



**AGENDA
VILONIA CITY COUNCIL
TUESDAY, DECEMBER, 2025 @ 7:00 P.M.**

1. CALL MEETING TO ORDER
2. INVOCATION
3. PLEDGE OF ALLEGIANCE
4. ROLL CALL
5. APPROVAL OF MINUTES FROM THE MEETING IN NOVEMBER
6. APPROVAL OF FINANCIAL STATEMENT FOR NOVEMBER
7. REPORTS OF CITY DEPARTMENTS
 - (A) FIRE DEPT.
 - (B) PLANNING COMMISSION
 - (C) POLICE DEPT.
 - (D) SEWER DEPT.
 - (E) STREET DEPT.
 - (F) PARK & REC.
8. PUBLIC COMMENT
9. ANNOUNCEMENTS
 - (A) DEPARTMENT RECOGNITION BY COUNCIL PERSON BEENE
 - (B) VCDC
 - (C) CHAMBER OF COMMERCE
10. OLD BUSINESS
 - (A) ORDINANCE – 2025-PDO-04 CARE FACILITIES
 - (B) UPDATE ON SENIOR CENTER
11. NEW BUSINESS
 - (A) RESOLUTION – 2025-PDR-007 ADOPTING PROPOSED BUDGET FOR 2026
 - (B) PROCLAMATION – OLEN DALE “RED” SISSON
 - (C) 2024 AUDIT REPORT
12. ADJOURNMENT

**Meeting of the Vilonia City Council
November 18, 2025**

Members present: Mike Matos, Brady Zweifel, Joe Maxwell, James Firestone, LaCosta Beene, Steven Craig

Meeting Prayer: Led by Mayor Scroggin

Pledge of Allegiance: By all.

Meeting called to order by Mayor Preston Scroggin.

Established quorum.

Approval of minutes for September 16, 2025, and October 21, 2025, meeting: Motion to approve made by Maxwell, seconded by Beene, all in favor, motion passed.

Approval of Financial Statement for October: Motion to approve made by Zweifel, seconded by Maxwell, all in favor, motion passed.

Motion to alter agenda to allow FMIS Stream Team to present immediately made by Craig, seconded by Matos, all in favor, motion passed.

FMIS Stream Team Water Report by Katie Steward and Tambery Kinley – the location of the report was the Community Pond at the Weaver Family Park. Tambery Kinley and Katie Steward teach 6th grade science at Frank Mitchell Intermediate School. Students Tinlee Sweeney, Tate House, Will Cromwell, Mason Sisson, and Natalee Craig presented the water report results. (A printout of their presentation is attached to the back of the minutes). Students used a kit from Arkansas Game and Fish called “Stream Team” for the project, which included everything they needed to test the water. The all-day event included four classes of 6th grade students at FMIS on October 10, 2025. Kids wore waders and used nets to scoop samples. Sample results were in the acceptable ranges. The pond rated at Fair, which is great for a 2 year old, man-made, pond. Ms. Steward stated their goal was to return twice a year, every year. Mayor stated the pond has sun perch, which were never stocked. Craig stated the Arkansas Game and Fish person, John Burden, gave tips on improving the pond, which we are working on. Ms. Kinley thanked Ms. Pitman, who works with the School District, for getting the paper to the Log Cabin and promoting the event. Council Members took a photo with the kids.

Reports of City Departments:

(A) Fire Department: Chief Jimmy Hoofman presented.

- a. Building Permits: 9 in October, 1 so far in November, Year-To-Date Total is 127.
- b. Code Enforcement: none
- c. Fire Department: 975 runs YTD.

(B) Planning Commission: The next meeting will be Thursday, November 20, 2025. There will be a Public Hearing before the meeting regarding Cypress Meadows Subdivision and

Parkview Subdivision. Agenda items: Cypress Meadows subdivision on N. Coker, Parkview subdivision on Cemetery St.

- a. Mayor stated he would make developers of new subdivisions pay for street lighting, install the lighting, and the City would pay the electricity bills.
 - b. Mayor stated the City would look at runoff; recommending retention ponds be dry – only retaining water during a rain event and kept in a condition to be mowed and upkept.
 - c. Developers pay for street signs. The City will start requiring the city logo on the edge of the street signs, phasing them in as old signs are replaced.
 - d. Anything the subdivision touches, the road will need to be improved. The entire length of N. Coker will have approximately 2 foot added to it per gutter. Cemetery Street will have some done.
 - e. Any damages caused will have to be fixed.
 - f. The subdivision on Coker will be brick homes.
 - g. The second entrance for Hill Farm (on Church St) is being worked on. Hill Farm received a variance because that was a major identified collector street through Federal Highway and Metroplan.
 - h. Craig suggested looking into “concrete trickle ditches” to help with drainage.
- (C) Police Department:** Chief Brad McNew presented. Looking to fill open position. One car was hit while it was in a parking lot and is in the shop.
- (D) Sewer Department:** Council Person Maxwell presented. Having trouble getting contractor to finish the headworks at the plant, which is the last step of the expansion.
- (E) Street Department:** Mayor presented. Waiting on a contractor for some paving. Reapplied for State aid or Street aid for South Mount Olive Road.
- (F) Parks & Rec:** Mayor reported. We’re looking at starting pay of \$45,000 (for the new Parks and Recreation Director), with a top pay of \$60,000. It will remain a full-time position. Applications are out now. The two full-time employees and one part-time will be under the P&R Director.

Public Comment:

- (A) Weaver Street Issues by Wednesday Hoover** – citizen did not attend. Mayor stated the engineer was looking into the issue. Mayor stated there was a spring at the top of the hill. We’re looking for a solution but it won’t be fast or cheap. Much discussion held. Alli Paige Drive was mentioned as also having springs.

Announcements:

- (A) Trunk or Treat 2025** – a great success. Thank you to everyone who turned out!
- (B) City Office Closed for Thanksgiving on Thursday, November 27, 2025, and Friday, November 28, 2025.**
- (C) 15th Annual Vilonia Christmas Parade “Parade of Trees”** – Saturday, December 6, 2025. Judging will start at 5PM, parade starts moving at dusk. Route is Main Street from Cemetery Street to Bise Drive, down Bise Drive to Loyd Drive, ending at Eagle Street. For more information or to register a parade entry, go online to www.cityofvilonia.net/parade or email cityhall@cityofvilonia.org
- **Grand Marshall** this year is **Jerrell Coker**

- (D) Years ago, the City promised monies for the Vilonia School District tennis court. The City recently met that obligation and the School sent a Thank You letter.
- (E) The City was awarded \$400,000 in grant monies for Phase 2 of the sidewalks project. This will take the sidewalks on Main from First Baptist further east.
- (F) The City also received a letter from a new resident complimenting the website.
- (G) Mayor mentioned the electronic filing requirement changes per state law – anyone running for office must now use a portal with the Secretary of State for filing requirements. Matos - Signature cards must be notarized and mailed or hand-delivered; don't wait until the last minute. Craig – it's a 3 person office and there are 3,500 candidates. Craig went on to point out what candidate information would be public (everything with the asterisk on the form) and suggested using a PO Box instead of a home address and that the mobile number was for 2-step verification and was not public. Matos – check with the ethics commission for your filing deadline. You must complete the verification before being able to access the portal. Craig offered his help to anyone willing to reach out to him, stating he'd help or get them in touch with the right people.
- (H) The County Clerk has reached out regarding possible voting locations. Mayor and Firestone agreed the City Hall was a poor choice; it had been tried before and did not go well. Mayor suggested the old gymnasium (at the School). Anyone with ideas should reach out to County Clerk Margaret Darter. Multiple suggestions for churches; Mayor stated he believed they were trying to move away from churches and toward using public buildings.
- (I) New legislature requires the City file with the County Clerk if Council elections are ward-based. We are at-large. We are going to reach out to make sure we are okay. Craig – after this year, to use ward-based voting, the ordinance must be in place at least one year before the election.
- (J) **Department Recognition by Council Person Beene** – This month she thanked everyone at City Hall who put on Trunk or Treat.
- (K) **Vilonia Area Chamber of Commerce:** On behalf of the Vilonia Chamber of Commerce, President Jackie Fowlkes presented:
 - a. The Chamber will be sponsoring "Shop Local" on Saturday, November 29th. We encourage everyone to shop and eat at local businesses. For a chance to win fabulous prizes, take a selfie at the business, and tag the Chamber on Facebook. Prizes are donated by local businesses. Look in Vilonia first before you shop somewhere else.
 - b. Next monthly luncheon is this Thursday (November 20) at 11:30 at Simple Simons. The Vilonia Golf Club will be the speakers.

Old Business:

- (A) **2025-PDO-04 Care Facilities Ordinance** – authored by Council Member Craig. Motion to have open discussion before going into reading made by Craig, seconded by Matos, all in favor, motion passed. Much discussion held.
 - a. Mayor – we've received many phone calls, there's confusion, these are against our fire code. Fire Department and Police need to know what's there. Everybody should have to pay a privilege tax. Many subdivisions have restrictions and covenants, but those are only enforced by 50% plus 1 of the landowners.
 - b. Matos – My only "head scratching" would be I think, on page 2, bullet 3, where it talks about home foster care, it says "this ordinance shall not apply to single family

- dwellings which the owner or lessee provides sanctioned foster care” and I would put a period there and not include “up to five individuals.” I trust the police and there is a shortage of foster care. We need to stipulate the conditions. Could we require they enforce their covenants? Mayor responded the City cannot enforce covenants.
- c. Craig – I worked with the City Attorney on this and nothing conflicts with State Law. I spoke with concerned citizens and think it needs more teeth. I also think we need to add pre-determined conditions to prevent future councils from easily changing or removing conditional use restrictions, for instance, group homes must be on a ¾ acre lot or larger, or that they must have fencing.
 - d. Craig agreed to exempt foster care from this ordinance.
 - e. Beene – every business in Vilonia should pay a privilege tax. Matos – is that not already the law? Council agreed it was the law.
 - f. Chief Hoofman – not knowing these facilities exist here puts a big safety issue on Fire Department, Police Department, Code Enforcement. Fire Department needs to know if there are people who need help evacuating a structure, as it impacts their fire plan.
 - g. Faith Matos – licensed nursing home administrator. Runs two ICFs for adults with disabilities. We need something black and white to prevent discrimination. Neither of our two playgrounds are all-inclusive. Long-term care is ICFs or nursing homes; ICFs answer to long-term care. Group homes are DHS. If you have under 5 patients, you do not have to license with the state. I see the need, I just want something in writing so the conditionals don’t change.
 - h. Janice Hanks – I own 18 Mockingbird. I’m the landlord. I am renting my home to three tenants. I do not have to be registered with DHS. Mayor – you would have no issue with getting a privilege tax or opening your home for fire department inspection? Hanks – Correct. I don’t provide the care. Matos – you have written leases with these people? Hanks – Correct. Mayor/Craig/Firestone – if you’re making money, it’s a business, and you need a privilege tax. Craig – do you have an LLC? Hanks – No. Beene – so the lease is between you personally and the individuals? Hanks – Yes. Beene – you’re the sole owner of the house? Hanks – Correct.
 - i. Sarah Heifner – owner of Serenity Senior Living, a private care company providing around the clock care for residents or clients in their own homes. I contract with the ladies who are tenants of Janice Hanks. I do not have any facilities; I have staff. “My business is not affiliated with the homes at all.” I have an LLC that provides bathing, hygiene, meal prep, light housekeeping, ADLs... I have 6 clients. Beene – does your staff live at those houses? Heifner – No. Beene – how long are they there a day? Heifner – 6 to 8 to 12 hour shifts. Beene – is someone there 24-hours? Heifner – Yes, we have adequate staffing around the clock. Matos – you own the building right? Heifner – I do not own either residence. I take care of 3 clients in the Mockingbird house and 3 clients in Saddle Creek. Beene – so you’re the building owner, or how do you have these clients in a building you don’t own or lease? Heifner – Their family contacted me to see if I could provide care for them. Maxwell – who owns these houses? Hanks – I own the house at Mockingbird. Beene – who owns the other house? Heifner – an elderly lady, her name is Vicky Simmons. Beene – how is she involved with the other clients? Heifner – we provide care for her along with her

