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Pictured: Michael Lindsey, Nick Papan, Ron Pyle, Jim Fowler, Carmen Quinn, Patricia Quinn, Jim Alexander, Charlie Roberts



FEATURES

7 Delta issues take lead

The Delta Regional Authority has a new federal co-chair in Arkansan Chris Masingill, and the Delta Grassroots Caucus tackled healthcare, the economy and other pressing regional issues at its April meeting in Little Rock.

Q Jonesboro PD fights crime online

Jonesboro's Police Department is taking advantage of the Internet in its efforts to fight crime and empower its citizens.

14 Keeping public deposits secure

Stay informed about changes at the federal and state level to keep public securities safe and guarantee liquidity.

7.4 League makes Africa connection

League members and staff will travel in May to Ghana to participate in a meeting with African government and tribal leaders to share good governance ideas and prepare for the upcoming Africa Global Sister Cities Foundation conference, Aug. 2-7 in Little Rock.

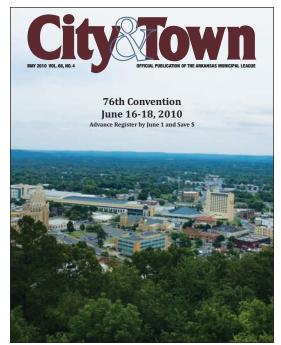
City Town

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ON THE COVER—West Mountain Drive in Hot Springs National Park offers a wonderful view of the city beneath, including the Hot Springs Convention Center, which will again be the venue for the League's annual Convention, June 16-18. Register now to take advantage of advance registration rates and plan to join us as we discuss the issues facing us and celebrate 76 years of serving Arkansas's cities and towns.—atm

DEPARTMENTS

Animal Corner40
Arkansas Municipal Officials Directory Changes55
a'TEST
Attorney General Opinions
Economic Development
Fairs & Festivals53
Grant Money Matters56
Health Benefit Fund Provider Changes
League Officers, Advisory Councils
Municipal Mart
Municipal Notes36
Obituaries
Parks and Recreation46
Planning to Succeed42
President's Letter
Professional Directory
Sales Tax Map
Sales Tax Receipts62
Urban Foresty44
Your Health52

Cover Photo by Andrew Morgan, League staff

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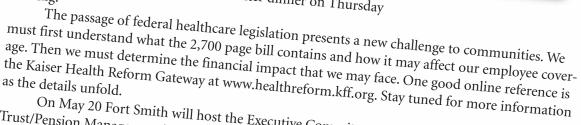
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Dear Friends,

Have you noticed that campaign season is in full swing? The mixed blessing is that it brings an economic boost from the candidates' expenditures as well as signage that can sometimes block a driver's vision. Most candidates are very respectful of traffic safety and sign clutter, but a few simply place their signs anywhere, everywhere and often without permission of the land owners. Unfortunately, there is no easy solution without expensive staff time to patrol the streets.

This year's annual Convention in Hot Springs will be well worth attending. The opening night banquet will be on Wednesday, June 16. There will be General Sessions and many concurrent workshops you won't want to miss. The Drifters will be singing several of their all-time hits after dinner on Thursday



On May 20 Fort Smith will host the Executive Committee meeting, the Cash Management Trust/Pension Management/MOPEB Trust and the Investment Committee. Interesting spouse events are planned to highlight "Where the New South Meets the Old West." The meetings will begin at 10 a.m. and will conclude by 4 p.m. There will be activities for attendees who arrive Wednesday or stay over Thursday evening. Make your plans to come to Fort Smith!

We live in complicated times, and some of the issues that we face appear to be overwhelming. But the solutions can be simple, though not simply achieved. It takes insight, awareness, and paying attention to what is going on around us in each situation. Taking a bit of time to reflect before acting, acknowledging the unique, precious, one-of-a-kind event that each of us is and then extending that to others one person at a time.

Gail Purcell Elliott's quotation reminds me of the public officials in the 500 cities and towns of our great state. Citizens often have the impression that we can flip a switch and provide a solution to a request. We all know that is seldom the case, but we all accomplish so much by taking each issue one at a time. Keep up the good work and plan to attend the annual Convention for good Gary Campbell

City Director/Vice Mayor, Fort Smith President, Arkansas Municipal League

New Delta agency leader named

The President has announced his pick for the head of the Delta Regional Authority, and the Delta Grassroots Caucus held its annual Little Rock meeting to discuss healthcare, the economy and other issues that affect the nation's poorest region.

By Andrew Morgan, League staff

fter more than a year and three months without a leader, the Delta Regional Authority has a new federal co-chair. On April 22 President Barack Obama appointed Chris Masingill, a senior aide to Gov. Mike Beebe, as the new federal co-chair of the DRA, the organization charged with serving the vast, eight-state Mississippi Delta region.

Masingill is a former aide to U.S. Sen. Blanche



Masingill

Lincoln and U.S. Rep. Mike Ross. As a member of Gov. Beebe's administration, he oversees the state's use of federal stimulus funds and is the governor's designee on the DRA board. He will replace Pete Johnson, who was named to the DRA post by President George W. Bush. Masingill's nomination to the DRA is subject to Senate confirmation.

The appointment of Masingill comes as a relief to the Mississippi Delta Grassroots Caucus. The Caucus has for more than nine months been putting pressure on the new administration to name a new DRA federal co-chair. Just three weeks before the announcement of Masingill's nomination, the Caucus, led by Director Lee Powell, met April 1-2 at the Clinton Presidential Library in Little Rock to discuss the DRA, economic recovery and healthcare in the Delta.

The Caucus during the opening session honored Blytheville Mayor Barrett Harrison for his efforts to advance economic growth in the Delta through the



Harrison

creation of the Great River Development Foundation. The Foundation was created in 2002 as a partner-ship between local and county government, businesses and area schools to create jobs in the region. The group has played a role in bringing several major industries to Mississippi County, including auto parts maker Denso and Aviation Repair Technologies.

"I still hear, 'People in the Delta don't want to work. People in the Delta can't be trained,'" Mayor Harrison said. The efforts of new industries, NUCOR Steel and local schools are proving that mentality wrong, he said.

Harrison encouraged Delta civic and political leaders to form relationships with local colleges, businesses and nonprofits, and to find the very best people to run organizations such as Main Street and the Chamber of Commerce.

In what has become a tradition at the annual meeting, President Bill Clinton spoke to the Caucus via telephone and shared his take on major public policy issues such as healthcare and job creation. The passage of new healthcare legislation will mean an overall increase in the quality of care and a decrease in costs, Clinton said.

"It's amazing to me that the bill seemed most unpopular in places where it would help the most, including Arkansas," Clinton said. Passage meant avoiding a "total meltdown" of the American economy, he said. "We could not afford to continue what

we were doing."

The new law is not without challenges, Clinton said. States may have difficulty funding Medicare in coming years, Clinton said. We will have to work together to meet those challenges, he said.

The best opportunity for new jobs will be in the fields of clean energy creation and energy efficiency, Clinton said, and the federal government is providing funding to help states facilitate these efforts. Making existing buildings energy efficient through retrofitting is one of the most important things local governments and businesses can do, Clinton said. "Put people to work fixing our buildings," he said, noting that the construction industry, which has experienced an above average 25 percent unemployment during this recession, could use the boost. The resulting long term energy and money savings are tremendous, he said, and will help the United States be more competitive in the global economy.

"Countries that are growing are doing so by changing the way they consume and produce energy," Clinton said.

Gov. Mike Beebe has a special connection to the Delta, he said, because he went to school at Newport and attended college at Arkansas State University in Jonesboro. The Delta has seen some good things happen in the region in the last few years, he said. Though there have been hotspots of activity and growth, it hasn't happened nearly enough, Beebe said.



Beebe

Beebe praised the KIPP school in Helena-West Helena. The school has been hugely successful, he said, at taking children who were "written off" and helping them to not just pass but to excel. Arkansas now ranks 10th nationwide in overall K-12 education, Beebe said. "If you get education right, other successes will follow," he said.

Education is not the state's only area of statistical improvement. Arkansas has ranked 48th or 49th in per capita income "ever since there were 50 states," Beebe said. In 2008 Arkansas moved up to 47th. In 2009 the state moved to 46th. New results just released show Arkansas now at 45th and verging on 44th, Beebe said.

"It's not where I want to be," Beebe said, but for the state it's a very big deal.

U.S. Rep. John Boozman may have only one Delta county in his district, but the region is still very important to him and the state as a whole, he told the Caucus. The aging infrastructure in the region, including highways and inland waterways, need updates and improvements, he said. Boozman said he supports the development of both the I-69 and I-49 corridors, both of which have been in development for several decades. "That's the kind of thing we need to be spending money on," Boozman said. It creates



Boozman

jobs and economic activity along the new routes.

When it comes to job creation, the federal stimulus doesn't work, Boozman said, because it is temporary. Job creation will come through small businesses and tax incentives such as a cut in the capital gains tax, he said.

Boozman was against the healthcare reform package. It will result in a drop in healthcare quality, he said. But we need reform, "no ifs, ands or buts," Boozman said.

Boozman also is against cap and trade legislation to reduce carbon emissions. "We're a coal-powered state and we can't afford it. We will lose jobs," he said. The legislation would have an especially negative impact on Arkansas's large agriculture sector, he said. We need environmental protection, Boozman said, but we must also protect the economy.

Jonesboro goes online to fight crime

Jonesboro Police Department's cutting edge Web site is an effective online tool to fight crime and keep citizens informed.

By Whitnee Bullerwell, League staff



ccess to crime-related information helps cities stay safer by providing citizens and police with the ability to work smarter to prevent crime. For this reason, the Jonesboro Police Department has added a new crime fighting tool to its arsenal in the form of a Web site, www.jonesboropolice.com.

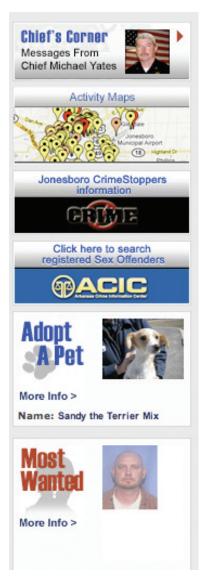
Police Chief Michael Yates initiated the department's work on the Web site, which not only provides an overview of the agency but also allows users to report drug activity, wanted persons, animal abuse and other crimes online. The public can also visit the site for information about the department including its various divisions and how to contact them. The site gives users the ability to link to other useful Web sites such as the Arkansas Crime Information Center, Jonesboro Crime Stoppers and VINE Link, which provides timely information on criminal cases including custody status of offenders 24 hours a day for crime victim notification.

Jonesboro Mayor Harold Perrin applauded the department for updating the Web site with a very significant feature. For the first time ever in Jonesboro's history, the police department has made crime mapping, sex offender maps and searches,

and other maps and databases available to anyone who has Internet access. Users of the Web site can choose the type of map and information to display and then click on individual pushpin icons to reveal even more details.

With these features, users can log on and view up-to-the hour crime maps, which include property





crimes such as burglaries, break-ins, thefts and other offenses. Also available are digital maps of crimes against persons such as robberies and other violent acts. In an effort to provide for the safety of residents, a special map is available for viewing that contains a complete list of level three and four sex offenders. By clicking on the pushpin icons found on the sex offender map, citizens can gain information about sex offenders including the individual's photograph.

Because each crime map provides detailed information, Jonesboro's police department hopes that residents will visit the site and use the information to their advantage. Doing so increases awareness of criminal activity in neighborhoods. One of the most important parts of crime prevention is the reduction of criminal opportunity. For instance, a citizen who notices that there have been vehicle break-ins in their area can help to reduce those types of crime by ensuring that vehicles are locked and that valuable items are kept in a safe place. Those who log on and notice an incidence of burglaries are encouraged to make sure doors and windows are locked, non-working lights are repaired or replaced, and garages and storage buildings are secured.

On the home page, a "Most Wanted" icon reveals individuals police are searching for and instructions on how to provide information on where they can be found. And because the city's animal control department is a division of the police department, those looking for a new pet can select the "Adopt a Pet" icon and view animals that are currently available for adoption. As a main feature, the public and news media outlets can get the latest information released by the department by clicking on the "News" link to reveal current and archived news releases.

Jonesboro Police Department's Web site contains an abundance of information. Though there are many valuable features on the site, perhaps one of the most important reasons for creating and allowing citizen access to real-time crime mapping is to encourage everyone to work together for a safer city. By providing maps and information to individuals, citizen groups like Neighborhood Watch, local businesses and other organizations, the department is encouraging partnerships that will help make Jonesboro an even safer place to live.

Information for this article was provided by Sgt. Stephen McDaniel, Jonesboro Police Department.









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Governor, Attorney General among key speakers at 76th Convention

Gov. Mike Beebe

Mike Beebe was sworn in as the 45th Governor

of the state of Arkansas on Jan. 9, 2007, following more than two decades of dedicated public service, first as State Senator and then as Attorney General. He believes Arkansas's future must be built on the foundation of more and betterpaying jobs and a first-class education system.



Beebe

Under Gov. Beebe's leadership, Arkansas has announced more than 21,000 new jobs, even in the midst of a steep national economic downturn. He has provided the largest tax cut in Arkansas history, phasing out the sales tax on groceries, while protecting essential services and meeting the state's mandate for a balanced budget. By the end of his four-year term as Governor, it's projected that Beebe's initiatives will have provided nearly \$500 million in tax cuts and ongoing tax relief.

The child of a single mom who quit high school to provide for her son as a waitress, Mike Beebe is a product of—and a believer in—the opportunities that come with education. As Governor, he has led the creation of the state's first need-based college scholarships, concluded a decade-long court dispute over Arkansas's public school system, secured the largest single capital investment in Arkansas public schools, and made record investments in the state college and university system. He has expanded adult-education programs to help Arkansans obtain additional education and new skills for better jobs.

In the 2009 legislative session, Gov. Beebe introduced and oversaw the passage of the most comprehensive healthcare package put forth by any Southern state in this decade.

Born in Amagon (Jackson County), in 1946, the Governor earned a bachelor's degree in political science from Arkansas State University in Jonesboro in 1968, and completed law school at the University of Arkansas in 1972, while serving his country in the U.S. Army Reserve.

The Governor and his wife, Ginger, have three adult children. Gov. Beebe is an active member of Trinity Episcopal Church in Searcy, where he has served as a senior warden and member of the vestry.

Gov. Mike Beebe has been invited to address the delegates at the conclusion of the Opening Night Banquet meal.

Attorney General Dustin McDaniel

On Jan. 9, 2007, Dustin McDaniel was sworn in as Arkansas's Attorney General, making him the state's top law enforcement officer, top consumer advocate, and top lawyer.



McDanie

In 2007, working with the Governor and State Legislature, his office achieved a successful resolution

to decades-old school financing litigation; 15 of his 16 proposed bills became state law; he was named chair of the southern region of the National Association of Attorneys, co-chair of the Democratic Association of Attorneys General and was awarded an Aspen-Rodel Fellowship in Public Leadership, a program sponsored by the Aspen Institute for outstanding young political leaders across the country.

McDaniel has always been dedicated to public service, and prior to becoming Attorney General he served as a uniformed patrol officer in his hometown of Jonesboro. He was also a Democratic member of the Arkansas House of Representatives, serving as the chairman of the Joint Select Committee on Health Insurance and Prescription Drugs and as a member of the House Public Health, Welfare and Labor Committee.

McDaniel obtained his bachelor's degree from the University of Arkansas and his law degree from the University of Arkansas at Little Rock.

Attorney General Dustin McDaniel will address the delegates at the Awards and New Officers' Luncheon on Friday.

Roby Brock

Roby Brock is the executive producer and host of

Talk Business, Arkansas's only statewide television program dedicated to business, politics and public affairs. Entering its 11th season in 2010, over 1,000 business and political leaders have appeared on Talk Business and have been interviewed by Brock.



In addition to his television program and Web site, talkbusiness.net, Brock provides reports for Stephens Media, Fox 16 in Little Rock, and Fox 24 and KNWA in northwest Arkansas. He can also be heard providing commentary and opinion on KARN News Radio and NPR's Arkansas affiliates. He is editor-in-chief of Talk Business Quarterly, a new magazine that is distributed to more than 30,000 business and political leaders throughout the state.

Brock has an extensive background in private enterprise and the public arena, having started and managed several small businesses. He has also served on the staff of the Governor of Arkansas, headed a state agency, and worked behind the scenes in scores of political and public affairs campaigns.

Brock is the founder and president of River Rock Communications, which produces Talk Business and was the winner in 2000 of a coveted Society of Professional Journalists Award for his World War II documentary, Survivors. In 2009, he received the Small Business Journalist of the Year award from the U.S. Small Business Administration.

Brock will address the delegates at Thursday morning's General Session analyzing the amendments, referendums, statewide political races and their effect on cities.

Lyle Sumek

Lyle Sumek is a motivational speaker who brings

a lifetime of experience to his enthusiastic workshops and meetings. He inspires action and produces results through a practical approach to help public officials make a difference in their community by partnering with stakeholders, making decisions for the future and developing processes that result in actions.



Sumek earned his doctorate in Public Administration from the University of Southern California. He has held management positions in San Diego, Calif., with the city's fire and public works departments. He served as associate professor and associate dean at the University of Colorado, assistant professor at Northern Illinois University, and instructor at the University of Southern California. Since 1979, Sumek has developed an extensive national clientele of cities, counties and organizations.

Lyle Sumek Associates, Inc., is a consulting organization that specializes in team building, strategic planning and goal setting for local governments, developing more effective governing bodies and governance processes, assisting local governments as they work with their community, and developing leaders as elected officials or executives.

Sumek will speak on "Leadership for a Sustainable City" during the Thursday morning opening session of the 76th Convention.



MAY 2010 13

Securing bank deposits

By Jim Buttry

last put together an article for *City and Town* on the securing of public deposits in 1993. I thought that I was finished with the matter. Indeed, I announced in the article that it was my "swan song" on the subject. With some trepidation, I have been drawn back into the matter, chiefly because of changes in state law and the request of my friend Paul Young, the League's finance director, who collaborated on and contributed greatly to this article. Also, the General Assembly made significant changes in the Uniform Commercial Code in 2001. I must acknowledge my reliance on Hawkland & Rogers UCC Series (Rev Art 8).

I repeat the disclaimers that I issued in 1993 and add one. Here are the disclaimers:

- The scope of this article is limited. It deals with the "perfection" and "control" of security interests in collateral pledged to secure public deposits. I have, for example, not attempted to deal with the details involved in the liquidation of collateral in the event of a bank failure.
- I have not attempted to deal with whether a particular deposit is of public funds, eligible for collateralization under federal and state law. Nonprofit entities associated with or supporting governmental purposes would be examples of entities that might not qualify.
- Any change in existing law or regulations can affect the conclusions or opinions expressed in this article.
- We are required by IRS Circular 230 to inform all readers of this article that any statements contained in it are not intended or written to be used, and cannot be used, by anyone for the purpose of avoiding any penalties that may be imposed under federal law.

Portions of this article repeat portions of the 1993 article. (I am confident that there is no risk of anyone's remembering the latter.)

I have used the term "municipality" herein to refer to all public bodies. This article is written as addressed to municipalities and, accordingly, the term "you" refers to them. References to the "UCC" are to the Arkansas Uniform Commercial Code. I have referred to "indorse" and "indorsement," as that is how it is spelled in the UCC.

Bond lawyers have been accused of having the mind of a "file cabinet." Being a bond lawyer, I am conservative in the opinions expressed here. Your lawyer may disagree with some of them (and in a lawsuit might be upheld). Bond lawyers look upon an "opinion" as a "conviction." This, basically, amounts to a reasonable doubt standard.

Some background

Securities were used to secure (or "collateralize") loans before there were any uniform or clear statutory rules covering such transactions. Banks lend on the basis of such collateral, of course, every day. In the typical deposit transaction (including a certificate of deposit) the parties are reversed. The bank is borrowing from the depositor, for our purposes here, the municipality. (But the same state laws are applied.) Because more than one person can claim to own a security, or an interest in it, the challenge has always been to determine which claimant has a prior right or interest. In the event of a bank failure, you want your collateral to protect your funds against the claims of other bank creditors, primarily the claims of the FDIC.

Under Arkansas law, a municipality's deposits in excess of FDIC insurance coverage (\$250,000 until Dec. 31, 2013, when the amount will revert to \$100,000) should be secured by a "perfected" pledge of certain eligible securities. This is set forth in Arkansas Code of 1987 Annotated at § 19-8-107 and § 19-8-203. It is not clear whether the requirement for an "eligible security" as collateral refers to both securities and to "security entitlements," which I will discuss below. This suggests

that some consideration might be given to the amendment of our state statutes recognizing and confirming that eligible "securities" may be in the form of security entitlements.

Since 1993 the list of securities which are "eligible securities" for the securing of public funds has grown from a very short one (direct obligations of the United States or obligations guaranteed by the United States) to a very long one as found in ACA § 19-8-203, which by reference includes § 23-47-401. Some of the items to be used by Arkansas banks as deposit collateral are:

- Direct obligations of the United States;
- Obligations of agencies and instrumentalities created by act of the Congress and authorized thereby to issue securities or evidences of indebtedness, regardless of guarantee of repayment by the United States (such as government sponsored entities like Fannie Mae, Freddie Mac or the Federal Home Loan Banks);
- Obligations the principal and interest of which are fully guaranteed by the United States or an agency or an instrumentality created by an act of the Congress and authorized thereby to issue such guarantee;
- General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories or insular possessions thereof (provided the issuer has not had a default in the past 10 years);
- Surety bonds issued by insurance companies licensed under the laws of the state of Arkansas that meet the statutory rating requirements or are listed on the then-current United States Department of the Treasury Listing of Approved Sureties;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks; or
- Revenue bond issues of any state of the United States or any municipality or any political subdivision thereof.

Some of the above, such as state or municipal revenue bonds, will only be suitable as collateral if they have very strong credit quality and short to in-

termediate maturity. (The statute which authorizes state bank investments in them limits to 20 percent the portion of a bank's capital base that may be so invested.)

In addition to the changes in eligible securities, the General Assembly enacted major amendments to the UCC, in 2001. These include, in particular, amendments to those provisions dealing with the creation and perfection of security interests.

In order to be protected, a depositing municipality must comply both with (1) the federal Financial Institutions Reform, Recovery and Enforcement Act of 1989 (so called "FIRREA") and (2) the UCC.

A look at FIRREA

Congress enacted FIRREA in response to the savings and loan turmoil of the 1980s. Among other things, it included additional requirements for the validity and enforceability of security interests against the FDIC in a takeover.

