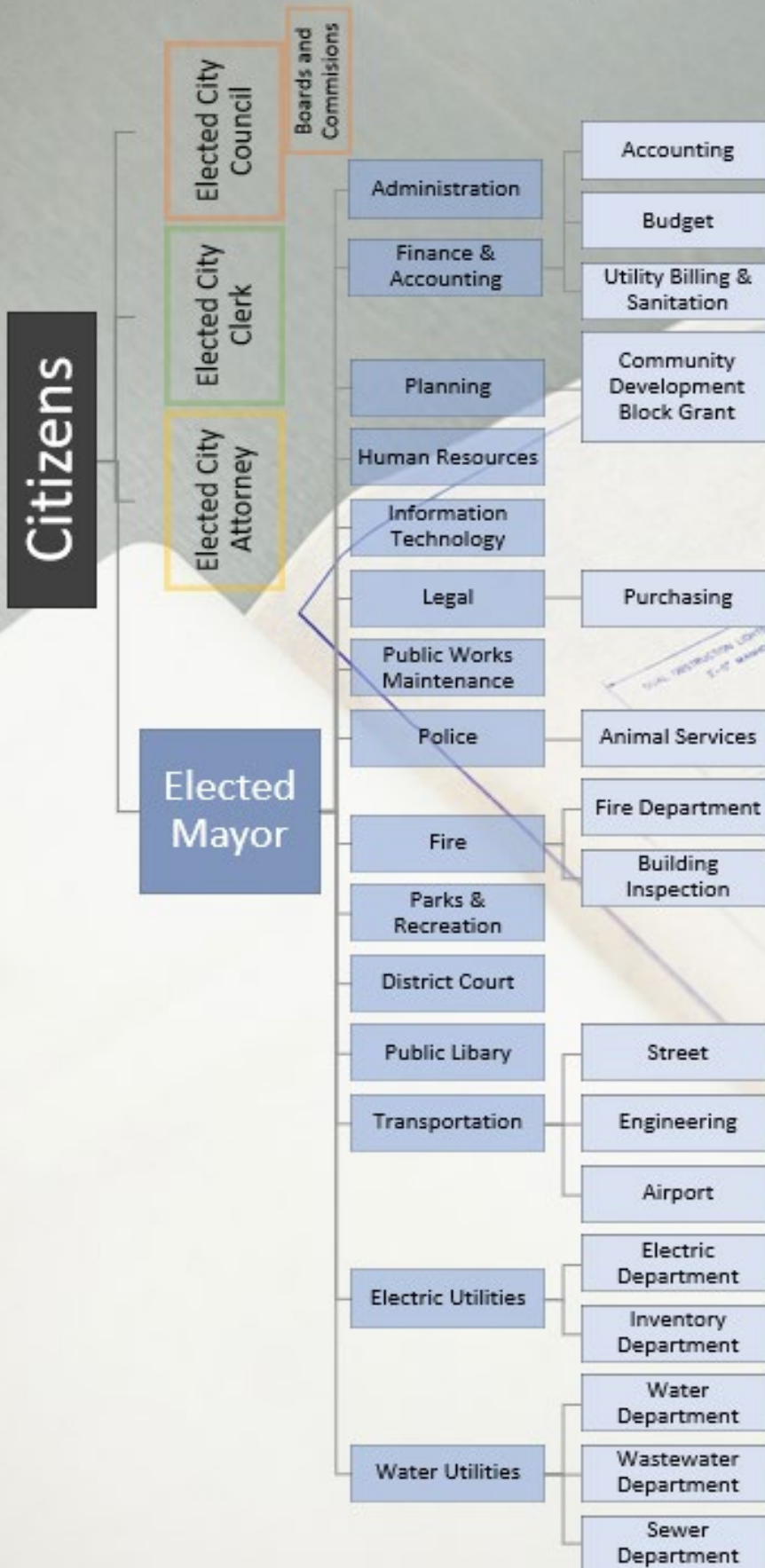
MISCELLANEOUS STATISTICAL DATA

Incorporated – January 1873
Form of Government – Mayor/Council
Area – 34 square miles

Parks and Recreation		Fire Protection		
Parks Acreage	1,100	Stations	7	
Number of Parks	24	Uniformed Employees	135	
Number of Trails	80	Civilian Employees	11	
Baseball/Softball Fields	22	Police Protection		
Soccer Fields/Football Fields	40	Stations	1	
Tennis Courts	30	Sworn Officers	105	
Basketball Courts	5	Building Permits		
Swimming Pools/Splash Parks	5			
Ice Rink	1	Year	Number	Value
Indoor Recreation Center	2	2025	1572	610,497,963
Dog Parks	3	2024	1354	380,534,955
Lit Regulation Cricket Field	1	2023	1660	615,840,334
Lit Outdoor Pickleball courts	8	2022	1481	766,583,022
Bike/ped tunnels	6	2021	1562	1,117,303,480
(addl under construction)	6	2020	1797	529,200,000
Streets		Population		
2024 Miles City Roads and Street	313	Year	% incr	
Traffic Signals	69	2025 est	6%	65,089
		2024 est	3%	61,165
Water		2023 est	4%	59,471
Meters	26,505	2022 est	5%	57,085
Irrigation Meters	4,705	2021 est	0%	54,164
Beaver Water Pumping		2020 Census		54,164
Capacity (Gallons)	150,000,000 GPD	Benton County - Unemployment Rate		
Pumping Capacity to		Year		Rate
Bentonville	28,000,000 GPD	2025		2.7
Average Daily Use (Gallons)	19,800,000 GPD	2024		3.4
Storage Capacity	12,500,000	2023		2.3
Miles of Water Lines	381	2022		2.1
Fire Hydrants	3,737	2021		3.5
		2020		3.5
Electric		Public Education System		
Meters	29,931	Elementary		13
Substations	9	Middle		5
Miles of Distribution Lines	1611	Junior High		4
Wastewater		High School		2
Meters	21,073	Teacher/Student Ratio		1:15
Lift Stations	62	Enrollment		19,979
Avg Daily Flow (Gallons)	3,127,000	District Covers		142 Sq Miles
Miles of Sewer Line	326	Operating Budget 24-25		\$254.8M
Sewer Manholes	7252			

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City of Bentonville Organization Chart 2026



CITY OF BENTONVILLE BUDGET SUMMARY

SCHEDULE OF KEY PERSONNEL

POSITION	NAME	PHONE
Mayor	Stephanie Orman	479-271-5966
Communications Manager	Michael McCranie	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	Jerry Walls	479-418-7138
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 Agent	Tayna Moore	479-418-8654
Transportation Director	Dan Weese	479-254-2024
Deputy Director	Ellen Norvell	479-271-5993
Street Manager	Daniel Clardy	479-271-3130
City Engineer	Jarrod Brightwell	479-271-3168
Public Works Executive Director	Vacant	479-271-6720
Water Utilities Director	Preston Newbill	479-271-3140
Water Utilities Deputy Director, O&M	Donnie Schmidt	479-271-3140
Water Utilities Deputy Director, Tech Serv	Beau Thompson	479-271-3140
WRRF Deputy Director	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



November 25, 2025

Dear City Council Members,

As we prepare for the year ahead, I am pleased to present the proposed 2026 City Budget for your review and approval. This year, our focus has been on strengthening operations through deliberate planning, improved organization, and greater efficiency - maximizing our resources and partnerships while fostering continued growth supported by strong employment opportunities and the exceptional quality of life that attracts people to Bentonville. These efforts extend into the 2026 budget.

Bentonville's rapid growth continues to bring both opportunity and added pressure on our services, infrastructure, and long-term capital needs. These demands are further shaped by higher-than-expected state-allocated rebates, which continue to place real pressure on our available revenues. In response, we focused this year on a disciplined, coordinated approach to managing growth while protecting core services. The 2026 budget takes a careful and strategic approach to using our existing resources by prioritizing essential services, eliminating redundancies, improving coordination, and ensuring every dollar has a clear purpose. This approach allows us to maximize taxpayer dollars in every department while continuing to deliver an exceptional quality of life for our community.

A central focus of this year's proposal is our water and sewer utility infrastructure. The budget emphasizes proactive maintenance, improved monitoring tools, and stronger coordination among utility and public works teams to reduce water loss and support long-term system reliability. Public safety also remains a core priority. The 2026 budget includes the addition of two new police officers, reflecting our continued commitment to maintaining a safe community as our population grows. Beyond prioritizing safety, this budget strengthens our commitment to improving traffic flow and connectivity - two of the most pressing challenges facing our rapidly growing city - while also expanding park space that enhances residents' quality of life. We are fortunate to have generous private partners whose investments make many of these park improvements possible and who share our dedication to building a vibrant, well-connected community. Data consistently shows that these partnerships help us achieve valuable community gathering places and deliver long-term economic benefits to the city.

This budget also advances critical drainage projects to ensure that effective stormwater management remains a top priority as our city grows. Additionally, it includes a 3.5% COLA to ensure we maintain our incredible staff and their compensation remains competitive within the region.

CITY HALL • 305 SW A STREET • BENTONVILLE, AR 72712 • (479) 271-3112
• www.bentonvillear.com •

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CITY OF BENTONVILLE BUDGET SUMMARY

The 2026 budget is guided by three principles. First, prioritized long-term planning has aligned departmental goals and improved forecasting for operations, maintenance, and capital needs. Second, improved organization has allowed us to streamline workflows and, where practical, combine roles to reduce overall headcount while creating more efficient, versatile positions. Third, increased efficiencies are being achieved through optimized use of existing assets, expanded technology and data-driven decision-making, improved service delivery and performance tracking, and a focused effort to address top resident concerns as efficiently as possible.

Our commitment to delivering a balanced budget through responsible stewardship of taxpayer dollars remains strong. By taking a resource-conscious approach and prioritizing essential infrastructure, public safety, traffic management, and community amenities, we are better positioned to manage financial fluctuations without compromising the quality of life our residents expect. This forward-looking strategy supports a resilient, sustainable, and well-prepared Bentonville.

Our focus on planning, organization, and efficiency is an investment in the city's future. Thank you for your insightful review and valuable feedback on the 2026 budget, as well as for your continued dedication and service to our city.

All My Best,


Mayor Orman

For a complete review and recap of the 2025 in Review Please watch our State of the city reading:



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CITY OF BENTONVILLE BUDGET SUMMARY

A Message from the Assistant Finance Director

Economic Context: (2025-2026)

2025 was full of new surprises. The Nation welcomed a new presidential leader that instituted steep tariffs and regulations. The focus was to shift purchasing decisions toward domestically weighted alternatives. Many items, such as steel, aluminum, copper and pharmaceuticals, as well as broad tariffs on imports from specific countries became less predictable for producers, and importing these items increased price from 10-50%. Household budgets were also strained by increased layoffs and rising costs for housing, utilities, and food, forcing many families to reduce discretionary spending.

Our city relies heavily on sales tax as its primary source for income and debt funding to fund our government. Changes in spending habits coupled with some untimely and unexpected large sales tax rebates for infrastructure investments tremendously challenged our 2025 budget assumptions. Fortunately, additional building permit revenues, interest earnings, and budget savings from the hiring freeze and reduced expenses kept the city budget balanced and reserves intact.

Our utility services faced different challenges in 2025 with growing water leaks and closed basins due to capacity issues. In 2025, a concerted effort was made to reduce the 50% water loss issue. This resulted in doubling water rates to raise \$12M to fund repairs. Over 1.2K leaks were repaired and 2.5k lines were replaced, with efforts continuing into 2026 to address water leaks. Also, by the end of 2025, the city adopted its first ever public/private partnership to fund additional sewer and wastewater facilities to accommodate additional growth. This \$239M line of credit will provide the city with the funding to expand its utility capacity to welcome new development

Despite the challenges of 2025, the city continued to grow as a hub for employment opportunities, new infrastructure and tourism.

In response to the 2025 sales tax shortage, the 2026 budget was prepared with heightened fiscal caution. While no budget forecast is 100% certain or guaranteed, we vetted our revenue estimates diligently and prioritized the line-item expenses to essential budget needs only. For a second year in a row, adding new staffing was discouraged and, in some departments, staffing was reduced or restructured.

Bentonville City Public Investments



A Street Promenade and Phillips Park upgrades



Quilt of Parks (links six downtown parks via bike/pedestrian connectivity)



8th Street Gateway Park (under construction; completion 2026)



Senior Downtown Activity Center (completion 2026)



Transit: Free citywide routes, low-cost ADA service, and new bus shelters

Fund	FY2026 Adopted
General Fund	\$89,169,362
Street Fund	\$8,430,841
Utility Fund	\$171,168,907
Impact & Capacity Fund	\$2,964,600
Debt Service Fund	\$20,125,878
All Funds Total	\$291,859.588

The 2026 Budget was presented to the public & city council in a recorded [all-day budget workshop on Nov 7th](#) with opportunities to discuss during the following Monday, Nov 10th's committee of the whole and November 25th. The result increased the Street transit budget to provide bus shelters and additional ADA service areas.

The Mayor and City Council praised our efforts to reduce the budget and adopted the 2026 balanced budget on November 25th, 2025.

Sincerely, Heather Delhagen
Assistant Finance Director, Budget & Grants

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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 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

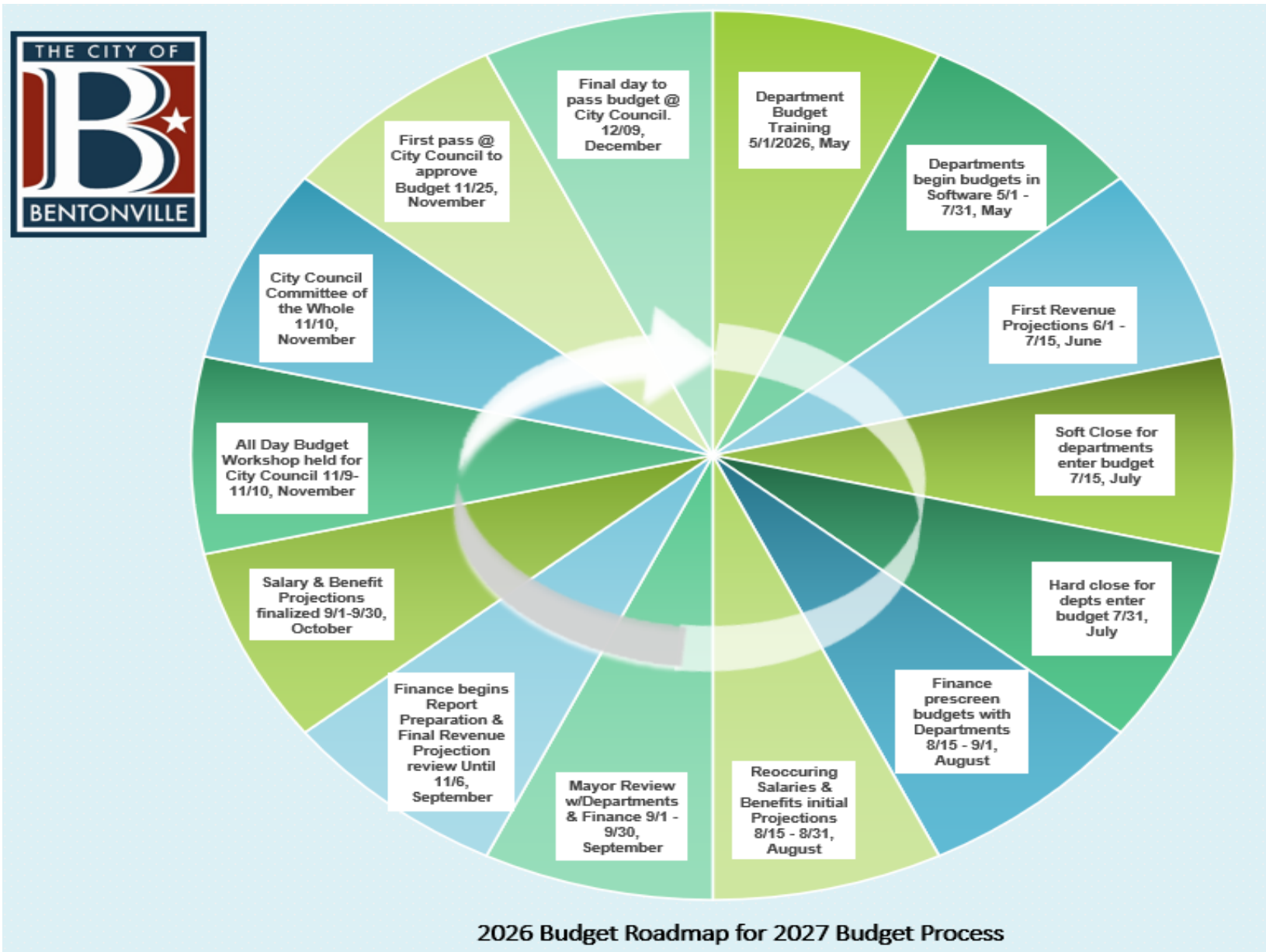
REVENUE & EXPENSE EXPLANATION BY CATEGORY

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 turnback, 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

2027 BUDGET SCHEDULE

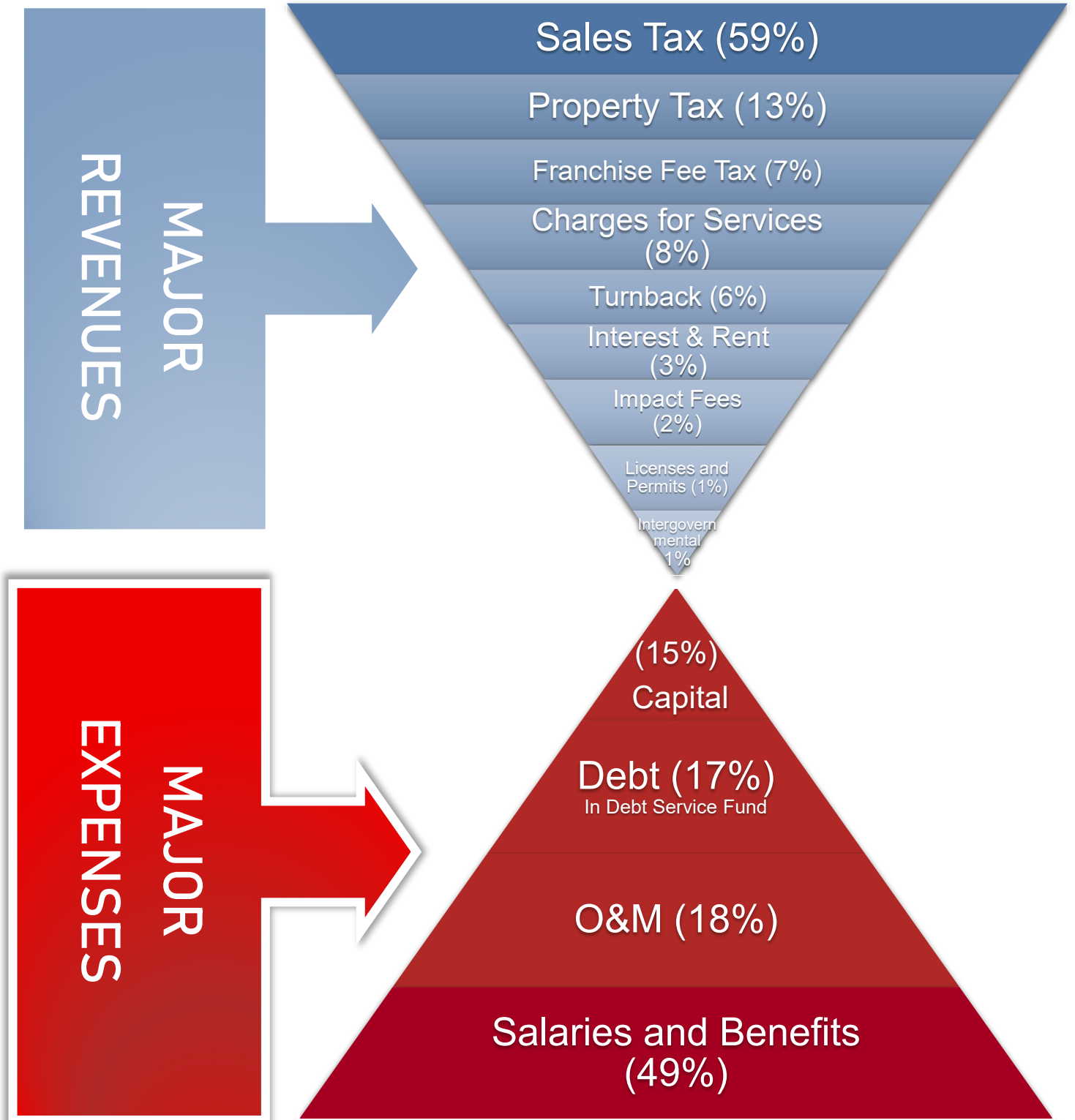


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MAJOR REVENUES AND EXPENSE SECTION:

GOVERNMENTAL FUND

Includes: General, Street, Impact and Debt Service Funds



2025 CITY HIGHLIGHTS

The City of Bentonville bustled with excitement all year long. With the opening of the new Walmart Home office Campus, the city saw an influx of daytime population. Infrastructure growth halted when 4 of 7 basins were closed due to lack of capacity. Once the city was able to secure a path forward, which included balancing the new growing sewer capacity needs, with additional funding, a repayment development fee, our departments could now leverage the new anticipated growth with a solid plan.

The city also struggled through financial challenges in 2025. By year-end the city faced an unexpected loss of approximately \$5.7M in sales tax revenue, primarily due to the timing of state rebates refunded to taxed entities during the year for deductible tax reasons. To address the shortfall in the 2025 budget, the City implemented a hiring freeze and reduced nonessential expenditures in order to maintain a balanced budget and preserve reserve contingencies.

We also scaled back our 2026 sales tax forecast to a more levelized baseline expectation and again reduced operating budgets and capital spending. Sales taxes make up 79% of the City's General Fund Revenues. The General fund is the operating fund for general city departments and their programs/services, such as public safety, recreation, and general government. We do not budget for programs as some cities do, instead, we set a budget for each department and they run their respective programs within. The rationale is that the departments hold the internal knowledge of what is needed, when they can stretch an asset's replacement, and what larger needs they can stagger between different years. Finance holds the departments to their budget planning and spending by encouraging reductions in budget redundancies and asset replacement policy minimums. Budget reports are accessible ad hoc within departments and distributed quarterly along with cash flow, and dashboard reports to city council.

The annual budget goes through multiple reviews before it gets presented for adoption, but it is a culmination of the various discussions between the mayor, the city council and the city staff collectively. These publicly held discussions are recorded and are available for public to view on the city's agenda website. Preceding the city council meeting, a finance committee is also held, to openly discuss financial details, and/or informational details of financial reports and upcoming agenda items or current year budget adjustments.

The city operates an annual budget beginning in January and adopts a balanced budget prior to December 31st of the preceding. The budget details are put together by the departments and reviewed with the Finance Director, Human Resources, and the Mayor before being presented on a separate day long Budget Review Day around November to city council and members of the public.

The Budget review day is also recorded, open for the public to attend, where each department showcases their presentation of the new budget requests. Time is allotted for questions and inquiries, and/or is open to discuss at subsequent committee of the whole meetings or finance committees. For more information on our budget policy, see the policies section adjacent to the appendix at the end.

Budget Highlights: BUDGET INFLOWS

What revenue does the city run on?

The city most 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 portion from our Parks Recreational Programs and recovered Ambulance service charges, as well as interest earned and building permit fees.

Sales Tax:

Sales Taxes are the main source of income for the general fund, making up more than 79% of all 2026 general fund revenue, and 100% of our debt service bond payments. The 2% sales tax is split between our general and debt service funds. For budget year 2026, we budgeted our 2% City sales tax at \$50M and additionally, \$17.5M from a 1% County. We believe this to be our baseline for sales tax revenues for 2026. Reductions in retail and wholesale trade sales tax categories suggest varying shifts between consumer purchases and additional building & infrastructure growth. While the city was optimistic to receive additional sales tax activity with an influx of daytime visitors due to the opening of the [New Walmart Home Office campus](#) in 2025 and increased tourism, it did not go as anticipated. The 2025 sales tax budget was drastically reduced when the city incurred the largest, unexpected rebate to hit in the history of the city and state of Arkansas. The average annual rebates the city receives is \$7.2M, yet in just one month, April 2025 we received a \$4.2M rebate that we ever encountered. This significantly reduced our sales tax revenue expectations and immediately put us behind budget. Instantly, the city began evaluating the potential financial loss of revenue and developed an action plan to protect our 2025 budget plan. It forced us to make the difficult decision to institute a hiring freeze, and to restrict unnecessary travel and training, as well as postponed projects and capital spending. We projected our sales tax in 2025 to a \$4M gain or 7.9% increase in lieu of the 10-year average of 10.7%, but instead of reaching our \$56M budget we ended the year at \$50.3 Million, or a 3% decrease year over year.

The city's 1% County sales taxes were forecasted in 2025 at an 10% increase, and similarly were affected by the large, unexpected rebates affecting it and it landed at a 2% increase or \$400K over 2025.

Unfortunately, it is becoming more challenging to predict when rebates related to infrastructure growth can be offset across years when revenue is already received. Arkansas State tax laws for local sales taxes allow entities to have up to 1 year to claim a rebate (refund) of qualifying sales or longer if a tax return is held up in state audit making all Arkansas Cities' budgets vulnerable to the unforeseen variations in their budgets, stemming from future local sales tax rebates. To change this process, would require a change at the legislative state level.

Some cities monetize their revenues to their population to compute value. However, with so many unknown variables it would be misleading to assume that only Bentonville residents pay sales tax, when our daytime population increases by more than a third each day, and the rapidly growing business infrastructures contribute largely to our sales tax resource.

Property Tax:

With a 2026 budget of \$14.6M, property taxes are another important General and Street Fund revenue source. They make up 13%, or \$11.4M of the General Fund revenues and 37% or \$3M of Street Fund revenues. Our Year over Year averages range from 1% to 12% for collections. We forecasted the 2026 budget in line with an 8.8% increase from the Year end 2025 actuals. Property Taxes have their own challenges. The city already set the max millage rate it can charge, 5 Mills. Taxes vary in times of economic hardship, where taxes can become delinquent and paid in a subsequent year, or a property once appraised higher, can get a reduced assessment when tax abatements lowering property assessments are approved. These can cause changes in the collections and anticipated revenue forecasts for the year. Collections Counties have the ability to take a collection fee from our taxes for the Assessors, Treasurers, and Controllers office. The state of Arkansas currently helps counties offset property taxes for residents whose primary residence is within the county with the homestead exclusion appropriations. This is a credit to the tax payors, and a pass-through reimbursement for the counties to

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

use and distribute among its cities, but it is dependent on the state to re-appropriate annually. Despite all these challenges, we budgeted our 2026 property taxes to reflect the continued growth within our city.

Turnback Tax:

State turnback refers to the process by which the State of Arkansas returns a certain portion of their revenues to cities. The amount is distributed on a per capita basis by the 2020 Census. Our turnback dollars are allocated between General and Street funds. State turnback accounts for 6% of our 2026 forecast of \$6.8M. Restricted turnback in fire, police and streets account for 88% of all turnback revenues at \$5.9M, while the remaining 13%, or \$844k can be utilized on general fund operating expenses in the 2026 Budget. Our 2026 budget for all turnback is a conservative 3% increase over 2024 and 6% less than our 10-year average growth of 9%. We have seen additional reductions from the state being taken in turnback these recent years for property tax reappraisals, a state self-funded cyber security program, and for bonds. The city is working hard to learn more details about why the reductions are occurring and if we can expect to see more state-run programs that reduce our turnback dollars. Often these funds come from a classification of state "special revenue funds" with multiple funding sources, and limited public knowledge available.

Interest:

In the spring of 2023, We began investing our reserve funds in money markets that yielded higher interest rates. We continued this investment profile again in 2025, earning approximately \$7.9M in interest revenue in General, Street and Utility funds. This far outweighed our original budget of \$5.6M in interest revenue earning \$2.3M above our forecast and increased the respective reserve funds.

Other Fees:

Another strong indicator of growing city is found when Building Permit Fee, and Fire and Police impact fees continue to rise. Because fees are based on cost of the project, it is also a challenge to budget. However, the sharp increase during 2025 is a good indication of future infrastructure investments coming to our city.

Parks Recreation and Ambulance Fees have also been increasing; however, ambulance fees are mostly recovery fees we receive from insurance policies for our services and Parks fees include reimbursement for the many professional instructors contracted for services.

Lastly, although the city has always charged for police or fire officer services at special events and school resource officers, it now includes officers and protection detail on site everyday at the new Walmart Home Office on special duty. These fees reimburse the salaries and benefits for our employees.

Budget Highlights: BUDGET OUTFLOWS

Rising costs for new vehicles and machinery costs in recent years has led the city to adopt longer retention periods on vehicles which increases maintenance costs. Departments exercised prudent judgement in our 2026 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. However, some items such as replacing an outdated citywide phone system (\$500k) and replacing a fire truck (\$1.5M) and fire station air conditioner (\$300K) were imperative for continued service. Increasing repair costs for drainage issues in the city at \$3.6M also became top priority, as well as public transportation costs (\$725K) to run buses and provide new bus shelters, and continued funding for replacement sidewalks, and parks improvements. The Capital Penny sales tax of \$5M has been the dedicated revenue source in the 2026 budget for the replacement fire truck and city drainage projects. Lastly, impact fees were used for additional Library collection materials (\$262K) and \$1.5M for parks improvements and equipment.

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 2026. Additional staffing needs were limited and only included pertinent personnel additions to maintain the city. The police department was exclusive across the city to have gained two officers in the 2026 Budget. In addition, during the 2025 hiring freeze several positions were re-evaluated or eliminated. The overall result in our FTE's was a reduction from 757 in 2025 to 752.5 in 2026. The city also continues to be challenged to keep competing wages in a corporate level town, rising health care and other insurances.

The overall increase of Operations and Maintenance between 2026's original budget and 2025's original budget was encouraged to stay within a cost of living of 3%, all departments again re-prioritized their budget requests and found cost savings in creative ways. Parks for instance had some additional parks staff cleaning needs with the growing park amenities, but it elected to hire professional cleaning service people, that created some cost savings versus if we chose to permanently hire staff. Information Technology negotiated new communication terms with lower rates saving the city \$120k/annually on cellular costs and over \$50K in budgeted hardware by taking advantage of bulk purchasing at the start of the year.

The Bentonville Community Plan was 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. Much of the CIP forecasting will depend on this community developed plan. Implementing project-based CIP software can span multiple years. The utility fund has already begun with the Electric and Water/Wastewater/Sewer departments each implementing different CIP software packages. To minimize redundancy, and ensure compatibility, the Finance department is yielding further inquiry into CIP software and is waiting to see the results of the Electric and Water/Wastewater departments, so a unified CIP software can integrate with all branches of the city. The Governmental fund is also less elaborate and grows at a steadier pace than utilities in an expanding city.

In closing, 2025 proved to be a year of significant challenges and unexpected developments that required the City to re-examine the budget through a fresh and more focused lens. Throughout the year, we provided the City Council with enhanced transparency and accountability regarding both revenue and expenditure issues during publicly held Finance Committee meetings, City Council sessions, Committee of the Whole discussions, and the all-day budget review workshop. This approach equipped Council with the information needed to make well-informed decisions. On November 25, 2025, the Council overwhelmingly approved of the 2026 budget. Despite the year's challenges, the City successfully maintained a balanced Stabilization & Contingency Reserve (SCR) for 2025. We ensured timely and accurate processing of receivables and payables in accordance with generally accepted accounting principles and achieved a bond rating of AA-. For a small but rapidly growing city facing complex issues, Bentonville continues to make substantial progress in preparing for the year ahead through thoughtful budgeting practices and a commitment to openness and transparency.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

HIGHLIGHTS:

Total Revenues decreased by 2%, primarily from sales tax forecast reduction and Total Expenditures increased by 3%.

The General fund utilized \$1.9M of the Impact & Capacity Fee Reserves for qualified expenses.

In the 2026 Budget the Capital Penny was allocated among general fund Projects such as Drainage and a replacement fire truck.

The Positive Net Adopted amount of 1.39M is a result of a balanced budget .

Any new Impact Fee collections made during 2026 will be placed in reserves.

	City of Bentonville								
Fund Type:	Governmental								
Fund Classification:	General Fund & Special Revenue Funds (General, Street, Impact & Capacity, Debt Service Fund)								
Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals*	2025 Orig Bud	2025 Rev Bud	2026 Adopted	\$ Change	% Change
REVENUES									
Taxes	85,214,350	100,179,221	95,607,866	96,515,487	102,618,669	102,618,669	98,202,732	-4,415,937	-4%
Licenses & Permits	2,356,101	2,501,254	1,585,026	2,706,846	1,622,927	1,622,927	1,622,927	0	0%
Intergovernmental Revenue	1,767,843	3,990,984	13,010,949	4,250,275	1,195,964	8,778,543	1,230,191	34,227	3%
Charge for Services	6,599,941	8,081,404	8,499,168	9,478,642	8,694,495	8,694,495	9,799,687	1,105,193	13%
Special Assessments/Fines	5,274,434	11,249,341	5,181,788	4,093,168	2,749,196	2,749,196	3,312,324	563,128	20%
Interest/Rent	23,608	4,709,034	6,009,745	6,021,780	4,142,065	4,142,065	4,227,490	85,425	2%
Other Income	11,074,407	13,587,600	29,661,716	54,693,464	239,130	86,694,954	340,830	101,700	43%
Total Revenues	112,310,684	144,298,838	159,556,259	177,759,663	121,262,446	215,300,849	118,736,181	-2,526,265	-2%
EXPENDITURES									
Operations and Maintenance									
Salaries & Wages	29,417,684	32,615,587	36,639,450	38,030,540	39,711,489	39,873,626	41,329,096	1,617,607	4%
Benefits	11,974,352	13,418,626	14,784,384	15,853,597	16,517,287	16,686,964	17,494,831	977,545	6%
Supplies & Materials	3,125,577	3,680,795	4,000,353	3,459,036	4,260,102	4,577,040	4,064,390	-195,712	-5%
Technology Maint/Minor Equipment	1,726,729	1,994,067	2,558,782	2,598,634	3,020,551	3,146,986	3,562,827	542,275	18%
Professional Services	3,491,374	4,469,607	10,941,630	6,475,781	6,184,374	12,600,716	6,995,047	810,673	13%
Property Services	2,822,386	3,038,101	4,777,891	5,423,932	5,590,149	7,056,392	5,374,095	-216,054	-4%
Other Services	1,306,608	1,564,088	1,550,049	1,484,176	2,156,912	2,185,914	1,970,607	-186,305	-9%
Utility Cost of Goods	-	-	-	-	-	-	-	0	
Total O&M	53,864,711	60,780,871	75,252,538	73,325,697	77,440,865	86,127,637	80,790,893	3,350,029	4%
Capital Expenditures									
Capital Expenditures	27,178,796	42,741,845	48,635,669	63,312,691	16,257,680	132,725,497	18,383,057	2,125,377	13%
Setasides - Capital Items	-	-	(2,650,000)	-	-	(2,650,000)	-	0	
Total Capital Expenditures	27,178,796	42,741,845	45,985,669	63,312,691	16,257,680	130,075,497	18,383,057	2,125,377	13%
Other									
Debt Service	28,591,704	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	-2,364,868	-11%
Depreciation/Amortization	-	-	-	-	-	-	-	0	
Total Other	28,591,704	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	-2,364,868	-11%
Total Expenditures	109,635,211	125,033,271	143,194,073	157,962,454	116,189,291	238,693,880	119,299,828	3,110,538	3%
Other Financing Sources and Uses									
Use of Impact/Capacity Fees	6,478,040	2,166,240	2,752,090	2,316,175	277,500	3,473,337	1,954,500	1,677,000	604%
Use of Reserves	-	-	-	-	277,500	277,500	-	-277,500	-100%
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	0	
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	0	
Sale of Capital Assets	97,475	70,925	21,818	-	-	-	-	0	
Setasides - Capital Items/Revenue Bonds	-	1,680,412	5,326,350	2,060,066	-	(2,650,000)	-	0	
Transfers In	5,371,559	5,000,000	13,562	7,187	-	-	-	0	
Transfers Out	(11,849,599)	(7,225,223)	(10,138,939)	(3,636,024)	(5,277,500)	(7,046,687)	-	5,277,500	-100%
Total Other Financing & Uses	(3,053,554)	1,692,354	(2,025,119)	747,403	(4,722,500)	(5,945,850)	1,954,500	6,677,000	-141%
NET	(378,081)	20,957,921	14,337,067	20,544,612	350,655	(29,338,881)	1,390,852	1,040,197	297%

2025 Actuals are unaudited and subject to change with year-end accruals

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Growth in the existing City sales tax has varied from 5% to approximately 12% annually. With negative decreases for the last two years in a row due to larger than average rebates.

SALES TAX HISTORY

Local Sales Tax (1983)

1st Tax
Cent on
the Dollar



- Approved: 1983
- Rate: 1 cent (1%)
- Purpose: Can be used for any purpose approved by City Council.
- Collection: Vendors collect and remit monthly to the state along with state sales tax.
- Distribution: State sends funds to the City's General Fund.
- Timing: Two-month lag (e.g., December sales → remitted in January → City receives in February).

2nd Tax
Cent on
the Dollar



Countywide Sales Tax (1990)

- Approved: 1990 by Benton County voters.
- Rate: 1 cent (1%)
- Distribution: Each city receives a share based on population.
- City Share: Approximately 19% of the penny, determined per capita.

Capital Penny Sales Tax (2003)

3rd Tax
Cent on
the Dollar

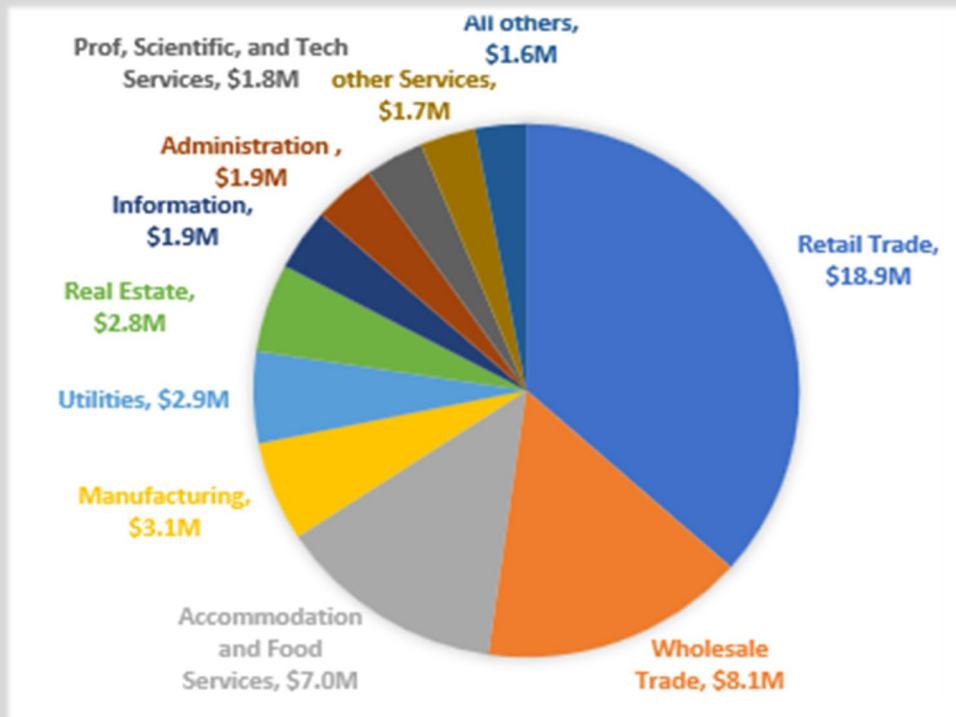
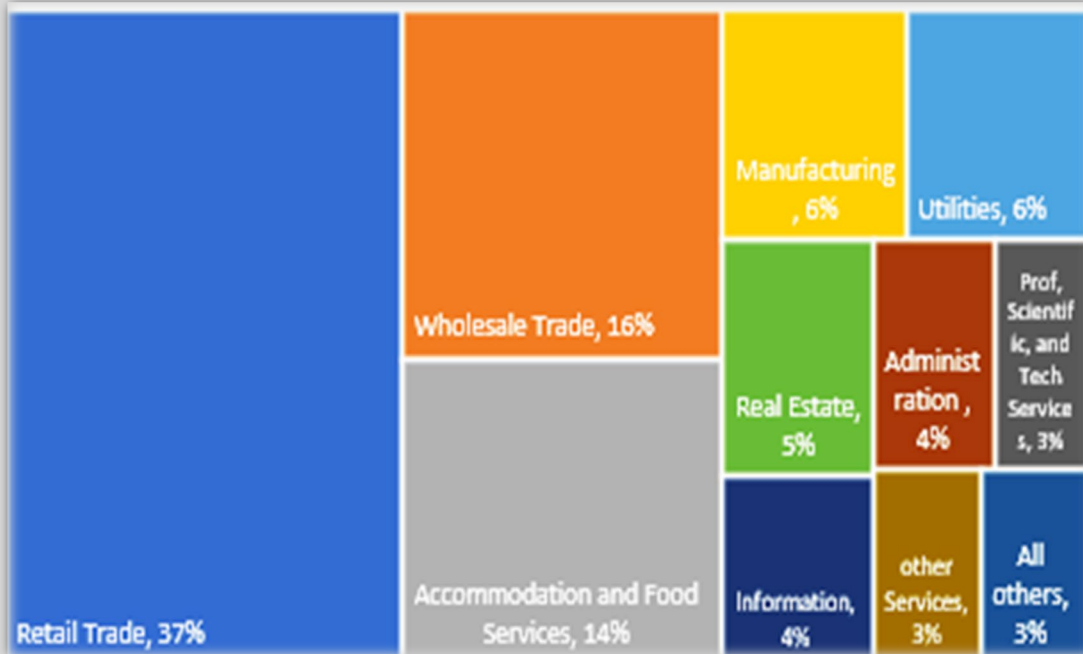


- Approved: August 2003 (effective October 1, 2003) for 10 years.
- Extended: August 2007 to 25 years finance \$110M in bond issuances.
- Allocation (since 2008):
 - 80% → Trustee for debt service.
 - 20% → City for other capital projects not included in the bond issue.
- Reference: See [Governmental Debt section](#) for bond details.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

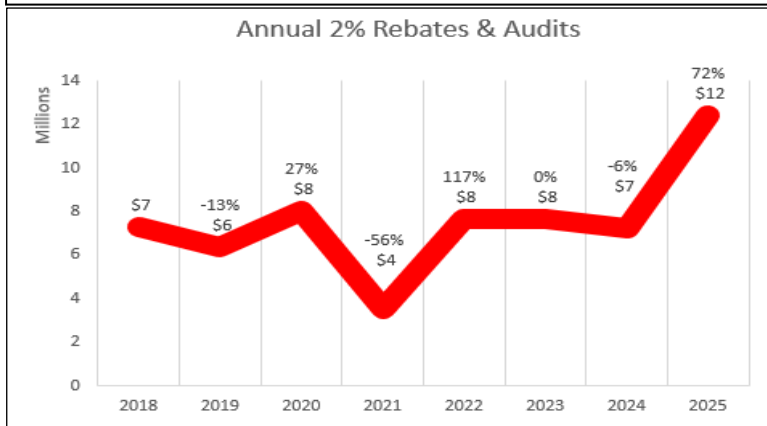
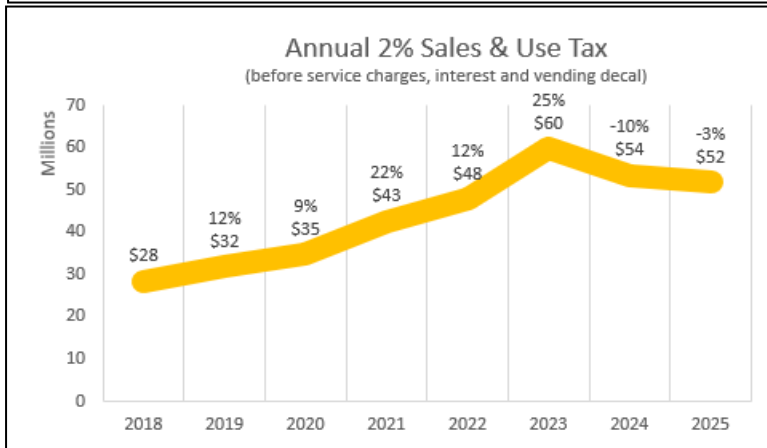
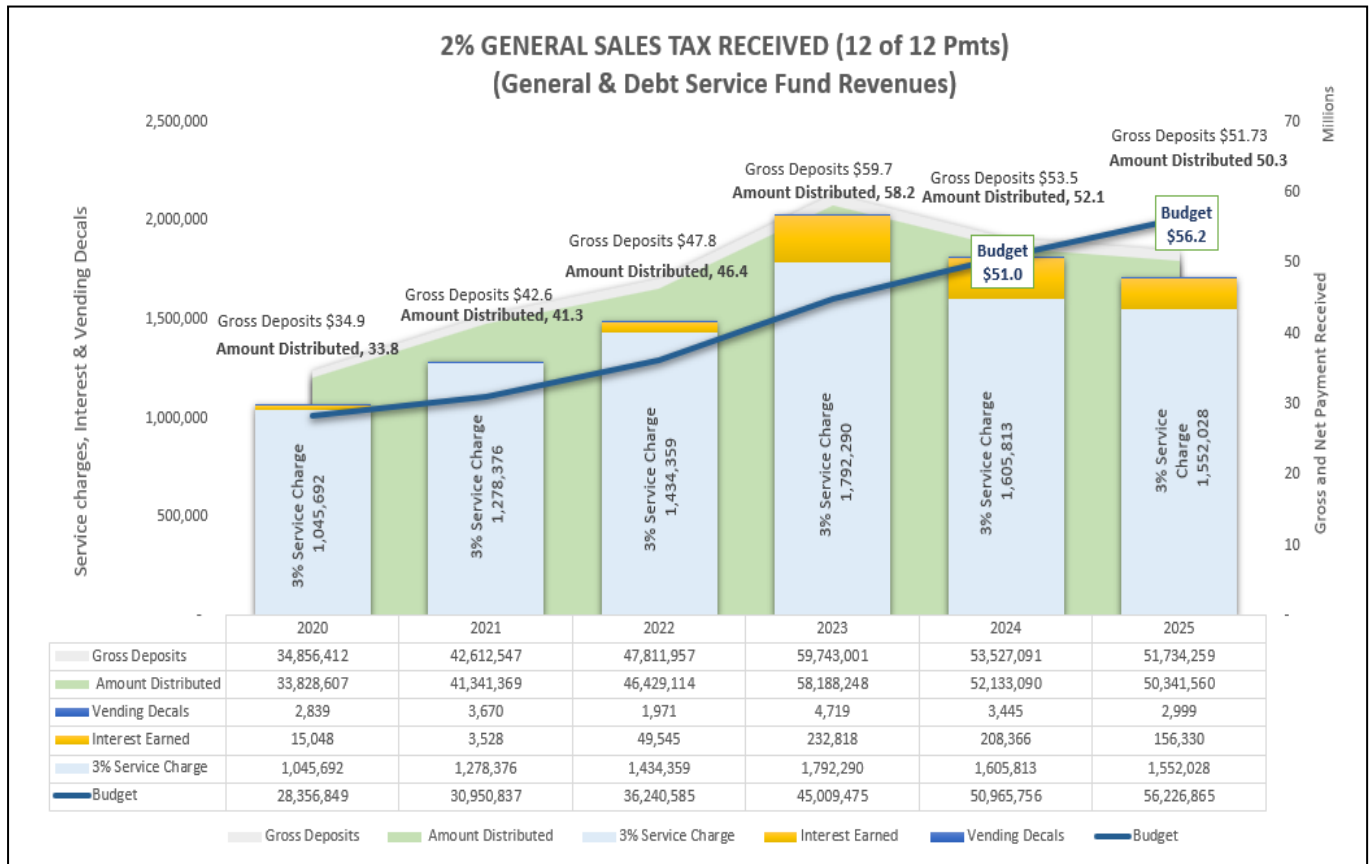
NAIC LOCAL GENERAL SALES TAX (2% ONLY)

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.



CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

LOCAL GENERAL SALES TAX (2% ONLY)



WHAT WE KNOW:

Rebates are claims businesses can receive for taxes already paid on certain purchases over \$2,500. State law also allows rebates to be requested up to a year from the purchase date.

Because Cities cannot anticipate "IF" or "WHEN" rebates occur, we estimate baseline based on historical averages. Taxes originally remitted can be deducted under different codes compounding the forecasting reliability for Cities.

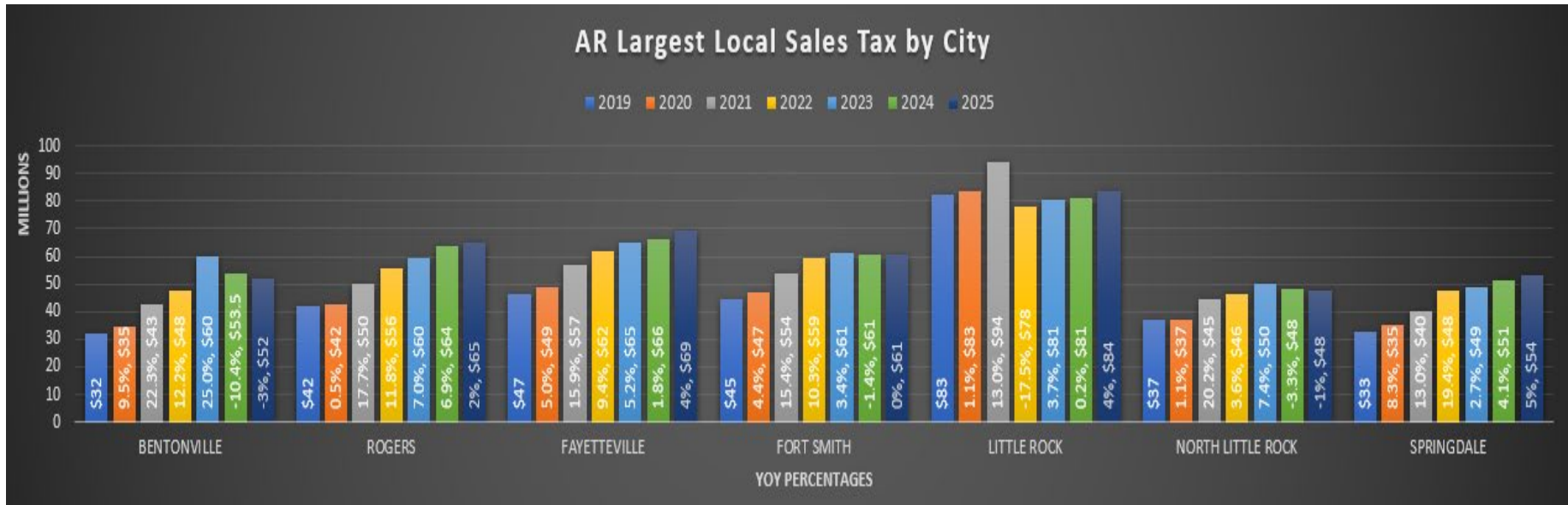
Rebates were taken on both our 2% local and our 1% county taxes. The City potential revenue from these combined rebates during 2025 total estimate is \$14.3 Million dollars.

HOW WE KNOW:

Comparable city or County Sales Tax Revenue data was collected from the [Department of Finance & Administration Official Website](#), and their [NAICS \(North American Industry Classification system\) web page](#).

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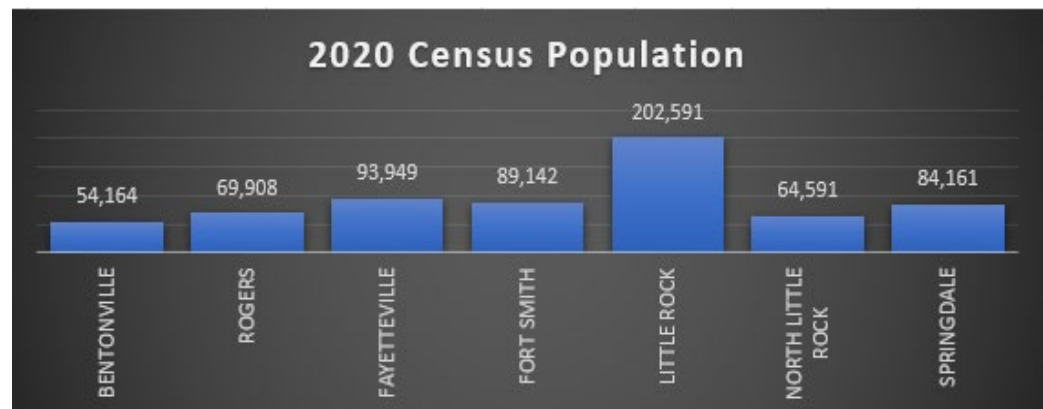
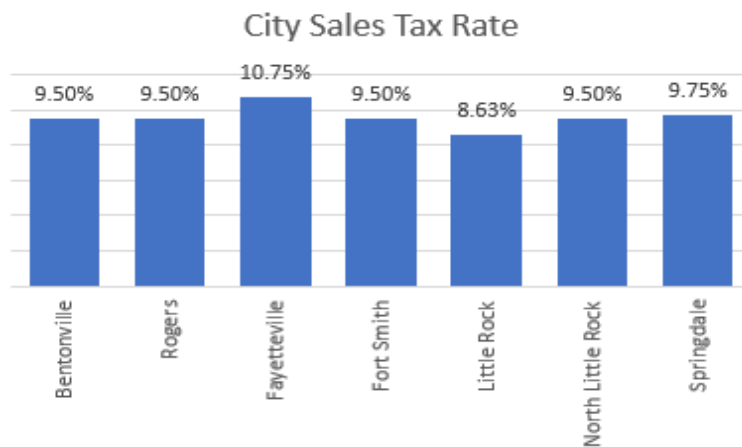
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES



Like most Arkansas cities, the largest one-source of revenue for the Bentonville comes directly from **LOCAL Sales Taxes**. The state of Arkansas collects sales tax and redistributes it to cities. The state also collects a 6.5% sales tax and redistributes a portion back to cities to fix streets or help fund police and fire pension plans. The remaining County local sales tax comes directly into cities as an allocation by population size. Keep in mind that Local Sales taxes and populations vary by city. Bentonville participates in a 1% County sales tax but only keeps 19% of that 1%, as illustrated on the next page.

Total Max Sales Tax sales tax buy cities:

Populations of Cities per most recent Census. Census data found on [Census.gov](https://www.census.gov)

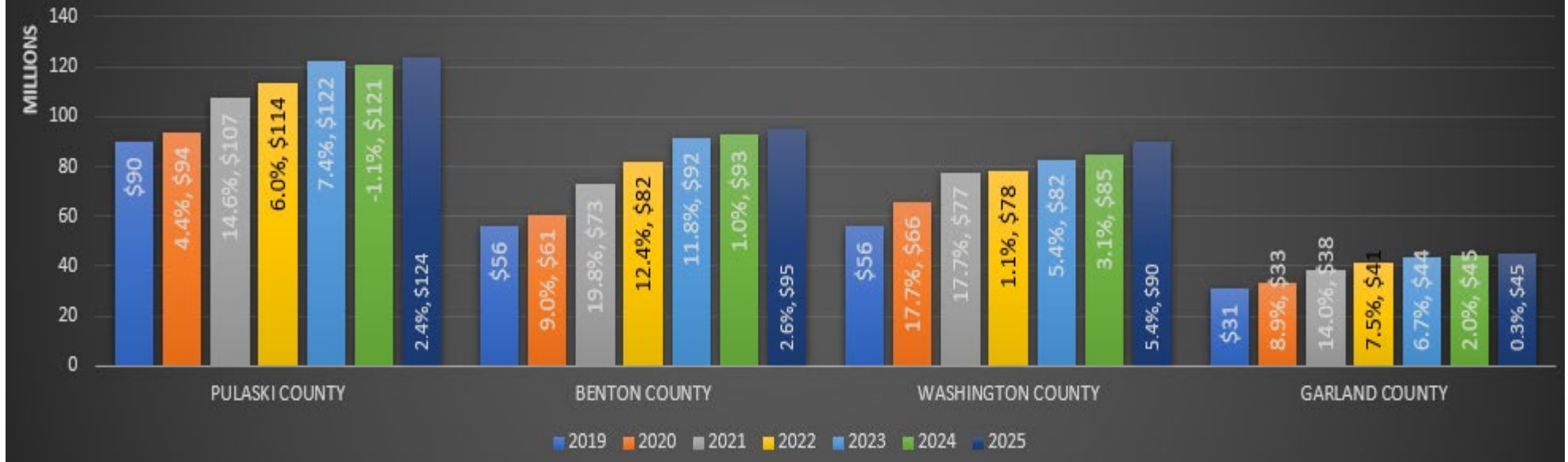


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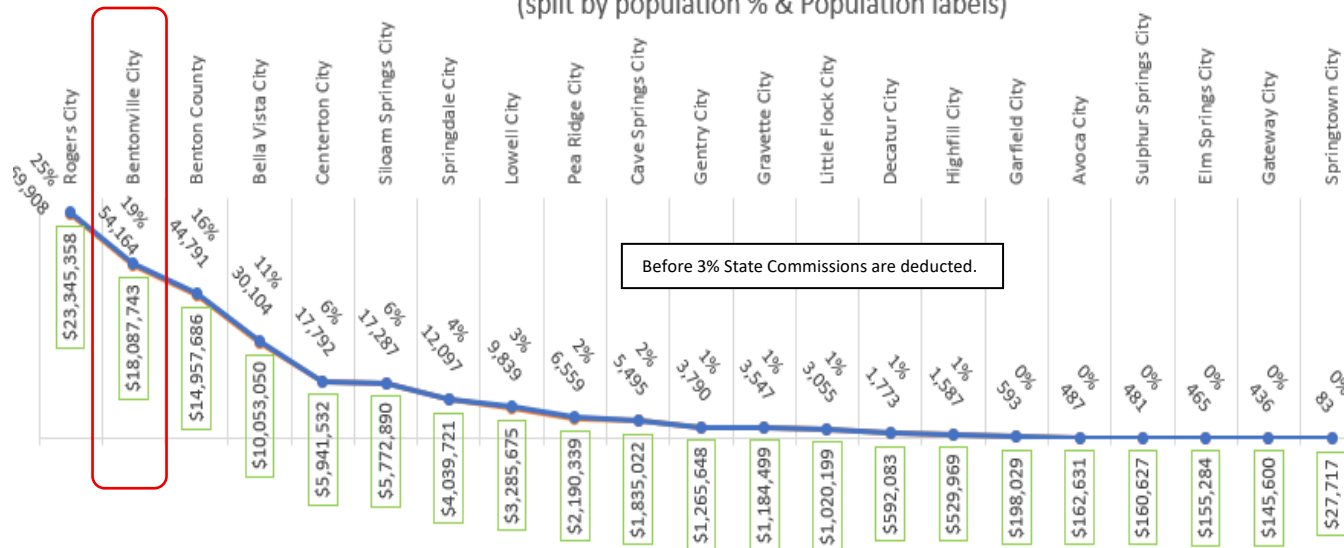
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

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

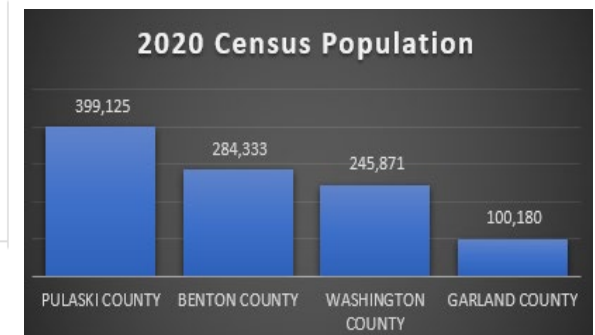
AR Largest County Sales Tax by County Distribution



2025 BENTON COUNTY 1% TAX DISTRIBUTION of \$95M (split by population % & Population labels)



The State of Arkansas collects a county sales tax and redistributes it to cities. The prorated portion to the counties based on the population of cities or unincorporated cities within the county. Bentonville receives 19% of Benton County's 1% sales tax



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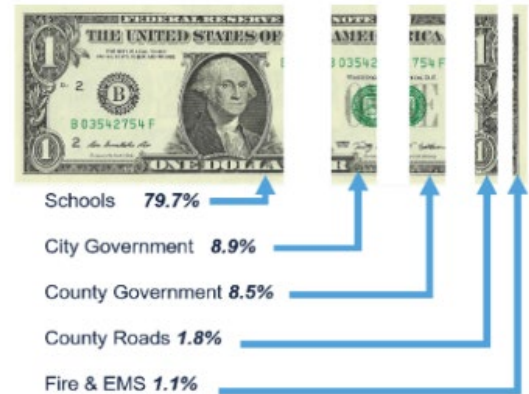
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE- PROPERTY TAXES - \$14.7M (2026 BUDGET):

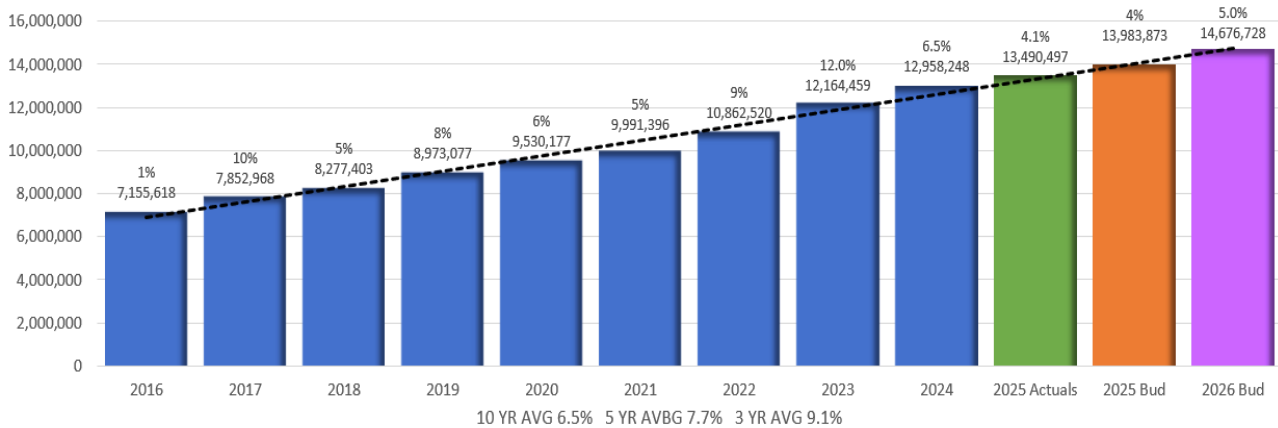
Property tax in Arkansas is due in October for the previous year. The millage rate on personal and real property tax was approved at 5.0 mills, and .5 mils for the Fireman's Pension Property Tax statute. This tax increase reflects the growth in the City – both in the number of properties and the value 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 reviews annually.

Property tax in our General Fund and Street Fund for operating expenses & to offset the firemen's retirement system. The 2026 taxing millages were 5.0 (General) and .05 Mills (Street) and (0.5 mills) for Fire. The Street fund also receives a 1.3 mill road tax levied by the County, who also has the authority to levy up to 3.0 mills on Streets.

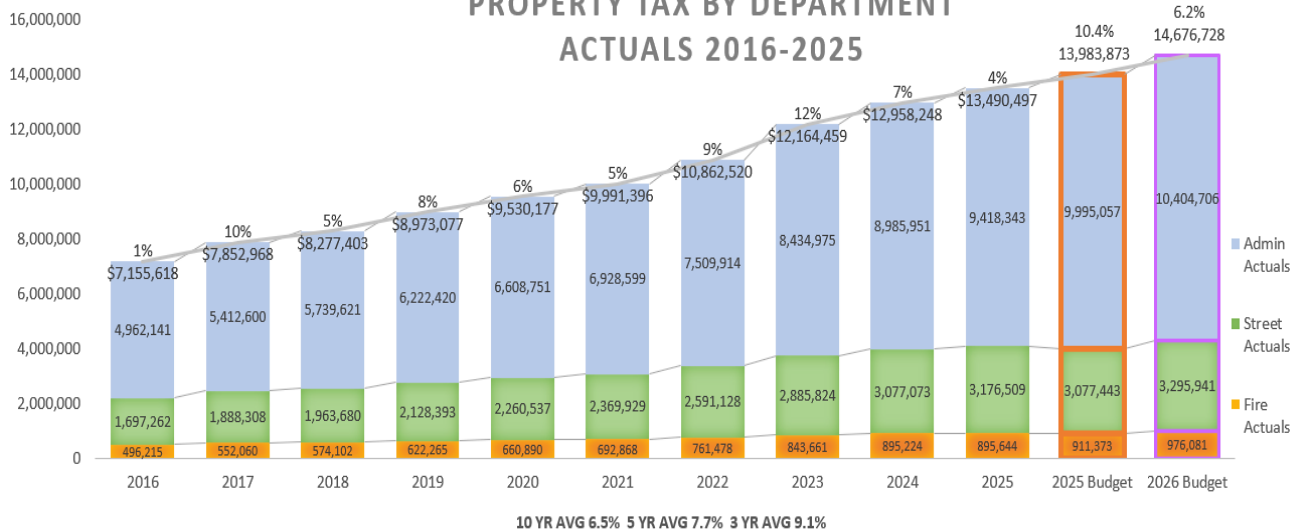
County Tax Dollar Breakdown / Distribution



All Governmental Fund Property Taxes Admin (Operating), Street (Restricted) and Fire(Restricted)



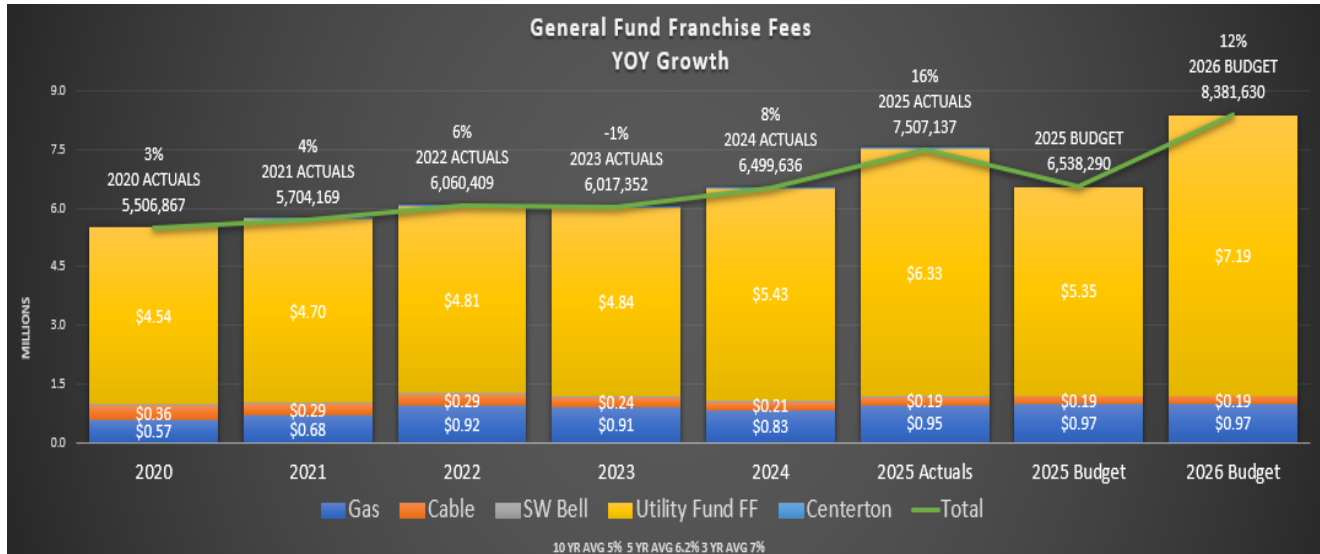
PROPERTY TAX BY DEPARTMENT ACTUALS 2016-2025



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE FRANCHISE FEES (ADMIN) - \$8.4M (2026 BUDGET): The franchise fees include telephone, cable TV, and natural gas franchise fees. The city owned utility customers 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 PARKS \$6M (2026 BUDGET) Our next largest revenue citywide comes from Parks and Recreation programs. The Parks department encompasses 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 “A” Street Promenade 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. Parks Sponsorship revenue is not budgeted but often is used to pay for Recreational Programs. During 2025 sponsorships totaled \$168,300.