- roommates. I have nothing to do with the house, building, structure, facility, whatever you may call it, itself.
- j. Matos – based on what these folks are telling us tonight, this law (2025-PDO-04) won't help the problem. You don't need a business license to rent your house. Beene – it needs to be a business that, one, has a permit, and two, that business needs to notify our emergency personnel of what they are expecting when they get there. Hoofman – facilities with three or less, with 24-hour care, require a residential sprinkler. Mayor – we're dealing with a lot of loopholes. Craig – we cannot make a daycare facility not allowed in a neighborhood. Matos – if we pass this tonight, it would not affect them directly. Mayor – if we allow them, they need a privilege tax and register with our fire department. Matos – we need to go back to the drawing board and address the loopholes.
 - k. Jaye Cox, city employee – Privilege Tax is the business license. Neither landlords, which is anyone renting property, nor service providers that do not have a permanent location, are required by city code to have a privilege tax. So by our code, neither of these individuals is required to have a privilege tax. Beene – I thought a privilege tax was anyone doing business in Vilonia. We have some Little Rock contractors but they do business in Vilonia so they still have to get a tax permit. Cox – They get privilege taxes in Vilonia because we are the cheapest by at least \$50 for anyone in the county/area and many cities such as Sherwood, Little Rock, North Little Rock, etc, require a business license to pull permits.
 - l. Mayor suggested Craig pull the ordinance for further review. Matos – have we taken these concerns with the loopholes and had a discussion with our state officials or a lawyer? It needs to be done legal. I want to protect these individuals, giving our first responders the information they need. Also, as a business owner, I have to buy a privilege tax, I think everyone have to. Craig – it says that and I don't know where Ms. Jaye was reading that at, but under 4.24.01, under permit required, "every business, whether on a permanent or temporary basis, must purchase a permit from the City of Vilonia. This will include door-to-door salesmen." Then it talks about on-site and off-site businesses. There are exemptions for local non-profit organizations or civic groups. Businesses that do not stay in city limits of the City of Vilonia, wish to purchase their license from Vilonia, such as construction companies, electricians, and home businesses, they'll be allowed with the same permit fee as the on-site businesses.
 - m. Many council members agree they believed "single family dwelling" to mean only a single family residing in a dwelling, rather than a single dwelling on a property, which is how it is defined in code and by the Vilonia Planning Commission.
 - n. Beene – We've established it's a business. As a business owner myself, the police department comes in my business, and checks for fire extinguishers, checks my exit doors, make recommendations if there's a problem, so immediately, those things need to be done. One, it notifies them how many people are there and also gives knowledge of escape routes. Regardless of everything else, a tax permit (privilege tax) and a fire inspection should be done before anything else. Matos – I don't disagree. Steven (Craig), maybe ask the attorney. My concern is, are we legally permitted to require a landlord to have a business license? Beene – LLC is a business. Matos – if I rent out my home, can the city require me to have a business license?

Beene – I don't think so because you're an individual, but if you have an LLC, I think yes.

o. Craig suggested a work session. Others agreed. Matos suggested including the city attorney. All agreed a work session to discuss this issue and include the city attorney was a good idea.

p. Motion to table 2025-PDO-04 made by Craig, seconded by Beene, all in favor, motion passed. Mayor stated they will schedule a work session to look into it.

(B) Update on Senior Center by Mayor – I thank Ms. LaCosta Beene. The young lady in charge of the centers across the county has resigned. She is no longer affiliated with the program (Faulkner County Council on Aging). Beene has attempted to get the two parties (Vilonia Seniors and FCCA) back together. Mayor and Firestone stated they worried the Seniors would not be able to handle it (running the center themselves). Mayor stated he didn't feel he had the authority to step in the middle of it (the dispute between the Seniors and FCCA). Matos stated he thought that was the best option (FCCA remaining in charge). Maxwell referenced a letter stating CareLink's last day is November 30th. Mayor confirmed that was correct.

a. **Beene's update** – Thanked Cindi Milam for helping answer Seniors' questions. They had wanted to do their own thing, but discovered the amount to do so was huge. CareLink said last day to feed was November 26th and would be out November 30th. Since the personality conflicts were with the lady who is no longer with the company, that problem resolved. We've been in discussions with them (FCCA) remaining. CareLink is willing, FCCA is hesitant. We're hopeful. Several board members are supportive of staying in Vilonia. That being said, they may not be in Vilonia in the month of December. That is something we, as business owners and citizens, may need to help feed them. We hope January 1st, they'll be back. I've talked to Mr. Hawks (Casey Hawks, Director of FCCA) about some citizens feeling they were being treated poorly and some workers feeling they were being treated poorly. He suggested putting in cameras to protect senior citizens and employees. They've also talked about having a board that's not just the senior citizens, but that includes elected officials and general members. Mayor – I had a call from one of the board members (of FCCA) today and they were looking to see if we were going to stick with them and I made that commitment. Matos – I think that's best. Beene – the board wanted assurance the city officials and council would be involved. Maxwell – do we really want to be involved in the operations of the Senior Citizens Center? Mayor – Not in operations, but involved. Maxwell – I have no problem with one person of the council being on the board to report to us, but not getting involved in the place. Matos – I agree. Mayor – I recommend James (Firestone). Beene – the Senior citizens who were petitioning to withdraw, since being informed of one lady no longer being there and the other lady is not going to be in Vilonia, they are on-board with remaining.

b. **Brad McNew** – The Lions Club is feeding the seniors Thursday for Thanksgiving and all you guys are welcome to be there. Mayor – Ms. Susan at the bank said they're looking for volunteers. Beene and Cindi Milam volunteered to serve.

New Business:

- (A) Presentation of 2026 Proposed Budget** – The Proposed Budget for 2026 was presented to the Council Members. Mayor stated inflationary pressures on budgets were real. COLA is 2.5%. Maxwell mentioned the Sewer Department healthcare went up 25%. Maxwell then mentioned the two new subdivisions would max out the plant but because they'd bought the land and were planning to put in the ponds, they would not exert the plant. Mayor – we'll vote this next month.
- (B) One Time Wage Adjustments** – Full time employees would receive \$500 and part time employees would receive \$250. Motion to approve made by Maxwell, seconded by Beene, all in favor, motion passed.

Mayor announced he would not be seeking another term as Mayor, citing recent events in his personal life. He emphasized his love of the town and his belief in its bright future and rapid growth. "I will be here to work. My love has always been the law, and it's been the planning, the development, the building of infrastructure. I never was a very good politician." He offered his assistance after retirement, promising if he was needed, he would be there, emphasizing he'd love to volunteer in the infrastructure side, that he felt he had a little bit to give. He stated the job of Mayor had grown, even during his tenure, and reaching the point of requiring a full-time Mayor, suggesting they'd soon need to look at the Mayor and Council pay. "I thank you for this time."

Motion to adjourn made by Firestone. Meeting adjourned.

Date: _____

Mayor: _____

Recorder: _____



6th Grade Science-Kinley/Steward

STREAM TEAM

Natalee Craig, Will Cromwell, Mason Sisson,
Tinlee Sweeney, Tate House

ARKANSAS STREAM TEAM

EDUCATING AND EMPOWERING ARKANSANS FOR AQUATIC CONSERVATION

More than 137,000 miles of streams lace The Natural State, from the mighty Arkansas River to small creeks you can jump across. These water ways provide recreational activity, drinking water, water for irrigation and industry, and millions of dollars of income to the state and its citizens.

Unfortunately, we've hurt the quality of many waterways through human impact by damming, industrial and agricultural pollution and other activities.

The Stream Team program is a resource to help educators and community leaders take initiative in conservation of our local waterways by adopting a waterway of their choice. Sponsors conduct at least three monitoring session each year.

ARKANSAS STREAM TEAM

What

Students led water testing using Earth Force water monitoring kit.

When

Friday, October 10th

Where

Weaver Family Park and Community Pond

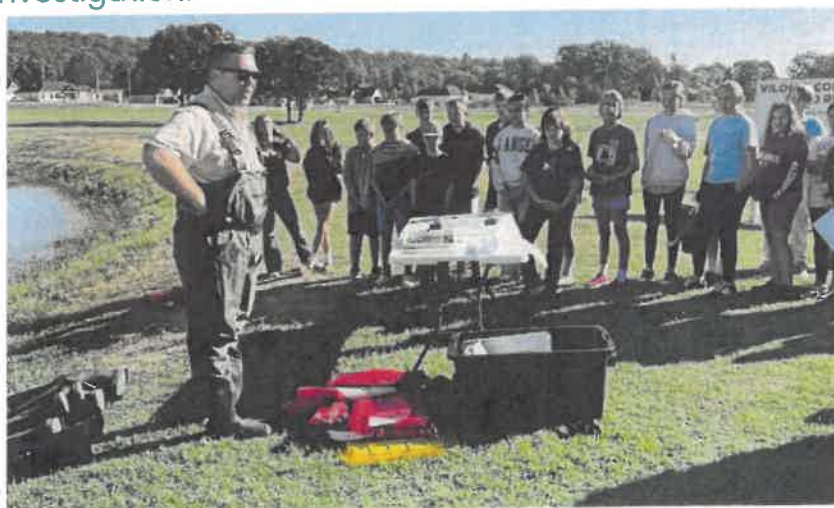
Why

Students will explore the pond hydrology and biology, test water quality, and analyze data. They will measure and collect data on the physical, chemical, and biological parameters of the pond in Vilonia.



JOHN BURDEN

Students worked with John Burden from Arkansas Game and Fish to test the water and the environment. Students had hands-on experience and will engage in scientific investigation.



TESTS

Dissolved Oxygen

Aquatic animals and plants need dissolved oxygen to live. Oxygen dissolves from the atmosphere until the water is saturated. Oxygen is produced by aquatic plants by photosynthesis. 3ppm is stressful for aquatic animals and 5-6 is required for growth.

Nitrate

Nitrate is a fertilizer for plants. If it is high, there is water quality problems. This embalance can be caused by humans because of run-off from crops fertilizer.

ph WIDE RANGE

pH levels that sustain life would be 7-8. Too basic or too acididc would be destructive to the environment.

Biotic Index Data

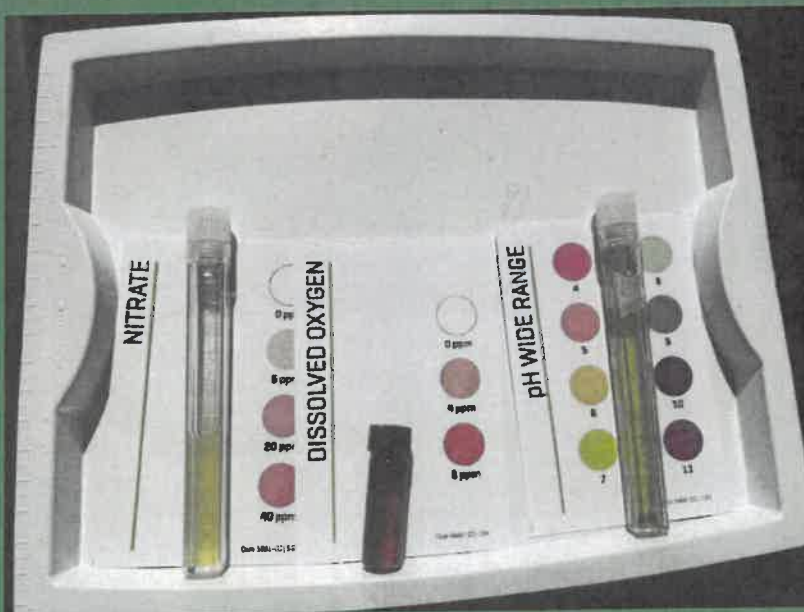
Many macroinvertebrates require a specific balance of chemicals (the dissolved oxygen, pH, nitrate) to survive. The presence and absence of these organisms in the pond and the diversity of species there can be used to determine the water quality of the pond.

RESULTS

Nitrate: 5ppm

Dissolved Oxygen: 4 ppm

ph WIDE RANGE: 7 ppm



BIOTIC INDEX DATA SHEET

1 Group 1: Sensitive

- ☐ Stoneflies
- ☐ Mayflies
- ☐ Other Caddisflies
- ☐ Dobsonflies, Fishflies, and Alderflies
- ☐ Riffle Beetle Larvae/Adults
- ☐ Water Pennies
- ☐ Right-Handed/Gilled Snails
- ☐ Aquatic Snipe Flies

3 Number of TAXA

Group 2: Somewhat Sensitive

- ☐ Damsel/Flies
- ☐ Dragonflies
- ☐ Sowbugs
- ☐ Scuds
- ☐ Crane Flies
- ☐ Clams/Mussels
- ☐ Grayfish
- ☐ Net-Spinning Caddisflies

2 Number of TAXA

Group 3: Tolerant

- ☐ Hedge Flies
- ☐ Black Flies
- ☐ Planarians
- ☐ Leeches
- ☐ Left-Handed/Lunged Snails
- ☐ Aquatic Worms
- ☐ Rat-Tailed Maggots

1 Number of TAXA

4 Number of TAXA \times 3 = INDEX VALUE

Number of TAXA \times 2 = INDEX VALUE

Number of TAXA \times 1 = INDEX VALUE

Calculating the Biotic Index

Sort the macroinvertebrates into taxa groups.