The requirements of FIRREA, which are set forth in 12 United States Code § 1823(e), are that there be an agreement, which agreement must be in writing,

- (a) executed contemporaneously with the acquisition of the collateral,
- (b) maintained, continuously from the time of execution, as an official record of the bank, and
- (c) approved
 - (i) by the board of directors or loan committee of the bank,
 - (ii) which approval must be shown in the minutes of the board or the committee.

It is instantly obvious that, of the FIRREA requirements, (b) is difficult and (a) would be worse. Happily the FDIC has recognized the difficulties with (a), and has announced that it will not seek to avoid a security interest, otherwise perfected and legally enforceable, solely because the agreement does not meet the "contemporaneous" requirement. The FDIC policy was enacted into law in 1994 but the security agreement must still be adopted in the ordinary course of business, and not in the contemplation of insolvency. If you fail to

see Bank deposits, page 16

Bank deposits, continued from page 15

have a security agreement in place prior to when you have reason to fear insolvency of a bank, it will likely be too late.

Also, to be effective, the security agreement should include a description of the eligible collateral and how specific collateral is to be identified at any point in time, such as by a confirmation from the third party custodian of the collateral. After all, one reason for the agreement requirement is to permit examiners to identify any claims against the assets of the bank.

Now we consider state law

When I began practicing law, nearly all securities were in the form of paper certificates which were held (physically) by the true, or beneficial, owner. In order to pledge a security to secure a debt, the certificates were delivered to the lender and endorsed by the owner. There was rarely any doubt about who owned the security or who had a security interest in it. If the security was in registered form, instructions were given to the registrar. In the event of a default, the securities could be instantly liquidated. But there was a terrible problem. By the 1970s the volume of traded certificates was overwhelming the markets. At one point, the New York Stock Exchange closed on Wednesdays in order to allow market participants to catch up with the paperwork.

The Uniform Commercial Code was rewritten to authorize uncertificated securities. The issuer's registrar made an entry on its books reflecting the identity of the owner and reflecting any security interest granted by the owner. But the markets had gotten ahead of the change in the UCC and had already established a system that utilized certificates. But these certificates were "jumbo" or immobilized and held by a single registered owner, today The Depository Trust Company or DTC. If you buy a security today, other than a U.S. treasury or agency obligation, it is almost certainly registered to the nominee of DTC, and DTC reflects on its books not you as the owner but a "securities intermediary" (typically a broker or bank) which

holds the security for you. Therefore, today almost all securities are held in one of two ways:

- Uncertificated—For the most part, only U.S. treasury or agency obligations are held in this way. For them the registrar is a Federal Reserve Bank, and there is a direct relationship between the owner and the issuer. That is, the identity of the owner is reflected on the book maintained by the issuer's registrar. Transfers are made by notification to the registrar.
- Certificated but "indirect"—DTC maintains records which reflect ownership by a "participant" which is a "securities intermediary" and what you own is not a security but is a package of rights and interests against your securities intermediary. This package is called a "security entitlement." This is the "indirect system," and it is now the system for the holding and transfer of almost all municipal bonds and corporate securities.

Now, we get to "perfection," which primarily requires "control" of the pledged collateral. The Government Finance Officers Association recommends the use of a custodian, which is typically a bank and is preferably a separate trust or safekeeping department. In most cases, this will be accomplished by having a custodian hold the bank's pledged collateral in its name on your behalf pursuant to an agreement so that nothing can be done with the collateral unless you approve. Also, the agreement should permit you to sell the collateral if necessary to satisfy your deposits without the consent of the bank or the FDIC. Typically, the custodian will be an independent party that regularly holds your bank's securities or security entitlements for this and other business purposes. In order to establish properly the arrangement and protect your interest, you will need to enter into a three party agreement among you, the custodian and your bank in which the parties will acknowledge these terms and that the collateral is held on your behalf. This is in addition to the security agreement required by FIRREA, discussed above.

In the uncertificated system, a security interest can be perfected in a security by having your cus-

todian reflected as the owner of the securities on the books of the registrar. This amounts to perfection even against a "protected purchaser." (More on that below.)

In the indirect system, your custodian will not own a security or an interest in a security. The custodian will own an interest in an account held by your bank. Your security interest in a security entitlement is perfected when the securities intermediary maintaining the account indicates by book entry that the securities entitlement has been credited to an account in the name of your custodian

(and you, the bank and your custodian enter into the agreement described above). Based on this arrangement, the intermediary will comply with orders originated by you and your custodian without the consent of the bank. Bear in mind: A security entitlement is not a claim to a specific identifiable thing; it is a package of rights and interests that a person has against the person's securities intermediary (e.g., broker) and the property held by the inter-

mediary. (Uniform Commercial Code Official Text and Comments, § 8-503.) The UCC makes clear the priority of a protected purchaser of a security over the holder of a security entitlement. A protected purchaser is one that acquires a security for value without the notice of another claim. It is theoretically possible for a protected purchaser to trump the interest of a public depositor's claim to a security entitlement that is maintained by the DTC system. However, that would clearly require a very unusual security transfer to a holder other than DTC. Surprisingly, there is little precedent and guidance in that regard. But logic would suggest

that the FDIC, as receiver of the depository bank, should recognize a properly perfected security interest in a security entitlement as a perfected security interest in the underlying securities, as the depository bank has lost control of those securities.

No magazine article can cover every transaction or serve as a substitute for consultation with your counsel. For your reference, the GFOA's Recommended Practice on this topic accompanies this article (see pages 18 and 19). It has similar information on the requirements of FIRREA and also includes some recommendations on related matters

such as collateral valuation. In fact, officials charged with the responsibility of securing deposits in excess of FDIC coverage should, as appropriate, consult with the municipality's banker, lawyer or accountant (or some or all of them). The list of eligible securities is now long and the requirements of both state and federal law are strict. You want to be secure against an FDIC claim and be able to liquidate your securities without FDIC consent. It would

be hard to be too careful. Remember that your League is available to assist.

Jim Buttry is a partner in the Friday, Eldredge & Clark, LLP law firm. He has practiced municipal bond law since 1967. He is a graduate of the University of Arkansas (LL.B., 1963) and Georgetown University (LL.M., 1966). He is a member of the National Association of Bond Lawyers and has been recognized in Best Lawyers in America and in Chambers USA 2010 as among "Leaders in Their Field."





BEST PRACTICE

Collateralization of Public Deposits (1984, 1987, 1993, 2000, and 2007) (TIM)

Background. The safety of public funds should be the foremost objective in public fund management. Collateralization of public deposits through the pledging of appropriate securities or other instruments (i.e. surety bonds or letters of credit) by depositories is an important safeguard for such deposits. The amount of pledged collateral is determined by a public entity's deposit level. Some states have established programs for the pooling of collateral for deposit of public funds.

Federal law imposes certain limitations on collateral agreements between financial institutions and public entities in order to secure public entity deposits. Under certain circumstances, the Federal Deposit Insurance Corporation (FDIC) may void a perfected security interest and leave the public depositor with only the right to share with other creditors in the pro rata distribution of the assets of a failed institution.

Recommendation. The Government Finance Officers Association (GFOA) recommends the use of pledging requirements as protection for state or local government's deposits. GFOA encourages state and local governments to establish adequate and efficient administrative systems to maintain such pledged collateral, including state or locally administered collateral pledging or collateral pools. To accomplish these goals, GFOA recommends the following:

- 1. Public entities should implement programs of prudent risk control. Such programs could include a formal depository risk policy, credit analysis, and use of fully secured investments. In the absence of a state program for pooling collateral, public entities should establish and implement collateralization procedures, including procedures to monitor their collateral positions. Monitoring informs a public entity of undercollateralization, which may threaten the safety of an entity's deposits, and overcollateralization, which may increase the cost of banking services.
- 2. State and local government depositors should take all possible actions to comply with federal requirements in order to ensure that their security interests in collateral pledged to secure deposits are enforceable against the receiver of a failed financial institution. Federal law provides that a depositor's security agreement, which tends to diminish or defeat the interest of the FDIC in an asset acquired by it as receiver of an insured depository, shall not be valid against the FDIC unless the agreement:
 - is in writing;
 - was approved by the board of directors of the depository or its loan committee; and
 - has been, continuously, from the time of its execution, an official record of the depository institution.
- 3. Public entities should have all pledged collateral held at an independent third-party institution, and evidenced by a written agreement in an effort to satisfy the Uniform Commercial Code (UCC) requirement for control. The UCC states that the depositor does not have a perfected interest in a security unless the depositor controls it. Control means that swaps, sales, and transfers cannot occur without the depositor's written approval.
 - The value of the pledged collateral should be marked to market monthly, or more frequently depending on the volatility of the collateral pledged. If state statute does not dictate a minimum margin level for collateral based on deposit levels (e.g., Georgia and Minnesota statutes require 110

percent), the margin levels should be at least 102 percent, depending on the liquidity and volatility of the collateral pledged. State statutes also govern whether minimum margin levels apply to principal only or to accrued interest as well. Public entities should review applicable state statutes and confirm compliance.

- Substitutions of collateral should meet the requirements of the collateral agreement, be approved in writing prior to release, and the collateral should not be released until the replacement collateral has been received.
- 4. The pledge of collateral should comply with the investment policy or state statute, whichever is more restrictive.
- 5. Public entities that use surety bonds in lieu of collateral should limit the insurers to those of the highest credit quality as determined by a nationally recognized insurance rating agency.
- 6. The public entity should review the terms and conditions of any letters of credit, including those issued by a federal agency or government sponsored enterprise.

Note: As a result of the court case <u>North Arkansas Medical Center v. Barrett</u>, 963 F.2d 780 (8th Cir. 1992), the FDIC issued a policy statement in March 1993 indicating that it would not seek to void a security interest of a federal, state, or local government entity solely because the security agreement did not comply with the contemporaneous execution requirement set forth in Section 13(e) of the Federal Deposit Insurance Act 12 U.S.C.1823(e). The policy statement was officially enacted by Section 317 of the Riegle Community Development and Regulatory Improvement Act of 1994 (Public Law 103-325).

References

- Sample Security Agreement (long and short forms), GFOA, 2001.
- Sample Custodial Trust Agreement, GFOA, 1995.
- *Investing Public Funds*, Second Edition, Girard Miller with M. Corinne Larson and W. Paul Zorn, GFOA, 1998.
- An Introduction to Collateralizing Public Deposits for State and Local Governments, Second Edition, M. Corinne Larson, GFOA, 2006.

Approved by the GFOA's Executive Board, October 23, 2007.

NUSA kicks off with 'little rock' dedication



When excavation is complete, visitors will have access to "La Petite Roche," Little Rock's namesake geographical feature on the south bank of the Arkansas River.

ne of the most frequently asked questions from visitors to our city is, "Where is the little rock?" The landmark and city's namesake, "La Petite Roche," is located at the north end of Rock Street overlooking the river. It's part of the 33-acre Riverfront Park.

Over the past year, the city of Little Rock has excavated the hill side closest to "La Petite Roche" and exposed as much of the "little rock" as possible, making it available for viewing and making it the focal point it deserves. Funding came from a combination of public and private funds.

"La Petite Roche" will be dedicated at 2 p.m., May 26, during the Neighborhoods USA (NUSA) conference. All NUSA conference attendees are invited. The dedication of such a significant part of Little Rock's history combined with the NUSA conference returning to Little Rock is a powerful testament to the vision of this community.

"We are so excited to share this dedication with the NUSA conference attendees," said Little Rock City Director Joan Adcock. "This will kick off NUSA with a bang and those attending will know, without a doubt, that Little Rock is ready to host this important conference and their experience will be memorable."

The theme for this year's conference is "Neighborhoods—The Fabric of Our Communities." The conference will be from May 26-29 at the Statehouse Convention Center and Peabody Conference

Center. It places special emphasis on community resources and partnerships, inclusive communities and green initiatives, neighborhood planning, revitalization and redevelopment, public safety, safe and clean communities, community leadership and capacity building.

NUSA conference attendees will be able to see that Little Rock is committed to these goals, and we want to work with neighborhood associations throughout the country to share information and encourage best practices in order to achieve them.

"Dedicating 'La Petite Roche' is a great example of taking something that is significant to many, partnering with both public and private entities, and working toward a common objective and memorializing the namesake of our city," said Little Rock Mayor Mark Stodola.

It's still not too late to register for the NUSA conference. The purpose of the organization is to bring neighborhood activists, elected officials, practitioners and individuals together to share information and to recognize people and programs that have given outstanding service to their communities. Federal partners at this year's conference include the U.S. Department of Housing and Urban Development, Americarp City Year, FEMA, the National Park Service and the Clinton Presidential Center. To register, or for more information, go to www.littlerock.org or www.nusa.org.

CLE offered at League Convention

hirteen hours (13) hours of Continuing Legal Education (CLE) will be available for city attorneys who attend the 76th Arkansas Municipal League Convention, June 16-18, at the Hot Springs Convention Center. The Arkansas City Attorney's Association (ACAA) sponsors the CLE.

Jason Carter, North Little Rock City Attorney and the current ACAA President, urges members to register for the Convention as soon as possible. A registration form is in this issue of *City & Town* and copies are also being mailed to city attorneys.

Tentative CLE topics offered June 17 and 18 include military leave issues, cell phone tower case study, FOIA, zoning, Arkansas Supreme Court and

8th Circuit case law updates, racial profiling, alternate dispute resolution versus litigation and two (2) hours of ethics. This year, in addition to an hour of ethics on Friday afternoon, another ethics hour will be available from 2:30 to 3:30 p.m. on Wednesday, June 16.

To attend the CLE program, registration is required at the League Convention. For registration information, call Whitnee Bullerwell at the League, 501-978-6105. For CLE information, call Mark Hayes, ACAA Secretary/Treasurer and League General Counsel, at 501-978-6102 or Jamie Adams at 501-978-6124.

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ARKANSAS

League works with Africa Global Sister Cities Foundation for 21st Century growth

By Sherman Banks, guest writer

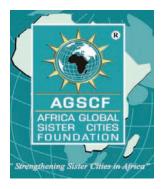
frica Speaks! The role of Chieftaincy, local government authorities, youth leadership on good governance and sustainable economic development will be addressed in the upcoming Millennium Development Goals (2015) meeting in Ghana. The focus of the conference is to bring about a stronger Africa Union. This international conference has as its theme "Forging stronger partnership between African local government authorities and African traditional rulers (Royals) for sustainable economic development through global partnership."

With its headquarters in Accra, Ghana, Africa Global Sister Cities Foundation (AGSCF) is the African Global Developmental Service Organization and a recognized nonprofit, non governmental (NGO) citizen diplomacy people-to-people network organization, chartered under Sister Cities International. AGSCF has the mandate to promote and coordinate the programs and activities of all Sister Cities partnerships in Africa.

Reflecting on the theme of the conference,
African Kings, Chiefs and Queens (Royals) occupy a
special place in the development and execution of
national programs on good governance, sustainable
development and global partnership. The Chieftaincy institution is the most revered and time-tested
institution of governance on the continent of Africa.
The general contemporary opinion often challenges
African traditional leaders to take an active functional role in leadership.

The theme has been chosen with the view to strengthening Sister Cities and people-to-people programs in Africa. The co-existence of traditional leaders with local government authorities will go a long way toward promoting the capacity of Africa to manage conflict and to live in peace with one another for the attainment of sustainable economic development.

The Arkansas Municipal League and the National League of Cities have over the years worked closely with Sister Cities to help promote economic development with domestic and international cities. As a result, the Arkansas Municipal League has been asked to play a role in helping to bring about better governance and a more sustainable economic structure with the traditional leaders and local government authorities.



To that end, League

Assistant Director Ken Wasson and League Staff Attorney John Wilkerson will be traveling with a delegation to include Mayor Gene Yarbrough of Star City, educators, and agriculture leaders to Accra Ghana on May 7 to take part in this historic conference. Wasson will moderate a panel of traditional leaders (Royals) and local government leaders. Mayor Yarbrough and Attorney Wilkerson will also serve on this panel of local officials.

They will be discussing the issues of small, medium and large cities as they pertain to local, county, state and national government. Upon our return there will be a more in-depth article of our accomplishments complete with photos.

To strengthen their efforts, the Africa Global Sister Cities Foundation has chosen Little Rock as the site of its third annual conference, to be held Aug. 2-7, 2010 at the Doubletree Hotel. The emphasis of the conference will be on agriculture and healthcare highlighting food and nutrition.

During our visit in Ghana we will be meeting with local and national ministers of economics, tourism and agriculture development to further prepare for the August conference. If you would like to participate in the August conference by serving on a committee or volunteering to host a reception for the African delegation, please contact me at 501-



376-8193 or e-mail sbanks@aristotle.net. You can also write to P.O. Box 165920, Little Rock, AR 72216.





It's Convention time again.

June 16-18—Hot Springs, Ark.
See next page for more information.
Register online at www.arml.org.

Exhibitors, contact the League immediately to reserve space for your display. Contact Whitnee Bullerwell at 501-374-3484, ext. 206.

Cost for the exhibit space is \$500.

5

Registration and payment must be received in League office by Tuesday, June 1, 2010, to qualify for advance registration.

Advance registration for municipal officials)
Registration fee after June 1, 2010 , and on-site registration for municipal officials \$175	,
Spouse/guest registration	,
Child registration	,
Other registrants\$200)

- Registration will be processed ONLY with accompanying payment in full.
 Make checks payable to the Arkansas Municipal League.
- Registration includes meals, activities and a copy of the 2009-'10 Handbook for Arkansas Municipal Officials.
- No daily registration is available.
- Registration must come through the League office. No telephone registrations will be accepted.
- No refunds after June 1, 2010.
- Cancellation letters must be postmarked by **June 1, 2010**.

Hotel Room Rates

Embassy Suites Hotel (headquarters hotel)	
Single/ Double	Check-in
Austin Hotel	·
Single/ Double	Check-in
Arlington Hotel	·
Single \$81 Double \$91	Check-in

- Cut-off date for hotel reservations is **June 1, 2010**.
- Rooms in Hot Springs are subject to a 13.5 percent tax.
- Rooms will be held until 6 p.m. and then released unless guaranteed by credit card.
- Contact the hotel directly to make changes or cancellations in hotel accommodations.
- Hotel confirmation number will come directly from the hotel.
- Please check on cancellation policy for your hotel.

TWO WAYS TO REGISTER

Register online at www.arml.org and pay by credit card.

Complete the steps and mail with payment to:
ARKANSAS MUNICIPAL LEAGUE
Attn: 76th Convention
P.O. Box 38

North Little Rock, AR 72115-0038

Emily Parker, Lead Reservationist

Step 1: Delegate Information Name:_______ City of: Title: Address: City: _____ State: ___ Zip: ___ Telephone: ____ Spouse/Guest will attend: Yes No Name: Name(s): Children will attend: ☐ Yes ☐ No **Step 2:** Payment Information • WHAT IS YOUR TOTAL? (see opposite page for fees) ☐ Advance Registration ☐ Regular Registration ☐ Spouse/Guest ☐ Child ☐ Other Registrants Total \$150 \$75 \$75 • How are you paying? ☐ **Check** Mail payment and form to: Arkansas Municipal League 76th Convention P.O. Box 38 North Little Rock, AR 72115 ☐ **Credit Card** Complete information below and send to address above. Credit Card: TVisa TMasterCard Card Number: ____ _ Exp. Date: __/20__ Card Holder Name (as it appears on card): Billing address (as it appears on statement): City:_____State: Zip:____ E-mail address (required for credit card payment): **Step 3:** Hotel Reservations To obtain hotel reservations, registered delegates must directly contact participating hotels listed below: Reservations _____ 800-643-1502 or 501-609-2533 **Arlington Hotel** Reservations _____ **SOLD OUT**_____ 877-623-6697 **Austin Hotel** Embassy Suites Hotel Reservations _____SOLD OUT_____ 501-321-4430

Step 4: Hotel Payment

Payment Options: Credit Card or Direct Bill Note: only two payment options.

To obtain direct billing as a payment option, registered delegates must directly contact hotel accounting offices listed below:

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Arlington Hote	el	Acc	counting				800-643-1502 or 501-609-2533
Austin Hotel		Acc	counting	J			800-844-7275

Embassy Suites Hotel Accounting _____ 501-321-4413 (ask for Melody Fruen)

TENTATIVE PROGRAM IN BRIEF

WEDNESDAY

JUNE 16

2 p.m.-7 p.m. 5:15 p.m. 7 p.m.

THURSDAY

JUNE 17

7:15 a.m.-4 p.m. 7:30 a.m.-4:30 p.m. 7:30 a.m.-8:45 a.m. 9 a.m.-11:45 a.m.

Noon-1:15 p.m. 1:15 p.m.-5:30 p.m.

5:30 p.m.-9 p.m.

FRIDAY JUNE 18

7:15 a.m.-2:30 p.m. 7:30 a.m.-8:45 a.m. 8:45 a.m.-10:15 a.m. 10:30 a.m.-11:45 a.m. 11:45 a.m.-1:30 p.m. REGISTRATION AND EXHIBIT HALL OPEN RESOLUTIONS COMMITTEE MEETING **OPENING NIGHT BANQUET**

REGISTRATION OPEN

EXHIBITS OPEN

HOST CITY BREAKFAST

GENERAL SESSIONS

LUNCHEON

CONCURRENT WORKSHOPS

EVENING OPEN—ENTERTAINMENT OPTIONS

REGISTRATION OPEN

BREAKFAST

ANNUAL BUSINESS MEETINGS

GENERAL SESSION

Awards and New Officers' Luncheon

RESOLUTIONS

Suggested Convention Resolutions for consideration at the 76th Annual Convention should be mailed to:

76th Convention Resolutions

Arkansas Municipal League

P.O. Box 38

North Little Rock, AR 72115-0038

The deadline for Resolution submission is May 17. Resolutions submitted by April 27 will be reviewed for possible endorsement by the Advisory Councils and the Executive Committee.

Resolutions may be drafted by an official of any member city or town and can relate to any matter of municipal concern. See your **2009-2010 Policies and Goals** for resolutions adopted at the 75th Convention.

WANTED: City officials or employees with 25 years of service

Did you begin serving your city or town in 1985? The League would like to know!

The League will give special recognition to city and town officials who are in their 25th year of municipal service at the 76th League Convention, June 16-18, in Hot Springs.

Names must be submitted to the League by May 17.

Call Ken Wasson at 501-374-3484, ext. 211; Sheila Boyd, ext. 218; or write to P.O. Box 38, North Little Rock, AR 72115-0038.

NOTICE TO EXHIBITORS

At the 76th Convention, a special Exhibit Hall is available for businesses, companies and manufacturers to display their products and services that are available to Arkansas municipalities.

To guarantee your firm's exhibit area, contact the League immediately to reserve space for your display. Your name will be added to the list of exhibitors, and we will reserve a space for your exhibit when you arrive.

The cost this year for exhibit space is \$500. We cannot guarantee space for companies that do not register before June 1.