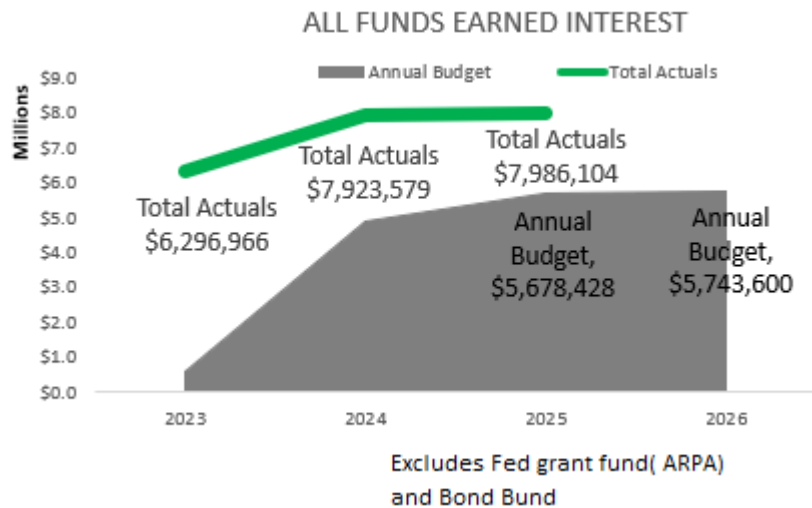
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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

EXCELLENT RETURNS ON INVESTMENT

MAJOR REVENUE INTEREST- IN 2024 Interest made 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 was 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 2025, earning approximately \$7.9M in interest revenue in General, Street and Utility funds. This far outweighed our 2025 original budget of \$5.6M in our governmental funds interest revenue earning \$2.3M above our forecast.

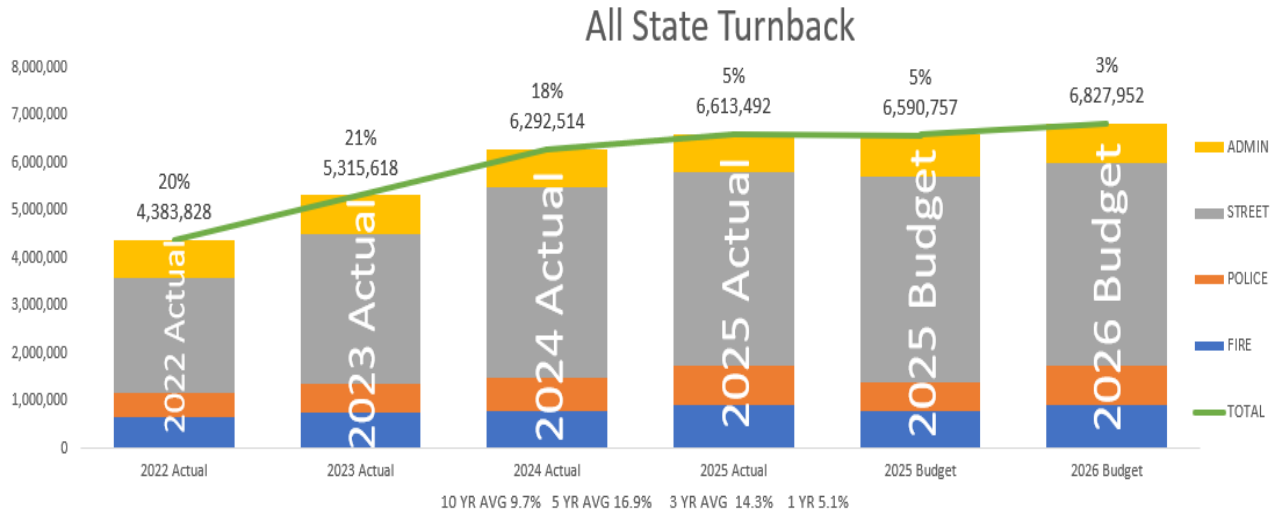


Children lined up for free summer lunch program at the Bentonville Public Library

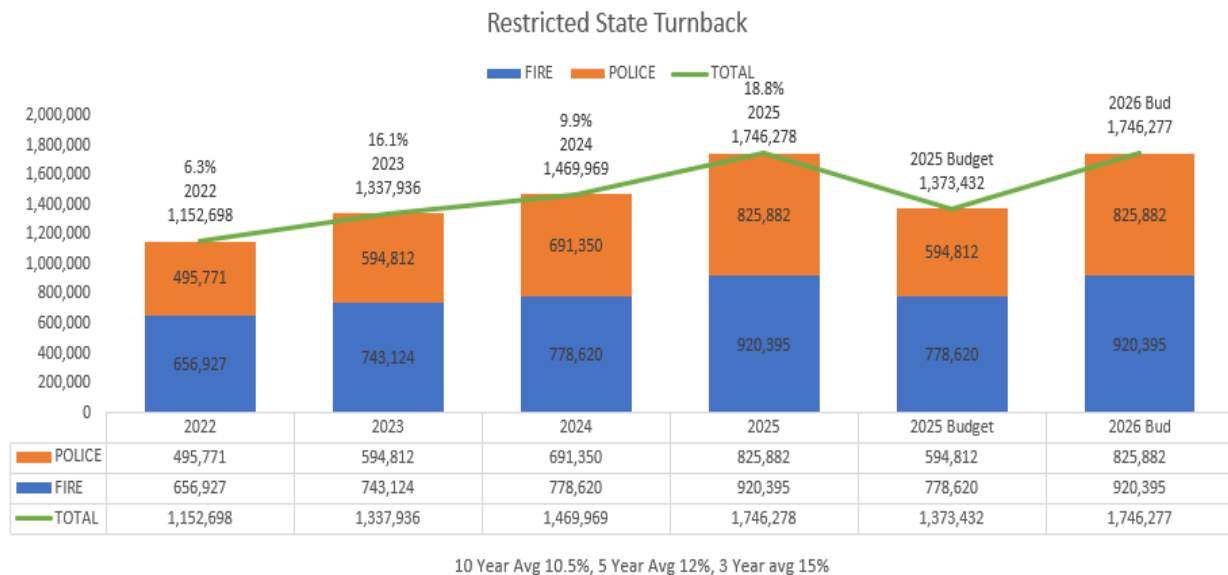
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUE: STATE TURNBACK TAXES \$6.8M (2026 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, 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 Board (PRB). Any outstanding LOPFI expense is funded by General Fund Reserves.

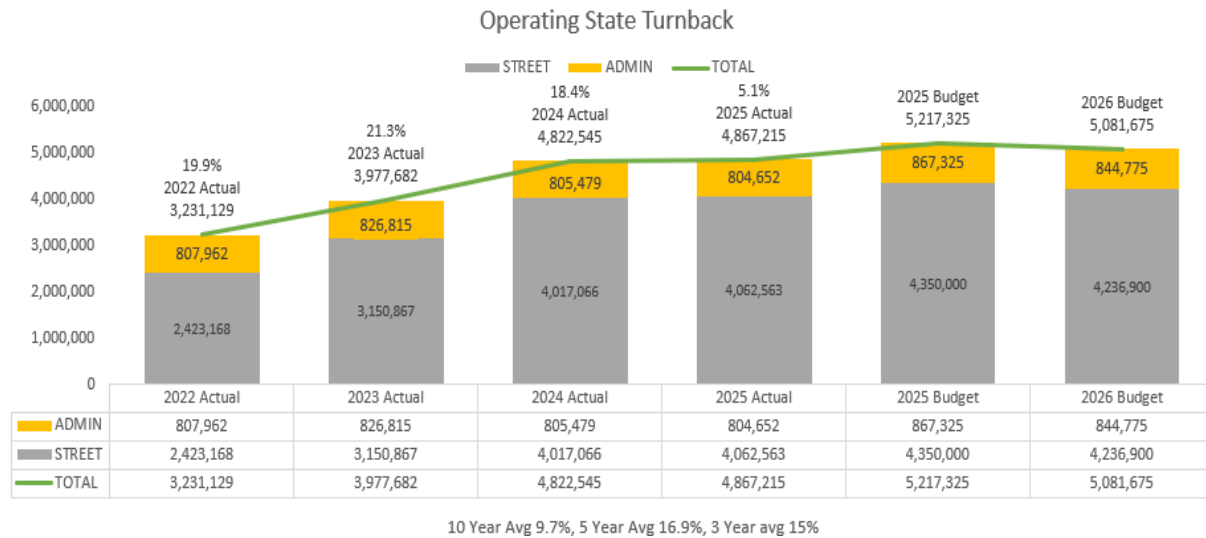


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

OPERATING STATE TURNBACK

General Turnback funds as distributed under the Revenue Stabilization Law, Section 19-5-101 et. Seq. are 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.



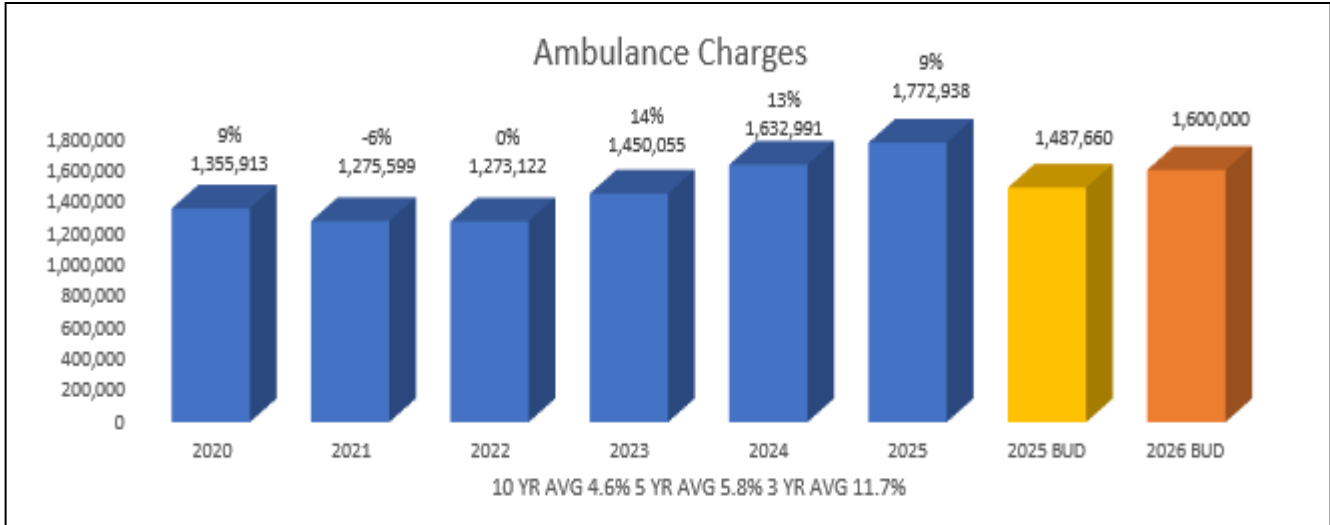
The state mandated city contribution to the newly created Arkansas self-funded cyber response program. The annual city contribution is \$8k a year (HB1549) paid by an automatic reduction in our Turnback Admin Operating Revenue. In addition, the state Act 60 of 2025 gives the state reimbursement on certain Property Reappraisals. This runs around \$2,600 a month or \$31K a year, thus also reducing recent years' admin operating revenues. Lastly, the state reduced the city's admin operating funds with a blanket bond payment of \$3k in 2025. All reasons why forecasting for unexpected reductions to turnback is increasingly becoming more difficult.

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 Arkansas Department of Transportation (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

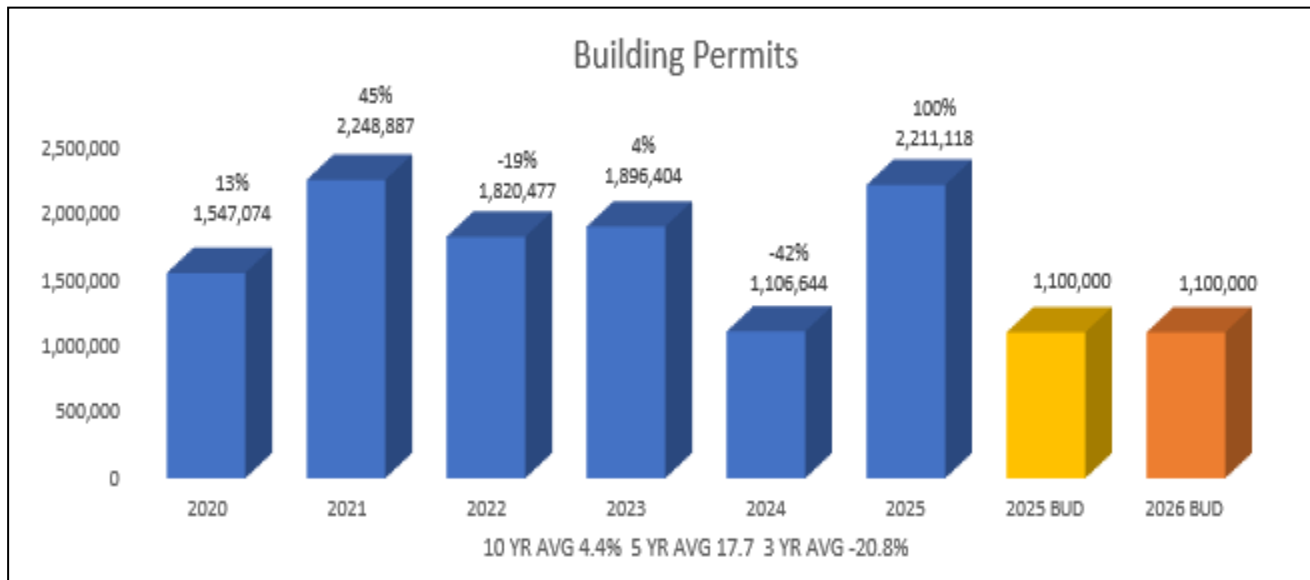
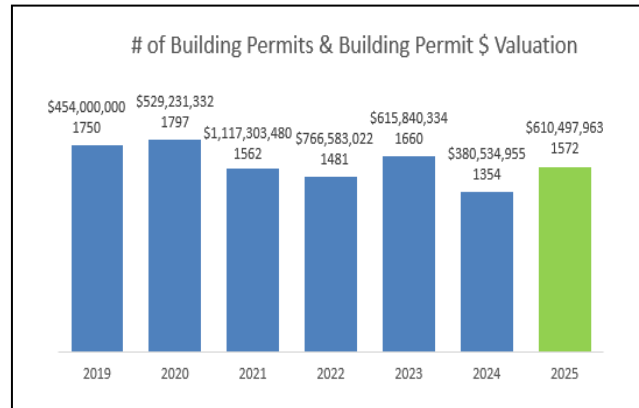
OTHER MAJOR REVENUES:

Ambulance Charges: The City ambulance service services both the internal city and surrounding communities. The charges are payments from insurance claims and are net the fees taken by our contracted collection agency.



Building Permits:

Building Permit doubled in 2025. This is an exciting indication that additional developments will be coming in the near future.



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

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

CIP is not approved unless it is brought before the council either during the year as a budget adjustment or as part of our budget process. Departments historically maintained their own 5-year capital improvement plans in excel spreadsheets and we would incorporate it into the annual budget process where city council then reviewed and adopted an annual budget. Any added projects or needs that were prioritized during the year are put into the budget as budget adjustments and show in the revised budget.

However, in 2024, the city of Bentonville began the process of using our accounting 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 enhance the progress every day, bridging communication between our departments and our stakeholders, city council, the Mayor and our citizens. The software we are using is limited but it totals the departments' accounts and line items using the same methodology as our annual budgets. We are considering implementing a more elaborate software module that will help us identify specific funding sources for each request, and other descriptive project level details to our capital improvement plan.

DEPARTMENT	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Legal		4,089								4,089
IT		124,659	28,000	96,000	305,000	15,000				568,659
District Court		100,000	50,000							150,000
Planning		120,000	170,000	140,000	150,000					580,000
Engineering	663,000	3,424,152	4,745,000	6,395,000	4,100,000	1,500,000	750,000	50,000	50,000	21,677,152
Airport	11,920,000	11,520,000	3,480,000	1,695,000	5,845,000	2,095,000				36,555,000
Police	377,811	1,243,260	539,000	766,000		500,000				3,426,071
Fire		4,255,938	7,759,500	6,274,500	7,748,000	4,453,500	3,805,000	7,020,000	1,680,000	42,996,438
PWM		520,000	95,000							615,000
Parks & Rec	10,610,000	7,902,178								18,512,178
Library		372,000	262,500	262,500	262,500					1,159,500
Animal Services		35,000	150,000	50,000						235,000
General Fund Total	23,570,811	29,621,276	17,279,000	15,679,000	18,410,500	8,563,500	4,555,000	7,070,000	1,730,000	126,479,088
Street Fund Total	2,500,000	13,794,890	18,249,500	24,160,000	29,400,750	28,913,000	14,808,750	11,377,250	31,210,000	174,414,140
Total Governmental Funds	26,070,811	43,416,166	35,528,500	39,839,000	47,811,250	37,476,500	19,363,750	18,447,250	32,940,000	300,893,227

The table here represents our CIP plan as of 2/19/26. It is a work in progress; it's also referred to as organic and constantly evolving. 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. Any projects are identified the line-item descriptions, along with funding sources.

The cost to specialized capital improvement software for the whole city would have to have a cost benefit analysis, as some departments, especially in our general fund, are still small enough to manage their asset fleets and know what the replacement schedules are. Other departments, that weigh heavily on capital growth, such as those in the utility fund needed to identify their needs based on projects and phases in more customized CIP programs.

Recently individual departments began implementing new, more specialized CIP planning software within their area of specialization. The Electric Department selected a different CIP software than the Water/Wastewater that their department heads felt matched the level of organization and details they desired. We suspect, once these are implemented fully and operational, we will be able to re-evaluate the overall city system to account for total future capital improvements.

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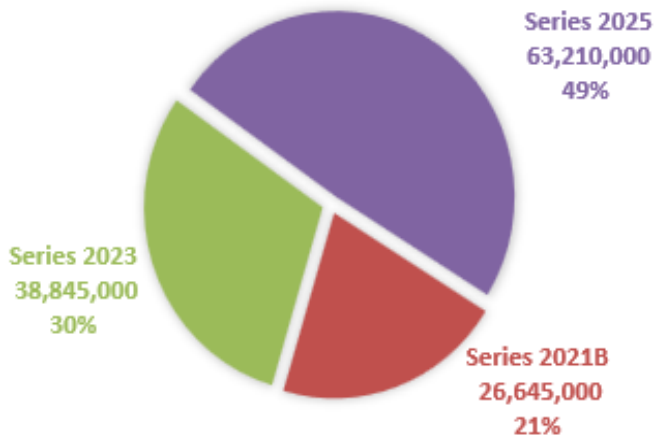
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

GOVERNMENTAL FUND :GENERAL & STREET FUND DEBT

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 any excess in sales tax collections.

Sales Tax Bonds

(AS OF 1/1/2026)



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-

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. We currently have earned a AA- Bond Rating

GOVERNMENTAL FUND :GENERAL & STREET FUND DEBT

	Interest Rates	Final Maturity Date	Principal remaining at 1/1/2026
Sales and Use Tax bonds, Series 2021B	3.0% - 5.0%	2046	26,645,000
Sales and Use Tax bonds, Series 2023	4.125 - 5.0%	2046	38,845,000
Sales and Use Tax bonds, Series 2025	4.0 - 5.0%	2045	63,210,000
			\$ 128,700,000

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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

BOND PURPOSES:

At the special election held April 13, 2021, the issuance of bonds in the aggregate principal amount of \$266,125,000 was approved for the purpose of financing: After the issuance of the 2025 bonds, all of the voter approved bonds for the Park and Recreational Improvements will have been issued. The balance of the voter approved bonds for the Street Improvements, approximately \$44,140,000, are expected to be issued as Additional Parity Bonds in November 2026.

SERIES 2025 BOND ISSUE - The City's Sales and Use Tax Bonds, The city issued its 2025 Bonds in the amount of \$65,895,000 for the following purposes: 1) financing Street Improvements; 2) financing the balance of the Parks and Recreational Improvements; 3) fund the required debt service reserve; and 4) pay the costs of issuing the Series 2025 bonds. The Series 2025 Bond Issue is set to mature on 11/1/2045.

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") were 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 2021 A&B BOND ISSUES –

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. 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 paid off during 2025. 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 2021 Bonds have been 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)

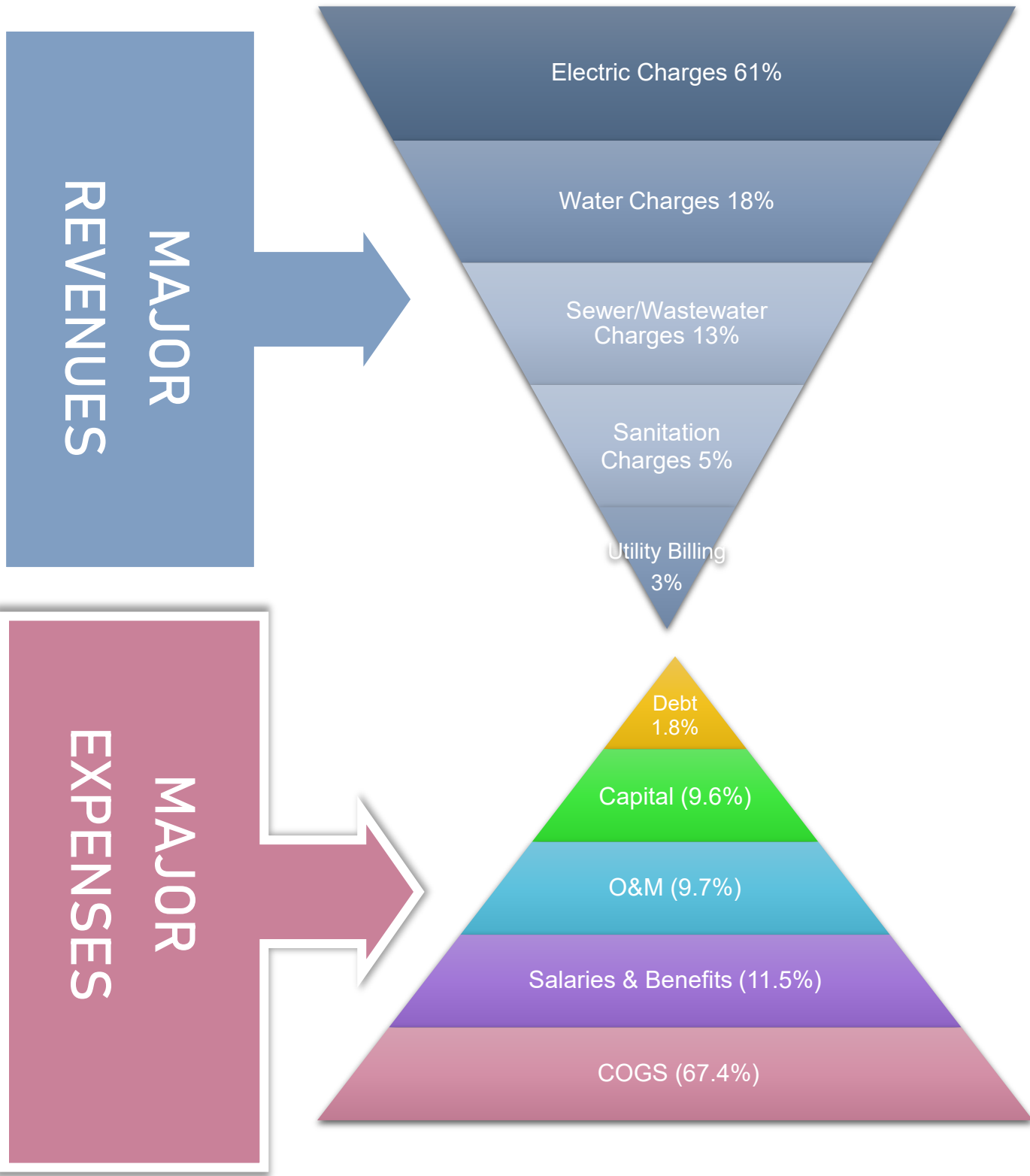
[Bond Amortization Schedules can be found in the Appendix Section.](#)

Or Visit <https://www.bentonvillebond.com/> for project information.

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UTILITY FUND/ ENTERPRISE FUND

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



CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

HIGHLIGHT:

Rates increased across departments in the Utility Fund largely due to a rate increase that was passed to repair the water leaks. Expenses continued to rise as the cost of supplies and cost of goods sold levels out with the demand for services.

The Positive \$12.9M remains to build reserves for future growth, consisting of 2/3rd in the electric department, and the remaining 1/3 in the water, wastewater and sewer departments and is earmarked for repairs, and/or growth-related capital expenses.

There were no additional personnel added to the Utility fund in the 2026 budget.

Prior period revenues are recognized in the year received. Escrowed developer projects complete in future years. Our cash flows are healthy and annual financials audited favorably. Annual Audited Financial reports can be found on our Finance website:

Finance & Accounting Reports

- View the [Annual Budget](#)
- View the [Annual Financial Reports](#)
- View the [Monthly Budget Reports](#)
- View the [Popular Annual Financial Reports](#)

	City of Bentonville								
Fund Type:	Proprietary								
Fund Classification:	Enterprise Utility fund								
Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals*	2025 Orig Bud	2025 Rev Bud	2026 Orig Bud	\$ Change	% Change
REVENUES									
Taxes	-	-	-	-	-	-	-	0	
Licenses & Permits	-	-	-	-	-	-	-	0	
Intergovernmental Revenue	-	-	666,034	4,426,783	-	23,536,186	-	0	
Charge for Services	137,835,918	126,743,838	132,724,386	152,213,795	129,505,287	129,505,287	169,590,797	40,085,510	31%
Special Assessments/Fines	-	-	-	-	-	-	-	0	
Interest/Rent	(217,136)	1,587,932	1,913,833	1,964,324	1,536,363	1,536,363	1,516,110	-20,253	-1%
Other Income	3,268,764	194,194	238,162	3,634,155	74,400	3,576,504	62,000	-12,400	-17%
Total Revenues	140,887,545	128,525,964	135,542,415	162,239,058	131,116,050	158,154,340	171,168,907	40,052,857	31%
EXPENDITURES									
Operations and Maintenance									
Salaries & Wages	10,220,386	11,085,527	12,672,620	11,825,712	12,353,753	13,248,003	12,831,944	478,190	4%
Benefits	4,127,066	4,459,006	4,782,610	4,796,670	5,076,106	5,503,150	5,296,299	220,193	4%
Supplies & Materials	1,838,325	1,500,145	2,088,900	1,188,987	1,988,322	2,008,568	2,128,285	139,963	7%
Technology Maint/Minor Equipment	917,649	959,146	1,192,503	1,298,409	1,802,604	1,862,854	1,771,067	-31,537	-2%
Professional Services	1,669,174	1,875,860	2,477,597	3,417,819	1,755,501	4,191,163	2,048,551	293,050	17%
Property Services	2,451,482	2,714,164	1,362,399	8,976,981	3,359,900	10,307,198	8,361,587	5,001,687	149%
Other Services	539,510	536,053	741,262	582,202	846,029	810,169	1,049,726	203,697	24%
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	100,880,284	92,050,381	92,050,381	106,720,458	14,670,077	16%
Total O&M	110,999,729	106,044,451	114,693,968	132,967,064	119,232,596	129,981,486	140,207,917	20,975,321	18%
Capital Expenditures									
Capital Expenditures	20,266,262	15,694,622	25,039,164	25,644,222	14,562,460	202,377,573	15,193,086	630,626	4%
Setasides - Capital Items	-	-	-	-	-	-	-	0	
Total Capital Expenditures	20,266,262	15,694,622	25,039,164	25,644,222	14,562,460	202,377,573	15,193,086	630,626	4%
Other									
Debt Service	400,105	247,491	266,501	327,252	2,268,154	2,330,154	2,861,234	593,080	26%
Depreciation/Amortization	8,341,170	12,589,804	10,100,024	9,600	-	-	-	0	
Total Other	8,741,275	12,837,296	10,366,525	336,853	2,268,154	2,330,154	2,861,234	593,080	26%
Total Expenditures	140,007,266	134,576,369	150,099,657	158,948,139	136,063,210	334,689,213	158,262,236	22,199,026	16%
Other Financing Sources and Uses									
Use of Impact/Capacity Fees	-	58,983	290,087	-	-	-	-	0	
Use of Reserves	-	-	-	-	-	-	-	0	
Donated Infrastructure (non-cash item)	7,051,584	4,881,300	-	-	-	-	-	0	
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	0	
Sale of Capital Assets	-	5,000	122,608	(297,243)	-	-	-	0	
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	146,222,646	(0)	0	
Transfers In	-	-	7,083,200	685,480	5,000,000	5,000,000	-	-5,000,000	-100%
Transfers Out	-	-	-	-	-	-	-	0	
Total Other Financing & Uses	7,051,584	4,945,284	7,495,895	388,237	5,000,000	151,222,646	(0)	-5,000,000	-100%
NET	7,931,864	(1,105,121)	(7,061,347)	3,679,156	52,841	(25,312,226)	12,906,671	12,853,831	24326%

2025 Actuals are unaudited and subject to change with year-end accruals such as depreciation

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The Utility Fund Highlights

The Utility Fund is our enterprise fund. We budget as 7 different departments, Electric, Water, Wastewater, Sewer, Inventory Utility Billing and Sanitation. The Sanitation department has no employees but separates out the Sanitation (Trash) Contract. The City of Bentonville buys and resells its Electric, Water, and contracts out Sanitation services via a 3rd party. Water treatment is serviced by 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 Inventory and Utility Billing are support departments for the whole utility fund. The Utility Billing is responsible for managing the Sanitation contact and the Electric department is responsible for managing the Inventory Department.

The City purchases electricity from AEP/SWEPCO and distributes electricity through our electric transmission/distribution system. Likewise, the City distributes water, wastewater, and sewer. The Water supply is purchased from Beaver Water District, and the Wastewater is treated at either our City's Water Resource Recovery Facility (WRRF) or the North Arkansas Conservation Regional facility (NACA).

The City has been challenged with rapid commercialization with the expansion of residential units and commercial business these past few years. The growing demand for building in Bentonville increases daily and our infrastructure capacity and resources are often pushed to the limits.

Utility costs are a growing national concern. Electric providers have not been immune to extreme weather changes and costs they incur are passed on to the end users. Post covid utility providers have been struggling to keep up with the cost of materials, the cost of inflation, tariffs imposed and large increased demand on supply with recent new onboarded data centers across the US.

Utility Service

The City of Bentonville provides electric, domestic water, irrigation water, wastewater and solid waste services to more than 22,200 customers within the City's service area.

Billing & Collections Department

The [Billing and Collections Department](#) establishes new utility accounts, terminates existing utility accounts, read meters, creates bills and processes payments for the utility departments.

Electrical Utility Department

The [Electrical Utilities Department's](#) electrical system contains 8 distribution substations, a transmission switch station, 11 miles of transmission lines and 126 miles of distribution lines.

Waste Water Utilities Department

The [Waste Water Utilities Department](#) is responsible for operating and maintaining a 4 million gallon a day activated sludge, extended aeration waste water treatment facility and 56 lift stations. The Waste Water Department also operates and maintains the Bentonville Composting Facility located at 2000 NW A Street. The composting facility converts biosolids and wood waste products into a class "A" compost for sale to the public.

Water Utilities Department

The [Water Utilities Department](#) operates and maintains our water distribution system and sewer collection system. Bentonville purchases its water from Beaver Water District which obtains and disinfects the water from Beaver Lake.

Budget Highlights: BUDGET INFLOWS & OUTFLOWS

Our businesses and residents pay for these utilities directly to the City of Bentonville. The cost-of-service structure varies based on the account type and volume, but generally, they are grouped as either a Residential, Commercial, Large Power, or the Power Cost recovery PCA fee. The City of Bentonville [cost of service fees](#) can be found in our appendix section of this budget book.

The city prides itself on staying fair and competitive among other localities. In 2025, the water department had a study conducted that indicated our history of water loss is significantly over the 15% national average water loss due to a high frequency of many small service line leaks. The city determined that there were more than 1,200 leaks contributing to this situation and that there were limited financial resources to make repairs of that magnitude. AS a result of this financial analysis, the city doubled water rates and began subcontracting emergency line replacement. By year-end the water department announced it was seeing quantifiable signs of recovery with 2,400 service lines replaced, saving 2,342,691 gallons per day, an 18.4% decrease from the previous year. Water rates are anticipated to be reviewed again in 2026. Leak repairs were contracted as an Operations and Maintenance expense under a Property Services expense account. When looking at the 2025 water budget the increase caused the \$1.5M original 2025 budget to a \$8.2M revised budget, a 533% increase. Considering Revenues only previously ran around \$14M annually, this was a significant but necessary cost of service increase.

The city has continued to keep the public abreast of the water repairs. There were multiple presentations made to educate the public during council & the utility board advisory committee meetings and on our website. There is even an interactive map for all to see the updated leaks. The water department is committed to getting the leaks repaired timely, and with providing ongoing public updates.

2025 also marked the year for future planning in the city. Four of its seven Basins were forced to close due to a lack of capacity. However, the city approved a \$239M line of credit and implemented a development fee to expand sewer capacity for the next 20 years in December 2025.

Both revenue and expense forecasts for utility fund departments were taken from the finalized studies done in 2025 for electric, water, wastewater and sewer. The departments also evaluated their budgeted revenues with finance and confirmed the forecasts were aligned.

Across the utility fund Staffing remained flat, with no new positions in the 2026 budget. However, all staff received the 3.5% cost of living increase on their wages, and the city benefits stayed relatively unchanged. Also the city restructured some positions so that a new Public Works Executive Director position could be created. The city is still in search of filling this position.

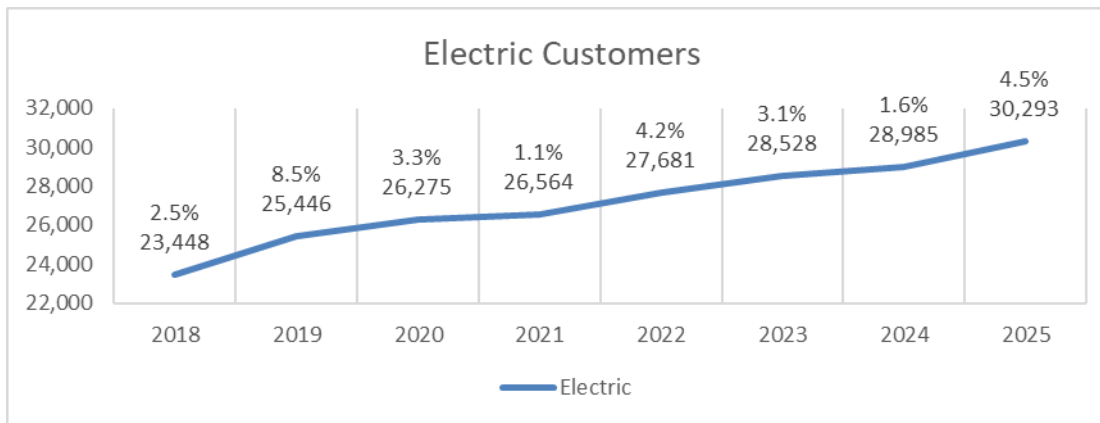
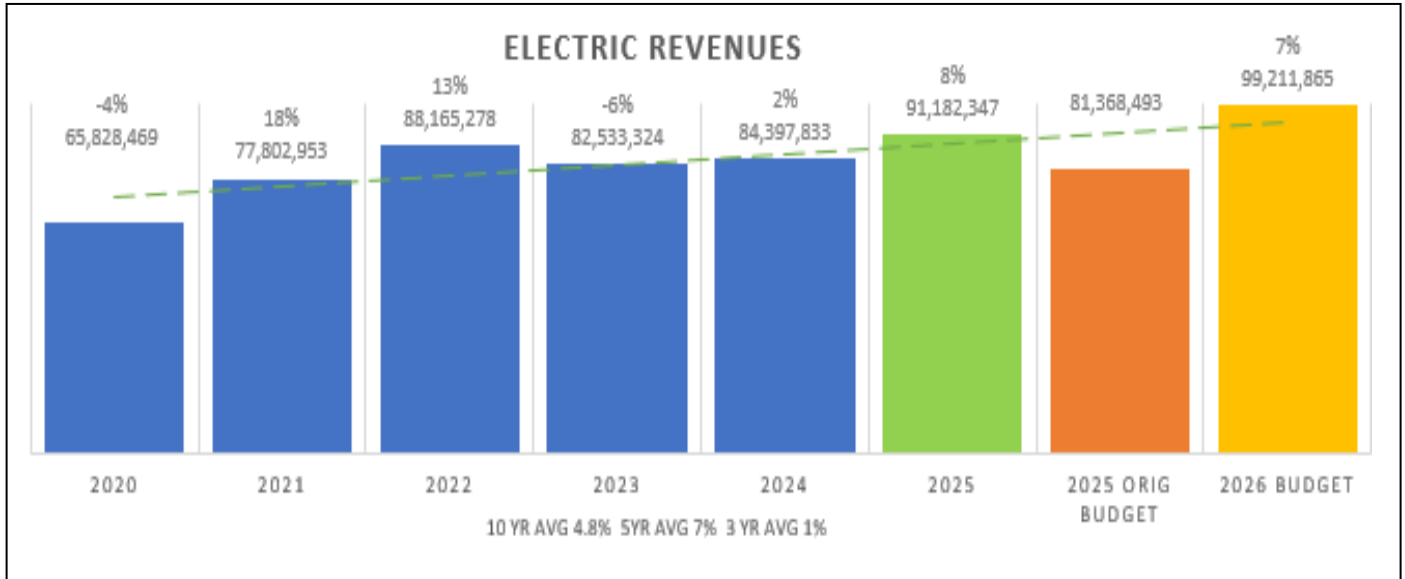
Budget Surpluses are planned for a reason:

- You will notice that in the Electric 2026 budget there was an excess of revenues to expenses budgeted greater than 10%. This is part of the study's intent to build up the electric department's reserves for future capital needs. Another area to note in the '26 Electric Budget is the increase in Operations & Maintenance, which stems from extra costs to purchase the electric and additional supplies needed. The capital budget remained flat to 2025.
- The remaining water revenue is earmarked for future capital needs, as outlined in the recent water study. And Sanitation, Inventory and Utility Billing all zero out across the utility fund as support departments.

The utility fund has a SCR (Stabilization and Contingency Reserve policy) that retains either 25% of O&M or a minimum of \$18M. The 2026 utility fund budget was also adopted on November 25th, 2025, by unanimous vote.

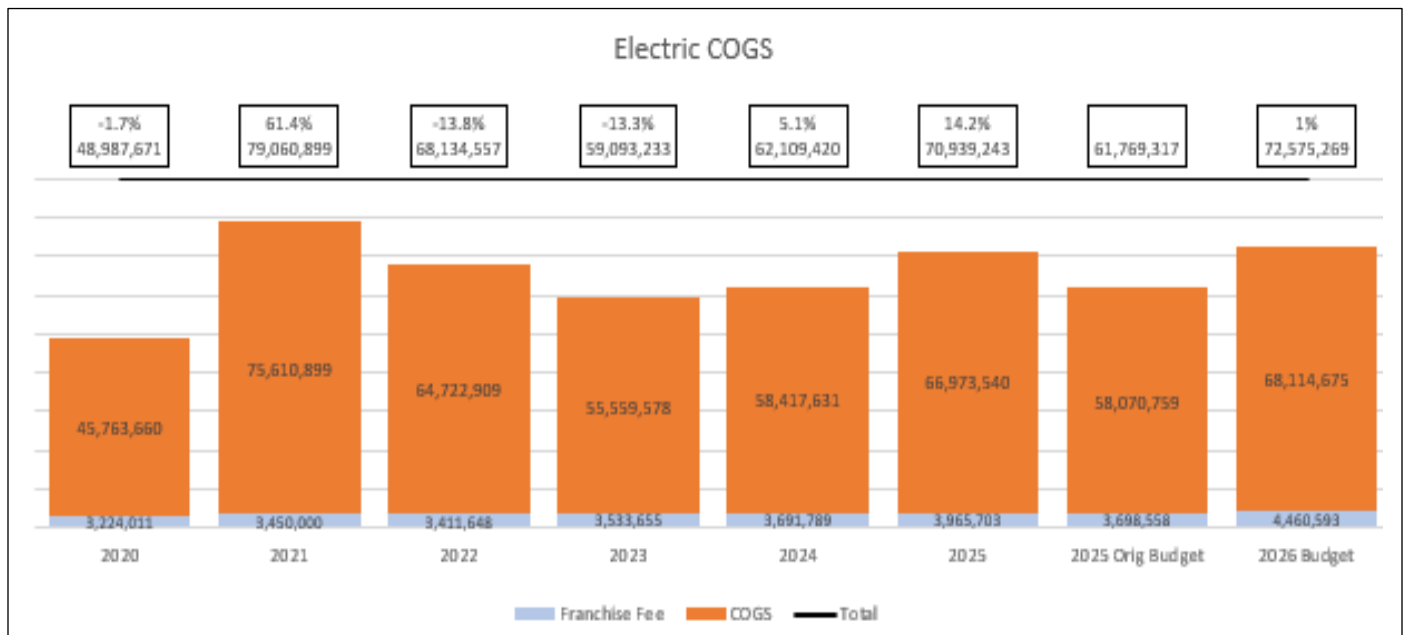
CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

MAJOR REVENUES BY UTILITY FUND DEPARTMENTS



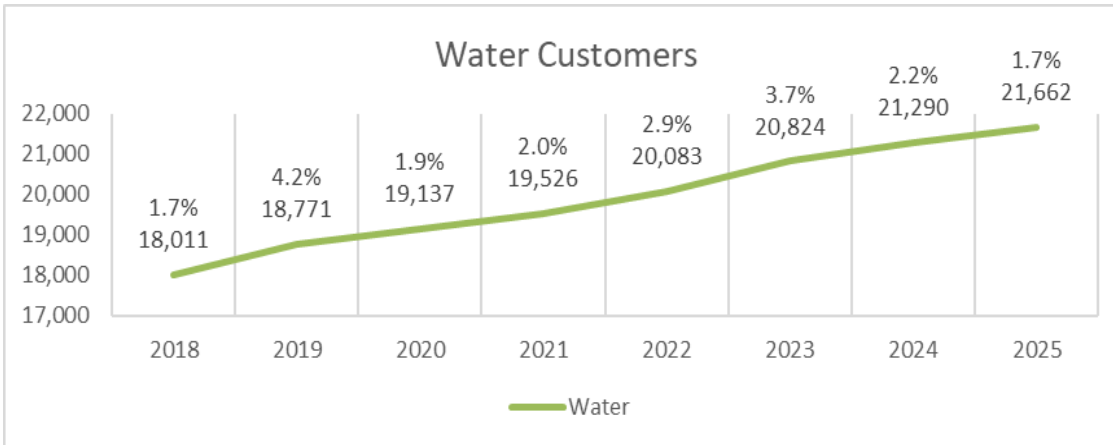
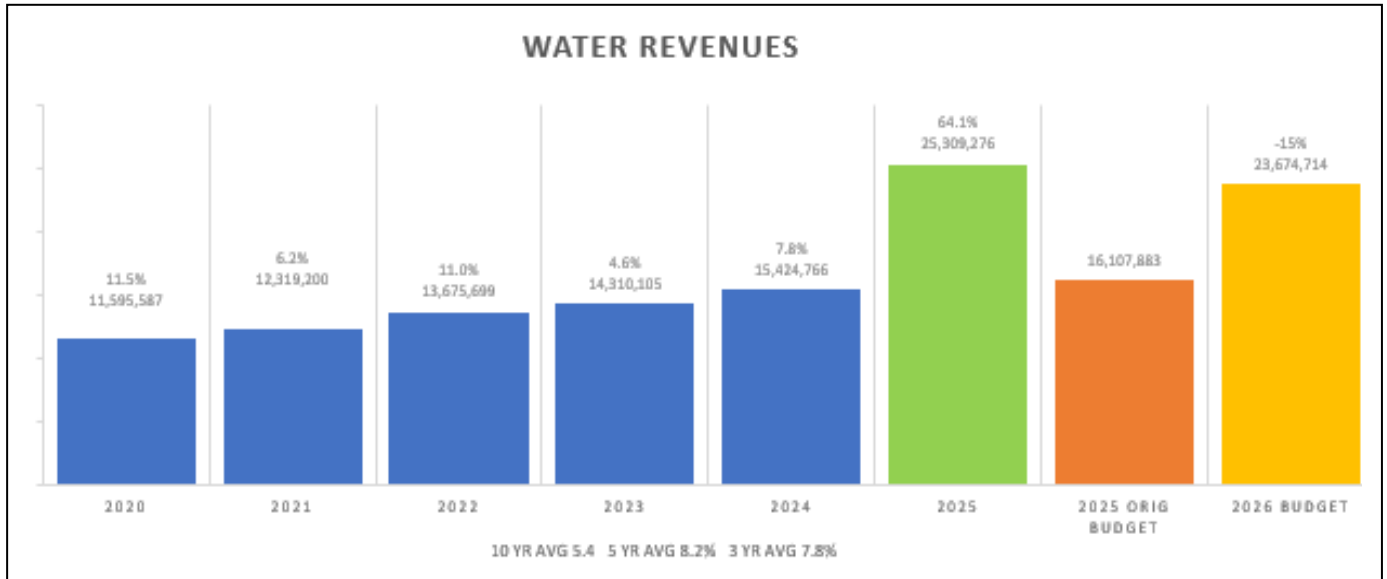
8/1/2025 marked a base charge increase of 5%. This was necessary to fund future capital projects.

The overage of the COGS expense is offset with the additional Revenue earned and Power cost adjustment fees.

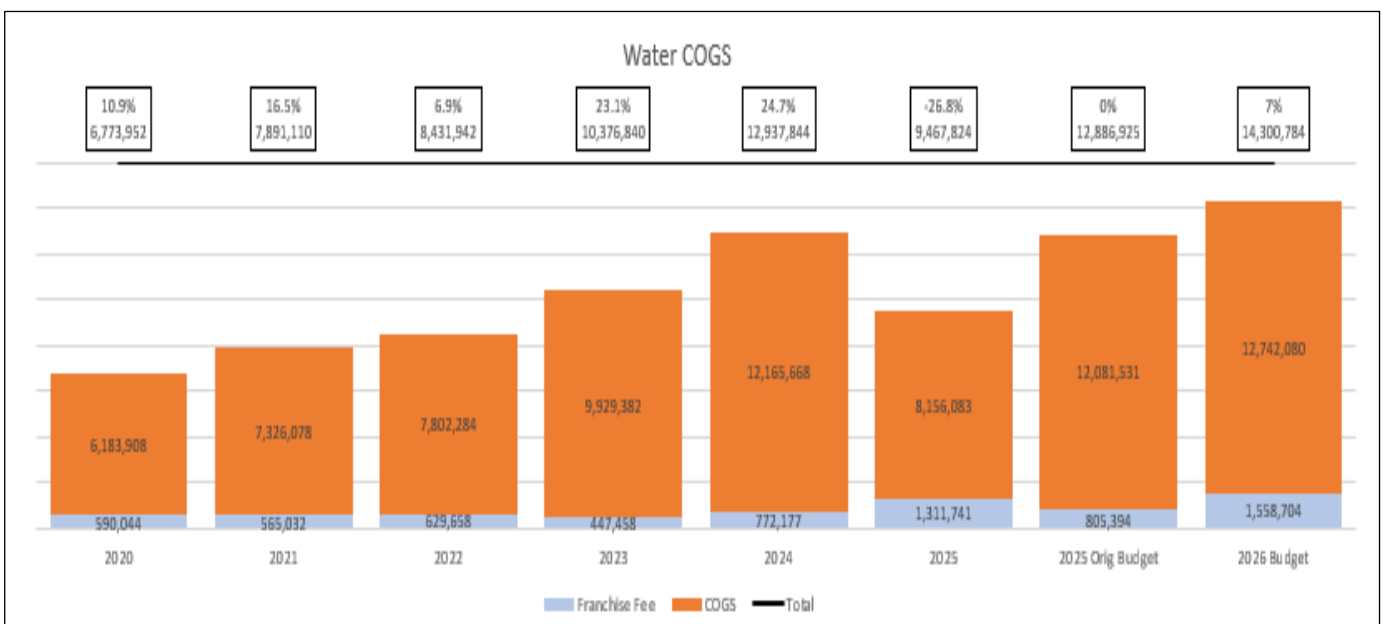


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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

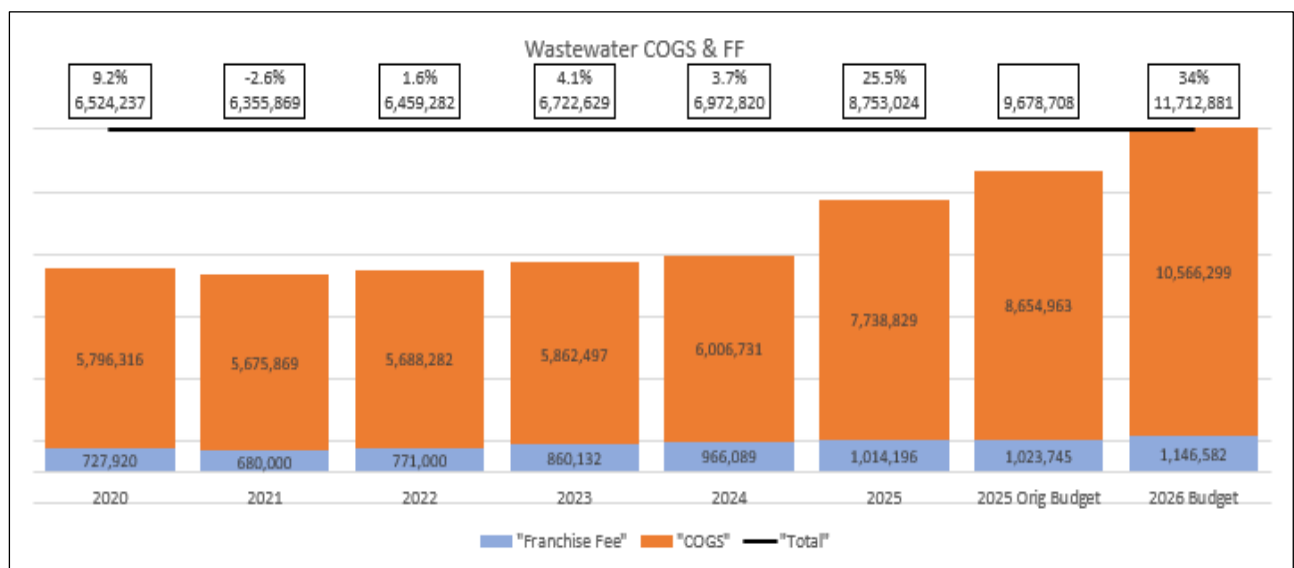
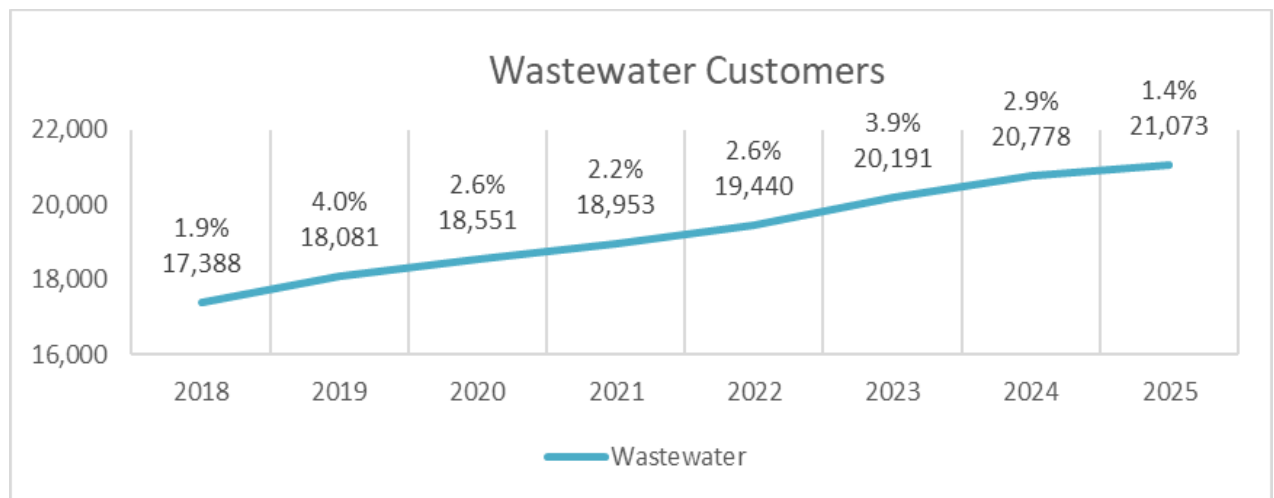
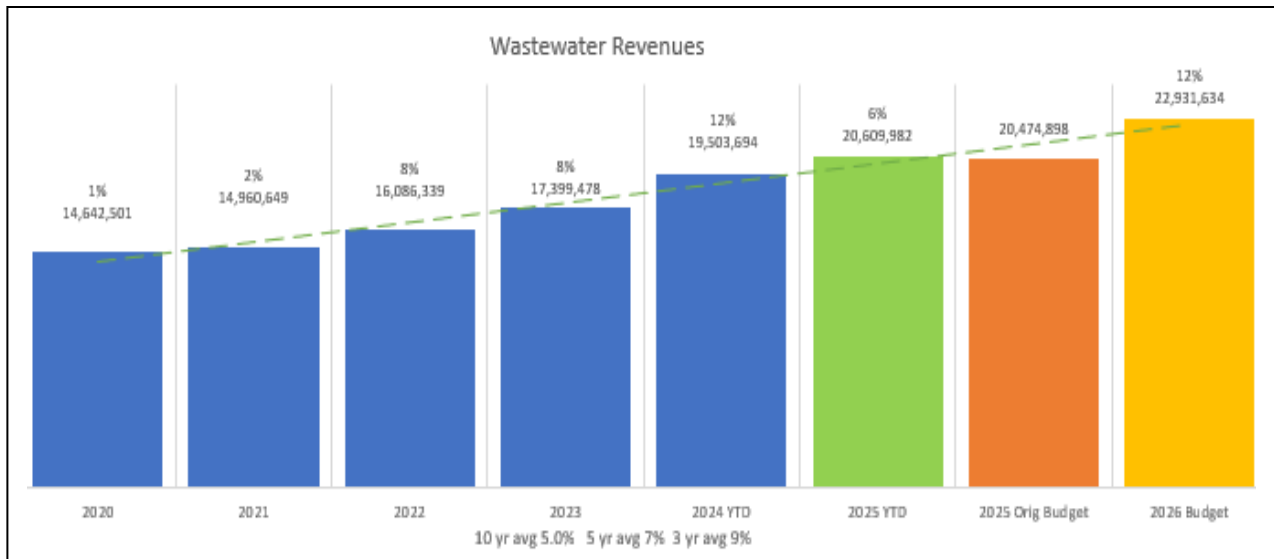


In 2025 Water Rates doubled to raise capital funds to fix leaks. The average residential home water bill increased by \$28.



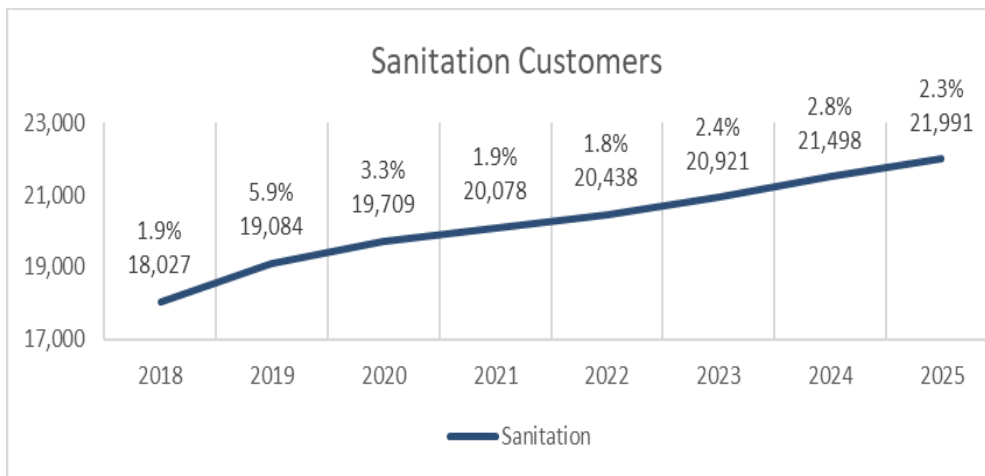
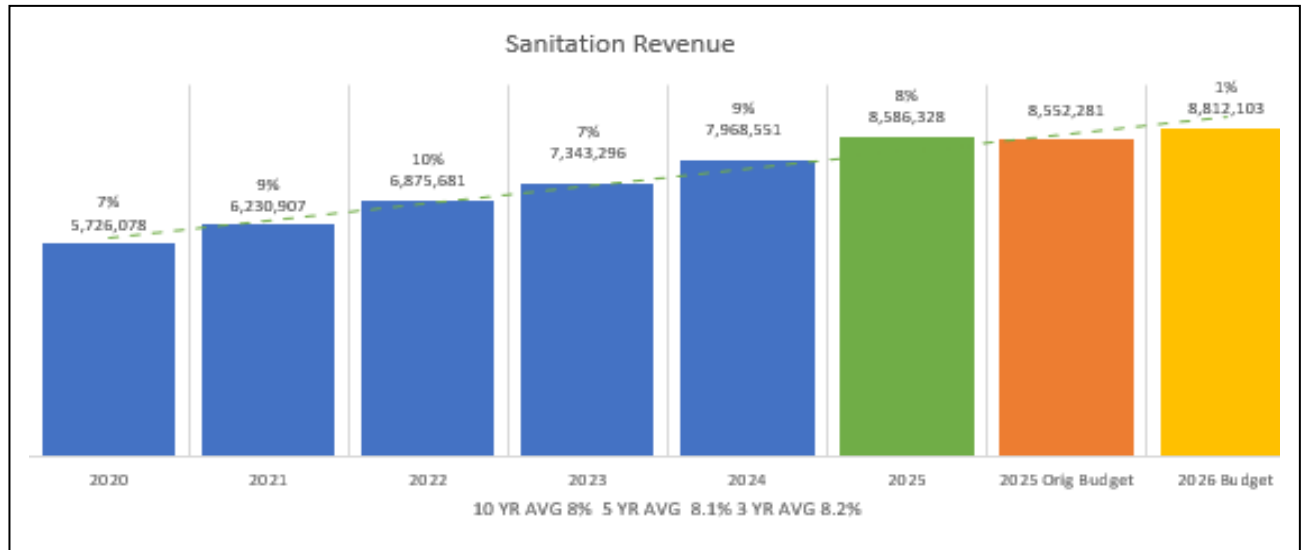
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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

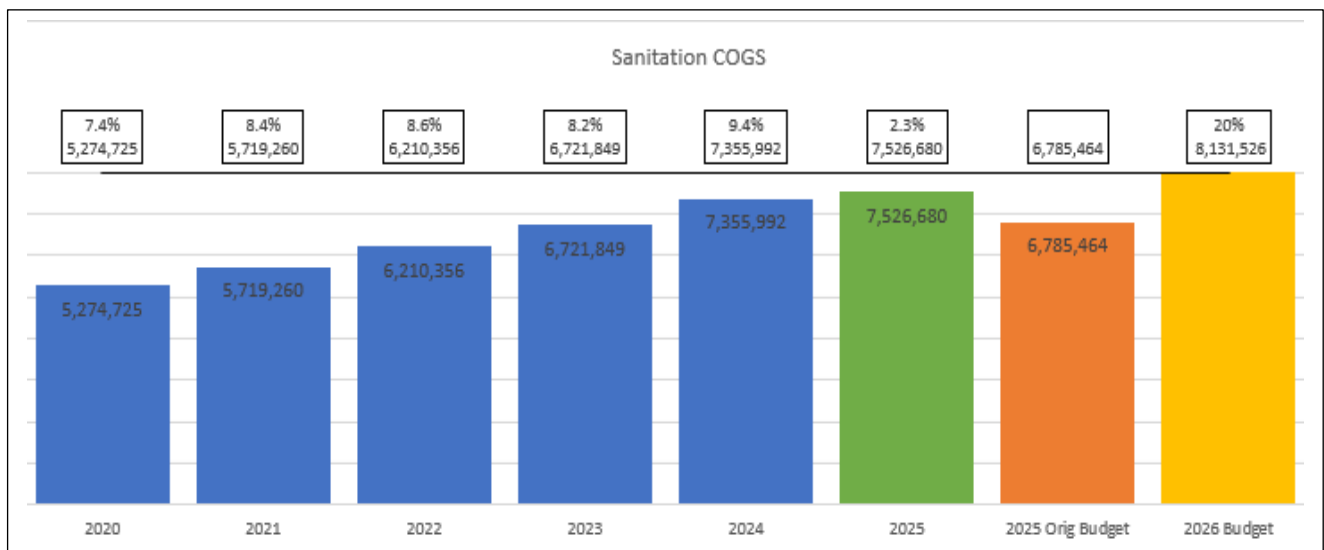


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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES



The Sanitation Contract was renewed in 2025, adding additional reporting requirements and saving the citizens 4% in 2025.



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

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

CIP is not approved unless it is brought before the council either during the year as a budget adjustment or as part of our budget process. Departments historically maintained their own 5-year capital improvement plans in excel spreadsheets and we would incorporate it into the annual budget process where city council then reviewed and adopted an annual budget. Any added projects or needs that were prioritized during the year are put into the budget as budget adjustments and show in the revised budget.

However, in 2024, the city of Bentonville began the process of using our accounting 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 enhance the progress every day, bridging communication between our departments and our stakeholders, city council, the Mayor and our citizens. The software we are using is limited but it totals the departments' accounts and line items using the same methodology for our annual budgets. We would love to implement a more elaborate software module that will help us identify specific funding sources for each request, and other descriptive project level details to our capital improvement plan.

DEPARTMENT	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Electric		13,066,049	9,000,000	8,420,000	9,450,000	6,730,000	6,125,000	6,040,000		58,831,049
Water	89,803,000	88,682,665	37,619,000	7,104,000	7,989,000	7,578,000				238,775,665
Wastewater		294,000	713,000	273,000	370,300	101,000	116,000	196,000	40,300	2,103,600
Sewer Rehab	126,377,243	21,484,113	2,450,000	2,590,000	5,134,886	20,486,385	6,052,627	6,590,765	2,105,000	271,148,483
Inventory	100,000	212,679	200,000	150,000						662,679
Utility Billing		163,186	59,895	129,211	296,568	47,965	49,404	50,886	52,413	849,528
Utility Fund Total	216,280,243	123,902,692	50,041,895	18,666,211	23,240,754	34,943,350	12,343,031	12,877,651	2,197,713	572,371,004

The table here represents our CIP plan as of 2/19/26. It is a work in progress; it's also referred to as organic and constantly evolving. 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. Any projects are identified the line-item descriptions, along with funding sources.

The cost to specialized capital improvement software for the whole city would have to have a cost benefit analysis, as some departments, especially in our general fund, are still small enough to manage their asset fleets and know what the replacement schedules are. Where other departments, that weigh heavily on infrastructure growth, such as those in the utility fund, had a greater demand for selecting a program that would not only incorporate the amounts, but identify their needs based on projects and phases.

Recently individual departments began implementing new, more specialized CIP planning software within their area of specialization. The Electric Department selected a different CIP software than the Water/Wastewater that their department heads felt matched the level of organization and details they desired. We suspect, once these are implemented fully and operational, we will be able to re-evaluate the overall city system to account for total future capital improvements.