- Count the number of individual macroinvertebrates for each taxa. Record the quantity in the box to the left of the taxa name.
- Determine the Sum of All Individuals by adding the numbers in the boxes next to all of the taxa names. Record the total in the Sum of All Individuals box on the far right.

- Count how many boxes in each sensitivity group column have a quantity entered (Group 1 and Group 2: maximum 8; Group 3: maximum 7). Enter the Number of TAXA in the box at the bottom of each column.

- Multiply the Number of TAXA by the weighting factor (3, 2 or 1) at the bottom of the column to obtain the Index Value for each Sensitivity Group.
- Add the Index Values for the three groups to determine the Pollution Tolerance Index (PTI) Score. Enter the PTI Score in the box.
- Determine the Pollution Tolerance Index Rating from the PTI Score.

POLLUTION TOLERANCE INDEX RATING

23 or more

Excellent

17-22

Good

11-16

Fair

10 or less

Poor

RESULTS

Biotic Index Data





6TH GRADE STANDARDS



MS-ESS3-3. Apply scientific principles to design a method for monitoring and minimizing a human impact on the environment.

Students begin to investigate the scale of microorganisms and macroinvertebrates that live around us.

MS-ESS2-4. Develop a model to describe the cycling of water through Earth's systems driven by energy from the sun and the force of gravity.

Students will be able to explore a wide range of issues regarding the health of their local environment and discover relationships between land/water quality.

General Fund
Income Statement
11/1/2025 to 11/30/2025

	Nov 2025
	Nov 2025
	Actual
<hr/>	
Revenue	
Accid./ Incid. Report	80.00
Admin Justice Fund	8,202.94
Building Permits	100.00
Copy Costs	30.00
County Tax	22,877.67
Fines Income	16,189.06
Franchise Tax	1,318.84
Misc. Income	2,119.87
Planning Comm. Fees	595.00
Salary Reimb. Park & Rec.	7,616.15
Salary Reimbursement Street De	17,301.14
Sales Tax Turnback	144,236.53
School Resource Reim	5,287.00
State Turnbacks	4,389.51
Workmans Comp Reimb.	1,715.00
Total Revenue	\$232,058.71
Total Gross Profit	\$232,058.71
<hr/>	
Expenses	
AD Computer/ Maint	5,880.93
Admin Legal Expense	1,000.00
Admin Salaries	18,389.22
Admin Supplies	466.28
APERS Match	3,894.29
AU - Summit Utilities	79.07
AU Entergy	2,289.48
AU Phone & Fax	1,342.76
AU Sewer	30.40
AU Trash	98.28
AU Water	85.99
Contract Work	5,446.58
Copier Expense	64.04
County Court Cost	345.53
Entergy Sen Cit. Cen	1,601.83
Entergy Storm Warn SIRENS	27.72
Health Insurance	28,965.29
LOPFI Expense	6.00
Medicare	1,434.94
Other Admin	20.00
PD Communications	1,331.20
PD Equipment Supply	248.55
PD Gas	1,484.78
PD Maintenance	1,829.67
Police Clothing Exp	1,446.21
POLICE DEPT TRAINING	1,221.04
Police Other	1.92
Police Salaries	44,356.92
REVENUE DEPT EXPENSE	194.00
Salaries	37,343.73
Senior Citizens	35.00
Senior Citizens Summit Utilit	940.65

General Fund
Income Statement
11/1/2025 to 11/30/2025

	Nov 2025 Nov 2025 Actual
Social Security	6,135.58
State Court Costs	4,101.47
SUPPLIES	133.83
Traning Facility Expense	90.76
Transfer City Sales	137,711.44
Unemployment Insurance	2.36
Uniform Allowance	109.59
Veteran Museum	198.71
Total Expenses	\$310,386.04
Total Net Income (Loss) From Operations	(\$78,327.33)

Other Revenue

Interest Income	302.52
Reimbursement Income	5,645.00
Total Other Revenue	\$5,947.52

Other Expenses

Copier	40.77
Total Other Expenses	\$40.77
Total Net Income (Loss)	(\$72,420.58)

Balance as of 11/30/25
\$ 289,644.70

Street Fund
Income Statement
11/1/2025 to 11/30/2025

	Nov 2025
	Nov 2025
	Actual
Revenue	
County Turnbacks	10,675.55
Sales Tax Turnback	34,427.86
State Turnbacks	29,385.53
Total Revenue	\$74,488.94
Total Gross Profit	\$74,488.94
Expenses	
Equipment Repair\Maint.	87.43
Maintenance Building Utilities	419.44
Reimbursement	99.02
Salary Reimb. Street Dept.	17,301.14
Sidewalk & Street Lighting	2,295.00
Street Utilities	8,619.68
Supplies	476.07
Traffic Light	76.46
Total Expenses	\$29,374.24
Total Net Income (Loss) From Operations	\$45,114.70
Other Revenue	
Interest Income	441.80
Total Other Revenue	\$441.80
Total Net Income (Loss)	\$45,556.50

Balance of 11/30/25
\$458,498.60

Fire Dept. Fund
Income Statement
11/1/2025 to 12/31/2025

	Nov 2025	Dec 2025	Actual
Revenue			
Dues Income		6,064.30	
Fire Other		6.00	
Sales Tax Turnback		32,593.80	
Sales Tax Turnback		36,261.92	
Volunteer Tax		233.77	
Total Revenue		\$75,159.79	
Total Gross Profit		\$75,159.79	
Expenses			
Admin Utilities		2,566.97	
Computer/ Maint		493.04	
Equipment Repair\Maint.		9,490.33	
Fire Dept Training		186.00	
Fire Salary Reimb.		22,961.21	
Gasoline		1,176.17	
LOPFI Expense		893.00	
Misc Expenses		165.72	
Reimbursement		82.46	
SUPPLIES		4,016.18	
Uniform Allowance		2,041.35	
Vehicle Maint.		221.48	
Total Expenses		\$44,293.91	
Total Net Income (Loss) From Operations		\$30,865.88	
Other Revenue			
Interest Income		100.65	
Total Other Revenue		\$100.65	
Other Expenses			
Copier		132.86	
Total Other Expenses		\$132.86	
Total Net Income (Loss)		\$30,833.67	

Balance as of 11/30/25
\$126,586.21

City of Vilonia Parks & Rec General Account
Income Statement
11/1/2025 to 11/30/2025

	Nov 2025
	Nov 2025
	Actual
Revenue	
Interest Income	59.36
Sales Tax Turnback	34,427.86
Total Revenue	\$34,487.22
Total Gross Profit	\$34,487.22
Expenses	
Bathroom	52.99
Concession	153.07
Gas/ Fuel	460.32
Other Expense	22,000.00
Reimbursement	138.39
Salary Reimbursement	7,616.15
Supplies	434.49
Utilities - Internet	65.00
Utilities- Electric	5,199.70
Utilities- Sewer	34.00
Utilities- Trash	371.20
Utilities- Water	217.75
Total Expenses	\$36,743.06
Total Net Income (Loss) From Operations	(\$2,255.84)
Total Net Income (Loss)	(\$2,255.84)

Balance as of 11/30/26
\$64,581.20

General Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Revenue		
Fees & Permits		
Building Permits	100.00	37,325.00
Food Truck Fees		750.00
Planning Comm. Fees	595.00	886.04
Sign Permit		350.00
Fines and Forfeitures		
Fines Income	16,189.06	152,806.91
Other Revenue		
Admin Justice Fund	8,202.94	92,991.90
Copy Costs	30.00	460.00
GRANT MONEY REC		78,385.22
Insurance Reimburse		891.94
Misc. Income	2,119.87	61,237.62
Notary Revenue		25.00
Other Income		40,671.32
Salary Reimb. Fire Dept.		187,533.08
Salary Reimb. Park & Rec.	7,616.15	79,203.37
Salary Reimbursement Street De	17,301.14	134,379.13
Sales Tax Turnback	144,236.53	1,495,870.30
School Resource Reim	5,287.00	50,175.00
Senior Citizens Donation		1,175.00
State Turnbacks	4,389.51	54,932.42
Workmans Comp Reimb.	1,715.00	27,380.05
Service Revenue		
Accid./ Incid. Report	80.00	455.00
Tax Receipts		
County Tax	22,877.67	209,447.58
Franchise Tax	1,318.84	171,512.08
Privilege Tax		10,150.00
State Building M. Tax		1,342.95
Revenue	\$232,058.71	\$2,890,336.91
Gross Profit	\$232,058.71	\$2,890,336.91
Expenses		
Labor Expense		
Admin Salaries	18,389.22	195,393.19
Police Salaries	44,356.92	512,881.23
Salaries	37,343.73	436,400.93
Administrative Expense		
Workmans Comp		11,693.68
Benefits Expense		
Medicare	1,434.94	16,384.85
Social Security	6,135.58	70,061.32
Unemployment Insurance	2.36	472.09
Dues and Subscriptions Expense		
Dues Expense		6,230.34

General Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Fuel Expense		
PD Gas	1,484.78	17,355.36
Insurance Expense		
Health Insurance	28,965.29	155,643.37
Insurance for City Equipment		319.19
Police Car Insurance		5,291.90
PROPERTY INSURANCE		15,147.06
Machinery Hire Expense		
Purchase Police Car		143,281.94
Repair / Maintenance Expense		
AD Computer/ Maint	5,880.93	30,408.30
Building Maintenance		2,031.82
PD Maintenance	1,829.67	15,459.69
PD Radar Cert Repair		495.00
Vehicle Maint.		404.80
Supplies Expense		
Admin Supplies	466.28	8,242.25
PD Equipment Supply	248.55	28,279.95
PD Office Supplies		10.43
SUPPLIES	133.83	6,988.70
Utilities Expense		
AU - Summit Utilities	79.07	1,006.64
AU Entergy	2,289.48	9,908.70
AU Phone & Fax	1,342.76	11,851.78
AU Sewer	30.40	233.20
AU Water	85.99	406.51
Veteran Museum	198.71	1,682.90
Professional Services Expense		
Admin Legal Expense	1,000.00	29,885.36
As City Judge		3,189.74
Engineering Expense		6,890.00
Publication Expense		3,080.30
Training Expense		1,358.81
Rent / Lease Expense		
Copier Expense	64.04	8,354.60
Other Expense		
PD Evaluations-Psychological		250.00
APERS Match	3,894.29	54,296.24
AU Trash	98.28	3,172.28
City Maintenance		160.53
Contract Work	5,446.58	38,633.75
County Court Cost	345.53	3,800.83
Entergy Sen Cit. Cen	1,601.83	7,832.30
Entergy Storm Warn SIRENS	27.72	754.99
grant money paid		64,625.89
LOPFI Expense	6.00	74,137.69
Misc Expenses		316.24
Other Admin	20.00	592.15

General Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
PD Communications	1,331.20	28,432.11
Petty Cash Replace		47.00
Police Clothing Exp	1,446.21	5,862.02
POLICE DEPT TRAINING	1,221.04	2,381.04
Police Other	1.92	3,624.95
Reimbursement		30.58
REVENUE DEPT EXPENSE	194.00	2,085.00
Senior Citizens	35.00	3,222.72
Senior Citizens Summit Utilit	940.65	4,623.47
STATE BUILDING TAX		872.05
State Court Costs	4,101.47	77,184.19
Storm Siren Expense		6,000.00
Traning Facility Expense	90.76	751.85
Transfer City Sales	137,711.44	658,289.92
Uniform Allowance	109.59	560.05
Indirect Expenses		
VOID		0.00
Expenses	\$310,386.04	\$2,799,265.77
Income (Loss) From Operations	(\$78,327.33)	\$91,071.14
Other Revenue		
Interest Income		
Interest Income	302.52	3,050.03
Extraordinary Income		
Contract Police Services		2,419.00
Insurance Reimb.		58,070.52
Reimbursement Income	5,645.00	5,645.00
Other Revenue	\$5,947.52	\$69,184.55
Other Expenses		
Extraordinary Expense		
Copier	40.77	40.77
Other Expenses	\$40.77	\$40.77
Net Other	\$5,906.75	\$69,143.78
Net Income (Loss)	(\$72,420.58)	\$160,214.92

Report Options

Period: 11/1/2025 to 11/30/2025
Display Level: Level 3 Accounts
Display Account Categories: Yes
Display Subtotals: None
Reporting Method: Accrual
Fund: General Fund
Include Accounts: With Activity