Call Whitnee Bullerwell at 501-374-3484, ext. 206, or write to Arkansas Municipal League, P.O. Box 38, North Little Rock, AR 72115-0038.









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Tentative Program

76th Annual Convention of the Arkansas Municipal League June 16-18, 2010

	Wednesday, June 16, 2010	5:15 P.M.	RESOLUTIONS COMMITTEEHall A	
2:00 P.M. to 3:30 P.M.	ARKANSAS CITY CLERKS, RECORDERS, TREASURERS ASSOCIATIONRooms 104 & 105		Each municipality has a designated representative who is a member of the Resolutions Committee. Presiding: Alderman Murry Witcher, North Little Rock First Vice President, Arkansas Municipal League	
2:00 P.M. to 7:00 P.M. 2:30 P.M.	REGISTRATIONGrand Lobby CAMPAIGN FINANCIAL REPORTING	7:00 р.м.	OPENING NIGHT BANQUETHorner Hall Ballroom Welcome to the 76th Annual Convention Opening Night Banquet. Enjoy a delicious meal and visit with fellow delegates. At the conclusion of the banquet meal, Gov. Mike Beebe will address the audience.	
to 3:30 p.m.	What are the various types of ethics, rules and laws involved when running for office? The Director of the Arkansas Ethics Commission explains. This session has been CLE approved. Presiding: Vice Mayor Gary Campbell, Fort Smith President, Arkansas Municipal League Speaker: Graham F. Sloan, Director, Arkansas Ethics Commission	8:30 p.m.	PRESIDENT'S POST BANQUET ENTERTAINMENTPlaza Lobby Join President Gary Campbell and First Vice President Murry Witcher in the Plaza Lobby for desserts while listening to music from The Michael Eubanks Band.	
4:00 р.м.	PROPER WAYS TO FILL OUT YOUR WORKERS'		Sponsored by Friday, Eldredge & Clark, LLP	
to 5:00 р.м.	COMPENSATION FORMS		Thursday, June 17, 2010	
	speakers will welcome your questions and comments. Presiding: Mayor Lane Jean, Magnolia Speakers: Cary Ross, Program Manager, Self Insurance Arkansas Workers' Compensation Commission	6:30 a.m. to 7:00 a.m.	PRE-BREAKFAST EXERCISE WALK/JOGEmbassy Suites Lobby Meet in the Lobby of the Embassy Suites Hotel.	
	Ken Martin, Senior Claims Representative Arkansas Municipal League Glenda Robinson, Senior Claims Representative Arkansas Municipal League	7:15 a.m. to 4:00 p.m.	REGISTRATIONGrand Lobby	
	Misty Brandon, Claims Representative Arkansas Municipal League Sheryll Lipscomb, Assistant Director Arkansas Municipal League	7:30 a.m. to 4:30 p.m.	EXHIBITS OPENHalls B-D	
2:00 р.м. to 6:45 р.м.	MEET YOUR EXHIBITORS/RENEW ACQUAINTANCESHalls B-D Use this time to meet the exhibitors and see what products and services they have that could benefit your city. Tasty snacks	7:30 a.m. to 8:45 a.m.	HOST CITY BREAKFAST BUFFETHalls B-D Country-style breakfast buffet will be served, courtesy of our Host, City of Hot Springs.	
U. 73 F.IVI.	and cool beverages will be served throughout the afternoon. Also, take the time to renew acquaintances with fellow municipal officials while relaxing in the Exhibit Hall.	8:30 a.m. to Noon	CITY ATTORNEYS	
3:30 P.M. to 5:00 P.M.	INTERIM JOINT CITY, COUNTY, LOCAL AFFAIRS COMMITTEE	9:00 a.m. to 11:00 a.m.	OPENING GENERAL SESSIONHorner Hall Ballroom The 76th Annual Convention begins with the posting of the colors by the Hot Springs Police Department and the singing of the National Anthem by Sonya Chittum of Hot Springs, followed by a Host City Welcome from Mayor Mike Bush of Hot Springs.	
			PRESENTATION OF COLORS	
			Color Guard by: Hot Springs Police Department	

	Singing the National Anthem: Mrs. Sonya Chittum, Hot Springs	2:30 р.м.	BREAKHalls B-D
	Host City Welcome Address: Mayor Mike Bush, Hot Springs	to 2:45 р.м.	Soft drinks and coffee available in Exhibit Hall.
	Presiding: Vice Mayor Gary Campbell, Fort Smith President, Arkansas Municipal League	2:45 р.м.	1) The Safety of Bank Deposits, The Current FDIC Rules
	LEADERSHIP FOR A SUSTAINABLE CITY—LESSONS, TRAITS, CHOICES AND ACTIONS How do some people seem to know how to lead and others never learn? This morning's speaker shares his observations and challenges for us. Presiding: Vice Mayor Gary Campbell, Fort Smith President, Arkansas Municipal League Speaker: Lyle Sumek, Lyle Sumek Associates, Inc.	to 4:00 p.m.	and Collateralization
11:00 A M	BREAKHalls B-D		manage? A panel shares their advice.
to 11:15 a.m.	GENERAL SESSION CONTINUED—ANALYZING		3) Economic Development, Quality of Life and Attracting Jobs for Your Municipality (Sister Cities Programs)Room 209 Is there a link between the quality of life in your municipality and economic development? How can you go about attracting jobs for your municipality? Would participation in the Sister Cities program
to	THE AMENDMENTS, REFERENDUMS		be in the best interest of your city?
Noon	AND STATEWIDE POLITICAL RACES		 Emergency Preparedness, Response and Clean UpRoom 208 Arkansas has had its share of tornados, floods, ice storms and other natural disasters. What is a Municipal Aid Plan? How important is it? What steps can you take to be ready when disaster strikes? Utilizing Technology at City HallRooms 201 & 202 The use of technology along with improved management skills can improve efficiency in many of your city services. Mayor Williams explains.
Noon to 1:15 p.m.	LUNCHEON BUFFETHalls B-D		6) Human Resource ChallengesRoom 207 Preparing a professional job description and a personnel policy handbook are just two of the major challenges of most
1:15 р.м. to	CITY ATTORNEYSRooms 104 & 105		municipalities. What about record retention? Experts from the Johanson Group and the AML Staff share their professional knowledge.
5:00 p.m.			7) Maximizing Vehicle Performance and Reducing AccidentsRooms 203 & 204
1:15 р.м. to 5:30 р.м.	CONCURRENT WORKSHOPS During the next few hours, workshops to help you learn about topics of municipal interest are offered. Attend these workshops, ask questions and gather information to assist you when you return home.		What can be done to maximize vehicle efficiency and reduce accidents? Might the AML driving simulator help? Do alternate fuel and modes of transportation exist? What about going hybrid, does that make sense? Speakers explain.
1:15 P.M. to 2:30 P.M.	1) Planning, Zoning and Other Land Use IssuesRoom 209 Planning commissions are an integral part of municipal government. How do you go about forming a planning commission? Should you be considering annextion? What are the costs and	4:00 p.m. to 4:15 p.m.	BREAKHalls B-D Soft drinks and coffee available in Exhibit Hall.
	 benefits of annexing? Listen as the speakers explain. Managing Your Public Safety Department	4:15 P.M. to 5:30 P.M.	 Municipal League Drug Card Changes

see **Agenda**, page 37



Join the Municipal Health Benefit Fund

Approximately 90 percent of the municipalities across Arkansas that offer employees and officials medical benefits have joined the Municipal Health Benefit Fund and receive \$2,000,000 major medical coverage with stop-loss, employee life, accidental death and dismemberment, dependent life, dental and vision coverages.

For 2010, new additions to the Municipal Health Benefit Fund are:

- Increased wellness benefits for all covered adults
- Increased well baby care visits
- Hearing aid benefit
- HIPAA authorization to release medical information (form in booklet and on Web site)
- Clarification of retiree coverage

The Municipal Health Benefit Fund provides quality health protection for your officials and employees at a reasonable rate.

For further information, please call 501-374-3484, ext. 111.

Great American Cleanup in Arkansas under way

ach year, thousands of Arkansans improve the appearance of their communities by volunteering in the national Keep America Beautiful Great American Cleanup in Arkansas. This year's spring cleanup campaign is being coordinated and promoted by Keep Arkansas Beautiful (KAB), a Keep America Beautiful certified state affiliate. It began March 1 and runs through May 31.

All communities across the state are encouraged to become involved in this annual community-cleanup effort. Those interested in learning more about organizing a Great American Cleanup event in your community or to volunteer with a local event can visit KeepArkansas-Beautiful.com, e-mail sarah.wruck@arkansas.gov or call 888-742-8701 toll-free.

"The Great American Cleanup in Arkansas is an opportunity for volunteers and communities to help keep The Natural State clean and green. Groups large and small shine when they clean up their communities by planting trees and flowers, improving parks and hosting recycling drives," said Sarah Wruck, Keep Arkansas Beautiful volunteer services coordinator. "We want to preserve our state's natural beauty for residents and visitors to enjoy for years to come."

Once a community signs on to host a Great American Cleanup in Arkansas event, KAB will work with that community to organize and publicize the effort. KAB will provide volunteers with GLAD trash bags, Nestle bottled water, gloves, safety vests and T-shirts. Great American Cleanup volunteers will be registered to win prizes. Promotional materials available to communities include banners, posters, volunteer stickers and brochures.

During last year's Great American Cleanup in Arkansas, more than 18,000 individuals volunteered more than 50,000 hours in communities across the state. The spring community-improvement effort involved 224 events, with volunteers picking up 1.2 million pounds of litter from 1,822 miles of roadway, trails and shorelines, and 439 acres of parks and public areas; cleaning 74 playgrounds; closing five illegal dumping sites; and removing eight junk cars.

In addition to picking up litter, volunteers recycled 512,105 pounds of mixed metal, 40,000 pounds of plastic bottles and 242,882 pounds of newspapers, as well as 138 car batteries, 12,654 tires and 340,025 pounds of electronics. Also, 1,260 pounds of clothing were collected for reuse. Additionally, volunteers planted 608 trees and 45,000 flowers and bulbs, painted or renovated 12 homes

and buildings, and removed graffiti from 10 sites.

The total economic value of the 2009 Great American Cleanup to Arkansas communities was more than \$1 million.

Nationally, this year's Great American Cleanup is expected to involve an estimated three million people volunteering more than 6.7 million hours to clean, beautify and improve 17,000 communities during 30,000 events from coast to coast. Activities will include beautifying parks and recreation areas, cleaning seashores and waterways, collecting recyclables, picking up litter, planting trees and flowers, and conducting educational programs and litter-free events.

The national sponsors for the Great American Cleanup are The Dow Chemical Company, The Glad Products Company, Nestle Waters N.A., o.b. Tampons, Pepsi-Cola Company, The Scotts Miracle-Gro Company, Solo Cup Co., Troy-Bilt Lawn and Garden Equipment, Waste Management Inc., and the Wm. Wrigley Jr. Co.; the educational partner is the Rubber Manufacturers Association.

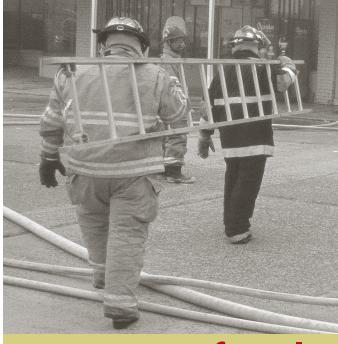
Keep America Beautiful Inc., established in 1953, is the nation's largest volunteer-based community action and education organization. This national nonprofit forms public-private partnerships and programs that engage individuals to take greater responsibility for improving their community environments. The Great American Cleanup is one of its many programs that encourage people to care for their communities through volunteer participation. For more information, visit kab.org.

As a certified state affiliate of Keep America Beautiful Inc., KAB works to inspire and educate individuals to

reduce litter, recycle and keep Arkansas beautiful. It operates as a division of the Arkansas Department of Parks and Tourism and is overseen by a nine-member commission appointed by the governor. KAB is funded by one percent of the eighth-cent conservation tax and, by utilizing volunteers,



returns to the state a cost benefit of \$15.34 in community service for each program dollar spent. For more information about KAB, call toll-free 888-742-8701, visit KeepArkansasBeautiful.com or follow at Facebook.com/KeepArkansasBeautiful.



Support a family on \$20 a week?

Volunteer firefighters who are injured in their firefighter duties receive only \$20 a week for a compensable injury.

Solution: The Arkansas Municipal League's Volunteer Firefighters Supplemental Income Program protects the earnings of volunteer firefighters who are injured in their duties.

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Compensation Law; weekly benefits go for 52 weeks; \$10,000 death benefit.

How? Cost is only \$20 a firefighter a year. All volunteer and part-paid firefighters in the department must be covered. The minimum premium for each city or town is \$240.

Call: Sheryll Lipscomb at 501-374-3484, ext. 234, or Andrea Ross, ext. 237.

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County equalization boards to meet in August

ounty equalization boards will meet Aug. 1 through Oct. 1 to equalize (adjust an assessment to create a rate uniform with another) the assessed value for all acreage lands, city and town lots, other real property and personal property. The boards will meet as often as necessary during this time to complete their work (ACA § 26-27-309). If a county's ratio of assessed-to-market value is out of compliance, the equalization board may meet after Oct. 1, but no later than the third Monday in November (ACA § 26-27-311).

County equalization boards have two responsibilities: (1) to review and equalize overall county assessments as assessed by the assessor, and (2) to hear assessment appeals by property owners. The board begins the review of assessments on Aug. 1, when the county assessor delivers the completed assessment records to the county clerk, who serves as the secretary for the board. Assessment appeals from land owners begin no later than the second Monday in August (ACA § 26-27-317).

Cities and towns have a part to play in deciding who sits as a member of the county equalization board. Cities and towns select one member of a five-member board (counties with a population less than 75,000) and two members of a nine-member board (counties with a population greater than 75,000) (ACA § 26-27-303 and 304).

To select county equalization board members, city and town representatives within the county shall hold a meeting during the month of May of each year in which the terms of any of the members of the county equalization board shall expire (ACA § 26-27-304(b)(2)(A)). The mayor of the city or town or his or her designee shall serve as the representative of his or her city or town (Id.). The mayor of the county seat shall be the chair of the meeting, and if there are dual county seats, the mayor of the larger of the two seats shall be the chair of the meeting (Id.). Those at the meeting shall select the member of the board via majority vote, and each city or town shall be entitled to one vote (Id.). No action shall be taken unless a quorum is present. A majority of all of the representatives of all cities and incorporated towns in the county shall constitute a quorum (Id.).

Information for this article comes from *Arkansas Property Tax Equalization and Appeal System*, a publication of the Assessment Coordination Department. For more information, contact the Department at 501-324-9240, or visit the Web site: www.arkansas.gov/acd.

Do you have an event in your city you would like featured in City & Town? Contact Whitnee Bullerwell at wvb@arml.org.



Municipal properties nominated to National Register

The State Review Board of the Arkansas Historic Preservation Program at its April 7 meeting nominated 10 Arkansas properties to the National Register of Historic Places. Among the nominees are several municipal properties and historic districts. They include:

- West Memphis City Hall at West Memphis in Crittenden County—built in 1938 through the Public Works Administration, a Depression-era federal relief program
- Walnut Ridge Commercial Historic District at Walnut Ridge in Lawrence County—with buildings dating to 1875
- Cherry Street Historic District Boundary Increase at Helena-West Helena in Phillips County—with buildings dating to 1879
- West Main Street Residential Historic District at Blytheville in Mississippi County—featuring buildings dating to 1900

Other properties nominated to the National Register include Sylvan Hills Country Club in Sherwood in Pulaski County, the Century Flyer at Conway in Faulkner County, the Arnold Springs Farmstead at Melbourne in Izard County, Fargo Training School Historic District at Fargo in Monroe County, Old Searcy County Jail at Marshall in Searcy County, and Butterfield Overland Mail Route Segment near Strickler in Washington and Crawford counties.

A decision by the National Register on the nominated properties should be made in two to three months, said Mark Christ, community outreach director for the Arkansas Historic Preservation Program.

ACCRTA holds silent auction at League Convention

The Arkansas City Clerk, Recorder and Treasurer's Association (ACCRTA) will hold a silent auction at the League's 76th Convention, June 16-18 in Hot Springs. Please consider donating an item or items to the ACCRTA. The funds raised are used to provide scholarships to ACCRTA members to attend various educational opportunities.

Auction items should be new and worth a minimum of \$10. They can be jewelry, clothing, gift baskets, hand crafted items, kitchen wares, lawn art, sporting goods and much more. Bring your auction item(s) to the Hot Springs Convention Center Exhibit Hall on Wednesday afternoon, June 16. Bidding begins Wednesday and ends Thursday afternoon, June 17. Remember to bid high and bid often!

If you have any questions, e-mail Bella Vista City Clerk Jane Wilms at jwilms@sbcglobal.net.

JAG funds available through DFA

The Arkansas Department of Finance and Administration Office of Intergovernmental Services is soliciting requests for proposals for projects authorized by the FY 2009 Edward Byrne Memorial Justice Assistance Grant (JAG) program. JAG funds provide broad-based support within seven purpose areas aimed at improving the criminal justice system within the states.

Eligible applicants include state agencies, city and local units of government and nonprofit organizations. Applications must be made by the chief administrative officer of the entity. Completed applications must be received no later than 4:30 p.m. Friday, May 21. For further information, contact the Office of Intergovernmental Services at 501-682-1074.

Four Arkansas cities among Top 100 Places to Live

Little Rock, Springdale, Bella Vista and Hot Springs Village are among RelocateAmerica.com's "Top 100 Places to Live"

see **NOTES**, page 54

Agenda, continued from page 31

	6) Drug and Alcohol Testing
4:15 P.M. to 5:30 P.M.	RESOLUTIONS COMMITTEEHall A Each municipality has a designated representative who is a member of the Resolutions Committee. Presiding: Alderman Murry Witcher, North Little Rock First Vice President, Arkansas Municipal League
5:30 р.м. to 7:00 р.м.	RECEPTIONS WILL BE HELD IN THE GRAND LOBBY AND PLAZA LOBBY OF THE CONVENTION CENTERGrand Lobby, Plaza Lobby Hosted by: Crews & Associates (Grand Lobby) Entergy (Plaza Lobby) DINNER ON YOUR OWN
9:00 р.м.	ENTERTAINMENT/DESSERTS

Friday, June 18, 2010
6:30 A.M. PRE-BREAKFAST EXERCISE WALK/JOGEmbassy Suites Lobby

7:15 A.M. REGISTRATION OPENSGrand Lobby

(Exhibit Hall will close at 10:30 A.M. for the remainder of the Convention.)

Meet in the Lobby of the Embassy Suites Hotel

to 2:30 p.m.

10:30 а.м.

7:30 a.m. to 8:45 a.m.	BUFFET BREAKFASTHalls B-D
8:30 a.m. to 5:00 p.m.	CITY ATTORNEYSRooms 104 & 105
8:45 a.m. to 10:15 a.m.	PRESIDENTIAL ADDRESS AND ANNUAL BUSINESS MEETING
10:15 a.m. to 10:30 a.m.	BREAKHalls B-D
to	GENERAL SESSION—ECONOMIC DEVELOPMENT:Hall A TAKING CARE OF YOUR EXISTING BUSINESS INDUSTRY AND
to 10:30 a.m. 10:30 a.m. to 11:45 a.m.	GENERAL SESSION—ECONOMIC DEVELOPMENT:Hall A TAKING CARE OF YOUR EXISTING BUSINESS INDUSTRY AND BECOMING A BUSINESS FRIENDLY COMMUNITY Elected officials are critical to local economic development. Informed local elected officials can make an important difference in the business climate of their municipality. Why are some cities considered business friendly? Speakers from UALR Institute of Economic Development share their insight during this session. Speaker: Mark Goodman, Director,



Summaries of attorney general opinions

Recent opinions that affect municipal government in Arkansas

From the Office of Attorney General Dustin McDaniel

Clerk, mayor voting members of firemen funds board

Opinion: 2010-016

Requestor: Wyatt, David—State Senator

Pursuant to provisions of ACA 24-11-801, which governs the membership of the board of trustees of local firemen's relief and pension funds, is the city clerk considered to be a board member? Q2) If the answer to question 1 is "yes," is the city clerk considered to be a voting board member? Q3) Is the mayor considered to be a voting member of the board? **RESPONSE:** Yes, as to each question. The controlling statute plainly includes the City Clerk and Mayor in the board membership. In the absence of specific language in the statute limiting voting to certain members of the board, all the members of the board may vote, in my opinion. See Op. 1988-098.

Job performance records must pass FOIA test before release

Opinion: 2010-038

Requestor: Lewellen, Roy C. "Bill"—Marianna

City Attorney

Request for review of a request received by the City of Marianna to review the personnel file of a former police

officer, including any letters of resignation, termination or disciplinary letters, pursuant to the Freedom of Information Act ("FOIA"). RESPONSE: Not having seen the records in question, I cannot definitively opine on the release of specific records. If some or all of the documents constitute "personnel records," however, they are open to public inspection unless their release constitutes a clearly unwarranted invasion of personal privacy. E.g., Op. Att'y Gen. 2008-004. If, however, some or all of the documents constitute "employee evaluation or job performance records," the test for release of the records involves three elements: finality, relevance, and a compelling public interest in disclosure. ACA 25-19-105(c)(1). See opinion for discussion of both tests. Letters of termination constitute evaluation or job performance records if they contain the reasons for the suspension or termination. Op. Att'y Gen. 2001-276. Letters of resignation are generally properly classified as "personnel records." Op. Att'y Gen. 2006-082.

For full Attorney General opinions online, go to www.arkansasag.gov/opinions.

The must-have reference for every city hall in Arkansas

The new 2009-2010 edition of the *Handbook for Arkansas Municipal Officials* has arrived. The *Handbook* compiles state laws affecting Arkansas municipalities, including the newest laws from the 2009 legislative session.



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Obituaries

Anna Mae Imhoff, 85, of North Little Rock died April 29. Imhoff was a League MHBF premium clerk from 1975 until her retirement in 1988.

Odell Yocum, 89, a Morrilton alderman from 1969 to 1978, died April 19.

What's in a name?

Animal control and animal welfare groups may share similar names, but for your local, taxpayer-funded animal control organization, public safety is the top priority.

By Dan Bugg

any an organization puts a great deal of effort in establishing a name or title for the organization. Often the name of the organization does little to explain what the organization is about. You might find that the name of the organization actually is the exact opposite of what the organization does or stands for.

The second level of names or titles in an organization can follow along those same lines of operation. In the case of "animal welfare" operations, there often seems to be a decent amount of emotion-triggering titles and operational phrasing. The animal welfare movement has plied it's pressures and logic to the point that even public safety entities have found themselves being called or named animal welfare operations even though their main purpose is public safety.