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

UTILITY FUND DEBT

	Interest Rates	Final Maturity Date	Principal at 1/1/2026
Revenue Bonds, Series 2022A	2.01%	10/15/2028	3,770,000
Revenue Bonds, Series 2022B	2.44%	10/15/2028	1,455,000
			5,225,000

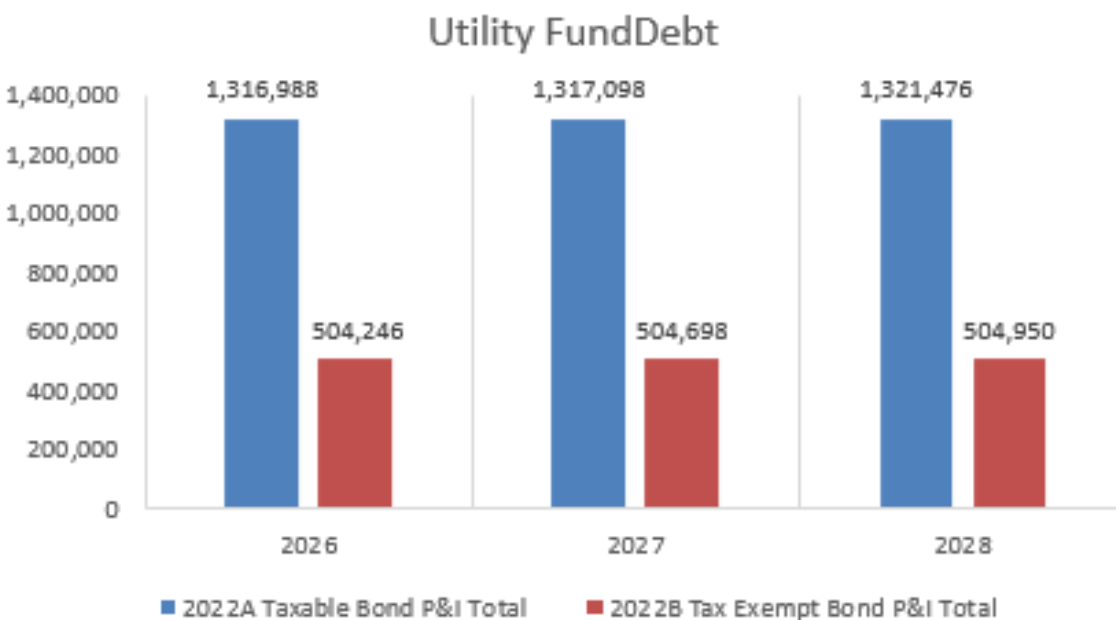
The Revenue bonds are comprised of various issues for the purpose of acquiring, constructing, equipping, renovating, expanding, and refurbishing additions and improvements to the City's electric and water systems. The Debt limit on Revenue bonds is dependent on revenues. In addition, the city secured two loans through the ARND (Arkansas Natural Resources Division) for \$97M and \$55M to expand the downtown Sewer Treatment Plant during 2024-2025. While no payments are due on these for 2026, the [utility amortization schedules](#) can be found in the appendix section of this budget book.

In 2022, the City also agreed to pay for its share of expanding the Northwest Arkansas Conservation Authority, NACA, where the line from the city was upsized to accommodate the growing capacity. This obligated the city an additional \$68M in debt to which we pay as part of the Cost of Goods Sold invoice to NACA. The city is not that lien holder, the Regional wastewater Treatment Plant, NACA is.

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. The Public Service Commission PSC the order filed February 8, 2022, noting this storm qualified as a special revenue bond. The storm was partially paid for with reserves and \$8,375,000 was the amount financed with the new bond refinancing. Electric is the Taxable Bond Portion, whereas Water is the Tax-Exempt Bond Portion remaining. As shown below:

[Bond Amortization Schedules can be found in the Appendix Section.](#)



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CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

FUND BALANCE

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 FINANCIAL POLICIES PAGES 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 12/31/2025	113,556,449	16,475,957	49,019,247	179,051,653	9,065,029	8,869,197	N/A	N/A	
2026 Adopted Budget									All Budget Funds
Revenues*	89,169,362	8,430,841	171,168,907	268,769,110	2,964,600	20,125,878	N/A	N/A	291,859,588
Expenses*	88,358,337	7,851,014	158,262,236	254,471,586	2,964,600	20,125,878	N/A	N/A	277,562,064
Net Budget	811,025	579,827	12,906,671	14,297,524	0	0	N/A	N/A	14,297,524
Net Estimate available after 2024 budget	114,367,474	17,055,785	61,925,918	193,349,177	9,065,029	8,869,197	N/A	N/A	
Fund Balance Target 25% or Minimum balance	21,600,959	1,962,754		23,563,713	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	92,766,515	15,093,031	43,925,918	164,768,494	N/A	N/A	N/A	N/A	

The City's 2026 Balanced Budget is expected to raise net fund balance for General, Street and Utility Funds. Impact, and Debt Service funds are offset to zero. Any revenues collected from sales taxes are automatically directed to be paid on bond debt. The Debt Service fund is all expenses related to ongoing project budgets associated with the bonds and are reimbursed in equal installments from loan proceeds. The Federal Grant Fund holds just ARPA funds whose project budgets have all been committed. ARPA funds are expected to be distributed fully by 12/31/2026. ARPA stands for American Rescue Plan Act of 2021.

All others (GF, SF & UFs) are adopted in our 2026 Annual Budget process and excesses are expected to increase the cash reserves. The Utility fund excess of \$12.9M is intended to be set-aside for future capital growth projects associated with the city's expansion.

The City's actual cash balances for 12/31/2025 will be confirmed pending audit. Our 2025 annual audit will be complete in June 2026.

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THE 2026 ADOPTED BUDGET BY FUND:

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

2026 Adopted Budget		Revenues	Other Financing Sources & Uses	Total Revenues & Other Financing Sources	O&M	COGS	CAPITAL	DEBT	Total Expenses	NET
General Fund		87,214,862	1,954,500	89,169,362	74,196,006	-	14,162,331	-	88,358,337	811,025
Street Fund		8,430,841	-	8,430,841	6,594,887	-	1,256,127	-	7,851,014	579,827
Debt Service Fund		2,964,600	-	2,964,600	-	-	2,964,600	-	2,964,600	-
Impact & Capacity Fund		20,125,878	-	20,125,878	-	-	-	20,125,878	20,125,878	-
Total Governmental Funds		118,736,181	1,954,500	120,690,681	80,790,893	-	18,383,057	20,125,878	119,299,828	1,390,852
Enterprise Fund / Utility Fund		171,168,907	-	171,168,907	33,487,458	106,720,458	15,193,086	2,861,234	158,262,236	12,906,671
Total All Funds		289,905,088	1,954,500	291,859,588	114,278,352	106,720,458	33,576,143	22,987,111	277,562,064	14,297,524

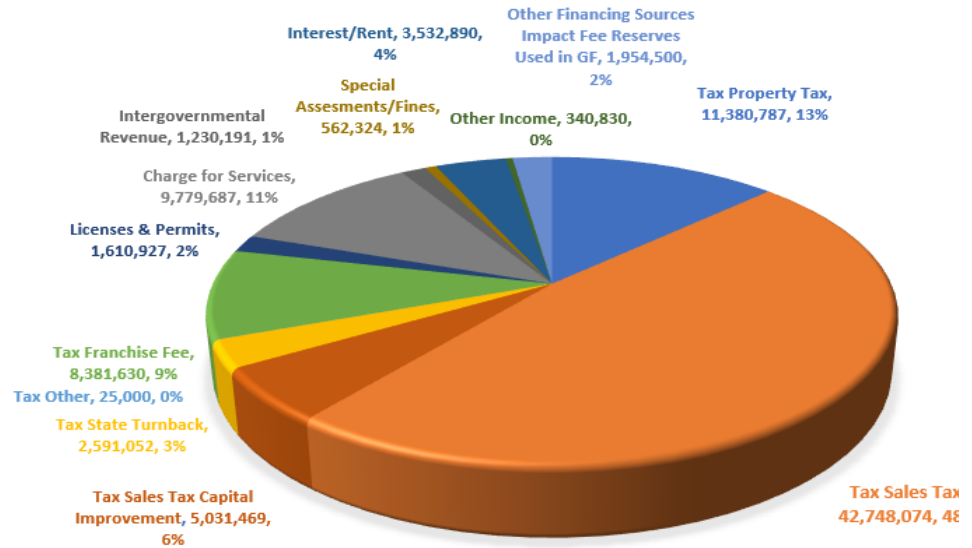
Fund Department		Revenues	Other Financing Sources	Total Revenues & Other Financing Sources	O&M	COGS	CAPITAL	DEBT	Total Expenses	Grand Total
GF	Administration	70,669,797	0	70,669,797	833,814	0	0	0	833,814	69,835,984
GF	Legal	0	0	0	969,285	0	0	0	969,285	-969,285
GF	Human Resources	0	0	0	652,707	0	0	0	652,707	-652,707
GF	Accounting	0	0	0	1,430,566	0	0	0	1,430,566	-1,430,566
GF	Information Technology	0	0	0	2,550,346	0	405,509	0	2,955,855	-2,955,855
GF	Purchasing	0	0	0	275,844	0	0	0	275,844	-275,844
GF	District Court	640,790	0	640,790	1,102,879	0	11,000	0	1,113,879	-473,089
GF	Planning	111,680	0	111,680	2,064,677	0	90,000	0	2,154,677	-2,042,997
GF	CDBG	296,575	0	296,575	53,320	0	243,255	0	296,575	0
GF	Engineering	10,600	0	10,600	1,286,275	0	4,148,727	0	5,435,002	-5,424,402
GF	Airport	276,987	0	276,987	307,538	0	0	0	307,538	-30,551
GF	Police	2,966,820	164,000	3,130,820	21,121,443	0	983,417	0	22,104,860	-18,974,040
GF	Fire	5,591,139	0	5,591,139	20,050,694	0	2,332,229	0	22,382,923	-16,791,784
GF	Parks & Recreation	6,325,145	1,468,000	7,793,145	14,882,962	0	5,556,182	0	20,439,144	-12,645,999
GF	Public Works Maintenance	70,000	0	70,000	3,029,025	0	0	0	3,029,025	-2,959,025
GF	Library	248,128	322,500	570,628	2,918,814	0	286,012	0	3,204,826	-2,634,198
GF	Animal Services	7,200	0	7,200	665,818	0	106,000	0	771,818	-764,618
GF	TOTAL GENERAL FUND	87,214,862	1,954,500	89,169,362	74,196,006	0	14,162,331	0	88,358,337	811,025
SF	Street	8,430,841	0	8,430,841	6,594,887	0	1,256,127	0	7,851,014	579,827
SF	TOTAL STREET FUND	8,430,841	0	8,430,841	6,594,887	0	1,256,127	0	7,851,014	579,827
UF	Electric	105,934,464	-1,905,317	104,029,147	10,513,748	72,575,269	11,148,484	1,316,988	95,554,489	8,474,659
UF	Water	31,796,841	-685,606	31,111,235	11,063,074	14,300,784	1,270,594	504,246	27,138,697	3,972,538
UF	Wastewater	23,220,634	-525,346	22,695,288	3,809,023	11,712,881	142,451	1,040,000	16,704,355	5,990,934
UF	Sewer Rehab	18,000	0	18,000	3,464,459	0	2,085,000	0	5,549,459	-5,531,459
UF	Inventory	0	618,508	618,508	426,166	0	192,341	0	618,508	0
UF	Utility Billing & Meter	1,252,657	3,249,547	4,502,203	4,147,988	0	354,215	0	4,502,203	0
UF	Sanitation	8,946,311	-751,785	8,194,526	63,000	8,131,526	0	0	8,194,526	0
UF	TOTAL UTILITY FUND	171,168,907	0	171,168,907	33,487,458	106,720,458	15,193,086	2,861,234	158,262,236	12,906,671
ICF	Sewer Capacity	0	0	0	0	0	0	0	0	0
ICF	Water Capacity	0	0	0	0	0	0	0	0	0
ICF	Police Impact	549,000	0	549,000	0	0	549,000	0	549,000	0
ICF	Parks Impact	1,715,000	0	1,715,000	0	0	1,715,000	0	1,715,000	0
ICF	Fire Impact	492,500	0	492,500	0	0	492,500	0	492,500	0
ICF	Library Impact	208,100	0	208,100	0	0	208,100	0	208,100	0
ICF	TOTAL IMP & CAP FUND	2,964,600	0	2,964,600	0	0	2,964,600	0	2,964,600	0
DSF	Debt Svc - Sales Tax Capital	20,125,878	0	20,125,878	0	0	0	20,125,878	20,125,878	0
DSF	TOTAL DEBT SERVICE FUND	20,125,878	0	20,125,878	0	0	0	20,125,878	20,125,878	0
Total All Funds		289,905,088	1,954,500	291,859,588	114,278,352	106,720,458	33,576,143	22,987,111	277,562,064	14,297,524
Total Governmental Funds		118,736,181	1,954,500	120,690,681	80,790,893	-	18,383,057	20,125,878	119,299,828	1,390,852
Total Enterprise Fund		171,168,907	-	171,168,907	33,487,458	106,720,458	15,193,086	2,861,234	158,262,236	12,906,671

CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

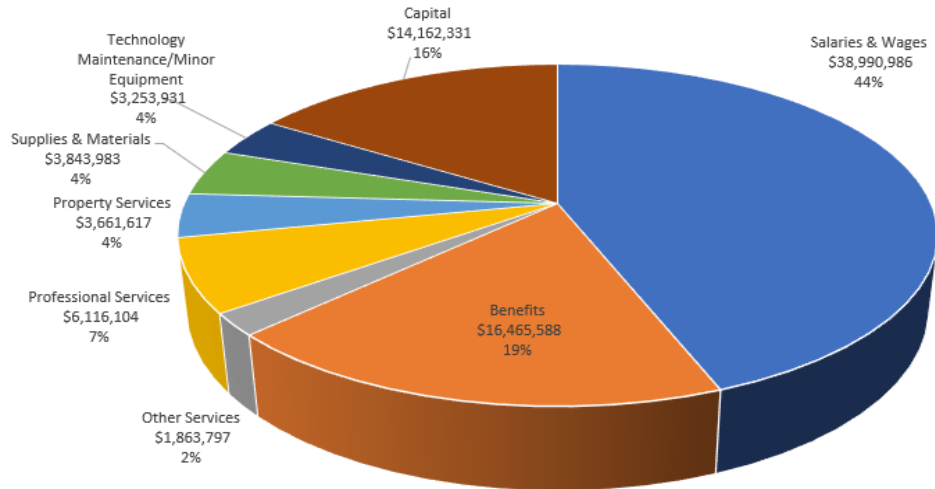
2026
ADOPTED
BUDGET

General
Fund

GENERAL FUND 2026 BUDGET REVENUES AND OTHER FINANCING SOURCES



General Fund 2026 Budget Expenses

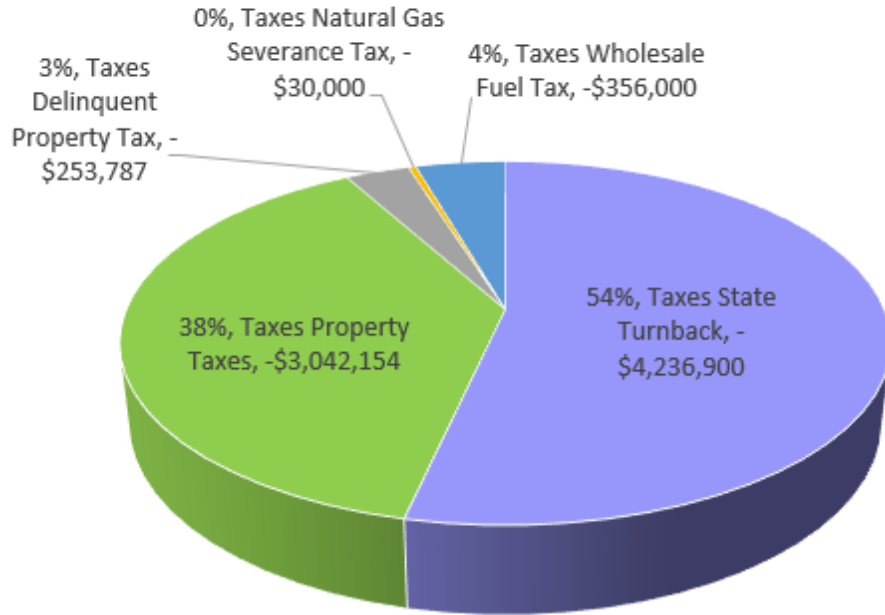


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

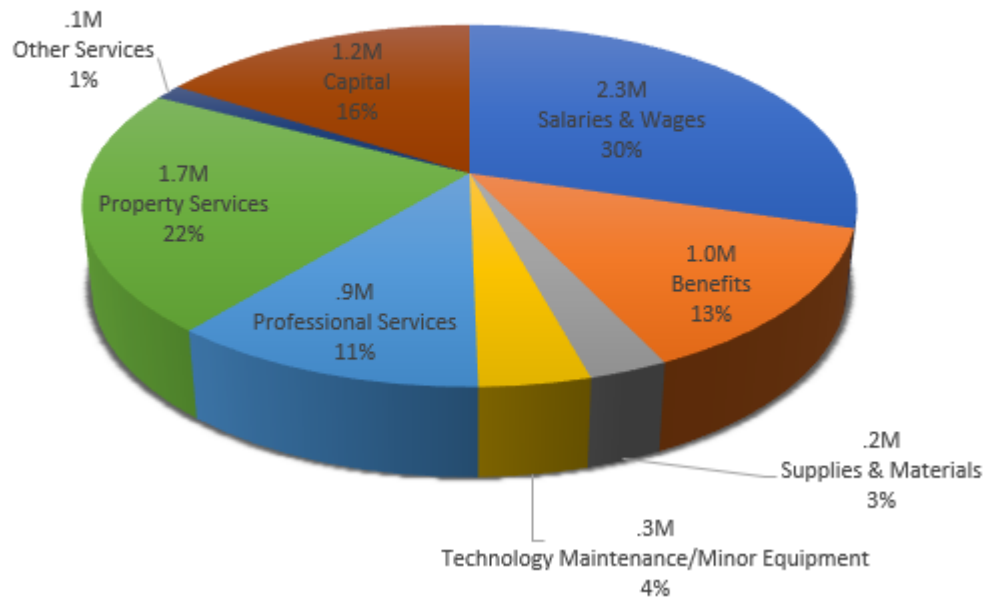
2026
ADOPTED
BUDGET

Street
Fund

STREET FUND 2026 Budget Revenues \$7.9M



Street Fund 2026 Budget Expenses \$7.8M

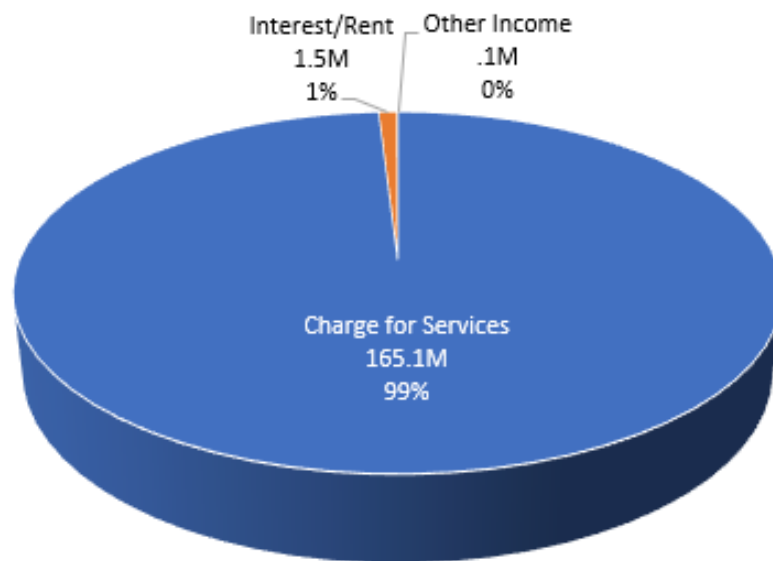


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

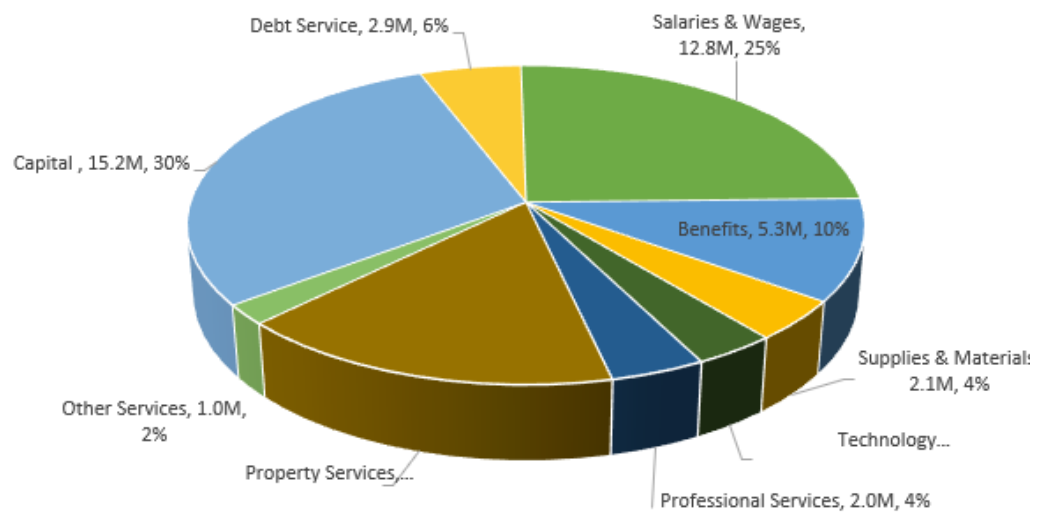
2026
ADOPTED
BUDGET

Utility
Fund

UTILITY FUND 2026 Budget Revenue



UTILITY FUND 2026 Budget Expenses \$158M

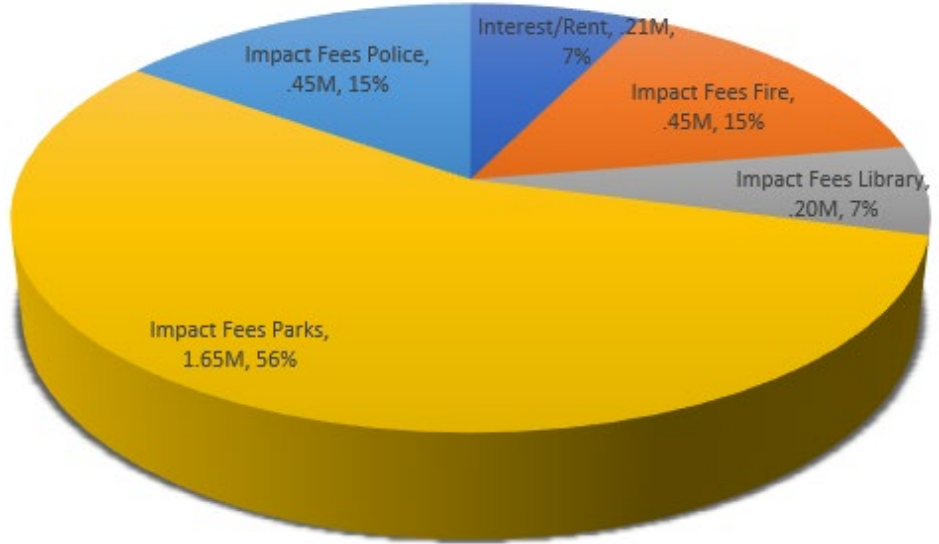


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

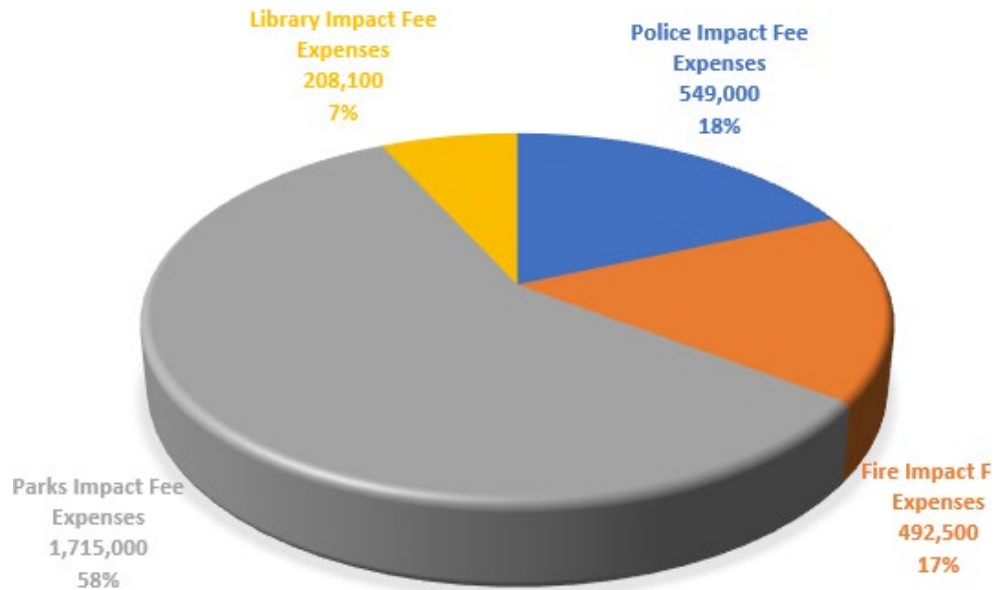
2026
ADOPTED
BUDGET

Impact &
Capacity
Fund

IMPACT AND CAPACITY FUND 2026 Budget Revenues \$2.96M



IMPACT AND CAPACITY FUND 2026 BUDGET EXPENSES \$2.96M

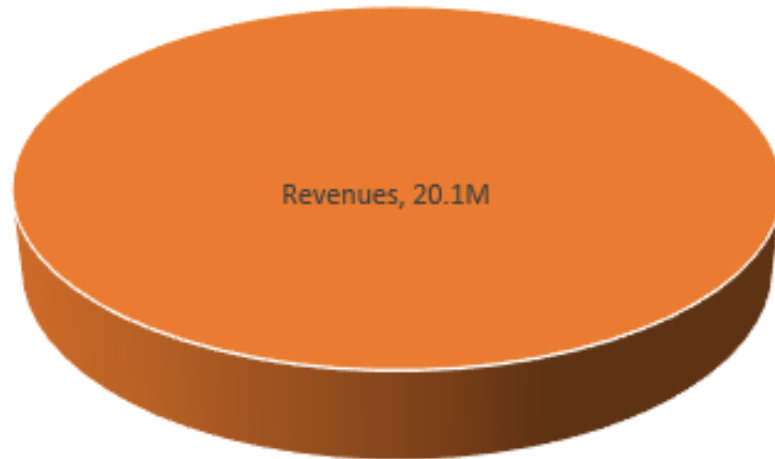


CITY OF BENTONVILLE MAJOR REVENUES & EXPENSES

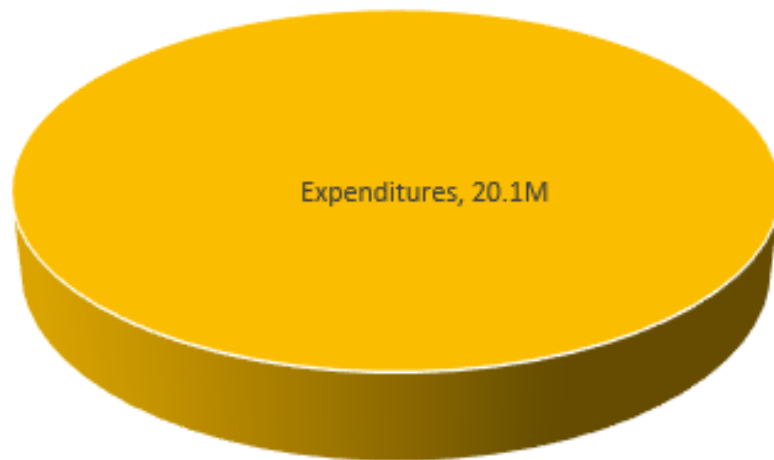
2026
ADOPTED
BUDGET

Debt
Service
Fund

DEBT SERVICE FUND 2026 BUDGET Revenues



DEBT SERVICE FUND 2026 BUDGET Expenditures





CITY OF BENTONVILLE 2026 ADOPTED BUDGET

GENERAL FUND

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Original Budget	2025 Revised Budget	2026 Adopted Budget	Change in \$(25 Orig vs 26 A Bud)	Change % (25 Orig vs 26 A Bud)	2027 Forecast	2028 Forecast
REVENUES											
Taxes	59,377,219	69,464,955	67,202,818	68,656,481	72,314,480	72,314,480	70,158,013	(2,156,467)	-3%	72,157,937	75,228,836
Licenses & Permits	2,340,846	2,492,799	1,575,086	2,695,271	1,610,927	1,610,927	1,610,927	-	0%	1,610,927	1,612,927
Intergovernmental Revenue	1,690,164	3,928,986	9,234,331	3,590,676	1,195,964	4,683,159	1,230,191	34,227	3%	1,235,307	1,236,307
Charge for Services	6,548,189	7,967,883	8,457,762	9,460,291	8,674,495	8,674,495	9,779,687	1,105,193	13%	9,879,687	9,879,687
Special Assessments/Fines	681,141	495,790	537,235	701,898	499,196	499,196	562,324	63,128	13%	617,324	617,324
Interest/Rent	(303,099)	3,486,757	4,595,667	4,750,831	3,417,722	3,417,722	3,532,890	115,168	3%	3,532,890	3,532,890
Other Income	7,474,959	13,586,483	24,986,208	53,381,839	239,130	86,654,954	340,830	101,700	43%	233,830	233,830
Total Revenues	77,809,420	101,423,652	116,589,107	143,237,287	87,951,914	177,854,933	87,214,862	(737,052)	-1%	89,267,903	92,341,801
EXPENDITURES											
Operations and Maintenance											
Salaries & Wages	27,803,441	30,861,318	34,549,194	35,978,305	37,492,267	37,654,404	38,990,986	1,498,720	4%	39,552,096	40,311,465
Benefits	11,281,114	12,676,579	13,935,485	14,943,749	15,527,945	15,685,485	16,465,588	937,643	6%	17,317,582	18,224,026
Supplies & Materials	2,822,574	3,389,701	3,797,354	3,293,002	4,045,008	4,361,946	3,843,983	(201,026)	-5%	3,930,066	4,019,808
Technology Maint/Minor Equipment	1,676,784	1,921,201	2,469,807	2,515,659	2,878,131	2,959,203	3,253,931	375,800	13%	3,619,429	3,728,012
Professional Services	3,400,847	4,389,553	10,844,443	5,798,482	5,469,536	11,797,511	6,116,104	646,568	12%	6,285,637	6,453,859
Property Services	2,347,327	2,410,248	4,220,835	3,810,219	4,005,257	5,357,346	3,661,617	(343,640)	-9%	3,766,709	3,879,840
Other Services	1,264,290	1,507,657	1,472,510	1,413,269	2,047,703	2,076,705	1,863,797	(183,906)	-9%	1,922,882	1,986,693
Utility Cost of Goods	-	-	-	-	-	-	-	-	-	-	-
Total O&M	50,596,378	57,156,256	71,289,627	67,752,685	71,465,847	79,892,600	74,196,006	2,730,159	4%	76,394,401	78,603,703
Capital Expenditures											
Capital Expenditures	17,749,166	31,094,304	36,732,866	60,386,383	11,492,011	119,004,287	14,162,331	2,670,320	23%	18,347,913	14,045,591
Setasides - Capital Items	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	17,749,166	31,094,304	36,732,866	60,386,383	11,492,011	119,004,287	14,162,331	2,670,320	23%	18,347,913	14,045,591
Other											
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	68,345,544	88,250,560	108,022,493	128,139,068	82,957,858	198,896,887	88,358,337	5,400,479	7%	94,742,313	92,649,294
Other Financing Sources and Uses											
Use of Impact/Capacity Fees	6,478,040	2,166,240	2,752,090	3,096,654	277,500	3,473,337	1,954,500	1,677,000	604%	-	-
Use of Reserves	-	-	-	-	-	-	-	-	-	-	-
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	0%	-	-
Other Sources - Uses	97,475	70,925	16,568	-	-	-	-	-	-	5,474,411	307,493
Transfers In	-	5,000,000	-	-	-	-	-	-	-	-	-
Transfers Out	(5,000,000)	-	(7,096,762)	(692,667)	(5,000,000)	(5,000,000)	-	5,000,000	-100%	-	-
Total Other Financing & Uses	1,575,515	7,237,165	(4,328,104)	2,403,988	(4,722,500)	(1,526,663)	1,954,500	6,677,000	-141%	5,474,411	307,493
NET	11,039,391	20,410,257	4,238,510	17,502,207	271,555	(22,568,618)	811,025	539,470	199%	0.00	0.01

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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CITY OF BENTONVILLE 2026 ADOPTED BUDGET

UTILITY FUND

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Original Budget	2025 Revised Budget	2026 Adopted Budget	Change in \$(25 Orig vs 26 A Bud)	Change % (25 Orig vs 26 A Bud)	2027 Forecast	2028 Forecast
REVENUES											
Taxes	-	-	-	-	-	-	-	-	--	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	666,034	4,426,783	-	23,536,186	-	-	--	-	-
Charge for Services	137,835,918	126,743,838	132,724,386	152,213,795	129,505,287	129,505,287	169,590,797	40,085,510	31%	178,240,164	185,119,911
Special Assessments/Fines	-	-	-	-	-	-	-	-	--	-	-
Interest/Rent	(217,136)	1,587,932	1,913,833	1,964,324	1,536,363	1,536,363	1,516,110	(20,253)	-1%	1,516,110	1,516,110
Other Income	3,268,764	194,194	238,162	3,634,155	74,400	3,576,504	62,000	(12,400)	-17%	99,751	101,183
Total Revenues	140,887,545	128,525,964	135,542,415	162,239,058	131,116,050	158,154,340	171,168,907	40,052,857	31%	179,856,024	186,737,204
EXPENDITURES											
Operations and Maintenance									6%		
Salaries & Wages	10,220,386	11,085,527	12,672,620	11,825,712	12,353,753	13,248,003	12,831,944	478,190	4%	13,021,711	13,278,531
Benefits	4,127,066	4,459,006	4,782,610	4,796,670	5,076,106	5,503,150	5,296,299	220,193	4%	5,515,592	5,746,358
Supplies & Materials	1,838,325	1,500,145	2,088,900	1,188,987	1,988,322	2,008,568	2,128,285	139,963	7%	2,182,285	2,238,847
Technology Maint/Minor Equipment	917,649	959,146	1,192,503	1,298,409	1,802,604	1,862,854	1,771,067	(31,537)	-2%	1,972,563	2,031,739
Professional Services	1,669,174	1,875,860	2,477,597	3,417,819	1,755,501	4,191,163	2,048,551	293,050	17%	2,109,468	2,172,212
Property Services	2,451,482	2,714,164	1,362,399	8,976,981	3,359,900	10,307,198	8,361,587	5,001,687	149%	4,394,496	4,429,979
Other Services	539,510	536,053	741,262	582,202	846,029	810,169	1,049,726	203,697	24%	1,097,622	1,149,350
Utility Cost of Goods	89,236,137	82,914,551	89,376,076	100,880,284	92,050,381	92,050,381	106,720,458	14,670,077	16%	112,396,987	121,198,778
Total O&M	110,999,729	106,044,451	114,693,968	132,967,064	119,232,596	129,981,486	140,207,917	20,975,321	18%	142,690,724	152,245,793
Capital Expenditures							O&M: Excl'dg Sal,Ben & COGS		57%	-23%	2%
Capital Expenditures	20,266,262	15,694,622	25,039,164	25,644,222	14,562,460	202,377,573	15,193,086	630,626	4%	123,902,692	50,041,895
Setasides - Capital Items	-	-	-	-	-	-	-	-	--	-	-
Total Capital Expenditures	20,266,262	15,694,622	25,039,164	25,644,222	14,562,460	202,377,573	15,193,086	630,626	4%	123,902,692	50,041,895
Other											
Debt Service	400,105	247,491	266,501	327,252	2,268,154	2,330,154	2,861,234	593,080	26%	1,317,098	1,321,476
Depreciation/Amortization	8,341,170	12,589,804	10,100,024	9,600	-	-	-	-	--	-	-
Total Other	8,741,275	12,837,296	10,366,525	336,853	2,268,154	2,330,154	2,861,234	593,080	26%	1,317,098	1,321,476
Total Expenditures	140,007,266	134,576,369	150,099,657	158,948,139	136,063,210	334,689,213	158,262,236	22,199,026	16%	267,910,514	203,609,164
Other Financing Sources and Uses											
Use of Impact/Capacity Fees	-	58,983	290,087	-	-	-	-	-	--	-	-
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	(297,243)	-	-	-	-	--	-	-
Other Sources - Uses	-	-	-	-	-	146,222,646	-	-	--	88,054,490	16,871,960
Transfers In	-	-	7,083,200	685,480	5,000,000	5,000,000	-	(5,000,000)	-100%	-	-
Transfers Out	-	-	-	-	-	-	-	-	--	-	-
Total Other Financing & Uses	7,051,584	4,945,284	7,495,895	388,237	5,000,000	151,222,646	-	(5,000,000)	-100%	88,054,490	16,871,960
NET	7,931,864	(1,105,121)	(7,061,347)	3,679,156	52,841	(25,312,226)	12,906,671	12,853,831	24326%	0.00	0.00

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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CITY OF BENTONVILLE 2026 ADOPTED BUDGET

STREET AND TRANSPORTATION FUND

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Original Budget	2025 Revised Budget	2026 Adopted Budget	Change in \$(25 Orig vs 26 A Bud)	Change % (25 Orig vs 26 A Bud)	2027 Forecast	2028 Forecast
REVENUES											
Taxes	7,265,485	7,438,968	7,551,813	7,793,961	7,813,443	7,813,443	7,918,841	105,398	1%	8,098,714	8,341,321
Licenses & Permits	15,255	8,455	9,940	11,575	12,000	12,000	12,000	-	0%	12,000	12,000
Intergovernmental Revenue	77,678	61,999	3,746,240	659,600	-	4,095,384	-	-	--	-	-
Charge for Services	51,752	113,521	41,406	18,351	20,000	20,000	20,000	-	0%	20,000	20,000
Special Assessments/Fines	1,024,280	7,774,703	2,182,626	-	-	-	-	-	--	-	-
Interest/Rent	165,899	576,434	587,627	562,311	497,175	497,175	480,000	(17,175)	-3%	480,000	480,000
Other Income	3,599,448	1,117	4,674,404	1,311,625	-	40,000	-	-	--	-	-
Total Revenues	12,199,798	15,975,196	18,794,055	10,357,422	8,342,618	12,478,002	8,430,841	88,223	1%	8,610,714	8,853,321
EXPENDITURES											
Operations and Maintenance											
Salaries & Wages	1,614,243	1,754,268	2,090,256	2,052,236	2,219,222	2,219,222	2,338,110	118,887	5%	2,372,645	2,419,384
Benefits	693,237	742,047	848,899	909,848	989,342	1,001,478	1,029,244	39,902	4%	1,074,222	1,121,762
Supplies & Materials	303,003	290,145	202,049	183,234	215,094	215,094	220,408	5,314	2%	223,081	225,837
Technology Maint/Minor Equipment	49,945	72,866	88,975	83,457	142,420	187,784	308,896	166,475	117%	343,093	353,386
Professional Services	90,527	80,053	68,842	681,999	714,838	803,204	878,943	164,105	233%	905,281	932,410
Property Services	474,230	627,853	557,056	1,650,735	1,584,892	1,699,046	1,712,478	127,586	8%	1,719,714	1,727,584
Other Services	42,318	56,432	75,506	70,972	109,209	109,209	106,810	(2,399)	-2%	112,050	117,709
Utility Cost of Goods	-	-	-	-	-	-	-	-	--	-	-
Total O&M	3,267,504	3,623,664	3,931,584	5,632,481	5,975,018	6,235,038	6,594,887	619,870	10%	6,750,087	6,898,071
Capital Expenditures							O&M: Excl'dg Sal, Ben & COGS		17%	2%	2%
Capital Expenditures	9,429,630	11,647,541	11,902,803	2,936,432	2,288,500	11,244,041	1,256,127	(1,032,373)	-45%	13,794,890	18,249,500
Setasides - Capital Items											
Total Capital Expenditures	9,429,630	11,647,541	11,902,803	2,936,432	2,288,500	11,244,041	1,256,127	(1,032,373)	-45%	13,794,890	18,249,500
Other											
Debt Service	-	-	-	-	-	-	-	-	--	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	-	--	-	-
Total Other	-	-	-	-	-	-	-	-	--	-	-
Total Expenditures	12,697,134	15,271,205	15,834,386	8,568,913	8,263,518	17,479,078	7,851,014	(412,504)	-5%	20,544,976	25,147,571
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	-	-	-	-	-	--	-	-
Other Sources - Uses	-	-	-	-	-	-	-	-	--	11,934,263	16,294,250
Transfers In	5,000,000	-	-	-	-	-	-	-	--	-	-
Transfers Out	-	(5,000,000)	-	(627,183)	-	-	-	-	--	-	-
Total Other Financing & Uses	5,000,000	(5,000,000)	5,250	(627,183)	-	-	-	-	--	11,934,263	16,294,250
NET	4,502,664	(4,296,009)	2,964,919	1,161,326	79,100	(5,001,076)	579,827	500,727	633%	0.00	0.00

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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CITY OF BENTONVILLE 2026 ADOPTED BUDGET

IMPACT & CAPACITY FUND

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Original Budget	2025 Revised Budget	2026 Adopted Budget	Change in \$(25 Orig vs 26 A Bud)	Change % (25 Orig vs 26 A Bud)	2027 Forecast	2028 Forecast
REVENUES											
Taxes	-	-	-	-	-	-	-	-	--	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	--	-	-
Charge for Services	-	-	-	-	-	-	-	-	--	-	-
Special Assessments/Fines	3,569,012	2,978,848	2,461,928	3,391,270	2,250,000	2,250,000	2,750,000	500,000	22%	2,750,000	2,750,000
Interest/Rent	64,106	228,550	290,119	265,610	227,169	227,169	214,600	(12,569)	-6%	214,600	214,600
Other Income	-	-	-	-	-	-	-	-	--	-	-
Total Revenues	3,633,119	3,207,398	2,752,047	3,656,880	2,477,169	2,477,169	2,964,600	487,431	20%	2,964,600	2,964,600
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	-	-	-	-	2,477,169	2,477,169	2,964,600	487,431	20%	2,964,600	2,964,600
Setasides - Capital Items	-	-	-	-	-	-	-	-	--	-	-
Total Capital Expenditures	-	-	-	-	2,477,169	2,477,169	2,964,600	487,431	20%	2,964,600	2,964,600
Other											
Debt Service	-	-	-	-	-	-	-	-	--	-	-
Depreciation/Amortization	-	-	-	-	-	-	-	-	--	-	-
Total Other	-	-	-	-	-	-	-	-	--	-	-
Total Expenditures	-	-	-	-	2,477,169	2,477,169	2,964,600	487,431	20%	2,964,600	2,964,600
Other Financing Sources and Uses	-	-	-	-	-	-	-	-		-	-
Use of Impact/Capacity Fees	-	-	-	-	-	-	-	-	--	-	-
Use of Reserves	-	-	-	-	277,500	277,500	-	(277,500)	-100%	-	-
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	-	--	-	-
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	--	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	--	-	-
Other Sources - Uses	-	-	-	-	-	-	-	-	--	-	-
Transfers In	371,559	-	13,562	7,187	-	-	-	-	--	-	-
Transfers Out	(6,849,599)	(2,225,223)	(3,042,177)	(3,096,654)	(277,500)	(2,046,687)	-	277,500	-100%	-	-
Total Other Financing & Uses	(6,478,040)	(2,225,223)	(3,028,615)	(3,089,468)	-	(1,769,187)	-	-	--	-	-
NET	(2,844,921)	982,175	(276,568)	567,412	0.00	(1,769,187)	0.00	0.00	--	0.00	0.00

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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CITY OF BENTONVILLE 2026 ADOPTED BUDGET

DEBT SERVICE FUND

Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Original Budget	2025 Revised Budget	2026 Adopted Budget	Change in \$(25 Orig vs 26 A Bud)	Change % (25 Orig vs 26 A Bud)	2027 Forecast	2028 Forecast
REVENUES											
Taxes Sales Tax	18,571,646	23,275,299	20,853,236	20,136,624	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%	20,400,000	20,800,000
Licenses & Permits	-	-	-	-	-	-	-	-	--	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	--	-	-
Charge for Services	-	-	-	-	-	-	-	-	--	-	-
Special Assessments/Fines	-	-	-	-	-	-	-	-	--	-	-
Interest/Rent	96,702	417,293	536,333	443,029	-	-	-	-	--	-	-
Other Income	-	-	1,104	-	-	-	-	-	--	-	-
Total Revenues	18,668,348	23,692,592	21,390,673	20,579,652	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%	20,400,000	20,800,000
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	-	-	-	-	-	-	-	-	--	-	-
Total Capital Expenditures	-	-	-	-	-	-	-	-	--	-	-
Other											
Debt Service	28,591,704	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%	20,400,000	20,800,000
Depreciation/Amortization	-	-	-	-	-	-	-	-	--	-	-
Total Other	28,591,704	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%	20,400,000	20,800,000
Total Expenditures	28,591,704	21,511,506	21,956,816	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%	20,400,000	20,800,000
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	-	-	-	-	-	-	-	-	--	-	-
Other Sources - Uses	-	1,680,412	-	2,060,066	-	-	-	-	--	-	-
Transfers In	-	-	-	-	-	-	-	-	--	-	-
Transfers Out	-	-	-	-	-	-	-	-	--	-	-
Total Other Financing & Uses	-	1,680,412	-	2,060,066	-	-	-	-	--	-	-
NET	(9,923,357)	3,861,498	(566,143)	1,315,653	0.00	0.00	0.00	0.00	-100%	0.00	0.00

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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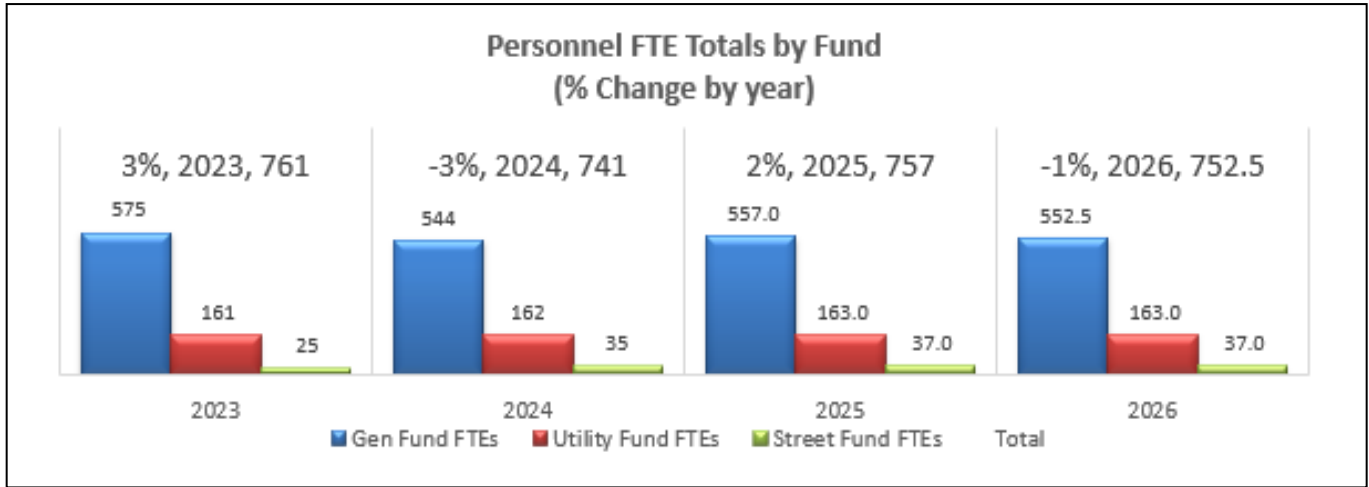
Personnel Summary

2025 Year End Actuals as of 3/12/2026:
Before all Year end entries and accruals were made, including depreciation.

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CITY OF BENTONVILLE

Personnel Position Summary



The City remains committed to identifying operational efficiencies while growing our workforce in a responsible and sustainable manner. During the 2025 hiring freeze, departments conducted thorough evaluations of their staffing structures and made internal adjustments as needed. This included reassigning workloads and, in some cases, eliminating positions to maintain service levels without increasing overall staffing.

For example, in preparation for the expanded Parks Adult Recreation Center opening in 2026, the Parks Department identified the need for additional cleaning support due to the increased size of the facility. Rather than immediately adding new City positions and increasing long-term payroll obligations, the department initially budgeted for contracted professional cleaning services. This approach allows the City to meet operational needs while maintaining flexibility and managing ongoing personnel costs responsibly.

The overall result was a decrease in staffing from 757 total Full-time equivalents to 752.5 FTEs.

	Year	2023	2024	2025	Change	2026
Administration		38.0	3.0	3.0	-	3.0
Legal		-	7.0	4.0	1.0	5.0
Human Resources		-	5.0	5.0	(1.0)	4.0
Accounting		9.0	12.0	12.0	(1.0)	11.0
Information Technology		-	16.0	16.0	-	16.0
Purchasing		-	-	3.0	(1.0)	2.0
District Court		10.0	10.0	11.0	-	11.0
Planning		12.0	13.0	13.0	-	13.0
Engineering		14.0	11.0	12.0	(2.5)	9.5
Airport		-	-	1.0	-	1.0
Police		130.0	141.0	141.0	1.0	142.0
Fire		131.0	150.0	150.0	-	150.0
Public Works Maintenance		25.0	27.0	27.0	1.0	28.0
Parks		105.2	113.0	118.0	(3.0)	115.0
Library		38.0	28.0	34.0	1.0	35.0
Animal Services		6.0	7.0	7.0	-	7.0
General Fund Total		575.0	543.0	557.0	(4.5)	552.5
Electric		55.0	56.0	56.0	3.0	59.0
Water		40.0	33.0	33.0	1.0	34.0
Wastewater		22.0	22.0	22.0	1.0	23.0
Sewer Rehab		12.0	24.0	24.0	(1.0)	23.0
Inventory Warehouse		4.0	4.0	4.0	-	4.0
Utility Billing/Collection		28.0	24.0	24.0	(4.0)	20.0
Utility Fund Total		161.0	163.0	163.0	-	163.0
Street / Street Fund		25.0	35.0	37.0	-	37.0
		761.0	741.0	757.0	(4.5)	752.5

Note: FTE is a combination of Full and Part-time positions. Part-time positions are calculated using percentages equal to the average hours of position.

2025 Year End Actuals as of 3/12/2026:

Before all Year end entries and accruals were made, including depreciation.

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THE ADOPTED BUDGET BY DEPARTMENT

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, 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

CITY OF BENTONVILLE

GENERAL FUND 2026 BUDGET BY DEPARTMENT

2026 Adopted Budget

Department	Total			O&M	CAPITAL	DEBT	Total Expenses	Grand Total
	Revenues	Other Financing Sources	Revenues & Other Financing Sources					
Administration	70,669,797	0	70,669,797	833,814	0	0	833,814	69,835,984
Legal	0	0	0	969,285	0	0	969,285	-969,285
Human Resources	0	0	0	652,707	0	0	652,707	-652,707
Accounting	0	0	0	1,430,566	0	0	1,430,566	-1,430,566
Information Technology	0	0	0	2,550,346	405,509	0	2,955,855	-2,955,855
Purchasing	0	0	0	275,844	0	0	275,844	-275,844
District Court	640,790	0	640,790	1,102,879	11,000	0	1,113,879	-473,089
Planning	111,680	0	111,680	2,064,677	90,000	0	2,154,677	-2,042,997
CDBG	296,575	0	296,575	53,320	243,255	0	296,575	0
Engineering	10,600	0	10,600	1,286,275	4,148,727	0	5,435,002	-5,424,402
Airport	276,987	0	276,987	307,538	0	0	307,538	-30,551
Police	2,966,820	164,000	3,130,820	21,121,443	983,417	0	22,104,860	-18,974,040
Fire	5,591,139	0	5,591,139	20,050,694	2,332,229	0	22,382,923	-16,791,784
Parks & Recreation	6,325,145	1,468,000	7,793,145	14,882,962	5,556,182	0	20,439,144	-12,645,999
Public Works Maintenance	70,000	0	70,000	3,029,025	0	0	3,029,025	-2,959,025
Library	248,128	322,500	570,628	2,918,814	286,012	0	3,204,826	-2,634,198
Animal Services	7,200	0	7,200	665,818	106,000	0	771,818	-764,618
TOTAL GENERAL FUND	87,214,862	1,954,500	89,169,362	74,196,006	14,162,331	0	88,358,337	811,025

Budget Highlights:

The General fund 2026 sales tax Revenues were lowered in lieu of the additional millions in rebates taken from the city that unexpectedly incurred during 2025. We realigned our assumptions to a baseline expectation more in line without the major increases we saw in 2022-2024. Total sales taxes in 2025 were budgeted at \$75M but came in at \$68M. Total sales taxes for 2026 are forecast at \$68M, a \$7M decline from the 2025 budget.

The 2026 budget includes \$725K for additional miles of free public transit, ADA on demand routes and bus shelters to provide our citizens with additional safe reliable transportation.

We earmarked our 2026 capital penny sales tax revenues to pay for \$3.6M in drainage updates and to replace a \$1.5M Fire Truck.

Other asset replacements such as an outdated city phone system and the Fire station HVAC unit, added \$500k and \$300k respectively to our 2026 budget.

With the exception of adding two additional police officers, all other departments remained flat or may have also reduced staffing.

The cost-of-living wage increase was set at 3.5% for employees.

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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 and direction to all City departments, ensuring alignment with the City's mission, priorities, and long-term vision. The department serves as a connection to the community by responding to resident concerns, engaging in in-person meetings, and recognizing community-building efforts and contributions that strengthen Bentonville.

Administration oversees the City's public information channels, including the official website and social media platforms, ensuring timely and accurate communication. The Mayor's Office serves as a liaison with local, state, and national leaders and partner organizations on issues that directly impact the City of Bentonville.

Mayor's Office Overview

The City of Bentonville operates under 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 City Council advised as to the financial condition and future financial needs of the City and presides over City Council meetings. The Mayor's Office plays an active role in public engagement, problem solving, and sharing information with the public to foster trust and mutual respect.

Mayor's Office Budget Related Accomplishments 2025

- The Mayor led bi-weekly City Council meetings, ensuring departments were prepared to articulate the financial impacts and implications of each item brought before Council.
- Participated in weekly meetings with community leaders to foster collaboration and advance shared priorities for the city in a fiscally responsible manner.
- Served on the NACA (Northwest Arkansas Conservation Authority) Board, supporting regional efforts to expand water and wastewater capacity to meet growth demands.
- In coordination with the Finance Department, personnel and budget review sessions conducted with each department prior to the City Council's full-day budget workshop to strengthen financial accountability and align departmental requests with citywide priorities.
- Guided the adoption of a balanced 2025 budget by the City Council.
- Met monthly with each department head to review budget performance, personnel matters, customer service standards, and project progress.
- Participated in regional economic development meetings and coordinated with the Chamber of Commerce regarding economic development priorities.
- Participated in regional planning efforts related to infrastructure and growth initiatives, including wastewater capacity and roadway improvements.
- Served on the Board of the Arkansas State Street Aid Program, providing guidance on funding allocations and roadway maintenance policies.
- Pursued and secured grants aligned with City priorities in coordination with the City grant writer.
- Maintained engagement with the Bentonville311.com platform to ensure resident concerns were addressed and service delivery was improved.
- Participated in over 60 public input sessions.

Administration Department Budget-Related Goals and Objectives for 2025

For 2025, the Administrative Budget covers the Mayor's Office and Communications. As the office responsible for overseeing all city departments, the Mayor's Office plays a central role in guiding budget development, reviewing departmental budgets, preparing the agenda for Council approval, and shaping a citywide communications strategy that fosters community dialogue, education, and feedback. Key areas of focus include:



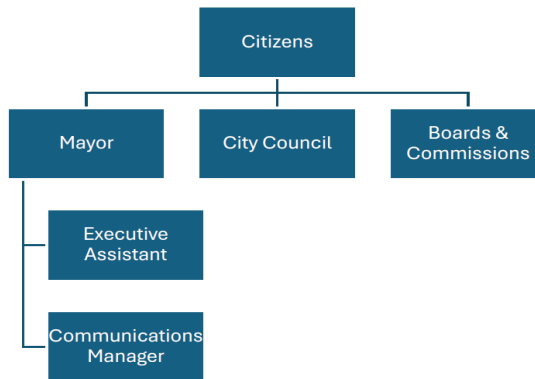
- Promote accountable and transparent financial management by efficiently leveraging City resources, adhering to strategic budgetary goals, and safeguarding the City's long-term fiscal health in line with established financial policies.
- Established utility rates that balance long-term financial sustainability with the goal of keeping costs reasonable for residents. These rates ensure adequate funding for operations and maintenance while maintaining a reliable, efficient, and resilient utility system that supports the community's quality of life.
- Worked to bring reasonable buy-in and capacity fees to fund city infrastructure build-out, while introducing an innovative, state-first funding mechanism for sewer pipe upgrades that addresses system capacity needs and ensures growth helps pay for growth.
- Enhance core services and infrastructure by improving network connectivity, modernizing public utilities, and promoting sustainable development that supports community growth, economic vitality, and technological innovation.
- Enhance the effectiveness of the online Capital Improvement Plan system by building on its initial implementation to streamline processes, improve departmental planning, and provide a clearer understanding of infrastructure priorities that support resident services.
- 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.

- Leverage multiple channels—including surveys, social media sentiment analysis, and public feedback—to monitor community perspectives and priorities.
- Advance digital platforms, AI governance tools, and cloud-based systems to streamline services, enhance transparency, and create unified digital service ecosystems for residents.
- Implement more data analytics, resident sentiment feedback, and performance metrics to guide policy, budgeting, and service delivery choices.
- Better support safety and public health efforts — from emergency preparedness to mental health initiatives — as integral to overall city employee and resident quality of life.
- Worked with multiple city departments to implement a one-stop development process that streamlines and aligns building for quality outcomes, supports builders with an efficient, coordinated approach, ensures developments follow the city's land use plan and community input, delivers a variety of housing types with appropriate infrastructure, and engages the public early to build trust and citywide buy-in.

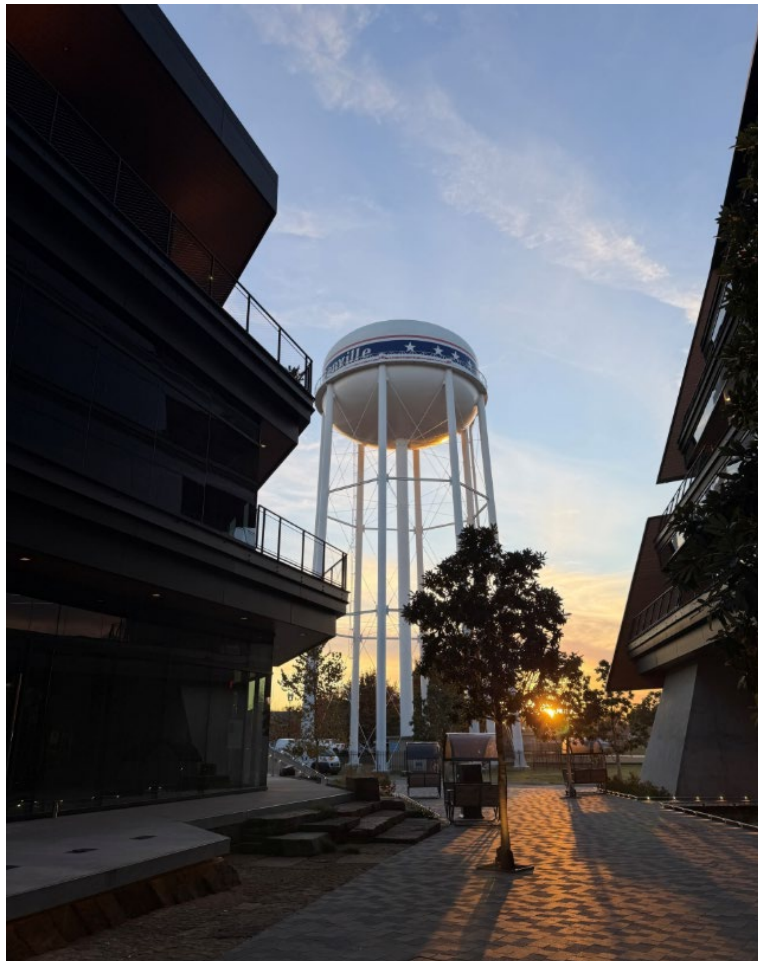
CITY OF BENTONVILLE

Admin Department Organization Chart



Notable 2025 Budget Information

- Collaborated with department heads to implement a budget reduction, proactively accounting for large, state-authorized sales tax rebates that affect only the City's 2% portion of sales tax revenue.



CITY OF BENTONVILLE

City of Bentonville								
Administration Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	67,223,269	64,779,200	65,934,019	69,987,379	69,987,379	67,394,797	(2,592,582)	-4%
Licenses & Permits	97,141	95,646	93,760	95,000	95,000	95,000	-	0%
Intergovernmental Revenue	-	3,824,725	216,155	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	3,106,559	4,198,724	4,104,414	3,108,593	3,108,593	3,169,000	60,407	2%
Other Income	464,083	1,761,922	506,832	-	90,669	11,000	11,000	--
Total Revenues	70,891,053	74,660,216	70,855,179	73,190,972	73,281,641	70,669,797	(2,521,175)	-3%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	2,420,653	526,867	428,105	451,758	451,758	454,072	2,314	1%
Benefits	922,405	135,012	119,832	135,534	135,615	121,928	(13,606)	-10%
Supplies & Materials	47,560	19,976	14,078	22,900	22,900	25,350	2,450	11%
Technology Maint/Minor Equipment	528,230	35,234	12,528	16,904	20,362	26,680	9,775	58%
Professional Services	226,372	5,550,159	194,512	41,650	1,948,963	76,500	34,850	84%
Property Services	157,796	19,853	18,284	32,710	32,374	37,360	4,650	14%
Other Services	344,967	65,862	66,342	107,813	107,813	91,924	(15,889)	-15%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	4,647,983	6,352,963	853,681	809,269	2,719,784	833,814	24,545	3%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	35,837	16%
Capital Expenditures	1,114,008	2,594,580	65,180	-	2,083,380	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	1,114,008	2,594,580	65,180	-	2,083,380	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	5,761,991	8,947,543	918,862	809,269	4,803,164	833,814	24,545	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	5,000,000	-	-	-	-	-	-	--
Transfers Out	-	(7,083,200)	(685,480)	(5,000,000)	(5,000,000)	-	5,000,000	-100%
Total Other Financing & Uses	5,000,000	(7,083,200)	(685,480)	(5,000,000)	(5,000,000)	-	5,000,000	-100%
NET	70,129,061	58,629,473	69,250,838	67,381,703	63,478,477	69,835,984	2,454,280	3.6%

CITY OF BENTONVILLE

LEGAL **2026 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.

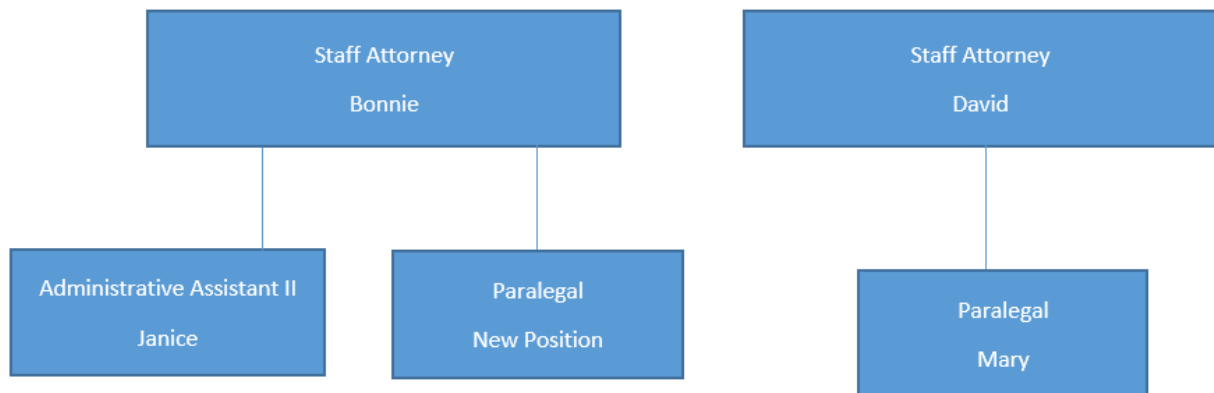
ACCOMPLISHMENTS 2025

- Made the transition to a new building location that allows all personnel to be housed together
- 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 8,201 new misdemeanors and traffic violations
- Prepared and reviewed numerous ordinances, resolutions, and miscellaneous items for City Council approval

GOALS & OBJECTIVES 2026

- 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
- Fill the new paralegal position.