Street Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Revenue		
Other Revenue		
County Turnbacks	10,675.55	98,266.29
Misc. Income		1,408.84
Other Income		9,520.27
Sales Tax Turnback	34,427.86	180,540.95
State Turnbacks	29,385.53	333,364.64
Revenue	\$74,488.94	\$623,100.99
Gross Profit	\$74,488.94	\$623,100.99
Expenses		
Labor Expense		
Salary Reimb. Street Dept.	17,301.14	119,946.69
Administrative Expense		
Workmans Comp		2,484.00
Insurance Expense		
Insurance for City Equipment		4,779.19
PROPERTY INSURANCE		2,376.62
Machinery Hire Expense		
Equipment Purchases		17,404.06
Repair / Maintenance Expense		
Equipment Repair\Maint.	87.43	580.89
Traffic Light Maint.		3,565.88
Vehicle Maint.		1,297.87
Supplies Expense		
Supplies	476.07	35,332.11
SUPPLIES		5,701.41
Utilities Expense		
Gas For Equipment		10,108.94
Street Utilities	8,619.68	40,453.34
Professional Services Expense		
Culvert Ditch Work		4,913.44
Engineering Expense		15,855.00
Other Expense		
Contract Work		16,700.00
Maintenance Building Utilities	419.44	3,431.56
Reimbursement	99.02	1,710.70
Sidewalk & Street Lighting	2,295.00	189,950.10
Street Other		12,500.00
Traffic Light	76.46	374.25
Uniform Allowance		924.20
Expenses	\$29,374.24	\$490,390.25
Income (Loss) From Operations	\$45,114.70	\$132,710.74

Street Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Other Revenue		
Interest Income		
Interest Income	441.80	4,443.30
Other Revenue	\$441.80	\$4,443.30
Net Other	\$441.80	\$4,443.30
Net Income (Loss)	\$45,556.50	\$137,154.04

Report Options
Period: 11/1/2025 to 11/30/2025
Display Level: Level 3 Accounts
Display Account Categories: Yes
Display Subtotals: None
Reporting Method: Accrual
Fund: Street Fund
Include Accounts: With Activity

Fire Dept. Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Revenue		
Fees & Permits		
Dues Income	6,064.30	62,022.04
Other Revenue		
Donation		1,681.00
Donation		6,717.00
Fire Other	6.00	6.00
GRANT MONEY REC		10,000.00
Other Income		205.03
Sales Tax Turnback	32,593.80	324,910.93
Sales Tax Turnback	36,261.92	36,261.92
Tax Receipts		
Volunteer Tax	233.77	954.18
Revenue	\$75,159.79	\$442,758.10
Gross Profit	\$75,159.79	\$442,758.10
Expenses		
Administrative Expense		
Fire Salary Reimb.		161,736.17
Benefits Expense		
Workmans Comp		6,446.00
Fuel Expense		
Gasoline	1,176.17	12,028.58
Insurance Expense		
Property Insurance		3,825.29
Vehicle Insurance		9,789.91
Machinery Hire Expense		
Equip Repair/ Purchase		4,815.12
Repair / Maintenance Expense		
Building Maintenance		3,405.42
Computer/ Maint	246.52	2,909.00
Equipment Repair\Maint.	9,490.33	78,590.65
Vehicle Maint.	221.48	7,562.76
Supplies Expense		
Office Supplies		896.14
SUPPLIES	3,884.16	21,930.31
Utilities Expense		
Admin Utilities	2,534.17	13,958.96
Professional Services Expense		
Fire Dept Training		2,405.15
Publication Expense		145.45
Other Expense		
Contract Work		165.72
LOPFI Expense	126.00	12,647.61
Membership Dues		900.00
Misc Expenses	165.72	1,874.93

Fire Dept. Fund
Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025	Jan 2025
	Nov 2025	Nov 2025
	Actual	Actual
Misc.Other		2,694.60
Reimbursement	82.46	824.60
Uniform Allowance		790.93
Expenses	\$17,927.01	\$350,343.30
Income (Loss) From Operations	\$57,232.78	\$92,414.80

Other Revenue

Interest Income

Interest Income	100.65	735.48
Other Revenue	\$100.65	\$735.48

Other Expenses

Extraordinary Expense

Copier	132.86	132.86
Other Expenses	\$132.86	\$132.86
Net Other	(\$32.21)	\$602.62
Net Income (Loss)	\$57,200.57	\$93,017.42

Report Options

Period: 11/1/2025 to 11/30/2025
Display Level: Level 3 Accounts
Display Account Categories: Yes
Display Subtotals: None
Reporting Method: Accrual
Fund: Fire Dept. Fund
Include Accounts: With Activity

Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Revenue		
Other Revenue		
Banner Sales		5,500.00
Co-Ed Softball		6,400.00
Concession		57,458.68
Gate		18,388.52
Interest Income	59.36	1,114.45
Registration		31,542.46
Reimbursement Income		400.00
Sales Tax Turnback	34,427.86	180,540.91
Season Passes		3,340.00
Tournament		450.00
Revenue	\$34,487.22	\$305,135.02
Gross Profit	\$34,487.22	\$305,135.02
Expenses		
Labor Expense		
Part-Time Workers		5,865.11
Umpire		30,023.00
Materials Expense		
Reimbursement	138.39	1,703.91
Supplies	434.49	27,896.25
Repair / Maintenance Expense		
Building Maintenance		3,867.07
Utilities Expense		
Portable Toilets		581.44
Utilities - Internet	65.00	660.00
Other Expense		
Awards		1,324.42
Banner Purchase		1,777.99
Bathroom	52.99	52.99
Concession	153.07	33,236.45
Equipment Purchase		565.88
Gas/ Fuel	460.32	5,032.67
Insurance		19,021.14
Licenses & Permits		70.00
Office Supplies		758.21
Other Expense	22,000.00	22,103.99
Refund Registration Dues		765.00
Repairs & Maintenance		2,735.06
Salary Reimbursement	7,616.15	73,173.41
Start Up Money		1,800.00
Team Expenses		2,239.40
Uniform Allowance		565.79
Utilities- Electric	5,199.70	33,200.62
Utilities- Sewer	34.00	340.00
Utilities- Trash	371.20	3,536.57

City of Vilonia Parks & Rec General Account

Income Statement
Current vs Year-to-Date
11/1/2025 to 11/30/2025
Accrual

	Nov 2025 Nov 2025 Actual	Jan 2025 Nov 2025 Actual
Utilities- Water	217.75	1,318.62
Expenses	\$36,743.06	\$274,214.99
Income (Loss) From Operations	(\$2,255.84)	\$30,920.03
Net Income (Loss)	(\$2,255.84)	\$30,920.03

Report Options

Period: 11/1/2025 to 11/30/2025

Display Level: Level 3 Accounts

Display Account Categories: Yes

Display Subtotals: None

Reporting Method: Accrual

Fund: City of Vilonia Parks & Rec General Account

Include Accounts: Accounts With Activity

2025-PDO-04**IN THE CITY OF VILONIA, ARKANSAS****A ORDINANCE DEFINING AND REGULATING CARE FACILITIES IN THE CITY OF VILONIA, PERMITTING SUCH FACILITIES WITH A CONDITIONAL USE PERMIT, DECLARING AN EMERGENCY, AND OTHER PURPOSES.**

WHEREAS, the City of Vilonia has the authority, responsibility, and obligation to ensure public safety which from time to time requires amendment to the rules and regulations pertaining thereto, and

WHEREAS, it has been determined that the need exists to amend Title 14, of the Vilonia Municipal Code to impart additional requirements on the definition and regulation of home care facilities; and,

WHEREAS, an emergency is declared to exist, necessitating the need for the additional requirements to take effect immediately for the preservation of public safety by the City of Vilonia hereinafter the date affixed hereto.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VILONIA, ARKANSAS THAT:

SECTION 1: DEFINITIONS

The following definitions will be added or replaced in Title 14.04.02 of the Code of the General Ordinances of the city of Vilonia, Arkansas

- Day Care Facility: Any place operated as a business or service on a daily or regular basis, whereas the primary function is protection, care, and supervision of more than three human individuals which may include children, handicapped persons, or elderly individuals during the day, away from the clients' and caregivers' places of residence. All Day Care Facilities shall conform to applicable building and fire regulations and have an annual inspection completed by the Fire Department and/or Code Enforcement Officer.
 - Any child care home facility as defined by Act 60 of 2023, Subsection § 20-78-229(a)(1), which reads "a childcare setting in which the caregiver provides child care in a family residence or a residence with a homelike environment," is exempt from the Conditional Use process of this Ordinance, as per the requirements of the aforementioned act.
- Group Home: A building or group of buildings on a parcel of land intended for occupancy by special groups of people who require special needs or assistance. Such groups include elderly persons, handicapped individuals, youth, or parolees. All Group Homes shall conform to applicable building and fire regulations and have an annual inspection completed by the Fire Department and/or Code Enforcement Officer.

- **Nursing Home/Assisted Living Facility:** A facility which houses multiple residents for any length of time and which provides nursing care, rehabilitation care, housekeeping, and/or food service for residents. This definition shall also include an independent living facility which also provides nursing care and/or assisted living care. Facilities treating residents for substance abuse, providing housing for parolees, treating psychiatric problems, housing for homeless, or housing of juveniles are not considered as a nursing home/assisted living use. All Nursing Home/Assisted Living Facilities shall conform to applicable building and fire regulations and have an annual inspection completed by the Fire Department and/or Code Enforcement Officer.
- **Transitional or Temporary Housing:** A residential facility which houses individuals transitionally or semi-permanently. Transitional or Temporary housing may include, as examples: a group home concurrently housing more than five (5) children or adults in foster or temporary care; assisted living for physically, mentally, or emotionally disabled adults for varying periods of time with trained caregivers; a shelter for battered women or other individuals; a homeless shelter; a home or facility for inmates placed on restrictive custodial confinement by court order during a period of supervised release from incarceration. All Transitional Housing Facilities shall conform to applicable building and fire regulations and have an annual inspection completed by the Fire Department and/or Code Enforcement Officer.
- **Home Foster Care.** This ordinance shall not apply to single-family dwellings in which the owner or lessee provides sanctioned foster care of up to five (5) individuals at a single time.

SECTION 2: USES WITHIN DISTRICTS:

Day Care Facility, Group Home, Nursing Home/Assisted Living Facility, Transitional Housing shall be added to Conditional use under the following districts:

- **Residential Districts**
 - LDR Low Density Residential
 - MDR Medium Density Residential
 - LER Large Estate Residential
- **Mixed Use Districts**
 - TC Town Center
 - HMU Highway Mixed Use
 - VS Village

SECTION 3: Fire and Code Inspections. All facilities described and defined herein as Day Care Facilities, Group Homes, Nursing Home/Assisted Living Facilities, and Transitional Housing shall be subject to all applicable building and fire regulations as well as all applicable local, state, and federal building codes. The approval and/or renewal of Conditional Use Permits issued under this Ordinance shall be conditioned upon the passage of a physical safety compliance inspection which shall be completed by the Fire Department and/or Code Enforcement Officer at the time of application and subsequently on a yearly basis on the anniversary of the issuance of the Conditional

Use Permit. The purpose and criteria for such annual inspection shall be to determine the operator's compliance with applicable local, state, and federal building codes. Failure to comply with annual inspection(s) or failure to remedy deficiencies in building codes within a reasonable period of time shall be basis for the City Council to consider the revocation of the operator's Conditional Use Permit.

SECTION 4: CONFLICT:

All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5: EMERGENCY CLAUSE:

This ordinance, being necessary and proper for the orderly and efficient operation of government and compliance with State Law, shall take effect immediately upon passage.

PASSED AND ADOPTED THIS _____ DAY OF _____ 2025.