What's the difference? There are several right up front. The public safety entity is generally created and operated on a set of either state or local statutes or ordinances. The history of animal control ordinances goes back as far as the late 1800s, when the first ordinance was created to protect the backbone of American commerce, which was the horse. These first laws established the power or authority to protect the horse from harassment or damage from packs of free roaming dogs. It also established a fee for collection of a stray or free roaming dog for any person so inclined to impound the dog.

Public safety? You bet. In the past 100 years, local and state laws pertaining to animals have changed significantly. Yet the status of animals in the courtroom have continued to hold the "chattel" title for the most part, meaning they are held as property, and of course with property there are responsibilities: to provide nourishing food; clean, potable water; proper veterinary care; and, of course, shelter from the elements. With animals these are what we find in most if not all local and state statutes and ordinances regarding care of animals.

In 32 years in this field of work, I have not found one law or ordinance that requires a person to love their pet, let it sleep in bed with them, serve it a cooked meal provided by the owner, or give it a bath or haircut. Yet you and I both know of pets that receive that treatment everyday. The law establishes the minimum amount of care required, not the maximum.

I regularly get phone calls from folks who want to know if we are the "pound." I always politely advise them, "We don't pound anything here."

The term "pound" comes from the word impoundment, which is what occurs to an animal removed from the street of the community. It is not arrested; it is impounded, which in simple terms means it is placed in a facility or place designed for the holding of animals pending reclaim by its owner, adop-

tion or other final disposition. Publicly funded operations are what public safety animal control operations are. Animal welfare operations or organizations are mostly funded by private donations from individuals and companies. They generally have little or no lawful authority except under law where minimum animal care standards are not met.

The other significant difference in operational approach is found in the terms "open admission" or "limited admission" and their often misunderstood meanings. Most if not all animal welfare organizations are limited admission. This means when they have reached their holding limits of static animal space, they cease accepting animals from the public. This also means they pick and choose what type and breeds of animals they accept. While they might accept a nice poodle from a resident, they will turn down a Labrador Retriever, as they know the poodle will be easier to place in a new home, while the Lab, especially if it's black, will be difficult if not impossible to place into a new home. This allows them to chart their course of success and sustainability. They will often use the phrase, "We are a No-Kill Facility," which means they generally do not euthanize animals because of lack of space to hold them, they simply stop taking them.

Animal control operations, in contrast, are open admission operations and generally do not turn away animals unless the resident attempting to surrender an animal does not live in that organization's jurisdiction. Yes, animal control operations generally have to euthanize unclaimed, un-adopted animals, yet we do not shut our doors on the public if we are full or if we just want to. We are here to serve and protect the public.

I will close with one final example: Here at Hot Springs Animal Control, we serve all of Garland County. We also have in Garland County a limited admission operation aptly named Garland County Animal Welfare. Last year they adopted 126 pets to new homes. In the course of the same year, our operation adopted over 600 animals into new homes. We also responded to over 6,000 animal complaints, reunited over 350 pets with their owners, spent countless hours in court, and countless hours on the phone helping residents with animal questions. We have animal welfare in our hearts, yet we are first and foremost a public safety organization.



Dan Bugg is supervisor of Hot Springs Animal Services.



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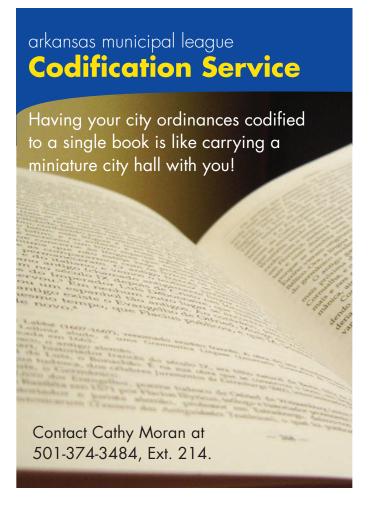
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The three faces of your planning commission

Planning commissioners act in several capacities, including legislative, administrative and quasi-judicial, as they develop and enforce local regulations.

By Jim von Tungeln

e may imagine that our planning commissioners act under a uniform set of conditions each time they take on a case. This is far from true, and sometimes nobody understands that. This includes the public, the applicant, the governing body and, most alarmingly, the commissioners themselves. This can cause a great deal of unnecessary anxiety and controversy. Let's see how.

If we include the cases in which the planning commissioners (or at least some of them) act as the board of adjustment as well, there are three modes under which they can operate. These are (1) legislative, (2) administrative and (3) quasi-judicial. Each has its own issues as we shall see.

When the planning commission is actually preparing plans or considering zoning applications, attorneys tell us that it is acting in a legislative capacity. Without going into all the legal ramifications, let us just remember that the zoning power of cities results from an act of the state Legislature. In simple terms, the Legislature passes along the power to enforce a legislative act (the power to plan and then to zone) to the city.

This delegated legislative power includes public disclosure. Most acts require at least one public hearing. This is the point at which citizens participate. This process differs from the administration of development (subdivision) regulations.

As with many cogs in America's great regulatory process, subdivision regulations were originally requested by the entity to be regulated. Developers asked for a quick and simple way to organize and record subdivision plats.

They received a whole lot more. Subdivision regulations can now run upwards of a hundred pages and cover everything from underground utilities to street lights. The important item is the relationship between the subdivision regulations and the planning commission. It is an administrative one, a fact reinforced quite clearly in a famous ruling by the Arkansas Supreme Court in the 1980s. Ask your city attorney about *Richardson v. The City of Little Rock*. If he or she isn't familiar with it, you may want to suggest a reading. (747 S.W.2d 116, 295 Ark.

189, Richardson v. City of Little Rock Planning Commission, Ark. 1988.)

Anyway, here's the deal. When the planning commission is enforcing the subdivision regulations, it is acting in a purely administrative capacity. Its only job is to determine whether or not the applicant (developer) has met the minimum requirements of the city's adopted subdivision code. In the words of our state Supreme Court in *Richardson*: "When subdivision ordinance specifies minimum standards to which preliminary plat must conform, it is arbitrary as a matter of law to deny approval of plat that meets those standards."

Now, I know what you are thinking: "What this 'Sea Lawyer' is telling me is not what the other 'Sea Lawyers' have told me." So, feel free to ask a real lawyer. (By the way, "Sea Lawyer" is a nautical term for an older tar who gives a younger tar free legal advice. Same-same: coffee shop habitué.)

Assuming your city attorney agrees with my point, then you may be wondering further. If the planning commission is acting in an administrative manner in reviewing subdivision plats, what's all the hoopla about?

I honestly don't know. There are a few cities around the state that require public hearings for approval of sub-division plats. This practice is so illogical that it has an aura of grandeur about it. Seriously, why would you ever have a public hearing about a matter for which the decision has been ordained by the state Supreme Court? Seems masochistic to me in this day and time.

The primary point is that if you want subdivisions within your jurisdiction to have specific characteristics, spell those out during the planning process and then make sure that these characteristics are spelled out in your subdivision regulations. It is too late to negotiate or demand after they are adopted.

The state statutes require that all zoning codes provide for a board of adjustment. In many cities, the planning commission acts as the board. Some have separate boards, and some have combinations thereof. At any rate, the board does two things. It hears:

• Appeals from the decision of the administrative officers in respect to the enforcement and application



Preliminary plats for subdivisions such as this one in Little Rock must be approved if they meet the minimum standards of the city's subdivision code.

of the ordinance; and

 Requests for variances from the literal provisions of the zoning ordinance in instances where strict enforcement of the ordinance would cause undue hardship due to circumstances unique to the individual property under consideration.

Attorneys call this process "acting in a quasi-judicial" capacity, as the board is either granting relief or settling disputes over interpretation. The oddity is that appeals from the board go directly to "a court of record having jurisdiction." Despite bruised feelings on more than one occasion, such appeals bypass the city council entirely. So the decisions should be taken very seriously by whatever group is appointed to make them.

As with any set of rules, there are exceptions as well as things that don't quite fit. For example, planned unit developments involve both zoning and subdivision characteristics. Some new techniques associated with formbased zoning can include elements of zoning, subdivision regulations, building codes, and restrictive covenants.

Attorneys also point out unanswered legal questions about how such things as conditional uses should be treated. The modern world grows more complicated daily despite all our wishes to the contrary.

And because of this complexity, your planning commission deserves the help of the city attorney as it does its work. This article is only designed to point out some issues. Your attorney should translate them into legal advice. A little such advice now could save you a bunch of legal fees later. Multiple roles, attention to legal strictures, serious decisions—it all adds up to the imperative that we find the best possible citizens to become our planning commissioners or members of the board of adjustment.



Jim von Tungeln is staff planning consultant available for consultation as a service of the Arkansas Municipal League and is a member of the American Institute of Certified Planners. Persons having comments or questions may reach him at 501-372-3232. His Web site is www.planyourcity.com.

Conference gets communities 'rooted'

Despite the February snow, the annual Arkansas Urban Forestry Council Conference, held this year in Fort Smith, was a great success.

By John Slater



Kay Bowen, left, and Buddy Newbolt of Diamond Bank accept the Outstanding Business Award. They established the ReGreen Mena initiative in June 2009.

he Arkansas Urban Forestry Council (AUFC) held their annual conference, "What Trees Can Do for You," on Feb. 8-10. This year, they partnered with Arkansas Recreation and Parks Association and Arkansas Therapeutic Recreation Society to hold the conference in Fort Smith.

Conference topics included caring for trees properly to discover the numerous benefits they have to offer our communities. Presentations addressed getting "rooted" in urban forestry. Attendees learned how to be safe during tree care operations, how to ensure tree planting successes, how to determine if trees are stressed and techniques for structural pruning to reduce storm damage.

Although there were many outstanding presentations, I am going to focus on "Hurricane Ike's Impact on the Urban Forest of Galveston, Texas," given by Pete Smith, Urban Forestry Partnership Coordinator, Texas Forest Service. The city lost 50 percent of its leaf canopy, according to Smith, who said, "It represented the cooling canopy over the city, and to lose half is incredibly significant." The hurricane surge flooded thousands of trees with salt water, and the drought that followed could not wash away the salt that was left behind in the soil. A Texas

Forest Service sample survey estimated about 10,000 dead trees in the public right of way and about 30,000 on private property. The number of dead trees for the city is so great that a U.S. Forest Service official called it an "eco-disaster." City spokeswoman Alicia Cahill said many owners still cling to a myth that the trees will revive after a couple of years. "There are a lot of people emotionally attached to these trees," she said.

An awards banquet was held on Tuesday evening, Feb. 8, and there was a silent auction and a live auction. The portion of the money received at auction by AUFC will be used to fund Arkansas ReLeaf, a project whereby AUFC assists residents of communities where trees were lost due to storm damage.

Awards were presented in four categories. Diamond Bank received the Outstanding Business Award. They established the ReGreen Mena initiative in June 2009, which grew into a coalition of private companies, government agencies, nonprofits and private citizens who contributed funds, trees, equipment, skill and time to replace hardwoods and sod lost in Mena during the April 9, 2009, tornado. Linda Palmer, artist, Palmer's Gallery, received Outstanding Volunteer Award. She serves on the Hot Springs Tree Board and promotes the State Champion Tree Program through painting and numerous speaking engagements across the state. The city of Prescott received the Outstanding Community Award. A highway that entered into Prescott was being widened, and the Prescott Nevada County Charitable Foundation, Economic Development Office used a donation from a private citizen to beautify the highway area coming into their city by planting 90 trees. Leigh Kreimeier, reporter, received the Outstanding Professional Award. She initiated a Tree of the Month series, where she chooses a tree every month and writes an article about that tree and specifics of the tree species in the Stuttgart Daily Leader newspaper.

There are two other categories that can receive nominations: Outstanding Developer and Outstanding Organization. If you know of a person, organization or business that is worthy of being nominated for an award in any of these six categories, there is an award nomination form on the AUFC Web site, www.arkansastrees.org, or you may contact Cathy Slater at 800-958-5865. Awards will be presented at AUFC's 2011 annual conference.



From left, Prescott Mayor Howard Taylor, Alderman Larry Baker, Economic Development's Mary Goodwin, the Chamber of Commerce's Brandy Jones and city employee John Jackson.

Prescott received the Outstanding Community Award and became a Tree City USA this year.

The annual conferences are not all work and no play. The social this year was held on Monday night at the River Park Glass Pavilion. There was a fish fry with all the trimmings and musical entertainment.

This conference is an opportunity for city staff from various departments to learn more about the role they play in their community forests and learn about tools they can use in their jobs to insure these forests continue to provide the economic, social and environmental benefits. Please consider sending representatives from your community to next year's conference to be held Jan. 31



Hot Springs Urban Forester Bob Lathrop, left, and Hot Springs Tree Board member Linda Palmer received the Outstanding Volunteer Award.

through Feb. 2, 2011, at the Peabody Hotel in Little Rock. We hope to see you there!

Make a memory ... plant a tree.



The Forestry Commission's John Presgrove, left, and *Stuttgart Daily Leader* reporter Leigh Kreimeier received the Outstanding Professional Award. Kreimeier initiated a Tree of the Month series for the local newspaper.



John Slater is urban forestry partnership coordinator with the Arkansas Forestry Commission. Contact him at 501-984-5867, or at john.slater@arkansas.gov.

Springdale replants through teamwork

After the 2009 ice storm devastated Springdale's trees, the cooperative effort among the city's departments to clean up and replant city parks proved that teamwork makes things happen.

By Dr. Rick McWhorter

veryone remembers the ice storm of 2009 and the devastation that storm caused. In Springdale it looked like a bomb had been dropped on the city with limbs falling everywhere. It took weeks to clean up our city. City employees worked very hard to cut, haul and trim our trees. This effort was great but the real teamwork began following the clean up.

Late in 2009, Springdale Public Works Director Sam Goade began writing a grant for pruning and planting trees in our parks. Together we submitted a proposal to the Arkansas Urban Forestry Commission and received \$54,195 from the Ice Storm Recovery Grant Program. Upon hearing this, the Parks & Recreation Department and the Public Works Department met to develop a game plan for pruning, removal of dead trees, and for the planting of new trees with this grant money. Selection of trees from the two nurseries with the lowest quote involved personnel from both departments.

When the first batch of 171 trees arrived, the two departments provided crews for unloading and temporary storage of the trees for planting. Both the Public Works Department and the Parks Department provided crews when planting began. Using backhoes, tractors, trailers and hand tools from both departments, the work crews were divided into groups to accomplish digging the holes, transporting the trees from storage to planting sites, planting the trees and backfilling, and applying mulch. We marked the areas where trees would be planted in five of our city parks. The work took off like a tornado. Over 85 trees were planted within two days with the remaining trees planted by day four of that week. All

of the employees worked extremely well with each other.

Another tree order was placed following the initial planting. The same process was applied and after a second week of work, both departments were proud to have planted another 129 trees. All of these trees were planted in our park system to replace those that had been damaged by the ice storm.

It is with great pleasure that we acknowledge Mike Hicklin, supervisor of the Landscaping Division for Public Works, and Parks Superintendent Johnny Gabbard for their work in coordinating these efforts. In addition to these supervisors, 11 parks staff and six landscaping staff provided the labor for these plantings. It is our desire that future generations of residents will enjoy the fruit of this work for years to come.

By having a common goal, agreeing on a game plan and working cooperatively, our departments accomplished a huge task for our city. This work definitely shows that teamwork can accomplish more than any individual department can manage. We look forward to future projects that will challenge and motivate our staff. With a successful effort like this one, it is time to celebrate and enjoy what was accomplished. Congratulations to both departments for getting this work completed.



Dr. Rick McWhorter is the Director of Springdale Parks and Recreation and serves on the Arkansas Recreation and Parks Association Board of Directors.

National Playground Safety Institute Safety Inspector Certification Course & Exam August 2 - 4, 2010



General Information

Class Size/Registration - Space is limited so you are encouraged to register early. Registration is on a first come, first served basis. A minimum registration of 40 is required by NRPA. If minimum is not met, you will be notified 30 days before the Course.

Preparation - It is extremely important that you read the course materials prior to attending the class. Failure to study the materials before the course commonly leads to failure of the exam.

Questions - If you have any questions and/or comments, please contact Kitty Lane at 501-416-6700 or execdir@arkarpa.org.

Continuing Education Units - Earn 1.2 CEU's while participating in this seminar. Please be sure to sign the attendance roster for NRPA's records before you leave the seminar. NRPA will forward you a transcript of your attendance 6 to 8 weeks after the course is finished.

Certification- Those taking the course are eligible to take the Playground Safety Inspectors Exam given immediately after the course. Upon successfully passing the exam, you will be certified through the National Recreation & Park Association as a Certified Playground Safety inspector (CPSI) for a three year period. Certificates will be awarded and your name will be added to a national roster of CPSI's.

Cancellation Policy

Cancellations must be made by calling the Executive Director. Cancellation fees are as follows: On or before June 2, 2010: \$100; On or before July 2, 2010: \$150; No refunds after July 2.

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The *Newsletter*, provided by a TEST consultants, is included in *City & Town* as a service of the Arkansas Municipal League Legal Defense Program.

SENATE VOTES ON PENALTIES FOR COCAINE USERS

The U.S. Senate recently approved legislation that would significantly change the way sentences are handed out to individuals convicted of crack and powder cocaine charges.

In the past an individual convicted of crack cocaine possession received the same mandatory jail time as someone with 100 times the same quantity of powder cocaine. It has been noted that the 100-to-1 ratio has been significantly hard on the black community, where convictions on federal crack laws are more prevalent. This disparity has raised questions about the mandatory jail time rules.

Under current law, a person possessing five grams of crack cocaine results in a mandatory sentence of at least five years in prison. A person convicted of trafficking 500 grams of powder cocaine received the same mandatory sentence.

Sen. Dick Durbin (D-Ill.) worked out the new legislation with the Senate Judiciary Committee Republicans to reduce the ration to 1-1 ratio, but that was not agreeable to the committee. The approved ratio has been reduced to 18-1, a measure that will ensure thousands of people each year will be treated more fairly in the criminal justice system for cocaine related charges.

The new bill changes the possession of 28 grams of crack to a five-year mandatory sentence and increases fines for drug trafficking. The House has a companion bill that is pending. The changes will surely result in a better system of punishment being imposed on individuals found guilty of cocaine related drug crimes.

This is the first time since 1970 that Congress has repealed a mandatory minimum sentencing law.

FOREIGN PRESCRIPTIONS AND DRUG USE OUTSIDE THE U.S.

Laws regarding the use of controlled substances vary substantially among countries. For instance, in some countries many drugs (some are quite powerful ones) are available without prescriptions. A person may walk into a pharmacy, select what drug they desire, pay for it, and walk away knowing that no retribution will happen due to their purchase of a drug considered illegal in the U.S. With an exception of codeine (an opiate, sedating-type drug), legal use is rarely an issue with the drugs that are currently being tested in the federal testing panels. When a donor provides a verifiable legitimate medical explanation based upon reliable medical use in a country other than the United States, confirmed positive results should be verified as negative. If, however, no legitimate medical explanation is provided by the donor, and/or clinical evidence of abuse or unauthorized use is determined by the Medical Review



a'TEST CONSULTANTS, Inc., provides drug and alcohol testing as a service of the Arkansas Municipal League Legal Defense Program. The program helps cities and towns comply with the U.S. Department of Transporta-

tion required drug testing for all holders of commercial drivers' licenses.



Officer (MRO), the result should be a verified positive test. In the case of an opiate positive test result, the MRO would report the test as a verified positive.

If a result is verified negative, the MRO should always consider the safety issues involved, and should consider additional reporting options surrounding the donor's fitness for duty assessment. This is a very sensitive area when one must balance public safety and potential drug problems.

The non-medical use of drugs is not relevant to the MRO process. Use of drugs that are illegal in the United States in countries where recreational use is considered legal, does not provide a legitimate medical explanation for a confirmed positive drug test result. Smoking pot in the Netherlands does not give a "get out of jail" card for a positive drug test.

In any testing situation, the MRO may add any information provided by the donor to the verified result report, so long as the information does not compromise the confidentiality of medical information by the donor.

More and more donors are testing positive from drugs that they bought in other countries and this creates a problem for employer's testing programs. Thankfully, Certified Medical Review Officers are fully aware of this phenomenon and take great care to handle these tests result appropriately.

K2 SYNTHETIC MARIJUANA USE

As an employer, you should be aware of signs and symptoms that can be exhibited by employees using synthetic marijuana called K2. It is readily available in Arkansas. The substance, alone or in combination with other substances, may cause symptoms including anxiety coupled with agitation, tachycardia, elevated blood pressure, pallor, vomiting, tremors, hallucinations and even seizures.

K2 is also known as K2 Spice, Spice, K2 Summit, Genie, Zohai and various other names. It is an unregulated mixture of dried herbs that are sprayed with a synthetic cannabinoid-like substance and sold as incense. The product is typically burned and the smoke is inhaled for effect. The cannabinoid-like substance in this product acts on the same brain receptors as does marijuana. Since many of these substances have been synthesized, it would be impossible to know how much (or which) of these synthetics are present in K2. To make such a determination, would require extensive chemical analysis and expenses. Interestingly, K2 and similar products do not test positive as marijuana or as any other illicit substance when subjected to urine drug testing.

K2 is sold legally in Arkansas and is available to buy from retailers in many parts of the state and also on the Internet. The town of Alpena recently issued an ordinance banning the sale of K2 in their community. Good for them!

Take your community online

The Internet is an effective way to share information about your community with citizens, visitors and businesses.

By Atherton Hiett

ince the mid 1990s the Internet has become an integral part of our society. Most people assume anyone they have to deal with has a Web site to provide general and consumer-specific information. That expectation extends to cities and towns in Arkansas.

What are the steps to get a Web site?

You need a domain name, a Web site design company and a hosting service, which will provide you with the Domain Name System (DNS) information to be associated with your domain name. Let's look at each of these steps to see what is required.

Getting a domain name

There are various registrars with whom you can register a domain, such as Network Solutions (networksolutions.com) or GoDaddy (godaddy.com), to name just two. Consider using yourcityar.org, yourcity-ar.org, yourcityarkansas.org or some other variation on the name and the state as your domain name. You need to have three persons for various responsibilities regarding the domain: administrator or primary contact, billing contact and technical contact. It is better to have different people in these positions. You will need e-mail addresses for each that will be used for renewal purposes. Be prepared to pay for your domain name with a credit card online.

It's a good idea after you have your site up and running with e-mail to change the e-mail addresses so they are based upon an individual's role, such as cityclerk@yourcity.org. Role-based e-mails don't go away after someone leaves a place of employment like personal e-mail addresses do. If the renewal is sent to an address that is no longer available, no one will know to renew and your site will suddenly not be available on the Web.