2026 LEGAL DEPARTMENT



CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Legal Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	-	1	-	-	-	-	-	--
Total Revenues	-	1	-	-	-	-	-	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	616,632	472,006	514,546	514,546	485,608	(28,937)	-6%
Benefits	-	251,863	169,728	195,613	195,727	198,743	3,129	2%
Supplies & Materials	-	32,654	12,747	24,200	47,429	13,700	(10,500)	-43%
Technology Maint/Minor Equipment	-	17,816	13,587	18,044	18,044	22,893	4,849	27%
Professional Services	-	144,614	139,739	192,292	192,292	192,181	(111)	0%
Property Services	-	22,057	8,652	7,980	7,980	16,300	8,320	104%
Other Services	-	65,092	23,615	50,498	50,498	39,860	(10,638)	-21%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	-	1,150,729	840,074	1,003,173	1,026,515	969,285	(33,888)	-3%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	(8,080)	-3%
Capital Expenditures	-	3,127	28,617	-	47,281	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	3,127	28,617	-	47,281	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	1,153,855	868,690	1,003,173	1,073,797	969,285	(33,888)	-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	-	4,200	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	-	4,200	-	-	-	-	-	--
NET	-	(1,149,654)	(868,690)	(1,003,173)	(1,073,797)	(969,285)	33,888	-3.4%

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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 2025

- Updated our benefits package, which included offering two new medical plans.
- Participated in multiple job fairs, such as those hosted by the Rogers/Lowell Chamber of Commerce, Northwest Arkansas Community College, and Bentonville High School.
- Facilitated 26 job orientation sessions, as well as quarterly "Lunch and Learn" events on a variety of topics.
- Training was a key focus in 2025, 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.
- Facilitated Employee engagement activities such as blood drives, 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

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

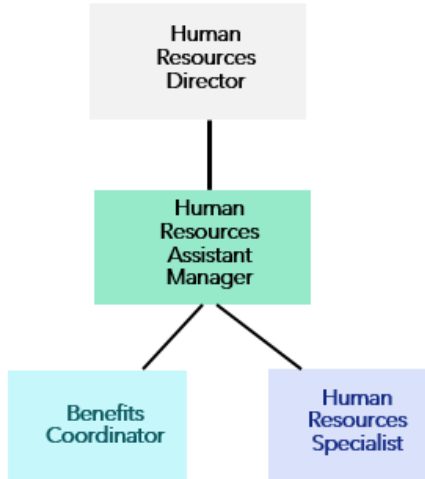
Conduct quarterly safety inspections.

Completed 2026 Salary Study for Public Safety Staff to ensure competitive compensation.

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CITY OF BENTONVILLE

HUMAN RESOURCES DEPARTMENT



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Utilization of online Safety Training Portal (Succeed Risk Management) by ALL full time staff before end of 2026.	Ensure Safety Team members are conducting monthly safety meetings.		✓	✓	✓
		Conduct Quarterly Safety Audits with departments in 2025 and ongoing.			100%	100%
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	100%	100%	100%
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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%	100%
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Conduct monthly HR trainings to cover both hard and soft skills.	Hold 36 sessions annually (three per month) covering all shifts.	100%	100%	100%	100%

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CITY OF BENTONVILLE

City of Bentonville								
Human Resources Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 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	299,430	334,878	334,878	304,129	(30,749)	-9%
Benefits	-	127,667	121,887	134,604	134,672	115,661	(18,943)	-14%
Supplies & Materials	-	12,299	12,538	14,750	14,750	14,750	-	0%
Technology Maint/Minor Equipment	-	3,777	3,926	5,838	5,838	10,630	4,792	82%
Professional Services	-	156,450	144,968	166,135	177,735	178,725	12,590	8%
Property Services	-	7,986	2,549	4,460	4,460	7,100	2,640	59%
Other Services	-	7,185	1,880	33,035	33,035	21,713	(11,322)	-34%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	-	631,478	587,177	693,700	705,369	652,707	(40,993)	-6%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	8,700	4%
Capital Expenditures	-	-	-	-	-	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	-	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	631,478	587,177	693,700	705,369	652,707	(40,993)	-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)	(587,177)	(693,700)	(705,369)	(652,707)	40,993	-5.9%

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.

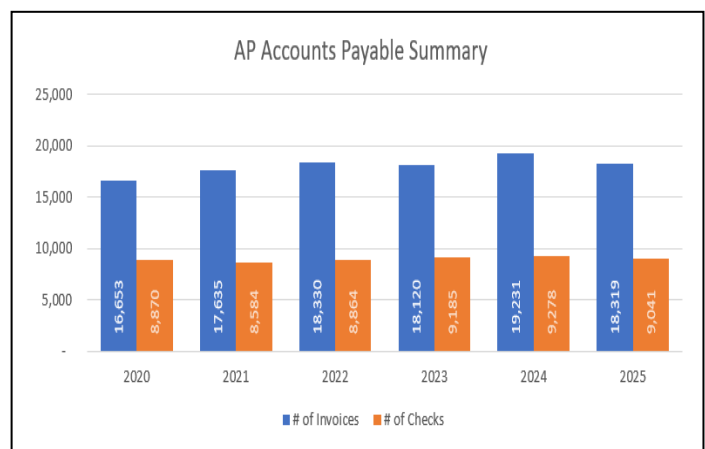
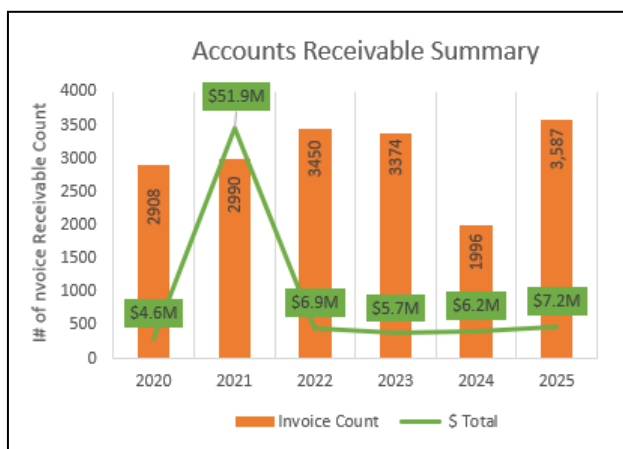
The Accounting department administers the financial affairs of the City of Bentonville under the direction of the Finance Director.

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 6 years in a row.

ACCOMPLISHMENTS 2025

- 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 2025. A balanced 2025 budget was passed 11/25/2025.
- Improved External Department Communication to city council, by providing enhanced dashboards of revenue and expenses, quarterly reports, and 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 13 grants in 2025 and were awarded 2 street grants with a total value of \$4.9M from Federal, state, and private funds.

Payroll Summary	
Year	# of Employees Served
2020	811
2021	840
2022	934
2023	953
2024	1026
2025	1006



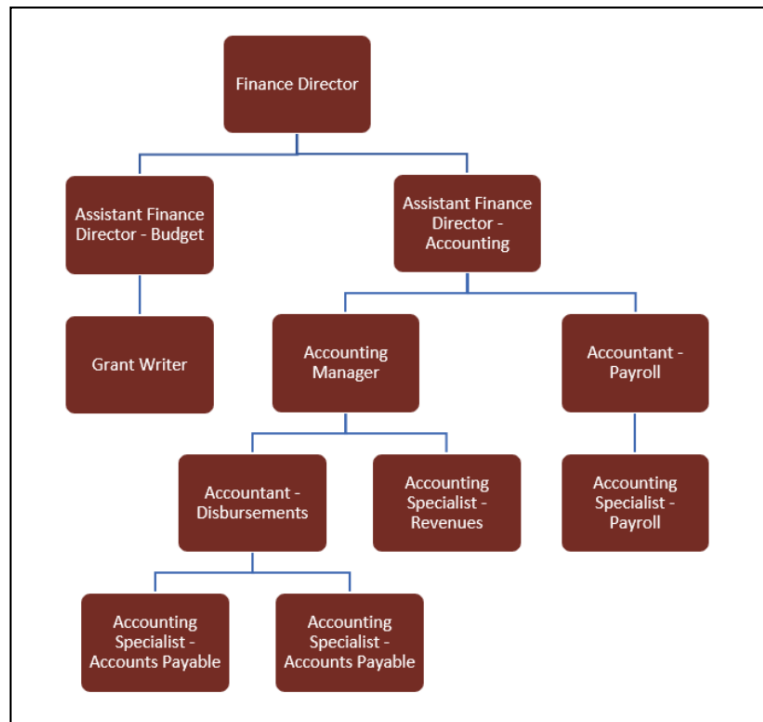
CITY OF BENTONVILLE

ACCOUNTING DEPARTMENT

[WEBSITE LINK](#)

2026 GOALS AND OBJECTIVES

- Continue to participate in GFOA Award Programs.
- Complete the 2025 audit.
- Develop an internal Grants Management Policy
- 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 over the next 3 years.
- 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.
- Improve Fixed Asset management with enhanced software implementation.
- Explore new software where the accounting department can automate and manage paper documents.
- Continue to influence the city's commitment to financial sustainability, by aligning resources with city council priorities.
- Prioritize the budget for both operating and capital expenditures, ensuring sufficient revenues exist to deliver existing and proposed services and projects.



CITY OF BENTONVILLE

ACCOUNTING DEPARTMENT

Strategic Goals



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year
	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	2023 Year	2024 Year	2025 Year
	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
		Decrease the number of budget adjustments from prior year	88	77	71
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year
	Develop citywide policies that guide the city's vision	Capital Improvement Plan Improvements	Completed at department level only	Began using accounting software to compile department CIP's costs into a comprehensive budget plan.	Add funding sources, and project groupings to descriptions in current CIP plan.
		Long-Term Financial Planning	Annually Reviewed within Finance Department only	Form methodology for forecasting revenues and O&M past the one year budget cycle for all departments	Reset and lower revenue assumptions based on sales tax actuals from 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	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	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	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	Presented council members guidance on how to navigate online budget book	Budget Presentation by Structure, Fund, Department on Budget Workshop Day

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CITY OF BENTONVILLE

City of Bentonville								
Accounting Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	75,916	91,986	227,278	75,000	215,343	-	(75,000)	-100%
Total Revenues	75,916	91,986	227,278	75,000	215,343	-	(75,000)	-100%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	629,379	769,523	822,415	904,609	984,609	783,861	(120,748)	-13%
Benefits	253,531	293,207	318,087	366,374	366,542	313,024	(53,349)	-15%
Supplies & Materials	21,291	22,598	21,641	25,850	26,510	26,450	600	2%
Technology Maint/Minor Equipment	161,059	155,522	155,871	167,235	171,534	179,190	11,955	7%
Professional Services	93,851	87,679	92,480	85,000	155,000	90,870	5,870	7%
Property Services	811	9,354	3,260	11,704	11,704	15,610	3,906	33%
Other Services	7,989	14,126	8,594	23,117	41,367	21,560	(1,557)	-7%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	1,167,910	1,352,009	1,422,347	1,583,888	1,757,266	1,430,566	(153,323)	-10%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	20,774	7%
Capital Expenditures	-	-	-	-	-	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	-	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	1,167,910	1,352,009	1,422,347	1,583,888	1,757,266	1,430,566	(153,323)	-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	(1,091,994)	(1,260,024)	(1,195,070)	(1,508,888)	(1,541,923)	(1,430,566)	78,323	-5.2%

CITY OF BENTONVILLE

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.
- **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.
- **Cybersecurity Threats:** Rapidly evolving threats require constant monitoring, staff training, and proactive security measures.
- **Increase in Technology Support Services:** Departments use more technology, increasing demand for IT management in system lifecycles (planning, implementation, operations and maintenance).

2025 Accomplishments

- Reviewed and updated Cell data contract saving over \$120,000 per year in data plan cost savings
- Audited phone system usage and cleared 75 phone lines from monthly bills
- Migrating the Utilities Work Order Management Systems to the Cloud to enhance performance and scalability.
- Consolidated computer purchases to maximize savings – over \$75,000 saved on budget allocations for computer replacements.
- Installed and configured a new Freedom of Information (FOI) software solution to streamline records requests and compliance.
- Created and maintained schedule for software patching across 2,000 devices, ensuring cybersecurity and system stability.
- Implemented citywide cybersecurity education plan for staff to strengthen awareness and prevent cyber threats.
- Revamped and Updated City IT Policies to reflect governance and technology changes.
- Completed cyber security tabletop exercises and playbook reviews.
- Rewrote business registry and building permit update processes
- City-Wide Sidewalk Inventory Digitized from 2025 Aerial Photography.
- 319 Planning Commission, Board of Adjustment, Easement/Alley Vacation Review/Vicinity Maps Created

2026 IT Goals

- Deploy 123+ replacement systems in Q1 as part of the city's hardware refresh cycle.
- Upgrade City email addresses to .gov domain for security & compliance.
- Roll-out 'Laptop Only' pilot for departments looking to consolidate assets.
- Carry out IT operations review to optimize day-to-day IT Services
- Introducing Technology Needs Assessment Process to guide software procurement, scheduling and implementation.

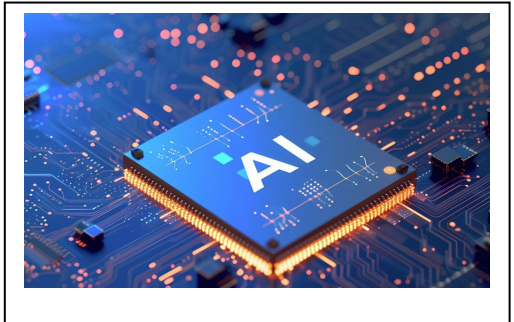


2026 Capital Projects

- **VOIP phone system replacement** covering phones, phone lines, licensing and related costs.
- **Networking equipment replacements** upgrading aging network switches scheduled for decommissioning.
- **Implement new Document Management Solution** to improve compliance and enhance workflows

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 2026 and beyond.



CITY OF BENTONVILLE

Statistics

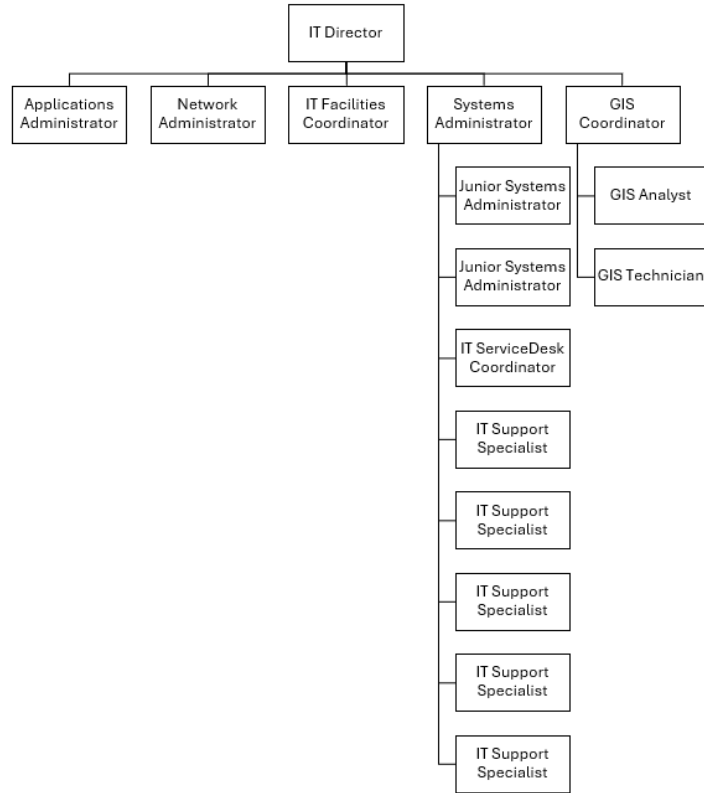
Support Metrics	2022	2023	2024	2025
IT Support Tickets Completed	6,480	6,600	7,100	10,100
311 Tickets Completed	1,557	1,928	1,718	1,817
Hardware & Peripheral Requests	250	192	107	681
Human Resource Requests	160	78	571	612
Software & Operating System				2,468
User Management				1,234
Cyber Security				1,052

Equipment Type	2022	2023	2024	2025
Desktop Computers	575	670	572	554
Laptops	180	250	255	259
Tablets	200	200	220	212
Printers	150	150	150	135
Category	Replacement Cycle			
Desktop Computers	6 years			
Laptops	6 years			
Printers	5-10 Years			
Networking Equipment	10 years			
Facilities Equipment	5-10 years			
Servers	5-6 Years			
Software Subscriptions	1 Year			
Security Software	1 Year			
Enterprise Licensing	1 Year			

311 Concerns Processed in 2025	
Number of Processed 311 Concerns:	Department 311 Concern was assigned to:
4	Airport
628	Code Enforcement
310	Electric
81	Engineering
76	Parks
549	Street
204	Water
8	Building and Fire Safety
7	Public Works
Total = 1870	

CITY OF BENTONVILLE

INFORMATION TECHNOLOGY DEPARTMENT 2026 BUDGET



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	To consolidate, maintain and update the computer network for uniformity and efficiency	Number of computers supported per IT Staff		239	245	
		Data network percent uptime		99.943%	99.96%	99.97%
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Seek cost savings	Number of renegotiated contracts that resulted in cost savings		2	2	
		Identify Phonelines not in use and deactivate them.		74 lines x \$7	20 Fire ipads	100,000
		Ordering Strategy to save money on computer purchases		\$ 50,000.00	\$72,167	
		Migrated Cell Data Plans to New Contract for monthly savings			\$24,000	
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Fill in your department goal that matches the City Strategic Goal	Complete Test of IT Incident Response Plan / Test Each year		COMPLETE	COMPLETE	Complete By Q4
		Conduct an audit of existing IT policies/ Ensure 100% of IT policies are reviewed and updated annually		55%	65%	Complete By Q4
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Enhance Cybersecurity Awareness Engagement	Ensure at least 90% of employees complete annual cybersecurity training			COMPLETE	
		Look for 80-95% pass rate city wide for Phishing Tests			82%	

CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Information Technology Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	117,755	-	-	-	-	-	--
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	-	138	-	-	-	-	-	--
Total Revenues	-	117,893	-	-	-	-	-	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	962,411	1,017,531	1,101,811	1,101,811	1,134,528	32,717	3%
Benefits	-	428,720	457,068	531,304	531,526	512,155	(19,149)	-4%
Supplies & Materials	-	11,900	13,782	18,850	18,850	19,150	300	2%
Technology Maint/Minor Equipment	-	510,071	541,979	598,058	608,002	694,480	96,423	16%
Professional Services	-	819	146	1,213	1,213	1,113	(100)	-8%
Property Services	-	122,357	101,723	153,960	153,260	113,920	(40,040)	-26%
Other Services	-	35,758	9,812	149,419	149,419	75,000	(74,419)	-50%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	-	2,072,036	2,142,040	2,554,614	2,564,081	2,550,346	(4,268)	0%
Capital Expenditures						O&M Excl Sal,Ben &COGS		
Capital Expenditures	-	244,385	257,472	84,794	329,903	405,509	320,715	378%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	244,385	257,472	84,794	329,903	405,509	320,715	378%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	2,316,421	2,399,513	2,639,408	2,893,984	2,955,855	316,447	12%
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	-	(2,198,528)	(2,399,513)	(2,639,408)	(2,893,984)	(2,955,855)	(316,447)	12.0%

CITY OF BENTONVILLE

PURCHASING AND COMPLIANCE DEPARTMENT 2026 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 2025 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 2026 Objectives

1. 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.
2. Continue modernizing the Purchasing and Compliance Policy to establish clear purchasing procedures and approval timelines that enable proactive departmental planning and timely, compliant decision-making.
3. Implement a single, standardized workflow for approving cooperative purchases and bid waivers, utilizing targeted training and reference materials on shared tool dashboards (Sharepoint) .

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	FY 2026 *(PROJECTED)
Requisition Review	6910	6879	7801	7100	7300
P-Card Statements	1094	1252	1358	1398	1450
Purchase Order Change Orders	Approx. 1200	Approx. 1300	Approx. 1240	Approx. 1250	1325
Contracts Entered into Munis	98	122	110	120	125

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Promote transparent procurement	Vendor Introduction Meetings: Growth Target supporting Transparent Procurement Goal	12	32	40	45
		Launch Beacon Bid			yes	
		Fully Optimize Beacon Usage and tools for Bidder Transparency				Yes
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Competitive Bidding	Number of Solicitations solicited	72	96	110	125
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Providing Cityfront - end contract documents for each applicable contract	Number of Contracts	200	250	300	325
	% of Contracts with Standardized Template (new KPI)					100%
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Communicating with Departments what is needed from them	Implemented the Purchasing & Compliance Sharepoint Page -		yes	yes	
		Increase Sharepoint Usage and Presence Throughout the City based on Department Usage (2026 KPI)				Yes

CITY OF BENTONVILLE

City of Bentonville								
Purchasing Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 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	-	-	154,772	176,378	176,378	134,776	(41,602)	-24%
Benefits	-	-	58,934	71,849	71,869	55,818	(16,031)	-22%
Supplies & Materials	-	-	4,775	18,500	18,500	8,000	(10,500)	-57%
Technology Maint/Minor Equipment	-	-	12,493	14,419	14,419	16,890	2,471	17%
Professional Services	-	-	662	800	800	800	-	0%
Property Services	-	-	2,055	5,510	5,510	5,200	(310)	-6%
Other Services	-	-	31,127	74,560	74,560	54,360	(20,200)	-27%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	-	-	264,818	362,016	362,036	275,844	(86,172)	-24%
Capital Expenditures						O&M: Excl Sal,Ben &COGS	(28,539)	-25%
Capital Expenditures	-	-	-	-	-	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	-	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	-	264,818	362,016	362,036	275,844	(86,172)	-24%
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	-	-	(264,818)	(362,016)	(362,036)	(275,844)	86,172	-23.8%

CITY OF BENTONVILLE

DISTRICT COURT DEPARTMENT 2026 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.

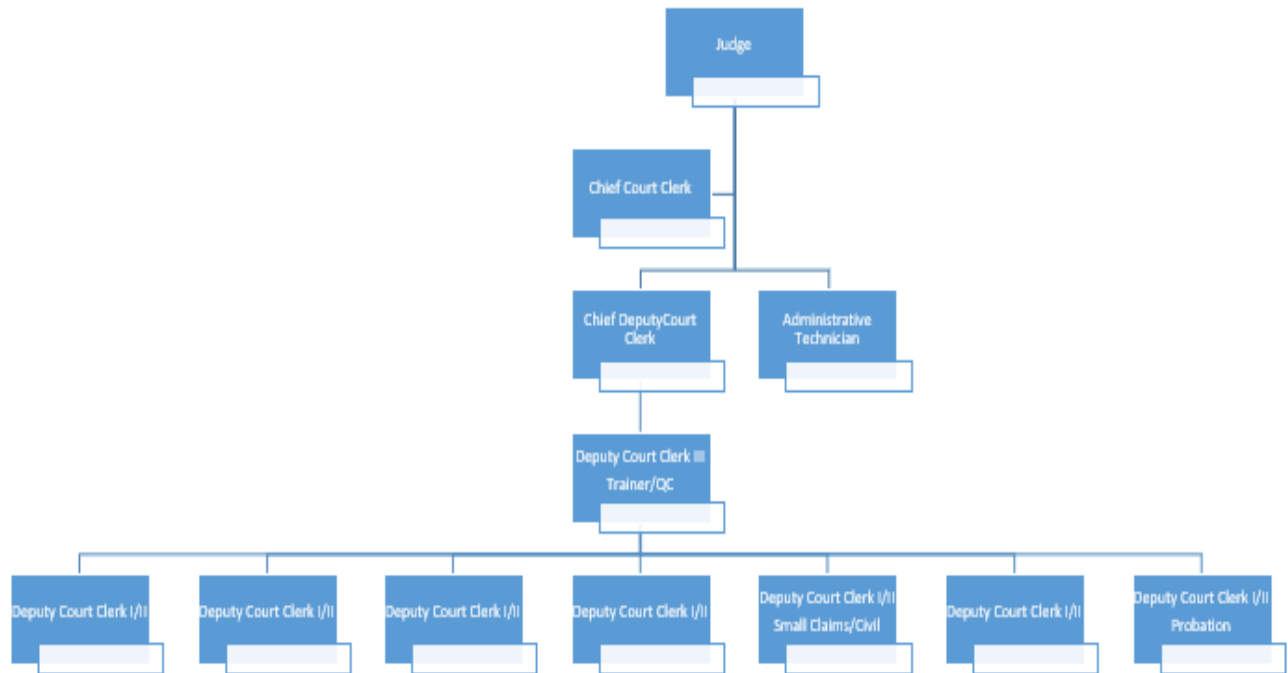
FY 2025 Highlights & Accomplishments

- Continued to leverage efficiencies of case management software that both benefit the public with ease of access and benefit the clerks with efficiencies of process.
- Continued to utilize 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 twelfth consecutive year.
- Applied for and was awarded a grant to fund the Civil & Small Claims Mediation program (8th year of this grant & program)
- Continued facilitating the Mediation Program for Small Claims and Civil cases resulting in greater satisfaction among parties to lawsuits. Mediated 6 cases in 2025.
- Updated and enhanced comprehensive procedures/training manual for new hires.
- Formulated 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 10,224 new violations compared to 9378 new violations in 2024 and 9807 new violations in 2023 .
- Closed 10,270 violations in 2025. Closed 8516 violations in 2024. Closed 8347 violations in 2023. Closed 6261 violations in 2022.
- Issued 2,862 warrants in 2025. Issued 3249 warrants in 2024. Issued 3949 Warrants in 2023.
- Cleared 2815 warrants in 2025. Cleared 3189 warrants in 2024. Cleared 3497 Warrants in 2023; Cleared 2074 Warrants in 2022.

CITY OF BENTONVILLE

FY 2026 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
- Complete 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)
- Provide staff training that will focus on uniformity of process, cross training, and enhanced customer service.
- Ongoing review and revision of 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



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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		✓	✓	✓
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Process cases in an efficient manner using District Court resources for their best use	Total cases filed	10,741	10,467	11,552	11,000
		Total cases closed	8,983	9,344	11,085	10,000
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	14,330 texts sent	Projecting 15,000 texts
		Utilize text message to assist with compliance of monthly payment plans	\$129,288 collected after texts	\$373,679 collected after texts	309,440 collected after texts	Projecting collections of \$330,000

Performance Measures	2021	2022	2023	2024	2025
1. Traffic/Criminal cases filed	6,062	7,722	9,807	10,000	10,224
2. Civil/Small Claims cases filed	978	698	934	980	1,328
3. Traffic/Criminal cases closed	7,317	6,261	8,347	8,500	10,270
4. Warrants issued	985	3,309	3,949	4,500	2,862
5. Fines/Costs collected	\$1,344,953	\$1,164,439	\$1,365,540	\$1,350,000	\$1,700,259
6. Value of Public Service/ Jail Credit	\$73,525	\$155,393	\$334,882	\$155,000	\$354,686

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CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	District Court Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	37,069	60,966	58,454	66,240	67,740	66,240	-	0%
Charge for Services	20,815	12,194	11,813	10,000	10,000	10,000	-	0%
Special Assessments/Fines	413,952	451,074	597,123	413,872	413,872	477,000	63,128	15%
Interest/Rent	3,349	5,466	5,328	6,708	6,708	4,800	(1,908)	-28%
Other Income	19,441	16,603	269,818	10,000	10,000	82,750	72,750	728%
Total Revenues	494,627	546,303	942,537	506,820	508,320	640,790	133,970	26%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	455,980	491,502	548,370	550,923	550,923	589,938	39,015	7%
Benefits	214,940	202,045	214,462	214,977	215,166	229,387	14,410	7%
Supplies & Materials	14,525	9,739	11,086	21,800	21,800	21,450	(350)	-2%
Technology Maint/Minor Equipment	76,902	87,883	93,570	115,505	115,505	116,859	1,354	1%
Professional Services	40,507	28,707	21,091	41,783	43,283	18,000	(23,783)	-57%
Property Services	33,769	52,233	37,998	56,810	56,714	91,360	34,550	61%
Other Services	14,806	14,746	13,906	27,086	27,086	35,885	8,799	32%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	851,429	886,855	940,484	1,028,883	1,030,476	1,102,879	73,996	7%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	35,104	7,283	7,484	-	7,500	11,000	11,000	--
Setasides - Capital Items								
Total Capital Expenditures	35,104	7,283	7,484	-	7,500	11,000	11,000	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	886,533	894,138	947,968	1,028,883	1,037,976	1,113,879	84,996	8%
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	(391,906)	(347,834)	(5,431)	(522,063)	(529,656)	(473,089)	48,974	-9.4%



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

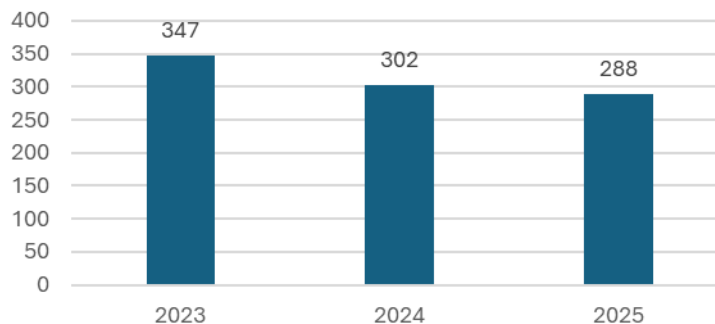
Comprehensive Planning provides long-range planning by implementing the policies and strategies in the Bentonville Community Plan and Future Land Use Map. This is achieved with research, reporting, and ordinance preparation combined with the administration of the following community programs:

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

Accomplishments 2025

In 2025, Bentonville Planning processed 288 zoning and development projects representing a 5% decrease from 2024. These projects include 50 large-scale developments, 14 final plats, and 57 rezonings. Residential planning activity totaled 644 units, consisting of 288 single-family, 250 townhomes and 106 multifamily units, with an additional 291 single family lots in preliminary planning. Commercial development included 10 new projects focused on retail, services, and restaurants.

Planned Projects



CITY OF BENTONVILLE

The Great Neighborhood Partnership has a total of 37 participating neighborhoods. Neighborhoods reserved the block party trailer 16 times, had 5 participants in the holiday decorating contest, 4 landscape contest winners, and attended 10 program meetings with a variety of guest speakers.

The city's two code enforcement officers had 564 code enforcement cases and closed 547 with a 97% voluntary compliance rate.

In 2025, the Tree and Landscape Advisory Committee distributed a total of 1,000 trees, recognized five properties with landscape awards, and marked the city's 27th year as a Tree City USA.

The city completed its first condition assessment on 22 city-owned artworks. The assessment led to establishing an ongoing public art maintenance program. Between public and privately funded works, there are now 50 works of art on city property.

The city's CDBG program funded \$34,615.76 serving low-to-moderate income families with childcare assistance and support services to the homeless.

Planning convened two Developers Forums, engaging roughly 70 participants per session to communicate updates and gather input on the new zoning and development code.

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

On November 11, the city hosted its second annual "Business Link" event for registered businesses, providing valuable resources and launching the Buy Bentonville campaign to encourage residents to shop local.

After more than a year of the City's most extensive community-wide planning effort, the City adopted a new Future Land Use Map in February, significantly reshaping how growth is planned. Following adoption, Planning immediately launched Phase II, a comprehensive rewrite of the zoning and development codes, scheduled for adoption this year.

Core Services and Infrastructure

The budget allocates resources to ensure streamlined development processes. With a projected 320 development projects in 2026, funding for zoning and subdivision fees (\$25,000) and review fees (\$59,680.18) will support efficient service delivery.

Fiscal Sustainability

To preserve the city's investments, the budget supports initiatives like the maintenance and conservation of the public art inventory with a \$50,000 allocation.

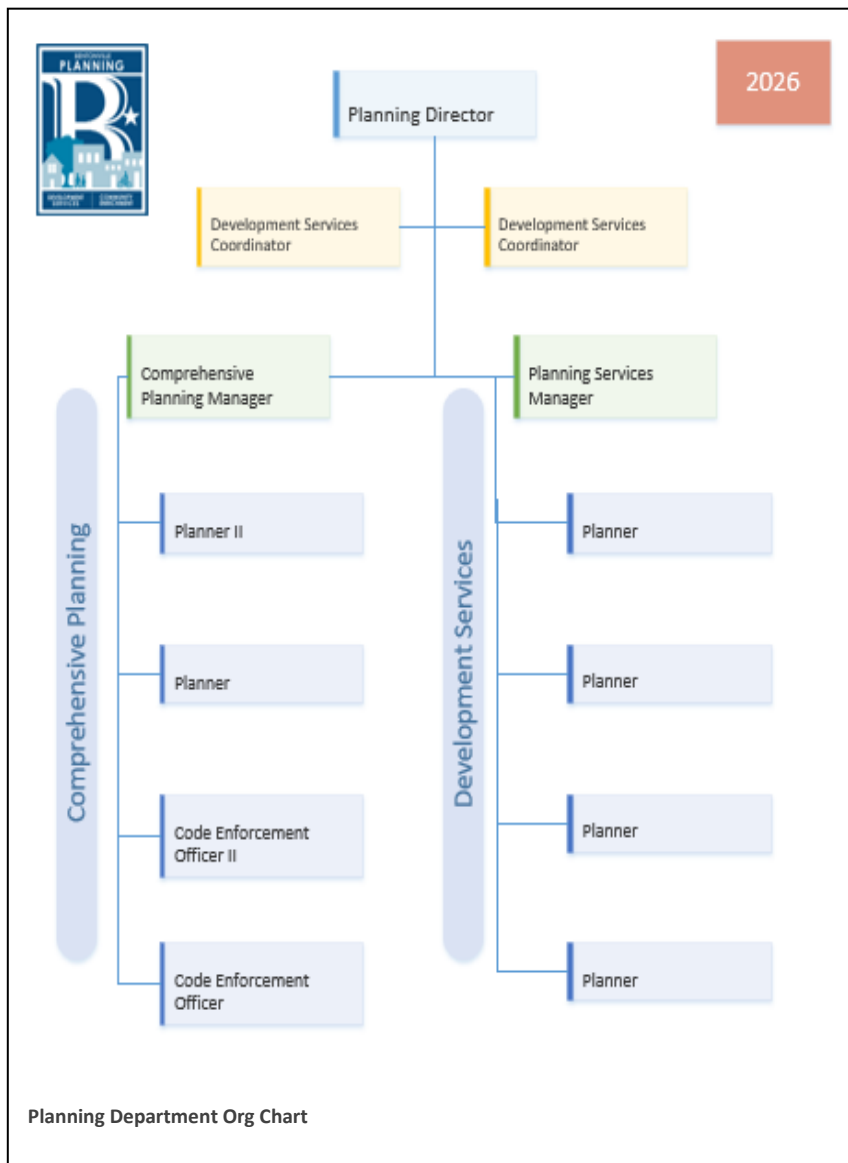
Good Governance

Enhancing accountability remains a priority, with \$33,500 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 \$20,000 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 2026, will receive \$10,000 to expand neighborhood engagement activities.

Events like the Developer's Forum are supported with a budget of \$4,000, fostering ongoing dialogue between city officials, residents, developers, and business owners.



Conclusion

The adopted 2026 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	2025 Year	2026 Goal
	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	✓	✓
		Guide all development through streamlined processes to ensure compliance with city zoning and development codes. (Measured by number of projects.)	385	347	304	288	300
Fiscal Sustainability	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Year	2026 Projected
	Be mindful of the impact of our actions on current and future residents.	Complete maintenance and conservation of the city's public art inventory to protect the city's 13-year investment in public art.	N/A	N/A	N/A	✓	✓
		Initiate planting programs identified in the Planting Plan created in 2025 to protect the city's investment in tree giveaways 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 Year	2026 Projected
	Model sound moral and ethical character in all we do and say.	Enhance public spaces by installing artwork that is engaging and distinctive. (Measured by new city-owned public art installations.)	1	4	2	0	3
Clear & Concise Communication	Department Goal	Indicators	2022 Year	2023 Year	2024 Year	2025 Year	2026 Projected
	Engage the community to enhance unity and build consensus for thoughtful planning and growth.	Establish an implementation plan to clearly educate, explain and gather feedback on the Bentonville Community Code.	N/A	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.)	21	27	36	37	40

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City of Bentonville								
Planning Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	8,192	-	-	-	-	-	--
Intergovernmental Revenue	-	-	29,891	-	25,823	-	-	--
Charge for Services	136,153	111,809	96,559	111,680	111,680	111,680	-	0%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	2,414	228,471	182,662	-	181,671	-	-	--
Total Revenues	138,567	348,473	309,113	111,680	319,173	111,680	-	0%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	897,427	965,693	863,698	998,757	998,757	999,821	1,064	0%
Benefits	363,657	371,927	338,891	384,725	384,926	395,423	10,697	3%
Supplies & Materials	37,684	42,357	17,955	45,000	45,000	32,200	(12,800)	-28%
Technology Maint/Minor Equipment	53,679	76,386	119,011	140,797	147,622	144,601	3,804	3%
Professional Services	469,532	447,486	422,248	414,413	907,854	286,603	(127,810)	-31%
Property Services	46,637	32,919	58,387	57,792	99,476	103,172	45,380	79%
Other Services	90,058	98,495	50,540	96,845	96,845	102,858	6,013	6%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	1,958,674	2,035,264	1,870,730	2,138,329	2,680,481	2,064,677	(73,652)	-3%
Capital Expenditures						O&M: Excl Sal,Ben & COGS		
Capital Expenditures	37,337	1,887	2,419	-	2,500	90,000	90,000	--
Setasides - Capital Items								
Total Capital Expenditures	37,337	1,887	2,419	-	2,500	90,000	90,000	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	1,996,012	2,037,151	1,873,149	2,138,329	2,682,981	2,154,677	16,348	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	(1,857,444)	(1,688,678)	(1,564,036)	(2,026,649)	(2,363,807)	(2,042,997)	(16,348)	0.8%

GENERAL FUND CDBG DEPARTMENT

Program Overview

The City of Bentonville is a participant in the Community Development Block Grant (CDBG) program managed by the United States Department of Housing and Urban Development (HUD). Bentonville is awarded funds annually as an entitlement city to carry out eligible activities that benefit low-to-moderate income (LMI) individuals and families, focusing on decent housing, suitable living environments, and economic opportunities, funding activities like infrastructure, public services, and quality living environments all while meeting one of three core goals: benefiting LMI persons, eliminating blight, or addressing urgent needs.

Accomplishments 2025

Overview. In calendar year 2025, the City carried out its Program Year 2024 (PY24) projects, as PY24 extended through June of 2025. PY24 marked Bentonville's transition from program start-up to delivering direct benefits to residents. The City supported public services that directly benefited 140 low- and moderate-income residents, including youth scholarships and homeless outreach—while also funding core program administration. Early accomplishments include Boys & Girls Club and Helen Walton Children's Enrichment Center scholarships (25 children and youth) and Northwest Arkansas Continuum of Care outreach that connected 115 individuals to case management, housing navigation, and supportive services.

Investing for impact (amendments & reprogramming). To align resources with community needs and implementation realities, the City approved a Substantial Amendment to the 2023–2027 Consolidated Plan and PY23 Annual Action Plan, approved by HUD in May 2025. This action removed an infeasible homeownership assistance goal, cancelled a withdrawn rehabilitation project, and reallocated \$256,331 to SE C Street sidewalk construction in a low-/moderate-income area. In October 2025, the City passed a PY24 AAP amendment to reallocate \$245,326 from cancelled or underperforming projects to public facilities and street improvements in low/mod neighborhoods. These steps position the program for faster draws, stronger neighborhood benefits, and improved timeliness performance in 2026.

Strengthening oversight & partnerships. 2025 introduced the City's reimbursement and on-site monitoring framework. All active public service subrecipients were monitored; one organizational concern was identified and corrected, and all three subrecipients closed the year in compliance. The City also formalized documentation standards (beneficiary intake, receipts, timesheets/payroll) with each reimbursement request.

The investments in 2025 have fostered robust community partnerships and strengthened Bentonville's social service capacity. Early collaborations with agencies like the Boys & Girls Club and the Continuum of Care have enabled coordinated outreach and resource leveraging, laying the groundwork for continuous program improvement and enhanced service delivery.

Looking ahead to 2026. With foundational systems in place, subrecipient partnerships established, and resources reprogrammed toward public facilities and infrastructure in low/mod neighborhoods, the City expects a higher volume of expenditures, tangible neighborhood improvements (beginning with SE C Street sidewalks), and continued targeted public services (childcare, youth programming, and homeless

CITY OF BENTONVILLE

outreach). These steps are intended to strengthen timeliness, sustain compliance, and deliver visible, equitable benefits for Bentonville residents.

Goals & Objectives 2025

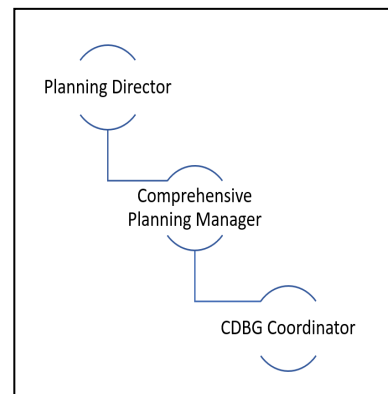
In 2025, the City of Bentonville's use of CDBG funds began to move from program initiation into measurable outcomes. Objectives were directed toward **public service activities and program administration**. While accomplishments fell below original projections, these activities directly addressed the **highest priority needs** identified in the Consolidated Plan:

- **Public Services for LMI Residents:** Youth scholarships through the Boys & Girls Club and Helen Walton Children's Enrichment Center expanded access to safe programming and affordable childcare, benefitting **25 children and youth from low- and moderate-income households**. These services directly addressed community priorities around youth development and affordable childcare.
- **Homeless Outreach and Prevention:** Continuum of Care outreach events assisted **115 individuals** experiencing homelessness, connecting them with case management, housing navigation, and supportive services. This aligns with the Consolidated Plan's priority to address homelessness and provide supportive services to vulnerable residents.
- **Program Oversight and Capacity-Building:** Administrative expenditures supported the City's monitoring, compliance, and citizen participation processes, laying the foundation for stronger program management in future years.

During 2025, the City also undertook a **Substantial Amendment to the 2023–2027 Consolidated Plan** to remove the infeasible homeownership assistance goal and redirect resources to **public facilities and infrastructure projects in low/moderate-income neighborhoods**. This amendment ensures that future investments are both impactful and achievable, addressing community-identified needs for neighborhood improvements and aligning with HUD's timeliness requirements.

2025 Organizational Chart

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

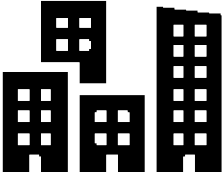


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GENERAL FUND CDBG DEPARTMENT

[COMMUNITY DEVELOPMENT BLOCK GRANT WEBSITE LINK](#)

STRATEGIC GOALS

Core Services & Infrastructure	Department Goal	Indicators	2026 Goal
	The CDBG Program will provide support to our Subrecipient Community Partners to serve LMI residents, will initiate and continue public improvement and infrastructure projects.	# of federally assisted affordable rental housing units	Not Available, no rental housing
		# of federally assisted programs	Five federally assisted subrecipients to the CDBG program
Fiscal Sustainability	Department Goal	Indicators	2026 Goal
	The CDBG Program will maintain budgetary accountability, operate on a reimbursement basis, and process federal funding drawdowns in a timely and efficient manner.	The CDBG Program will track expenditures within budget categories approved of in the Annual Action Plan	yes
		The CDBG Program will issue payments to subrecipients in a timely manner to ensure program viability	yes
Good Governance	Department Goal	Indicators	2026 Goal
	The CDBG Program will host multiple public meetings throughout the year to discuss program goals, performance, and projects.	At least four meetings held through 2026 for the public	4
		Public meetings advertised online, in the paper, and in the public library	✓
Clear & Concise Communication	Department Goal	Indicators	2026 Goal
	The CDBG Program will ensure that reports, including the annual CAPER which lays out program performance, is published online, advertised in the paper, and that in the yearly public meetings, the findings are discussed with transparency.	CAPER Published and Submitted to HUD	✓
		Number of Public Meetings held annually	4

CITY OF BENTONVILLE

City of Bentonville								
CDBG Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	30,378	24,952	310,326	600,779	296,575	(13,751)	-4%
Charge for Services	-	-	-	-	-	-	-	--
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	-	-	-	-	-	-	-	--
Total Revenues	-	30,378	24,952	310,326	600,779	296,575	(13,751)	-4%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	-	--
Benefits	-	-	-	-	-	-	-	--
Supplies & Materials	-	-	470	2,000	8,000	1,460	(540)	-27%
Technology Maint/Minor Equipment	-	-	-	-	-	-	-	--
Professional Services	-	28,345	37,018	302,786	79,615	46,320	(256,466)	-85%
Property Services	-	-	-	-	-	-	-	--
Other Services	-	2,033	4,881	5,540	11,507	5,540	-	0%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	-	30,378	42,369	310,326	99,122	53,320	(257,006)	-83%
Capital Expenditures						O&M: Excl Sal,Ben & COGS	(257,006)	-83%
Capital Expenditures	-	-	-	-	501,657	243,255	243,255	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	501,657	243,255	243,255	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	30,378	42,369	310,326	600,779	296,575	(13,751)	-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	-	-	(17,416)	-	-	-	-	--

CITY OF BENTONVILLE

GENERAL FUND ENGINEERING DEPARTMENT

2025 BUDGET

Overview

The Engineering Department ensures that new development and capital improvement projects are designed in accordance with City standards and constructed accordingly. Staff review plans for infrastructure such as drainage systems, sidewalks, and streets, covering everything from small commercial sites to large residential subdivisions.

Department inspectors visit construction sites to verify that all work meets city standards, helping ensure that streets, sidewalks, and drainage facilities are built to last. Because the City participates in FEMA's flood insurance program, the Department also monitors construction in flood-prone areas to ensure compliance with federal requirements.

In addition, the Stormwater Management Program provides guidance to developers and residents on effective rainwater and drainage management.

ACCOMPLISHMENTS 2025

Last year six street and drainage capital improvement projects were completed.

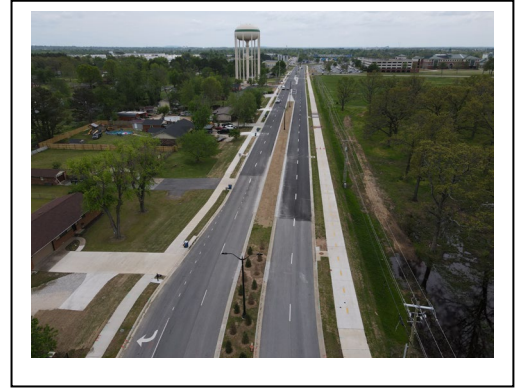
Website Link

- **NW 9th and NW D Drainage Project**, consisted of constructing storm drain, curb and gutter along NW Jefferson, NW Jackson, NW D, and Hook Streets to improve drainage in the area.
- **SW 28th Street** substantially completed. 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**, replaced 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**, 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.



CITY OF BENTONVILLE

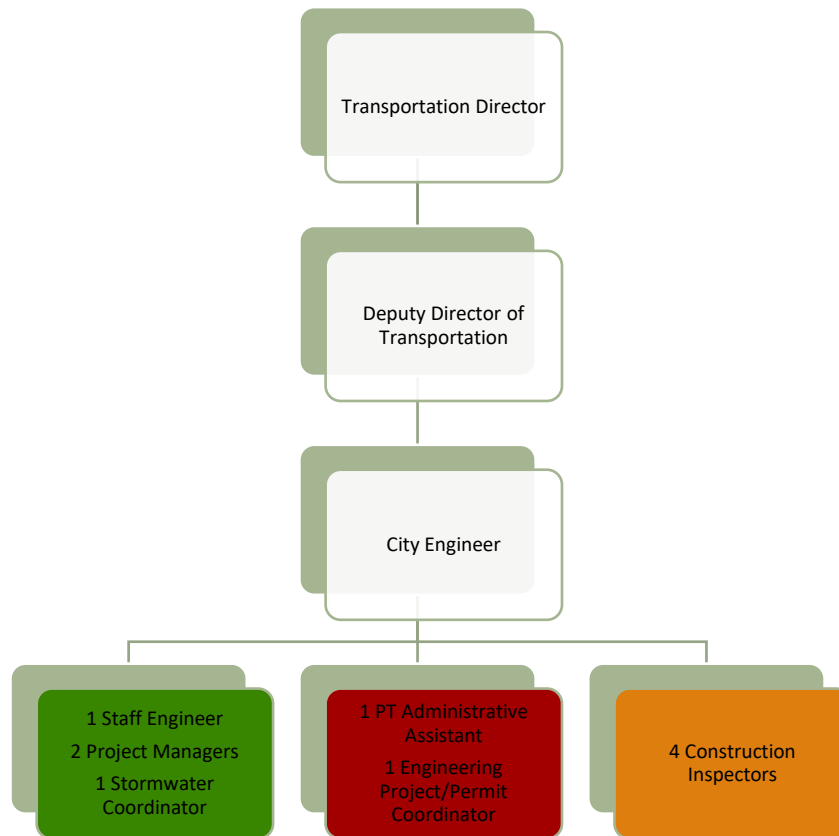
- **Water Tower Road Phase II**, widened 0.50 miles of Water Tower Road to 4 lanes between 8th Street and SE 14th/Hudson Road, adding side paths, medians and improved connection to NWACC.



Private development increased last year as seen in the depiction below.

	2025	2024	2023	2022
Pre-Construction Conferences	44	28	68	83
Active Construction (Monthly Average)	150	90	91	87
Construction Inspections	2531	2060	2411	2357
Site Final – Project Completion	94	37	59	37
Project Close-Out	57	56	51	48

Overview



CITY OF BENTONVILLE

Engineering

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2023 Year	2024 Year	2025 Year	2026 Goal
	Develop and Manage department budgets, track expenditures, and identify cost-saving measures.	Manage capital expenditures.	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2023 Year	2024 Year	2025 Year	2026 Goal
	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.	✓	✓	✓	✓



CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Engineering Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	6,850	3,100	5,650	4,000	4,000	4,000	-	0%
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	6,048	5,799	7,650	6,600	6,600	6,600	-	0%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	2,043	1,000	-	-	-	-	-	--
Total Revenues	14,941	9,899	13,300	10,600	10,600	10,600	-	0%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	817,504	851,938	726,262	946,339	946,339	690,926	(255,413)	-27%
Benefits	310,133	323,837	291,910	348,926	351,946	283,745	(65,182)	-19%
Supplies & Materials	10,520	9,209	5,869	14,000	14,000	9,800	(4,200)	-30%
Technology Maint/Minor Equipment	25,183	28,823	39,549	40,671	40,671	45,979	5,308	13%
Professional Services	34,995	647,766	31,890	302,465	302,465	227,465	(75,000)	-25%
Property Services	13,995	20,392	16,339	17,060	17,060	18,450	1,390	8%
Other Services	8,508	8,953	6,670	17,518	17,518	9,910	(7,608)	-43%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	1,220,838	1,890,919	1,118,489	1,686,979	1,689,999	1,286,275	(400,704)	-24%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	773,993	561,132	445,355	1,702,000	4,022,741	4,148,727	2,446,727	144%
Setasides - Capital Items								
Total Capital Expenditures	773,993	561,132	445,355	1,702,000	4,022,741	4,148,727	2,446,727	144%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	1,994,830	2,452,051	1,563,844	3,388,979	5,712,740	5,435,002	2,046,022	60%
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	(1,979,889)	(2,442,152)	(1,550,544)	(3,378,379)	(5,702,140)	(5,424,402)	(2,046,022)	60.6%

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CITY OF BENTONVILLE



GENERAL FUND AIRPORT DEPARTMENT

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.

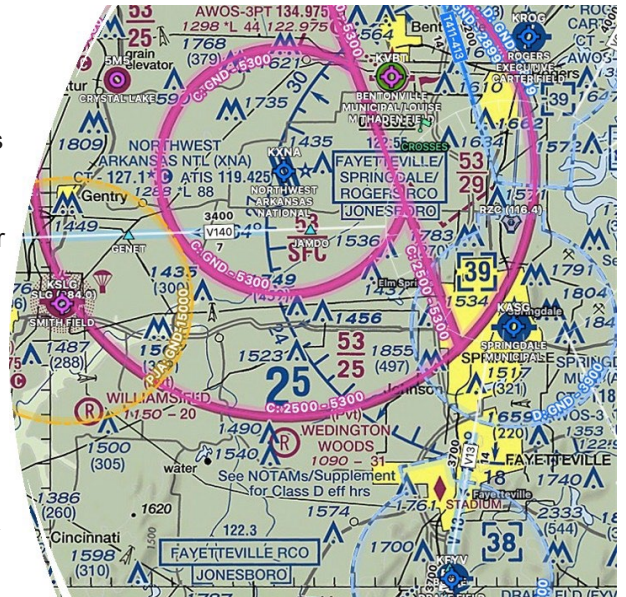


This department's primary purpose is to provide for, maintain, and operate the Bentonville Municipal Airport. Its purpose is to keep a facility that offers flight services for pilots to land, base, and depart their aircraft. The mission is not limited to aircraft services but also includes other services 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.

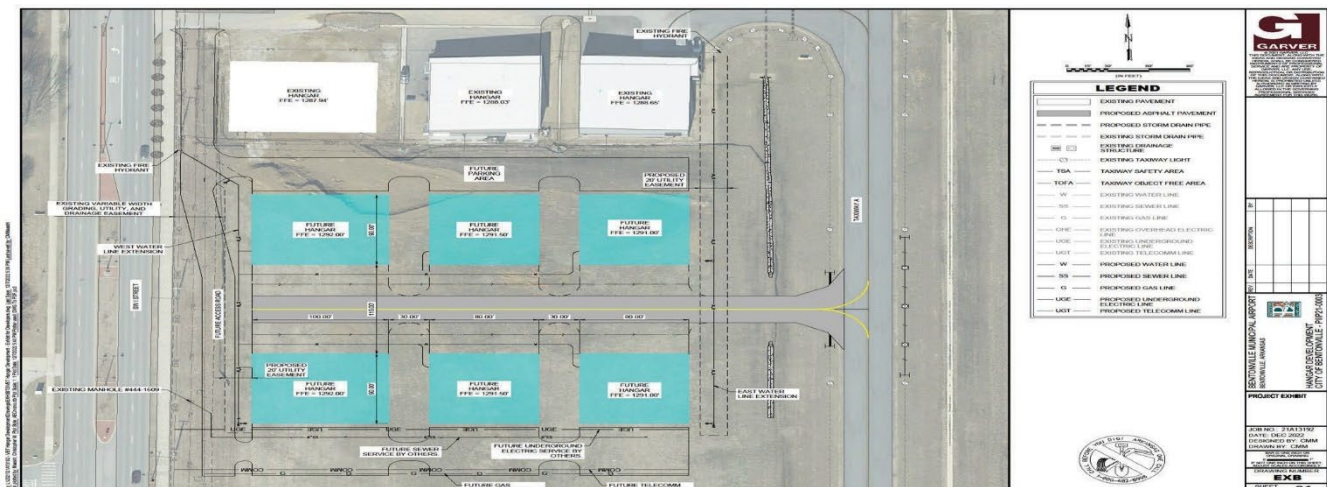
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AIRPORT DEPARTMENT

- Received over \$1 million in federal grants
- Received over \$500,000 in state grants
- Completed over \$2.5 million in airport projects
- UpSummit returned to Bentonville with community focus
- Participated in three aviation related conferences
- Construction began on six new private hangars
- Awarded two Request For Proposals (RFPs) for hangar expansion; one for the East and one for West sides of the airport
- Began Southeast Taxiway Extension project which will add 600 feet of taxiway
- Began talks with area airports and Walmart regarding placement of vertiports for air taxis
- High School program for students in aviation continues to grow
- Successful goose removal with our goose dog Maverick
- Began construction of an access road on the West side



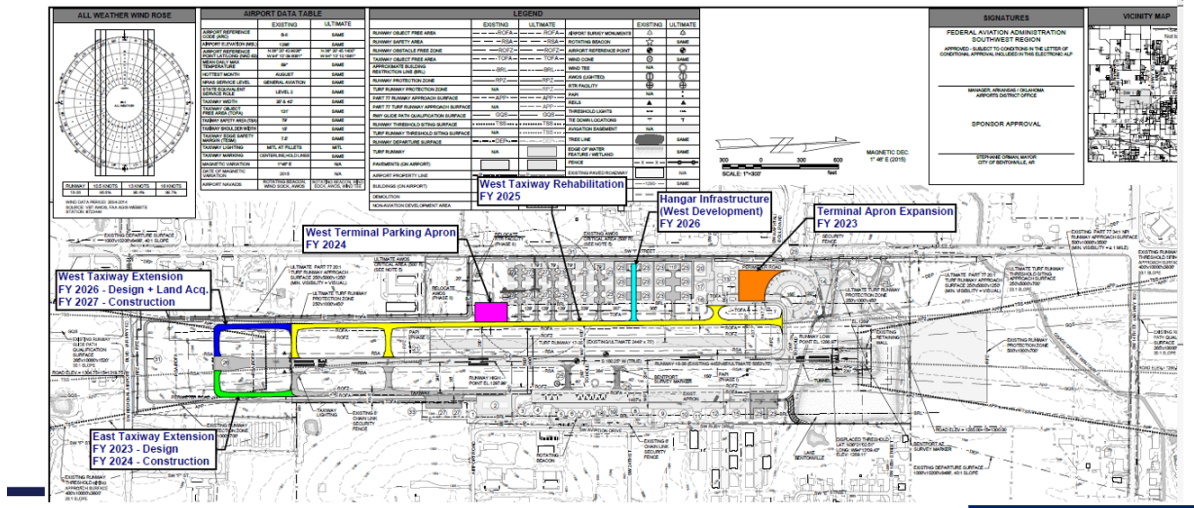
- Complete construction on six new airport hangars and all associated infrastructure
- Continue construction of new access road on Westside\
- Complete East Taxiway extension and renaming of all taxiways
- Update airport minimum standards and operating documents complete and signed by the Mayor
- New strategic planning and long-range goals to be established with mission and vision
- Close out grants from state and federal sources for 2023/4/5
- Participate in state and federal aviation conferences.
- Apply for a state grant for fuel farm apron construction.
- Complete turnover folder for new airport manager
- Release RFP for new fuel farm
- Raze the Open T-Hangar and fuel farm
- Utilize the remaining BIL money
- Complete West Taxiway Pavement Rehabilitation project



CITY OF BENTONVILLE

AIRPORT DEPARTMENT

Municipal Airport – ALP



Core Services & Infrastructure	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Improve and enhance the airport	Runways, Taxiways, and Parking Areas	Widen Runway	Extend Taxiway A	Rehab Taxiway A
		Hangar Expansion	Moved the Dirt	Build 6 Hangars	Move More Dirt
Fiscal Sustainability	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Keep the Airport operating in the black	Utilize all grants available from FAA and ADA	Used Grants	Grant utilization	Use BIL Money
		Increase number of tenants	1 tenant added	add 6 tenants	add 6 tenants
Good Governance	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Promote future commerce and community access	Encourage development aboard the Airport	New Leases	Partnerships	New Leases
		Establish Airport Manager position vice having additional duty	Hired new mgr.	Develop position	Hire New Mgr
Clear & Concise Communication	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Educate the Community on the economic impact the Airport has	Continue to build relationships with tennants	UP Summit	Women in Aviation	250 Celebration
		Continue to build relationships with citizens	Up Summit	Inc Media	Open House

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CITY OF BENTONVILLE

AIRPORT DEPARTMENT

6 Year Capital Improvement Plan (CIP)

Bentonville Municipal Airport (VBT)						CIP START YEAR: 2026					
NPE		AIG									
	\$198		\$20,447	FY 2023 Entitlement Balance (Expires FY 2026)							
			\$294,000	FY 2024 Entitlement Balance (Expires FY 2027)							
	\$150,000		\$282,000	FY 2025 Entitlement Balance (Expires FY 2028)							
	\$150,000		\$285,000	FY 2026 Entitlement (for planning purposes through FY 2030)							
						Instructions					
						Show all planned projects (not just AIP funded projects)					
						For AIP-MY, show est. cost in initial year & list project in following year(s) w/ \$0					
						Submit CIP to the ADO as a PDF file dated with signature.					
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	
2026	\$300,198	\$881,447	AIP	West Taxiway Extension (Land Acquisition)	\$375,000	\$300,198	\$881,447	\$56,052			
			BIL	East Parking Apron (Design + Construction)	\$950,000						
			State	AWOS Relocation (ADA 80/20)	\$375,000						
			State	West Aircraft Parking Improvements (ADA 90/10)	\$220,000						
			Private	Hangar Infrastructure (West Development)	\$10,000,000						
			Remaining Funds	FY 2026 Annual Subtotals:	\$11,920,000	\$300,198	\$881,447	\$56,052	\$10,498,000	\$184,303	
2027	\$150,000		AIP	West Taxiway Extension (Design)	\$175,000	\$150,000		\$7,500			
			State	Hangar Infrastructure (ADA 80/20)	\$375,000						
			State	Hangar Infrastructure (ADA 90/10)	\$220,000						
			Private	Hangar Construction	\$750,000						
			Private	Hangar Infrastructure (West Development)	\$10,000,000						
			Remaining Funds	FY 2027 Annual Subtotals:	\$11,520,000	\$150,000		\$7,500	\$11,248,000	\$114,500	
2028	\$150,000		AIP	West Taxiway Extension (Construction)	\$2,135,000	\$150,000		\$1,771,500			
			State	Hangar Infrastructure (ADA 80/20)	\$375,000						
			State	Hangar Infrastructure (ADA 90/10)	\$220,000						
			Private	Hangar Construction	\$750,000						
			Remaining Funds	FY 2028 Annual Subtotals:	\$3,480,000	\$150,000		\$1,771,500	\$1,248,000	\$310,500	
2029	\$150,000		AIP	Runway Rehabilitation - Overlay & Crown (Design)	\$350,000	\$150,000		\$165,000			
			State	Hangar Infrastructure (ADA 80/20)	\$375,000						
			State	Hangar Infrastructure (ADA 90/10)	\$220,000						
			Private	Hangar Construction	\$750,000						
			Remaining Funds	FY 2029 Annual Subtotals:	\$1,695,000	\$150,000		\$165,000	\$1,248,000	\$132,000	
2030	\$150,000		AIP	Runway Rehabilitation - Overlay & Crown (Construction)	\$4,500,000	\$150,000		\$3,900,000			
			State	Hangar Infrastructure (ADA 80/20)	\$375,000						
			State	Hangar Infrastructure (ADA 90/10)	\$220,000						
			Private	Hangar Construction	\$750,000						
			Remaining Funds	FY 2030 Annual Subtotals:	\$ 5,845,000	\$ 150,000		\$ 3,900,000	\$ 1,248,000	\$ 547,000	
2031	\$150,000		AIP	East Taxiway Lighting Improvements (Design & Construction)	\$750,000	\$150,000		\$525,000			
			State	Hangar Infrastructure (ADA 80/20)	\$375,000						
			State	Hangar Infrastructure (ADA 90/10)	\$220,000						
			Private	Hangar Construction	\$750,000						
			Remaining Funds	FY 2031 Annual Subtotals:	\$ 2,095,000	\$ 150,000		\$ 525,000	\$ 1,248,000	\$ 172,000	
6 Year CIP Totals:					\$36,555,000	\$1,050,198	\$881,447	\$6,425,052	\$26,738,000	\$1,460,303	

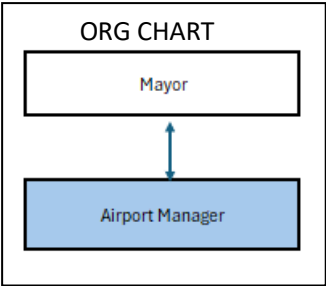
SPONSOR SIGNATURE: 

DATE: 10 NOVEMBER 2025

CITY OF BENTONVILLE

AIRPORT DEPARTMENT

[WEBSITE LINK](#)



CITY OF BENTONVILLE

City of Bentonville								
Airport Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	60,088	58,425	43,281	42,296	42,296	40,857	(1,438)	-3%
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	2,767,403	2,072,675	1,341,338	-	1,848,443	-	-	--
Charge for Services	34,001	45,517	46,853	26,521	26,521	50,000	23,479	89%
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	51,589	42,186	103,757	47,000	47,000	88,000	41,000	87%
Other Income	308,631	90,226	96,885	98,130	98,130	98,130	-	0%
Total Revenues	3,221,713	2,309,029	1,632,114	213,947	2,062,390	276,987	63,041	29%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	9,094	62,929	66,745	66,745	62,956	(3,789)	-6%
Benefits	-	2,361	17,524	37,659	37,668	25,127	(12,532)	-33%
Supplies & Materials	86,310	91,982	98,431	102,101	102,101	108,000	5,899	6%
Technology Maint/Minor Equipment	2,505	-	-	-	-	2,325	2,325	--
Professional Services	-	-	49,500	-	49,500	10,000	10,000	--
Property Services	80,248	61,740	83,893	98,500	98,500	94,200	(4,300)	-4%
Other Services	7,330	7,473	2,842	9,902	9,902	4,930	(4,972)	-50%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	176,393	172,649	315,120	314,908	364,416	307,538	(7,369)	-2%
Capital Expenditures						O&M: Excl Sal,Ben & COGS	8,952	4%
Capital Expenditures	4,774,186	234,306	1,305,261	-	2,210,572	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	4,774,186	234,306	1,305,261	-	2,210,572	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	4,950,579	406,955	1,620,382	314,908	2,574,988	307,538	(7,369)	-2%
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	(1,728,866)	1,903,424	11,733	(100,961)	(512,599)	(30,551)	70,410	-69.7%

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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.

During the workweek, the city’s daytime population surpasses 90,000 as a result of a robust workforce, educational facilities, regional commuters, and consistent tourism, all of which significantly increase daily activity and service demands.

The Police Department consists of a total staff of 149 members, including 105 sworn officers, 27 telecommunicators, and 17 professional staff members. Personnel changes in 2026 included the addition of two full-time sworn police officers and the reallocation of one full-time professional staff position to a sworn officer role.

The Department is organized into four divisions: the Administrative Division, Patrol Division, Criminal Investigation Division, and Operations Division. Each division is led by a Captain and staffed by dedicated men and women who work collaboratively on a daily basis to provide quality services to the community’s 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 remains a priority for the City, and the Bentonville Police Department continues to meet growing service demands. In 2025, the

Telecommunications Division handled 110,840 phone calls, a 1.9% decrease from the previous year; however, the decrease is in part due to the 2024 storm which generated more than 1,600 phone calls.

In 2025 police calls for service increased by 8.14% to 53,205 calls, reflecting increased operational demand. From 2024 to 2025, Fire and EMS calls increased by 4% to 7,909, while total calls for service rose for both police and fire combined rose 7.56% to 61,201. These trends highlight the continued need for public safety resources and personnel with the growth of the city.