APPROVED: _____
Mayor

ATTEST: _____
Recorder/Treasurer

1
2
3
4
5
6
7
8
9
0
1
2
3
4
5
6
7
8
9
0
1
2
3
4
5
6
7

3
4
5
6
7
8

01

3
4
5
6

89

1
2
3
4
5
6
7

9
0
1
2
3

5
6
7

VILONIA GENERAL FUND

2026 PROPOSED BUDGET

Income

Grant Funds	\$	75,000.00
JFEC Fund (Court Fund)	\$	7,500.00
Sign Permits	\$	400.00
Building Permits	\$	40,000.00
Off Site Permits	\$	200.00
Planning Commission Fees	\$	500.00
Fines Income	\$	170,000.00
Interest	\$	2,500.00
Administrative Justice Fund	\$	90,000.00
Street Salary Reimb.	\$	150,000.00
Copy Cost	\$	400.00
Fire Salary Reimb.	\$	240,000.00
Notary	\$	100.00
Park Salary Reimb.	\$	70,000.00
School Resource Reimb.	\$	53,000.00
State Turnback	\$	70,000.00
Accident/Incident Reports	\$	400.00
City Sales Tax	\$	1,600,000.00
County Tax	\$	200,000.00
Franchise Tax	\$	175,000.00
Privilege Tax	\$	12,000.00
State Building Tax	\$	1,000.00
Senior Citizens	\$	1,500.00
Other Reimbursements	\$	40,000.00
Food Truck Permits	\$	750.00
Total Projected Income	\$	3,000,250.00

Expenses

Arkansas Unemployment	\$	500.00
Dues	\$	6,300.00
Health & Dental	\$	150,000.00
Property Insurance	\$	15,500.00
City Salaries	\$	180,000.00
County Court Cost	\$	3,500.00
Contract Work	\$	35,000.00
Senior Citizens Entergy	\$	7,500.00
Storm Warning Sirens	\$	1,000.00
Miscellaneous Expense	\$	5,000.00
Petty Cash	\$	100.00
Revenue Dept. Expense	\$	2,000.00
Reimbursements	\$	100.00
State Building Tax	\$	500.00
Senior Citizens Expense	\$	4,000.00
State Court Cost	\$	80,000.00
Senior Citizens Natural Gas (Summit)	\$	4,500.00
City Sales Tax Transfer	\$	740,000.00
Workers' Comp	\$	12,000.00
Med, Social Security & FICA	\$	80,000.00
Legal Expense	\$	30,000.00
Publication Expense	\$	2,000.00
Training Expense	\$	1,500.00
Admin Computer/Maint	\$	25,000.00
Building Maintenance	\$	4,000.00
Admin. Supplies	\$	12,000.00
Veterans Museum	\$	1,800.00
Natural Gas (Summit)	\$	1,000.00
Entergy	\$	9,000.00
Phone/Fax	\$	12,500.00
JFEC Fund (Court Fund)	\$	5,000.00
City Maintenance	\$	500.00
Trash	\$	3,000.00
Copier/Maint. Supplies	\$	1,200.00

Sewer	\$	300.00
Water	\$	400.00
APERS	\$	50,000.00
City Engineer	\$	8,000.00
Other Salaries	\$	473,000.00

Fire, Street & Park Employees

Total Proposed City Expenses \$ 1,967,700.00

Police Expenses \$ 999,509.00

City Expenses \$ 1,967,700.00

Proposed Total Expenses \$ 2,967,209.00

Surplus \$ **33,041.00**

Projected CD's

#1 \$ 32,500.00

#2 \$ 114,000.00

#3 \$ 53,200.00

Total Projected CD's \$ **199,700.00**

Total \$ 232,741.00

Salaries include a 2.5% raise for all City Employees

VILONIA POLICE DEPT

2026 PROPOSED BUDGET

Vehicles

Gasoline	\$ 35,000.00
Vehicle	\$ 90,000.00

Department Expenses

Maintenance	\$ 19,000.00
Communication Expense	\$ 36,000.00
Equipment	\$ 34,000.00
Ammo & Targets	\$ 3,400.00
Training Schools	\$ 5,000.00
Supplies	\$ 3,000.00
Public Relations	\$ 1,000.00
Radar Cert.	\$ 800.00
Car Insurance	\$ 5,500.00
LOPFI	\$ 105,000.00
Range utilities/repairs	\$ 1,500.00
Health and Psych Evaluation	\$ 500.00

Annual Uniform Allowance	\$ 8,400.00
--------------------------	-------------

Certificate Pay	\$ 5,500.00
-----------------	-------------

Police Salaries	\$ 645,909.00
-----------------	---------------

Total Police Expenses	\$ 999,509.00
-----------------------	----------------------

VILONIA FIRE DEPARTMENT

#7 Bise Drive

P.O. Box 385 - Vilonia, AR 72173

2026 PROPOSED BUDGET

Projected Income

City Sales tax	\$350,000.00
County Property tax	\$60,000.00
Interest Income	\$600.00
Act 833 money	\$34,000.00
Fund Raising & Grants	\$15,000.00
<u>Total Projected Income</u>	\$459,600.00

Projected Expenses

Reimbursements	\$700.00
Administration	\$240,000.00 (Salaries)
Fuel	\$12,500.00
Insurances	\$20,000.00 (Vehicle, Property & Unemployment)
Equipment Purchase and Repair	\$40,000.00
Uniform Allowance	\$2,000.00
LOPFI	\$20,000.00
Training Expenses	\$3,000.00
Computer & Office Supplies	\$4,000.00
Supplies	\$35,000.00
Utilities	\$14,000.00
Building Maintenance	\$5,000.00
Act 833	\$30,000.00
<u>Total Projected Expenses</u>	\$426,200.00

Surplus	\$33,400.00
CD	\$24,800.00
<u>Total Surplus</u>	\$58,200.00

PARKS & RECREATION DEPT

2026 PROPOSED BUDGET

Income

Season Passes	\$	3,500.00
Banner Sales	\$	6,000.00
Concession	\$	57,000.00
Donations/Other	\$	1,000.00
Gate	\$	18,000.00
Interest	\$	800.00
Sales Tax Turnback	\$	200,000.00
Softball/Baseball Reg	\$	37,000.00
Reserve Account	\$	300.00
Registration Account	\$	500.00
Total Income	\$	324,100.00

Expense

Advertising & Promotion	\$	1,000.00
Awards	\$	1,300.00
Bathroom Supplies	\$	1,000.00
Uniform Allowance	\$	600.00
Concession	\$	33,000.00
Concession - Equipment	\$	-
Equipment Purchases	\$	5,000.00
Fields	\$	30,000.00
Fuel	\$	5,000.00
Insurance	\$	19,000.00
Office Supplies	\$	500.00
Part-time Workers*	\$	36,000.00
Supplies	\$	27,500.00
Repairs & Maintenance	\$	5,000.00
Salary Reimbursement*	\$	78,000.00
Playground Equipment	\$	2,000.00

Utilities	\$	33,200.00
Total Expenses	\$	278,100.00

Surplus	\$	46,000.00
CD Balance	\$	13,000.00
Total Surplus	\$	<u>59,000.00</u>

VILONIA STREET DEPT

2026 PROPOSED BUDGET

Income:

City Sales Tax	\$ 180,000.00
County Tax	\$ 90,000.00
State Tax	\$ 375,000.00
Interest	\$ 3,500.00
Other	\$ 5,000.00
<u>Total Projected Income</u>	\$ 653,500.00

Expenses:

Salary Reimbursement	\$ 150,000.00
Property/Vehicle Insurance	\$ 8,000.00
Equipment Repair/Purchase	\$ 20,000.00
Culvert/Ditch Work	\$ 4,900.00
Paving	\$ 300,000.00
Uniform Allowance	\$ 900.00
Bridge Work	\$ 25,000.00
Gas	\$ 10,000.00
Supplies	\$ 25,000.00
Street Utilities	\$ 42,000.00
Maintenance Building Utilities	\$ 3,600.00
Traffic Light & Maintenance	\$ 2,000.00
Misc./Other	\$ 20,000.00
<u>Total Projected Expenses</u>	\$ 611,400.00

Surplus of	\$ 42,100.00
Projected CD -	\$ 23,000.00
Total Surplus & CD -	\$ 65,100.00

This would cover our 10% carryover

VILONIA GENERAL FUND

2026 PROPOSED BUDGET

Income

Grant Funds	\$	75,000.00
JFEC Fund (Court Fund)	\$	7,500.00
Sign Permits	\$	400.00
Building Permits	\$	40,000.00
Off Site Permits	\$	200.00
Planning Commission Fees	\$	500.00
Fines Income	\$	170,000.00
Interest	\$	2,500.00
Administrative Justice Fund	\$	90,000.00
Street Salary Reimb.	\$	150,000.00
Copy Cost	\$	400.00
Fire Salary Reimb.	\$	240,000.00
Notary	\$	100.00
Park Salary Reimb.	\$	70,000.00
School Resource Reimb.	\$	53,000.00
State Turnback	\$	70,000.00
Accident/Incident Reports	\$	400.00
City Sales Tax	\$	1,600,000.00
County Tax	\$	200,000.00
Franchise Tax	\$	175,000.00
Privilege Tax	\$	12,000.00
State Building Tax	\$	1,000.00
Senior Citizens	\$	1,500.00
Other Reimbursements	\$	40,000.00
Food Truck Permits	\$	750.00
Total Projected Income	\$	3,000,250.00

Expenses

Arkansas Unemployment	\$	500.00
Dues	\$	6,300.00
Health & Dental	\$	150,000.00
Property Insurance	\$	15,500.00
City Salaries	\$	180,000.00
County Court Cost	\$	3,500.00
Contract Work	\$	35,000.00
Senior Citizens Entergy	\$	7,500.00
Storm Warning Sirens	\$	1,000.00
Miscellaneous Expense	\$	5,000.00
Petty Cash	\$	100.00
Revenue Dept. Expense	\$	2,000.00
Reimbursements	\$	100.00
State Building Tax	\$	500.00
Senior Citizens Expense	\$	4,000.00
State Court Cost	\$	80,000.00
Senior Citizens Natural Gas (Summit)	\$	4,500.00
City Sales Tax Transfer	\$	740,000.00
Workers' Comp	\$	12,000.00
Med, Social Security & FICA	\$	80,000.00
Legal Expense	\$	30,000.00
Publication Expense	\$	2,000.00
Training Expense	\$	1,500.00
Admin Computer/Maint	\$	25,000.00
Building Maintenance	\$	4,000.00
Admin. Supplies	\$	12,000.00
Veterans Museum	\$	1,800.00
Natural Gas (Summit)	\$	1,000.00
Entergy	\$	9,000.00
Phone/Fax	\$	12,500.00
JFEC Fund (Court Fund)	\$	5,000.00
City Maintenance	\$	500.00
Trash	\$	3,000.00
Copier/Maint. Supplies	\$	1,200.00

Sewer	\$	300.00
Water	\$	400.00
APERS	\$	50,000.00
City Engineer	\$	8,000.00
Other Salaries	\$	473,000.00

Fire, Street & Park Employees

Total Proposed City Expenses \$ 1,967,700.00

Police Expenses \$ 999,509.00

City Expenses \$ 1,967,700.00

Proposed Total Expenses \$ 2,967,209.00

Surplus \$ **33,041.00**

Projected CD's

#1 \$ 32,500.00

#2 \$ 114,000.00

#3 \$ 53,200.00

Total Projected CD's \$ **199,700.00**

Total \$ 232,741.00

Salaries include a 2.5% raise for all City Employees

VILONIA POLICE DEPT

2026 PROPOSED BUDGET

Vehicles

Gasoline	\$ 35,000.00
Vehicle	\$ 90,000.00

Department Expenses

Maintenance	\$ 19,000.00
Communication Expense	\$ 36,000.00
Equipment	\$ 34,000.00
Ammo & Targets	\$ 3,400.00
Training Schools	\$ 5,000.00
Supplies	\$ 3,000.00
Public Relations	\$ 1,000.00
Radar Cert.	\$ 800.00
Car Insurance	\$ 5,500.00
LOPFI	\$ 105,000.00
Range utilities/repairs	\$ 1,500.00
Health and Psych Evaluation	\$ 500.00

Annual Uniform Allowance	\$ 8,400.00
--------------------------	-------------

Certificate Pay	\$ 5,500.00
-----------------	-------------

Police Salaries	\$ 645,909.00
-----------------	---------------

Total Police Expenses	\$ 999,509.00
-----------------------	----------------------

VILONIA FIRE DEPARTMENT

#7 Bise Drive

P.O. Box 385 - Vilonia, AR 72173

2026 PROPOSED BUDGET

Projected Income

City Sales tax	\$350,000.00
County Property tax	\$60,000.00
Interest Income	\$600.00
Act 833 money	\$34,000.00
Fund Raising & Grants	\$15,000.00
<u>Total Projected Income</u>	\$459,600.00

Projected Expenses

Reimbursements	\$700.00
Administration	\$240,000.00 (Salaries)
Fuel	\$12,500.00
Insurances	\$20,000.00 (Vehicle, Property & Unemployment)
Equipment Purchase and Repair	\$40,000.00
Uniform Allowance	\$2,000.00
LOPFI	\$20,000.00
Training Expenses	\$3,000.00
Computer & Office Supplies	\$4,000.00
Supplies	\$35,000.00
Utilities	\$14,000.00
Building Maintenance	\$5,000.00
Act 833	\$30,000.00
<u>Total Projected Expenses</u>	\$426,200.00

Surplus	\$33,400.00
CD	\$24,800.00
<u>Total Surplus</u>	\$58,200.00

PARKS & RECREATION DEPT

2026 PROPOSED BUDGET

Income

Season Passes	\$	3,500.00
Banner Sales	\$	6,000.00
Concession	\$	57,000.00
Donations/Other	\$	1,000.00
Gate	\$	18,000.00
Interest	\$	800.00
Sales Tax Turnback	\$	200,000.00
Softball/Baseball Reg	\$	37,000.00
Reserve Account	\$	300.00
Registration Account	\$	500.00
Total Income	\$	324,100.00