Getting the Web site designed

Getting a Web site is like building a house. Imagine going to a contractor and saying, "I want a house. How much will it cost?" Of course we all know you can't do that and expect to get a serious answer. Begin by identifying who will be on the Web site committee. Make it a relatively small number of people, say, three to five.

They need to be really interested in making the Web site happen. Have each of them review various city Web sites both inside and outside of Arkansas. Encourage them to focus on visual appeal, navigation and functionality. By functionality, I mean what you can do on the site. Make a single list from these observations and prioritize what you want on your site. Like building a house, you may discover you want a mansion but can only afford a bungalow.

A city can provide the public with contact information to the political leadership such as the mayor and aldermen, as well as identifying the areas represented. Voting precincts can be listed. Departments can describe their responsibilities as well as the leadership and times of service such as trash pickup. Forms can be developed allowing the public to report problems directly to the decision-maker for appropriate action. It's a good idea to have a news section to communicate important developments like groundbreaking events. A community calendar is very helpful. You may want a photo gallery section that allows you to upload photos of community events. When it comes to economic development, displaying information (or links to information) about the city's demographics, infrastructure, buildings, sites and other categories is key.

Social networks like Facebook and Twitter have potential for disseminating information quickly. If your account allows feedback from your "fans" or members, someone needs to monitor that feedback for inappropriate comments that may reflect negatively on the community.

An important part of having a Web site is keeping the content up-to-date. It is best to have decided what kind of system you will want to use and make that part of your request for a proposal. You might want all the departments to routinely give their information to one person designated as your content manager. This person might use a content management system (CMS) to make the changes, or they may forward the information to your hosting company to update the site. Another option is for the CMS to have a private location on the Web site that allows a person from each department to access their area and make changes.

When you know what you want, contact a small number of reputable Web site design firms whose work you have seen. Have them review your want-list and make suggestions they think would improve the site. Give

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them a deadline and then make contact with them by telephone or e-mail to see how they interact with you. You will want to discuss with them the various options they offer for content management to determine how well they will work with your situation. Once you have their recommendations, add their suggestions that you like to your list and then submit a request for a proposal to the various firms.

Everybody wants the site up as quickly as possible. However, without your content it is like a house without furniture. Decide who the responsible parties will be for the different areas of your site. Have them begin gathering pictures and information that will go on the Web site. Hiring a professional photographer can have a dramatic effect on the visual appeal of your Web site. You will want a welcome from the Mayor and the department heads such as the chief of police and fire chief. Expect to provide your information in digital format such as forms and convert them to a word processing document format.

Who makes the Web site available to the Internet?

Typically the Web site design firm will have a Web server it uses for hosting sites. There are hosting services that are available such as GoDaddy.com and iPower.com. Using a separate service places additional responsibility on your organization to manage your domain on the Web server. Unless you have someone who is already comfortable with these tasks, it is better to allow the design firm to assume these responsibilities.

Maintaining your Web site:

Once the Web site is up and running, you really need to maintain it. Some people view their site as a brochure: something that is done until the next time they want it redesigned. One of the Web site's greatest strengths is that it can be changed to keep it up-to-date. Failing to do so will definitely affect the frequency with which people visit your site. So commit to updating your site information often.

Where do I get help?

Maintaining a Web site takes work, but it is critical to the success of communities today. A comprehensive site requires some careful planning, organizing and datagathering. For this reason, most communities rely on third party providers to develop their sites (with the active participation of the city's leadership). Private companies and selected university-based agencies often are the contractors. Your choice of external assistance will depend on how much you are willing to spend, how quickly you need the results, and how detailed you wish your site to be. The Institute for Economic Advancement's Web Services team at UALR can assist in your Web site-related needs. For examples of sites we have recently completed, visit Maumelle's site at www.maumelle.org, and visit Newport online at www.newportcity.org.

Please don't hesitate to contact us for advice, ideas and examples. The Institute for Economic Advancement has the data, the staff and the expertise to provide valuable guidance. For further information, call us at 501-569-8519.



Atherton Hiett leads the Institute for Economic Advancement's Web Services team.

New EPA lead paint rule requires certification

By putting more than 300,000 American children at risk and being a leading cause of illness in the adult workplace, lead exposure is a risk that Arkansans must take seriously.

By Alesia Ferguson, Ph.D.

he federal Environmental Protection Agency enacted a new rule in April that tightens restrictions on contractors working in potentially harmful conditions. And anyone working on their own home should be aware of the risks of lead exposure.

Arkansas still has many structures built before 1978, when the federal government banned use of lead-based paint due to health concerns. Children exposed to lead dust can have hearing, balance and memory loss, in addition to developmental problems. Adults can also have damage to their central nervous or reproductive systems.

Many people aren't aware of the risks involved with lead paint, while some are experiencing the effects without knowing the cause.

Cause and reaction

Arkansas has a significant number of older homes—up to 85 percent in some communities. In addition, Arkansas has a significant number of children living below the poverty level, with the majority relying on landlords to remove lead paint safely.

Over the last 10 years Arkansas has ranked between the 40th and 50th worst state for health outcomes, including high rates of babies born with low birth weight, infant mortality and some learning disabilities. There is valid reason to suspect that lead exposure is partly to blame, so promoting lead-safe awareness is one major step toward reversing those outcomes.

Get certified

The new EPA rule that took effect April 22 requires any contractor, landlord or other paid individual who plans to disturb a lead paint area while working in a home, school or child care center built before 1978 must be lead-safe certified.

That means contractors—from plumbers to electricians to painters and beyond—who are not certified can face fines of up to \$37,500 per violation per day for put-

ting the health of themselves, their workers and their customers at risk. The rule says that any renovation handled by a non-homeowner that disturbs six square feet of interior paint or 20 square feet of exterior paint must be done by someone who is certified.

A growing number of certified experts, including myself, are offering workshops to help contractors get certified and avoid fines or lawsuits. The workshops are eight hours long and provide contractors the certification to legally work in leaded environments. Refresher courses are available for those previously trained in leadsafe work practices.

Be aware

In addition to expanding Lead-Safe Certification courses, UAMS, the Arkansas Department of Environmental Quality and the Home Instruction for Parents of Pre-School Youngsters (HIPPY) program have joined forces to highlight lead-safe practices required by the new EPA rule, and to promote healthy practices among parents and community members.

The coalition of public health advocates will be holding general outreach events to discuss the health risks of lead dust, how to know if a child has been exposed and when a lead screening may be needed. We will conduct contractor trainings and outreach to doctors and other health professional to have children screened. We also will be building a centralized reporting system at the Arkansas Department of Health for lead screening data.

For more information about Lead-Safe Certification courses, call 501-526-6662 or 800-424-LEAD. A list of EPA-accredited trainers and workshops in your area also can be found online at www.epa.gov/getleadsafe.



Alesia Ferguson is Assistant Professor, Environmental and Occupational Health College of Public Health, University of Arkansas for Medical Sciences.





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June 26, HATFIELD, 10th Jubilee in June,

870-389-6611



NOTES continued from page 36

for 2010, Arkansas Business has reported.
Bella Vista and Hot Springs Village are
among the "Top 10 Retirement Cities" and
Little Rock and Springdale are among the top
100 cities overall.

Communities nominated for the list, which has been published annually since 1998, are reviewed and selected by RelocateAmerica's editorial staff.



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Changes to 2010 Directory, Arkansas Municipal Officials

Submit changes to Whitnee Bullerwell, wvb@arml.org.

Alexander	

Delete PC Allen Spears Add PC (Vacant)

Caddo Valley

Delete AL (Vacant) Add AL Jerry Walker

Chester

Delete WS Peter Showl Delete AL Miranda Richardson

Add AL Joyce Anderson

Franklin

Delete AL Richard Kremer Add AL Tommy Billingsley Delete AL Bob Tyler

Add AL Virginia Woolford

Garfield

Delete WS/

SS John Cody

Add WS/

SS (Vacant)

Guion

Delete AL Janet Lee Add AL (Vacant)

Hartford

Delete PC Jason Mikles

Horseshoe Lake

Delete Karla Fann Ron Denny Add M Delete ΑL Ron Denny Add ΑL Jimmy Walker Delete CA Jim Short Add CA Brian Williams

Lexa

Add CA Jesse Porter Add AL Ruthie Talley

Lonsdale

Delete AL Daniel Henry Add AL Katherine Sanford

Malvern

Delete TEL 501-337-4590 Add TEL 501-332-3638

Pine Bluff

Delete PC (Vacant) Add PC

//A Collier Hill

Portland

Delete M John Jaggers Add M Phillip Privett

Russellville

Delete PD (Vacant)

Add PD Tracey Cline-Pew

Warren

Delete SAN Rob Johnson Add SAN Mike May

West Fork

Delete AL (Vacant) Add AL Joan Wright

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FEMA help for fire departments available

Through the Assistance to Firefighters Grants program, FEMA helps local fire departments obtain equipment, vehicles and other resources.

By Chad Gallagher

ire departments play a significant role in the life of a community. The safety and well-being of citizens, their property and the protection of community assets and landmarks is entrusted to firefighters. Arkansas loves its firefighters, most of whom are volunteers. In my travels across the state, I've found Arkansas communities to boast of the sacrifice, effort and successes of their fire departments. It is impressive to see what so many communities have accomplished. Many cities and towns have reduced their ISO ratings so their citizens can enjoy expanded protection and reduced homeowner's insurance rates. Many have bought new equipment through private fundraising and exceeded minimum training standards.

Fire departments in Arkansas are not just public safety organizations. Fire departments are also important social organizations. They are local civic clubs unto themselves, boasting more muscle than many formal clubs. No wise politician will overlook the fire department in courting votes. In rural Arkansas especially the fire departments are composed of volunteers that give of themselves freely because of a love for the community. The kinship created is strong, and the fire department can effect change in a community.

We cannot forget, however, the fire department's main responsibility. That responsibility is to fight fires, protect property, rescue lives and ensure the greater public safety. Municipalities must not overlook the needs of their fire departments. Too often, because fire department volunteers are innovative and proactive in raising

their own funds and buying their own equipment, municipalities can easily neglect them. Municipal governments must remember that fire protection is a key not only to peace of mind in a community but to economic development and retention, new housing development and much more. It is a key aspect of community life.

There are various grants that are designed to help fire departments. For example, FEMA has just posted the fiscal year 2010 Assistance to Firefighters Grants (AFG) program guidance on the AFG Web site, www.firegrantsupport.com. The AFG awards will provide approximately \$390 million in funding to fire departments. The grant program is designed to help local fire departments obtain training, conduct first responder programs and purchase response vehicles and equipment. The application and an application tutorial are available at the site. This is just one of the programs operated through the Department of Homeland Security Federal Emergency Management Agency Grant Programs for which local fire departments can apply. The Web site above has additional information on these various programs, and many Arkansas cities have received help through these funds. I encourage you to check into the program and apply for assistance.



Chad Gallagher is principal of Legacy Consulting and a former mayor of DeQueen. Contact him at 501-580-6358 or by e-mail at chad.gallagher@legacyincorporated.com.

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CHANGES TO THE 2009 MHBF DIRECTORY, AS OF APRIL 1, 2010

Also visit League Programs on League Web site, www.arml.org, for these changes and providers.

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IN-STATE ADDITIONS								
GILBERT-PALMER, APRN	DEBORAH	BATESVILLE MED PACC	1500 LAWRENCE ST	BATESVILLE	AR	72501	870-612-3223	
KIIHNL, PA	CLAYTON	MEDICAL PARK ORTHOPAEDIC CLINIC	501 VIRGINIA DR #C	BATESVILLE	AR	72501	870-793-2371	
HOFFMAN, MD	JOHN D.	BOONEVILLE COMMUNITY HOSPITAL	880 W MAIN	BOONEVILLE	AR	72927	479-675-2800	
COOK, DDS	JAMES R.	GENERAL DENTISTRY	1101 POPLAR ST	CLARKSVILLE	AR	72830	479-754-3357	
SCHMID, MD	JOHN JOSEPH	SA EMERGENCY PHYSICIANS	700 W GROVE	EL DORADO	AR	71730	870-864-3391	
CROSBY, MD	TOMMY R.	WASHINGTON REG FAMILY CLINIC	3053 N COLLEGE AVE	FAYETTEVILLE	AR	72703	479-463-2000	
HUGHES, CRNA	TERRY M. JR.	AMBULATORY ANESTHESIA ASSOC.	3271 WIMBERLY DR	FAYETTEVILLE	AR	72703	479-713-6100	
CORNELL, DC	JOSEPH	ELITE 24 HEALTH GROUP	1200 S WALDRON RD #155	FORT SMITH	AR	72903	479-452-0031	
DOOLITTLE, PT	KEVIN	COOPER CLINIC	7001 ROGERS AVE	FORT SMITH	AR	72903	479-274-2000	
SMITH, PA	LAUREN	UROLOGY GROUP WESTERN AR	5500 ELLSWORTH RD	FORT SMITH	AR	72903	479-242-2411	
SIMON, MD	REBECCA	CROSSROADS MEDICAL CLINIC	1420 HWY 62-65 N	HARRISON	AR	72601	870-741-3600	
CRUMP, APN EPPERSON, MD	BRANDY JOEL JR.	NEA BAPTIST CLINIC JONESBORO PLASTIC SURGERY ASSOC.	1111 WINDOVER 1150 E MATTHEWS #201	JONESBORO JONESBORO	AR AR	72401 72401	870-935-5432 870-336-3190	
HILL, CRNA	STEVE	GUARDIAN ANESTHESIA SERVICES	3104 APACHE DR	JONESBORO	AR	72401	501-227-0700	
LEMLEY, CRNA	MIKE	GUARDIAN ANESTHESIA SERVICES	3104 APACHE DR	JONESBORO	AR	72401	501-227-0700	
SHUKLA, MD	SALIL	VRF EYE SPECIALTY GROUP	416 E WASHINGTON	JONESBORO	AR	72401	901-685-2200	
BEDWELL, APN	SANDRA	ARKANSAS PSYCHIATRIC CLINIC	28 RAHLING CIRCLE	LITTLE ROCK	AR	72223	501-448-0060	
CARAWAY, APN	BEVERLY	ARKANSAS PSYCHIATRIC CLINIC	28 RAHLING CIRCLE	LITTLE ROCK	AR	72223	501-448-0060	
HILL, CRNA	STEVE	S.E.G. ANESTHESIA	500 S UNIVERSITY #414	LITTLE ROCK	AR	72205	501-227-0700	
LEMLEY, CRNA	MIKE	S.E.G. ANESTHESIA	500 S UNIVERSITY #414	LITTLE ROCK	AR	72205	501-227-0700	
ANDERSON, APN	BRANDI	BAXTER PULMONARY CLINIC	628 HOSPITAL DR #3A	MTN. HOME	AR	72653	870-508-3250	
MUSTAIN, PA	CATHERINE	MULBERRY FAMILY CLINIC	437 N MAIN	MULBERRY	AR	72947	479-997-1484	
LEWIS, DO	ALLEN	INTERNAL MEDICINE ASSOC.OF NLR	505 E PERSHING #C	NO LITTLE ROCK	AR	72114	501-758-1002	
QUINTANAR-SMITH, MD	IVAN	INTERNAL MEDICINE ASSOC.OF NLR	505 W PERSHING #C	NO LITTLE ROCK	AR	72114	501-751-5114	
RUIZ-GONZALEZ, MD	HELBERT	INTERNAL MEDICINE ASSOC.OF NLR	505 W PERSHING #C	NO LITTLE ROCK	AR	72114	501-751-5114	
WAECHTER, MD	WALTER JR.	AMMC SURGERY CLINIC	1000 W KINGSHIGHWAY #13	PARAGOULD	AR	72450	870-239-5916	
BOYD, APN	DIANE	SEA BEHAVIORAL HEALTHCARE	2500 RIKE DR	PINE BLUFF	AR	71603	870-534-1834	
REYNOLDS, APN	MICHELE	SEA BEHAVIORAL HEALTHCARE	2500 RIKE DR	PINE BLUFF	AR	71603	870-534-1834	
TROTTER, APN	KATY	RIVER VALLEY PRIMARY CARE	9755 W STATE HWY 22	RATCLIFF	AR	72951	479-635-0091	
TOY, MD	WALTON	MERCY MEDICAL CLINIC	2708 RIFE MEDICAL LANE #T20	ROGERS	AR	72758	479-338-3720	
BLACKBURN, APN	SUZANNA	SHERWOOD URGENT CARE	610 SHEPHERD WAY	SEARCY	AR	72143	501-268-6831	
DORRIS, APN	LINDA	SHERWOOD URGENT CARE	610 SHEPHERD WAY	SEARCY	AR	72143	501-268-6831	
JOHNSON, APN MILLER, APN	JENNIFER ELISSA	SHERWOOD URGENT CARE SHERWOOD URGENT CARE	610 SHEPHERD WAY 610 SHEPHERD WAY	SEARCY SEARCY	AR AR	72143 72143	501-268-6831 501-268-6831	
RODGERS, PA	LAURA	SHERWOOD URGENT CARE SHERWOOD URGENT CARE	610 SHEPHERD WAY	SEARCY	AR	72143	501-268-6831	
PINNEY, DDS	JOSEPH C. JR.	GENERAL DENTISTRY	1421 COUNTRY CLUB RD	SHERWOOD	AR	72143	501-835-1130	
PINNEY, DDS	JOSEPH C. JR.	ORTHODONTICS	1421 COUNTRY CLUB RD	SHERWOOD	AR	72120	501-835-1130	
ELEGBE, MD	OLUGBEMI O.	SCOTT CO. RURAL HEALTH CLINIC	1341 W 6TH ST	WALDRON	AR	72958	479-637-2136	
BRADLEY, DPM	JESSE	BRADLEY FOOT CARE CENTER	200 S RHODES ST #A	WEST MEMPHIS	AR	72301	870-733-0888	
FOSTER, DDS	JOEL	GENERAL DENTISTRY	8426 DOLLARWAY RD	WHITE HALL	AR	71602	870-267-7000	
GRAHAM, DDS	ELIZABETH	GENERAL DENTISTRY	2100 N KILLOUGH RD	WYNNE	AR	72396	870-238-0400	
IN- STATE UPDATES								
BENNETT, MD	F. ANTHONY JR.	SMH HEART CLINIC ARKANSAS	#1 MEDICAL PARK DR	BENTON	AR	72015	501-776-6069	
SCHMIDT, MD	MICHAEL	GENERAL PRACTICE & SURGERY	624 ALCOA RD	BENTON	AR	72015	501-315-7808	
DEDMAN, OD	TOM	FAMILY EYE CARE CENTER	515 CASH RD	CAMDEN	AR	71701	870-836-2525	
NUTT, OD	JERRY R.	FAMILY EYE CARE CENTER	515 CASH RD	CAMDEN	AR	71701	870-836-2525	
SCOTT-NUTT, OD	ALYSSA	FAMILY EYE CARE CENTER	515 CASH RD	CAMDEN	AR	71701	870-836-2525	
SKINNER, APN	CHRISTIE	SKINNER FAMILY PRACTICE	1000 N COLLEGE AVE	EL DORADO	AR	71730	870-881-8008	
DUNIGAN, MD	RODGER D.	AMBULATORY ANESTHESIA ASSOC	3271 WIMBERLY DR	FAYETTEVILLE	AR	72703	479-713-6100	
GROTE, MD HALL, CRNA	WALTON W. KATHLEEN	GREY FOX ANESTHESIA GREY FOX ANESTHESIA	3396 N. FUTRALL DR #1 3396 N FUTRALL DR #1	FAYETTEVILLE FAYETTEVILLE	AR AR	72703 72703	479-582-1938 479-582-1938	
MCCHRISTIAN, MD	JIMMY W.	AMBULATORY ANESTHESIA ASSOC	3271 WIMBERLY DR	FAYETTEVILLE	AR	72703	479-713-6100	
STOLZY, MD	SANDRA	GREY FOX ANESTHESIA	3396 N. FUTRALL DR #1	FAYETTEVILLE	AR	72703	479-582-1938	
GIBSON, MD	CHARLES C.	OPHTHALMOLOGY/OPTOMETRY	2425 S. ZERO ST	FORT SMITH	AR	72908	479-649-5900	
LINTON, AUD	KELLEY	CENTER FOR HEARING	4300 ROGERS AVE #42	FORT SMITH	AR	72903	479-785-3277	
SILLS, MD	DAVID	SOUTHPOINTE FAMILY PRACTICE	3808 GARY ST	FORT SMITH	AR	72903	479-709-7120	
FENWICK, ANP	KIMBERLY	ST JOSEPHS MERCY CLINIC	234 BROADWAY	GLENWOOD	AR	71943	870-356-4821	
LAREY, MD	MARK	EXPRESS CARE CLINIC	5010 HWY 7 NORTH	HOT SPRINGS VLG.	AR	71909	501-984-6780	
DUNN, MD	CHARLES C.	NEA WOMENS CLINIC	3104 APACHE DR	JONESBORO	AR	72401	870-972-8788	
KRAUSS, MD	ANDREW	VRF EYE SPECIALTY GROUP	416 E WASHINGTON	JONESBORO	AR	72401	901-685-2200	
BURKS, DPM	JESSE	BOWEN HEFLEY RHODES & STEWART ORTHO	#5 ST VINCENT CIRCLE #401	LITTLE ROCK	AR	72205	501-663-6455	
CROCKER, MD	CHARLES H.	COLON & RECTAL SURGERY	500 S. UNIVERSITY #321	LITTLE ROCK	AR	72205	501-664-1272	
FEURTADO, MD	EARL	EMERGENCY MED.	1701 S SHACKLEFORD RD	LITTLE ROCK	AR	72211	501-219-7900	