CITY OF BENTONVILLE



2025 ACCOMPLISHMENTS

- APCO Agency Training Program Accreditation was successfully completed and awarded in July 2025.
- All required documentation for the first-year assessment for the CALEA accreditation was submitted by October 2025, then followed by onsite and web-based assessments in December 2025, receiving positive assessor feedback.
- New police beat zoning was implemented in Q1 2025 to improve response times and align resources with population growth and traffic patterns.
- A Downtown Core policing initiative was established with dedicated shift officers to enhance visibility, parking enforcement, and community engagement during peak times.
- Advanced technology tools, including data analytics and license plate readers, were expanded to support data-driven crime and traffic enforcement.
- Resources were strategically deployed to identify problem areas, specific criminal activity types, and repeat offenders.
- Several Sergeants, Lieutenants, and key civilian leaders completed the FBI LEEDA Trilogy and additional leadership training in 2025.
- Shift-level training was implemented, allowing officers to train with their assigned teams during normal duty hours.
- Security planning and operations for major community events, such as races and parades, were enhanced through the deployment of the mobile command center.
- Forensics lab best practices were finalized, updated digital evidence procedures were implemented, and examiner continuity was maintained.
- All division personnel completed advanced training and ongoing professional development.
- A CLEST audit of police officer training and employment files was successfully completed.
- Partnerships with local and federal agencies were strengthened to collaboratively address crime trends.
- In 2025, the City completed implementation of a new Public Safety Radio System, improving interoperable communications between police, fire, and neighboring jurisdictions. The system includes AVL capability on portable radios, allowing officer locations to be viewed when away from vehicles, enhancing officer safety and response coordination. This is especially beneficial for units such as bike patrol officers operating on the trail system.

2026 GOALS AND OBJECTIVES

- Evaluate patrol zone data and refine the 5-zone deployment model while maintaining dedicated staffing and high-visibility enforcement in the downtown core, including parking enforcement, events, bike patrol, and community interaction.
- Implement intelligence-led policing strategies by directing resources to high-crime areas and implementing a Crime Suppression Unit to target street crimes, drug trafficking, repeat offenders, and emerging crime trends.
- Expand and standardize the use of technology including LPRs, drones, analytics, crash reconstruction software, and digital evidence tools to improve enforcement, investigations, and critical incident response.
- Update forensic lab best practices, strengthen digital forensics capabilities, improve crime scene response and evidence analysis, and continue migration of departmental data to secure cloud storage. The demand for this evidentiary data includes vehicle software and licensing for event data record (EDR) "black box" reader for severe crashes and criminal activity.
- Strengthen partnerships with Benton County SO, DEA, HSI, Parole & Probation, and federal agencies to combat narcotics trafficking, financial crimes, and organized criminal activity while training and integrating new investigators.
- Ensure supervisors complete advanced leadership and command-level training programs to enhance supervisory effectiveness and organizational leadership.
- Provide structured shift-level and specialized training, ensure all mandated training is completed, maintain CLEST compliance, and conduct regular audits of training documentation and records.

CITY OF BENTONVILLE

- Improve traffic safety through enforcement, while expanding safety education for schools, cyclists, and pedestrians.
- Maintain evidence and property operations in compliance with legal standards, improve storage infrastructure, manage destruction orders, and ensure proper documentation and reporting of seized property. Evidence upgrades for 2026 include \$160,000.00 capital improvement to current facility for storage needs.
- Strengthen security planning for major city events and provide staffing support to support those events.
- Upgrade the communications center by expanding consoles to meet future growth, funded by Impact Fees in the CIP.
- Maintain APCO 33 accreditation, complete CALEA accreditation requirements (scheduled March 2026), maintain annual compliance proofs, and sustain long-term accreditation readiness.
- Ensure timely and compliant FOIA processing while implementing JustFOIA software, to manage the increasing number of FOIA requests.
- Identify operational needs, develop budget recommendations, and support long-term strategic planning aligned with community growth and service demands. For the police department, we will continue to see significant increases in cost to add personnel and implement new technology to meet the rapid growth for this city, ensuring best practices and industry standards are in place.

Bond Projects



The police department has successfully completed the two major capital projects approved under the 2021 bond extension: the Public Safety Radio System and the Law Enforcement Training Facility. While both projects were originally scheduled for completion in early 2024, various logistical and construction-related variables extended the timelines. The Law Enforcement Training Facility reached final completion at the end of 2024, and the Public Safety Radio System was fully completed during the first quarter of 2025.

The bond extension allocated \$6,600,000 for the implementation of a new Public Safety Radio System. Throughout 2023 and 2024, Raycom/Harris and Ka-Comm completed installation of fire station alerting systems at all fire stations, upgraded existing communications tower sites, and constructed three additional communications towers, bringing the citywide total to four. Radio equipment shelters were installed at each site to house emergency communications equipment, generators, and related infrastructure. The system is now fully operational, significantly enhancing reliability, coverage, redundancy, and interoperability for public safety communications.

The bond extension also allocated \$1,650,000 for the construction of the Law Enforcement Training Facility. Construction began in December 2022 and was completed at the end of 2024. The facility includes a live fire range, K9 training obstacle courses, and a VirTra De-Escalation Simulator. The simulator, which has been in use since January 2022, has provided advanced scenario-based training to officers, strengthening decision-making and de-escalation skills. The completion of this facility provides a long-term training solution that enhances officer preparedness, safety, and service to the community.



CITY OF BENTONVILLE

GENERAL FUND POLICE DEPARTMENT

[Website Link](#)

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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.	Improve response times to calls for service and reduce crime through focused officer presence.
		Working through National Accreditation Process (CALEA and APCO Project 33)	Early discussion of project	Revision of Policies and Procedures	Providing "Proofs" for final assessment	Attend the CALEA National Conference to formally receive accreditation status.
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2023 Year	2024 Year	2025 Year	2026 Goal
	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).	50,908	50,386	53,205	56,000+
		Ensure transparency by posting PD policies and procedures online and promptly fulfilling FOIA requests.	FOIA - 482	Policy Uploaded FOIA - 485	FOIA - 2,206	Implementation of new tracking software. FOIA - 3,000 +
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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.	Beginning of Project	Finalizing Project	Project Completion	Add three dispatch consoles and a video wall to support new and future growth, funded through CIP impact fees.
		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.	Continue to monitor and update the website with public facing policies, recruitment information, and statistical data.

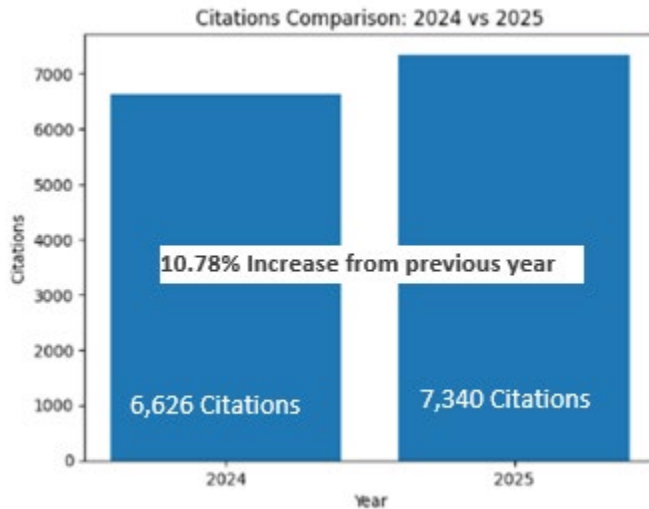


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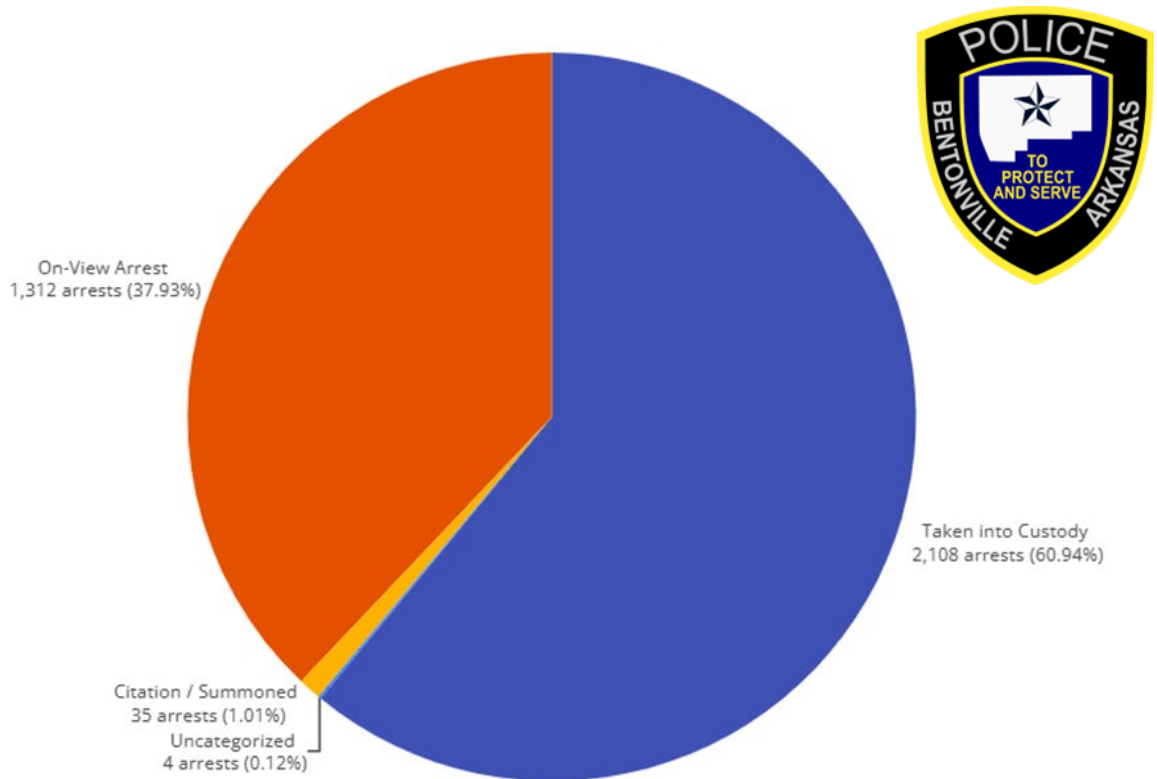
CITY OF BENTONVILLE

Statistical Data:

	2020	2021	2022	2023	2024	2025	2024-2025 Increase
Accidents	2,306	2,506	2,903	3,006	3,215	3,123	-2.86%
Traffic Stops	7,477	6,911	9,454	10,265	11,536	13,683	18.61%
Arrest	3,728	3,605	3,313	3,607	3,462	3,459	-12%



During 2025, detectives in the Bentonville Police Department's Criminal Investigations Unit were assigned a total of 1,559 cases. This is a 3% decrease cases assigned in 2024. However, in 2025 detectives reviewed 389 additional cases for immediate attention, bond hearings, etc., 7% from 2024.



CITY OF BENTONVILLE

GENERAL FUND POLICE DEPARTMENT

BUDGET SUMMARY

No new positions were added in 2025 but an increase in salary and wages was based on an approved 3.5% COLA for the City and job family promotions. Capital projects included purchasing and upfitting 12 new patrol vehicles, increasing car video storage, new docks and mobile data computers for 50 replacements based on end of service life, and data storage replacement.

In 2026, salaries and wages are projected to increase as a result of adding two new full-time police officers, reclassifying a civilian position to a full-time police officer position, and implementing a citywide 3.5% cost-of-living adjustment (COLA). Additional capital projects include a \$160,000.00 evidence upgrade for the evidence room and \$800,000.00 overall in capital vehicle replacements and additions.

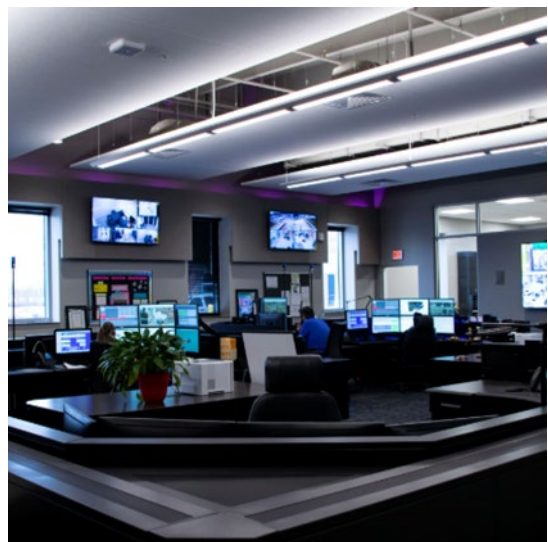
Total budgeted revenues for 2025 were \$2,387,133.00; a 9% increase from 2024. Actuals for 2025 were \$3,350,262.84.

Overall, the police department was able to find savings within supplies and materials, professional services and other services during 2025. Cost-control strategies implemented in 2025 will continue into 2026, allowing the department to reduce selected operational expenses while strategically increasing funding in critical areas of need.



In 2023, the City Council approved the Impact and Capacity Fund to maintain service levels while accounting for community growth. The police department's allocation supports improvements to training facilities, a substation, vehicle fleet expansion, and communications center enhancements. During the first half of 2026, the department anticipates utilizing these funds to add two additional vehicles to support the two new officer positions for an approximate cost of \$164,000. Additionally, approximately \$250,000 will be invested in the communications center to maintain services with the growth to include additional 911 consoles, computers, etc.

For 2026, overall revenues impacting the police department budget are projected to increase. This projection is based on anticipated increases in state turnback funds, CMRS/PSAP revenue, miscellaneous report fees, School District reimbursements for the SRO program, and billed services for vendor-paid details. It should be noted that School District reimbursements will experience a slight decrease due to the reduction from six School Resource Officers to five. However, billed services revenue is expected to increase as the hourly rate adjustment from \$85 to \$90 per hour.



CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Police Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	594,812	691,350	825,882	594,812	594,812	825,882	231,070	39%
Licenses & Permits	304	-	-	-	-	-	-	--
Intergovernmental Revenue	868,922	871,120	673,523	795,919	808,147	795,919	-	0%
Charge for Services	980,445	1,185,349	1,657,480	976,000	976,000	1,324,620	348,620	36%
Special Assessments/Fines	20,294	23,490	21,840	20,324	20,324	20,324	-	0%
Interest/Rent	-	-	-	78	78	-	(78)	-100%
Other Income	302,350	130,484	171,537	-	1,100	75	75	--
Total Revenues	2,767,128	2,901,792	3,350,263	2,387,133	2,400,461	2,966,820	579,687	24%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	9,573,770	11,014,782	11,413,703	11,462,026	11,462,026	12,179,113	717,087	6%
Benefits	4,265,147	4,785,745	5,086,262	5,106,795	5,138,454	5,536,967	430,172	8%
Supplies & Materials	765,569	850,902	698,956	939,450	954,229	861,750	(77,700)	-8%
Technology Maint/Minor Equipment	404,292	671,690	618,359	715,324	723,501	813,251	97,927	14%
Professional Services	197,649	215,312	248,929	318,210	318,210	326,775	8,565	3%
Property Services	605,158	858,690	894,648	789,560	953,164	956,172	166,612	21%
Other Services	392,266	408,091	417,314	470,273	472,857	447,415	(22,858)	-5%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	16,203,850	18,805,211	19,378,170	19,801,638	20,022,441	21,121,443	1,319,805	7%
Capital Expenditures						O&M: Excl Sal,Ben & COGS	172,546	5%
Capital Expenditures	1,232,192	1,939,431	2,505,272	1,675,793	2,681,906	983,417	(692,376)	-41%
Setasides - Capital Items								
Total Capital Expenditures	1,232,192	1,939,431	2,505,272	1,675,793	2,681,906	983,417	(692,376)	-41%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	17,436,042	20,744,643	21,883,442	21,477,431	22,704,347	22,104,860	627,428	3%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	31,022	-	-	-	-	164,000	164,000	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	27,425	-	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	58,447	-	-	-	-	164,000	164,000	--
NET	(14,610,467)	(17,842,851)	(18,533,179)	(19,090,299)	(20,303,887)	(18,974,040)	116,259	-0.6%

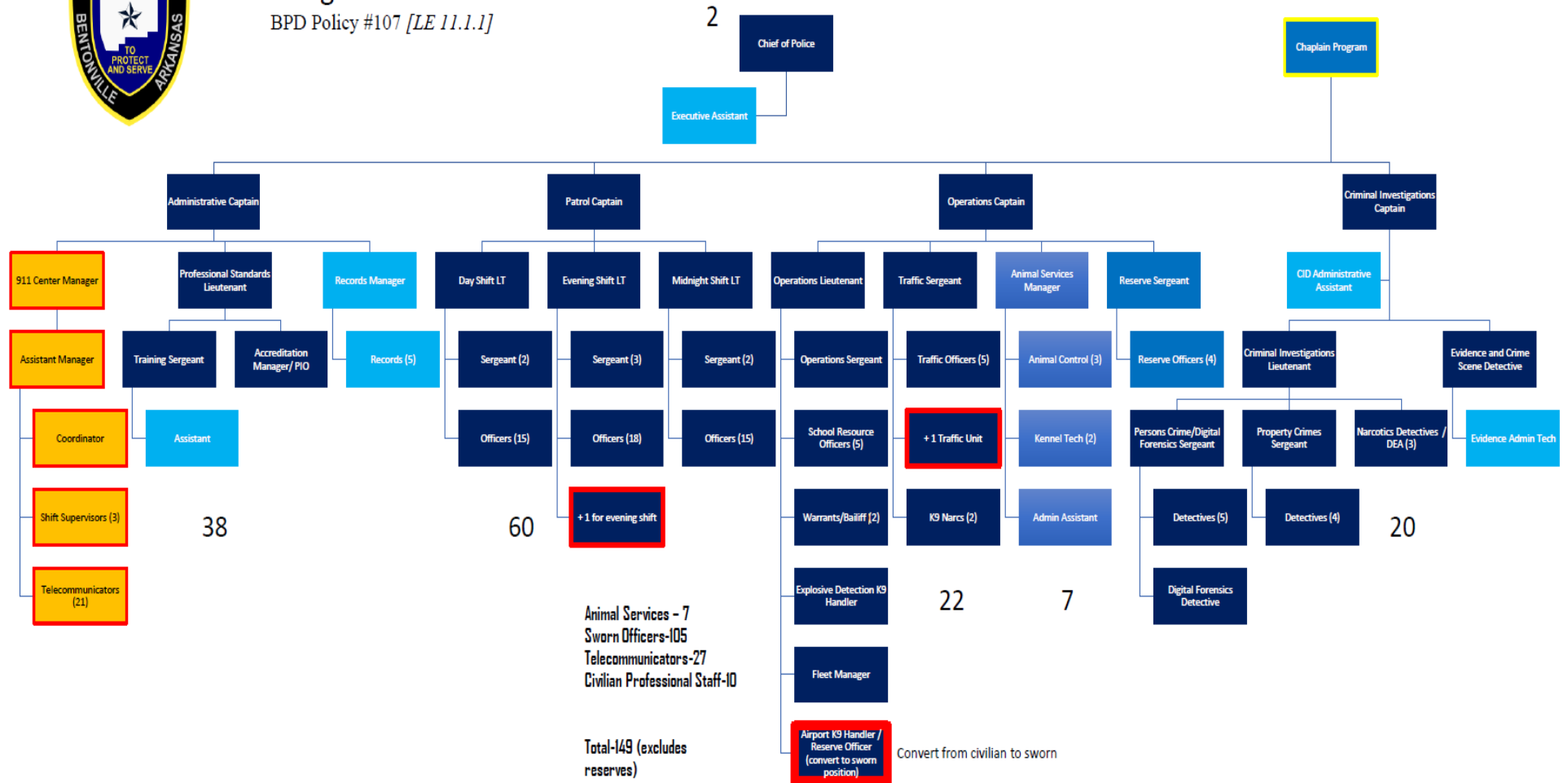
CITY OF BENTONVILLE

POLICE DEPARTMENT



2026 Organizational Chart

BPD Policy #107 [LE 11.1.1]



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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.

- Completed the repairs to Fire Station 4 that resulted from the tornado in 2024.
- Replaced the roof at Fire Station 3. Replaced the generator at St. 5.
- Had 9 personnel complete Paramedic School and receive their National Registry Certification.
- Continued to frequently utilize the bond funded Fire Department Training Tower on Aviation Drive.
- Completed the move to electric Positive Pressure Ventilation Fans on all fire apparatus.
- Took delivery of a new engine to replace one that was in a no-fault accident.
- Retirements and moves within the department resulted in promotions including 3 operations Captains, the training Captain, the Division Chief of Training, the Operations Deputy Chief, and our Administrative Technician.

2025 Emergency and Service Call Information

16,122 Calls for Service – Total

5,647 Emergency Medical Calls

184 Fires

713 Fire Alarms

212 Bicycle Trail System Calls

196 Hazardous Materials Calls



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CITY OF BENTONVILLE

Building and Fire Safety Permit and Inspection Information

5440 Total Permits

\$606,569,994 Total Valuation

2,112 Total Housing Units

11,421,126 Total Square Feet

263 Building and Fire Life Safety Inspections

33 Fire Investigations

16,365 New Building Construction Inspections



2026 Goals and Objectives

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

Continue to work on improving administrative processes to make them more efficient and to save taxpayer dollars. Areas such as expense evaluations, maintenance processes, and event organization.

Work on projects to maintain our facilities to avoid more costly repairs later.

Continue with leadership development for succession planning. We have multiple 20+ year employees retiring over the next few years.



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CITY OF BENTONVILLE

Bentonville Fire Department

[Website Link](#)

Strategic Goals and Performance Measures

In 2025 the department logged a total of 42,686 hours of training between the aspects of fire suppression, emergency medical services, hazardous materials, technical rescue, mountain bike rescue, and aircraft firefighting.

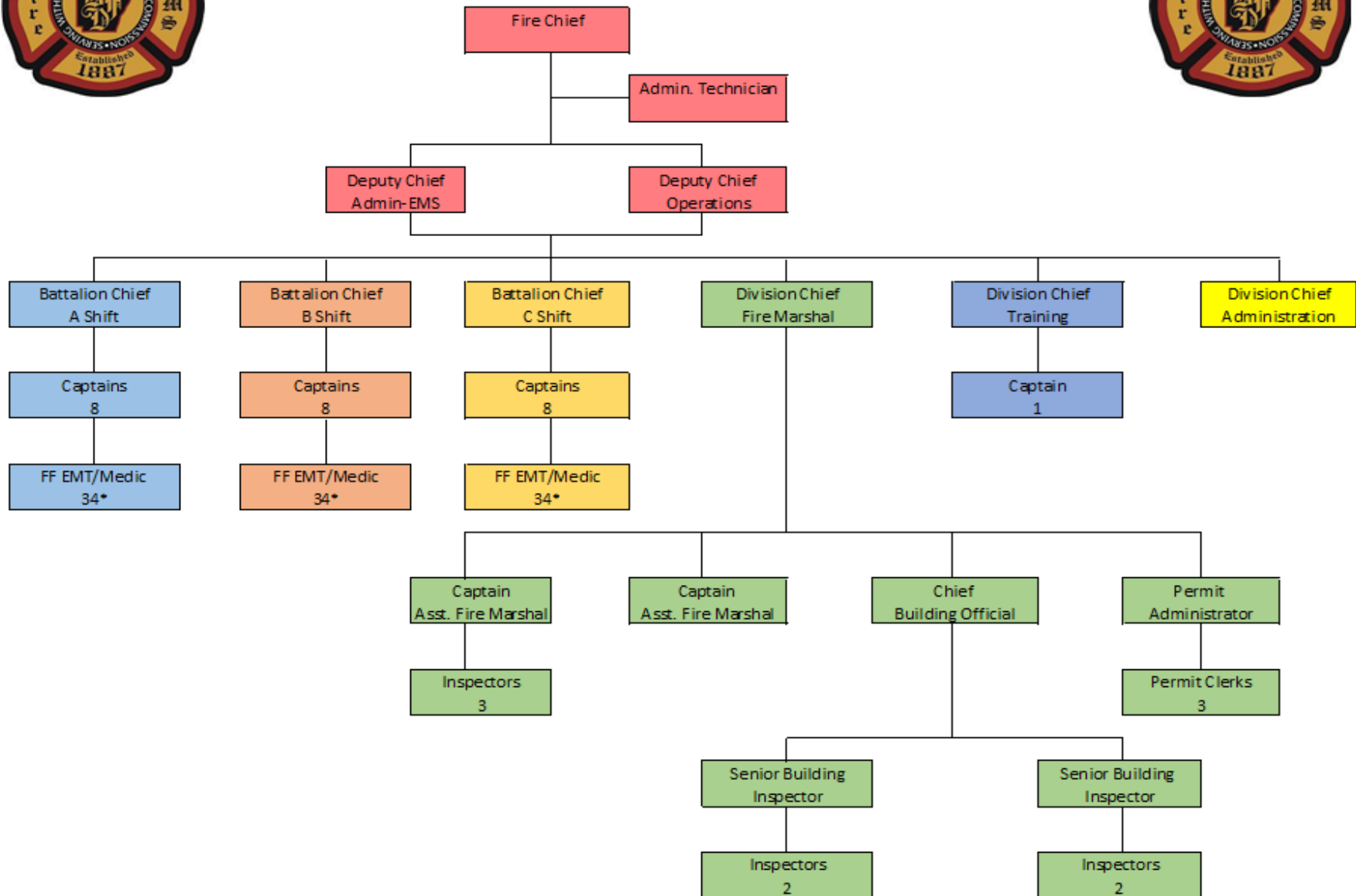


Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide effective public safety emergency management	Lower Turnout Time to meet NFPA		<01:00 min 39%	<01:00 min 64%	<0:100 min 90%
		Goal is to improve EMS/Rescue time < 5:00 Min	5:20	5:45	5:43	5:00
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Fiscal Responsibility	Manage Projects through 10 year CIP		✓	✓	✓
		Utilize Cooperative Agreements to lower cost		✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Safety	Increase Public Safety Inspections of Existing Structures by 5%.		3791	5183	5442
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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
2026 Organizational Structure



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CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Fire Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	1,586,785	1,673,844	1,853,299	1,689,993	1,689,993	1,896,476	206,483	12%
Licenses & Permits	2,388,504	1,468,149	2,595,861	1,511,927	1,511,927	1,511,927	-	0%
Intergovernmental Revenue	74,657	23,614	68,877	17,579	41,095	17,579	-	0%
Charge for Services	1,551,590	1,736,750	2,424,148	1,997,692	1,997,692	2,110,032	112,340	6%
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	2,584	2,572	8,647	17,521	17,521	13,250	(4,271)	-24%
Other Income	1,165,651	174,809	374,359	20,000	22,200	41,875	21,875	109%
Total Revenues	6,769,771	5,079,737	7,325,191	5,254,712	5,280,428	5,591,139	336,427	6%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	8,964,447	10,418,446	11,281,270	11,221,144	11,221,144	11,915,183	694,039	6%
Benefits	3,758,538	4,207,594	4,709,244	4,656,207	4,712,928	5,011,241	355,034	8%
Supplies & Materials	687,367	937,397	647,863	832,196	849,067	759,518	(72,678)	-9%
Technology Maint/Minor Equipment	286,038	350,320	381,649	452,801	462,377	503,932	51,131	11%
Professional Services	361,788	382,870	429,652	474,908	524,217	552,111	77,203	16%
Property Services	536,797	885,929	975,176	1,287,191	1,501,151	813,723	(473,468)	-37%
Other Services	399,634	431,827	438,608	532,055	534,255	494,987	(37,068)	-7%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	14,994,609	17,614,382	18,863,463	19,456,502	19,805,137	20,050,694	594,192	3%
Capital Expenditures						O&M: Excl Sal,Ben & COGS		
Capital Expenditures	5,101,180	3,821,923	2,454,662	661,265	3,326,908	2,332,229	(454,880)	-13%
Setasides - Capital Items							1,670,964	253%
Total Capital Expenditures	5,101,180	3,821,923	2,454,662	661,265	3,326,908	2,332,229	1,670,964	253%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	20,095,789	21,436,305	21,318,125	20,117,767	23,132,046	22,382,923	2,265,156	11%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	992,509	999,000	-	999,000	-	-	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	43,500	-	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	43,500	992,509	999,000	-	999,000	-	-	--
NET	(13,282,518)	(15,364,059)	(12,993,934)	(14,863,055)	(16,852,618)	(16,791,784)	(1,928,729)	13.0%

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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.

2025 HIGHLIGHTS & ACCOMPLISHMENTS

- **May** – Cleared a severely overgrown NW 3rd right of way using over 130 man hours.
- **August** – Started an approximately six-month project identifying and replacing unhealthy and dead trees within the Bentonville downtown area.
- **September** – Started an approximately six-month tree grate project identifying potential trip hazards with in-pavement tree grates and modifying or replacing tree grates that don't comply with ADA Laws.
- **November** – Completed Bentonville's Annual Fall Leaf Pick-Up Program.

2026 GOALS & OBJECTIVES

- Complete our department's two downtown tree and tree grate projects.
- Edge over 420 linear miles of Bentonville's Rights-Of-Ways.
- Straightening and leveling approximately 500 cemetery head stones.
- Convert an existing open Custodian II position into a Public Works Maintenance Worker to add needed man hours for the department's rights-of-ways mowing crews.



CITY OF BENTONVILLE

PUBLIC WORKS MAINTENANCE DEPARTMENT

Bentonville Cemetery Columbarium/Committal Shelter



Historical Cemetery Lot Sales and Funerals

YEAR	INDIVIDUAL SALES	SPACES SOLD	OPEN/CLOSE	CREMATIONS
2025	53	100	63	22
2024	33	61	63	27
2023	39	93	66	15
2022	46	120	75	20

2025 Financial Performance Measures – Cemetery Lot Sales and Open/Close

LOT SALES

YEAR	BUDGETED	ACTUAL
2025	\$35,000	\$56,200
2024	\$35,000	\$34,100
2023	\$45,000	\$49,200
2022	\$35,000	\$39,200

OPEN/CLOSE

YEAR	BUDGETED	ACTUAL
2025	\$35,000	\$33,975
2024	\$35,000	\$30,000
2023	\$35,000	\$33,875
2022	\$35,000	\$33,000

CITY OF BENTONVILLE

PUBLIC WORKS MAINTENANCE DEPARTMENT

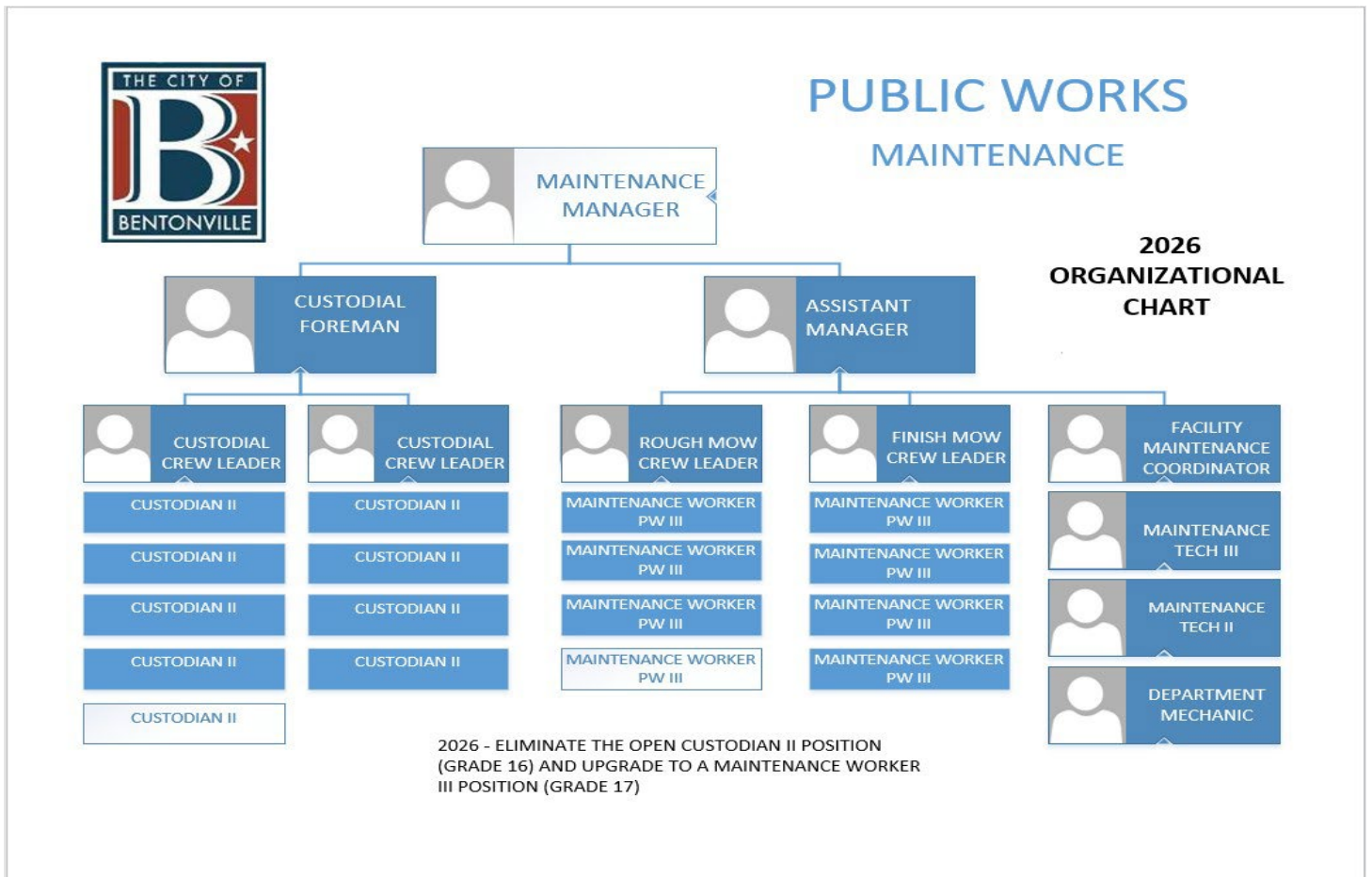
[Website Link](#)

STRATEGIC GOALS

Core Services & Infrastructure	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Support the city's vision for Right-of-Way , Cemetery, Facility Maintenance, as well as Janitorial services.	420 linear miles of edging and mowing to the city's Right-of-Way	✓	✓	✓
		Janitorial Services maintains over 200 offices, 24 breakrooms, 145 bathroom stalls/urinals.	✓	✓	✓
Fiscal Sustainability	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Pausing total capitol expenditures for 2026 allows Public Works to keep O&M Budget flat for 2026.	Paused CIP spending in June 2025 for austerity measures needed for budget deficit.	✓	✓	✓
		Paused all Capitol spending for 2026	NA	\$97,000 CIP Paused in June 2025	\$156,000 Total CIP Budget Paused for 2026
Good Governance	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Completed Cemetery Columbarium Project that added 320 niches, this addition will extend the cemetery's usable sellable spaces to 20 - 24 years.	Columbarium and Cemetery enhancement projects.	Completion	CIP Paused for 2025	Cip Paused for 2026
		Cemetery privacy fence project	Phase Three Completed	NA	NA
Clear & Concise Communication	Department Goal	Indicators	2024 Year	2025 Year	2026 Goal
	Meet the increasing demand for right-of-way maintenance for new road construction projects in 2026 and 2027.	Upgrading a vacant custodial position into a right-of-way maintenance worker.	NA	NA	✓
		Added new mowing contracts for 2025 and 2026, freeing up needed man hours for new high profile roadway maintenance.	NA	✓	✓

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CITY OF BENTONVILLE



2026 Budget Summary

- Budgeted revenues will hold steady for 2026 even though 2025 saw an increase in lot sales.
- Operations and Maintenance is up 4.0% this is due to an increase in Salaries and Benefits, as well as an increase in Technology and Professional Services.
- Capitol Expenditures are down -100%, this is due to a one year pause on all capitol within our department.
- Total expenditures are down 2.0%.
- The overall 2026 department budget is down -2.0% this is based on a one year, 100% reduction within capitol equipment.

CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Public Works Maintenance Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	7,283	-	-	-	-	--
Charge for Services	84,000	65,600	90,550	70,000	70,000	70,000	-	0%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	337	1,309	-	-	-	-	-	--
Total Revenues	84,337	66,909	97,833	70,000	70,000	70,000	-	0%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,169,517	1,220,444	1,254,106	1,342,785	1,342,785	1,394,589	51,804	4%
Benefits	511,609	551,074	599,699	642,092	647,083	691,356	49,264	8%
Supplies & Materials	144,841	133,272	138,368	156,100	157,298	153,100	(3,000)	-2%
Technology Maint/Minor Equipment	12,107	22,712	22,581	26,405	26,405	31,230	4,825	18%
Professional Services	431,207	421,673	529,652	560,500	560,500	572,500	12,000	2%
Property Services	126,133	138,179	127,345	166,660	166,660	158,440	(8,220)	-5%
Other Services	19,650	23,056	25,985	27,968	27,968	27,810	(158)	-1%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	2,415,064	2,510,411	2,697,735	2,922,510	2,928,699	3,029,025	106,515	4%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	5,447	1%
Capital Expenditures	438,398	1,097,562	104,896	156,000	238,805	-	(156,000)	-100%
Setasides - Capital Items								
Total Capital Expenditures	438,398	1,097,562	104,896	156,000	238,805	-	(156,000)	-100%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	2,853,461	3,607,973	2,802,631	3,078,510	3,167,504	3,029,025	(49,485)	-2%
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	(2,769,124)	(3,541,064)	(2,704,798)	(3,008,510)	(3,097,504)	(2,959,025)	49,485	-1.6%

CITY OF BENTONVILLE



PARKS & RECREATION



OVERVIEW

Bentonville Parks and Recreation offers 24 parks, 100+ miles of soft and hard surface trails, and 4 recreation facilities. The Bentonville Community Center represents the Epicenter of Fun in the community. The 80,000+ square foot facility, opened in 2015, welcomes over half a million members and guests 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, situated two blocks north of the Bentonville Square, is home to an outdoor ice rink during the winter months and a splash park during the summer months. It serves as the north anchor of A Street Promenade, a pedestrian-only linear park stretching from Northeast Third Street to Southeast Second Street. Orchards Park, directly across from the Crystal Bridges Museum of American Art, is the perfect backdrop for the annual July 4th Fireworks Display. Features of Creekside Park, a 35-acre park, include 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 – east of downtown. Memorial Park has a picnic area, baseball and softball fields, tennis courts, swimming pool, skate park, and sand volleyball court. A soccer complex adjacent to the park has 23 fields for youth and adult games. A few miles southeast is the newly renovated Phillips Park, with baseball and softball fields for youth and adult participants. In addition, there are parks facilities at Lake Bentonville, Parks Springs Park, and Dave Peel Park – directly off the square. Several smaller neighborhood parks are spread throughout the city. 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*](#)

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CITY OF BENTONVILLE



PARKS & RECREATION

ACCOMPLISHMENTS 2025

- Completion of Trails on SW 18th Street and SW Bright Road
- Completion of the A Street Promenade
- Completion of the Phillips Park Sports Complex
- Groundbreaking of Dave Peel Park
- Groundbreaking of the Wishing Spring Trail
- Groundbreaking of the Razorback Greenway Trail (BHS to 102)



CITY OF BENTONVILLE



GOALS AND OBJECTIVES 2026

- Complete construction of the new Adult Recreation Center. Anticipated opening - Spring 2026
- Complete construction of the Bentonville Parks and Recreation Maintenance Facility. Anticipated opening – Summer 2026
- Complete renovations of Dave Peel Park. Anticipated Opening – Summer 2026
- Complete construction of the new 8th Street Gateway Park. Anticipated opening - Fall 2026
- Complete construction of the Wishing Spring Trail. Anticipated Opening – Fall 2026
- Complete construction of the Razorback Greenway Trail Between Bentonville High School and the Walmart Campus. Anticipated Opening – Fall 2026
- Begin Construction on Dave Peel Plaza. Anticipated Start – Spring 2026
- Begin Construction on the Little Sugar Creek Streambank Restoration. Anticipated Start – Spring 2026
- Begin Construction on the McCollum Sidepath Trail – Phase 2. Anticipated Start – Spring 2026
- Begin Construction on the McKissic Creek Trail. Anticipated Start – Spring 2026.
- Begin Construction on the Elm Tree Road Sidepath Trail. Anticipated Start – Summer 2026
- Begin Construction on the Arkansas Missouri Trail Extension. Anticipated Start – Fall 2026.



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CITY OF BENTONVILLE

PARKS & RECREATION

Bentonville Community Center

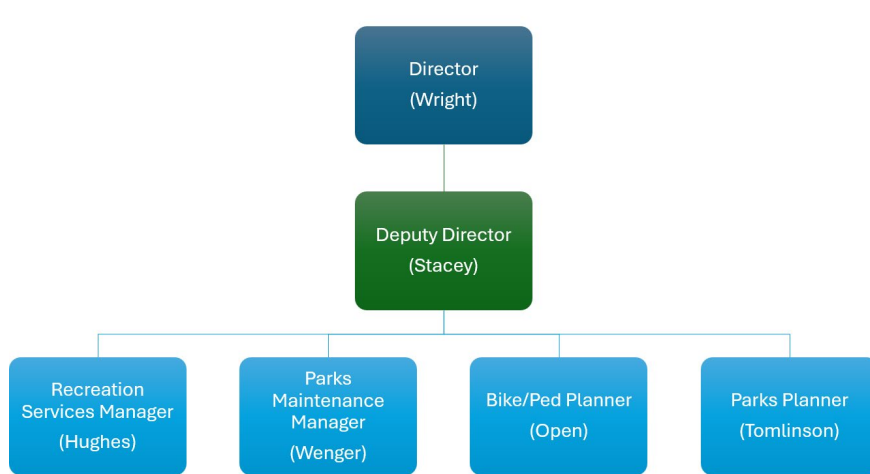
1101 SW Citizens Circle

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](#)



Core Services & Infrastructure	Department Goal	Indicators	2025 Year	2026 Goal
	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.	Total Participation in Recreation Programs, Facilities and Events.	757,632 Participants	800,000 Participants
		Trail Use Numbers	2,231,109 users tracked by our trail counters. Aprox. 35% of actual trail use.	2,500,000 Counted Users
Fiscal Sustainability	Department Goal	Indicators	2025 Year	2026 Goal
	Generate Revenue Through Numerous Sources beyond sales tax.	Recreation Revenue	\$5,597,218	\$6,079,555
		Grant Revenue	\$41,078,805	\$30,000,000
Good Governance	Department Goal	Indicators	2025 Year	2026 Goal
	Create a community that promotes enhanced public spaces to provide both growth and economic development and increased quality of life.	Capital Improvement Projects and Purchases Completed	28 Capital Projects and Purchases Completed	36 Projects and Purchases
		Direct Economic Impact From BPR Organized Programs and Events	\$6,857,350	\$7,100,000
Clear & Concise Communication	Department Goal	Indicators	2025 Year	2026 Goal
	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.	Social Media Views	3,091,100	3,250,000
		Implement New Digital Ways to Interact With The Community	Launched the BPR App.	Expand the BPR App to include new facilities.

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CITY OF BENTONVILLE

City of Bentonville								
Parks & Recreation Department								
Fund Type:	Governmental							
Fund Classification:	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	168,885	2,381,091	1,033,143	-	1,237,252	-	-	--
Charge for Services	5,145,208	5,168,238	5,183,198	5,466,802	5,466,802	6,079,555	612,753	11%
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	1,140	92,968	476,837	221,058	221,058	245,590	24,532	11%
Other Income	6,273,232	17,895,868	50,233,489	-	84,780,483	-	-	--
Total Revenues	11,588,466	25,538,165	56,926,668	5,687,860	91,705,595	6,325,145	637,285	11%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	4,532,758	4,851,181	5,047,820	5,581,124	5,663,262	5,871,276	290,152	5%
Benefits	1,631,231	1,790,731	1,927,786	2,138,914	2,198,189	2,333,981	195,067	9%
Supplies & Materials	1,148,748	1,305,783	1,353,140	1,532,561	1,552,154	1,552,755	20,194	1%
Technology Maint/Minor Equipment	99,159	144,077	170,938	206,647	209,647	273,674	67,027	32%
Professional Services	2,416,124	2,676,146	3,354,366	2,419,381	6,387,864	3,430,891	1,011,510	42%
Property Services	692,729	1,865,785	1,368,883	1,076,010	1,996,278	1,069,200	(6,810)	-1%
Other Services	178,589	246,523	245,417	327,212	327,212	351,185	23,973	7%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	10,699,337	12,880,226	13,468,349	13,281,849	18,334,606	14,882,962	1,601,113	12%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	12,648,174	21,098,880	50,783,303	6,952,534	100,747,001	5,556,182	(1,396,352)	-20%
Setasides - Capital Items								
Total Capital Expenditures	12,648,174	21,098,880	50,783,303	6,952,534	100,747,001	5,556,182	(1,396,352)	-20%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	23,347,511	33,979,106	64,251,652	20,234,383	119,081,607	20,439,144	204,761	1%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	1,963,140	1,342,750	1,339,484	-	1,895,800	1,468,000	1,468,000	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	-	11,018	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	2,676,350	-	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	(13,562)	(7,187)	-	-	-	-	--
Total Other Financing & Uses	1,963,140	4,016,556	1,332,298	-	1,895,800	1,468,000	1,468,000	--
NET	(9,795,906)	(4,424,386)	(5,992,687)	(14,546,523)	(25,480,212)	(12,645,999)	1,900,524	-13.1%

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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 provides informational updates to 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 44 people, comprised of one library director, six professional librarians, 10 full-time library specialists, one full-time marketing specialist, one full-time administrative assistant, and 24 part-time clerks.

Bentonville Public Library operates self-service options for public use at the Bentonville Community Center, Lil' 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.

CITY OF BENTONVILLE

Library Accomplishments 2025

Building on Bentonville Public Library's prior year accomplishments, 2025 was a momentous year as it was the first full year operating in the library's expanded capacity. Numbers for patron visits and circulation broke records, programming expanded across all age groups, and new library card registrations exceeded 8,900.

Despite budget reductions, BPL expanded its program and collection offerings, as well as its connection to area organizations. Highlights include the development of senior-focused educational and crafting programs and adaptive technology; Welcoming Wildlife series co-sponsored by Arkansas Wildlife Federation; summer creative writing workshop for teens featuring local writers; KUAF Ozarks at Large Live airing; Bentonville Film Festival collaborations; An Evening with Pioneer Woman, Ree Drummond; and the return of Geek Con, BPL's mini ComiCon with a library edge. BPL also called upon some of our most faithful volunteers and appointed them as Ambassadors to ensure outreach services continued through budget-related staff reductions.

Through planned personnel additions to fill expansion needs, BPL grew its staff to meet increased needs of specific audiences, including a full-time Youth Librarian specializing in tweens and a full-time Makerspace staff to cover evening and weekend hours. The Librarian position was added mid-year.

As part of the final features of the expansion and renovation project, the library opened its Digital Lab, featuring sound-dampening walls, large digital displays, and equipment for podcasting, photography, and filming. The second Business Center opened in the Community Hub and both Business Centers received upgrades for remote printing and enhanced scanning features.



Geek Con 2026 welcomed 2,000 attendees



New amenities like the makerspace and meeting rooms generated revenue for the Library.

BPL's new Makerspace welcomed over 5,500 visitors. Our event and meetings spaces with a fee schedule implemented last year saw 379 reservations to host over 5,550 people, not including staff-use.

Our successes were marked by features in the *Library Journal* architecture issue, as well as a presentation at the Urban Land Institution's Northwest Arkansas' Place Summit. We were also awarded the State Aid to Public Libraries grant for the first time, in the amount of \$95,958.

CITY OF BENTONVILLE

Library Goals & Objectives 2026

Core Services and Infrastructure: Bentonville Public Library will leverage all available resources to continue serving varied community needs. Significant increases in core services are expected to continue with population growth, increased need, and improved facilities.

- A successful first year in the Library's expansion and renovated spaces is officially in the books, and patronage shows no sign of slowing down. Projections for 2026 demonstrate growth in all areas of service. Refer to the Performance Metrics chart in this report for details.
- The Library's physical collection will continue to increase in quantity, quality, and value, due in large part to Impact Fee revenue that funds capital growth.
- New technology supports operational growth and improvements to customer service with a new 7-bin book sorting system that replaces a 3-bin unit in the library's drive-thru book drop. The book drop reopens for public use mid-January after a brief closure for facility renovations.
- The Library is intentionally focusing on scheduling author visits for wide audience appeal, promoting literacy, celebrating art, and encouraging creativity.
- BPL will expand collaborations with the Bentonville History Museum as both groups prepare to incorporate the entity under the Library's organizational structure in 2027.

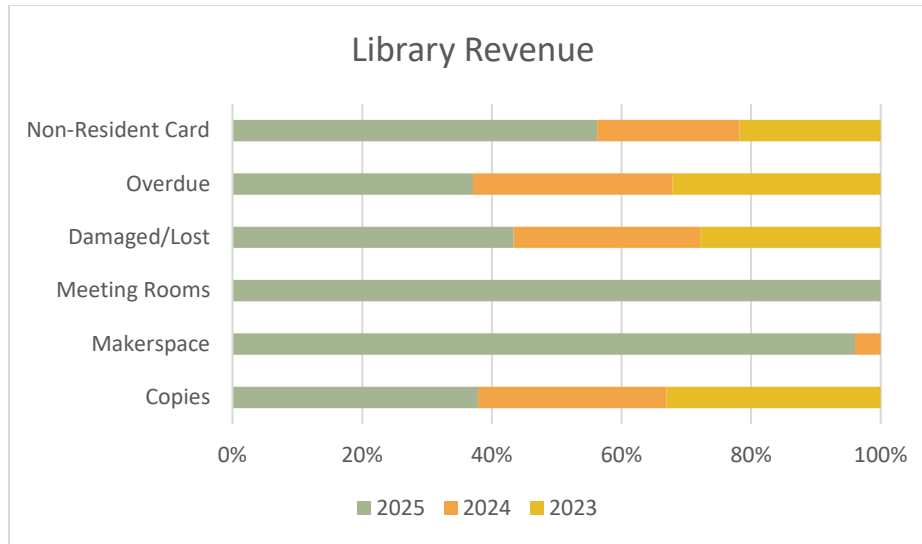


BPL's first year in its expanded & renovated spaces was the Library's busiest year ever!

Fiscal sustainability: BPL's operational procedures, improved amenities, and new technologies will increase standard revenue collections.

- An annual review of the Library's Fee and Fine Schedule is performed by the Library Director and Library Advisory Board. Any changes are slated for City Council approval.
- In 2025, the Library collected more than \$90,000 for cost-recovery services related to makerspace materials, meeting room rentals, copy fees and other revenue sources. Makerspace materials and meeting room rentals combined for \$15,000 collected during our first year of these two new services.
- Revenue collections are projected to increase due to growing Library use and customer-friendly payment options, including copy/print services, as well as recovery of overdue and lost materials.

CITY OF BENTONVILLE



- Securing various funding sources with private and public groups continues to be a focus. Last year, BPL received over \$1,500 from the Arkansas Arts Council and will continue to apply for qualifying grants. Friends of the Bentonville Library committed up to \$50,000 to support book clubs, crafts, summer programs, and special events like Geek Con. The Library leverages community partnerships and will debut a new Amazon Wishlist to offset regular expenditures extending annual operational funds.
- The City of Bentonville’s memorandum of understanding (MOU) with the Bentonville Library Foundation provides for the collection of over \$200,000 in years 2025 – 2029. These donor-designated pledges to the building fund essentially close the organization’s expansion campaign.
- BPL will advocate for continuation of State Aid to Public Libraries and City of Bentonville Impact Fees.

Good Governance: Fiscal responsibility continues to be a focus for the Library while leadership engagement with the Library Advisory Board will benefit BPL’s services to the community. Community collaborations and proactive partnerships allow BPL to deliver quality services at a minimal investment.

- In 2026, the Library wraps up its expansion and remodel work under budget. Money saved and added revenue provide enough funds to expand BPL’s project scope. Purchases include new public and staff furnishings, audiovisual enhancements, a larger, improved drive-thru book sorting system, and new veranda furniture.
- Positive changes in the Library Advisory Board offer more opportunities for engagement among board members that will both support Library staff and benefit BPL’s services to the community. Improvements include election of a board chairperson and vice chairperson, formal establishment of term limits, an evening meeting time, and invitation for more Library partners to participate at board meetings in an ex-officio capacity.

CITY OF BENTONVILLE

- The Library's partnership with the Parks & Recreation department to host yoga and half-marathon sessions continues and will expand to provide joint arts and crafts programming for 50+ audiences.
- Bentonville Public Library's leadership team will continue to work together with special attention to patron need, resource availability, community partnerships, and best practices to deliver quality offerings at a reduced investment for author events and community-based celebration like Bike & Book Fest and Geek Con.

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

- The Library will achieve Americans with Disabilities Act (ADA) compliance for BPL's website and social media content.
- Brand consistency throughout library signage and promotional materials is underway.
- Staff will develop community connections to increase access to new and targeted audiences.
- BPL will create branded items for patron engagement including a patron-focused annual report and postcards for professional communication.
- The Library's refreshed mobile app will undergo refinement to improve usability.

Performance Metrics

The quantitative statistics documented here are typical measurements for public libraries.

	2022	2023	2024	2025	Projected 2026
Library Card Holders	17,902	20,211	24,089	26,987	28,000
Library Visits	257,076	343,435	345,500	442,874	445,000
Program Attendance	40,821	53,971	31,607	70,571	72,000
Items Available for Checkout	157,359	161,672	163,458	170,370	175,500
Value of Collection	\$3,489,196	\$3,590,544	\$3,723,593	\$3,850,056	\$3,975,000
Circulation	763,427	827,971	860,350	965,707	1,000,000

CITY OF BENTONVILLE

Bentonville Public Library



Located at 405 S Main Street

Bentonville AR 72712

Phone (479) 271-3192

HOURS

Monday – Thursday: 9 a.m. – 8 p.m.

Friday – Saturday: 9 a.m. – 5 p.m.

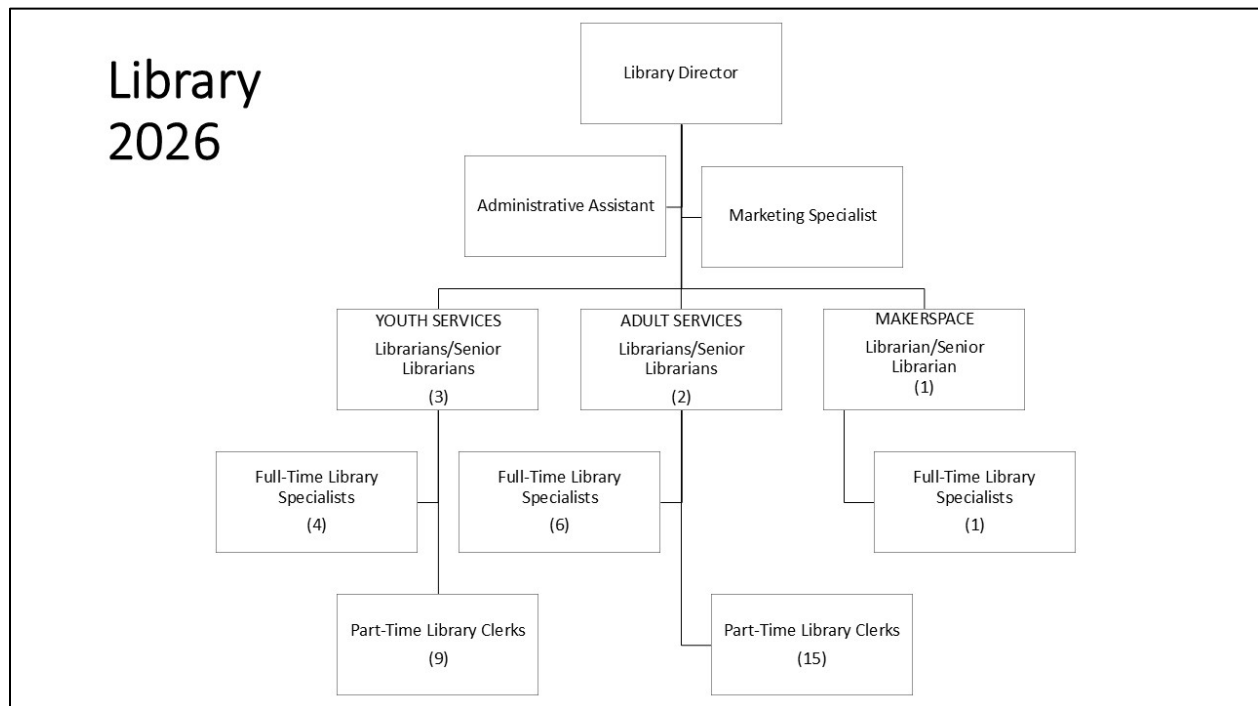
Sunday Closed

[Website Link](#)

2026 Organizational Chart

By mid-year in 2025, staffing was budgeted to equal 34 full-time equivalent (FTE) positions. Instead, the City experienced a temporary hiring freeze that impacted all departments.

Two full-time specialist positions were included in the Library's 2026 budget that reinstates one existing position and combines part-time salaries to create a second position. Personnel salaries and benefits budgeted for the Library's 2026 fiscal year equals 35 FTE positions.



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CITY OF BENTONVILLE

Library Strategic Goals

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Collections, programs, and services show no signs of slowing down. Significant increases in core services are expected to continue with population growth, increased need, and improved facilities.	Increase circulation (collection use)	827,971	860,350	965,707	1,000,000
		Increase library visits	343,435	345,500	442,874	445,000
		Increase program attendance	53,971	31,607	70,571	72,000
		Growth in items available for checkout	161,672	163,458	170,370	175,500
		Growth in items available for checkout	\$3,590,544	\$3,723,593	\$3,850,056	\$3,975,000
		Library card registrations increase	20,211	24,089	26,987	28,000
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	BPL's operational procedures, improved amenities, and new technologies will increase standard revenue collections.	Makerspace materials and meeting room rentals is projected to increase due to growing use and customer-friendly payment options.	n/a	n/a	\$15,000	\$17,500
		Copy/print services and recovery of overdue and lost materials (in value) will increase.	\$53,085	\$51,684	\$65,291	\$67,500
		The Library will secure various funding sources and leverage community partnerships to offset regular expenditures and extend annual operational funds. For example: Arkansas Arts Council grants, receipt of annual payment from the Library Foundation and debut a new Amazon Wishlist.	n/a	n/a	\$84,443	\$75,000
		BPL will advocate for continuation of State Aid to Public Libraries and City of Bentonville Impact Fees.	n/a	n/a	n/a	418,458
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Fiscal responsibility continues to be a focus for the Library while leadership engagement with the Library Advisory Board will benefit BPL's services to the community.	As the Library wraps up its expansion and remodel work under-budge, money saved and added revenue provide enough funds to expand BPL's project scope.	n/a	n/a	n/a	Underway with anticipated completion by Spring 2026
		Positive changes with the Library Advisory Board include election of a board chairperson and vice chairperson, formal establishment of term limits, an evening meeting time, and invitation for more Library partners to participate at board meetings in an ex-officio capacity.	n/a	n/a	n/a	Underway with full completion by December 2026
		Strategic partnerships and leadership with special attention to patron need, resource availability, and best practices will allow BPL to deliver quality offerings at a reduced investment.	n/a	n/a	n/a	Underway with full completion by December 2026
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	BPL will continue to expand its communication reach in the community to share information about library collections, programs, and services through key initiatives.	The Library will achieve Americans with Disabilities Act (ADA) compliance for BPL's website and social media content.	n/a	n/a	n/a	Completion by April 24, 2026
		BPL staff will implement brand consistency, increase community connections, create a patron-focused annual report and refine the Library's mobile app.	n/a	n/a	n/a	Completion by December 31, 2026

CITY OF BENTONVILLE

City of Bentonville

Library Department

Fund Type:

Governmental

Fund Classification:

General Fund

	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	12,050	140	59,427	5,900	53,880	53,878	47,978	813%
Charge for Services	-	-	11,132	2,000	2,000	10,000	8,000	400%
Special Assesments/Fines	61,544	62,671	82,935	65,000	65,000	65,000	-	0%
Interest/Rent	321,535	253,752	51,848	16,764	16,764	12,250	(4,514)	-27%
Other Income	4,928,482	4,569,319	1,281,494	36,000	1,255,359	107,000	71,000	197%
Total Revenues	5,323,611	4,885,882	1,486,835	125,664	1,393,002	248,128	122,464	97%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,127,210	1,230,619	1,414,573	1,490,072	1,490,072	1,627,735	137,663	9%
Benefits	346,772	356,119	435,313	428,569	428,966	519,085	90,517	21%
Supplies & Materials	375,411	266,157	196,781	183,450	418,057	180,750	(2,700)	-1%
Technology Maint/Minor Equipment	265,590	360,700	324,640	346,172	381,964	361,033	14,862	4%
Professional Services	39,358	44,221	58,227	63,500	63,500	61,250	(2,250)	-4%
Property Services	98,303	87,172	84,664	149,640	163,346	106,160	(43,480)	-29%
Other Services	36,002	33,565	55,370	79,976	79,976	62,800	(17,176)	-21%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	2,288,646	2,378,553	2,569,569	2,741,379	3,025,881	2,918,814	177,435	6%
Capital Expenditures						O&M: Excl Sal,Ben &COGS	(50,745)	-6%
Capital Expenditures	4,929,847	5,101,856	2,475,937	259,625	2,804,133	286,012	26,387	10%
Setasides - Capital Items								
Total Capital Expenditures	4,929,847	5,101,856	2,475,937	259,625	2,804,133	286,012	26,387	10%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	7,218,493	7,480,409	5,045,505	3,001,004	5,830,014	3,204,826	203,822	7%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	172,078	416,831	758,170	277,500	578,537	322,500	45,000	16%
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	172,078	416,831	758,170	277,500	578,537	322,500	45,000	16%
NET	(1,722,804)	(2,177,696)	(2,800,500)	(2,597,840)	(3,858,474)	(2,634,198)	(36,358)	1.4%

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Located at 801 SW 41 St



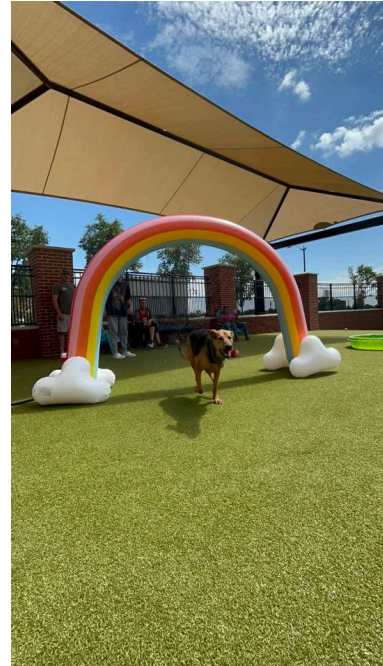
Animal Services Department

Overview

Bentonville Animal Services & Adoption Center opened its doors in 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, 2024 and 2025 budget was returned to the general fund as result of good stewardship and attention to our fiduciary responsibility to the budgetary process.

HOURS

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



2025 ACCOMPLISHMENTS



- Received a \$20,000.00 corporate sponsorship from PetIQ.
- Sheltered 455 dogs and cats.
- Returned 224 pets to their families.
- Adopted 134 pets to new families.
- Maintained a 97% saving rate.
- Responded to 2,513 animal-related calls for service.
- Microchipped/registered 253 pets.
- Over 200K of the Animal Services budget was saved.
- Staff/Volunteers attended/sponsored a combination of 25 events.
- Volunteers logged over 3,400 hours of community service.

2026 GOALS AND OBJECTIVES



- Enhance service delivery for citizens in keeping with City of Bentonville's strategic goal of providing effective public safety, emergency management and promoting safe, secure and thriving neighborhoods. Animal Services staff is available to the community by various means of communication to include emergency communications dispatching, telephone, social media, messenger, website, email and in person.
- Ensure 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 transactions

include oversight.

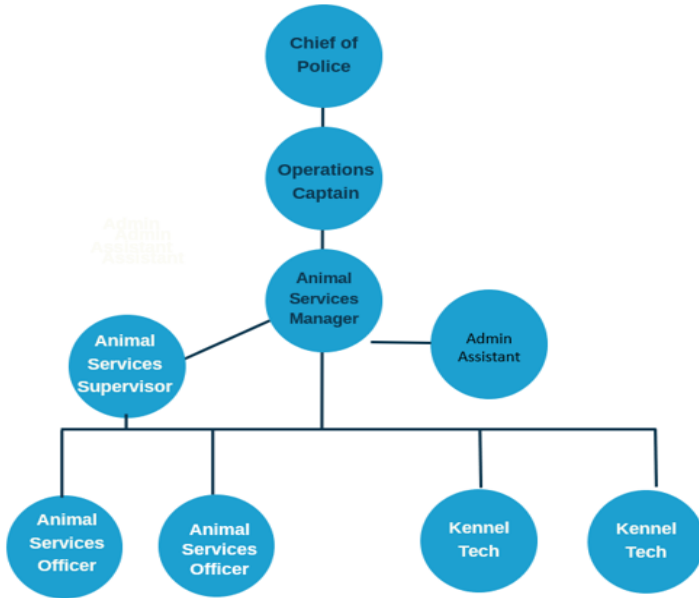
- Promote pet microchipping/registration in keeping with the good governance goals of Bentonville. Animal Services fosters a city-wide culture of ethical governance by enhancing accountability measures and transparency in all decision-making. Microchipping is Bentonville preferred method of pet registration. This process is brief, accessible and readily available to all citizens for pets who meet the requirements for registration.
- Plan and execute pet related events in keeping with Bentonville's goal of clear and concise communication, Animal Services maintains strong collaborations with community partners. Staff work 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.



CITY OF BENTONVILLE



2026 BENTONVILLE ANIMAL SERVICES AND ADOPTION CENTER ORGANIZATIONAL CHART



BUDGET OVERVIEW

- Personnel staffing has remained the same since opening in 2023 - 7 total personnel.
- The budget in 2025 was \$776,290.65 with actuals of \$552,181.25.
- The 2025 budget represents the third year of full operations allowing for a more consistent understanding of overall revenues and expenses.