Expense

Advertising & Promotion	\$	1,000.00
Awards	\$	1,300.00
Bathroom Supplies	\$	1,000.00
Uniform Allowance	\$	600.00
Concession	\$	33,000.00
Concession - Equipment	\$	-
Equipment Purchases	\$	5,000.00
Fields	\$	30,000.00
Fuel	\$	5,000.00
Insurance	\$	19,000.00
Office Supplies	\$	500.00
Part-time Workers*	\$	36,000.00
Supplies	\$	27,500.00
Repairs & Maintenance	\$	5,000.00
Salary Reimbursement*	\$	78,000.00
Playground Equipment	\$	2,000.00

Utilities	\$	33,200.00
Total Expenses	\$	278,100.00

Surplus	\$	46,000.00
CD Balance	\$	13,000.00
Total Surplus	\$	<u>59,000.00</u>

VILONIA STREET DEPT

2026 PROPOSED BUDGET

Income:

City Sales Tax	\$ 180,000.00
County Tax	\$ 90,000.00
State Tax	\$ 375,000.00
Interest	\$ 3,500.00
Other	\$ 5,000.00
<u>Total Projected Income</u>	\$ 653,500.00

Expenses:

Salary Reimbursement	\$ 150,000.00
Property/Vehicle Insurance	\$ 8,000.00
Equipment Repair/Purchase	\$ 20,000.00
Culvert/Ditch Work	\$ 4,900.00
Paving	\$ 300,000.00
Uniform Allowance	\$ 900.00
Bridge Work	\$ 25,000.00
Gas	\$ 10,000.00
Supplies	\$ 25,000.00
Street Utilities	\$ 42,000.00
Maintenance Building Utilities	\$ 3,600.00
Traffic Light & Maintenance	\$ 2,000.00
Misc./Other	\$ 20,000.00
<u>Total Projected Expenses</u>	\$ 611,400.00

Surplus of	\$ 42,100.00
Projected CD -	\$ 23,000.00
Total Surplus & CD -	\$ 65,100.00

This would cover our 10% carryover

PROCLAMATION

WHEREAS, it is with sadness that I formally announce the passing of former Mayor Red Sisson, the eleventh Mayor of the City of Vilonia, on Thursday, December 4, 2025; and

WHEREAS, Mayor Sisson served the City as Mayor in 1999 and 2000, during which time he worked to improve and grow the City, with the intent to unify the City and its residents; and

WHEREAS, it is fitting and proper we pause to pay tribute to a man who gave of himself to serve his community. May we honor his memory with admiration and respect;

NOW, THEREFORE, I, Preston Scroggin, Mayor of the City of Vilonia, by the authority vested in me pay tribute to the memory of Mayor Sisson, and as an expression of public sorrow, do hereby proclaim a time of mourning and time of celebration throughout the City of Vilonia in recognition of the loss of and the life of

“Olen Dale (Red) Sisson”

I further declare Wednesday, December 17, 2025, to be a Day of Remembrance in Vilonia. I encourage all residents to pay homage to the memory of this fine man.

IN WITNESS WHEREOF, I have hereunto set my hand this 16th day of December, in the year of our Lord two thousand twenty-five.

Mayor of the City of Vilonia

ATTEST: _____

City of Vilonia, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

As of and for the Year Ended December 31, 2024

Table of Contents

As of and for the Year Ended December 31, 2024

Independent Auditor's Report	1-3
Balance Sheet.....	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis.....	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual- General and Street Funds- Regulatory Basis.....	6
Notes to Financial Statements.....	7-16
Balance Sheet-Other Funds in the Aggregate -Regulatory Basis.....	17-18
Statement of Revenues, Expenditures, and ·Changes in Fund Balances - Other Funds in the Aggregate - Regulatory Basis.....	19-20
Notes to Schedules 1, 2, 3, and 4.....	21
Other Information - Schedule of Capital -Assets.....	22
Schedule of Selected Information for the Last Five Years - General Fund Regulatory Basis.....	23-25
Report on Internal Control Over Financial Reporting and on Compliance Matters Performed In Accordance with Government Auditing Standards.....	26-27

Bonds & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

3906 EAST KIEHL

SHERWOOD, ARKANSAS 72120

(501) 835-5222 ♦ FAX (501) 835-6812

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of Vilonia, Arkansas

Opinions

We have audited the accompanying regulatory basis financial statements of the general fund, street fund, and the other funds in the aggregate of the City of Vilonia, as of and for the year ended December 31, 2024, and the related notes to the financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all the material respects, the regulatory basis financial position of the general fund, street fund, and other funds in the aggregate of the City of Vilonia, Arkansas, as of December 31, 2024, the regulatory basis revenues, expenditures, and changes in net position, and the budgetary comparisons for the general fund and street fund for the year then ended in accordance with the financial reporting provisions of ARK. Code Ann. § 10-4-412 described in Note 1.

Adverse opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted In the United States of America, the financial position of the City of Vilonia, Arkansas, as of December 31, 2024, or the revenues, expenditures, and changes in net position and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the city of Vilonia, Arkansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the City on the basis of the financial reporting provisions of ARK. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of ARK. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Vilonia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Vilonia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary and Other information

Our audit was conducted for the purpose of forming an opinion on the accompanying regulatory basis financial statements. The accompanying supplementary information and other information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to auditing procedures applied in the audit of regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted by the United States of America. In our opinion, the supplementary information is fairly stated, in all materials respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

The other information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2025, on our consideration of the City's internal control over financial reporting and on our test of its compliance with certain provisions of the state constitution, laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

Bonds & Company, P.A.

Bonds & Company, P.A.
Sherwood, Arkansas
November 5, 2025

City of Vilonia, Arkansas
Balance Sheet - Regulatory Basis
December 31, 2024

	General Fund	Street Fund	Other Funds in the Aggregate
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 314,858	\$ 337,117	\$ 833,870
Accounts receivable net of allowance	193,235	47,374	94,855
Interfund receivables	14,183	17,277	51,830
Total Current Assets	522,276	401,768	980,555
TOTAL ASSETS	522,276	401,768	980,555
LIABILITIES AND FUND BALANCES			
Current Liabilities			
Accounts payable	54,924	5,708	7,942
Interfund payables	69,107	-0-	14,183
Settlements pending	-	-	3,223
Total Current Liabilities	124,031	5,708	25,348
Fund Balances:			
Restricted	-	-	884,129
Assigned	-	-	71,078
Unrestricted	398,245	396,060	-
Total Fund Balances	398,245	396,060	955,207
TOTAL LIABILITIES AND FUND BALANCES	\$ 522,276	\$ 401,768	\$ 980,555

See accompanying notes and independent auditor's report

City of Vilonia, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balance-Regulatory Basis
For the Year Ended December 31, 2024

	General Fund	Street Fund	Other Funds in the Aggregate
REVENUES			
State aid	\$ 72,437	\$ 354,251	\$ 29,393
Federal aid	-	-	-
Property taxes	207,115	96,856	1,099
Franchise fees	165,949	-	-
Sales taxes	896,868	160,146	1,056,981
Fines, forfeitures and costs	327,092	-	19,788
Interest income	6,196	6,639	53,989
Local permits and fees	37,696	-	108,343
Reimbursement-law enforcement	60,399	-	-
Grants	7,400	-	-
Concession	-	-	59,945
Other	41,565	503,948	47,453
TOTAL REVENUES	1,822,717	1,121,840	1,376,991
EXPENDITURES			
Current:			
General government	700,021	-	-
Highways and streets	-	903,296	1,539,706
Public safety	303	-	427,768
Law enforcement	933,979	-	13,735
Sewer improvements	-	-	-
Social services	27,015	-	-
Recreation and culture	-	-	377,994
Total Current	1,661,318	903,296	2,359,203
Debt Service:			
Loan principal and interest	23,695	-	-
Bond principal	-	-	470,000
Bonds interest and other charges	-	-	112,003
Total Debt Service	23,695	-	582,003
TOTAL EXPENDITURES	1,685,013	903,296	2,941,206
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	137,704	218,544	(1,564,215)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	678,132
Transfers out	-	-	(678,132)
TOTAL OTHER FINANCING SOURCES(USES)	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	137,704	218,544	(1,564,215)
FUND BALANCES-JANUARY 1	260,541	177,516	2,519,422
FUND BALANCES-DECEMBER 31	\$ 398,245	\$ 396,060	\$ 955,207

See accompanying notes and independent auditor's report

City of Vilonia, Arkansas
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General and Street Funds - Regulatory Basis
For the Year Ended December 31, 2024

	General			Street		
REVENUES	Budget	Actual	Variance	Budget	Actual	Variance
State aid	\$ 72,437	\$ 72,437	\$ 0	\$ 383,988	\$ 354,251	\$ (29,737)
Property taxes	207,115	207,115	0	96,856	96,856	-0-
Franchise fees	167,843	165,949	(1,894)			
Sales taxes	906,755	896,868	(9,887)	160,739	160,146	(593)
Fines, forfeitures and costs	328,129	327,092	(1,037)			
Interest	3,299	6,196	2,897	6,188	6,639	451
Local permits and fees	37,541	37,696	155			
Reimbursement law enforcement	60,399	60,399	0			
Grants	7,400	7,400	0			-0-
Concession			0			
Other	42,030	41,565	(465)	503,948	503,948	-0-
TOTAL REVENUES	1,832,948	1,822,717	(10,231)	1,151,719	1,121,840	(29,879)
EXPENDITURES						
Current:						
General government	729,376	700,021	29,355			
Highways and streets			0	1,023,157	903,296	119,861
Public safety	303	303	0			
Law enforcement	957,503	933,979	23,524			
Social services	28,976	27,015	1,961			
Total Current	1,716,158	1,661,318	54,840	1,023,157	903,296	119,861
EXCESS OF REVENUES OVER(UNDER)						
EXPENDITURES	\$ 116,790	\$ 161,399	\$ 44,609	\$ 128,562	\$ 218,544	\$ 89,982

See accompanying notes and independent auditor's report

City of Vilonia, Arkansas
Notes to Financial Statements
December 31, 2024

Note I - Summary of Significant Accounting Policies

Financial Reporting Entity

The City of Vilonia was incorporated under the laws of the State of Arkansas and operates under an elected Mayor-Council form of government. The reporting entity includes all funds of the City. Under accounting principles generally accepted in the United States of America (GAAP) as established by the Government Accounting Standards Board, the following fund of the City would have been included in the reporting entity; Sewer Department. However, under Arkansas' regulatory basis described below, inclusion of this fund is not required and this fund is not included in this report.

Basis of Presentation - Regulatory

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. 10-4-412. The law requires that the financial statements be presented on a fund basis with, at a minimum, the general fund and street fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in the fund balances; a comparison of the final adopted budget to the actual expenditures for the general and street funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory -basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP requires that the basic financial statements present government-wide and fund financial statements. Additionally, GAAP requires the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of many governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying basis statements.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Street Fund - The Street Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. See Schedule 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

Other Funds in the Aggregate - Other Funds in the Aggregate consists of all funds included in the financial statements except for the General and Street funds. The following types of funds are included in this column as follows:

Special Revenue funds - Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt services or capital project. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 1- Summary of Significant Accounting Policies (continued)

Debt Services Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. See Schedules 1 and 2 for Debt Service Funds as reported with other funds in the aggregate.

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedule 1 for Custodial funds as reported with other funds in the aggregate.

Basis of Accounting- Regulatory

The financial statements are prepared on the regulatory basis of accounting as prescribed by Ark. Code Ann. 10-4-4J 2. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period are considered to be expenditures of the current period. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in the financial statements. Pension trust funds are reported in a separate column as a part of supplementary information in order to provide users a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP requires the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable disclosures. The regulatory basis of accounting does not require the previously identified concepts.

Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and certificates of deposit.

Settlements Pending

Settlements pending are considered fines, forfeitures, and costs that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance- amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance- amounts that are constrained by the City Council's intent to be used for specific purposes, but are neither restricted nor committed.

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

3. Unassigned fund balance- amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds. If expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

Compensated Absences

Employees of the government are entitled to paid vacations and sick days and other time off. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Company's accounting policy has been to recognize the cost of such absences when paid to the employee.

Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflected as revenues on the financial statements include the property tax relief distribution made by the State of Arkansas. The purpose of this distribution is to reimburse the municipality for property tax credits in accordance with Arkansas Code.

Budget Law

- State law requires that these procedures be followed in establishing the budgetary data:
- a. Prior to December 1, the Mayor submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
 - b. The proposed budget is discussed at a City Council meeting prior to adoption.
 - c. Prior to February 1, the budget is legally enacted by ordinance or resolution of the City Council.
 - d. Appropriations lapse at the end of the year.
 - e. Under certain conditions, the budget may be amended subsequent to the year-end.