LAST NAME	FIRST NAME	CLINIC/SPECIALTY	ADDRESS	CITY	ST	ZIP	PHONE
HENDERSON, PA	REINO	BOWEN HEFLEY RHODES & STEWART ORTHO	#5 ST VINCENT CIRCLE #100	LITTLE ROCK	AR	72205	501-663-6455
KRAVETZ, MD	PHILLIP	SPINE CARE OF ARKANSAS	14918 CANTRELL RD	LITTLE ROCK	AR	72223	501-975-5005
NAYLES, MD	LEE C.	NAYLES MEDICAL CLINIC	1400 MAIN ST	LITTLE ROCK	AR	72202	501-371-0055
NGUYEN, MD	LARRY	BOWEN HEFLEY RHODES & STEWART ORTHO	#5 ST VINCENT CIRCLE #100	LITTLE ROCK	AR	72205	501-663-6455
OSTROM, MD	ANNA	LITTLE ROCK CHILDRENS CLINIC	9600 LILE DR #360	LITTLE ROCK	AR	72205	501-227-6727
RHODES, MD	DAVID M.	BOWEN HEFLEY RHODES & STEWART ORTHO	#5 ST VINCENT CIRCLE #401	LITTLE ROCK	AR	72205	501-663-6455
STEWART, MD	JASON G.	BOWEN HEFLEY RHODES & STEWART ORTHO	#5 ST VINCENT CIRCLE #100	LITTLE ROCK	AR	72205	501-663-6455
HALL, OD	HOWARD	HALL EYE CARE	701 GILLHAM AVE	MENA	AR	71953	479-394-7771
HUNDLEY, PA	JOHN P.	MOUNTAINBURG FAMILY CLINIC	4 HWY 71 NORTHEAST	MOUNTAINBURG	AR	72946	479-369-2091
FENWICK, ANP	KIMBERLY	ST JOSEPH MERCY CLINIC	320 LUZERNE	MT. IDA	AR	71957	870-867-2175
CROW, MD	JOE W	BOWEN HEFLEY RHODES & STEWART ORTHO	4020 RICHARDS RD #1	NO LITTLE ROCK	AR	72115	501-771-1600
SILAS, MD	DAVID	BAPTIST HEALTH NEUROLOGY NLR	505 W PERSHING #C	NO LITTLE ROCK	AR	72114	501-753-5723
WIJEWARDANE, MD	PRIYANTHA	INTERNAL MEDICINE ASSOC.OF NLR	505 W PERSHING #C	NO LITTLE ROCK	AR	72114	501-758-1002
EANS, MD	THOMAS	RIVERSIDE MEDICAL CLINIC	11749 MAUMELLE BLVD	NO. LITTLE ROCK	AR	72113	501-663-3732
SAUNDERS, PA	JAMES P	RIVER VALLEY PRIMARY CARE SRVS	9755 W STATE HWY 22	RATCLIFF	AR	72951	479-635-5300
SHANLEVER, DDS	SAMUEL	RIVER VALLEY PRIMARY CARE SERVICES	9755 W STATE HWY 22	RATCLIFF	AR	72951	479-635-5300
RAMICK, MD	REBECCA	COMMUNITY PHYSICIANS GROUP	1101 N PROGRESS AVE	SILOAM SPRINGS	AR	72761	479-524-4228
WILKIN, DO	TIM	FAMILY PRACTICE	7400 DOLLARWAY RD #D	WHITE HALL	AR	71602	870-247-8900
IN-STATE DELETES							
SKORCZ, MD	MISTY	ASH FLAT CLINIC	970 ASH FLAT DR	ASH FLAT	AR	72513	870-994-7301
MCGRAW, DDS	KIRBY C.	GENERAL DENTISTRY	461 CAMPGROUND RD.	BEEBE	AR	72012	501-882-2822
MARTIN, MD	WILLIAM	FAYETTEVILLE DIAGNOSTIC CLINIC	801 E PLAZA AVE	BENTONVILLE	AR	72712	479-281-0073
SHRESTHA, MD	JHARANA	NWA ARTHRITIS & OSTEOPOROSIS	1502 SE 28TH ST	BENTONVILLE	AR	72712	479-464-9770
CALE, MD	CHARLES	GREY FOX ANESTHESIA	3396 N.FUTRALL DR #1	FAYETTEVILLE	AR	72703	479-582-1938
DAVIS, MD	J. RUSSELL	CARDIOVASCULAR SURGICAL CLN. OF NWA	3275 N NORTH HILLS BLVD	FAYETTEVILLE	AR	72703	479-587-1114
MARTIN, MD	WILLIAM	FAYETTEVILLE DIAGNOSTIC CLINIC	3344 N FUTRALL DR	FAYETTEVILLE	AR	72703	479-582-7350
ATKINSON, PT	SANDRA	COOPER CLINIC	7610 S DALLAS	FORT SMITH	AR	72903	479-484-4790
MAHAN, MD	KELLEY R.	AUDIOLOGY	4300 ROGERS AVE. #42	FORT SMITH	AR	72903	479-785-3277
RAPPEPORT, DDS	STEPHEN	PERIODONTICS & IMPLANTS	304 N GREENWOOD AVE	FORT SMITH	AR	72901	479-783-3633
RODRIGUEZ, MD	MONICA	COOPER CLINIC	6801 ROGERS AVE	FORT SMITH	AR	72913	479-452-2077
SPRADLIN, MD	M. T.	AUDIOLOGY	4300 ROGERS AVE. #42	FORT SMITH	AR	72903	479-785-3277
WILLS, MD	PAUL	OTOLARYNGOLOGY (ENT)	6801 ROGERS AVE.	FORT SMITH	AR	72913	479-478-3540
CROOM, MD	JAMES C.	INTERNAL MED.	7345 HWY. 62 W.	GASSVILLE	AR	72635	870-435-6177
DESOTO, MD	DAVID J.	NEPHROLOGY (KIDNEY)	1900 MALVERN #304	HOT SPRINGS	AR	71901	501-321-9803
FINE, MD	B. D. JR.	NEPHROLOGY (KIDNEY)	1900 MALVERN #304	HOT SPRINGS	AR	71901	501-321-9803
MCCRARY, MD	ROBERT F. JR.	NEPHROLOGY (KIDNEY)	1900 MALVERN #304	HOT SPRINGS	AR	71901	501-321-9803
SMITH, MD	JOHN W.	NEPHROLOGY (KIDNEY)	1900 MALVERN #304	HOT SPRINGS	AR	71901	501-321-9803
TUCKER, MD	RICHARD PAUL	ST JOSEPHS MERCY CLINIC	ONE MERCY LANE #201	HOT SPRINGS	AR	71913	501-609-2229
HENRY, MD	W. BRADLEY	LR ANESTHESIA & PAIN MGMT.	500 S. UNIVERSITY #505	LITTLE ROCK	AR	72205	501-664-4532
CROOM, MD	JAMES C.	INTERNAL MED.	405 BUTTERCUP DR.	MTN. HOME	AR	72653	870-425-3030
DEMENT, MD	WILLIAM	DEMENT INTERNAL MEDICINE CLINIC	1000 W KINGSHIGHWAY #7	PARAGOULD	AR	72450	870-236-8855
HOLLIS, MD	ROLAND	FAMILY PRACTICE	400 HWY 49 NO. #2	PARAGOULD	AR	72450	870-236-1014
YAZBECK, MD	MOUSSA	NO LOGAN COMMUNITY CLINIC	500 E ACADEMY	PARIS	AR	72855	479-963-6101
CURTIS, PSYD	JEANNE	CENTER FOR STRESS REDUCTION	#9 HALSTED CIRCLE	ROGERS	AR	72756	479-631-6400
HECK, LPC	PATRICIA	CENTER FOR STRESS REDUCTION	#9 HALSTED CIRCLE	ROGERS	AR	72756	479-631-6400
RINALDO, PT	ANNE	PHYSICAL THERAPY	2003 HORSEBARN RD #9	ROGERS	AR	72758	479-271-9191
SONNTAG, PSYD	MARY J.	PSYCHOLOGY	#9 HALSTED CIRCLE	ROGERS	AR	72756	479-631-6400
TREADWELL, DPT	AMANDA	THE WULF CLINIC	593 HORSEBARN RD #101	ROGERS	AR	72758	479-271-9191
RIVER VALLEY NEPHROLOGY		NEPHROLOGY (KIDNEY)	3121 W SECOND COURT	RUSSELLVILLE	AR	72801	501-968-4687
MCCLUNG, DDS	KEITH	GENERAL DENTISTRY	221B HWY 463 NORTH	TRUMANN	AR	72472	870-483-5011
HATHAWAY, DDS	BRAD	HATHAWAY FAMILY DENTISTRY	8426 DOLLARWAY RD	WHITE HALL	AR	71602	870-267-7000
OUT-OF-STATE ADDITION							
CORRAL, MD	ABEL	KENNETT HMA PHYSICIANS	1301 1ST ST #8	KENNETT	MO	63857	573-888-4522
FERRERIA-PALACIOS, MD	MARIA	KENNETT HMA PHYSICIANS	1301 1ST ST #8	KENNETT	MO	63857	573-888-4522
KING, CRNA	DENNIS	KENNETT HMA PHYSICIANS	1301 1ST ST #8	KENNETT	MO	63857	573-888-4522
ARNOLD, CRNA	MICHAEL	DELTA REG ANESTHESIA	1400 E UNION ST	GREENVILLE	MS	38703	662-378-3783
COLEMAN, CRNA	ROBERT	DELTA REG ANESTHESIA	1400 E UNION ST	GREENVILLE	MS	38703	662-378-3783
JOHANSSON, CRNA	EDWARD L. JR.	DELTA REG ANESTHESIA	1400 E UNION ST	GREENVILLE	MS	38703	662-378-3783
PARTRIGE, CRNA	DAVID	DELTA REG ANESTHESIA	1400 E UNION ST	GREENVILLE	MS	38703	662-378-3783
STRICKLAND, CRNA	GEORGE	DELTA REG ANESTHESIA	1400 E UNION ST	GREENVILLE	MS	38703	662-378-3783
CANTOR, DO	MICHAEL	ADVANCED CARDIOLOGY OF TEXARKANA	5502 MEDICAL PARKWAY	TEXARKANA	TX	75503	903-794-8820
OUT-OF-STATE UPDATES							
WARREN, DDS	WADE	GENERAL DENTISTRY	1736 E SUNSHINE #1012	SPRINGFIELD	MO	65804	417-881-3502
BURTON, MD	ELMERTHA	GYNECOLOGY	1540 S MAIN ST #A	GREENVILLE	MS	38701	662-378-3600
CHAPMAN, MD	STEVEN	DELTA REG. CARDIOVASCULAR SURGERY	1705 HOSPITAL ST	GREENVILLE	MS	38703	662-335-6703
BLACK, MD	D. SCOTT	ADVANCED CARDIOLOGY OF TEXARKANA	5502 MEDICAL PARKWAY	TEXARKANA	TX	75503	903-794-8820
MICHAELS, DC	SONJIA	CHIROPRACTIC	524B N 1ST ST	KALAMA	WA	98625	360-673-4061
OUT-OF-STATE DELETES							
MINIMED		DURABLE MED. EQUIP. & SUPPLIES	12744 SAN FERNANDO RD.	SYLMAR	CA	91342	800-999-9859
KENT, CRNA	JOSEPH H.	ANESTHESIOLOGY	RT 1 BOX 3046	ROLAND	OK	74954	



Municipal Property Program

Your Municipal Property Program offers broad coverage for your municipal property. The limits of coverage are \$50 million per occurrence per member for damages from fire, windstorm and other incidents in excess of \$5,000.



Coverage is \$15 million per occurrence per member for losses exceeding \$100,000 on earthquakes and flooding.

The Municipal Property Program's 2009 annual meeting in November adopted rates according to the following scale for 2010. See the new rates below.

FIRE CLASS I	_	.0014	Χ	covered value	=	Premium
FIRE CLASS II		.0015	Χ	covered value	=	Premium
FIRE CLASS III	—	.0017	Χ	covered value	=	Premium
FIRE CLASS IV		.0019	Χ	covered value	=	Premium
FIRE CLASS V	—	.002	Χ	covered value	=	Premium
FIRE CLASS VI		.0022	Χ	covered value	=	Premium
FIRE CLASS VII	—	.0025	Χ	covered value	=	Premium
FIRE CLASS VIII		.0027	Χ	covered value	=	Premium
FIRE CLASS IX	—	.003	Χ	covered value	=	Premium
FIRE CLASS X	_	.0033	Χ	covered value	=	Premium

For more information, call Linda Montgomery at League headquarters, 501-978-6123 or 501-374-3484, Ext. 233.

Local Option Sales and Use Tax in Arkansas



Source: Debbie Rogers, Office of State Treasurer

See also: www.dfa.arkansas.gov

Sales and Use Tax Year-to-Date 2010 with 2009 Comparison (shaded gray)												
Month	Municipal Tax		Municipal Tax County Tax		Tota	l Tax	Interest					
Jan.	\$34,674,109	\$35,895,776	\$35,450,558	\$38,497,274	\$70,124,667	\$74,393,050	\$60,271	\$92,482				
Feb.	\$41,006,941	\$42,021,936	\$42,937,896	\$43,359,038	\$83,944,837	\$85,380,974	\$59,485	\$103,317				
March	\$33,818,100	\$33,523,556	\$34,971,579	\$35,926,755	\$68,789,679	\$69,450,311	\$76,714	\$102,348				
April	\$34,427,642	\$35,106,978	\$36,042,561	\$37,321,460	\$70,470,203	\$72,428,438	\$78,790	\$109,108				
Total	\$143,926,792	\$146,548,246	\$149,402,594	\$155,104,527	\$293,329,386	\$301,652,773	\$275,260	\$407,255				
Averages	\$35,981,698	\$36,637,062	\$37,350,649	\$38,776,132	\$73,332,347	\$75,413,193	\$68,815	\$101,814				

2010 Elections

HAZEN, April 13

Passed. 1% for emergency services For: 65 Against: 40

HAZEN. April 13

Passed. 3% for parks

For: 73 Against: 31

SEARCY, April 13 Failed. 1% and 3% for parks

For: 1,331 Against: 1,574

VAN BUREN COUNTY, April 13

Passed, 1% for hospital For: 985 Against: 849

April 2010 Municipal Levy Receipts and April 2010 Municipal/County Levy Receipts with 2009 Comparison (shaded gray)