NOTE: Animal Services 2025 Budget does not include the supervisory Police Chief and Operations Captain positions as they are included in the Police Department budget



CITY OF BENTONVILLE

ANIMAL SERVICES DEPARTMENT

[Website Link](#)



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2156	2,785	2,513	2,485
		Intakes	308	366	455	512
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	\$ 68,107.17	\$ 34,337.10	\$ 34,180.19	\$ 36,000.00
		Increase or decrease year after year	first full year operational	49.58% decrease	.5% decrease from 2024	5.3% Increase from 2025
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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.	Pets microchipped	425	322	253	288
		Increase or decrease	increase	decrease	planned increase	planned increase
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	12	15	25	25
		Percent of completed events that were planned or scheduled	100%	100%	100%	100%

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CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Animal Services Department							
	Governmental							
	General Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	9,622	8,751	8,540	7,200	7,200	7,200	-	0%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	43,902	24,073	37,484	-	-	-	-	--
Total Revenues	53,523	32,824	46,024	7,200	7,200	7,200	-	0%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	272,673	303,949	332,652	348,373	348,373	362,475	14,102	4%
Benefits	98,617	107,585	112,852	133,802	134,208	121,949	(11,853)	-9%
Supplies & Materials	49,874	51,127	44,522	91,300	91,300	55,800	(35,500)	-39%
Technology Maint/Minor Equipment	6,459	4,796	4,980	13,312	13,312	10,284	(3,028)	-23%
Professional Services	78,171	40,540	43,403	84,500	84,500	44,000	(40,500)	-48%
Property Services	17,872	36,187	26,365	89,710	89,710	55,250	(34,460)	-38%
Other Services	7,858	11,758	10,367	14,887	14,887	16,060	1,173	8%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	531,524	555,943	575,140	775,884	776,291	665,818	(110,066)	-14%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	9,884	26,514	-	-	-	106,000	106,000	--
Setasides - Capital Items								
Total Capital Expenditures	9,884	26,514	-	-	-	106,000	106,000	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	541,408	582,457	575,140	775,884	776,291	771,818	(4,066)	-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	(487,885)	(549,633)	(529,116)	(768,684)	(769,091)	(764,618)	4,066	-0.5%

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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



2026 Adopted Budget

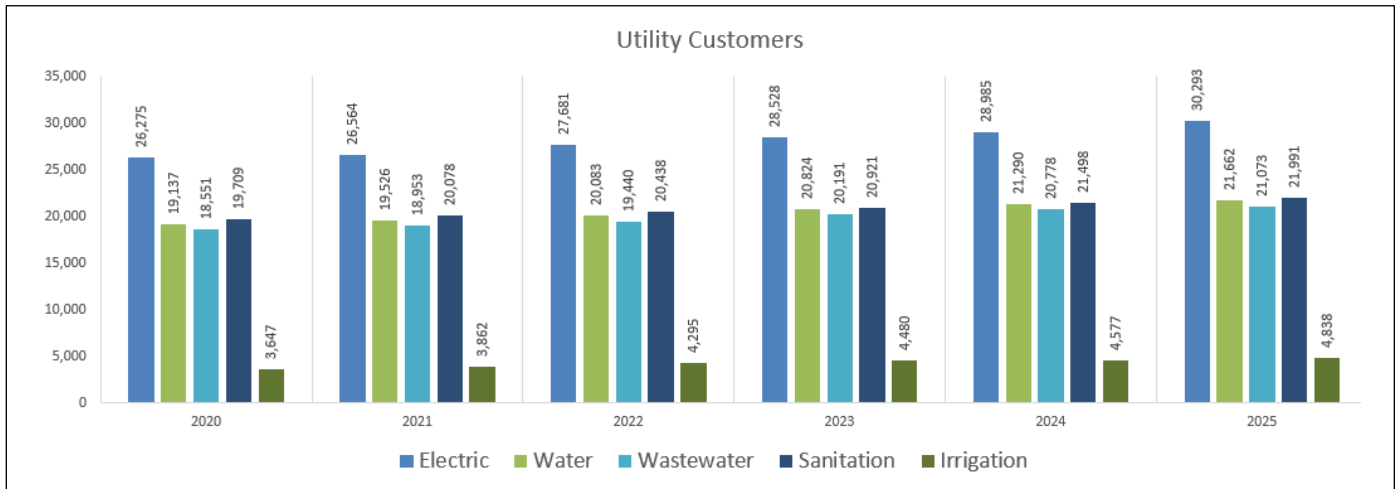
Department	Total Revenues & Other Financing Sources						Total Expenses	Grand Total
	Revenues	Other Financing Sources	Other Financing Sources	O&M	CAPITAL	DEBT		
Electric	105,934,464	-1,905,317	104,029,147	10,513,748	11,148,484	1,316,988	95,554,489	8,474,659
Water	31,796,841	-685,606	31,111,235	11,063,074	1,270,594	504,246	27,138,697	3,972,538
Wastewater	23,220,634	-525,346	22,695,288	3,809,023	142,451	1,040,000	16,704,355	5,990,934
Sewer Rehab	18,000	0	18,000	3,464,459	2,085,000	0	5,549,459	-5,531,459
Inventory	0	618,508	618,508	426,166	192,341	0	618,508	0
Utility Billing & Meter	1,252,657	3,249,547	4,502,203	4,147,988	354,215	0	4,502,203	0
Sanitation	8,946,311	-751,785	8,194,526	63,000	0	0	8,194,526	0
TOTAL UTILITY FUND	171,168,907	0	171,168,907	33,487,458	15,193,086	2,861,234	158,262,236	12,906,671

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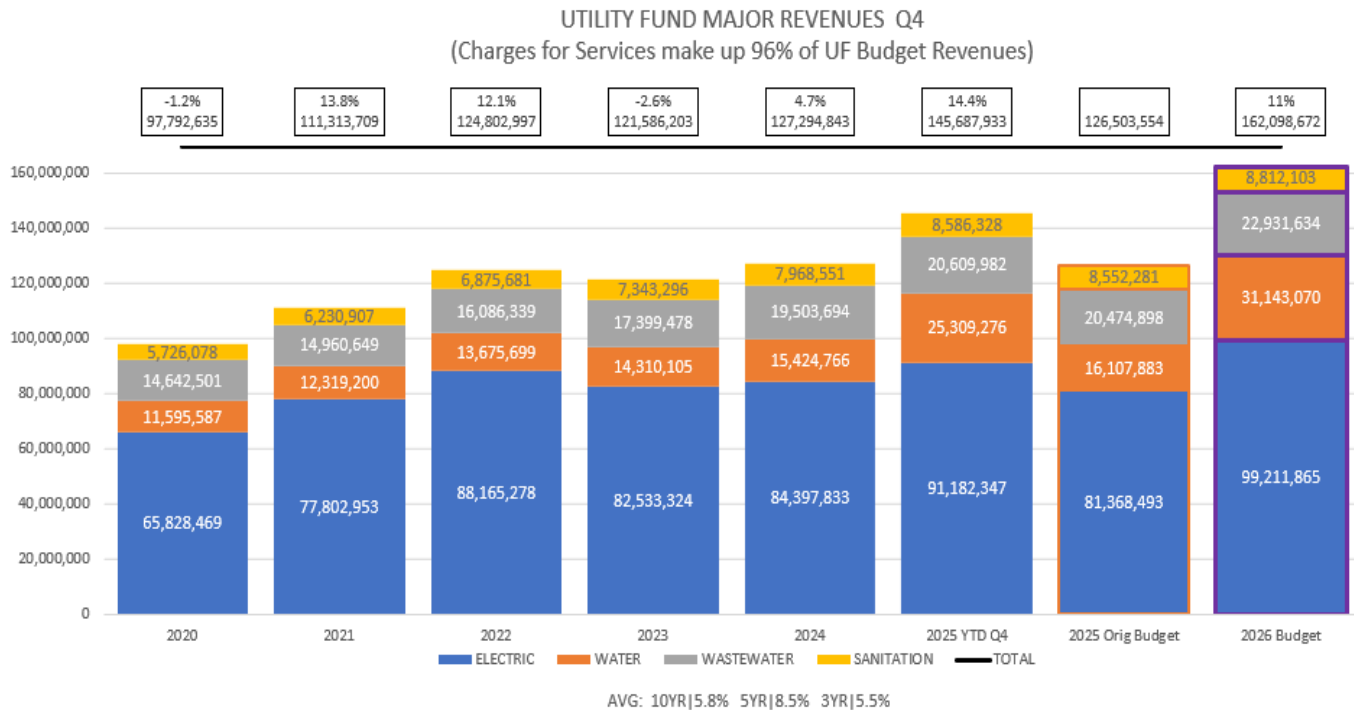
CITY OF BENTONVILLE

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 (blue) generates the highest revenues and account count.



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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.

In 2025 BEUD completed a Cost-of-Service Study to ensure the electric rates were capturing all the O&M and future Capital electric needs for the City. The study recommended a 5% increase and BEUD was able to do this without increasing the per KWH costs. BEUD is now a lower per KWH cost than adjacent cities.



CITY OF BENTONVILLE

BEUD began the upgrade/expansion of Substation “A”, located near the Bentonville Public Library. This is Bentonville’s oldest substation and feeds the downtown area. Upgrading and expanding the substation will be able to provide for the power needs for any future downtown expansion.

BEUD also began a transmission line project that will connect two substations in the SW part of town. This connection will increase the reliability in this section of town.



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%. In 2025, BEUD got 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



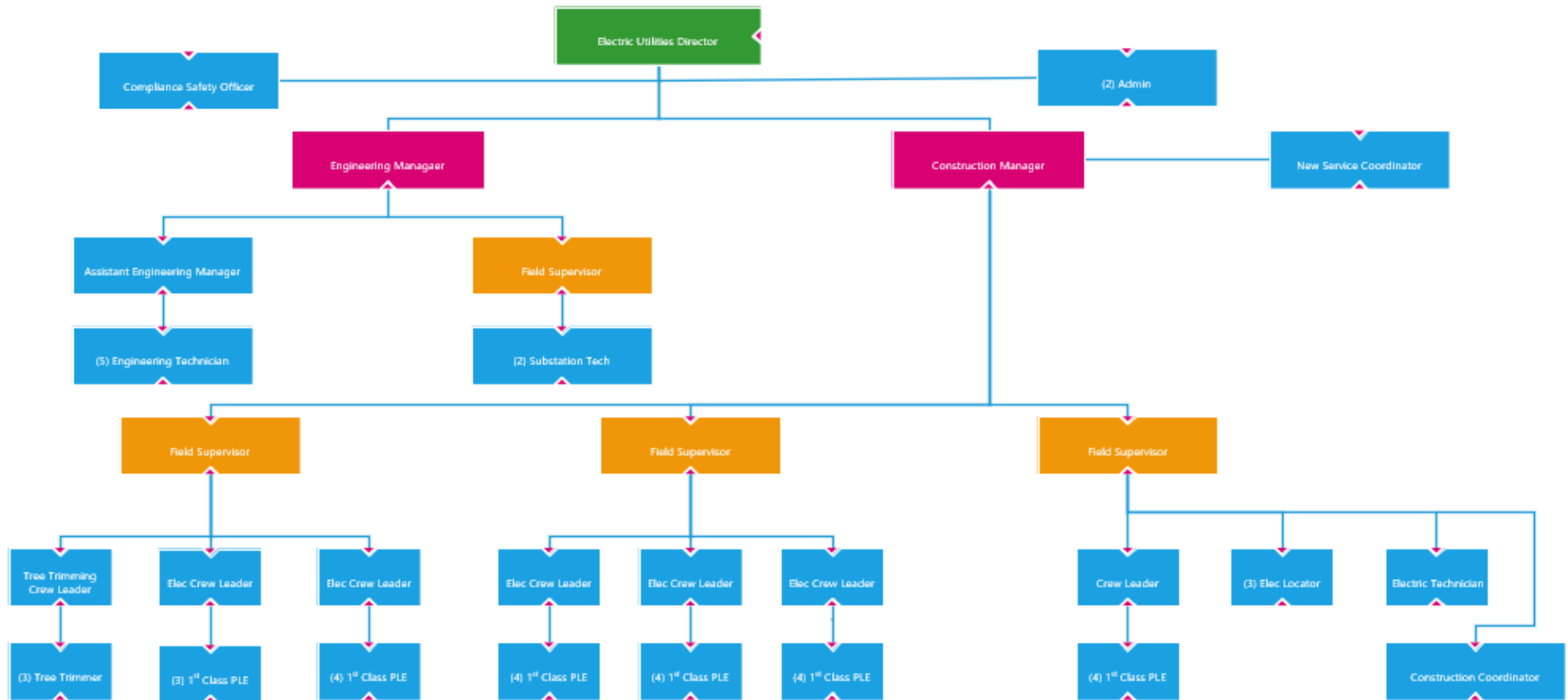
Strategic Goals and Performance Measures:

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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%	99.77%	99.99%	99.99%
		Set meters on new developments	681	1691	1851	1800+
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Ensure that expenses do not exceed revenues	Perform a Cost Of Service Study to ensure that rates are covering expenses	rates based on 2021 C.O.S.Study		Perform new C.O.S. study to ensure expenses do not exceed revenues.	Rates based on 2025 C.O.S.
		Continue cost savings by performing work in house	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Meet with property owners, developers, rate payers to ensure their voice is heard.	Hold public utility boards every 1st and 3rd Tuesday.	19	19	20	20
		Attended conceptual and pre apps throughout the year	87 Pre-Apps/74 Concepts	89 Pre-Apps/90 Concepts	65 Pre-Apps/82 Concepts	60+ of each
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Ensure that Cost Of Service Study is presented in various stages throughout the process.	Using text power to communicate during power outages	52,926	108,010*	22,055	23,000
			*55,327 text were sent during the week of 5/26/24 to 6/2/24 due to tornados that occurred on 5/26/24			

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CITY OF BENTONVILLE

ELECTRIC DEPARTMENT



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CITY OF BENTONVILLE

UTILITY FUND

City of Bentonville								
Electric Department								
Proprietary								
Enterprise Fund								
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	1,735,399	-	-	-	-	--
Charge for Services	85,896,749	87,679,072	94,750,344	82,559,767	82,559,767	104,823,354	22,263,587	27%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	1,226,219	1,502,463	1,506,196	1,223,864	1,223,864	1,101,110	(122,754)	-10%
Other Income	52,513	68,349	677,672	35,000	635,000	10,000	(25,000)	-71%
Total Revenues	87,175,481	89,249,884	98,669,611	83,818,631	84,418,631	105,934,464	22,115,833	26%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	5,160,360	5,877,893	5,500,874	5,517,902	5,632,902	6,021,123	503,221	9%
Benefits	1,937,810	2,073,056	2,084,135	2,132,658	2,171,209	2,295,549	162,891	8%
Supplies & Materials	301,917	399,139	189,360	349,927	350,513	412,450	62,523	18%
Technology Maint/Minor Equipment	209,456	267,524	288,587	341,236	341,599	356,039	14,803	4%
Professional Services	287,142	290,897	305,954	194,710	423,790	217,870	23,160	12%
Property Services	827,695	(173,687)	686,627	780,760	812,989	831,625	50,865	7%
Other Services	246,580	360,771	276,066	341,851	341,851	379,091	37,240	11%
Utility Cost of Goods	59,093,233	62,109,420	70,939,243	61,769,317	61,769,317	72,575,269	10,805,952	17%
Total O&M	68,064,194	71,205,013	80,270,846	71,428,361	71,844,170	83,089,016	11,660,656	16%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	10,178,267	16,172,736	10,485,138	10,381,000	15,929,494	11,148,484	767,484	7%
Setasides - Capital Items								
Total Capital Expenditures	10,178,267	16,172,736	10,485,138	10,381,000	15,929,494	11,148,484	767,484	7%
Other								
Debt Service	177,168	149,300	120,665	1,321,268	1,321,268	1,316,988	(4,280)	0%
Depreciation/Amortization	6,899,207	5,210,379	-	-	-	-	-	--
Total Other	7,076,376	5,359,679	120,665	1,321,268	1,321,268	1,316,988	(4,280)	0%
Total Expenditures	85,318,837	92,737,428	90,876,649	83,130,629	89,094,931	95,554,489	12,423,860	15%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	-	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	817,936	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	-	-	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	(1,905,317)	(1,905,317)	--
Transfers In	-	-	685,480	1,685,480	1,685,480	-	(1,685,480)	-100%
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	817,936	-	685,480	1,685,480	1,685,480	(1,905,317)	(3,590,797)	-213%
NET	2,674,580	(3,487,543)	8,478,442	2,373,482	(2,990,820)	8,474,659	6,101,176	257.1%

Excess 2026 Revenues are Future Capital Expenditures

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Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)



The Water Utilities Department includes the three divisions above 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.

2025 Accomplishments

- Reducing water loss remained a top priority. With assistance from three outside contractors, more than 1,800 water service lines were replaced. Because a majority of these services were leaking, the work reduced the city's annual water purchases by nearly 500 million gallons. This reduction saved the city an estimated \$2.8 million.
- Implemented 3 additional DMA meters to continue helping to monitor and track water loss.
- 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 \$115,000 in cost savings to the city.
- Epoxy lined over 110 high priority manholes that were identified in the Olsson study.
- Continued our partnership with Trekk Design Group to develop innovative approaches to address private-side I&I and to prepare plans and specifications for emerging rehabilitation technologies such as pipe bursting and cured-in-place pipe (CIPP) lining.



TREKK Design Group, LLC

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Manhole Depth (ft)
5.1

Area Photo

Manhole Information

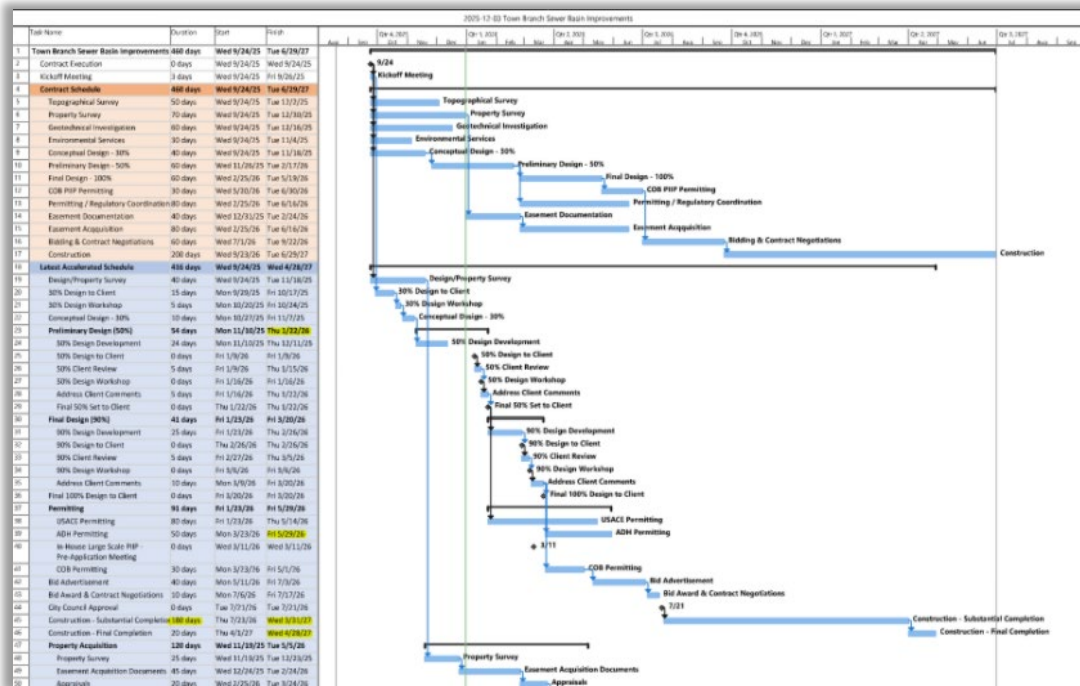
Structure Type	Standard Manhole
Manhole Diameter (in)	48
Evidence of Surcharge	No
Depth of Surcharge (ft)	0

Topside Photo

- Completed over 13,500 utility locate requests, safeguarding our lines from damage.
- Continued our meter changeout/maintenance program, effectively servicing almost 600 meters.
- Secured 10 new Capital Project contracts valued at \$27 million.
- Initiated the construction of 3 additional emergency connections for water supply redundancy.
- Completed two design contracts for both water and sewer.

CITY OF BENTONVILLE

- Made substantial improvements to the accuracy of the information on our wastewater collection system through modeling and city mapping.



- Completed almost 9,000 work orders pertaining to the water system, sanitary sewer system, and water meter maintenance system.
- Distributed 6.6 billion gallons of water. The single largest day came in August at 26.9 million gallons with the average daily demand at 19.8 million. Both numbers are down because of our loss reduction efforts.
- Began the WRRF improvement project through Crossland Heavy Contractors. Completion is scheduled for late 2029. Total project cost is over \$130 million.
 - The WRRF lab successfully passed the annual DMRQA Lab Certification.
 - Replaced LS#1 McKissic grinder and auger assembly.
 - Installed Wet Well Wizard at LS #2 South to help with downstream odors.
- Over 4,000 samples were collected and analyzed by Pretreatment and the Laboratory.



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CITY OF BENTONVILLE

- Over 1.1 billion gallons of wastewater was treated and released back into the environment.
- Achieved all permit requirements.
- WRRF
Operations/Maintenance/Lab personnel remained vigilant in operating and maintaining the grounds, buildings, equipment at the WRRF, Lift Stations and Composting Facility.



2026 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, pipe bursting, 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.
- Continue managing construction on ArDOT's 090512 48" waterline relocation.
- Continue construction of the Shewmaker Interceptor replacement.
- Continue working towards proficiency in running and operating the Water and Sewer models in-house.
- Continue construction of Spring Creek gravity sewer.
- Design for Ph 1 South Basin capacity improvements.
- Complete the Capital Improvement team with a City Engineer to lead to the division.
- Continue to oversee the WRRF expansion project.
- Meet all NPDES permit requirements.
- Continue to become proficient in the operation of the In-Vessel Composting equipment.
- Continue to manage construction on the WRRF plant expansion and process intensification.
- Continue to provide training and leadership for the WRRF personnel for future leadership.

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CITY OF BENTONVILLE

Performance Measurements

	2023	2024	2025	2026 (Forecasted)
Administrative				
Water Purchased	\$9,929,382.40	\$10,906,838.67	\$11,362,281.72	\$12,498,509.89
Total Gallons purchased	6,705,708,000	6,964,676,000	6,699,246,000	6,789,876,667
Average Day	18,371,803	20,421,000	20,043,831	19,612,211
Max Day	24,422,000	27,484,000	26,953,000	26,286,333
Incoming and Outgoing calls	8,846	9,314	11,448	9,869
Total Payments for BWU services	\$218,553.85	\$254,911.91	\$226,077.00	233,181
Purchased Orders Processed	957	1,396	908	1,087
Work Orders Created and Closed	7,908	8,952	8,483	8,448
Water Service Work				
New 5/8" Service installs	30	27	20	26
New Double 5/8" Service installs	30	32	17	26
New 1" Service installs	17	20	12	16
New 2" Service installs	16	22	7	15
Services changed single to double	18	14	14	15
Water Leak Repairs (2025 are service line replacements)	646	701	1802	1,500
Fire Hydrants repaired	6	13	33	17
4" to 12" taps performed	58	57	35	50
1" TAP only	N/A	32	24	28
Yard Work	372	499	210	360
Concrete Work	N/A	35	26	31
Wastewater Collections				
Feet of Sewer mainline installed	0	1000	0	333
Feet of Sewer CIPP installed	1835'	2842	2792	2,817
Feet of Sewer inspected by Camera	142,824' 27.05 Miles	77,816 14.7 miles	113,610 21.5 Miles	111,417 21.1 miles
Feet of Sewer Hydro Cleaned	1,310,467' 248.19 miles	1,013,700 191.99 miles	1,061,609 201 Miles	1128592 213.7 miles
Sewer calls	99	35	84	73
Manholes replaced	0	4	7	4
Manholes repaired	26	3	18	16
Total savings from I&I reduction	\$116,683	\$92,499	\$114,581	120,000
Manholes Epoxy Lined	24	14	112	50
Manhole Elevation Adjustments	24	13	10	16
Sewer Repairs 5'-20'	78	23	34	45
Trenchless Sewer Repairs	4	2	4	3
New Sewer service taps	35	43	50	43
Feet of Easement Maintained	52,060' 9.86 miles	52,060' 9.86 miles	57,260 10.8 miles	52760 10.8 miles
Operations				
Total Operations' Work Orders	4,879	5030	3325	4,411
New Service Price Checks	143	120	94	119
Water Leak Service Calls	548	1112	616	759
Number of Water Quality Samples	794	844	849	849
Meter				
5/8" and 1" Meters Installed	1216	607	521	781
Meters serviced or changed out	971	2495	399	439
Meters pulled and/or bench tested	311	310	174	191
Meters Locked or unlocked	368	304	156	172
Large Meter drops replaced	13	47	19	21
Hydrant Meters set or pulled	122	121	164	136
Damage Prevention				
Utility Locates	13,097	14,651	13,593	13,780
Cross Connection Program				
New Backflow Assemblies	212	233	151	199
Number of Backflow Assemblies	6,311	6,942	6772	6,675

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Performance Measures (continued)

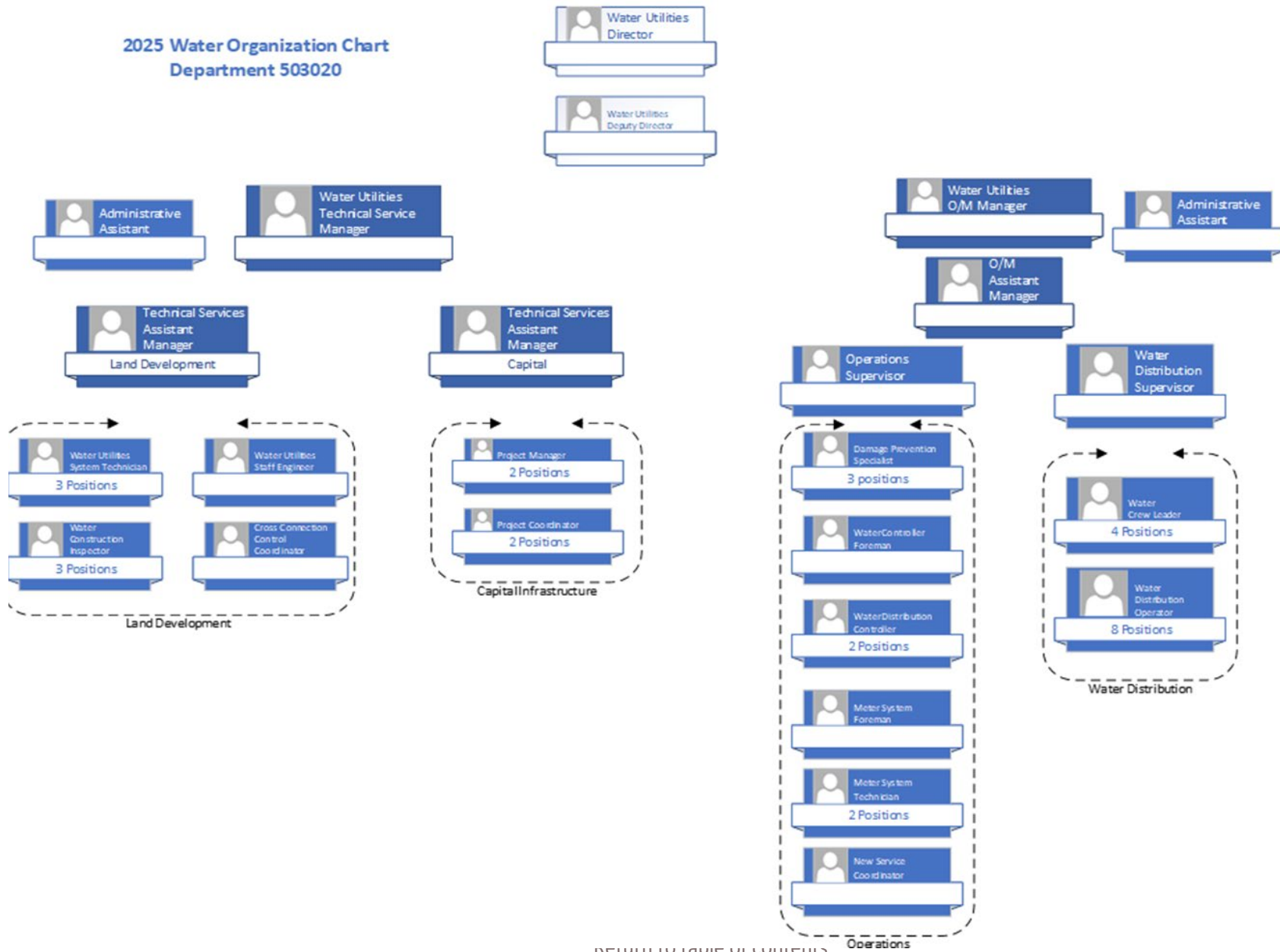
Development				
Projects Completed	69	70	43	61
Feet of new Water Line accepted	31,754	22,772	16,986	23,837
Feet of new Sewer Line accepted	29,623	16,479	12,297	19,466
Preconstruction Meetings	75	42	50	56
Total Meetings	2,427	2,659	2,758	2,615
New Construction Inspections	2,229	2,895	2,237	2,454
Plan Reviews completed	2,014	2,671	2,197	2,294
Inspection Fees Collected	\$33,072.96	\$28,063.17	\$22,316.46	\$27,817.53
GIS Totals				
Number of Manholes	N/A	7,260	7,252	7,615
Miles of Sewer Line	N/A	375.77	326	343
Miles of Water Line	N/A	384.77	381	401
# of Service Taps	N/A	N/A	N/A	N/A
# of Fire Hydrants	N/A	3,967	3,737	3,924
# of Meters	N/A	26,155	26,545	27,872
# of Valves	N/A	10,582	10,859	11,402
Leaks (not repaired)?	N/A	279	721	600
Water Resource Recovery Facility				
Influent				
Average Treated in Million Gal. per Day	2.96	2.88	3.13	2.99
Average Dry Weather in Million Gal. per Day	2.73	2.12	2.55	2.47
Yearly Total Gallons Treated	1,081,901,000	1,049,570,700	1,141,368,000	1,090,946,567
Pounds				
Biochemical Oxygen Demand Daily Average (Pounds)	5,127.00	5,786.00	5,996.00	5,636.33
Biochemical Oxygen Demand Yearly Total (Pounds)	1,871,355.00	2,111,890.00	2,188,540.00	2,057,261.67
Total Suspended Solids Daily Average (Pounds)	5,434.00	8,457.00	8,213.00	7,368.00
Total Suspended Solids Yearly Total (Pounds)	1,983,410.00	3,086,805.00	2,997,745.00	2,689,320.00
Total Phosphorous Daily Average (Pounds)	169.00	162.00	222.00	184.33
Total Phosphorous Yearly Rolling (Pounds)	61,685.00	59,130.00	81,030.00	67,281.67
Ammonia Nitrogen Daily Average (Pounds)	770.00	623.00	661.00	684.67
Ammonia Nitrogen Yearly Total (Pounds)	281,050.00	227,395.00	241,265.00	249,903.33
Compost				
Biosolids Produced (Dry Metric Tons per Year)	506.67	514.99	628.74	550.13
Biosolids Composted (Dry Metric Tons per Year)	259.09	568.99	871.86	566.65
Biosolids Transported (Dry Metric Tons per Year)	178.84	238.98	424.14	280.65
Green Waste Collected (Cubic Yards per Year)	20060.10	91385.10	23,602.66	45015.95
Compost Produced (Cubic Yards per Year)	5,220.25	1,253.44	2046.00	2839.90
Compost Sold (Amount)	\$36,064.00	\$23,954.00	\$33,332.00	\$31,116.67
Effluent				
Average Treated in Million Gal. per Day	2.976	2.89	3.22	3.03
Average Dry Weather in Million Gal. per Day	2.7	2.12	2.65	2.49
Yearly Total Gallons Treated	1,084,339,500	1,055,111,400	1,173,294,000	1,104,248,300
Pounds				
Biochemical Oxygen Demand Daily Average (Pounds)	60.00	58.00	58.00	58.67
Biochemical Oxygen Demand Yearly Total (Pounds)	21900.00	21170.00	21170.00	21413.33
Total Suspended Solids Daily Average (Pounds)	67.00	91.00	68.00	75.33
Total Suspended Solids Yearly Total (Pounds)	24455.00	33215.00	24820.00	27496.67
Total Phosphorous Daily Average (Pounds)	4.00	4.00	5.00	4.33
Total Phosphorous Yearly Rolling (Pounds)	1460.00	1460.00	1825.00	1581.67
Ammonia Nitrogen Daily Average (Pounds)	3.00	4.00	3.00	3.33
Ammonia Nitrogen Yearly Total (Pounds)	1095.00	1460.00	1095.00	1216.67

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Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2025 Water Organization Chart
Department 503020

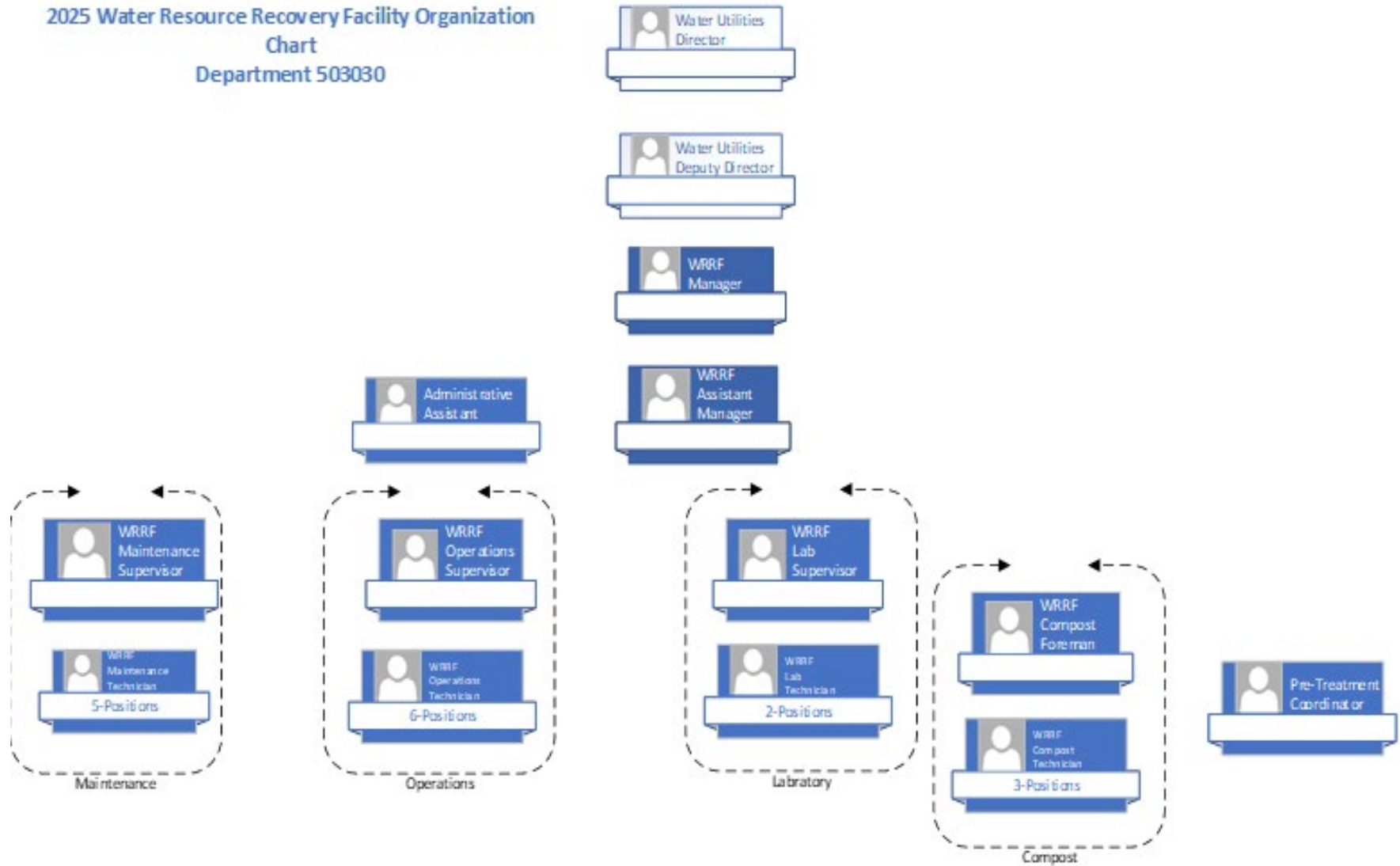


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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2025 Water Resource Recovery Facility Organization Chart Department 503030

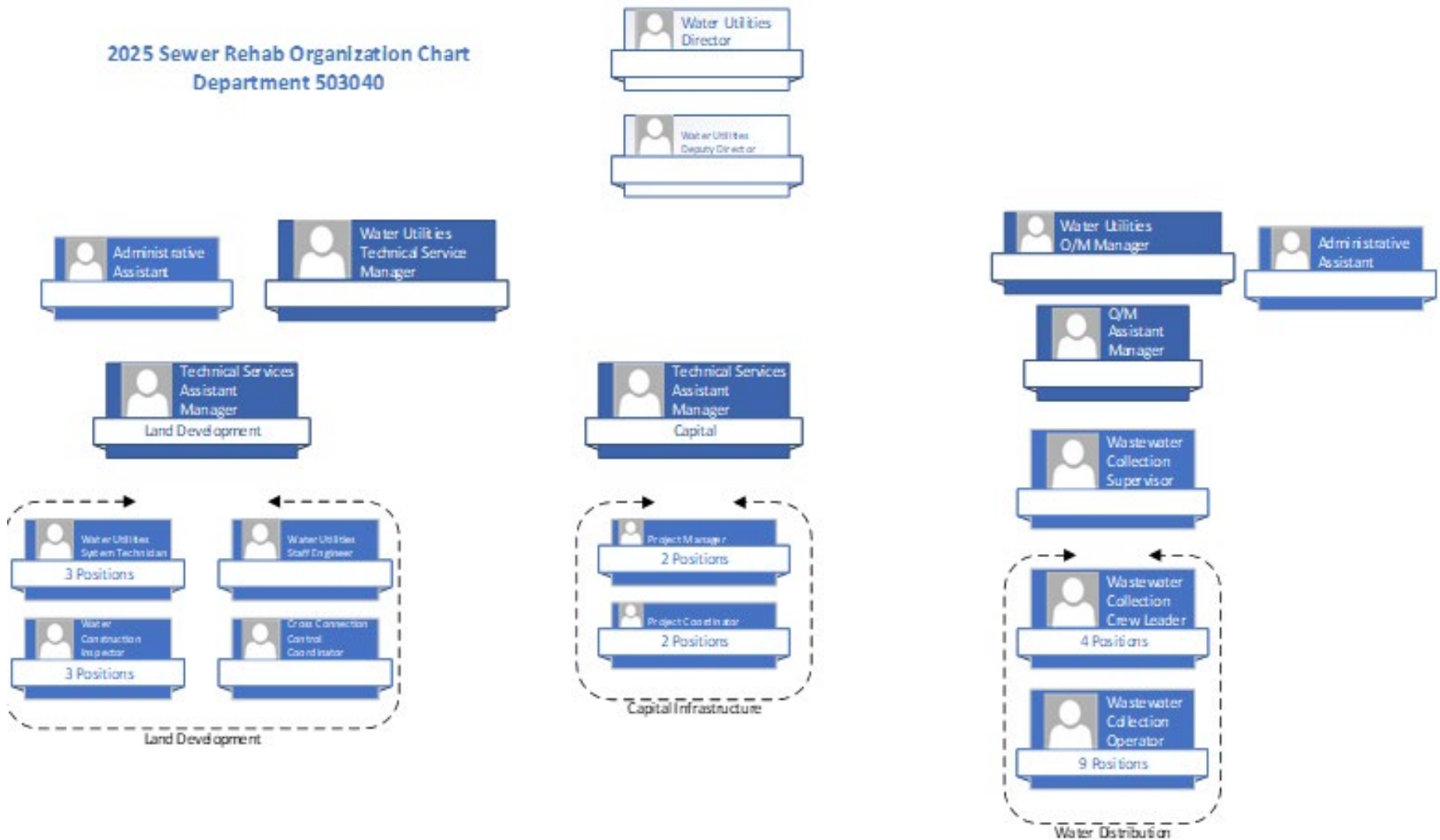


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Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

2025 Sewer Rehab Organization Chart Department 503040



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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

WATER DEPARTMENT STRATEGIC GOALS

[WEBSITE LINK](#)

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide safe and reliable drinking water to the citizens of Bentonville	safe monthly water system samples	100%	100%	100%	Continue to collect and monitor our monthly water samples
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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%	Continue to ensure we stay aligned with the adopted budget and update CIP plans accordingly
		Rate Analysis			100%	Revisit the studies to ensure we stay on track financially
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Maintain current infrastructure specifications	review and update standard specifications	100%	100%	100%	Plan to implement several updates to ensure we stay current on best practices
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide regular updates on policies and issues to the public	Increase the presence on social media to get information out to the public	0.35	50%	100%	Increase our presence at City events and attend POA/HOA meetings to help educate
		Updating Department Web page and include addition information for the public	0.35	50%	100%	Continue to work with Communications Manager to keep the page current

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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

Fund Type: Fund Classification:	City of Bentonville							
	Water Department							
	Proprietary							
	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	662,914	2,611,321	-	23,536,186	-	-	--
Charge for Services	14,844,873	16,239,378	26,681,007	16,616,654	16,616,654	31,651,841	15,035,187	90%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	204,772	234,119	258,534	177,520	177,520	145,000	(32,520)	-18%
Other Income	14,423	26,782	12,564	-	-	-	-	--
Total Revenues	15,064,067	17,163,194	29,563,426	16,794,174	40,330,360	31,796,841	15,002,667	89%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,790,350	2,279,537	2,085,542	2,379,793	2,379,793	2,447,542	67,749	3%
Benefits	817,971	931,902	929,850	1,050,811	1,058,263	1,111,577	60,766	6%
Supplies & Materials	189,799	210,450	161,712	228,700	228,700	221,250	(7,450)	-3%
Technology Maint/Minor Equipment	58,565	110,593	181,909	226,542	251,770	328,991	102,449	45%
Professional Services	249,437	229,855	362,744	23,555	407,745	123,800	100,245	426%
Property Services	1,065,938	1,324,830	7,389,691	1,553,805	8,275,959	6,562,845	5,009,039	322%
Other Services	119,283	166,285	112,487	210,298	174,438	267,070	56,772	27%
Utility Cost of Goods	10,376,840	12,937,844	13,661,337	12,886,925	12,886,925	14,300,784	1,413,858	11%
Total O&M	14,668,182	18,191,297	24,885,270	18,560,428	25,663,593	25,363,857	6,803,429	37%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	1,169,534	2,416,086	4,349,940	613,248	28,340,036	1,270,594	657,345	107%
Setasides - Capital Items								
Total Capital Expenditures	1,169,534	2,416,086	4,349,940	613,248	28,340,036	1,270,594	657,345	107%
Other								
Debt Service	66,303	54,109	41,692	641,886	641,886	504,246	(137,641)	-21%
Depreciation/Amortization	2,538,733	1,946,227	2,658	-	-	-	-	--
Total Other	2,605,036	2,000,336	44,350	641,886	641,886	504,246	(137,641)	-21%
Total Expenditures	18,442,752	22,607,719	29,279,561	19,815,563	54,645,514	27,138,697	7,323,134	37%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	58,983	280,569	-	-	-	-	-	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	2,555,844	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	-	77,078	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	(685,606)	(685,606)	--
Transfers In	-	3,450,000	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	2,614,827	3,807,648	-	-	-	(685,606)	(685,606)	--
NET	(763,857)	(1,636,878)	283,865	(3,021,389)	(14,315,154)	3,972,538	6,993,927	-231.5%

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CITY OF BENTONVILLE

UTILITY FUND

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	2023 Year	2024 Year	2025 Year	2026 Goal
	Operate the Water Recovery Resource Facility consistent with the established discharge permit	Number of violations through the year	0	0	0	0
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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%	Continue to ensure we stay aligned with the adopted budget and update CIP plans accordingly
		Rate Analysis			100%	Revisit the studies to ensure we stay on track financially
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Evaluate major equipment operation and condition	Length of service life out of major pieces of equipment			100%	Continue to monitor equipment usage and adhere to service intervals
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide the opportunity for the public to come tour the facility to see how the facility works	Provide Plant tours to the public			12	15

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CITY OF BENTONVILLE

Water Distribution, Sewer Rehab and Wastewater

Fund Type: Fund Classification:	City of Bentonville							
	Wastewater Department							
	Proprietary							
	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	3,119	35,492	-	-	-	-	--
Charge for Services	17,435,938	19,531,815	20,643,999	20,514,898	20,514,898	22,971,634	2,456,736	12%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	112,104	128,914	144,854	100,637	100,637	249,000	148,363	147%
Other Income	590	2,327	955	-	-	-	-	--
Total Revenues	17,548,631	19,666,175	20,825,299	20,615,534	20,615,534	23,220,634	2,605,100	13%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,379,584	1,551,278	1,489,891	1,474,774	1,474,774	1,529,483	54,709	4%
Benefits	579,887	610,873	630,770	640,953	646,093	660,164	19,211	3%
Supplies & Materials	381,343	413,829	488,540	579,620	579,620	542,450	(37,170)	-6%
Technology Maint/Minor Equipment	11,950	27,902	27,454	45,566	45,566	55,635	10,069	22%
Professional Services	431,958	610,320	542,476	445,251	490,047	425,751	(19,500)	-4%
Property Services	371,915	217,093	516,353	408,522	601,449	409,630	1,108	0%
Other Services	86,625	101,093	98,914	134,118	134,118	185,910	51,792	39%
Utility Cost of Goods	6,722,629	6,972,820	8,753,024	9,678,708	9,678,708	11,712,881	2,034,173	21%
Total O&M	9,965,890	10,505,207	12,547,424	13,407,513	13,650,375	15,521,903	2,114,391	16%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	6,298	0%
Capital Expenditures	2,802,209	4,667,149	8,987,325	207,294	148,942,540	142,451	(64,842)	-31%
Setasides - Capital Items								
Total Capital Expenditures	2,802,209	4,667,149	8,987,325	207,294	148,942,540	142,451	(64,842)	-31%
Other								
Debt Service	-	63,092	164,895	305,000	367,000	1,040,000	735,000	241%
Depreciation/Amortization	959,731	982,432	2,658	-	-	-	-	--
Total Other	959,731	1,045,525	167,554	305,000	367,000	1,040,000	735,000	241%
Total Expenditures	13,727,831	16,217,881	21,702,303	13,919,806	162,959,914	16,704,355	2,784,548	20%
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	36,000	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	146,222,646	(525,346)	(525,346)	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	5,000	37,952	36,000	-	146,222,646	(525,346)	(525,346)	--
NET	3,825,800	3,486,247	(841,003)	6,695,728	3,878,266	5,990,934	(704,795)	-10.5%

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CITY OF BENTONVILLE

UTILITY FUND

Water Distribution, Sewer Rehab and Wastewater Treatment (WRRF)

SEWER REHAB

[WEBSITE LINK](#)



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Maintain and operate the Wastewater Collection System in a manner that is safe for the environment	Number of sewer overflows	2		0	0
		I&I reduction cost savings	\$92,000		\$114,000	\$120,000
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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%	Continue to ensure we stay aligned with the adopted budget and update CIP plans accordingly
		Rate Analysis			100%	Revisit the studies to ensure we stay on track financially
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Distribute reliable services to citizens	number of calls from our citizens	99	35	84	50
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide regular updates on policies and issues to the public	Increase the presence on social media to get information out to the public	0.35	50%	100%	Increase our presence at City events and attend POA/HOA meetings to help educate
		Updating Department Web page and include addition information for the public	0.35	50%	100%	Continue to work with Communications Manager to keep the page current

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CITY OF BENTONVILLE

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

Fund Type: Fund Classification:	City of Bentonville							
	Sewer Rehab Department							
	Proprietary							
	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	44,572	-	-	-	-	--
Charge for Services	18,993	33,696	32,723	18,000	18,000	18,000	-	0%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	523	2,696	9	1,483	1,483	-	(1,483)	-100%
Other Income	76,869	97,896	2,902,104	-	2,902,104	-	-	--
Total Revenues	96,385	134,288	2,979,407	19,483	2,921,587	18,000	(1,483)	-8%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,506,316	1,640,456	1,568,146	1,648,855	2,428,105	1,629,212	(19,643)	-1%
Benefits	605,174	647,641	663,178	700,415	1,074,431	719,693	19,278	3%
Supplies & Materials	125,350	105,641	90,023	126,540	146,200	262,400	135,860	107%
Technology Maint/Minor Equipment	37,723	64,279	53,160	68,650	80,650	78,256	9,607	14%
Professional Services	15,721	67,245	705,861	98,500	1,821,096	309,200	210,700	214%
Property Services	342,867	(100,904)	244,065	416,975	416,975	377,803	(39,173)	-9%
Other Services	24,593	52,558	33,775	87,836	87,836	87,895	59	0%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	2,657,745	2,476,916	3,358,208	3,147,771	6,055,293	3,464,459	316,688	10%
Capital Expenditures						O&M: Excl Sal, Ben & COGS	317,053	40%
Capital Expenditures	1,425,598	1,339,720	1,818,726	3,329,520	8,949,875	2,085,000	(1,244,520)	-37%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	1,425,598	1,339,720	1,818,726	3,329,520	8,949,875	2,085,000	(1,244,520)	-37%
Other								
Debt Service	4,020	-	-	-	-	-	-	--
Depreciation/Amortization	1,577,635	1,328,870	4,283	-	-	-	-	--
Total Other	1,581,655	1,328,870	4,283	-	-	-	-	--
Total Expenditures	5,664,999	5,145,505	5,181,217	6,477,291	15,005,168	5,549,459	(927,832)	-14%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	9,517	-	-	-	-	-	--
Use of Reserves	-	-	-	-	-	-	-	--
Donated Infrastructure (non-cash item)	1,507,520	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	-	7,578	(333,243)	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--
Transfers In	-	3,633,200	-	3,314,520	3,314,520	-	(3,314,520)	-100%
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	1,507,520	3,650,295	(333,243)	3,314,520	3,314,520	-	(3,314,520)	-100%
NET	(4,061,094)	(1,360,922)	(2,535,053)	(3,143,288)	(8,769,061)	(5,531,459)	(2,388,171)	76.0%

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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.



Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide trash and recycling services to all residents of the City	Number of trash carts billed per month	19,705	20,038	20,444	20,850
		Number of additional carts billed per month			604	615
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Bill residential and commercial customers for service of carts and dumpsters.	Average monthly revenue for garbage service		\$671,070.69	\$723,670.88	\$742,500.00
		Average monthly payment to garbage contractor	\$560,154.08	\$612,999.34	\$658,330.04	\$675,000.00
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Use marketing and promotional items to increase recycling awareness	Physical materials used for sanitation marketing and promotion	Bill inserts	Stress balls and coloring sheets	Pens, jar openers, and wrist bands	Frisbees, jump ropes, and book marks
		Electronic materials used for sanitation marketing and promotion	Informational social media posts, website resources, e-notification text, and lobby display videos			

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CITY OF BENTONVILLE

UTILITY FUND

Fund Type: Fund Classification:	City of Bentonville							
	Sanitation Department							
	Proprietary							
	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	7,440,925	8,080,987	8,710,950	8,665,489	8,665,489	8,925,311	259,821	3%
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	44,316	45,642	54,730	32,859	32,859	21,000	(11,859)	-36%
Other Income	-	-	-	-	-	-	-	--
Total Revenues	7,485,241	8,126,629	8,765,680	8,698,348	8,698,348	8,946,311	247,963	3%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	-	-	-	-	-	-	-	--
Benefits	-	-	-	-	-	-	-	--
Supplies & Materials	-	-	-	-	-	-	-	--
Technology Maint/Minor Equipment	-	-	-	-	-	-	-	--
Professional Services	1,827	901	26,175	10,000	65,000	8,000	(2,000)	-20%
Property Services	-	636	-	-	-	-	-	--
Other Services	54,164	54,164	54,164	55,000	55,000	55,000	-	0%
Utility Cost of Goods	6,721,849	7,355,992	7,526,680	7,715,431	7,715,431	8,131,526	416,094	5%
Total O&M	6,777,840	7,411,693	7,607,019	7,780,431	7,835,431	8,194,526	414,094	5%
Capital Expenditures						O&M: Excl Sal,Ben & COGS	(2,000)	-3%
Capital Expenditures	-	-	-	-	-	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	-	-	-	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	6,777,840	7,411,693	7,607,019	7,780,431	7,835,431	8,194,526	414,094	5%
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	-	-	-	-	-	(751,785)	(751,785)	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	-	-	-	-	-	(751,785)	(751,785)	--
NET	707,402	714,936	1,158,661	917,917	862,917	-	(917,917)	-100.0%

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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

INVENTORY DEPARTMENT

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide material to all city departments	Maintain stock levels throughout the year.	\$12M	\$15M	\$15M +	\$15M
		Number of City Departments	18	18	18	18
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Ensure that stock levels remain consistent	Number of Cycle counts/Items Counted	12/2068	12/2201	12/2067	12/2100
		Performed cycle counts monthly to monitor shrink	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2023 Year	2024 Year	2025 Year	2026 Goal
	Strong Internal Communication	Process Purchase orders in a timely manner	✓	✓	✓	✓
		Receiving inventory in system within 12 hours.	YES	YES	YES	YES

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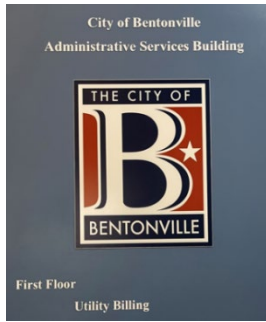
CITY OF BENTONVILLE

Fund Type: Fund Classification:	City of Bentonville							
	Inventory Department							
	Proprietary							
	Enterprise Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	-	197	-	-	-	-	-	--
Total Revenues	-	197	-	-	-	-	-	--
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	198,096	223,739	208,801	214,071	214,071	217,177	3,106	1%
Benefits	89,818	83,667	81,118	81,008	81,549	85,700	4,693	6%
Supplies & Materials	24,777	22,642	39,057	39,500	39,500	41,800	2,300	6%
Technology Maint/Minor Equipment	12,994	14,131	17,505	18,094	18,094	19,219	1,125	6%
Professional Services	1,921	1,331	2,180	15,000	15,000	15,000	-	0%
Property Services	21,142	15,218	30,794	33,230	33,230	41,570	8,340	25%
Other Services	148	148	148	5,150	5,150	5,700	550	11%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	348,896	360,874	379,603	406,052	406,594	426,166	20,114	5%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	12,531	241,922	-	-	80,000	192,341	12,315	11%
Setasides - Capital Items							192,341	--
Total Capital Expenditures	12,531	241,922	-	-	80,000	192,341	192,341	--
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	102,953	104,689	-	-	-	-	-	--
Total Other	102,953	104,689	-	-	-	-	-	--
Total Expenditures	464,380	707,485	379,603	406,052	486,594	618,508	212,455	52%
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	-	-	-	-	-	618,508	618,508	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	-	-	-	-	-	618,508	618,508	--
NET	(464,380)	(707,288)	(379,603)	(406,052)	(486,594)	-	406,052	-100.0%

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CITY OF BENTONVILLE

UTILITY BILLING & METER READING DEPARTMENT 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 readings for more than 57,000 electric, water and irrigation meters each month. The billing team uses those readings to create the utility bills for over 31,000 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 2025, over \$145 million of utility payments were collected by either web, phone, mail, or in-person payment methods.

ACCOMPLISHMENTS 2025

- Entered into a new five-year contract with Republic Services for garbage and recycling hauling.
- Initiated contract with new collections agency, Cedars Financial. Received \$8,692.11 of recovered debt in November and December 2025.
- Utility Billing office received 70,015 calls in 2025 with an abandoned rate of 8.5%. That is 5,238 more calls than 2024 with abandoned calls percentage not increasing.
- 2025 ended with a 59.4% paperless billing rate, up from 54.3% in 2024.
- Lowered staff count from 24 to 20 with reallocation and part-time elimination.

GOALS AND OBJECTIVES 2025

- Finish utility billing conversion from on-premises server to the cloud.
- Complete integration of bill printing to third party for budget efficiency.
- Obtain grant for recycling engagement project.
- Replace phone system to increase technology and better serve utility customers.

BUDGET SUMMARY

The Utility Billing and Sanitation budgets align with the department's mission of processing accurate utility bills to over 31,000 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.

CITY OF BENTONVILLE

UTILITY BILLING AND METER READING DEPARTMENT

[WEBSITE LINK](#)

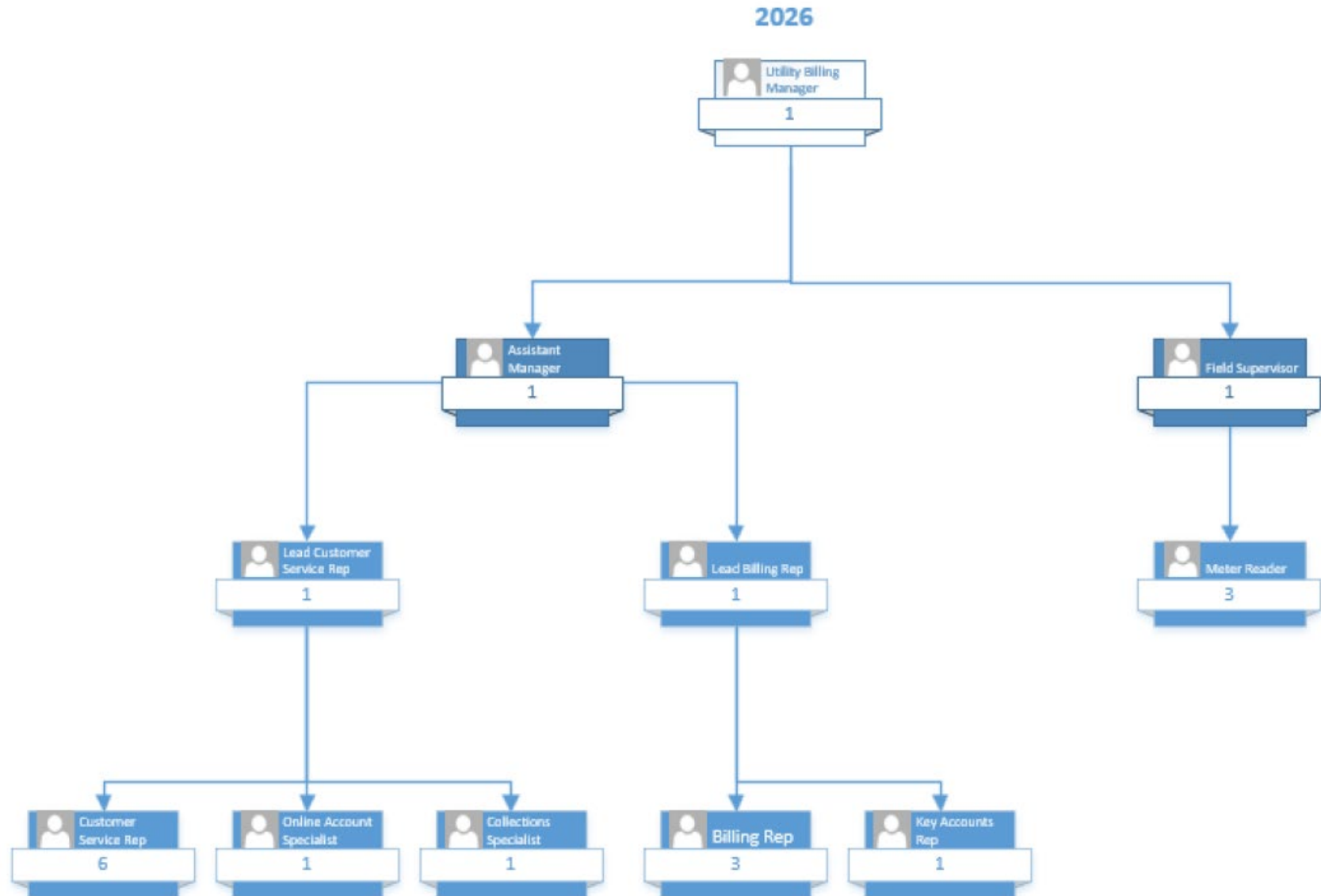
Performance Measure	2021	2022	2023	2024	2025
Meter Count	52,626	54,009	55,226	56,672	57,884
On/Off Work Orders	23,690	22,866	23,107	23,592	23,992
New Accounts	470	759	932	558	1,227
Payments Processed	\$ 151,657,567	\$ 119,968,913	\$ 129,985,736	\$ 135,055,370	\$ 145,840,630
Credit Cards	\$ 45,271,763	\$ 52,619,660	\$ 53,396,518	\$ 63,094,502	\$ 73,174,060
Returned/checks/drafts	\$ 94,513	\$ 106,150	\$ 169,437	\$ 235,789	\$ 257,956
Phone Calls	56,885	56,534	58,004	64,777	70,015

UTILITY STRATEGIC GOALS AND PERFORMANCE MEASURES

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Generate bills on-time and reduce costs by promoting paperless billing	Yearly Bills Generated	346,845	354,674	364,051	373,500
		Actual Bills Printed	172,219	162,162	149,078	139,000
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Collect Revenue in an efficient, cost effective manner while protecting the city from fraud and waste	Number of Utility billing accounts on January 1	28,851	29,783	31,568	32,700
		Number of accounts disconnected for non-payment	2,119	2,171	2,706	2,750
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Save time, fuel, and vehicle maintenance by lowering manual reading of meters	Total meters set	54,398	55,895	57,884	59,100
		Meters manually read per month	8,820	5,035	630	500
Clear & Concise Communication	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Provide outstanding customer service by limiting the percentage of abandoned phone calls	Total phone calls	58,004	64,777	70,015	70,000
		Percentage abandoned	10.20%	8.50%	8.50%	8.00%

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Utility Billing and Meter Reading Organizational Chart

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UTILITY FUND

		City of Bentonville						
		Utility Billing & Meter Department						
Fund Type:		Proprietary						
Fund Classification:		Enterprise Fund						
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	1,106,360	1,159,437	1,394,772	1,130,480	1,130,480	1,200,657	70,177	6%
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	-	-	-	-	-	-	-	--
Other Income	49,799	42,610	40,862	39,400	39,400	52,000	12,600	32%
Total Revenues	1,156,160	1,202,047	1,435,634	1,169,880	1,169,880	1,252,657	82,777	7%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,050,821	1,099,717	972,458	1,118,359	1,118,359	987,406	(130,952)	-12%
Benefits	428,347	435,472	405,846	470,261	471,606	423,615	(46,646)	-10%
Supplies & Materials	476,960	937,199	220,295	664,035	664,035	647,935	(16,100)	-2%
Technology Maint/Minor Equipment	628,457	708,075	729,794	1,102,517	1,125,175	932,927	(169,590)	-15%
Professional Services	887,854	1,277,048	1,488,429	968,485	968,485	948,930	(19,555)	-2%
Property Services	84,606	79,213	109,451	166,607	166,596	138,115	(28,492)	-17%
Other Services	4,660	6,243	6,648	11,776	11,776	69,060	57,284	486%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	3,561,704	4,542,967	3,932,922	4,502,040	4,526,032	4,147,988	(354,051)	-8%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	106,482	201,552	15,983	31,398	135,629	354,215	322,817	1028%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	106,482	201,552	15,983	31,398	135,629	354,215	322,817	1028%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	511,545	527,427	-	-	-	-	-	--
Total Other	511,545	527,427	-	-	-	-	-	--
Total Expenditures	4,179,731	5,271,945	3,948,905	4,533,437	4,661,660	4,502,203	(31,234)	-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	-	-	-	-	-	3,249,547	3,249,547	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	-	-	-	-	-	3,249,547	3,249,547	--
NET	(3,023,571)	(4,069,898)	(2,513,271)	(3,363,558)	(3,491,781)	-	3,363,558	-100.0%

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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.

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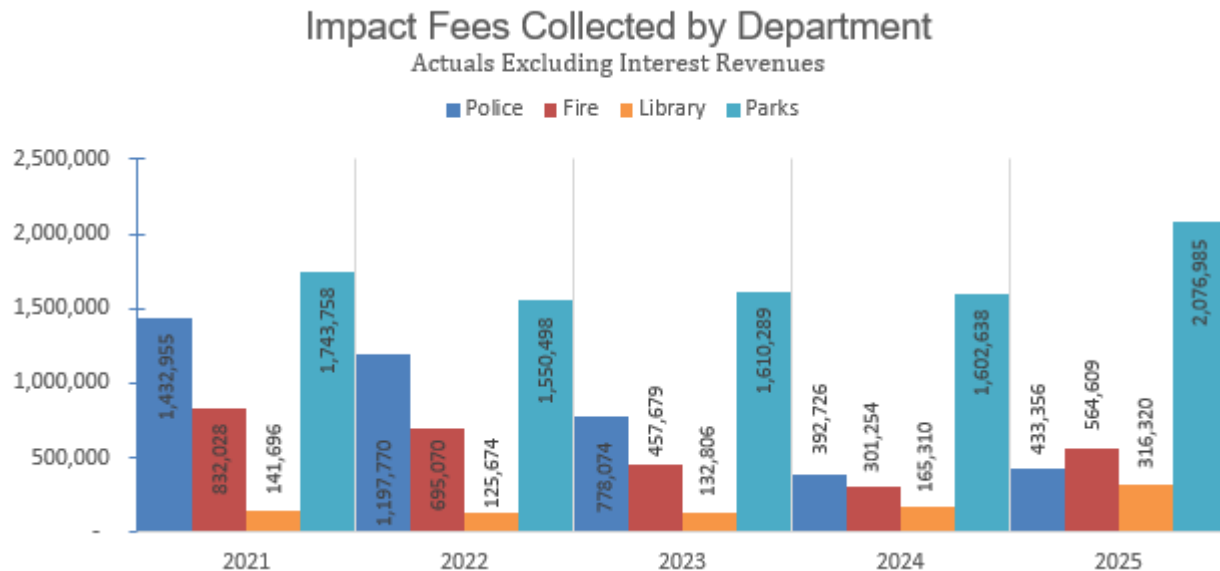
IMPACT AND CAPACITY FUND

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 2026 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 2026 adopted budget, where the capital items budgeted for 2026 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 such as Retail, Office, Industrial, and Institutional.
- Parks and Library: The Residential property includes classes such as single-family attached, single family detached and multifamily.