The budgeted revenues and expenditures represent the formal operating budget adopted by the City Council, as amended by the City Council during the year.

Basis of Accounting

The City prepared an annual budget on the regulatory basis for the General Fund, Street Fund, and the other operating funds except for the District Court Automation and Jail Fees (Act 209) Funds.

Fund Balance Classification Policies and Procedures

The Municipality's highest level of decision-making authority is the City Council. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the City Council through passage of an ordinance. The City Council is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

The Municipality does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund amounts, restricted resources are considered spent before unrestricted. The Municipality does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 1- Summary of Significant Accounting Policies (continued)

any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts; then unassigned amounts.

There were no committed fund balances at year-end.

Note 2 - Cash Deposits with financial Institutions

Cash deposits are carried at cost (carrying value). A comparison of the bank balance and carrying balance value is as follows:

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 363,855	\$ 363,855
Collateralized;		
Collateral held by the city's agent, pledging bank or pledging bank's trust department or agent in city's name	544,053	721,312
US government guaranteed accounts	577,937	577,937
Total Deposits	<u>\$ 1,485,845</u>	<u>\$ 1,663,104</u>

The above deposits do not include cash on hand of \$700.00.

Note 3- Legal or Contractual Provisions for Deposits and Investments

State law generally requires that the municipal funds be deposited in federally insured banks located in the State of Arkansas. The municipal deposits may be in the form of checking accounts, saving accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of no longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

Pension Trust Funds

State law generally requires that pension funds be deposited in banks. Pension funds may be invested in interest-bearing bonds of the United States, of the State or Arkansas, or of the city in which the board is located, in a local government joint investment fund, in the Arkansas Local Police and Fire Retirement System, or in savings and loan associations duly established and authorized to do business in the state. State law also provides that if the total assets of the pension trust fund exceed \$100,000, the board may employ an investment advisor to invest the assets, subject to terms, conditions, limitations, and restrictions imposed by law upon the Arkansas Local Police and Fire Retirement System.

Note 4-Accounts Receivable

Description	General Fund	Street Fund	Other funds in the aggregate
Sales taxes	\$ 125,020	\$ 31,383	\$ 94,855
Property taxes	0	0	0
Other	68,215	15,994	0
Total	<u>\$ 193,235</u>	<u>\$ 47,377</u>	<u>\$ 94,855</u>

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 5-Accounts Payable

The accounts payable balance at December 31, 2024 is composed of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Vendor payables	\$ 17,708	\$ 5,708	\$ 7,942
Salaries/wages payable	32,720		
Other payroll liabilities	4,496		
Totals	<u>\$ 54,924</u>	<u>\$ 5,708</u>	<u>\$ 7,942</u>

Note 6-Interfund Balances

Individual fund interfund receivable and payable balances as of December 31, 2024 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 14,183	\$ 69,107
Street Fund	17,277	-
Other Funds in the Aggregate:	-	-
Special Revenue Funds:	-	-
Fire Department	34,553	14,045
Parks and Recreation	17,277	138
Totals	<u>\$ 83,290</u>	<u>\$ 83,290</u>

Interfund receivables and payables consist of salary expense reimbursements to the General Fund from the Street, Fire Department, and Parks and Recreation Funds. These balances were paid in January 2024.

Note 7-Details of Fund Balance Classifications

Fund balance classifications at December 31, 2024 are composed of the following:

<u>Description</u>	<u>General Fund</u>	<u>Street Fund</u>	<u>Other Funds in the Aggregate</u>
Fund balances:			
Restricted for:			
Law enforcement	\$ 0	\$ 0	\$ 118,415
Highways and streets	0	396,060	0
Public safety	0	0	140,895
American Rescue Plan Relief	0	0	0
Debt Service	0	0	624,819
Total Restricted	<u>0</u>	<u>396,060</u>	<u>884,129</u>
Assigned to:			
Recreation and culture	0	0	71,078
Total Assigned	<u>0</u>	<u>0</u>	<u>71,078</u>
Unassigned	398,245	0	0
Totals	<u>\$ 398,245</u>	<u>\$ 396,060</u>	<u>\$ 955,207</u>

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 8-Legal Debt Limit

- A. **Property Tax Secured Bonded Debt**
The city is subject to a constitutional limitation for bonded indebtedness equal to 20% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2024 the legal debt limit for the bonded debt was \$15,949,146. There were no property tax secured bond issues.
- B. **Short-term Financing Options**
The City is subject to a constitutional limitation for short-term financing obligations equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. As of December 31, 2024, the legal debt limit for short-term obligations was \$3,987,247. There were no short-term financing obligations.

Note 9-Commitments

Total commitments consist of the following at December 31, 2024:

Long-term liabilities	\$3,825,000
-----------------------	-------------

Long-term liabilities

Long-term liabilities at December 31, 2024 are comprised of the following:

Bonds:

Sales and Use Tax Refunding & Improvement Bonds, dated March 31, 2020, in the amount of \$5,330,000 due in annual installments of \$95,000-\$470,000, plus interest through June 1, 2050, interest of 2.00%-3.00%. Payments are to be made from the 2020 Refunding & Improvement Bond Fund.

	\$ 3,825,000
Total Long-term liabilities	\$ 3,825,000

Due to the city's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

The City's outstanding bonds payable of \$4,295,000 contain a provision that in the event of default, the Trustee may, and upon written request of the owners of not less than 10% in principal amount of the bonds then outstanding shall, by proper suit, compel the performance of the duties of the officials or the City and officials of the State to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

Long Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized & Issued	Debt Outstanding 12/31/2024	Maturities to 12/31/2024
3/1/2020	12/1/2050	2.0-3.0%	\$ 5,330,000	\$ 3,825,000	\$ 1,505,000

Changes in Long-Term Debt

	Balance	1-1-2024	Issued	Bond Principal	Balance	12-31-2024
Bonds Payable	\$	4,295,000	-0-	\$ 470,000	\$	3,825,000

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 9-Committments (Continued)

Debt Service Requirements to Maturity

The City is obligated for the following amounts at December 31, 2024:

Years Ending Dec. 31	Principal	Interest	Total
2025	\$ 130,000	\$ 100,988	\$ 230,988
2026	140,000	96,938	236,938
2027	145,000	93,387	238,387
2028	145,000	90,487	235,487
2029	150,000	87,444	237,444
2030-2034	790,000	381,700	1,171,700
2035-2039	890,000	270,044	1,160,044
2040-2044	1,035,000	134,519	1,169,519
2044-2046	400,000	9,806	409,806
Total	<u>\$ 3,825,000</u>	<u>\$ 1,265,313</u>	<u>\$ 5,090,313</u>

Note 10-Interfund Transfers

Within Other Funds in the Aggregate, \$334,954 was transferred for debt service payments.

Note 11-Subsequent Events

Management has evaluated subsequent events through the report date, the date the financial statements were first available to be issued. No events occurring subsequent to the year ended December 31, 2024, having a direct and material effect on the financial statements have been determined as of the date of the audit report.

Note 12-Pledged Revenues

The City pledged future .75% sales and use taxes to repay \$5,330,000 in bonds that were issued in 2020 to provide funds to finance all or a portion of the cost of improvements of extensions, betterments and improvements to the City's sewer system and refunding the City's outstanding Sales and Use Tax Bonds. Series 2013. Total principal and interest remaining on the bonds are \$5,090,313, payable through December 1, 2046. For 2024, principal and interest paid were \$470,000 and \$112,003 respectively.

The Debt Service Fund received \$584,161 in sales taxes in 2024. Any sales taxes collected in excess of debt service payments on these bonds is permitted to be used for any lawful purpose.

Note 13-Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from the coverage in the prior year.

The City participates in the Arkansas Municipal League Program (public entity risk pools) for coverage in the following areas:

Workers Compensation - This program provides statutory benefits for losses incurred by municipal officials, employees, and volunteer fire fighters while performing work for the municipality. Rates for municipalities participating in this program are revised by class code on an annual basis by the Arkansas Workers Compensation Commission.

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 13-Risk Management (Continued)

Municipal Vehicle Program

A. Liability- This program may pay all sums the municipality legally must pay as damages because of bodily injury, death or property damage to which this agreement applies involving a covered municipal vehicle and for which the municipality is liable. The limit of payment by the program is as follows: \$25,000 because of bodily injury to or death of one person in any one accident; \$50,000 because of body injury to or death of two or more persons in any one accident and \$25,000 because of injury to or destruction of property of others in any one accident. The City shall pay into the program each year a charge established annually by the program administrator for covered municipal vehicles and self-propelled mobile equipment owned or leased by the City.

B. Physical Damage - This program covers motor vehicles and permanently attached equipment which are the property of the participating municipality. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$1,000 per occurrence. The City agrees to pay into the program each year a service charge established annually by the program administrator for covered property.

Municipal Property Program - This program covers insurable property and equipment exclusive of motor vehicles and water vessels, which belong to or are in the care, custody or control of a participating municipality. Property is valued at the full cost to repair or replace the property after deduction of depreciation or as agreed to by the participating municipality and program. Loss amounts payable will be reduced by the deductible amount of \$5,000 or in the case of flood or earthquake, \$100,000. The municipality agrees to pay into the program each year a service charge established annually by the program administration for property for which the municipality desires coverage.

Municipal Legal Defense Program - This program shall, at the sole discretion of the program administrators, provide extraordinary legal defense and extraordinary expenses in suits against municipal officials and employees and civil rights suits against the municipal government of a participating municipality and pay extraordinary judgments (for actual damages-not punitive damages) imposed on municipal officials and employees and the municipal government. This program shall never be liable to reimburse the municipal government, municipal officials, and employees because of the judgement in any one lawsuit for more than 25% of the program's available funds at the time the lawsuit was filed or the judgement becomes final, or \$1 million, whichever is less. The City agrees to pay into the program each year a charge established by the steering committee. Each city also agrees to pay the first \$3,000 of the aggregate cost for all expenses on each lawsuit. The cost deposit is not refundable.

The City also participates in the Self-Insured Fidelity Bond Program administered by the Government Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$300,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the Municipal Aid Fund. There is a \$2,500 deductible per occurrence.

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

**Note 14- Local Police and Fire Retirement System (LOPFI)
(A Defined Benefit Pension Plan)**

Plan Description

The City contributes to the Local Police and Fire Retirement System (LOPFI), an agent multiple employer retirement system that nets as a common investment and administrative agent for cities and towns in Arkansas. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Local Police and Fire Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LOPFI. That report may be obtained by writing to Arkansas Local Police and Fire Retirement System, 620 W. 3rd, Suite 200, Little Rock, Arkansas 72201, by calling 1-866-859-1745, or on their website www.lopfi-prb.com.

Funding Policy

The employee contribution rate depends on the type of service being rendered and whether or not the service is also covered by Social Security. The different employee contribution rates required by state law are:

- A. Paid service not covered by Social Security: 9.5% of gross pay
- B. Paid service also covered by Social Security: 3.5% of gross pay
- C. Volunteer fire service: no employee contribution

The City is required to contribute at an actuarially determined rate. The contributions of plan members are established and may be amended by State law. The contribution requirements of the City are established and may be amended by the LOPFI Board of Trustees. The plan is also funded with state insurance tax. The City's contribution to the plan was \$145,925 for the year ended December 31, 2024 before credits for premium tax billings. The net LOPFI expense was \$80,621.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting is limited to disclosure of the City's share of the collective net pension liability. The City's proportionate share of the collective net pension liability at December 31, 2024 (actuarial valuation date and measurement date) was \$1,037,888.

Note 15- Arkansas Public Employees Retirement System

Plan Description

The City contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing employer defined benefit pension plan that covers municipal employees whose municipalities have elected coverage under this System. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to the Arkansas Public Employees Retirement System, 124 W. Capital, Suite 400, Little Rock, Arkansas, 72201, by calling 1-800-682-7377, or on their website www.apers.org.

City of Vilonia, Arkansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 15- Arkansas Public Employees Retirement System (Continued)

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The City's contribution to the plan was \$46,943 for the year ended June 30, 2024.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, is limited to disclosure of the City's share of the collective net pension liability. The City's proportionate share of the collective net pension liability at June 30, 2024 (actuarial valuation date and measurement date) was \$353,608.