Alexander		-	•		=017	ceipis willi zoos (· · · · · · · · · · · · ·	ii (oilaada g	iuy)		
Alma	35,132.59	30,058.66	Gravette	35,252.61	39,303.27	Perryville	17,903.09	17,556.39	Gateway	7,259.34	7,440.14
	174,671.30	168,845.18	Green Forest	29,040.39	28,700.05	Piggott	26,370.79	31,180.32	Gentry	35,797.05	36,688.60
Almyra	1,818.80	1,820.44	Greenbrier	115,142.69	112,574.87	Pine Bluff	639,179.09	621,283.19	Gravette	27,802.96	28,495.42
Alpena	2,379.12	2,411.91	Greenland	16,078.30	20,898.25	Pineville	1,325.47	1,438.55	Highfill	9,610.54	9,849.90
Altheimer	4,072.79	2,207.23	Greenwood	142,869.31	150,750.31	Plainview	3,150.47	3,377.51	Little Flock	37,986.60	38,932.69
Altus	5,041.45	5,417.10	Guion	3,047.90	1,463.59	Plumerville	5,495.20	4,934.97	Lowell	79,088.55	81,058.32
Amity	7,814.02	8,706.62	Gurdon	30,998.00	32,349.38	Pocahontas	102,796.84	126,436.98	Pea Ridge	34,474.50	35,333.11
Arkadelphia	141,676.77	143,020.31	Guy	3,497.98	6,360.70	Portia	2,255.39	3,220.41	Rogers	581,863.67	596,355.49
Ash Flat	70,318.61	81,670.46	Hackett	4,797.22	4,082.84	Pottsville	27,727.34	12,619.54	Siloam Springs	159,338.01	163,306.46
				24.580.30		Prairie Grove	58,296.76	59,206.30	Springdale	29,551.67	30,287.68
Ashdown	102,676.10	103,642.28	Hamburg		25,180.01						
Atkins	50,124.25	42,074.67	Hardy	13,872.08	17,148.47	Prescott	68,598.88	95,065.93	Springtown	1,675.23	1,716.95
Augusta	13,412.11	22,885.57	Harrisburg	21,485.28	22,398.84	Pyatt	1,189.76	00 000 47	Sulphur Springs	9,860.34	10,105.94
Austin	7,024.80	4,461.85	Harrison	214,494.56	248,775.64	Quitman	21,400.76	22,628.47	Benton County		
Avoca	3,382.45	4,049.42	Hartford	2,252.74		Ravenden	2,531.84	2,805.04	Special Aviation	7,451.88	6,899.84
Bald Knob	43,895.31	95,884.44	Haskell	10,805.40		Rector	24,928.47	26,805.54	Boone County	305,699.11	333,260.75
Barling	18,841.25	21,391.84	Hatfield	2,842.13	3,532.17	Redfield	16,311.03	18,170.18	Alpena	3,200.92	3,489.51
Batesville	309,165.84	33,514.08	Havana	2,843.30	3,013.27	Rison	10,712.24	5,914.65	Bellefonte	4,445.72	4,846.55
Bauxite	7,001.73	9,696.60	Hazen	30,627.55	25,024.62	Rockport	3,121.81	3,136.36	Bergman	4,523.52	4,931.36
Bearden	9,989.81	9,506.20	Heber Springs	124,650.12	130,729.89	Roe	443.97	416.97	Diamond City	8,113.45	8,844.95
Beebe	74,807.88	73,529.11	Helena-West Helena	250,006.39	251,540.08	Rogers	1,678,637.51	1,758,664.34	Everton	1,889.43	2,059.78
Beedeville	169.51	140.50	Hermitage	2,955.36	4,344.07	Rose Bud	18,364.26	21,355.15	Harrison	135,061.10	147,238.13
	2,866.45		Highfill	60,882.60	55,060.61	Russellville	834,417.01	796,250.22	Lead Hill	3,189.81	3,477.40
Belleville		2,659.19							Omaha	1,833.86	1,999.20
Benton	598,894.70	573,300.74	Highfill Special Aviation	14,904.74	13,740.11	Salem	18,526.05	19,007.51	South Lead Hill		
Bentonville	1,070,886.17	1,189,375.92	Highland	22,676.50	27,554.07	Searcy	228,122.86	284,053.70		978.06	1,066.24
Berryville	144,944.90	161,709.09	Holly Grove	5,303.24	5,583.50	Shannon Hills	10,324.58	10,936.21	Valley Springs	1,856.09	2,023.43
Bethel Heights	48,149.86	39,395.33	Hope	158,494.34	156,760.61	Sheridan	160,230.91	160,396.13	Zinc	844.69	920.85
Black Rock	4,394.94	2,715.91	Horseshoe Bend	20,130.25	20,370.73	Sherrill	730.68	802.70	Bradley County	127,320.15	71,497.32
Blevins	3,702.51	2,157.73	Hot Springs	1,346,450.96	1,367,610.25	Sherwood	360,222.33	357,201.26	Banks	855.02	741.61
Blue Mountain	286.16	237.05	Hoxie	15,853.04	16,137.88	Shirley	3,467.85	3,784.03	Hermitage	5,479.28	4,752.48
Blytheville	290,582.36	328,047.97	Hughes	9,628.11	9,785.21	Siloam Springs	471,120.98	455,523.27	Warren	45,900.52	39,812.05
Bonanza	2,179.36	1,915.07	Humphrey	2,317.41	2,755.78	Sparkman	3,344.75	3,228.82	Calhoun County	80,660.57	59,923.76
Booneville	82,500.41	87,207.30	Huntington	1,987.35	2,419.93	Springdale	1,514,583.91	1,664,629.08	Hampton	20,702.70	15,380.30
Bradley	8,120.55	5,929.44	Huntsville	41,749.81	50,119.52	Springtown	542.63	1,196.53	Harrell	3,841.60	2,853.98
Branch	2,176.42	1,948.31	Jacksonville	604,944.89	577,518.00	St. Charles	1,828.49	1,783.46	Thornton	6,778.53	5,035.86
Briarcliff	1,394.51	776.40	Jasper	20,493.89	34,673.03	Stamps	12,796.89	13,458.79	Tinsman	983.35	730.54
	83,225.88		Jennette	153.73	115.83	Star City	64,304.73	64,987.15	Carroll County	119,880.18	124,162.08
Brinkley		105,046.73		32,789.84	42,958.30	Stephens	6,498.73	6,185.37	Beaver	451.46	467.59
Bryant	772,474.76	773,614.98	Johnson						Blue Eye	171.08	
Bull Shoals	12,580.34	12,828.68	Joiner	2,467.23	2,531.79	Stuttgart	314,718.96	329,913.92			177.19
Cabot	603,701.90	582,541.92	Jonesboro	1,141,221.10	1,216,311.87	Sulphur Springs	1,305.81	1,379.77	Chicot County	186,324.22	173,542.14
Caddo Valley	13,363.79	13,097.46	Keiser	2,796.57	2,871.08	Summit	2,409.75	2,257.05	Dermott	21,092.56	19,645.59
Calico Rock	19,624.02	19,662.47	Keo	1,350.63	1,314.13	Sunset	1,300.42	1,454.67	Eudora	15,928.19	14,835.50
Camden	276,865.02	260,124.91	Kibler	2,159.22	2,051.75	Swifton	2,967.48	3,381.99	Lake Village	15,950.80	14,856.54
Carlisle	28,077.51	32,524.60	Kingsland	860.50	1,850.19	Taylor	6,251.01	5,303.39	Clark County	331,970.42	319,955.99
Cave Springs	7,659.81	6,750.27	Lake City	15.29	496.18	Texarkana	316,874.44	336,905.11	Clay County	46,582.16	57,162.82
Centerton	58,702.51	64,923.95	Lake Village	61,759.69	61,970.10	Texarkana Special	158,300.96	168,440.53	Datto	286.89	352.05
Charleston	25,710.38	22,676.25	Lakeview	3,911.63	3,781.67	Thornton	1,258.42	1,218.39	Greenway	721.65	885.57
Cherry Valley	4,036.65	22,070.20	Lamar	8,916.37	7,150.17	Tontitown	86,009.27	77,556.79	Knobel	1,058.82	1,299.32
Chidester	2,542.13	2,681.77	Lepanto	18,709.12	21,689.14	Trumann	67,682.91	68,384.54	McDougal	576.73	707.73
	23,475.49		Leslie	3,529.75	4,348.63	Tuckerman	20,119.51	15,781.16	Nimmons	295.76	362.94
Clarendon		13,510.33				Turrell	6,168.26	9,590.95	Peach Orchard	576.73	707.73
Clarksville	160,607.33	170,113.65	Lewisville	7,528.68	6,665.82						
Clinton	76,120.29	96,401.59	Lincoln	15,475.02	16,109.47	Twin Groves	985.52	810.81	Pollard	709.82	871.05
Conway	1,674,887.05	1,646,634.48	Little Flock	5,333.09	4,884.11	Tyronza	2,377.37	2,300.62	St. Francis	739.40	907.35
Corning	75,209.22	104,923.07	Little Rock	1,751,855.22	1,772,696.09	Van Buren	250,977.31	292,208.35	Success	532.37	653.29
Cotter	8,929.75	8,856.43	Lonoke	113,571.66	95,267.61	Vandervoort	236.90	403.44	Cleburne County	318,904.91	328,337.66
Cotton Plant	1,966.17	1,823.47	Lowell	182,281.88	143,977.02	Vilonia	77,872.88	53,970.46	Concord	2,663.92	2,742.71
Cove	8,503.03	3,490.39	Luxora	3,274.95	3,863.18	Viola	2,787.31	2,561.13	Fairfield Bay	1,525.22	1,570.34
Crossett	341,498.66	362,041.65	Madison	1,573.44	1,629.63	Wabbaseka	1,104.89	919.93	Greers Ferry	9,715.46	10,002.83
Danville	36,519.34	37,080.09	Magazine	9,832.60	8,022.33	Waldenburg	5,343.12	4,191.32	Heber Springs	67,193.41	69,180.89
Dardanelle	151,707.14	140,562.94	Magnolia	392,160.48	404,869.79	Waldron	41,228.90	45,957.45	Higden	1,055.12	1,086.33
Decatur	12,798.50	16,937.32	Malvern	139,822.95		Walnut Ridge	60,924.81			744557	7,356.93
DeQueen	88,914.43				119.151./4			61,716.72	Quiunan	7,145.57	
			Mammoth Spring	7.354.94	119,151.74 8,969.55		15.422.88	61,716.72 13.452.87	Quitman		29.136.86
	25 168 83	85,810.67	Mammoth Spring	7,354.94 16,467.48	8,969.55	Ward	15,422.88 67,356.25	13,452.87	Cleveland County	36,238.50	29,136.86 1,454.62
Dermott	25,168.83	85,810.67 26,883.94	Manila	16,467.48	8,969.55 21,094.97	Ward	67,356.25	13,452.87 59,136.88	Cleveland County Kingsland	36,238.50 1,809.15	1,454.62
Dermott	15,625.11	85,810.67 26,883.94 16,209.15	ManilaMansfield	16,467.48 28,485.25	8,969.55 21,094.97 29,166.92	Ward	67,356.25 1,194.82	13,452.87 59,136.88 1,005.94	Cleveland County Kingsland	36,238.50 1,809.15 5,121.24	1,454.62 4,117.63
Dermott Des Arc DeValls Bluff	15,625.11 4,034.47	85,810.67 26,883.94 16,209.15 3,069.60	Manila Mansfield Marianna	16,467.48 28,485.25 70,443.34	8,969.55 21,094.97 29,166.92 75,649.95	Ward	67,356.25 1,194.82 6,762.09	13,452.87 59,136.88 1,005.94 7,815.02	Cleveland County	36,238.50 1,809.15 5,121.24 350,480.98	1,454.62 4,117.63 383,126.11
Dermott. Des Arc DeValls Bluff DeWitt.	15,625.11 4,034.47 150,406.36	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37	ManilaMansfield	16,467.48 28,485.25 70,443.34 144,632.79	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43	Ward	67,356.25 1,194.82 6,762.09 23,524.44	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99	Cleveland County	36,238.50 1,809.15 5,121.24 350,480.98 583.92	1,454.62 4,117.63 383,126.11 638.31
Dermott Des Arc DeValls Bluff DeWitt Diamond City	15,625.11 4,034.47 150,406.36 1,789.04	85,810.67 26,883.94 16,209.15 3,069.60	ManilaMansfieldMariannaMarionMarked Tree	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64	Ward	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96	Cleveland County Kingsland Rison Columbia County Emerson Magnolia	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53	1,454.62 4,117.63 383,126.11 638.31 20,920.07
Dermott. Des Arc Devalls Bluff DeWitt Diamond City Diaz	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80	Manila . Mansfield Marianna . Marion . Marked Tree Marshall .	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84	Ward	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz. Dierks Dover	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25 153,420.52	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15
Dermott. Des Arc . DeValls Bluff . DeWitt . Diamond City . Dierks . Dover .	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25 153,420.52 45,946.11	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20	Manila Mansfield Marianna Marion. Marked Tree Marshall Marvell Maumelle Mayflower McCrory	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25 153,420.52 45,946.11 19,093.18	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 12,087.63 1,130.07 29,461.17	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69	Manila Mansfield Marianna Marion Marked Tree Marshall Marwell Maumelle Mayflower McCrory McGehee	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25 153,420.52 45,946.11 19,093.18 144,543.82	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 45,443.15 3,301.87 1,375.88 1,952.29	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morifiton	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne.	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 144,543,82 27,473,89	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriton Oppelo	36,238.50 1,809.15 1,21.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88
Dermott. Des Arc Devals Bluff DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 12,087.63 1,130.07 29,461.17	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Melbourne	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,5 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 45,443.15 3,301.87 1,375.88 1,952.29	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne.	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 144,543,82 27,473,89	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,903.78 1,682.40 1,345.02 22.28 17,469.31	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90
Dermott. Des Arc Devals Bluff DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Melbourne	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,5 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 45,443.15 3,301.87 1,375.88 1,952.29	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52	1,454.62 4,117.63 383.126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs	16,467.48 28,485.25 70,443.34 144,632.79 46,506.04 10,447.92 22,996.25 153,420.52 45,946.11 19,093.18 144,543.82 27,473.89 117,096.47 7,1109.10	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Winne Yellville COUNTY SALES AND USE	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,903.78 1,682.40 1,345.02 22.28 17,469.31	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90
Dermott. Des Arc Devals Bluff DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Em Springs England.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena. Menifee Mineral Springs Monticello	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriton Oppelo Plumerville Craighead County Bay	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47	1,454.62 4,117.63 383,126.11 09,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38
Dermott. Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono.	36,238,50 1,809,15 5,121,24 350,480,98 583,92 19,137,53 1,076,75 920,61 2,592,66 288,599,05 3,366,11 69,630,32 7,707,17 9,078,52 273,447,35 29,256,14 4648,47 24,575,15	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31
Dermott. Des Arc DeValls Bluff DeVils Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Mor	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 4,575.15 21,649.54	1,454.62 4,117.63 383.126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora. Eureka Springs	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.00 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Morticello Mor	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 15,676,95	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 27,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,4364.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50
Dermott. Des Arc DeValls Bluff DeWitt Diaz Dierks Dover Dumas Dyer Earle East Canden El Dorado Elkins Elm Springs England Etowah Eudora Eureka Springs Eurleka Springs	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Moroto Morniton	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 15,676,95 305,191,58	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE TArkansas County Ashley County Crossett Fountain Hill Hamburg Montrose	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash	36,238,50 1,809,15 5,121,24 350,480,98 583,92 19,137,53 1,076,75 920,61 2,592,66 288,599,05 3,306,11 69,630,32 7,707,17 9,078,52 29,256,14 4,648,47 24,575,15 21,649,54 4,778,50	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03
Dermott. Des Arc Devalis Bluff DeVils Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England Etowah Eudora. Eureka Springs Farrlield Bay Farmington	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.95 27,794.71	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayflower McGehee Melbourne Mena Menifee Mineral Springs Morticello Mor Mortilton Mount Ida Mountain Home Mountain Home Mountain Home Mariona Mariona Manifee	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 245,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,15,676,95 305,191,58	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora. Eudra. Eudra. Eudra. Eudra. Fairfield Bay Farmington Fayetteville	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,088,39	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Moro Morotiton Mountain Home Mountain View Mountain Niew Mountain View Mountain burg	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 366,436.32 154,371.16	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morrition Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26
Dermott. Des Arc Des Arc DeValls Bluff DeWitt Diaz Diez Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora Eureka Springs Farifield Bay Faminigton Fayetteville Falplin	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,72 20,062,29 54,183,87 2,411,068,39 43,090,74	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Morticello Moro Morrilton Mount Ida Mountain Home Mountain View Mountain Home Mulariana	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 15,676,95 305,191,58 131,730,02 14,488,44 17,888,13	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE TArkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City	36,238,50 1,809,15 5,121,24 350,480,98 583,92 1,9137,53 1,076,75 920,61 2,592,66 288,599,05 3,306,16 69,630,32 7,707,17 9,078,52 29,256,14 4,648,47 24,575,15 21,649,54 4,778,50 1,641,59 902,308,00 31,791,67	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72
Dermott. Des Arc Devalis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Farield Bay Farmington Fayetteville Flippin Fordyce.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411.068.39 43,090.74 75,043.11	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrlower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morticello Moro Mount Ida Mountain Home Mountain Home Mountainburg Muldresboro	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Willmot Baxter County	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 96,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,791.67	1,454.62 4,117.63 383.126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkíns Elm Springs England Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce. Foreman	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 21,252.33 21,65.61 85,603.45	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mountain Home Mountain Home Mountain View Mountain Home Mountain Jivew Mountain Jivew Mountain Jivew Mountain Jivew Mutrfreesboro Nashville	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 366,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 17AX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04 1,196,03	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morrition Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315.4364.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14
Dermott. Des Arc Devalis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Farield Bay Farmington Fayetteville Flippin Fordyce.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411.068.39 43,090.74 75,043.11	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morrilton Mount Ida Mountain Home Mountain burg Mulberry Mufreesboro Nashville Newport	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,55 168,351,51 2,191,60 125,999,01 115,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcilif	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 4,917.73 6,717.65 261,274.04 1,196.03 2,760.06	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County	36,238,50 1,809,15 5,121,24 350,480,98 583,92 19,137,53 1,076,75 920,61 2,592,66 288,599,05 3,306,10 169,630,32 7,707,17 9,078,52 29,256,14 4,648,47 24,575,15 21,649,54 21,925,85 4,778,50 1,641,59 902,308,00 31,791,67 19,162,78 221,112,48 36,890,51	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkíns Elm Springs England Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce. Foreman	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,088,39 43,090,74 75,043,11 8,875,34 168,372,52	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 21,252.33 21,65.61 85,603.45	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mountain Home Mountain Home Mountain View Mountain Home Mountain Jivew Mountain Jivew Mountain Jivew Mountain Jivew Mutrfreesboro Nashville	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 366,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 17AX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04 1,196,03	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Ccdarville	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315.4364.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14
Dermott. Des Arc Devals Bluff DeVilt DeVilt Diaz Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Filppin Fordyce Foreman Forrest City Fort Smith	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 32,11.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411,068.39 43,090.74 75,043.11 8,875.34 166,372.52 2,858,375.07	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59	Manila Mansfield Marsanna Marion Marked Tree Marshall Marvell Mayrlower McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Moro Mortilton Mount Ida Mountain Home Mountain Home Mountain Usew Mountainburg Mulberry Mulferey Newport Neshville Newport	16,467,48 24,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 245,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcilif	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 4,917.73 6,717.65 261,274.04 1,196.03 2,760.06	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Ccdarville	36,238,50 1,809,15 5,121,24 350,480,98 583,92 19,137,53 1,076,75 920,61 2,592,66 288,599,05 3,306,10 169,630,32 7,707,17 9,078,52 29,256,14 4,648,47 24,575,15 21,649,54 21,925,85 4,778,50 1,641,59 902,308,00 31,791,67 19,162,78 221,112,48 36,890,51	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85
Dermott. Des Arc Des Arc DeValis Bluff DeVilis Bluff DeWitt Diaz Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkíns Elm Springs England Etowah Eudora Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forest City Fort Smith Fouke	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 21,252.33 21,656.422 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morntiton Mountain Home Mountain Home Mountain Uve Mountainburg Mulberry Mufreesboro Nashville Newport Norfork Norman	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 366,436.25 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gasswille	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 1AX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04 1,196,03 2,760,06	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,9162.78 221,112.48 36,890.51 10,047.34	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70
Dermott. Des Arc . Des Arc . DeValls Bluff . DeWitt . Diaz . Diaz . Dierks . Dover . Dumas . Dyer . Earle . East Camden . El Dorado . Elkins . Elm Springs . England . Etowah . Eudora . Eureka Springs . Farifield Bay . Farmington . Fayetteville . Flippin . Fordyce . Foreman . Forrest City . Fort Smith . Fouke . Fourtain Hill .	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,72 2,411,088,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morrilton Mount Ida Mountain Home Mountain Home Mountainburg Mulberry Mufreesboro Nashville Newport Norfork Norman North Little Rock	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,59 168,351,51 2,191,60 125,999,01 1,5676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54 1,194,628,64	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 22,102.81 22,1511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE TARAINSAS COUNTY Ashley County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarciliff Cotter Gassville Lakeview	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 2,5973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer	36,238,50 1,809.15 5,121.24 350,480,98 583.92 19,137.53 1,076,75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 7,072.17 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 19,360.97 913.60
Dermott. Des Arc Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Filppin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin.	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411,068.39 43,090.74 75,043.11 8,875.34 166,372.52 2,858,375.07 6,536.69 652.63 2,216.64	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 170,133.33 2,537.14	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrlower McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morticello Moro Morutida Mountain Home Mountain Home Mountain Home Mulberry Mulfresboro Nashville Newport Norfork Norman North Little Rock Oak Grove	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 22,996,25 153,420,52 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,15,676,95 305,191,58 30	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gasswille Lakeview Mountain Home	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 TAX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04 1,196,03 2,760,06 10,591,72 19,619,42 19,619,42 19,619,46,9 126,640,69	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,566.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,9162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,6860.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59 170,424.84 3,050,680.59	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mountain Home Mountain Home Mountain View Mountain View Mountain View Mountain Iview Mountain View Mountai	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54 1,194,628,64 444,54 12,310,78	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 366,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29	Ward Warren Washington Weiner. West Fork West Memphis Wheatley. White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE Arkansas County. Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork.	67,356,25 1,194,82 6,762,09 23,524,44 519,159,14 2,779,13 50,665,94 2,903,78 1,682,40 1,345,02 22,28 17,469,31 17AX 247,529,02 315,216,36 52,108,73 1,358,91 25,973,17 4,495,52 3,222,08 4,717,73 6,717,65 261,274,04 1,196,03 2,760,06 10,591,72 19,619,42 8,774,69 126,640,69 5,566,12	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morrition Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Longsboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,339.85 10,455.70 913.60 5,398.57 8,942.25 8,942.25 8,942.25 6,293.72
Dermott. Des Arc . Des Arc . DeValls Bluff . DeWitt . Diaz . Diaz . Dierks . Dover . Dumas . Dyer . Earle . East Camden . El Dorado . Elkins . Elm Springs . England . Etowah . Eudora . Eureka Springs . Fairfield Bay . Farmington . Fayetteville . Flippin . Fordyce . Foreman . Forest City . Fort Smith . Fouke . Fourtain Hill . Franklin . Garfield . Garfield . Garfand .	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,72 2,411,088,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33 2,537.14 4,944.96 1,528.39	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mount Ida Mountain Home Mountain Home Mountain briew Mountainburg Mulberry Mufreesboro Nashville Newport Norfork Norman North Little Rock Oak Grove Ola Oppelo	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 17,7096,47 7,109,10 125,999,01 15,999,01 15,999,01 15,999,01 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,889,87 1,194,628,64 444,54 12,310,78 2,441,49	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 22,1511.53 91,638.66 184,786.65 2,823.84 1,221,007.65 781.12 4,614.29 2,831.34	Ward Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Witton Wynne Yellville COUNTY SALES AND USE TARAINSAS COUNTY Ashley County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcilif Cotter Gassville Lakeview Mountain Home Norfork Salesville	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 126,640.69 5,566.12 5,025.59	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry	36,238,50 1,809.15 5,121.24 350,480,98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 7,07.17 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 380,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49
Dermott. Des Arc Devalis Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Filippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garson	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411,068.39 43,090.74 75,043.11 8,875.34 166,372.52 2,858,375.07 6,536.69 652.63 2,216.64 675.09 1,878.20 3,4,311.66	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrlower McGrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morrilton Mount Ida Mountain Horne Mountain View Mountainburg Mulfresboro Nashville Newport Norfork Norman North Little Rock Oak Grove Ola Oppelo Osceola	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 245,946,11 19,993,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 15,676,95 305,191,58 305,	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,279.13 50,665.94 2,28 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 15,566.12 12,625.59 6,29,196.30	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Ridy Risson	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,641.59 902,308.00 1,641.59 1,112.48 36,890.51 1,0,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 664.44
Dermott. Des Arc Des Arc DeValls Bluff DeVilts DeWitt Diaz Diez Diez Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garswille Garfield Garswille Garfield Gassville Garswille Garfield Gassville Garswille Gassville Garswille	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20 34,311,68	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 21,252.33 26,654.22 2,489.802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Mornitton Mountain Home Mountain Home Mountain View Mountain	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 .15,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3389,87 1,593,54 1,194,628,64 444,54 12,310,78 2,441,49 90,800,18 1,646,69	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.61 4,614.29 2,831.34 94,178.97 1,514.23	Ward Warren Washington Weiner. West Fork West Memphis Wheatley. White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE Arkansas County. Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.09 126,640.69 5,566.12 5,025.59 629,196.30 6,215.99	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 64,866.98 64,370.80	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49 168,366.15	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,339.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 15,014.49 15,014.49
Dermott. Des Arc Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Fordyce Foreman Forts City Fort Smith Foulke Fountain Hill Franklin Garfield Garswille Gentry Gilbert	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,088,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 652,63 2,216,64 631,153,76 34,311,66 31,153,76	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 240.78	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Melbourne Monticello Moro Morritton Mount Ida Mountain Home Mountain Home Mountain Use Mountainburg Mulberry Mufreesboro Nashville Newport Norfork Norman North Little Rock Oak Grove Ola Oppelo Osceola Oxford Ozark	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 47,713,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54 1,194,628,64 444,54 12,310,78 2,441,49 90,800,18 1,646,69 69,039,49	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.31 12,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 22,1511.53 91,638.66 184,786.65 2,823.84 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66	Ward Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Widerkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarciliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 126,640.69 5,566.12 5,025.59 629,196.30 6215.99 229,712.42	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Columbia	36,238,50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49 683.66.15 607,658.73	1,454.62 4,117.63 383,126.11 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 380,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,233.72 15,014.49 664.44 175,209.05 662,029.20
Dermott. Des Arc Devalis Bluff DeVilt Diamond City Diaz Dierks Dover Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garland Gassville Gentry Gilbert Gillett.	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,75 24,11,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20 34,311,66 31,153,76 143,71 5,823,16	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613,333 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 6,234.28	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrlower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Mornitlon Mount ida Mountain Home Mountain View Mountai	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 245,946,11 19,993,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 15,676,95 305,191,58 305,	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork Salessville Benton County Avoca Bella Vista Bentonville	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,933.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.83 6,215.99 229,712.42	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.84 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 237,133.59	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulbery Ruby Van Buren Crittenden County Anthonyville	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,641.59 902,308.00 1,641.59 1,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49 168,366.15 607,658.73 1,405.42	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 664.44 175,209.05 602,029.05
Dermott. Des Arc Des Arc DeValls Bluff DeVilts DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden El Dorado Elkins Elm Springs England Etowah Eudora Eureka Springs Fairfield Bay Farmington Fayetteville Filippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garand Gassville Gentry Gilbert Gillett Gillibam	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20 34,311,66 675,09 1,878,20 34,311,66 675,09 1,878,20 34,311,66 631,153,76 143,71 5,823,16 6,2076,26	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 240.78 6,234.28 2,341.62	Manila Mansfield Marsfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mount ida Mountain Home Mountain View Mo	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5,676,95 305,191,58 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3389,87 1,593,54 1,194,628,64 444,54 12,310,78 2,441,49 90,800,18 1,646,69 69,039,49 6,574,75 350,745,92	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823,84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46	Ward Warren Washington Weiner. West Fork West Memphis Wheatley. White Hall Wickes Wiederkehr Village Wilton Wynne. Yellville COUNTY SALES AND USE 1 Arkansas County. Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat. Briarcliff Cotter Gassville Lakeview Mountain Home Norfork. Salesville Benton County Avoca Bella Vista. Bentonville Bethel Heights	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 126,640.69 5,566.12 5,025.59 629,196.30 6,215.99 229,712.42 289,932.57 10,492.24	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.26 11,472.03 21,255.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 297,153.59 10,753.56	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Antonyville Citarkedale	36.238.50 1,809.15 5,121.24 350.480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36,890.51 10,047.34 87.92 5,187.73 8,593.01 10,047.34 14,28.09 68.49 168,366.15 607,658.73 1,405.23	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 15,014.49 1664.44 175,209.05 602,029.20 1,392.40 3,345.31
Dermott. Des Arc Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Fornest City Fort Smith Foulke Fountain Hill Franklin Garfield Gasswille Gentry Gillbert Gillett Gillham Gillmore	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,088,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 631,153,76 1,878,20 34,311,66 31,153,76 1,43,71 5,823,16 2,076,26 3,714,6	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 240.78 6,234.28 2,341.62 444.75	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mountain Home Mountain Home Mountain Home Mountainburg Mulberry Mufreesboro Nashville Newport Norfork Norman North Little Rock Oak Grove Ola Oppelo Osceola Oxford Ozark Palestine Paragould Paris	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 147,713,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,25 14,99,188 131,730,02 14,488,44 17,889,13 20,918,25 14,99,188 13,130,78 2,441,49 90,800,18 1,646,69 69,039,49 6,574,75 350,745,92 22,980,71	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 221,511.53 91,638.66 184,786.65 2,823.84 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46 21,264.77	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Widerkehr Village Witton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcilif Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista Benton Villa Benton Villa Bethel Heights Cave Springs	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 261,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 126,640.69 5,566.12 5,025.59 629,196.30 6,215.99 229,712.42 288,932.57 10,492.24 16,208.60	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,309.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 297,153.59 10,753.56 16,612.29	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Clarkedale Crawfordsville	36,238,50 1,809.15 5,121.24 350,480,98 583.92 19,137,53 1,076,75 920.61 2,592,66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162,78 221,112.48 877.92 5,187.73 8,593.01 16,047.92 14,428.09 638.49 168,366.15 607,658.73 1,405.42 348.54	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 664.44 175,209.05 602,029.20 1,392.40 345.31 2,862.77
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dimas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garland Gassville Gentry Gilbert Gillett. Gilliham Gilmore Gelevine	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411,068.39 43,090.74 75,043.11 8,875.34 166,372.52 2,858,375.07 6,536.69 652.63 2,216.64 675.09 1,878.20 34,311.66 31,153.76 631,153.76 143.71 5,823.16 2,076.26 371,46 53,041.11	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrell Mayrlower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morrilton Mount Ida Mountain Home Mountain View	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,993,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,15,676,95 305,191,58 305	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46 21,264.77 137.66	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarciliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista Benton Ville Betthel Heightis Cave Springs Centerton	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,933.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 4,495.52 3,222.08 4,717.73 6,717.65 661,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 10,591.72 19,619.42 8,774.69 10,591.72 19,619.42 8,774.69 10,591.72 11,96.03 6,215.99 229,712.42 289,932.57 10,492.24 16,208.60	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 297,153.59 10,753.56 16,612.29 32,320.91	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Earle Crawfordsville	36,238.50 1,809.15 5,121.24 350,480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 1,641.59 902,308.00 1,641.59 1,112.48 36,890.51 10,047.34 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49 168,366.15 607,658.73 1,405.42 348.54 17,067.41	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 664.44 175,209.05 602,029.20 1,392.40 345.31 2,862.77 16,909.29
Dermott. Des Arc Des Arc DeValls Bluff DeWitt Diamond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Fornest City Fort Smith Foulke Fountain Hill Franklin Garfield Gasswille Gentry Gillbert Gillett Gillham Gillmore	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 34,478,20	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 7,158.38 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 240.78 6,234.28 2,341.62 444.75 54,237.09 16,899.44	Manila Mansfield Marsfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mount Ida Mountain Home Mountain View Mo	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54 1,194,628,64 444,54 12,310,78 2,441,49 90,800,18 1,646,69 69,039,49 69,039,49 69,039,47 111,74 994,33	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46 21,264.77 137.66 1,448.98	Ward Warren Washington Weiner West Fork West Fork West Memphis Wheatley White Hall Wickes Widedrkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista Benton rounty Avoca Bella Vista Benton Piglist Benton Piglist Cave Springs Cave Springs Centerton Decatur	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 61,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.09 126,640.69 15,566.12 5,025.59 126,9196.30 6,215.99 229,712.42 289,932.57 10,492.24 16,208.60 31,535.49 19,309.24	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.26 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 227,153.59 10,753.56 16,612.29 32,320.91 19,790.16	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Crawfordsville Earle Edmondson	36.238.50 1,809.15 5,121.24 350.480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36.890.51 10,047.34 87.92 5,187.73 8,593.01 10,047.34 128.99 68.366.15 607,658.73 1,405.24 2,889.54 1,767.41 2,883.92	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 15,014.49 15,019.05 602,029.20 1,392.40 345.31 2,862.77 16,909.29 2,857.20
Dermott. Des Arc Des Arc DeValis Bluff DeWitt Diamond City Diaz Dierks Dover Dimas Dyer Earle East Camden. El Dorado Elkins Elm Springs England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forrest City Fort Smith Fouke Fountain Hill Franklin Garfield Garland Gassville Gentry Gilbert Gillett. Gilliham Gilmore Gelevine	15,625.11 4,034.47 150,406.36 1,789.04 3,574.90 12,371.75 16,762.84 122,087.63 1,130.07 29,461.17 4,033.53 510,485.79 31,678.47 3,211.98 60,206.41 487.59 27,794.71 97,983.75 20,062.29 54,183.87 2,411,068.39 43,090.74 75,043.11 8,875.34 166,372.52 2,858,375.07 6,536.69 652.63 2,216.64 675.09 1,878.20 34,311.66 31,153.76 631,153.76 143.71 5,823.16 2,076.26 371,46 53,041.11	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33	Manila Mansfield Marianna Marion Marked Tree Marshall Marvell Mayrell Mayrlower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morrilton Mount Ida Mountain Home Mountain View	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,993,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,15,676,95 305,191,58 305	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46 21,264.77 137.66	Ward Warren Washington Weiner West Fork West Memphis Wheatley White Hall Wickes Wiederkehr Village Wilton Wynne Yellville COUNTY SALES AND USE Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarciliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista Benton Ville Betthel Heightis Cave Springs Centerton	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,933.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 4,495.52 3,222.08 4,717.73 6,717.65 661,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 19,619.42 8,774.69 15,566.12 10,591.72 19,619.42 8,774.69 10,591.72 19,619.42 8,774.69 10,591.72 11,96.03 6,215.99 229,712.42 289,932.57 10,492.24 16,208.60	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.29 1,295.43 2,989.46 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 297,153.59 10,753.56 16,612.29 32,320.91	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morriiton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Clarkedale Crawfordsville Earle Crawfordsville	36,238,50 1,809.15 5,121.24 350,480,98 583.92 19,137,53 1,076,75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 877.92 1112.48 877.92 5,187.73 8,593.01 6,047.92 14,428.09 638.49 168,366.15 607,658.73 1,405.42 348.54 2,889.54 17,067.41 2,889.54	1,454.62 4,117.63 383.126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 664.44 175,209.05 602,029.20 1,392.40 345.31 2,862.77 16,909.29 2,857.20 1,463.69
Dermott. Des Arc Des Arc DeValls Bluff DeVitt Dalmond City Diaz Dierks Dover Dumas Dyer Earle East Camden. El Dorado Elkins Elm Springs. England. Etowah Eudora. Eureka Springs Fairfield Bay Farmington Fayetteville Flippin Fordyce Foreman Forest City Fort Smith Fouke Fountain Hill Franklin Garfield Gasswille Gentry Gillbert Gillbert Gillbram Gillmore Glenwood Gosnell	15,625,11 4,034,47 150,406,36 1,789,04 3,574,90 12,371,75 16,762,84 122,087,63 1,130,07 29,461,17 4,033,53 510,485,79 31,678,47 3,211,98 60,206,41 487,59 27,794,71 97,983,75 20,062,29 54,183,87 2,411,068,39 43,090,74 75,043,11 8,875,34 166,372,52 2,858,375,07 6,536,69 652,63 2,216,64 675,09 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 1,878,20 34,311,66 34,478,20	85,810.67 26,883.94 16,209.15 3,069.60 106,451.37 1,851.80 11,212.20 16,512.60 116,552.03 1,167.20 27,901.69 3,359.70 457,938.18 30,396.69 3,463.57 63,780.46 565.32 27,372.65 103,344.33 21,252.33 60,654.22 2,489,802.75 41,165.61 85,603.45 12,281.08 170,424.84 3,050,680.59 7,158.38 7,158.38 7,158.38 613.33 2,537.14 4,944.96 1,528.39 35,796.94 36,824.85 240.78 6,234.28 2,341.62 444.75 54,237.09 16,899.44	Manila Mansfield Marsfield Marianna Marion Marked Tree Marshall Marvell Maumelle Mayflower McCrory McGehee Melbourne Mena Menifee Mineral Springs Monticello Moro Morritton Mount Ida Mountain Home Mountain View Mo	16,467,48 28,485,25 70,443,34 144,632,79 46,506,04 10,447,92 22,996,25 153,420,52 45,946,11 19,093,18 144,543,82 27,473,89 117,096,47 7,109,10 4,716,54 168,351,51 2,191,60 125,999,01 1,5,676,95 305,191,58 131,730,02 14,488,44 17,889,13 20,918,72 94,255,21 159,971,82 3,389,87 1,593,54 1,194,628,64 444,54 12,310,78 2,441,49 90,800,18 1,646,69 69,039,49 69,039,49 69,039,47 111,74 994,33	8,969.55 21,094.97 29,166.92 75,649.95 131,729.43 50,439.64 11,984.84 22,330.92 147,493.38 46,219.43 16,442.88 139,301.50 26,802.21 118,516.93 6,916.45 3,476.35 166,012.11 2,119.19 131,985.44 15,362.76 356,436.32 154,371.16 9,564.72 22,102.81 21,511.53 91,638.66 184,786.65 2,823.84 1,082.34 1,221,007.65 781.12 4,614.29 2,831.34 94,178.97 1,514.23 71,936.66 6,664.34 371,109.46 21,264.77 137.66 1,448.98	Ward Warren Washington Weiner West Fork West Fork West Memphis Wheatley White Hall Wickes Widedrkehr Village Wilton Wynne Yellville COUNTY SALES AND USE 1 Arkansas County Ashley County Crossett Fountain Hill Hamburg Montrose Parkdale Portland Wilmot Baxter County Big Flat Briarcliff Cotter Gassville Lakeview Mountain Home Norfork Salesville Benton County Avoca Bella Vista Benton rounty Avoca Bella Vista Benton Piglist Benton Piglist Cave Springs Cave Springs Centerton Decatur	67,356.25 1,194.82 6,762.09 23,524.44 519,159.14 519,159.14 2,779.13 50,665.94 2,903.78 1,682.40 1,345.02 22.28 17,469.31 TAX 247,529.02 315,216.36 52,108.73 1,358.91 25,973.17 4,495.52 3,222.08 4,717.73 6,717.65 61,274.04 1,196.03 2,760.06 10,591.72 19,619.42 8,774.09 126,640.69 15,566.12 5,025.59 126,9196.30 6,215.99 229,712.42 289,932.57 10,492.24 16,208.60 31,535.49 19,309.24	13,452.87 59,136.88 1,005.94 7,815.02 21,001.99 536,152.96 3,509.67 45,443.15 3,301.87 1,375.88 1,952.29 21,524.99 254,944.21 257,339.25 50,892.32 1,327.19 25,366.86 4,390.58 3,146.86 4,607.60 6,560.82 282,989.26 11,472.03 21,250.04 9,503.98 137,166.16 6,028.73 5,443.30 644,866.98 6,370.80 235,433.60 227,153.59 10,753.56 16,612.29 32,320.91 19,790.16	Cleveland County Kingsland Rison Columbia County Emerson Magnolia McNeil Taylor Waldo Conway County Menifee Morritton Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Crawfordsville Earle Edmondson	36.238.50 1,809.15 5,121.24 350.480.98 583.92 19,137.53 1,076.75 920.61 2,592.66 288,599.05 3,306.11 69,630.32 7,707.17 9,078.52 273,447.35 29,256.14 4,648.47 24,575.15 21,649.54 21,925.85 4,778.50 1,641.59 902,308.00 31,791.67 19,162.78 221,112.48 36.890.51 10,047.34 87.92 5,187.73 8,593.01 10,047.34 128.99 68.366.15 607,658.73 1,405.24 2,889.54 1,767.41 2,883.92	1,454.62 4,117.63 383,126.11 638.31 20,920.07 1,177.04 1,006.35 2,834.15 315,436.45 3,613.55 76,105.38 8,423.88 9,922.74 251,617.90 26,920.60 4,277.38 22,613.31 19,921.25 20,175.50 4,397.03 1,510.54 830,276.26 29,253.72 17,633.00 230,099.14 38,389.85 10,455.70 913.60 5,398.57 8,942.25 6,293.72 15,014.49 175,209.05 602,029.20 1,392.40 345.31 2,862.77 16,909.29 2,857.20