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POLICE IMPACT FEE

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.

Fund Type: Fund Classification:		City of Bentonville						
		Police Impact Department						
		Governmental						
		Special Revenue Fund						
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	778,074	392,726	433,356	600,000	600,000	450,000	(150,000)	-25%
Interest/Rent	71,789	103,239	107,104	82,506	82,506	99,000	16,494	20%
Other Income	-	-	-	-	-	-	-	--
Total Revenues	849,863	495,965	540,459	682,506	682,506	549,000	(133,506)	-20%
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 Sal,Ben &COGS		
Capital Expenditures	-	-	-	682,506	682,506	549,000	(133,506)	-20%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	682,506	682,506	549,000	(133,506)	-20%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	-	-	682,506	682,506	549,000	(133,506)	-20%
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	818,841	495,965	540,459	-	-	-	-	--

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FIRE IMPACT FEE

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.

City of Bentonville								
Fire Impact Department								
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assesments/Fines	457,679	301,254	564,609	400,000	400,000	450,000	50,000	13%
Interest/Rent	57,776	84,949	57,706	67,316	67,316	42,500	(24,816)	-37%
Other Income	-	-	-	-	-	-	-	--
Total Revenues	515,455	386,203	622,315	467,316	467,316	492,500	25,184	5%
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 Sal, Ben & COGS		
Capital Expenditures	-	-	-	467,316	467,316	492,500	25,184	5%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	467,316	467,316	492,500	25,184	5%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	-	-	467,316	467,316	492,500	25,184	5%
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	-	(992,509)	(999,000)	-	(999,000)	-	-	--
Total Other Financing & Uses	-	(992,509)	(999,000)	-	(999,000)	-	-	--
NET	515,455	(606,306)	(376,685)	-	(999,000)	-	-	--

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PARKS & RECREATION IMPACT FEE

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.

Fund Type: Fund Classification:		City of Bentonville						
		Parks Impact Department						
		Governmental						
		Special Revenue Fund						
		Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change
Description		2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud
REVENUES								
Taxes		-	-	-	-	-	-	--
Licenses & Permits		-	-	-	-	-	-	--
Intergovernmental Revenue		-	-	-	-	-	-	--
Charge for Services		-	-	-	-	-	-	--
Special Assesments/Fines		1,610,289	1,602,638	2,076,985	1,150,000	1,150,000	1,650,000	500,000
Interest/Rent		69,964	74,812	83,754	56,957	56,957	65,000	8,043
Other Income		-	-	-	-	-	-	--
Total Revenues		1,680,253	1,677,450	2,160,739	1,206,957	1,206,957	1,715,000	508,043
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 Sal,Ben &COGS	
Capital Expenditures		-	-	-	1,206,957	1,206,957	1,715,000	508,043
Setasides - Capital Items		-	-	-	-	-	-	--
Total Capital Expenditures		-	-	-	1,206,957	1,206,957	1,715,000	508,043
Other								
Debt Service		-	-	-	-	-	-	--
Depreciation/Amortization		-	-	-	-	-	-	--
Total Other		-	-	-	-	-	-	--
Total Expenditures		-	-	-	1,206,957	1,206,957	1,715,000	508,043
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	7,187	-	-	-	--
Transfers Out		(1,963,140)	(1,342,750)	(1,339,484)	-	(770,187)	-	--
Total Other Financing & Uses		(1,963,140)	(1,329,188)	(1,332,298)	-	(770,187)	-	--
NET		(282,887)	348,262	828,441	-	(770,187)	-	--

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LIBRARY IMPACT FEE

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 and reflects the city's growth.

City of Bentonville								
Library Impact Department								
Fund Type:	Governmental							
Fund Classification:	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	-	-	-	-	-	-	-	--
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assessments/Fines	132,806	165,310	316,320	100,000	100,000	200,000	100,000	100%
Interest/Rent	21,201	24,351	17,047	20,389	20,389	8,100	(12,289)	-60%
Other Income	-	-	-	-	-	-	-	--
Total Revenues	154,007	189,661	333,367	120,389	120,389	208,100	87,711	73%
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 Sal,Ben &COGS		
Capital Expenditures	-	-	-	120,389	120,389	208,100	87,711	73%
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	120,389	120,389	208,100	87,711	73%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	-	-	-	120,389	120,389	208,100	87,711	73%
Other Financing Sources and Uses								
Use of Impact/Capacity Fees	-	-	-	-	-	-	-	--
Use of Reserves	-	-	-	277,500	277,500	-	(277,500)	-100%
Donated Infrastructure (non-cash item)	-	-	-	-	-	-	-	--
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	--
Sale of Capital Assets	-	-	-	-	-	-	-	--
Setasides - Capital Items/Revenue Bonds	-	-	-	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	(172,078)	(416,831)	(758,170)	(277,500)	(277,500)	-	277,500	-100%
Total Other Financing & Uses	(172,078)	(416,831)	(758,170)	-	-	-	-	--
NET	(18,071)	(227,170)	(424,803)	(0)	(0)	-	0	-100.0%

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CITY OF BENTONVILLE

TRANSPORTATION & STREET FUND



The Transportation & Street fund is just one department, often referred to as the Street Department.

With the rapid influx of traffic, the city has been challenged with keeping up with the demand to widen, improve and develop new streets and multimodal transportation lanes. The daytime population has an estimated additional 40,000 people traveling into the city every day. High traffic causes streets to be congested adding more time to commutes, especially during rush hour. This exponential growth puts a strain on balancing the current resources. Time and money are in constant demand.

It is also becoming harder to compete for competitive grants because the city has no areas of persistent poverty, and an elderly population significantly lower than the national average, two areas where grant funding are often weighted more favorably. Street projects can be planned but without enough outside funding sources, phases in construction will often lag.

CITY OF BENTONVILLE

CITY OF BENTONVILLE STREET FUND

Fund Type: Fund Classification:	City of Bentonville							
	Street Department							
	Governmental							
	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	7,438,968	7,551,813	7,793,961	7,813,443	7,813,443	7,918,841	105,398	1%
Licenses & Permits	8,455	9,940	11,575	12,000	12,000	12,000	-	0%
Intergovernmental Revenue	61,999	3,746,240	659,600	-	4,095,384	-	-	--
Charge for Services	113,521	41,406	18,351	20,000	20,000	20,000	-	0%
Special Assesments/Fines	7,774,703	2,182,626	-	-	-	-	-	--
Interest/Rent	576,434	587,627	562,311	497,175	497,175	480,000	(17,175)	-3%
Other Income	1,117	4,674,404	1,311,625	-	40,000	-	-	--
Total Revenues	15,975,196	18,794,055	10,357,422	8,342,618	12,478,002	8,430,841	88,223	1%
EXPENDITURES								
Operations and Maintenance								
Salaries & Wages	1,754,268	2,090,256	2,052,236	2,219,222	2,219,222	2,338,110	118,887	5%
Benefits	742,047	848,899	909,467	989,342	1,001,478	1,029,244	39,902	4%
Supplies & Materials	290,145	202,049	183,234	215,094	215,094	220,408	5,314	2%
Technology Maint/Minor Equipment	72,866	88,975	83,457	142,420	187,784	308,896	166,475	117%
Professional Services	80,053	68,842	681,999	714,838	803,204	878,943	164,105	23%
Property Services	627,853	557,056	1,650,735	1,584,892	1,699,046	1,712,478	127,586	8%
Other Services	56,432	75,506	70,972	109,209	109,209	106,810	(2,399)	-2%
Utility Cost of Goods	-	-	-	-	-	-	-	--
Total O&M	3,623,664	3,931,584	5,632,101	5,975,018	6,235,038	6,594,887	619,870	10%
Capital Expenditures						O&M: Excl Sal, Ben & COGS		
Capital Expenditures	11,647,541	11,902,803	2,936,432	2,288,500	11,244,041	1,256,127	(1,032,373)	-45%
Setasides - Capital Items								
Total Capital Expenditures	11,647,541	11,902,803	2,936,432	2,288,500	11,244,041	1,256,127	(1,032,373)	-45%
Other								
Debt Service	-	-	-	-	-	-	-	--
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	-	-	-	-	-	-	-	--
Total Expenditures	15,271,205	15,834,386	8,568,532	8,263,518	17,479,078	7,851,014	(412,504)	-5%
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	-	-	-	-	-	-	-	--
Transfers Out	(5,000,000)	-	(627,183)	-	-	-	-	--
Total Other Financing & Uses	(5,000,000)	5,250	(627,183)	-	-	-	-	--
NET	(4,296,009)	2,964,919	1,161,707	79,100	(5,001,076)	579,827	500,727	633.0%

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CITY OF BENTONVILLE

STREET FUND & STREET DEPARTMENT

[Website link](#)

DEPARTMENT OVERVIEW

Department Overview

The City's Street Department remains committed to the upkeep and enhancement of roadways, ensuring the safety, functionality, and aesthetic appeal of streets for all residents and visitors. Key initiatives include:



1. **Roadway Repairs:** The Street Department actively identifies and addresses potholes, cracks, and surface damage, keeping the city's streets smooth and safe for travel.
2. **Street Cleaning:** Sweeping and cleaning of streets, gutters, and sidewalks are conducted to maintain a clean environment and prevent debris buildup that could hinder drainage.
3. **Storm Drain Maintenance:** The department performs thorough inspections and clearing of storm drains, catch basins, and culverts, preventing flooding and ensuring proper water flow throughout the city.
4. **Traffic Safety:** Maintenance of traffic signs, signals, and road markings is a priority, ensuring clear guidance for drivers, pedestrians, and cyclists to enhance safety across the city.
5. **Sidewalk Upkeep:** The Street Department maintains and repairs sidewalks to prevent hazards, while ensuring compliance with ADA regulations.
6. **Vegetation Management:** The department manages tree trimming and vegetation along roadways to maintain visibility, ensuring no obstructions to traffic or signage.
7. **Winter Weather Response:** During snow and ice events, the department clears streets, applying salt and sand to keep the city accessible and safe for all residents.
8. **Roadway Improvements:** Ongoing projects for roadway resurfacing ensure streets remain in top condition and meet the evolving needs of the growing community.
9. **Emergency Response:** In the event of accidents or emergencies, the Street Department supports emergency services, maintaining public safety.

Through these efforts, the Street Department plays a vital role in maintaining the safety, accessibility, and vibrancy of the city for everyone.

STREET DEPARTMENT

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CITY OF BENTONVILLE

2025 Accomplishments

	2025	2024	2023
311 Concerns	>700	>500	>600
Overlay/Seal Projects (Miles)	13.2	11	12.3
Asphalt Repairs (Tons)	262	279	73
Crack Sealing (Linear Miles)	5.8	13.5	2.15
Cleaned/Cleared Ditches (Miles)	0.95	1.5	1.35
Sidewalk Repairs (Linear Feet)	658	513	852
Salt Brine (Gallons)	17,388	30694	15940
Salt/Sand Applied (Tons)	372	731	793

- Over 700 - 311 reported issues completed.
- 13 miles of City Streets Overlaid or Sealed
- 262 tons of asphalt used for pothole and utility cut repairs.
- 0.95 miles of storm water infrastructure maintenance.
- 5.8 linear miles of crack sealing completed.
- 17,388 gallons of salt brine and 372 tons of salt applied to roads.
- 658 linear feet of sidewalk repaired.
- Performed 882 project and permit reviews.
- Completed 393 permit inspections.
- Addition of 5 traffic signals.
- Addition of 15 RRFB's.



NE 10th St – Storm Water Improvements

CITY OF BENTONVILLE

2026 Goals & Objectives

- Continue to maintain and improve city wide storm water infrastructure.
- Maintain and improve city streets using industry wide best practices.
- Maintain and improve city sidewalk infrastructure.
- Continue to support other city departments on in-house projects.
- Continue to apply cost efficient and effective methods for maintaining right of way infrastructure.



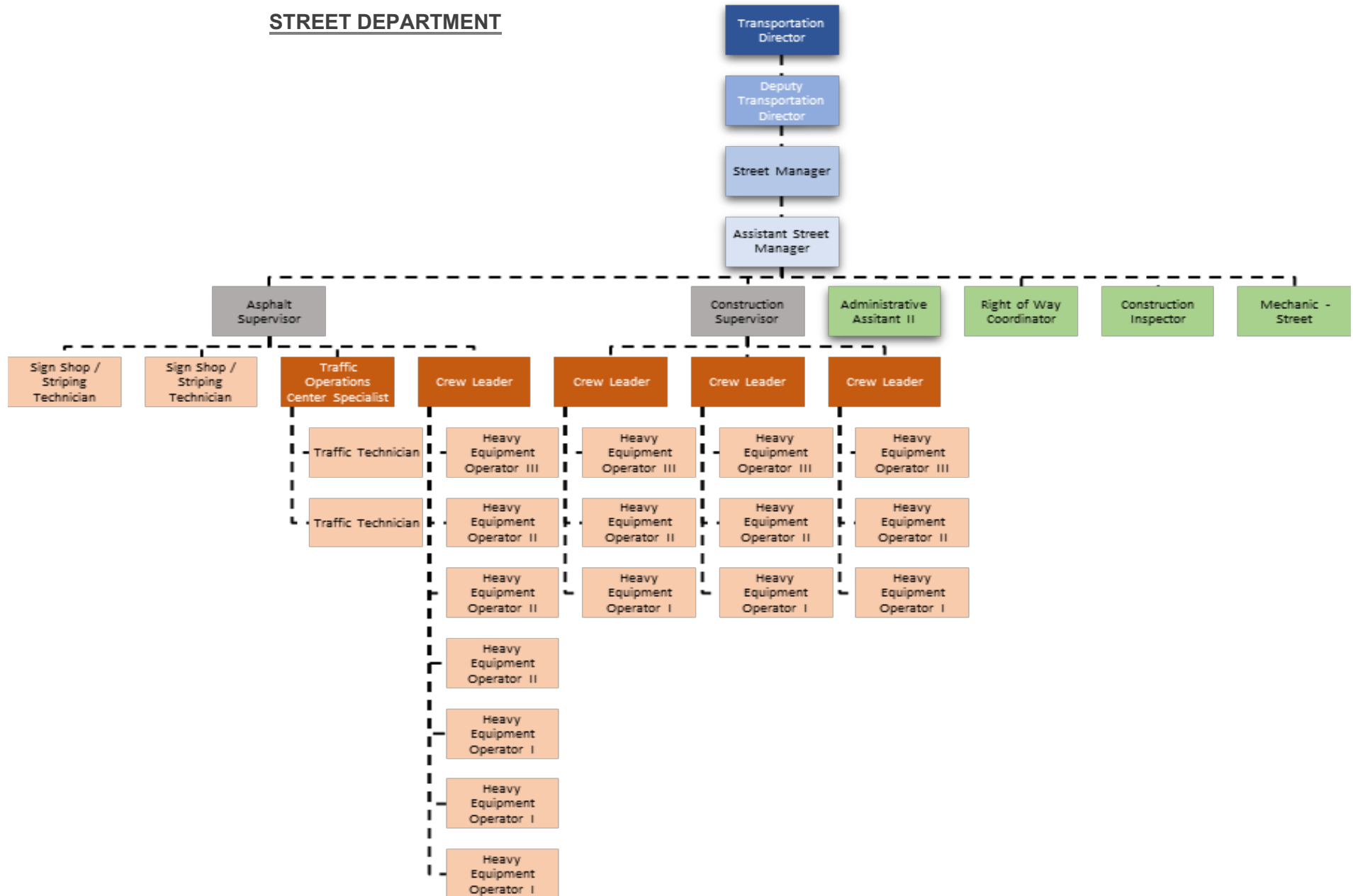
2NW 3rd St – Asphalt Cold Planning

STRATEGIC GOALS

Core Services & Infrastructure	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Improve traffic safety and mobility to reduce traffic congestion in the city	Traffic Signals reviewed with timing adjusted to maximize efficiency by a contracted Traffic Engineer twice a year.	✓	✓	✓	✓
Fiscal Sustainability	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	Use Fiscal Resources Responsibly	Cost effective preventive street maintenance practices such as crack seal and mastic sealer to extend service life.	✓	✓	✓	✓
		Reduce bulk materials cost through competitive bidding process.	✓	✓	✓	✓
Good Governance	Department Goal	Indicators	2023 Year	2024 Year	2025 Year	2026 Goal
	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	2023 Year	2024 Year	2025 Year	2026 Goal
	Encourage Community Awareness	Coordination with HOA's, door hangers, advertised public notifications, and GIS.	✓	✓	✓	✓
		Publicly viewable road closure map. Coordination of street and sidewalk closures with contractors and special events.	✓	✓	✓	✓

CITY OF BENTONVILLE

STREET DEPARTMENT



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Bentonville Bond Extension

DEBT SERVICE FUND

[WEBSITE LINK](#)

The Debt Service fund is a fund holds the 80% of the 1% Capital Sales Tax Penny revenues. The funds are deposited into our fiduciary accounts, so that all of the funds are available for the semi-annual bond payment obligations. Any of these sales taxes collected in excess of annual bond payments, are also applied to the bond principal. For more information on the city's debt standing, please visit the Governmental Fund Debt pages [45-46](#).

For information on the projects funded by bonds please our bond website:

- [Governmental Fund Bond Issuance Purpose and Descriptions](#)

For information on debt schedules please click here:

- [Bond Amortization Schedules](#)

CITY OF BENTONVILLE

DEBT SERVICE FUND

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 the bond holder.

Fund Type: Fund Classification:	City of Bentonville							
	Debt Svc - Sales Tax Capital Department							
	Governmental							
	Special Revenue Fund							
	Actual	Actual	Actual	Orig Bud	Rev Bud	Adopted	\$ Change	% Change
Description	2023	2024	2025 (unaudited)	2025	2025	2026	25 vs 26 Orig Bud	25 vs 26 Orig Bud
REVENUES								
Taxes	23,275,299	20,853,236	20,136,624	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%
Licenses & Permits	-	-	-	-	-	-	-	--
Intergovernmental Revenue	-	-	-	-	-	-	-	--
Charge for Services	-	-	-	-	-	-	-	--
Special Assessments/Fines	-	-	-	-	-	-	-	--
Interest/Rent	417,293	536,333	443,029	-	-	-	-	--
Other Income	-	1,104	-	-	-	-	-	--
Total Revenues	23,692,592	21,390,673	20,579,652	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%
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 Sal, Ben & COGS		
Capital Expenditures	-	-	-	-	-	-	-	--
Setasides - Capital Items	-	-	-	-	-	-	-	--
Total Capital Expenditures	-	-	-	-	-	-	-	--
Other								
Debt Service	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%
Depreciation/Amortization	-	-	-	-	-	-	-	--
Total Other	21,510,556	21,955,866	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%
Total Expenditures	21,511,506	21,956,816	21,324,066	22,490,746	22,490,746	20,125,878	(2,364,868)	-11%
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	-	2,060,066	-	-	-	-	--
Transfers In	-	-	-	-	-	-	-	--
Transfers Out	-	-	-	-	-	-	-	--
Total Other Financing & Uses	1,680,412	-	2,060,066	-	-	-	-	--
NET	3,861,498	(566,143)	1,315,653	(0)	(0)	-	0	-100.0%

*2025 Actuals are pre-year end closing entries.

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PLANS & POLICY SECTION:

CITY OF BENTONVILLE BUDGET SUMMARY

LONG RANGE FINANCIAL PLAN

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

- In 2025, the Finance Department continued building the format of the 5-10 year comprehensive City Capital Improvement plan (CIP) as approved in the [Bentonville Community Plan \(2018\)](#) and the revised Bentonville Community Plan of 2025 (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 will continue to explore software that could be integrated with our current system that will allow projects to be better defined by project type, funding source as well as a more intricate rating/priority scale and project phases. 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.
- Some more advanced utility departments began the implementation of stand along CIP software that better fits their needs, list projects by programs or project type and coordinates with their current growth studies.
- We will continue to encourage budget communication and educate city council about our budget process regularly, bringing the updated CIP for quarterly review and discussion.

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 2027 and 2028 forecast in Governmental funds we used assumptions based on individual revenues & expenses average year-over-year growth with the exception of sales tax. We then used the CIP from our 10-year forecast for capital expenditures and identified all remaining budget expenses as funding from other sources. We believe this is acceptable, since none of our capital improvement projects have officially been funded or adopted. The result was a break-even budget for both 2027 and 2028.

The Proprietary fund 2027 and 2028 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, or as outlined in the department's most recent financial studies. 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. Similar to our governmental funds, we used the CIP from our 10 year forecast for capital expenditures and identified all remaining budget expenses as funding from other sources. We believe this is acceptable, since none of our capital improvement projects have officially been funded or adopted. The result was a break-even budget for both 2027 and 2028.

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 prioritize 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

CAPITAL IMPROVEMENT POLICY

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.

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.

- 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.

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.

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CITY OF BENTONVILLE BUDGET SUMMARY

COMMUNITY & PARKS PLANS

The Bentonville Community Plan was adopted on Feb. 11, 2025 with [Resolution No. 2-11-25M](#). The resolution adopted the following:

- New [Future Land Use Map](#) and associated [Place Types](#).
- New [Ch. 2 Community Profile and Ch. 4 Land Use and Strategic Plan](#)
- New [Future Land Use Map and Zoning Alignment Policy](#)

To learn more about the Plan Bentonville project, visit www.planbentonville.com.



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

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

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

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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 WITHIN FUND BALANCE PAGE [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 (WEBSITE: <https://bentonvillear.com/211/Purchasing>)

(CITY COUNCIL APPROVED POLICY JUNE 2021 REVISED 1/14/2025 AVAIL UPON REQUEST)

- 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](#) and the Budget in Brief will be posted to the City's Finance website.
- 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 y 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.

(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, such as property taxes.

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 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, management, Finance & Accounting, 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 guidance 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. 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.

THE APPENDIX SECTION:

CITY OF BENTONVILLE APPENDIX

2026 ADOPTED BUDGET DETAILS

City of Bentonville 2026 Budget General Fund Capital Purchases		
Department	Capital Description	Amount
Information Technology	Fiber Relocation Reserve	10,000
Information Technology	Document Management Solution SPLIT IT/UB	75,000
Information Technology	Network Switch Upgrades	26,294
Information Technology	Server Upgrades	25,000
Information Technology	Network Switch (Distribution) IT/UB Split	19,959
Information Technology	Phone System Upgrade SPLIT IT / UB	237,500
Information Technology	Network Upgrades SPLIT IT/UB	11,756
Information Technology Total		405,509
District Court	Replacement of office copiers (@ End of Life)	11,000
District Court Total		11,000
Planning	Roundabout Art Installation	50,000
Planning	Truck Replacement Asset: 2050-05 Make and Model: 2015 Dodge Ram Mileage: 71,665	40,000
Planning Total		90,000
CDBG	SE C Street Sidewalk Project	243,255
CDBG Total		243,255
Engineering	Sidewalk Infill/Schools DRW reduced from \$1,125,000.	500,000
Engineering	Nutmeg Drainage Project DRW Continue into 2026.	2,135,000
Engineering	Drainage Project	1,500,000
Engineering	Network Upgrades SPLIT Water/Electric/Engineering/street	13,727
Engineering Total		4,148,727
Police	Replacement vehicle Replace 8 year old vehicle assigned to patrol fleet (unit #2010-126) - patrol vehicle will be over 100,000 miles	55,000
Police	Replacement vehicle Replace 8 year old vehicle assigned to patrol fleet (unit #2010-118)	55,000
Police	Replacement vehicle Replace 8 year old vehicle assigned to patrol fleet (unit #2010-117) - patrol vehicle will be over 100,000 miles	55,000
Police	Replacement vehicle Replace 8 year old vehicle assigned to patrol fleet (unit #2010-116)	55,000
Police	Replacement vehicle Replace 8 year old vehicle assigned to patrol fleet (unit #2010-123) - patrol vehicle will be over 100,000 miles	55,000
Police	Replacement vehicle Replace 13 year old vehicle assigned to patrol fleet (unit #2010-14) - patrol vehicle will be over 100,000 miles; (this was a bomb grant vehicle turned over to city)	55,000
Police	CID replacement vehicle (10 year old vehicle) 2010-74 Current mileage 87,271 as of August 1, 2025.	45,000
Police	CID replacement vehicle (10 year old vehicle) 2010-60	45,000
Police	Upfitting (8) vehicles \$27,000 per unit qty (8) for upfitting to include all emergency equipment	216,000
Police	Vehicles for 2 new officers	110,000
Police	Upfitting for vehicles for 2 new officers	54,000
Police	Evidence storage upgrade- original location since 2000 and take in additional 4000 pieces of evidence a year.	160,000
Police	Network Upgrades	8,087
Police	Laptop Barcode & Dock for Patrol Vehicle 2 added officers	15,330
Police Total		983,417
Fire	Replace 18 year old HVAC unit at Station 1	300,000

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2026 BUDGET CAPITAL APPENDIX

City of Bentonville 2026 Budget General Fund Capital Purchases		
Department	Capital Description	Amount
Fire	Forcible entry prop	8,800
Fire	Griphoist Rescue Kit	7,556
Fire	Replacement SCBA Bottles Replace bottles that are at the end of life (15 years).	31,700
Fire	Rigaku CQL Laser Chemical Identifier Device end of sevice life software unsupported.	70,000
Fire	Stryker PowerPro XT Cots (replacing over 7 year old cots)	92,000
Fire	Vehicle Stabilization Equipment - Kit Replacing 15 year old stabilization struts.	46,000
Fire	Stryker Cot Loading Systems (replacing over 7 year old systems)	80,000
Fire	Replace 2008 R-6 2020-15 The vehicle has 38,943 miles, 5026 hours, and is 17 years old. (3 Year delivery time)	1,500,000
Fire	Replace 2014 Chevy Traverse - 2020-60 10 year old vehicle Mileage is 44,000.	50,000
Fire	Replacement 2016 205 Dodge 2020-33 This unit has 58,928 miles, 2764 hours, and will be 10 years old.	65,000
Fire	Replacement 2016 Unit FM3 - 2020-34 Unit needs replaced due to age and mileage. 98,000 miles.	65,000
Fire	Network Upgrades Fire Station 2 & 4	16,174
Fire Total		2,332,229
Parks	Parks Maintenance FF&E	120,000
Parks	Bike Ped - T1 Projects	400,000
Parks	Bike Ped Wayfinding Signage	250,000
Parks	Trail Greenway Trail Intersection Improv @ 5th St	500,000
Parks	Trail Walton Blvd Crossings Safety Improv	100,000
Parks	Trail Wishing Spring Erosion Repair/Rebuild	450,000
Parks	Trail Arkansas Missouri	750,000
Parks	Trail North Trail Concrete Panel Replacements	165,000
Parks	Additional Capital Funding from Money Market Interest	245,000
Parks	Memorial Park Pickleball Courts (Funded by Impact Fees)	300,000
Parks	Flock Security Cameras (BVL, Gateway, Dave Peel)	56,000
Parks	Orchards Park Landscape Boulder Improvements	35,000
Parks	Orchards Park Irrigation Repair/Improvements	25,000
Parks	Citizens Convert Brick Crosswalk to Asphaltdt	60,000
Parks	Memorial Tennis Resurface Courts 9-12	65,000
Parks	Memorial Soccer Restroom Epoxy	14,000
Parks	Memorial Concession Bldg 2nd Fl Flooring	20,000
Parks	Memorial Fencing Fields 1/9 and 5/6	20,000
Parks	Memorial Soccer Regrade & Sod Improvements	150,000
Parks	Memorial Softball Lights Update 6/8	552,000
Parks	MFAC Pool Deck Upgrade Dive Blocks	57,000
Parks	MFAC Dive Well Cover Replacement	12,500
Parks	MFAC Lane Line Reels	10,000
Parks	BCC Epoxy Men's Locker Rm and Cabana	25,000
Parks	BCC Washer and Dryer	6,000
Parks	BCC Comp Pool UV System	50,000
Parks	BCC Fitness Cardio Equipment	110,000

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2026 BUDGET CAPITAL APPENDIX

City of Bentonville 2026 Budget General Fund Capital Purchases		
Department	Capital Description	Amount
Parks	Creekside Pickleball Windscreens	18,000
Parks	Creekside Drainage Repair (near Dog Park and Maint)	40,000
Parks	Bogle - Pavilion Roof Replacement	17,500
Parks	Austin Baggett - Playground Safety Imprv Artificial Turf	32,000
Parks	Evacuator EV150 Vacuum Evacuator	48,000
Parks	Excavator Small Mini Ex	60,000
Parks	Mower Zero Turn 60" Gateway	17,000
Parks	Sweeper Snowex Walk Behind	7,250
Parks	Trailer Flat Bed Gateway	7,000
Parks	Brush Cutter Mini Ex Attachment	10,000
Parks	Overseeder Large Pull Behind	24,000
Parks	Turf Roller Pull Behind	13,000
Parks	Trailer Dump Trailer Gateway	16,000
Parks	Infield Groomer ABI Replacement	38,000
Parks	Turf Tank Robot Painter - New	65,000
Parks	Mower Terrain Cutter New John Deere	125,000
Parks	Snow Blower Attachment New	16,000
Parks	Robot Mower Phillips	36,000
Parks	Robot Mower Detail Phillips	8,000
Parks	UTV Mule (2) Gateway	50,000
Parks	Ram 1500 Crew Cab New Sanitation	49,500
Parks	F250 Truck New Gateway	55,500
Parks	F350 Crew Cab Truck New Position Hort	69,000
Parks	F350 Reg Cab Dually Truck Forestry New Pstn	77,000
Parks	F350 Reg Cab Dually Truck Facilities New Pstn	85,000
Parks	Network Upgrades	24,932
Parks Total		5,556,182
Library	Library collections - Impact Fees	262,500
Library	Network Upgrades; state aid to public libraries is funding source for capital purchase	23,512
Library Total		286,012
Animal Services	Animal Control Replacement 11-year-old vehicle. Replacing a services truck and storage box. ASO Unit #105060-03. vehicle mileage as of 9/17/25 is 85,901 will be over 100,000 by 2026 replacement \$50,000 for vehicle and \$35,000 for box and install	85,000
Animal Services	Replacement Mobile Data Terminal for three (3) Animal Services trucks for Animal Services Officers daily operations	21,000
Animal Services Total		106,000
Total General Fund Capital		\$ 14,162,331

CITY OF BENTONVILLE APPENDIX

2026 BUDGET CAPITAL APPENDIX

City of Bentonville 2026 Budget Street Fund Capital Purchases		
Department	Capital Description	Amount
Street	Salt Brine Storage Secondary Containment	\$ 50,000
Street	Crosswalk RRFB's	\$ 28,000
Street	School Zone Beacon Replacement Inventory	\$ 8,400
Street	Polara APS Push Button System Upgrades	\$ 11,500
Street	Vector Camera/Radar	\$ 6,350
Street	Miscellaneous Drainage Improvements	\$ 10,000
Street	Replacement Sign Plotter. The sign department's 25-year-old cutter/plotter is obsolete.	\$ 26,807
Street	New 6 CYD Concrete Truck	\$ 225,000
Street	Replacement 3810- 25 - 2013 Dump Truck Upfit with Winter Weather Equipment Mileage 38,721, Hrs. 4,258.	\$ 425,000
Street	Replacement 3820-15 - 2009 Traffic Signal Bucket Truck Mileage 56,051. Unit is presenting issues	\$ 215,000
Street	(Replacement) of 3810-35 - 2015 Crew Truck Mileage 65,110. Increasing downtime and consistent electrical issues.	\$ 175,000
Street	Video Server Replacements SPLIT WATER/ELECTRIC/STREET	\$ 16,500
Street	Network Upgrades Replacing Aged Equipment	\$ 33,570
Street	Phone System Upgrade	\$ 25,000
Street Total		\$ 1,256,127

CITY OF BENTONVILLE APPENDIX

2026 BUDGET CAPITAL APPENDIX

City of Bentonville 2026 Budget Utility Fund Capital Purchases		
Department	Capital Description	Amount
Electric	Easements Purchases	50,000
Electric	General SCADA Upgrades	100,000
Electric	A Sub Upgrades	2,000,000
Electric	G Sub Design Drawings	100,000
Electric	G Sub Transformer Purchase	2,225,000
Electric	Carroll Purchases	50,000
Electric	Overhead Primary Construction	700,000
Electric	G Sub Feeder Upgrade	750,000
Electric	Underground Primary Construction	2,750,000
Electric	Meters	300,000
Electric	Street Lights -- Lighting of Roadways	350,000
Electric	General Shelving for Utility Complex	25,000
Electric	18' Flat Bed Trailer	7,000
Electric	Replacement Skid Steer - John Deere 333G	120,000
Electric	Replacement Skid Steer Mower Attachment	20,000
Electric	Framing Trailer 4 position wire trailer	35,000
Electric	New Dumper Trailer	30,000
Electric	Substation Electronic Equipment	75,000
Electric	3010-59 Sub Crew Cab & Utility Bed replacement 81,235 miles	85,000
Electric	3010-49 Suburban/Expedition-Replacement 61,773 miles	80,000
Electric	3010-50 Crew Cab Dually -Replacement 70,836 miles	85,000
Electric	3010-28 Crew Cab Pick-Up 1/2 ton replacement 86,282 miles	60,000
Electric	3010-48 Crew Cab Pick-Up 1/2 ton replacement 84,331 miles	60,000
Electric	3010-45 Full Size Bucket Truck Replacement 24,419 miles 2,458 hours PTO engaged when digger is operational adds hrs to mileage	350,000
Electric	3010-46 Full Size Bucket Truck Replacement. 25,310 miles idle hrs. 6,852 PTO engaged when bucket is operational adds hrs. to mileage	350,000
Electric	Technology Work Plan Next Step	325,000
Electric	Video Server Replacement Replacing Out of Warranty Server	
Electric	SPLIT WATER/ELECTRIC/STREET	16,500
Electric	Network Upgrades Replacing Aged Equipment	37,824
Electric	Power Supplies for Phase 1 Substations	12,160
Electric Total		11,148,484
Water	FUNDING: RATES Annual Meter Purchases	230,000
Water	FUNDING: RATES Large Meters Replacement and New	120,000
Water	FUNDING: RATES District Metering Area Meters	28,000
Water	FUNDING: RATES Replacement 2009 Combination Hydro Excavation Truck. Unit #3020-43; Mileage - 81,793 Hours - 15,238	800,000
Water	FUNDING: RATES Hydraulic Breaker for Mini Excavator Needed due to unreliability and increasing maintenance costs.	13,000
Water	Network Switch (Distribution) Water I Street Pump Station	5,351
Water	Video Server Replacement SPLIT WATER/ELECTRIC/STREET	16,500
Water	Network Upgrades Replacing Aged Equipment	41,743
Water	FUNDING: RATES Replacement C5850 Large Format Printer/Scanner/Copier	16,000
Water Total		1,270,594

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CITY OF BENTONVILLE APPENDIX

2026 BUDGET CAPITAL APPENDIX

City of Bentonville 2026 Budget Utility Fund Capital Purchases		
Department	Capital Description	Amount
Wastewater	MAINTENANCE: Stainless Steel Electrical Cabinet, Raceway and Electrical Components for Lift Station 10 and Lift Station 31	20,000
Wastewater	Replace existing wooden fence at Lift Station #50	12,000
Wastewater	Purchase a skyjack sissor lift SJ3226E	22,000
Wastewater	Replace taskmaster grinder cutter housing for PWTECH Press	20,300
Wastewater	Replacement grinder cartridge for compost grinder for Invesel composters	56,000
Wastewater	Purchase heavy duty utility trailer 83"X16" for hauling equipment	6,800
Wastewater	Network Upgrades	5,351
Wastewater Total		142,451
Sewer	DS26 - FUNDING: RATES SSES and identified corrections/repairs (future phases of Olsson Study)	2,000,000
Sewer	DS26 - FUNDING: RATES Manhole Rebuild, Replacement, and Lining.	85,000
Sewer Total		2,085,000
Inventory	New forklift For lifting heavy material/transformers To able to lift at least 12,000 lbs	180,000
Inventory	Network Upgrades	12,341
Inventory Total		192,341
Utility Billing	Fiber Relocation Reserve	10,000
Utility Billing	Document management Solution SPLIT IT/UB	75,000
Utility Billing	Network Switch Distribution	19,959
Utility Billing	Network Upgrades SPLIT UB/IT	11,756
Utility Billing	Phone System Upgrade SPLIT IT/UB/ST	237,500
Utility Billing Total		354,215

Total Utility Fund Capital

15,193,085.59

CITY OF BENTONVILLE APPENDIX

GOVERNMENTAL FUNDS – PERSONNEL ADDITIONS AND UPGRADES

City of Bentonville 2026 Budget General Fund - Personnel Additions					
Additions					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Police	Police Officer II	\$68,199	\$35,838	\$85,000	\$189,037
Police	Police Officer II	\$68,199	\$35,838	\$85,000	\$189,037
Total Additions		\$136,398	\$71,677	\$170,000	\$378,075
Upgrades					
Department	Position	Salary	Benefits	Equipment & Misc	Total Cost
Police	Administrative Technician to Corporal	\$8,299	\$7,879	\$0	\$16,178
Total Upgrades		\$8,299	\$7,879	\$0	\$16,178
Total General Fund Additions and Upgrades		\$144,698	\$79,556	\$170,000	\$394,253

There were no personnel additions in either Street fund or in Utility Fund in the 2026 Adopted Budget.

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

UTILITY RATES



CITY OF BENTONVILLE UTILITY RATE SHEET

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CITY OF BENTONVILLE APPENDIX

COST OF SERVICE FEES

Large Commercial (Demand greater than 200kW)

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Notes</u>
Demand Charge	Per kW	\$9.25	
Consumption Charge	Per kWh	\$0.06202	No seasonal rate
Solar Credit	Per kWh	(\$0.05715)	
Minimum Bill		\$925.00	Demand Charge times 100 kW

Electric Vehicle (EV) Charger

Available to separately metered charging stations with less than 2500 kVA transformer.

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Notes</u>
Facilities Charge - Single Phase	Monthly	\$55.00	Minimum Bill - Single Phase
Facilities Charge - Three Phase	Monthly	\$200.00	Minimum Bill - Three Phase
Demand Charge	Per kW	\$4.71	
Consumption Charge	Per kWh	\$0.08120	No Seasonal rate

Rent Lights

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Notes</u>
100W LED equivalent	Monthly	\$6.91	Per light
250W LED equivalent	Monthly	\$12.06	Per light
1,000W LED equivalent	Monthly	\$27.68	Per light

Campus Billing

For Large Commercial customers that utilize multiple meters at primary voltage, they will be set up on a Campus Billing Rate. The primary and secondary meters will have the demand aggregated monthly and be billed the highest demand for that month. The energy component will be totaled for both meters per month. There will also be a capacity charge for the secondary feed charged monthly. It will be calculated by the previous year's peak demand multiplied by \$0.43.

Primary Metered Customers

Primary Metered Customers are eligible to receive a 3% discount on energy charges.

Power Cost Adjustment (PCA)

The 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 in the rates and are passed on 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.

Franchise Fee

A five percent franchise fee that was previously included in the electric rate now appears as a separate line item. This change was made to improve transparency and help residents better understand how utility costs are allocated.

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 SERVICE

(Rates are effective on or after October 1, 2025, Ordinance 2025-142)

Residential

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Notes</u>
Trash and Recycle	Monthly	\$17.48	Weekly service
Additional Trash cart	Monthly	\$ 7.70	Weekly service
Additional Recycle cart	Monthly	\$ 0.00	Weekly service

Commercial

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Notes</u>
Trash	Monthly	\$27.50	Weekly service
Recycle	Monthly	\$27.50	Weekly service
Additional Trash cart	Monthly	\$11.00	Weekly service
Additional Recycle cart	Monthly	\$11.00	Weekly service

Dumpster Matrix

<u>Size</u>	<u>1 pickup</u>	<u>2 pickups</u>	<u>3 pickups</u>	<u>4 pickups</u>	<u>5 pickups</u>	<u>6 pickups</u>
2-yard	\$54.01	\$108.02	\$162.04	\$216.05	\$270.06	\$324.07
4-yard	\$108.02	\$216.05	\$324.07	\$432.10	\$540.12	\$648.15
6-yard	\$162.04	\$324.07	\$486.11	\$648.15	\$810.19	\$972.22
8-yard	\$216.05	\$432.10	\$648.15	\$864.20	\$1,080.25	\$1,296.30

Cardboard Matrix

<u>Size</u>	<u>1 pickup</u>	<u>2 pickups</u>	<u>3 pickups</u>	<u>4 pickups</u>	<u>5 pickups</u>	<u>6 pickups</u>
2-yard	\$46.20	\$92.40	\$138.60	\$184.80	\$231.01	\$277.21
4-yard	\$92.40	\$184.80	\$277.21	\$369.61	\$462.01	\$554.41
6-yard	\$138.60	\$277.21	\$415.81	\$554.41	\$693.02	\$831.62
8-yard	\$184.80	\$369.61	\$554.41	\$739.22	\$924.02	\$1,108.83

CITY OF BENTONVILLE APPENDIX

WATER SERVICE

(Rates are effective with bills due on or after April 12, 2025, Ordinance 2025-49, plus the \$0.15 per 1,000 gallon pass-through from Beaver Water District, effective with usage on or after October 1, 2025)

All water accounts receive a monthly state-mandated 'Safe Water Fee' of \$0.40 per meter. Customers outside the City limits receive an additional charge per meter of \$8.00 per month.

Residential

<u>Meter Size</u>	<u>Monthly Facility Charge</u>	<u>Meter Size</u>	<u>Monthly Facility Charge</u>
3/4" or 5/8"	\$15.42	3"	\$269.94
1"	\$38.56	4"	\$771.26
1 1/2"	\$167.10	6+"	\$1,671.08
2"	\$179.96		

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Jurisdiction</u>
0-4,000 gallons	Per 1,000 gallons	\$7.89	Inside City
4,000-10,000 gallons	Per 1,000 gallons	\$8.59	Inside City
Over 10,000 gallons	Per 1,000 gallons	\$11.59	Inside City
0-4,000 gallons	Per 1,000 gallons	\$9.33	Outside City
4,000-10,000 gallons	Per 1,000 gallons	\$10.17	Outside City
Over 10,000 gallons	Per 1,000 gallons	\$13.77	Outside City

Commercial

<u>Meter Size</u>	<u>Monthly Facility Charge</u>	<u>Meter Size</u>	<u>Monthly Facility Charge</u>
3/4" or 5/8"	\$15.42	3"	\$269.94
1"	\$38.56	4"	\$771.26
1 1/2"	\$167.10	6+"	\$1,671.08
2"	\$179.96		

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Jurisdiction</u>
Consumption Charge	Per 1,000 gallons	\$8.25	Inside City
Consumption Charge	Per 1,000 gallons	\$9.75	Outside City

CITY OF BENTONVILLE APPENDIX

IRRIGATION SERVICE

(Rates effective with bills due on or after April 12, 2025, Ordinance 2025-49, plus the \$0.15 per 1,000 gallon pass-through from Beaver Water District, effective with usage on or after October 1, 2025)

All irrigation accounts receive a monthly state-mandated 'Safe Water Fee' of \$0.40 per meter. Customers outside the City limits receive an additional charge per meter of \$8.00 per month.

Residential and Commercial

<u>Meter Size</u>	<u>Monthly Facility Charge</u>	<u>Meter Size</u>	<u>Monthly Facility Charge</u>
3/4" or 5/8"	\$20.28	3"	\$354.32
1"	\$51.32	4"	\$1,014.12
1 1/2"	\$219.94	6+"	\$2,199.28
2"	\$237.04		

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Jurisdiction</u>
Consumption Charge	Per 1,000 gallons	\$10.19	Inside City
Consumption Charge	Per 1,000 gallons	\$12.09	Outside City

CITY OF BENTONVILLE APPENDIX

WASTEWATER (SEWER) SERVICE

(Rates effective with bills due on or after January 1, 2026. Ordinance 2025-166 passed on September 9, 2025.)

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

Residential

<u>Meter Size</u>	<u>Monthly Facility Charge</u>	<u>Meter Size</u>	<u>Monthly Facility Charge</u>
3/4" or 5/8"	\$15.81	4"	\$850.93
1"	\$52.10	6"	\$1,833.08
1 1/2"	\$193.53	8"	\$3,687.53
2"	\$206.62	10+"	\$5,531.28
3"	\$303.53		

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Jurisdiction</u>
Consumption Charge	Per 1,000 gallons	\$9.07	Inside City
Consumption Charge	Per 1,000 gallons	\$10.89	Outside City

Commercial

<u>Meter Size</u>	<u>Monthly Facility Charge</u>	<u>Meter Size</u>	<u>Monthly Facility Charge</u>
3/4" or 5/8"	\$16.91	4"	\$909.31
1"	\$55.67	6"	\$1,958.85
1 1/2"	\$206.81	8"	\$3,938.82
2"	\$220.79	10+"	\$5,908.22
3"	\$324.35		

<u>Rate Component</u>	<u>Rate Unit</u>	<u>Amount (\$)</u>	<u>Jurisdiction</u>
Consumption Charge	Per 1,000 gallons	\$9.69	Inside City
Consumption Charge	Per 1,000 gallons	\$11.63	Outside City

CITY OF BENTONVILLE APPENDIX

BOND AMORTIZATION SCHEDULES

GOVERNMENTAL FUND BOND DEBT

Stephens

PUBLIC FINANCE

Sales and Use Tax Bonds, Series 2021B

Original Issue Amount:	\$76,575,000
Interest Rate:	3.00% - 5.00%
Total Principal remaining as of January 1, 2026:	\$26,645,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/01/2025	-	-	-	-	-
05/01/2026	-	-	480,975.00	480,975.00	-
11/01/2026	2,580,000.00	5.000%	480,975.00	3,060,975.00	-
12/31/2026	-	-	-	-	3,541,950.00
05/01/2027	-	-	416,475.00	416,475.00	-
11/01/2027	2,705,000.00	5.000%	416,475.00	3,121,475.00	-
12/31/2027	-	-	-	-	3,537,950.00
05/01/2028	-	-	348,850.00	348,850.00	-
11/01/2028	2,845,000.00	5.000%	348,850.00	3,193,850.00	-
12/31/2028	-	-	-	-	3,542,700.00
05/01/2029	-	-	277,725.00	277,725.00	-
11/01/2029	2,985,000.00	3.000%	277,725.00	3,262,725.00	-
12/31/2029	-	-	-	-	3,540,450.00
05/01/2030	-	-	232,950.00	232,950.00	-
11/01/2030	3,070,000.00	3.000%	232,950.00	3,302,950.00	-
12/31/2030	-	-	-	-	3,535,900.00
05/01/2031	-	-	186,900.00	186,900.00	-
11/01/2031	3,175,000.00	3.000%	186,900.00	3,361,900.00	-
12/31/2031	-	-	-	-	3,548,800.00
05/01/2032	-	-	139,275.00	139,275.00	-
11/01/2032	3,265,000.00	3.000%	139,275.00	3,404,275.00	-
12/31/2032	-	-	-	-	3,543,550.00
05/01/2033	-	-	90,300.00	90,300.00	-
11/01/2033	3,360,000.00	3.000%	90,300.00	3,450,300.00	-
12/31/2033	-	-	-	-	3,540,600.00
05/01/2034	-	-	39,900.00	39,900.00	-
11/01/2034	2,660,000.00	3.000%	39,900.00	2,699,900.00	-
12/31/2034	-	-	-	-	2,739,800.00
Total	\$26,645,000.00	-	\$4,426,700.00	\$31,071,700.00	-

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CITY OF BENTONVILLE APPENDIX

Stephens

PUBLIC FINANCE

Sales and Use Tax Bonds, Series 2023

Original Issue Amount:	\$53,890,000
Interest Rate:	4.125% - 5.00%
Total Principal remaining as of January 1, 2026:	\$38,845,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/01/2025	-	-	-	-	-
05/01/2026	-	-	881,875.00	881,875.00	-
11/01/2026	1,470,000.00	5.000%	881,875.00	2,351,875.00	-
12/31/2026	-	-	-	-	3,233,750.00
05/01/2027	-	-	845,125.00	845,125.00	-
11/01/2027	1,545,000.00	5.000%	845,125.00	2,390,125.00	-
12/31/2027	-	-	-	-	3,235,250.00
05/01/2028	-	-	806,500.00	806,500.00	-
11/01/2028	1,620,000.00	5.000%	806,500.00	2,426,500.00	-
12/31/2028	-	-	-	-	3,233,000.00
05/01/2029	-	-	766,000.00	766,000.00	-
11/01/2029	1,695,000.00	5.000%	766,000.00	2,461,000.00	-
12/31/2029	-	-	-	-	3,227,000.00
05/01/2030	-	-	723,625.00	723,625.00	-
11/01/2030	1,780,000.00	5.000%	723,625.00	2,503,625.00	-
12/31/2030	-	-	-	-	3,227,250.00
05/01/2031	-	-	679,125.00	679,125.00	-
11/01/2031	1,870,000.00	5.000%	679,125.00	2,549,125.00	-
12/31/2031	-	-	-	-	3,228,250.00
05/01/2032	-	-	632,375.00	632,375.00	-
11/01/2032	1,965,000.00	5.000%	632,375.00	2,597,375.00	-
12/31/2032	-	-	-	-	3,229,750.00
05/01/2033	-	-	583,250.00	583,250.00	-
11/01/2033	2,065,000.00	5.000%	583,250.00	2,648,250.00	-
12/31/2033	-	-	-	-	3,231,500.00
05/01/2034	-	-	531,625.00	531,625.00	-
11/01/2034	2,165,000.00	5.000%	531,625.00	2,696,625.00	-
12/31/2034	-	-	-	-	3,228,250.00

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CITY OF BENTONVILLE APPENDIX

Stephens

PUBLIC FINANCE

Sales and Use Tax Bonds, Series 2023 (continued)

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2035	-	-	477,500.00	477,500.00	-
11/01/2035	2,270,000.00	5.000%	477,500.00	2,747,500.00	-
12/31/2035	-	-	-	-	3,225,000.00
05/01/2036	-	-	420,750.00	420,750.00	-
11/01/2036	2,390,000.00	4.125%	420,750.00	2,810,750.00	-
12/31/2036	-	-	-	-	3,231,500.00
05/01/2037	-	-	371,456.25	371,456.25	-
11/01/2037	2,485,000.00	4.125%	371,456.25	2,856,456.25	-
12/31/2037	-	-	-	-	3,227,912.50
05/01/2038	-	-	320,203.13	320,203.13	-
11/01/2038	2,590,000.00	4.125%	320,203.13	2,910,203.13	-
12/31/2038	-	-	-	-	3,230,406.26
05/01/2039	-	-	266,784.38	266,784.38	-
11/01/2039	2,695,000.00	4.125%	266,784.38	2,961,784.38	-
12/31/2039	-	-	-	-	3,228,568.76
05/01/2040	-	-	211,200.00	211,200.00	-
11/01/2040	2,800,000.00	4.125%	211,200.00	3,011,200.00	-
12/31/2040	-	-	-	-	3,222,400.00
05/01/2041	-	-	153,450.00	153,450.00	-
11/01/2041	2,920,000.00	4.125%	153,450.00	3,073,450.00	-
12/31/2041	-	-	-	-	3,226,900.00
05/01/2042	-	-	93,225.00	93,225.00	-
11/01/2042	3,045,000.00	4.125%	93,225.00	3,138,225.00	-
12/31/2042	-	-	-	-	3,231,450.00
05/01/2043	-	-	30,421.88	30,421.88	-
11/01/2043	1,475,000.00	4.125%	30,421.88	1,505,421.88	-
12/31/2043	-	-	-	-	1,535,843.76
Total	\$38,845,000.00	-	\$17,588,981.28	\$56,433,981.28	-

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CITY OF BENTONVILLE APPENDIX

Stephens

PUBLIC FINANCE

Sales and Use Tax Bonds, Series 2025

Original Issue Amount:	\$63,210,000
Interest Rate:	4.00% - 5.00%
Total Principal remaining as of January 1, 2026:	\$63,210,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/01/2025	-	-	-	-	-
05/01/2026	-	-	1,383,653.13	1,383,653.13	-
11/01/2026	2,045,000.00	5.000%	1,383,653.13	3,428,653.13	-
12/31/2026	-	-	-	-	4,812,306.26
05/01/2027	-	-	1,332,528.13	1,332,528.13	-
11/01/2027	2,145,000.00	5.000%	1,332,528.13	3,477,528.13	-
12/31/2027	-	-	-	-	4,810,056.26
05/01/2028	-	-	1,278,903.13	1,278,903.13	-
11/01/2028	2,245,000.00	5.000%	1,278,903.13	3,523,903.13	-
12/31/2028	-	-	-	-	4,802,806.26
05/01/2029	-	-	1,222,778.13	1,222,778.13	-
11/01/2029	2,360,000.00	5.000%	1,222,778.13	3,582,778.13	-
12/31/2029	-	-	-	-	4,805,556.26
05/01/2030	-	-	1,163,778.13	1,163,778.13	-
11/01/2030	2,480,000.00	5.000%	1,163,778.13	3,643,778.13	-
12/31/2030	-	-	-	-	4,807,556.26
05/01/2031	-	-	1,101,778.13	1,101,778.13	-
11/01/2031	2,605,000.00	5.000%	1,101,778.13	3,706,778.13	-
12/31/2031	-	-	-	-	4,808,556.26
05/01/2032	-	-	1,036,653.13	1,036,653.13	-
11/01/2032	2,735,000.00	5.000%	1,036,653.13	3,771,653.13	-
12/31/2032	-	-	-	-	4,808,306.26
05/01/2033	-	-	968,278.13	968,278.13	-
11/01/2033	2,870,000.00	5.000%	968,278.13	3,838,278.13	-
12/31/2033	-	-	-	-	4,806,556.26
05/01/2034	-	-	896,528.13	896,528.13	-
11/01/2034	3,015,000.00	5.000%	896,528.13	3,911,528.13	-
12/31/2034	-	-	-	-	4,808,056.26

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CITY OF BENTONVILLE APPENDIX

Stephens

PUBLIC FINANCE

Sales and Use Tax Bonds, Series 2025 (continued)

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2035	-	-	821,153.13	821,153.13	-
11/01/2035	3,165,000.00	4.000%	821,153.13	3,986,153.13	-
12/31/2035	-	-	-	-	4,807,306.26
05/01/2036	-	-	757,853.13	757,853.13	-
11/01/2036	3,290,000.00	4.000%	757,853.13	4,047,853.13	-
12/31/2036	-	-	-	-	4,805,706.26
05/01/2037	-	-	692,053.13	692,053.13	-
11/01/2037	3,420,000.00	4.000%	692,053.13	4,112,053.13	-
12/31/2037	-	-	-	-	4,804,106.26
05/01/2038	-	-	623,653.13	623,653.13	-
11/01/2038	3,560,000.00	4.125%	623,653.13	4,183,653.13	-
12/31/2038	-	-	-	-	4,807,306.26
05/01/2039	-	-	550,228.13	550,228.13	-
11/01/2039	3,705,000.00	4.125%	550,228.13	4,255,228.13	-
12/31/2039	-	-	-	-	4,805,456.26
05/01/2040	-	-	473,812.50	473,812.50	-
11/01/2040	3,860,000.00	4.125%	473,812.50	4,333,812.50	-
12/31/2040	-	-	-	-	4,807,625.00
05/01/2041	-	-	394,200.00	394,200.00	-
11/01/2041	4,015,000.00	4.000%	394,200.00	4,409,200.00	-
12/31/2041	-	-	-	-	4,803,400.00
05/01/2042	-	-	313,900.00	313,900.00	-
11/01/2042	4,175,000.00	4.000%	313,900.00	4,488,900.00	-
12/31/2042	-	-	-	-	4,802,800.00
05/01/2043	-	-	230,400.00	230,400.00	-
11/01/2043	4,350,000.00	4.000%	230,400.00	4,580,400.00	-
12/31/2043	-	-	-	-	4,810,800.00
05/01/2044	-	-	143,400.00	143,400.00	-
11/01/2044	4,520,000.00	4.000%	143,400.00	4,663,400.00	-
12/31/2044	-	-	-	-	4,806,800.00
05/01/2045	-	-	53,000.00	53,000.00	-
11/01/2045	2,650,000.00	4.000%	53,000.00	2,703,000.00	-
12/31/2045	-	-	-	-	2,756,000.00
Total	\$63,210,000.00	-	\$30,877,062.64	\$94,087,062.64	-

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CITY OF BENTONVILLE APPENDIX

UTILITY FUND BOND DEBT

Stephens

PUBLIC FINANCE

Combined Electric, Water & Sewer Utility Revenue Bonds, Series 2022

Series A Taxable Bonds	
Original Issue Amount:	\$8,820,000
Interest Rate:	2.44%
Total Principal remaining as of January 1, 2026:	\$3,770,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/15/2026	-	-	45,994.00	45,994.00	-
10/15/2026	1,225,000.00	2.440%	45,994.00	1,270,994.00	-
12/31/2026	-	-	-	-	1,316,988.00
04/15/2027	-	-	31,049.00	31,049.00	-
10/15/2027	1,255,000.00	2.440%	31,049.00	1,286,049.00	-
12/31/2027	-	-	-	-	1,317,098.00
04/15/2028	-	-	15,738.00	15,738.00	-
10/15/2028	1,290,000.00	2.440%	15,738.00	1,305,738.00	-
12/31/2028	-	-	-	-	1,321,476.00
Total	\$3,770,000.00	-	\$185,562.00	\$3,955,562.00	-

Stephens

PUBLIC FINANCE

Combined Electric, Water & Sewer Utility Revenue Bonds, Series 2022

Series B Tax Exempt Bonds	
Original Issue Amount:	\$3,435,000
Interest Rate:	2.01%
Total Principal remaining as of January 1, 2026:	\$1,455,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/15/2026	-	-	14,622.75	14,622.75	-
10/15/2026	475,000.00	2.010%	14,622.75	489,622.75	-
12/31/2026	-	-	-	-	504,245.50
04/15/2027	-	-	9,849.00	9,849.00	-
10/15/2027	485,000.00	2.010%	9,849.00	494,849.00	-
12/31/2027	-	-	-	-	504,698.00
04/15/2028	-	-	4,974.75	4,974.75	-
10/15/2028	495,000.00	2.010%	4,974.75	499,974.75	-
12/31/2028	-	-	-	-	504,949.50
Total	\$1,455,000.00	-	\$58,893.00	\$1,513,893.00	-

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CITY OF BENTONVILLE APPENDIX

\$97M ANRD BENTONVILLE SEWER TREATMENT PLANT LOAN

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest Rates				Disbursements	Current Balance	Contracted Bal
				Start Date	End Date	Interest Rate	Admin Fee			
				06/22/2023	12/31/2099	0.750000	1.000000			
				Interest	Fees	Total				
0	/ /	\$0.00	0.000000	\$0.00	\$0.00	\$0.00			\$0.00	\$97,759,381.00
1	01/31/2029	\$340,491.51	0.750000	\$61,099.61	\$81,466.15	\$483,057.27			-\$340,491.51	\$97,418,889.49
2	02/28/2029	\$350,459.33	0.750000	\$56,827.69	\$75,770.25	\$483,057.27			-\$690,950.84	\$97,068,430.16
3	03/28/2029	\$350,936.35	0.750000	\$56,623.25	\$75,497.67	\$483,057.27			-\$1,041,887.19	\$96,717,493.81
4	04/28/2029	\$342,010.93	0.750000	\$60,448.43	\$80,597.91	\$483,057.27			-\$1,383,898.12	\$96,375,482.88
5	05/28/2029	\$342,509.69	0.750000	\$60,234.68	\$80,312.90	\$483,057.27			-\$1,726,407.81	\$96,032,973.19
6	06/28/2029	\$343,009.18	0.750000	\$60,020.61	\$80,027.48	\$483,057.27			-\$2,069,416.99	\$95,689,964.01
7	07/28/2029	\$343,509.40	0.750000	\$59,806.23	\$79,741.64	\$483,057.27			-\$2,412,926.39	\$95,346,454.61
8	08/28/2029	\$344,010.36	0.750000	\$59,591.53	\$79,455.38	\$483,057.27			-\$2,756,936.75	\$95,002,444.25
9	09/28/2029	\$344,512.04	0.750000	\$59,376.53	\$79,168.70	\$483,057.27			-\$3,101,448.79	\$94,657,932.21
10	10/28/2029	\$345,014.45	0.750000	\$59,161.21	\$78,881.61	\$483,057.27			-\$3,446,463.24	\$94,312,917.76
11	11/28/2029	\$345,517.60	0.750000	\$58,945.57	\$78,594.10	\$483,057.27			-\$3,791,980.84	\$93,967,400.16
12	12/28/2029	\$346,021.47	0.750000	\$58,729.63	\$78,306.17	\$483,057.27			-\$4,138,002.31	\$93,621,378.69
13	01/28/2030	\$346,526.09	0.750000	\$58,513.36	\$78,017.82	\$483,057.27			-\$4,484,528.40	\$93,274,852.60
14	02/28/2030	\$347,031.45	0.750000	\$58,296.78	\$77,729.04	\$483,057.27			-\$4,831,559.85	\$92,927,821.15
15	03/28/2030	\$356,572.18	0.750000	\$54,207.90	\$72,277.19	\$483,057.27			-\$5,188,132.03	\$92,571,248.97
16	04/28/2030	\$348,057.53	0.750000	\$57,857.03	\$77,142.71	\$483,057.27			-\$5,536,189.56	\$92,223,191.44
17	05/28/2030	\$348,565.12	0.750000	\$57,639.49	\$76,852.66	\$483,057.27			-\$5,884,754.68	\$91,874,626.32
18	06/28/2030	\$349,073.44	0.750000	\$57,421.64	\$76,562.19	\$483,057.27			-\$6,233,828.12	\$91,525,552.88
19	07/28/2030	\$349,582.51	0.750000	\$57,203.47	\$76,271.29	\$483,057.27			-\$6,583,410.63	\$91,175,970.37
20	08/28/2030	\$350,092.31	0.750000	\$56,984.98	\$75,979.98	\$483,057.27			-\$6,933,502.94	\$90,825,878.06
21	09/28/2030	\$350,602.87	0.750000	\$56,766.17	\$75,688.23	\$483,057.27			-\$7,284,105.81	\$90,475,275.19
22	10/28/2030	\$351,114.16	0.750000	\$56,547.05	\$75,396.06	\$483,057.27			-\$7,635,219.97	\$90,124,161.03
23	11/28/2030	\$351,626.20	0.750000	\$56,327.60	\$75,103.47	\$483,057.27			-\$7,986,846.17	\$89,772,534.83
24	12/28/2030	\$352,138.99	0.750000	\$56,107.83	\$74,810.45	\$483,057.27			-\$8,338,985.16	\$89,420,395.84
25	01/28/2031	\$352,652.52	0.750000	\$55,887.75	\$74,517.00	\$483,057.27			-\$8,691,637.68	\$89,067,743.32
26	02/28/2031	\$353,166.81	0.750000	\$55,667.34	\$74,223.12	\$483,057.27			-\$9,044,804.49	\$88,714,576.51
27	03/28/2031	\$362,306.87	0.750000	\$51,750.17	\$69,000.23	\$483,057.27			-\$9,407,111.36	\$88,352,269.64
28	04/28/2031	\$354,210.21	0.750000	\$55,220.17	\$73,626.89	\$483,057.27			-\$9,761,321.57	\$87,998,059.43
29	05/28/2031	\$354,726.76	0.750000	\$54,998.79	\$73,331.72	\$483,057.27			-\$10,116,048.33	\$87,643,332.67
30	06/28/2031	\$355,244.08	0.750000	\$54,777.08	\$73,036.11	\$483,057.27			-\$10,471,292.41	\$87,288,088.59
31	07/28/2031	\$355,762.14	0.750000	\$54,555.06	\$72,740.07	\$483,057.27			-\$10,827,054.55	\$86,932,326.45
32	08/28/2031	\$356,280.96	0.750000	\$54,332.70	\$72,443.61	\$483,057.27			-\$11,183,335.51	\$86,576,045.49
33	09/28/2031	\$356,800.54	0.750000	\$54,110.03	\$72,146.70	\$483,057.27			-\$11,540,136.05	\$86,219,244.95