City of Vilonia
Balance Sheet - Other Funds in the Aggregate - Regulatory Basis
December 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS

CUSTODIAL
FUNDS

	Fire Department	ACT 833	District Court Automation	Parks and Recreation	Jail Fees (Act 209)	District Court	Debt Service Funds	American Rescue Plan Funds	Total
ASSETS									
Cash & Equivalents	\$ 54,884	\$ 37,749	\$ 61,137	\$ 41,662	\$ 57,278	\$ 3,223	\$ 577,937	-	\$ 833,870
Accounts Receivable	31,982	-	-	15,991	-	-	46,882	-	94,855
Interfund Receivable	34,553	-	-	17,277	-	-	-	-	51,830
TOTAL ASSETS	121,419	37,749	61,137	74,930	57,278	3,223	624,819	-	980,555
LIABILITIES & FUND BALANCES									
Liabilities									
Accounts Payable	4,228	-	-	3,714	-	-	-	-	7,942
Interfund Payable	14,045	-	-	138	-	-	-	-	14,183
Settlements Payable	-	-	-	-	-	3,223	-	-	3,223
Total Liabilities	18,273	-	-	3,852	-	3,223	-	-	25,348
Fund Balances									
Restricted	103,146	37,749	61,137	-	57,278	-	624,819	-	884,129
Assigned	-	-	-	71,078	-	-	-	-	71,078
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	103,146	37,749	61,137	71,078	57,278	-0-	624,819	-	955,207
TOTAL LIABILITIES & FUND BALANCES	\$ 121,419	\$ 37,749	\$ 61,137	\$ 74,930	\$ 57,278	\$ 3,223	\$ 624,819	\$ -	\$ 980,555

City of Vilonia, Arkansas
Balance Sheet - Debt Service Funds - Regulatory Basis
December 31, 2024

Schedule 2

	2020 Bond Fund	2020 Construction Fund	2020 Redemption Fund	2020 Debt Service Reserve	Total Debt Service Funds
ASSETS					
Cash & Equivalents	\$ 91,579	\$ 798,194	\$ 278,055	\$ 132,598	\$ 1,300,426
Accounts Receivable	54,500	-	-	-	54,500
TOTAL ASSETS	146,079	798,194	278,055	132,598	1,354,926
LIABILITIES AND FUND BALANCES					
Accounts Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Settlements Payable	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balances					
Restricted	146,079	798,194	278,055	132,598	1,354,926
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	146,079	798,194	278,055	132,598	1,354,926
TOTAL LIABILITIES & FUND BALANCES	\$ 146,079	\$ 798,194	\$ 278,055	\$ 132,598	\$ 1,354,926

City of Vilonia, Arkansas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Other Funds in the Aggregate - Regulatory Basis
For the Year Ended December 31, 2024

Schedule 3

	<u>SPECIAL REVENUE FUNDS</u>					<u>Custodial</u>			
	Fire Dept	Act 833	District Court Automation	Parks and Recreation	Jail Fees (Act 209)	District Court	Debt Service Funds	American Rescue Plan Fund	Total
REVENUES									
State Aid	\$ -	\$ 29,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ 29,393
Federal Aid	-	-	-	-	-	-	-	-	-
Property Taxes	1,099	-	-	-	-	-	-	-	1,099
Sales Taxes	320,291	-	-	160,146	-	-	576,544	-	1,056,981
Fines, forfeitures & costs	-	-	13,548	-	6,240	-	-	-	19,788
Interest	1,054	335	-	938	821	-	50,645	196	53,989
Local permits & fees	68,909	-	-	39,434	-	-	-	-	108,343
Concession	-	-	-	59,945	-	-	-	-	59,945
Other	16,239	-	-	31,214	-	-	-	-	47,453
TOTAL REVENUES	407,592	29,728	13,548	291,677	7,061	-	627,189	196	1,376,991
EXPENDITURES									
Current:									
Highways & streets	-	-	-	-	-	-	775,293	764,413	1,539,706
Public safety	414,440	13,328	-	-	-	-	-	-	427,768
Law enforcement	-	-	13,735	-	-	-	-	-	13,735
Sewer improvements	-	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	291,107	-	-	-	86,887	377,994
Total Current	414,440	13,328	13,735	291,107	-	-	775,293	851,300	2,359,203
Debt Service									
Bond principal	-	-	-	-	-	-	470,000	-	470,000
Bonds interest & other charges	-	-	-	-	-	-	112,003	-	112,003
TOTAL EXPENDITURES	414,440	13,328	13,735	291,107	-0-	-0-	1,357,296	851,330	2,941,206
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(6,848)	16,400	(187)	570	7,061	-0-	(730,107)	(851,104)	(1,564,215)
OTHER FINANCING SOURCES(USES)									
Transfers in	-	-	-	-	-	-	678,132	-	678,132
Transfers out	-	-	-	-	-	-	(678,132)	-	(678,132)
TOTAL OTHER FINANCING SOURCES	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
EXCESS OF REVENUES & OTHER SOURCES OVER(UNDER) EXPENDITURES & OTHER USES	(6,848)	16,400	(187)	570	7,061	-	(730,107)	(851,104)	(1,564,215)
FUND BALANCES-JANUARY 1	109,994	21,349	61,324	70,508	50,217	-	1,354,926	851,104	2,519,422
FUND BALANCES-DECEMBER 31	\$ 103,146	\$ 37,749	\$ 61,137	\$ 71,078	\$ 57,278	-0-	\$ 624,819	\$ -0-	\$ 955,207

City of Vilonia, Arkansas
Statement of Revenues, Expenditures, and Changes in fund Balances - Debt Service Funds - Regulatory Basis
December 31, 2024

					Schedule 4
	2020 Bond Fund	2020 Construction Fund	2020 Redemption Fund	2020 Debt Service Reserve	Total Debt Service Funds
REVENUES					
Sales taxes	\$ 576,544	\$ -	\$ -	\$ -	\$ 576,544
Interest	4,992	26,280	12,630	6,743	50,645
Other	-	-	-	-	-
TOTAL REVENUES	<u>581,536</u>	<u>26,280</u>	<u>12,630</u>	<u>6,743</u>	<u>627,189</u>
EXPENDITURES					
Current:					
Highways and streets	-	775,293	-	-	775,293
Total Current	-	775,293	-	-	775,293
Debt Service					
Bond principal	470,000	-	-	-	470,000
Bond interest and other charges	112,003	-	-	-	112,003
TOTAL EXPENDITURES	<u>582,003</u>	<u>775,293</u>	<u>-</u>	<u>-</u>	<u>1,357,296</u>
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	<u>(467)</u>	<u>(749,013)</u>	<u>12,630</u>	<u>6,743</u>	<u>(730,107)</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	334,954	-	343,178	-	678,132
Transfer out	(343,178)	-	(328,211)	(6,743)	(678,132)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,224)</u>	<u>-</u>	<u>14,967</u>	<u>(6,743)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER(UNDER) EXPENDITURES AND OTHER USES	<u>(8,691)</u>	<u>(749,013)</u>	<u>27,597</u>	<u>-</u>	<u>(730,107)</u>
FUND BALANCES - JANUARY 1	<u>146,079</u>	<u>798,194</u>	<u>278,055</u>	<u>132,598</u>	<u>1,354,926</u>
FUND BALANCES - DECEMBER 31	<u>\$ 137,388</u>	<u>\$ 49,181</u>	<u>\$ 305,652</u>	<u>\$ 132,598</u>	<u>\$ 624,819</u>

City of Vilonia, Arkansas
Notes to Schedules 1, 2, 3, and 4
December 31, 2024

The following funds and descriptions represent all fund reported as other funds in the aggregate

Fund Name	Fund Description
Fire Department	Established to receive sales tax and pay the costs to operate the Vilonia Fire Department as authorized by Vilonia Ordinance no. 11 (July 2, 1996)
Fire Equipment & Training (Act 833)	Ark. Code Ann § 14-284-403.404 requires insurance premium tax funds to be distributed by the county to municipal fire departments for training, purchase. and improvement of fire fighting equipment. initial capital construction or improvements of fire departments, insurance for buildings, and utilities costs.
District Court Automation	Ark. Code Ann § 16-13-704 established fund to receive district court instalment fees of 1/2 of \$5 per month on each person to be used for related technology.
Parks and Recreation	Established to receive sales tax receipts as authorized by Vilonia Ordinance no. 2 (August 12, 2008) and registration fees to pay the costs of expanding and operating Vilonia Parks.
Jail Fees (Act 209)	Ark Code Ann § 16-17-129 allows a county to levy an additional fine, not to exceed \$20, to be collected by all district courts within the county. Faulkner County Ordinance no. 14 of 2003 authorized the collection of the additional fine and payment to the county treasury to be used exclusively to help defray the cost of incarcerating prisoners. including the construction and maintenance of the regional jail.
2020 Redemption Fund	Established to receive surplus tax receipts used to redeem the bonds prior to maturity authorized in Vilonia Ordinance no. 2020-3 (August 27, 2020)
2020 Bond Fund	Established to receive sales tax receipts and maintain principal and interest payments of bonds authorized in Vilonia Ordinance no. 2019-1 (March 31, 2020)
2020 Construction Fund	Established to receive bond proceeds for sewer construction projects and disburse funds to vendors as the project progresses; authorized in Vilonia Ordinance no. 2019-1 (March 31, 2020)
2020 Debt Service Reserve Fund	Established to maintain debt service reserve in an amount equal to the lesser of 10% of the original principal amount of the bonds or the maximum annual debt service requirement on the bonds authorized in Vilonia ordinance no. 2019-1 (March 31, 2020)
2020 Cost of Issuance Fund	Established to receive bond proceeds for the costs of issuance of the bonds and disburse funds to vendors at closing authorized in Vilonia Ordinance no. 2019-1 (March 31, 2020)
District Court	Ark. Code Ann § 16-10-204 established account to receive fines, forfeitures, and costs collected by the district court.
American Rescue Plan Fund	Federal funding related to COVID-19 relief

City of Vilonia
Other Information
Schedule of Capital Assets
December 31, 2024
(unaudited)

Land	\$ 911,795
Infrastructure	3,582,497
Buildings	5,143,660
Equipment	<u>3,041,172</u>
	<u>\$ 12,679,124</u>

See accompanying notes and independent auditor's report.

City of Vilonia, Arkansas
Schedule of Selected Information for the Last Five Years-General Fund-Regulatory Basis
December 31, 2024
(Unaudited)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Assets	\$ 522,276	\$ 476,385	\$ 479,670	\$ 651,925	\$723,231
Total Liabilities	124,031	215,844	58,463	91,543	57,179
Total Fund Balances	398,245	260,541	421,207	597,452	666,055
Total Revenues	1,822,717	1,566,899	1,622,189	1,892,865	1,728,009
Total Expenditures	1,685,013	1,788,143	1,736,982	1,495,940	1,485,330

Note: American Rescue Plan funds were initially deposited into the general fund and later transferred to the ARP Fund which is represented in the financial statements as an Other Funds in the Aggregate. This accounts for the discrepancy between the General Fund surplus shown here and the decrease in total assets. The fund transfer is not shown in this analysis since the transfer is not shown as an expenditure in the financial statements of the General Fund.

See accompanying notes and independent auditor's report.

City of Vilonia, Arkansas
Schedule of Selected Information for the Last Five Years-Street Fund-Regulatory Basis
December 31, 2024
(Unaudited)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Assets	\$ 401,768	\$ 297,377	\$ 461,009	\$ 651,925	\$ 723,231
Total Liabilities	5,708	119,861	17,829	91,543	57,179
Total Fund Balances	396,060	177,516	443,180	597,452	666,055
Total Revenues	1,121,840	1,151,966	1,095,271	1,892,865	1,725,009
Total Expenditures	903,296	1,417,630	1,111,097	1,495,940	1,485,330

See accompanying notes and independent auditor's report.

City of Vilonia, Arkansas
Schedule of Selected Information for the Last Five Years-Other Funds in the Aggregate-Regulatory Basis
December 31, 2024
(Unaudited)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2020</u>	<u>2020</u>
Total Assets	\$ 980,555	\$ 2,573,198	\$ 3,436,674	\$ 3,985,476	\$ 6,697,872
Total Liabilities	25,348	53,776	44,490	79,418	56,923
Total Fund Balances	955,207	2,519,422	3,392,184	3,906,328	6,622,648
Total Revenues	1,376,991	1,503,765	1,827,439	1,181,276	945,004
Total Expenditures	2,941,206	2,376,411	1,838,943	2,953,221	1,734,733
Total Other Financing Sources(Uses)	-0-	-0-	-0-	6,795,000	-0-

See accompanying notes and independent auditor's report.

Bonds & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

3906 EAST KIEHL

SHERWOOD, ARKANSAS 72120

(501) 835-5222 ♦ FAX (501) 835-6812

Report on Internal Control Over Financial Reporting and on Compliance Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

INDEPENDENT AUDITOR'S REPORT

To the Mayor and and City Council
City of Vilonia, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Vilonia, Arkansas, as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the City of Vilonia, Arkansas' basic financial statements, and have issued our report thereon dated November 5, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement-of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bonds & Company, P.A.

Bonds & Company, P.A.
Sherwood, Arkansas
November 5, 2025