

City of Conway, Arkansas

Quarterly Financial Reports

-Special Revenue Funds

-Debt Service Funds

-Capital Projects Funds

September 30, 2026

City of Conway

Special Revenue Funds Statement of Revenues and Expenditures

For the period ended September 30, 2026

Revenues	
Sales tax on prepared food	4,199,092
General property tax	9,356
Animal tags	18,550
Fines and fees	123,125
Asset forfeitures	72,156
Franchise fees (electric only)	445,005
Interest Income	93,521
Total Revenues	**4,960,806**
Expenditures	
Public art funded by ad valorem	10,761
Spay and neuter program	24,913
Court automation	44,380
Parks and recreation	297,180
Asset forfeiture	117,336
Franchise fee debt service transfers	383,393
A&P debt service transfers	1,685,498
Total Expenditures	**2,563,461**
Net Revenue/(Expense)	**2,397,345**

***All figures are unaudited**

Funds included:

- -Parks and Rec Ad Val
- -Animal Welfare Ad Val
- -Spay and Neuter Program
- -Court Automation
- -Asset Forfeiture (Police)
- -Electric Franchise Fees pledged to Debt Service
- -Parks and Rec A&P

City of Conway

Balance Sheet - Special Revenue Funds

As of September 30, 2026

Cash - Parks and Rec A&P	2,895,085
Cash - Court Automation	1,098,876
Cash - Other Operating	875,799
Cash with Fiscal Agent	900
Taxes Receivable	900,909
Accounts Receivable	28,418
Due From Component Unit	49,445
Due From Other Funds	8,512
Assets	***5,857,943***
Deferred Revenue	28,419
Liabilities	***28,419***
Fund Balance	***5,829,524***
Total Liabilities & Fund Balance	***5,857,943***

***All figures are unaudited**

Note: All cash is restricted

City of Conway

Debt Service Funds Statement of Revenues and Expenditures

For the period ended September 30, 2026

Revenues	
Sales tax - 1/8 cent special tax	2,111,984
Interest income	102,881
Transfers in - debt service payments	2,116,815
Total Revenues	**4,331,681**
Expenditures	
Principal	2,525,000
Interest	1,104,506
Trustee fees	8,855
Total Expenditures	**3,638,360**
Net Revenue/(Expense)	**693,321**

***All figures are unaudited**

Funds included:

-2012 Franchise Fee Refunding Bonds
-2015 Sales Tax Bonds
-2015 Franchise Fee Refunding Bonds
-2022 Restaurant Tax Bonds

City of Conway

Balance Sheet - Debt Service Funds

As of September 30, 2026

Cash with Fiscal Agent	4,504,388
Taxes Receivable	519,165
Assets	***5,023,553***
Liabilities	***-***
Fund Balance	***5,023,553***
Total Liabilities & Fund Balance	***5,023,553***

***All figures are unaudited**

City of Conway

Capital Projects Funds Statement of Revenues and Expenditures

For the period ended September 30, 2026

Revenues		
Sales Tax - 1/4 cent Streets	4,223,969	
Sales Tax - 1/4 cent Public Safety	1,862,144	
Sales Tax - 1/8 cent Streets and Drainage	931,072	
Impact Fees - Street	135,551	
Impact Fees - Parks	43,961	
Federal Grants	3,610	
Interest Income	1,034,955	
Total Revenues	**8,235,261**	
Expenditures		
Street - 1/4 cent sales tax	2,186,718	
Street - Impact fee expenses	579,868	
Street - 3/8 cent sales tax	1,176,898	
Parks - Impact fee expenses	451,678	
Police - 1/4 cent sales tax	473,895	**
Police - 1/4 cent public safety tax	226,623	
Fire - 1/4 cent public safety tax	3,323	
Transfers to Other Funds	291,667	
Total Expenditures	**5,390,670**	
Net Revenue/(Expense)	**2,844,591**	

***All figures are unaudited**

**Expenses encumbered in 2025 but not able to spend until 2026. Effective January 1, 2026, proceeds from this tax and reported here are spent on major street projects only.

Funds included:

-Sales Tax - 1/4 cent Streets
-Street Impact Fees
-Parks Impact Fees
-Sales Tax - 3/8 cent Streets (expired 2023)
-Sales Tax - 1/4 cent Public Safety
-Sales Tax - 1/8 cent Streets and Drainage

City of Conway

Balance Sheet - Capital Projects Funds

As of September 30, 2026

Cash - Sales Tax - 1/4 cent Streets	14,413,102
Cash - Sales Tax - 3/8 cent Streets	19,146,415
Cash - Sales Tax - 1/4 cent Public Safety	1,634,501
Cash - Sales Tax - 1/8 cent Streets and Drainage	932,914
Cash - Street Impact	1,366,278
Cash - Parks Impact	90,557
Taxes Receivable	1,038,329
Assets	***38,622,098***
Liabilities	***-***
Fund Balance	***38,622,098***
Total Liabilities & Fund Balance	***38,622,098***

***All figures are unaudited**

Note: All cash is restricted, except for the pay as you go sales tax. This is for general purposes, and can be spent on any capital project that Council chooses.

City of Conway

Loan and bond debt as of September 30, 2026

Loan	Balance	Scheduled payoff date	Funding Source
Fire Truck & CEOC Equipment	3,233,741	7/23/2030	General revenue
	$ 3,233,741		

Bond issue	Balance	Scheduled payoff date	Funding Source
2012 Franchise Fee	1,445,000	12/1/2030	Franchise fee revenue
2015 Sales & Use Tax	13,285,000	5/1/2044	1/8 cent special sales tax
2015 Franchise Fee	2,250,000	12/1/2035	Franchise fee revenue
2022 Restaurant Tax	35,850,000	6/1/2052	A&P sales tax revenue
	$ 52,830,000		

Total loans and bonds	$ 56,063,741