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CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
34	10/28/2031	\$357,320.87	0.750000	\$53,887.03	\$71,849.37	\$483,057.27		-\$11,897,456.92	\$85,861,924.08
35	11/28/2031	\$357,841.97	0.750000	\$53,663.70	\$71,551.60	\$483,057.27		-\$12,255,298.89	\$85,504,082.11
36	12/28/2031	\$358,363.82	0.750000	\$53,440.05	\$71,253.40	\$483,057.27		-\$12,613,662.71	\$85,145,718.29
37	01/28/2032	\$358,886.43	0.750000	\$53,216.07	\$70,954.77	\$483,057.27		-\$12,972,549.14	\$84,786,831.86
38	02/28/2032	\$359,409.81	0.750000	\$52,991.77	\$70,655.69	\$483,057.27		-\$13,331,958.95	\$84,427,422.05
39	03/28/2032	\$359,933.94	0.750000	\$52,767.14	\$70,356.19	\$483,057.27		-\$13,691,892.89	\$84,067,488.11
40	04/28/2032	\$360,458.85	0.750000	\$52,542.18	\$70,056.24	\$483,057.27		-\$14,052,351.74	\$83,707,029.26
41	05/28/2032	\$360,984.52	0.750000	\$52,316.89	\$69,755.86	\$483,057.27		-\$14,413,336.26	\$83,346,044.74
42	06/28/2032	\$361,510.95	0.750000	\$52,091.28	\$69,455.04	\$483,057.27		-\$14,774,847.21	\$82,984,533.79
43	07/28/2032	\$362,038.16	0.750000	\$51,865.33	\$69,153.78	\$483,057.27		-\$15,136,885.37	\$82,622,495.63
44	08/28/2032	\$362,566.13	0.750000	\$51,639.06	\$68,852.08	\$483,057.27		-\$15,499,451.50	\$82,259,929.50
45	09/28/2032	\$363,094.87	0.750000	\$51,412.46	\$68,549.94	\$483,057.27		-\$15,862,546.37	\$81,896,834.63
46	10/28/2032	\$363,624.39	0.750000	\$51,185.52	\$68,247.36	\$483,057.27		-\$16,226,170.76	\$81,533,210.24
47	11/28/2032	\$364,154.67	0.750000	\$50,958.26	\$67,944.34	\$483,057.27		-\$16,590,325.43	\$81,169,055.57
48	12/28/2032	\$364,685.73	0.750000	\$50,730.66	\$67,640.88	\$483,057.27		-\$16,955,011.16	\$80,804,369.84
49	01/28/2033	\$365,217.57	0.750000	\$50,502.73	\$67,336.97	\$483,057.27		-\$17,320,228.73	\$80,439,152.27
50	02/28/2033	\$365,750.17	0.750000	\$50,274.47	\$67,032.63	\$483,057.27		-\$17,685,978.90	\$80,073,402.10
51	03/28/2033	\$374,068.48	0.750000	\$46,709.48	\$62,279.31	\$483,057.27		-\$18,060,047.38	\$79,699,333.62
52	04/28/2033	\$366,829.08	0.750000	\$49,812.08	\$66,416.11	\$483,057.27		-\$18,426,876.46	\$79,332,504.54
53	05/28/2033	\$367,364.03	0.750000	\$49,582.82	\$66,110.42	\$483,057.27		-\$18,794,240.49	\$78,965,140.51
54	06/28/2033	\$367,899.78	0.750000	\$49,353.21	\$65,804.28	\$483,057.27		-\$19,162,140.27	\$78,597,240.73
55	07/28/2033	\$368,436.29	0.750000	\$49,123.28	\$65,497.70	\$483,057.27		-\$19,530,576.56	\$78,228,804.44
56	08/28/2033	\$368,973.60	0.750000	\$48,893.00	\$65,190.67	\$483,057.27		-\$19,899,550.16	\$77,859,830.84
57	09/28/2033	\$369,511.69	0.750000	\$48,662.39	\$64,883.19	\$483,057.27		-\$20,269,061.85	\$77,490,319.15
58	10/28/2033	\$370,050.55	0.750000	\$48,431.45	\$64,575.27	\$483,057.27		-\$20,639,112.40	\$77,120,268.60
59	11/28/2033	\$370,590.21	0.750000	\$48,200.17	\$64,266.89	\$483,057.27		-\$21,009,702.61	\$76,749,678.39
60	12/28/2033	\$371,130.65	0.750000	\$47,968.55	\$63,958.07	\$483,057.27		-\$21,380,833.26	\$76,378,547.74
61	01/28/2034	\$371,671.89	0.750000	\$47,736.59	\$63,648.79	\$483,057.27		-\$21,752,505.15	\$76,006,875.85
62	02/28/2034	\$372,213.91	0.750000	\$47,504.30	\$63,339.06	\$483,057.27		-\$22,124,719.06	\$75,634,661.94
63	03/28/2034	\$380,110.09	0.750000	\$44,120.22	\$58,826.96	\$483,057.27		-\$22,504,829.15	\$75,254,551.85
64	04/28/2034	\$373,311.05	0.750000	\$47,034.09	\$62,712.13	\$483,057.27		-\$22,878,140.20	\$74,881,240.80
65	05/28/2034	\$373,855.46	0.750000	\$46,800.78	\$62,401.03	\$483,057.27		-\$23,251,995.66	\$74,507,385.34
66	06/28/2034	\$374,400.66	0.750000	\$46,567.12	\$62,089.49	\$483,057.27		-\$23,626,396.32	\$74,132,984.68
67	07/28/2034	\$374,946.66	0.750000	\$46,333.12	\$61,777.49	\$483,057.27		-\$24,001,342.98	\$73,758,038.02
68	08/28/2034	\$375,493.47	0.750000	\$46,098.77	\$61,465.03	\$483,057.27		-\$24,376,836.45	\$73,382,544.55
69	09/28/2034	\$376,041.06	0.750000	\$45,864.09	\$61,152.12	\$483,057.27		-\$24,752,877.51	\$73,006,503.49

CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
70	10/28/2034	\$376,589.46	0.750000	\$45,629.06	\$60,838.75	\$483,057.27		-\$25,129,466.97	\$72,629,914.03
71	11/28/2034	\$377,138.64	0.750000	\$45,393.70	\$60,524.93	\$483,057.27		-\$25,506,605.61	\$72,252,775.39
72	12/28/2034	\$377,688.64	0.750000	\$45,157.98	\$60,210.65	\$483,057.27		-\$25,884,294.25	\$71,875,086.75
73	01/28/2035	\$378,239.43	0.750000	\$44,921.93	\$59,895.91	\$483,057.27		-\$26,262,533.68	\$71,496,847.32
74	02/28/2035	\$378,791.03	0.750000	\$44,685.53	\$59,580.71	\$483,057.27		-\$26,641,324.71	\$71,118,056.29
75	03/28/2035	\$386,257.70	0.750000	\$41,485.53	\$55,314.04	\$483,057.27		-\$27,027,582.41	\$70,731,798.59
76	04/28/2035	\$379,906.73	0.750000	\$44,207.37	\$58,943.17	\$483,057.27		-\$27,407,489.14	\$70,351,891.86
77	05/28/2035	\$380,460.76	0.750000	\$43,969.93	\$58,626.58	\$483,057.27		-\$27,787,949.90	\$69,971,431.10
78	06/28/2035	\$381,015.60	0.750000	\$43,732.14	\$58,309.53	\$483,057.27		-\$28,168,965.50	\$69,590,415.50
79	07/28/2035	\$381,571.25	0.750000	\$43,494.01	\$57,992.01	\$483,057.27		-\$28,550,536.75	\$69,208,844.25
80	08/28/2035	\$382,127.70	0.750000	\$43,255.53	\$57,674.04	\$483,057.27		-\$28,932,664.45	\$68,826,716.55
81	09/28/2035	\$382,684.97	0.750000	\$43,016.70	\$57,355.60	\$483,057.27		-\$29,315,349.42	\$68,444,031.58
82	10/28/2035	\$383,243.06	0.750000	\$42,777.52	\$57,036.69	\$483,057.27		-\$29,698,592.48	\$68,060,788.52
83	11/28/2035	\$383,801.96	0.750000	\$42,537.99	\$56,717.32	\$483,057.27		-\$30,082,394.44	\$67,676,986.56
84	12/28/2035	\$384,361.66	0.750000	\$42,298.12	\$56,397.49	\$483,057.27		-\$30,466,756.10	\$67,292,624.90
85	01/28/2036	\$384,922.19	0.750000	\$42,057.89	\$56,077.19	\$483,057.27		-\$30,851,678.29	\$66,907,702.71
86	02/28/2036	\$385,483.54	0.750000	\$41,817.31	\$55,756.42	\$483,057.27		-\$31,237,161.83	\$66,522,219.17
87	03/28/2036	\$386,045.70	0.750000	\$41,576.39	\$55,435.18	\$483,057.27		-\$31,623,207.53	\$66,136,173.47
88	04/28/2036	\$386,608.68	0.750000	\$41,335.11	\$55,113.48	\$483,057.27		-\$32,009,816.21	\$65,749,564.79
89	05/28/2036	\$387,172.49	0.750000	\$41,093.48	\$54,791.30	\$483,057.27		-\$32,396,988.70	\$65,362,392.30
90	06/28/2036	\$387,737.11	0.750000	\$40,851.50	\$54,468.66	\$483,057.27		-\$32,784,725.81	\$64,974,655.19
91	07/28/2036	\$388,302.56	0.750000	\$40,609.16	\$54,145.55	\$483,057.27		-\$33,173,028.37	\$64,586,352.63
92	08/28/2036	\$388,868.84	0.750000	\$40,366.47	\$53,821.96	\$483,057.27		-\$33,561,897.21	\$64,197,483.79
93	09/28/2036	\$389,435.94	0.750000	\$40,123.43	\$53,497.90	\$483,057.27		-\$33,951,333.15	\$63,808,047.85
94	10/28/2036	\$390,003.87	0.750000	\$39,880.03	\$53,173.37	\$483,057.27		-\$34,341,337.02	\$63,418,043.98
95	11/28/2036	\$390,572.62	0.750000	\$39,636.28	\$52,848.37	\$483,057.27		-\$34,731,909.64	\$63,027,471.36
96	12/28/2036	\$391,142.21	0.750000	\$39,392.17	\$52,522.89	\$483,057.27		-\$35,123,051.85	\$62,636,329.15
97	01/28/2037	\$391,712.62	0.750000	\$39,147.71	\$52,196.94	\$483,057.27		-\$35,514,764.47	\$62,244,616.53
98	02/28/2037	\$392,283.87	0.750000	\$38,902.89	\$51,870.51	\$483,057.27		-\$35,907,048.34	\$61,852,332.66
99	03/28/2037	\$398,869.37	0.750000	\$36,080.53	\$48,107.37	\$483,057.27		-\$36,305,917.71	\$61,453,463.29
100	04/28/2037	\$393,437.64	0.750000	\$38,408.41	\$51,211.22	\$483,057.27		-\$36,699,355.35	\$61,060,025.65
101	05/28/2037	\$394,011.40	0.750000	\$38,162.52	\$50,883.35	\$483,057.27		-\$37,093,366.75	\$60,666,014.25
102	06/28/2037	\$394,586.00	0.750000	\$37,916.26	\$50,555.01	\$483,057.27		-\$37,487,952.75	\$60,271,428.25
103	07/28/2037	\$395,161.44	0.750000	\$37,669.64	\$50,226.19	\$483,057.27		-\$37,883,114.19	\$59,876,266.81
104	08/28/2037	\$395,737.71	0.750000	\$37,422.67	\$49,896.89	\$483,057.27		-\$38,278,851.90	\$59,480,529.10
105	09/28/2037	\$396,314.83	0.750000	\$37,175.33	\$49,567.11	\$483,057.27		-\$38,675,166.73	\$59,084,214.27

CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
106	10/28/2037	\$396,892.79	0.750000	\$36,927.63	\$49,236.85	\$483,057.27		-\$39,072,059.52	\$58,687,321.48
107	11/28/2037	\$397,471.59	0.750000	\$36,679.58	\$48,906.10	\$483,057.27		-\$39,469,531.11	\$58,289,849.89
108	12/28/2037	\$398,051.24	0.750000	\$36,431.16	\$48,574.87	\$483,057.27		-\$39,867,582.35	\$57,891,798.65
109	01/28/2038	\$398,631.73	0.750000	\$36,182.37	\$48,243.17	\$483,057.27		-\$40,266,214.08	\$57,493,166.92
110	02/28/2038	\$399,213.07	0.750000	\$35,933.23	\$47,910.97	\$483,057.27		-\$40,665,427.15	\$57,093,953.85
111	03/28/2038	\$405,346.05	0.750000	\$33,304.81	\$44,406.41	\$483,057.27		-\$41,070,773.20	\$56,688,607.80
112	04/28/2038	\$400,386.38	0.750000	\$35,430.38	\$47,240.51	\$483,057.27		-\$41,471,159.58	\$56,288,221.42
113	05/28/2038	\$400,970.28	0.750000	\$35,180.14	\$46,906.85	\$483,057.27		-\$41,872,129.86	\$55,887,251.14
114	06/28/2038	\$401,555.03	0.750000	\$34,929.53	\$46,572.71	\$483,057.27		-\$42,273,684.89	\$55,485,696.11
115	07/28/2038	\$402,140.63	0.750000	\$34,678.56	\$46,238.08	\$483,057.27		-\$42,675,825.52	\$55,083,555.48
116	08/28/2038	\$402,727.09	0.750000	\$34,427.22	\$45,902.96	\$483,057.27		-\$43,078,552.61	\$54,680,828.39
117	09/28/2038	\$403,314.39	0.750000	\$34,175.52	\$45,567.36	\$483,057.27		-\$43,481,867.00	\$54,277,514.00
118	10/28/2038	\$403,902.56	0.750000	\$33,923.45	\$45,231.26	\$483,057.27		-\$43,885,769.56	\$53,873,611.44
119	11/28/2038	\$404,491.58	0.750000	\$33,671.01	\$44,894.68	\$483,057.27		-\$44,290,261.14	\$53,469,119.86
120	12/28/2038	\$405,081.47	0.750000	\$33,418.20	\$44,557.60	\$483,057.27		-\$44,695,342.61	\$53,064,038.39
121	01/28/2039	\$405,672.22	0.750000	\$33,165.02	\$44,220.03	\$483,057.27		-\$45,101,014.83	\$52,658,366.17
122	02/28/2039	\$406,263.82	0.750000	\$32,911.48	\$43,881.97	\$483,057.27		-\$45,507,278.65	\$52,252,102.35
123	03/28/2039	\$411,936.36	0.750000	\$30,480.39	\$40,640.52	\$483,057.27		-\$45,919,215.01	\$51,840,165.99
124	04/28/2039	\$407,457.03	0.750000	\$32,400.10	\$43,200.14	\$483,057.27		-\$46,326,672.04	\$51,432,708.96
125	05/28/2039	\$408,051.24	0.750000	\$32,145.44	\$42,860.59	\$483,057.27		-\$46,734,723.28	\$51,024,657.72
126	06/28/2039	\$408,646.31	0.750000	\$31,890.41	\$42,520.55	\$483,057.27		-\$47,143,369.59	\$50,616,011.41
127	07/28/2039	\$409,242.25	0.750000	\$31,635.01	\$42,180.01	\$483,057.27		-\$47,552,611.84	\$50,206,769.16
128	08/28/2039	\$409,839.07	0.750000	\$31,379.23	\$41,838.97	\$483,057.27		-\$47,962,450.91	\$49,796,930.09
129	09/28/2039	\$410,436.75	0.750000	\$31,123.08	\$41,497.44	\$483,057.27		-\$48,372,887.66	\$49,386,493.34
130	10/28/2039	\$411,035.30	0.750000	\$30,866.56	\$41,155.41	\$483,057.27		-\$48,783,922.96	\$48,975,458.04
131	11/28/2039	\$411,634.73	0.750000	\$30,609.66	\$40,812.88	\$483,057.27		-\$49,195,557.69	\$48,563,823.31
132	12/28/2039	\$412,235.03	0.750000	\$30,352.39	\$40,469.85	\$483,057.27		-\$49,607,792.72	\$48,151,588.28
133	01/28/2040	\$412,836.21	0.750000	\$30,094.74	\$40,126.32	\$483,057.27		-\$50,020,628.93	\$47,738,752.07
134	02/28/2040	\$413,438.26	0.750000	\$29,836.72	\$39,782.29	\$483,057.27		-\$50,434,067.19	\$47,325,313.81
135	03/28/2040	\$414,041.19	0.750000	\$29,578.32	\$39,437.76	\$483,057.27		-\$50,848,108.38	\$46,911,272.62
136	04/28/2040	\$414,644.99	0.750000	\$29,319.55	\$39,092.73	\$483,057.27		-\$51,262,753.37	\$46,496,627.63
137	05/28/2040	\$415,249.69	0.750000	\$29,060.39	\$38,747.19	\$483,057.27		-\$51,678,003.06	\$46,081,377.94
138	06/28/2040	\$415,855.26	0.750000	\$28,800.86	\$38,401.15	\$483,057.27		-\$52,093,858.32	\$45,665,522.68
139	07/28/2040	\$416,461.72	0.750000	\$28,540.95	\$38,054.60	\$483,057.27		-\$52,510,320.04	\$45,249,060.96
140	08/28/2040	\$417,069.06	0.750000	\$28,280.66	\$37,707.55	\$483,057.27		-\$52,927,389.10	\$44,831,991.90
141	09/28/2040	\$417,677.29	0.750000	\$28,019.99	\$37,359.99	\$483,057.27		-\$53,345,066.39	\$44,414,314.61

CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

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Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
142	10/28/2040	\$418,286.39	0.750000	\$27,758.95	\$37,011.93	\$483,057.27		-\$53,763,352.78	\$43,996,028.22
143	11/28/2040	\$418,896.39	0.750000	\$27,497.52	\$36,663.36	\$483,057.27		-\$54,182,249.17	\$43,577,131.83
144	12/28/2040	\$419,507.28	0.750000	\$27,235.71	\$36,314.28	\$483,057.27		-\$54,601,756.45	\$43,157,624.55
145	01/28/2041	\$420,119.06	0.750000	\$26,973.52	\$35,964.69	\$483,057.27		-\$55,021,875.51	\$42,737,505.49
146	02/28/2041	\$420,731.74	0.750000	\$26,710.94	\$35,614.59	\$483,057.27		-\$55,442,607.25	\$42,316,773.75
147	03/28/2041	\$425,459.44	0.750000	\$24,684.78	\$32,913.05	\$483,057.27		-\$55,868,066.69	\$41,891,314.31
148	04/28/2041	\$421,965.77	0.750000	\$26,182.07	\$34,909.43	\$483,057.27		-\$56,290,032.46	\$41,469,348.54
149	05/28/2041	\$422,581.14	0.750000	\$25,918.34	\$34,557.79	\$483,057.27		-\$56,712,613.60	\$41,046,767.40
150	06/28/2041	\$423,197.40	0.750000	\$25,654.23	\$34,205.64	\$483,057.27		-\$57,135,811.00	\$40,623,570.00
151	07/28/2041	\$423,814.56	0.750000	\$25,389.73	\$33,852.98	\$483,057.27		-\$57,559,625.56	\$40,199,755.44
152	08/28/2041	\$424,432.62	0.750000	\$25,124.85	\$33,499.80	\$483,057.27		-\$57,984,058.18	\$39,775,322.82
153	09/28/2041	\$425,051.59	0.750000	\$24,859.58	\$33,146.10	\$483,057.27		-\$58,409,109.77	\$39,350,271.23
154	10/28/2041	\$425,671.46	0.750000	\$24,593.92	\$32,791.89	\$483,057.27		-\$58,834,781.23	\$38,924,599.77
155	11/28/2041	\$426,292.23	0.750000	\$24,327.87	\$32,437.17	\$483,057.27		-\$59,261,073.46	\$38,498,307.54
156	12/28/2041	\$426,913.91	0.750000	\$24,061.44	\$32,081.92	\$483,057.27		-\$59,687,987.37	\$38,071,393.63
157	01/28/2042	\$427,536.49	0.750000	\$23,794.62	\$31,726.16	\$483,057.27		-\$60,115,523.86	\$37,643,857.14
158	02/28/2042	\$428,159.98	0.750000	\$23,527.41	\$31,369.88	\$483,057.27		-\$60,543,683.84	\$37,215,697.16
159	03/28/2042	\$432,402.57	0.750000	\$21,709.16	\$28,945.54	\$483,057.27		-\$60,976,086.41	\$36,783,294.59
160	04/28/2042	\$429,414.96	0.750000	\$22,989.56	\$30,652.75	\$483,057.27		-\$61,405,501.37	\$36,353,879.63
161	05/28/2042	\$430,041.20	0.750000	\$22,721.17	\$30,294.90	\$483,057.27		-\$61,835,542.57	\$35,923,838.43
162	06/28/2042	\$430,668.34	0.750000	\$22,452.40	\$29,936.53	\$483,057.27		-\$62,266,210.91	\$35,493,170.09
163	07/28/2042	\$431,296.40	0.750000	\$22,183.23	\$29,577.64	\$483,057.27		-\$62,697,507.31	\$35,061,873.69
164	08/28/2042	\$431,925.37	0.750000	\$21,913.67	\$29,218.23	\$483,057.27		-\$63,129,432.68	\$34,629,948.32
165	09/28/2042	\$432,555.26	0.750000	\$21,643.72	\$28,858.29	\$483,057.27		-\$63,561,987.94	\$34,197,393.06
166	10/28/2042	\$433,186.07	0.750000	\$21,373.37	\$28,497.83	\$483,057.27		-\$63,995,174.01	\$33,764,206.99
167	11/28/2042	\$433,817.80	0.750000	\$21,102.63	\$28,136.84	\$483,057.27		-\$64,428,991.81	\$33,330,389.19
168	12/28/2042	\$434,450.46	0.750000	\$20,831.49	\$27,775.32	\$483,057.27		-\$64,863,442.27	\$32,895,938.73
169	01/28/2043	\$435,084.03	0.750000	\$20,559.96	\$27,413.28	\$483,057.27		-\$65,298,526.30	\$32,460,854.70
170	02/28/2043	\$435,718.53	0.750000	\$20,288.03	\$27,050.71	\$483,057.27		-\$65,734,244.83	\$32,025,136.17
171	03/28/2043	\$439,467.50	0.750000	\$18,681.33	\$24,908.44	\$483,057.27		-\$66,173,712.33	\$31,585,668.67
172	04/28/2043	\$436,994.84	0.750000	\$19,741.04	\$26,321.39	\$483,057.27		-\$66,610,707.17	\$31,148,673.83
173	05/28/2043	\$437,632.12	0.750000	\$19,467.92	\$25,957.23	\$483,057.27		-\$67,048,339.29	\$30,711,041.71
174	06/28/2043	\$438,270.34	0.750000	\$19,194.40	\$25,592.53	\$483,057.27		-\$67,486,609.63	\$30,272,771.37
175	07/28/2043	\$438,909.48	0.750000	\$18,920.48	\$25,227.31	\$483,057.27		-\$67,925,519.11	\$29,833,861.89
176	08/28/2043	\$439,549.56	0.750000	\$18,646.16	\$24,861.55	\$483,057.27		-\$68,365,068.67	\$29,394,312.33
177	09/28/2043	\$440,190.56	0.750000	\$18,371.45	\$24,495.26	\$483,057.27		-\$68,805,259.23	\$28,954,121.77

CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
178	10/28/2043	\$440,832.51	0.750000	\$18,096.33	\$24,128.43	\$483,057.27		-\$69,246,091.74	\$28,513,289.26
179	11/28/2043	\$441,475.39	0.750000	\$17,820.81	\$23,761.07	\$483,057.27		-\$69,687,567.13	\$28,071,813.87
180	12/28/2043	\$442,119.21	0.750000	\$17,544.88	\$23,393.18	\$483,057.27		-\$70,129,686.34	\$27,629,694.66
181	01/28/2044	\$442,763.96	0.750000	\$17,268.56	\$23,024.75	\$483,057.27		-\$70,572,450.30	\$27,186,930.70
182	02/28/2044	\$443,409.66	0.750000	\$16,991.83	\$22,655.78	\$483,057.27		-\$71,015,859.96	\$26,743,521.04
183	03/28/2044	\$444,056.30	0.750000	\$16,714.70	\$22,286.27	\$483,057.27		-\$71,459,916.26	\$26,299,464.74
184	04/28/2044	\$444,703.88	0.750000	\$16,437.17	\$21,916.22	\$483,057.27		-\$71,904,620.14	\$25,854,760.86
185	05/28/2044	\$445,352.41	0.750000	\$16,159.23	\$21,545.63	\$483,057.27		-\$72,349,972.55	\$25,409,408.45
186	06/28/2044	\$446,001.88	0.750000	\$15,880.88	\$21,174.51	\$483,057.27		-\$72,795,974.43	\$24,963,406.57
187	07/28/2044	\$446,652.30	0.750000	\$15,602.13	\$20,802.84	\$483,057.27		-\$73,242,626.73	\$24,516,754.27
188	08/28/2044	\$447,303.67	0.750000	\$15,322.97	\$20,430.63	\$483,057.27		-\$73,689,930.40	\$24,069,450.60
189	09/28/2044	\$447,955.98	0.750000	\$15,043.41	\$20,057.88	\$483,057.27		-\$74,137,886.38	\$23,621,494.62
190	10/28/2044	\$448,609.26	0.750000	\$14,763.43	\$19,684.58	\$483,057.27		-\$74,586,495.64	\$23,172,885.36
191	11/28/2044	\$449,263.48	0.750000	\$14,483.05	\$19,310.74	\$483,057.27		-\$75,035,759.12	\$22,723,621.88
192	12/28/2044	\$449,918.66	0.750000	\$14,202.26	\$18,936.35	\$483,057.27		-\$75,485,677.78	\$22,273,703.22
193	01/28/2045	\$450,574.79	0.750000	\$13,921.06	\$18,561.42	\$483,057.27		-\$75,936,252.57	\$21,823,128.43
194	02/28/2045	\$451,231.87	0.750000	\$13,639.46	\$18,185.94	\$483,057.27		-\$76,387,484.44	\$21,371,896.56
195	03/28/2045	\$453,967.74	0.750000	\$12,466.94	\$16,622.59	\$483,057.27		-\$76,841,452.18	\$20,917,928.82
196	04/28/2045	\$452,551.95	0.750000	\$13,073.71	\$17,431.61	\$483,057.27		-\$77,294,004.13	\$20,465,376.87
197	05/28/2045	\$453,211.93	0.750000	\$12,790.86	\$17,054.48	\$483,057.27		-\$77,747,216.06	\$20,012,164.94
198	06/28/2045	\$453,872.87	0.750000	\$12,507.60	\$16,676.80	\$483,057.27		-\$78,201,088.93	\$19,558,292.07
199	07/28/2045	\$454,534.76	0.750000	\$12,223.93	\$16,298.58	\$483,057.27		-\$78,655,623.69	\$19,103,757.31
200	08/28/2045	\$455,197.62	0.750000	\$11,939.85	\$15,919.80	\$483,057.27		-\$79,110,821.31	\$18,648,559.69
201	09/28/2045	\$455,861.45	0.750000	\$11,655.35	\$15,540.47	\$483,057.27		-\$79,566,682.76	\$18,192,698.24
202	10/28/2045	\$456,526.25	0.750000	\$11,370.44	\$15,160.58	\$483,057.27		-\$80,023,209.01	\$17,736,171.99
203	11/28/2045	\$457,192.02	0.750000	\$11,085.11	\$14,780.14	\$483,057.27		-\$80,480,401.03	\$17,278,979.97
204	12/28/2045	\$457,858.76	0.750000	\$10,799.36	\$14,399.15	\$483,057.27		-\$80,938,259.79	\$16,821,121.21
205	01/28/2046	\$458,526.47	0.750000	\$10,513.20	\$14,017.60	\$483,057.27		-\$81,396,786.26	\$16,362,594.74
206	02/28/2046	\$459,195.15	0.750000	\$10,226.62	\$13,635.50	\$483,057.27		-\$81,855,981.41	\$15,903,399.59
207	03/28/2046	\$461,410.98	0.750000	\$9,276.98	\$12,369.31	\$483,057.27		-\$82,317,392.39	\$15,441,988.61
208	04/28/2046	\$460,537.71	0.750000	\$9,651.24	\$12,868.32	\$483,057.27		-\$82,777,930.10	\$14,981,450.90
209	05/28/2046	\$461,209.32	0.750000	\$9,363.41	\$12,484.54	\$483,057.27		-\$83,239,139.42	\$14,520,241.58
210	06/28/2046	\$461,881.92	0.750000	\$9,075.15	\$12,100.20	\$483,057.27		-\$83,701,021.34	\$14,058,359.66
211	07/28/2046	\$462,555.50	0.750000	\$8,786.47	\$11,715.30	\$483,057.27		-\$84,163,576.84	\$13,595,804.16
212	08/28/2046	\$463,230.05	0.750000	\$8,497.38	\$11,329.84	\$483,057.27		-\$84,626,806.89	\$13,132,574.11
213	09/28/2046	\$463,905.60	0.750000	\$8,207.86	\$10,943.81	\$483,057.27		-\$85,090,712.49	\$12,668,668.51

CITY OF BENTONVILLE APPENDIX

Natural Resources Division

Bentonville - 02255-CW-L

Loan Amortization Report

Date: 04/15/24

Time: 12:48:31 PM

Num	Date	Principal	Rate	Interest	Fees	Total	Disbursements	Current Balance	Contracted Bal
214	10/28/2046	\$464,582.13	0.750000	\$7,917.92	\$10,557.22	\$483,057.27		-\$85,555,294.62	\$12,204,086.38
215	11/28/2046	\$465,259.65	0.750000	\$7,627.55	\$10,170.07	\$483,057.27		-\$86,020,554.27	\$11,738,826.73
216	12/28/2046	\$465,938.14	0.750000	\$7,336.77	\$9,782.36	\$483,057.27		-\$86,486,492.41	\$11,272,888.59
217	01/28/2047	\$466,617.64	0.750000	\$7,045.56	\$9,394.07	\$483,057.27		-\$86,953,110.05	\$10,806,270.95
218	02/28/2047	\$467,298.12	0.750000	\$6,753.92	\$9,005.23	\$483,057.27		-\$87,420,408.17	\$10,338,972.83
219	03/28/2047	\$468,984.78	0.750000	\$6,031.07	\$8,041.42	\$483,057.27		-\$87,889,392.95	\$9,869,988.05
220	04/28/2047	\$468,663.54	0.750000	\$6,168.74	\$8,224.99	\$483,057.27		-\$88,358,056.49	\$9,401,324.51
221	05/28/2047	\$469,347.00	0.750000	\$5,875.83	\$7,834.44	\$483,057.27		-\$88,827,403.49	\$8,931,977.51
222	06/28/2047	\$470,031.47	0.750000	\$5,582.49	\$7,443.31	\$483,057.27		-\$89,297,434.96	\$8,461,946.04
223	07/28/2047	\$470,716.93	0.750000	\$5,288.72	\$7,051.62	\$483,057.27		-\$89,768,151.89	\$7,991,229.11
224	08/28/2047	\$471,403.39	0.750000	\$4,994.52	\$6,659.36	\$483,057.27		-\$90,239,555.28	\$7,519,825.72
225	09/28/2047	\$472,090.86	0.750000	\$4,699.89	\$6,266.52	\$483,057.27		-\$90,711,646.14	\$7,047,734.86
226	10/28/2047	\$472,779.33	0.750000	\$4,404.83	\$5,873.11	\$483,057.27		-\$91,184,425.47	\$6,574,955.53
227	11/28/2047	\$473,468.79	0.750000	\$4,109.35	\$5,479.13	\$483,057.27		-\$91,657,894.26	\$6,101,486.74
228	12/28/2047	\$474,159.27	0.750000	\$3,813.43	\$5,084.57	\$483,057.27		-\$92,132,053.53	\$5,627,327.47
229	01/28/2048	\$474,850.75	0.750000	\$3,517.08	\$4,689.44	\$483,057.27		-\$92,606,904.28	\$5,152,476.72
230	02/28/2048	\$475,543.24	0.750000	\$3,220.30	\$4,293.73	\$483,057.27		-\$93,082,447.52	\$4,676,933.48
231	03/28/2048	\$476,236.75	0.750000	\$2,923.08	\$3,897.44	\$483,057.27		-\$93,558,684.27	\$4,200,696.73
232	04/28/2048	\$476,931.25	0.750000	\$2,625.44	\$3,500.58	\$483,057.27		-\$94,035,615.52	\$3,723,765.48
233	05/28/2048	\$477,626.78	0.750000	\$2,327.35	\$3,103.14	\$483,057.27		-\$94,513,242.30	\$3,246,138.70
234	06/28/2048	\$478,323.31	0.750000	\$2,028.84	\$2,705.12	\$483,057.27		-\$94,991,565.61	\$2,767,815.39
235	07/28/2048	\$479,020.88	0.750000	\$1,729.88	\$2,306.51	\$483,057.27		-\$95,470,586.49	\$2,288,794.51
236	08/28/2048	\$479,719.44	0.750000	\$1,430.50	\$1,907.33	\$483,057.27		-\$95,950,305.93	\$1,809,075.07
237	09/28/2048	\$480,419.04	0.750000	\$1,130.67	\$1,507.56	\$483,057.27		-\$96,430,724.97	\$1,328,656.03
238	10/28/2048	\$481,119.65	0.750000	\$830.41	\$1,107.21	\$483,057.27		-\$96,911,844.62	\$847,536.38
239	11/28/2048	\$481,821.28	0.750000	\$529.71	\$706.28	\$483,057.27		-\$97,393,665.90	\$365,715.10
240	12/28/2048	\$365,715.10	0.750000	\$228.57	\$304.76	\$366,248.43		-\$97,759,381.00	\$0.00
Totals:		\$97,759,381.00		\$7,738,952.12	\$10,318,602.84	\$115,816,935.96	\$0.00		

CITY OF BENTONVILLE APPENDIX

2025 \$55M ARND BENTONVILLE SEWER TREATMENT PLANT LOAN

Natural Resources Division
Bentonville - 02668-CW-L
Loan Amortization Report

Date: 04/04/25
Time: 03:17:54 PM

Loan Closing Date	Disbursement Cut-off Date	First Payment Date	Repayment Length Years	Total Number of Payments	Amortization Interest Start Date	Annual Lending Rate	Total Principal
TBD	Jul 1, 2027	Aug 1, 2027	20	240	Jul 1, 2027	4.00%	\$55,000,000.00

Num	Date	Principal	Rate	Interest	Fees	Total	Contracted Bal
0	/ /	\$0.00	0	\$0.00	\$0.00	\$0.00	\$55,000,000.00
1	08/01/2027	\$149,955.85	3	\$137,500.00	\$45,833.33	\$333,289.18	\$54,850,044.15
2	09/01/2027	\$150,455.70	3	\$137,125.11	\$45,708.37	\$333,289.18	\$54,699,588.45
3	10/01/2027	\$150,957.22	3	\$136,748.97	\$45,582.99	\$333,289.18	\$54,548,631.23
4	11/01/2027	\$151,460.41	3	\$136,371.58	\$45,457.19	\$333,289.18	\$54,397,170.82
5	12/01/2027	\$151,965.27	3	\$135,992.93	\$45,330.98	\$333,289.18	\$54,245,205.55
6	01/01/2028	\$152,471.83	3	\$135,613.01	\$45,204.34	\$333,289.18	\$54,092,733.72
7	02/01/2028	\$152,980.07	3	\$135,231.83	\$45,077.28	\$333,289.18	\$53,939,753.65
8	03/01/2028	\$153,490.01	3	\$134,849.38	\$44,949.79	\$333,289.18	\$53,786,263.64
9	04/01/2028	\$154,001.63	3	\$134,465.66	\$44,821.89	\$333,289.18	\$53,632,262.01
10	05/01/2028	\$154,514.97	3	\$134,080.66	\$44,693.55	\$333,289.18	\$53,477,747.04
11	06/01/2028	\$155,030.02	3	\$133,694.37	\$44,564.79	\$333,289.18	\$53,322,717.02
12	07/01/2028	\$155,546.79	3	\$133,306.79	\$44,435.60	\$333,289.18	\$53,167,170.23
13	08/01/2028	\$156,065.27	3	\$132,917.93	\$44,305.98	\$333,289.18	\$53,011,104.96
14	09/01/2028	\$156,585.50	3	\$132,527.76	\$44,175.92	\$333,289.18	\$52,854,519.46
15	10/01/2028	\$157,107.45	3	\$132,136.30	\$44,045.43	\$333,289.18	\$52,697,412.01
16	11/01/2028	\$157,631.14	3	\$131,743.53	\$43,914.51	\$333,289.18	\$52,539,780.87
17	12/01/2028	\$158,156.58	3	\$131,349.45	\$43,783.15	\$333,289.18	\$52,381,624.29
18	01/01/2029	\$158,683.77	3	\$130,954.06	\$43,651.35	\$333,289.18	\$52,222,940.52
19	02/01/2029	\$159,212.71	3	\$130,557.35	\$43,519.12	\$333,289.18	\$52,063,727.81
20	03/01/2029	\$159,743.42	3	\$130,159.32	\$43,386.44	\$333,289.18	\$51,903,984.39
21	04/01/2029	\$160,275.90	3	\$129,759.96	\$43,253.32	\$333,289.18	\$51,743,708.49
22	05/01/2029	\$160,810.15	3	\$129,359.27	\$43,119.76	\$333,289.18	\$51,582,898.34
23	06/01/2029	\$161,346.18	3	\$128,957.25	\$42,985.75	\$333,289.18	\$51,421,552.16
24	07/01/2029	\$161,884.01	3	\$128,553.88	\$42,851.29	\$333,289.18	\$51,259,668.15
25	08/01/2029	\$162,423.62	3	\$128,149.17	\$42,716.39	\$333,289.18	\$51,097,244.53
26	09/01/2029	\$162,965.03	3	\$127,743.11	\$42,581.04	\$333,289.18	\$50,934,279.50
27	10/01/2029	\$163,508.25	3	\$127,335.70	\$42,445.23	\$333,289.18	\$50,770,771.25
28	11/01/2029	\$164,053.27	3	\$126,926.93	\$42,308.98	\$333,289.18	\$50,606,717.98
29	12/01/2029	\$164,600.13	3	\$126,516.79	\$42,172.26	\$333,289.18	\$50,442,117.85
30	01/01/2030	\$165,148.79	3	\$126,105.29	\$42,035.10	\$333,289.18	\$50,276,969.06
31	02/01/2030	\$165,699.29	3	\$125,692.42	\$41,897.47	\$333,289.18	\$50,111,269.77
32	03/01/2030	\$166,251.62	3	\$125,278.17	\$41,759.39	\$333,289.18	\$49,945,018.15
33	04/01/2030	\$166,805.78	3	\$124,862.55	\$41,620.85	\$333,289.18	\$49,778,212.37
34	05/01/2030	\$167,361.81	3	\$124,445.53	\$41,481.84	\$333,289.18	\$49,610,850.56
35	06/01/2030	\$167,919.67	3	\$124,027.13	\$41,342.38	\$333,289.18	\$49,442,930.89
36	07/01/2030	\$168,479.41	3	\$123,607.33	\$41,202.44	\$333,289.18	\$49,274,451.48
37	08/01/2030	\$169,041.01	3	\$123,186.13	\$41,062.04	\$333,289.18	\$49,105,410.47
38	09/01/2030	\$169,604.47	3	\$122,763.53	\$40,921.18	\$333,289.18	\$48,935,806.00
39	10/01/2030	\$170,169.83	3	\$122,339.51	\$40,779.84	\$333,289.18	\$48,765,636.17
40	11/01/2030	\$170,737.05	3	\$121,914.09	\$40,638.03	\$333,289.18	\$48,594,899.11
41	12/01/2030	\$171,306.18	3	\$121,487.25	\$40,495.75	\$333,289.18	\$48,423,592.93
42	01/01/2031	\$171,877.21	3	\$121,058.98	\$40,352.99	\$333,289.18	\$48,251,715.72
43	02/01/2031	\$172,450.13	3	\$120,629.29	\$40,209.76	\$333,289.18	\$48,079,265.59
44	03/01/2031	\$173,024.97	3	\$120,198.16	\$40,066.05	\$333,289.18	\$47,906,240.62
45	04/01/2031	\$173,601.71	3	\$119,765.60	\$39,921.87	\$333,289.18	\$47,732,638.91
46	05/01/2031	\$174,180.38	3	\$119,331.60	\$39,777.20	\$333,289.18	\$47,558,458.53
47	06/01/2031	\$174,760.98	3	\$118,896.15	\$39,632.05	\$333,289.18	\$47,383,697.55
48	07/01/2031	\$175,343.53	3	\$118,459.24	\$39,486.41	\$333,289.18	\$47,208,354.02
49	08/01/2031	\$175,927.99	3	\$118,020.89	\$39,340.30	\$333,289.18	\$47,032,426.03
50	09/01/2031	\$176,514.42	3	\$117,581.07	\$39,193.69	\$333,289.18	\$46,855,911.61
51	10/01/2031	\$177,102.81	3	\$117,139.78	\$39,046.59	\$333,289.18	\$46,678,808.80

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CITY OF BENTONVILLE APPENDIX

**Natural Resources Division
Bentonville - 02668-CW-L
Loan Amortization Report**

Date: 04/04/25
Time: 03:17:54 PM

Loan Closing Date	Disbursement Cut-off Date	First Payment Date	Repayment Length Years	Total Number of Payments	Amortization Interest Start Date	Annual Lending Rate	Total Principal
TBD	Jul 1, 2027	Aug 1, 2027	20	240	Jul 1, 2027	4.00%	\$55,000,000.00

Num	Date	Principal	Rate	Interest	Fees	Total	Contracted Bal
52	11/01/2031	\$177,693.15	3	\$116,697.02	\$38,899.01	\$333,289.18	\$46,501,115.65
53	12/01/2031	\$178,285.46	3	\$116,252.79	\$38,750.93	\$333,289.18	\$46,322,830.19
54	01/01/2032	\$178,879.74	3	\$115,807.08	\$38,602.36	\$333,289.18	\$46,143,950.45
55	02/01/2032	\$179,476.01	3	\$115,359.88	\$38,453.29	\$333,289.18	\$45,964,474.44
56	03/01/2032	\$180,074.26	3	\$114,911.19	\$38,303.73	\$333,289.18	\$45,784,400.18
57	04/01/2032	\$180,674.51	3	\$114,461.00	\$38,153.67	\$333,289.18	\$45,603,725.67
58	05/01/2032	\$181,276.77	3	\$114,009.31	\$38,003.10	\$333,289.18	\$45,422,448.90
59	06/01/2032	\$181,881.02	3	\$113,556.12	\$37,852.04	\$333,289.18	\$45,240,567.88
60	07/01/2032	\$182,487.29	3	\$113,101.42	\$37,700.47	\$333,289.18	\$45,058,080.59
61	08/01/2032	\$183,095.58	3	\$112,645.20	\$37,548.40	\$333,289.18	\$44,874,985.01
62	09/01/2032	\$183,705.90	3	\$112,187.46	\$37,395.82	\$333,289.18	\$44,691,279.11
63	10/01/2032	\$184,318.25	3	\$111,728.20	\$37,242.73	\$333,289.18	\$44,506,960.86
64	11/01/2032	\$184,932.65	3	\$111,267.40	\$37,089.13	\$333,289.18	\$44,322,028.21
65	12/01/2032	\$185,549.09	3	\$110,805.07	\$36,935.02	\$333,289.18	\$44,136,479.12
66	01/01/2033	\$186,167.58	3	\$110,341.20	\$36,780.40	\$333,289.18	\$43,950,311.54
67	02/01/2033	\$186,788.14	3	\$109,875.78	\$36,625.26	\$333,289.18	\$43,763,523.40
68	03/01/2033	\$187,410.77	3	\$109,408.81	\$36,469.60	\$333,289.18	\$43,576,112.63
69	04/01/2033	\$188,035.47	3	\$108,940.28	\$36,313.43	\$333,289.18	\$43,388,077.16
70	05/01/2033	\$188,662.26	3	\$108,470.19	\$36,156.73	\$333,289.18	\$43,199,414.90
71	06/01/2033	\$189,291.13	3	\$107,998.54	\$35,999.51	\$333,289.18	\$43,010,123.77
72	07/01/2033	\$189,922.10	3	\$107,525.31	\$35,841.77	\$333,289.18	\$42,820,201.67
73	08/01/2033	\$190,555.18	3	\$107,050.50	\$35,683.50	\$333,289.18	\$42,629,646.49
74	09/01/2033	\$191,190.35	3	\$106,574.12	\$35,524.71	\$333,289.18	\$42,438,456.14
75	10/01/2033	\$191,827.66	3	\$106,096.14	\$35,365.38	\$333,289.18	\$42,246,628.48
76	11/01/2033	\$192,467.09	3	\$105,616.57	\$35,205.52	\$333,289.18	\$42,054,161.39
77	12/01/2033	\$193,108.65	3	\$105,135.40	\$35,045.13	\$333,289.18	\$41,861,052.74
78	01/01/2034	\$193,752.34	3	\$104,652.63	\$34,884.21	\$333,289.18	\$41,667,300.40
79	02/01/2034	\$194,398.18	3	\$104,168.25	\$34,722.75	\$333,289.18	\$41,472,902.22
80	03/01/2034	\$195,046.17	3	\$103,682.26	\$34,560.75	\$333,289.18	\$41,277,856.05
81	04/01/2034	\$195,696.33	3	\$103,194.64	\$34,398.21	\$333,289.18	\$41,082,159.72
82	05/01/2034	\$196,348.65	3	\$102,705.40	\$34,235.13	\$333,289.18	\$40,885,811.07
83	06/01/2034	\$197,003.14	3	\$102,214.53	\$34,071.51	\$333,289.18	\$40,688,807.93
84	07/01/2034	\$197,659.82	3	\$101,722.02	\$33,907.34	\$333,289.18	\$40,491,148.11
85	08/01/2034	\$198,318.69	3	\$101,227.87	\$33,742.62	\$333,289.18	\$40,292,829.42
86	09/01/2034	\$198,979.75	3	\$100,732.07	\$33,577.36	\$333,289.18	\$40,093,849.67
87	10/01/2034	\$199,643.02	3	\$100,234.62	\$33,411.54	\$333,289.18	\$39,894,206.65
88	11/01/2034	\$200,308.49	3	\$99,735.52	\$33,245.17	\$333,289.18	\$39,693,898.16
89	12/01/2034	\$200,976.18	3	\$99,234.75	\$33,078.25	\$333,289.18	\$39,492,921.98
90	01/01/2035	\$201,646.11	3	\$98,732.30	\$32,910.77	\$333,289.18	\$39,291,275.87
91	02/01/2035	\$202,318.26	3	\$98,228.19	\$32,742.73	\$333,289.18	\$39,088,957.61
92	03/01/2035	\$202,992.66	3	\$97,722.39	\$32,574.13	\$333,289.18	\$38,885,964.95
93	04/01/2035	\$203,669.30	3	\$97,214.91	\$32,404.97	\$333,289.18	\$38,682,295.65
94	05/01/2035	\$204,348.19	3	\$96,705.74	\$32,235.25	\$333,289.18	\$38,477,947.46
95	06/01/2035	\$205,029.35	3	\$96,194.87	\$32,064.96	\$333,289.18	\$38,272,918.11
96	07/01/2035	\$205,712.78	3	\$95,682.30	\$31,894.10	\$333,289.18	\$38,067,205.33
97	08/01/2035	\$206,398.50	3	\$95,168.01	\$31,722.67	\$333,289.18	\$37,860,806.83
98	09/01/2035	\$207,086.49	3	\$94,652.02	\$31,550.67	\$333,289.18	\$37,653,720.34
99	10/01/2035	\$207,776.78	3	\$94,134.30	\$31,378.10	\$333,289.18	\$37,445,943.56
100	11/01/2035	\$208,469.37	3	\$93,614.86	\$31,204.95	\$333,289.18	\$37,237,474.19
101	12/01/2035	\$209,164.26	3	\$93,093.69	\$31,031.23	\$333,289.18	\$37,028,309.93
102	01/01/2036	\$209,861.49	3	\$92,570.77	\$30,856.92	\$333,289.18	\$36,818,448.44
103	02/01/2036	\$210,561.02	3	\$92,046.12	\$30,682.04	\$333,289.18	\$36,607,887.42

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CITY OF BENTONVILLE APPENDIX

Natural Resources Division
Bentonville - 02668-CW-L
Loan Amortization Report

Date: 04/04/25
Time: 03:17:54 PM

Loan Closing Date	Disbursement Cut-off Date	First Payment Date	Repayment Length Years	Total Number of Payments	Amortization Interest Start Date	Annual Lending Rate	Total Principal
TBD	Jul 1, 2027	Aug 1, 2027	20	240	Jul 1, 2027	4.00%	\$55,000,000.00

Num	Date	Principal	Rate	Interest	Fees	Total	Contracted Bal
104	03/01/2036	\$211,262.89	3	\$91,519.72	\$30,506.57	\$333,289.18	\$36,396,624.53
105	04/01/2036	\$211,967.10	3	\$90,991.56	\$30,330.52	\$333,289.18	\$36,184,657.43
106	05/01/2036	\$212,673.66	3	\$90,461.64	\$30,153.88	\$333,289.18	\$35,971,983.77
107	06/01/2036	\$213,382.57	3	\$89,929.96	\$29,976.65	\$333,289.18	\$35,758,601.20
108	07/01/2036	\$214,093.85	3	\$89,396.50	\$29,798.83	\$333,289.18	\$35,544,507.35
109	08/01/2036	\$214,807.49	3	\$88,861.27	\$29,620.42	\$333,289.18	\$35,329,699.86
110	09/01/2036	\$215,523.51	3	\$88,324.25	\$29,441.42	\$333,289.18	\$35,114,176.35
111	10/01/2036	\$216,241.93	3	\$87,785.44	\$29,261.81	\$333,289.18	\$34,897,934.42
112	11/01/2036	\$216,962.73	3	\$87,244.84	\$29,081.61	\$333,289.18	\$34,680,971.69
113	12/01/2036	\$217,685.94	3	\$86,702.43	\$28,900.81	\$333,289.18	\$34,463,285.75
114	01/01/2037	\$218,411.57	3	\$86,158.21	\$28,719.40	\$333,289.18	\$34,244,874.18
115	02/01/2037	\$219,139.59	3	\$85,612.19	\$28,537.40	\$333,289.18	\$34,025,734.59
116	03/01/2037	\$219,870.06	3	\$85,064.34	\$28,354.78	\$333,289.18	\$33,805,864.53
117	04/01/2037	\$220,602.97	3	\$84,514.66	\$28,171.55	\$333,289.18	\$33,585,261.56
118	05/01/2037	\$221,338.31	3	\$83,963.15	\$27,987.72	\$333,289.18	\$33,363,923.25
119	06/01/2037	\$222,076.10	3	\$83,409.81	\$27,803.27	\$333,289.18	\$33,141,847.15
120	07/01/2037	\$222,816.35	3	\$82,854.62	\$27,618.21	\$333,289.18	\$32,919,030.80
121	08/01/2037	\$223,559.07	3	\$82,297.58	\$27,432.53	\$333,289.18	\$32,695,471.73
122	09/01/2037	\$224,304.27	3	\$81,738.68	\$27,246.23	\$333,289.18	\$32,471,167.46
123	10/01/2037	\$225,051.95	3	\$81,177.92	\$27,059.31	\$333,289.18	\$32,246,115.51
124	11/01/2037	\$225,802.13	3	\$80,615.29	\$26,871.76	\$333,289.18	\$32,020,313.38
125	12/01/2037	\$226,554.81	3	\$80,050.78	\$26,683.59	\$333,289.18	\$31,793,758.57
126	01/01/2038	\$227,309.98	3	\$79,484.40	\$26,494.80	\$333,289.18	\$31,566,448.59
127	02/01/2038	\$228,067.69	3	\$78,916.12	\$26,305.37	\$333,289.18	\$31,338,380.90
128	03/01/2038	\$228,827.91	3	\$78,345.95	\$26,115.32	\$333,289.18	\$31,109,552.99
129	04/01/2038	\$229,590.67	3	\$77,773.88	\$25,924.63	\$333,289.18	\$30,879,962.32
130	05/01/2038	\$230,355.97	3	\$77,199.91	\$25,733.30	\$333,289.18	\$30,649,606.35
131	06/01/2038	\$231,123.82	3	\$76,624.02	\$25,541.34	\$333,289.18	\$30,418,482.53
132	07/01/2038	\$231,894.23	3	\$76,046.21	\$25,348.74	\$333,289.18	\$30,186,588.30
133	08/01/2038	\$232,667.22	3	\$75,466.47	\$25,155.49	\$333,289.18	\$29,953,921.08
134	09/01/2038	\$233,442.78	3	\$74,884.80	\$24,961.60	\$333,289.18	\$29,720,478.30
135	10/01/2038	\$234,220.91	3	\$74,301.20	\$24,767.07	\$333,289.18	\$29,486,257.39
136	11/01/2038	\$235,001.66	3	\$73,715.64	\$24,571.88	\$333,289.18	\$29,251,255.73
137	12/01/2038	\$235,784.99	3	\$73,128.14	\$24,376.05	\$333,289.18	\$29,015,470.74
138	01/01/2039	\$236,570.94	3	\$72,538.68	\$24,179.56	\$333,289.18	\$28,778,899.80
139	02/01/2039	\$237,359.51	3	\$71,947.25	\$23,982.42	\$333,289.18	\$28,541,540.29
140	03/01/2039	\$238,150.71	3	\$71,353.85	\$23,784.62	\$333,289.18	\$28,303,389.58
141	04/01/2039	\$238,944.55	3	\$70,758.47	\$23,586.16	\$333,289.18	\$28,064,445.03
142	05/01/2039	\$239,741.03	3	\$70,161.11	\$23,387.04	\$333,289.18	\$27,824,704.00
143	06/01/2039	\$240,540.17	3	\$69,561.76	\$23,187.25	\$333,289.18	\$27,584,163.83
144	07/01/2039	\$241,341.97	3	\$68,960.41	\$22,986.80	\$333,289.18	\$27,342,821.86
145	08/01/2039	\$242,146.45	3	\$68,357.05	\$22,785.68	\$333,289.18	\$27,100,675.41
146	09/01/2039	\$242,953.59	3	\$67,751.69	\$22,583.90	\$333,289.18	\$26,857,721.82
147	10/01/2039	\$243,763.45	3	\$67,144.30	\$22,381.43	\$333,289.18	\$26,613,958.37
148	11/01/2039	\$244,575.98	3	\$66,534.90	\$22,178.30	\$333,289.18	\$26,369,382.39
149	12/01/2039	\$245,391.23	3	\$65,923.46	\$21,974.49	\$333,289.18	\$26,123,991.16
150	01/01/2040	\$246,209.21	3	\$65,309.98	\$21,769.99	\$333,289.18	\$25,877,781.95
151	02/01/2040	\$247,029.91	3	\$64,694.45	\$21,564.82	\$333,289.18	\$25,630,752.04
152	03/01/2040	\$247,853.34	3	\$64,076.88	\$21,358.96	\$333,289.18	\$25,382,898.70
153	04/01/2040	\$248,679.51	3	\$63,457.25	\$21,152.42	\$333,289.18	\$25,134,219.19
154	05/01/2040	\$249,508.45	3	\$62,835.55	\$20,945.18	\$333,289.18	\$24,884,710.74
155	06/01/2040	\$250,340.14	3	\$62,211.78	\$20,737.26	\$333,289.18	\$24,634,370.60

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CITY OF BENTONVILLE APPENDIX

Natural Resources Division
Bentonville - 02668-CW-L
Loan Amortization Report

Date: 04/04/25
 Time: 03:17:54 PM

Loan Closing Date	Disbursement Cut-off Date	First Payment Date	Repayment Length Years	Total Number of Payments	Amortization Interest Start Date	Annual Lending Rate	Total Principal
TBD	Jul 1, 2027	Aug 1, 2027	20	240	Jul 1, 2027	4.00%	\$55,000,000.00

Num	Date	Principal	Rate	Interest	Fees	Total	Contracted Bal
156	07/01/2040	\$251,174.61	3	\$61,585.93	\$20,528.64	\$333,289.18	\$24,383,195.99
157	08/01/2040	\$252,011.86	3	\$60,957.99	\$20,319.33	\$333,289.18	\$24,131,184.13
158	09/01/2040	\$252,851.90	3	\$60,327.96	\$20,109.32	\$333,289.18	\$23,878,332.23
159	10/01/2040	\$253,694.74	3	\$59,695.83	\$19,898.61	\$333,289.18	\$23,624,637.49
160	11/01/2040	\$254,540.39	3	\$59,061.59	\$19,687.20	\$333,289.18	\$23,370,097.10
161	12/01/2040	\$255,388.86	3	\$58,425.24	\$19,475.08	\$333,289.18	\$23,114,708.24
162	01/01/2041	\$256,240.15	3	\$57,786.77	\$19,262.26	\$333,289.18	\$22,858,468.09
163	02/01/2041	\$257,094.29	3	\$57,146.17	\$19,048.72	\$333,289.18	\$22,601,373.80
164	03/01/2041	\$257,951.27	3	\$56,503.43	\$18,834.48	\$333,289.18	\$22,343,422.53
165	04/01/2041	\$258,811.10	3	\$55,858.56	\$18,619.52	\$333,289.18	\$22,084,611.43
166	05/01/2041	\$259,673.81	3	\$55,211.53	\$18,403.84	\$333,289.18	\$21,824,937.62
167	06/01/2041	\$260,539.39	3	\$54,562.34	\$18,187.48	\$333,289.18	\$21,564,398.23
168	07/01/2041	\$261,407.85	3	\$53,911.00	\$17,970.33	\$333,289.18	\$21,302,990.38
169	08/01/2041	\$262,279.21	3	\$53,257.48	\$17,752.49	\$333,289.18	\$21,040,711.17
170	09/01/2041	\$263,153.47	3	\$52,601.78	\$17,533.93	\$333,289.18	\$20,777,557.70
171	10/01/2041	\$264,030.66	3	\$51,943.89	\$17,314.63	\$333,289.18	\$20,513,527.04
172	11/01/2041	\$264,910.75	3	\$51,283.82	\$17,094.61	\$333,289.18	\$20,248,616.29
173	12/01/2041	\$265,793.79	3	\$50,621.54	\$16,873.85	\$333,289.18	\$19,982,822.50
174	01/01/2042	\$266,679.77	3	\$49,957.06	\$16,652.35	\$333,289.18	\$19,716,142.73
175	02/01/2042	\$267,568.70	3	\$49,290.36	\$16,430.12	\$333,289.18	\$19,448,574.03
176	03/01/2042	\$268,460.59	3	\$48,621.44	\$16,207.15	\$333,289.18	\$19,180,113.44
177	04/01/2042	\$269,355.47	3	\$47,950.28	\$15,983.43	\$333,289.18	\$18,910,757.97
178	05/01/2042	\$270,253.33	3	\$47,276.89	\$15,758.96	\$333,289.18	\$18,640,504.64
179	06/01/2042	\$271,154.17	3	\$46,601.26	\$15,533.75	\$333,289.18	\$18,369,350.47
180	07/01/2042	\$272,058.01	3	\$45,923.38	\$15,307.79	\$333,289.18	\$18,097,292.46
181	08/01/2042	\$272,964.87	3	\$45,243.23	\$15,081.08	\$333,289.18	\$17,824,327.59
182	09/01/2042	\$273,874.75	3	\$44,560.82	\$14,853.61	\$333,289.18	\$17,550,452.84
183	10/01/2042	\$274,787.67	3	\$43,876.13	\$14,625.38	\$333,289.18	\$17,275,665.17
184	11/01/2042	\$275,703.63	3	\$43,189.16	\$14,396.39	\$333,289.18	\$16,999,961.54
185	12/01/2042	\$276,622.65	3	\$42,499.90	\$14,166.63	\$333,289.18	\$16,723,338.89
186	01/01/2043	\$277,544.71	3	\$41,808.35	\$13,936.12	\$333,289.18	\$16,445,794.18
187	02/01/2043	\$278,469.86	3	\$41,114.49	\$13,704.83	\$333,289.18	\$16,167,324.32
188	03/01/2043	\$279,398.10	3	\$40,418.31	\$13,472.77	\$333,289.18	\$15,887,926.22
189	04/01/2043	\$280,329.42	3	\$39,719.82	\$13,239.94	\$333,289.18	\$15,607,596.80
190	05/01/2043	\$281,263.86	3	\$39,018.99	\$13,006.33	\$333,289.18	\$15,326,332.94
191	06/01/2043	\$282,201.41	3	\$38,315.83	\$12,771.94	\$333,289.18	\$15,044,131.53
192	07/01/2043	\$283,142.07	3	\$37,610.33	\$12,536.78	\$333,289.18	\$14,760,989.46
193	08/01/2043	\$284,085.89	3	\$36,902.47	\$12,300.82	\$333,289.18	\$14,476,903.57
194	09/01/2043	\$285,032.83	3	\$36,192.26	\$12,064.09	\$333,289.18	\$14,191,870.74
195	10/01/2043	\$285,982.94	3	\$35,479.68	\$11,826.56	\$333,289.18	\$13,905,887.80
196	11/01/2043	\$286,936.22	3	\$34,764.72	\$11,588.24	\$333,289.18	\$13,618,951.58
197	12/01/2043	\$287,892.67	3	\$34,047.38	\$11,349.13	\$333,289.18	\$13,331,058.91
198	01/01/2044	\$288,852.31	3	\$33,327.65	\$11,109.22	\$333,289.18	\$13,042,206.60
199	02/01/2044	\$289,815.15	3	\$32,605.52	\$10,868.51	\$333,289.18	\$12,752,391.45
200	03/01/2044	\$290,781.21	3	\$31,880.98	\$10,626.99	\$333,289.18	\$12,461,610.24
201	04/01/2044	\$291,750.47	3	\$31,154.03	\$10,384.68	\$333,289.18	\$12,169,859.77
202	05/01/2044	\$292,722.98	3	\$30,424.65	\$10,141.55	\$333,289.18	\$11,877,136.79
203	06/01/2044	\$293,698.73	3	\$29,692.84	\$9,897.61	\$333,289.18	\$11,583,438.06
204	07/01/2044	\$294,677.71	3	\$28,958.60	\$9,652.87	\$333,289.18	\$11,288,760.35
205	08/01/2044	\$295,659.98	3	\$28,221.90	\$9,407.30	\$333,289.18	\$10,993,100.37
206	09/01/2044	\$296,645.51	3	\$27,482.75	\$9,160.92	\$333,289.18	\$10,696,454.86
207	10/01/2044	\$297,634.33	3	\$26,741.14	\$8,913.71	\$333,289.18	\$10,398,820.53

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CITY OF BENTONVILLE APPENDIX

Natural Resources Division
Bentonville - 02668-CW-L
Loan Amortization Report

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Loan Closing Date	Disbursement Cut-off Date	First Payment Date	Repayment Length Years	Total Number of Payments	Amortization Interest Start Date	Annual Lending Rate	Total Principal
TBD	Jul 1, 2027	Aug 1, 2027	20	240	Jul 1, 2027	4.00%	\$55,000,000.00

Num	Date	Principal	Rate	Interest	Fees	Total	Contracted Bal
208	11/01/2044	\$298,626.45	3	\$25,997.05	\$8,665.68	\$333,289.18	\$10,100,194.08
209	12/01/2044	\$299,621.86	3	\$25,250.49	\$8,416.83	\$333,289.18	\$9,800,572.22
210	01/01/2045	\$300,620.61	3	\$24,501.43	\$8,167.14	\$333,289.18	\$9,499,951.61
211	02/01/2045	\$301,622.67	3	\$23,749.88	\$7,916.63	\$333,289.18	\$9,198,328.94
212	03/01/2045	\$302,628.09	3	\$22,995.82	\$7,665.27	\$333,289.18	\$8,895,700.85
213	04/01/2045	\$303,636.85	3	\$22,239.25	\$7,413.08	\$333,289.18	\$8,592,064.00
214	05/01/2045	\$304,648.97	3	\$21,480.16	\$7,160.05	\$333,289.18	\$8,287,415.03
215	06/01/2045	\$305,664.46	3	\$20,718.54	\$6,906.18	\$333,289.18	\$7,981,750.57
216	07/01/2045	\$306,683.34	3	\$19,954.38	\$6,651.46	\$333,289.18	\$7,675,067.23
217	08/01/2045	\$307,705.62	3	\$19,187.67	\$6,395.89	\$333,289.18	\$7,367,361.61
218	09/01/2045	\$308,731.31	3	\$18,418.40	\$6,139.47	\$333,289.18	\$7,058,630.30
219	10/01/2045	\$309,760.41	3	\$17,646.58	\$5,882.19	\$333,289.18	\$6,748,869.89
220	11/01/2045	\$310,792.95	3	\$16,872.17	\$5,624.05	\$333,289.18	\$6,438,076.94
221	12/01/2045	\$311,828.93	3	\$16,095.19	\$5,365.06	\$333,289.18	\$6,126,248.01
222	01/01/2046	\$312,868.35	3	\$15,315.62	\$5,105.21	\$333,289.18	\$5,813,379.66
223	02/01/2046	\$313,911.25	3	\$14,533.45	\$4,844.48	\$333,289.18	\$5,499,466.41
224	03/01/2046	\$314,957.62	3	\$13,748.67	\$4,582.89	\$333,289.18	\$5,184,510.79
225	04/01/2046	\$316,007.47	3	\$12,961.28	\$4,320.43	\$333,289.18	\$4,868,503.32
226	05/01/2046	\$317,060.83	3	\$12,171.26	\$4,057.09	\$333,289.18	\$4,551,442.49
227	06/01/2046	\$318,117.70	3	\$11,378.61	\$3,792.87	\$333,289.18	\$4,233,324.79
228	07/01/2046	\$319,178.10	3	\$10,583.31	\$3,527.77	\$333,289.18	\$3,914,146.69
229	08/01/2046	\$320,242.02	3	\$9,785.37	\$3,261.79	\$333,289.18	\$3,593,904.67
230	09/01/2046	\$321,309.50	3	\$8,984.76	\$2,994.92	\$333,289.18	\$3,272,595.17
231	10/01/2046	\$322,380.53	3	\$8,181.49	\$2,727.16	\$333,289.18	\$2,950,214.64
232	11/01/2046	\$323,455.13	3	\$7,375.54	\$2,458.51	\$333,289.18	\$2,626,759.51
233	12/01/2046	\$324,533.31	3	\$6,566.90	\$2,188.97	\$333,289.18	\$2,302,226.20
234	01/01/2047	\$325,615.09	3	\$5,755.57	\$1,918.52	\$333,289.18	\$1,976,611.11
235	02/01/2047	\$326,700.47	3	\$4,941.53	\$1,647.18	\$333,289.18	\$1,649,910.64
236	03/01/2047	\$327,789.47	3	\$4,124.78	\$1,374.93	\$333,289.18	\$1,322,121.17
237	04/01/2047	\$328,882.11	3	\$3,305.30	\$1,101.77	\$333,289.18	\$993,239.06
238	05/01/2047	\$329,978.38	3	\$2,483.10	\$827.70	\$333,289.18	\$663,260.68
239	06/01/2047	\$331,078.31	3	\$1,658.15	\$552.72	\$333,289.18	\$332,182.37
240	07/01/2047	\$332,182.37	3	\$830.46	\$276.82	\$333,289.65	\$0.00
Totals:		\$55,000,000.00		\$18,742,052.76	\$6,247,350.91	\$79,989,403.67	

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 ~~cost~~ 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.