Jennette	627.38	621.57	Tuckerman	14,853.70	15,713.76	Marie	1,020.00	1,102.05	Barling	60,382.03	63,492.78
Jericho	1,034.39 50,038.54	1,024.81 49,574.96	Tupelo	1,496.36 845.41	1,583.00 894.36	Osceola	83,819.70 557.22	90,561.82 602.04	Bonanza	7,432.08 7,677.89	7,814.96 8,073.44
Sunset	1,760.71	1,744.40	Jefferson County	410,331.71	585,295.80	Wilson	8,868.37	9,581.70	Fort Smith	1,160,618.88	1,220,411.52
Turrell	4,841.95	4,797.09	Altheimer	11,567.52 3,872.02	11,012.46 3,686.22	Montgomery County Black Springs	37,714.69 572.73	34,293.58 520.78	Greenwood	102,834.52	108,132.34
West Memphis	155,529.28 223,674.22	154,088.42 231,645.19	Pine Bluff	535,046.49	509,372.63	Mount Ida	4,928.48	4,481.42	Hackett Hartford	10,034.75 11,162.58	10,551.72 11,737.65
Cherry Valley	5,675.09	5,877.33	Redfield	11,227.87	10,689.11	Norman	2,125.13 1,105.26	1,932.35 1,005.01	Huntington	9,948.00	10,460.50
Hickory Ridge Parkin	3,095.50 12,914.05	3,205.82 13,374.26	Sherrill	1,222.74 3,134.49	1,164.07 2,984.08	Oden	36,421.58	28,238.70	Lavaca	26,388.22	27,747.68
Wynne	69,447.27	71,922.13	White Hall	45,920.74	43,717.27	Bluff City	1,162.78	901.54	Mansfield	10,208.26 3,658.20	10,734.17 3,846.67
Dallas County	131,677.09 105,229.11	142,818.02 100,153.78	Johnson County	103,201.20 69,036.32	97,766.87 65,401.03	Bodcaw	1,133.34 551.95	878.71 427.95	Sevier County	237,560.23	224,205.63
Arkansas City	5,379.50	5,120.04	Coal Hill	8,952.63	8,481.21	Emmet	3,532.50	2,887.21	Ben Lomond DeQueen	1,010.01 46.212.06	953.23 43,614.21
Dumas	47,840.13 41,739.10	45,532.74 39,725.97	Hartman	5,330.44 4,570.22	5,049.75 4,329.57	Prescott	27,126.68 1,950.24	21,032.10 1,512.07	Gillham	1,507.00	1,422.28
Mitchellville	4,539.24	4,320.31	Lamar	12,655.32	11,988.90	Willisville	1,383.57	1,072.71	Horatio	7,991.92	7,542.65
Reed Tillar	2,511.65 301.40	2,390.51 286.86	Lafayette County Bradley	86,345.89 3,266.38	74,577.49 2,821.19	Newton County	40,134.64 1,664.62	30,820.50 1,992.55	Lockesburg Sharp County	5,699.35 60,437.12	5,378.96 66,190.87
Watson	2,630.38	2,503.52	Buckner	2,297.49	1,984.36	Western Grove	1,360.44	1,628.45	Ash Flat	7,459.01	8,169.13
Drew County	289,606.05 488.25	282,827.83 476.82	Lewisville	7,455.24 12,363.52	6,439.14 10,678.44	Ouachita County	318,308.88 8,800.19	321,502.38 8,888.48	Cave City	14,413.11	15,785.27
Jerome Monticello	97,076.67	94,804.59	Lawrence County	127,083.80	119,435.84	Camden	102,895.78	103,928.10	Cherokee Village Evening Shade	29,369.38 3,557.37	32,165.41 3,896.05
Tillar	2,197.12	2,145.70	Alicia	801.32 3,962.39	753.10 3,723.93	Chidester	2,816.06 7,055.80	2,844.31 7,126.59	Hardy	5,561.75	6,091.24
Wilmar	6,060.66 2,027.29	5,918.81 1,979.85	College City	1,486.59	1,397.12	Louann	1,525.37	1,540.67	Highland Horseshoe Bend	7,543.16 38.25	8,261.29 41.89
Faulkner County	577,047.08	586,380.67	Hoxie	15,567.71	14,630.84	Stephens	9,011.41	9,101.82	Sidney	2,103.82	2,304.11
Damascus	806.09 1,284.29	819.13 1,305.06	Imboden Lynn	3,780.02 1,740.80	3,552.54 1,636.04	Perry County	98,092.74 804.27	87,803.97 719.91	Williford	481.98	527.85
Holland	3,941.66	4,005.42	Minturn	630.00	592.09	Bigelow	1,415.00	1,266.58	St. Francis County Caldwell	143,868.16 7,101.78	149,808.06 7,394.98
Mount Vernon	983.71 3,524.95	999.62 3,581.97	Portia	2,669.22 276.32	2,508.59 259.69	Casa Fourche	898.89 253.75	804.60 227.14	Colt	5,620.32	5,852.38
Franklin County	140,186.47	130,236.20	Ravenden	2,823.96	2,654.01	Houston	683.84	612.12	Forrest City	225,637.82	234,953.74
Altus Branch	6,177.08 2,699.16	5,738.64 2,507.58	Sedgwick	618.95 403.42	581.70 379.14	Perry Perryville	1,350.48 6,270.71	1,208.83 5,612.98	Hughes Madison	28,514.00 15,074.08	29,691.26 15,696.44
Charleston	22,417.43	20,826.27	Strawberry	1,563.96	1,469.84	Phillips County	147,549.22	146,682.83	Palestine	11,317.02	11,784.26
Denning	3,062.08 26,651.42	2,844.74 24,759.74	Walnut Ridge	27,217.24 25,710.72	25,579.30 27,886.21	Elaine	11,345.56 196,901.35	11,278.95 195,745.19	Wheatley	5,681.42	5,915.98
Ozark	347.79	323.11	Aubrey	892.85	968.39	Lake View	6,964.74	6,923.84	Widener	5,116.32 66,834.69	5,327.59 79,010.71
Fulton County	93,397.65	85,034.45	Haynes	864.57	937.72	Lexa	4,341.49	4,315.99	Fifty Six	1,287.71	1,522.31
Ash Flat	9.67 3,910.91	8.80 3,560.71	LaGrange	492.88 20,931.37	534.59 22,702.46	Marvell Pike County	18,297.18 152,397.84	18,189.75 146,141.88	Mountain View	22,720.63	26,859.91
Hardy	130.52	118.84	Moro	973.65	1,056.03	Antoine	1,061.88	1,018.29	Union County Calion	455,947.43 13,288.05	428,567.00 12,490.08
Horseshoe Bend Mammoth Spring	33.84 5,544.88	30.81 5,048.37	Rondo Lincoln County	957.47 54,061.16	1,038.51 40,555.94	Daisy Delight	803.22 2,116.96	770.25 2,030.05	El Dorado	590,791.94	555,313.85
Salem	7,691.29	7,002.58	Gould	6,921.40	5,192.34	Glenwood	14,342.21	13,753.46	Felsenthal	3,175.52 19,668.57	2,984.82 18,487.44
Viola	1,841.85 620,612.93	1,676.92 628,518.85	Grady	2,773.86 13,105.57	2,080.91 9,831.63	Murfreesboro	12,007.43 107,605.47	11,514.52 108,068.16	Junction City	17,751.09	16,685.10
Fountain Lake	2,925.36	2,962.63	Little River County	322,402.48	186,207.47	Fisher	1,784.39	1,792.06	Norphlet	19,665.21	18,484.27
Lonsdale	843.99 5,521.71	854.74 5,592.05	Ashdown	64,445.45 15,164.43	37,221.25 8,758.40	Harrisburg Lepanto	14,759.94 14,362.66	14,823.40 14,424.42	Smackover Strong	54,764.60 16,241.65	51,475.88 15,266.32
Grant County	155,388.27	142,423.17	Ogden	2,884.61	1,666.04	Marked Tree	18,853.93	18,935.00	Van Buren County	263,286.45	384,049.89
Greene County	347,580.73	349,315.47	Wilton	5,917.50	3,417.72	Trumann	46,387.41	46,586.87 6,207.98	Clinton	22,048.38	32,161.47
Delaplaine	1,397.70 4,237.11	1,404.67 4,258.26	Winthrop Logan County	2,507.19 81,061.75	1,448.06 86,152.32	Tyronza	6,181.40 538.68	541.00	Damascus	1,815.64 22,347.77	2,648.43 32,598.18
Marmaduke	12,744.35	12,807.96	Blue Mountain	859.04	912.98	Weiner	5,117.50	5,139.51	Shirley	3,254.62	4,747.44
Oak Grove Heights Paragould	8,000.99 242,307.77	8,040.92 243,517.09	Booneville Caulksville	26,792.81 1,516.33	28,475.36 1,611.55	Polk County Cove	218,545.44 6,730.16	217,072.46 6,684.80	Washington County Elkins	1,081,460.49 17,655.12	1,129,555.15 18,440.27
Hempstead County	508,820.40	522,271.94	Magazine	5,954.68	6,328.63	Grannis	10,104.02	10,035.92	Elm Springs	14,550.30	15,197.38
Blevins	3,513.80 250.30	3,606.70 256.92	Morrison Bluff	481.58 24,124.59	511.82 25,639.58	Hatfield Mena	7,064.02 99.054.48	7,016.42 98,386.86	Farmington	50,876.65	53,139.24
Fulton	2,358.58	2,420.93	Ratcliff	1,243.00	1,321.06	Vandervoort	2,108.66	2,094.46	Fayetteville	819,205.82 10,612.83	855,637.50 11,084.80
Hope McCaskill	102,198.73 808.66	104,900.53 830.03	Scranton	1,444.74 2,856.95	1,535.47 3,036.37	Wickes	11,861.22 313,494.78	11,781.27 295,981.55	Greenland	12,800.31	13,369.57
McNab	722.01	741.10	Lonoke County	238,456.90	732,888.64	Atkins	37,785.32	35,674.47	Johnson	32,727.59	34,183.05
Oakhaven Ozan	519.85 779.78	533.59 800.39	Allport	1,260.94 6,006.85	1,211.23 5,770.03	Dover	17,448.47 6,643.28	16,473.72 6,272.16	Lincoln	25,459.49 35,846.52	26,591.73 37,440.68
Patmos	587.24	602.76	Cabot	151,521.45	145,547.71	London	12,144.35	11,465.91	Springdale	617,957.26	645,439.03
Perrytown	2,454.85	2,519.75	Carlisle	22,875.66	21,973.78 1,106.32	Pottsville Russellville	16,686.99 310,921.49	15,754.78 293,552.01	Tontitown	28,648.99	29,923.06 30,099.95
Hot Spring County	1,424.77 259,324.99	1,462.45 302,530.31	Coy England	1,151.73 29,944.87	28,764.29	Prairie County	25,738.15	23,622.67	West Fork	28,818.34 5,631.01	5,881.43
Donaldson	2,466.56	2,877.50	Humnoke	2,780.03	2,670.43	Biscoe	2,719.50	2,495.98	White County	481,782.16	910,067.84
Friendship	1,558.62 3,427.45	1,818.30 3,998.49	Keo Lonoke	2,333.24 42,564.21	2,241.25 40,886.12	Des Arc DeValls Bluff	11,043.70 4,473.47	10,135.99 4,105.78	Bald Knob Beebe	23,547.91 36,165.48	44,481.09 68,315.19
Malvern	68,253.97	79,625.55	Ward	25,615.96	24,606.05	Hazen	9,352.58	8,583.86	Bradford	5,868.64	11,085.63
Midway	2,587.61 870.10	3,018.73 1,015.07	Madison County	149,314.19 427.39	147,910.96 423.38	Ulm	1,171.21 868,362.27	1,074.95 866,328.69	Garner	2,083.37	3,935.40
Rockport	5,992.37	6,990.73	Huntsville	11,659.30	11,549.72	Alexander	2,788.98	2,782.45	Georgetown	924.31 1,921.98	1,745.99 3,630.54
Howard County	285,457.46 14,774.99	279,467.87 13,891.18	St. Paul	928.87 71,996.75	920.14 74,119.40	Cammack Village Jacksonville	13,474.67 485,088.15	13,443.12 483,952.14	Higginson	2,772.93	5,237.96
Mineral Springs	15,183.40	14,275.17	Bull Shoals	13,543.41	13,942.70	Little Rock	2,969,502.88	2,962,548.73	Judsonia	14,539.55	27,464.65
Nashville Tollette	58,595.41 3,891.95	55,090.39 3,659.15	Flippin	9,189.20 1,713.24	9,460.12 1,763.75	Maumelle	171,181.83 979,921.52	170,780.95 977,626.68	Kensett Letona	13,138.41 1,474.50	24,817.95 2,785.26
Independence County	467,386.76	363,431.57	Summit	3,968.22	4,085.21	Sherwood	348,801.02	347,984.17	McRae	4,848.96	9,159.50
Batesville	113,466.42 744.83	113,111.11 742.50	Yellville	8,884.47 371,525.64	9,146.42 400,763.82	Wrightsville Randolph County	22,182.13 112,525.92	22,130.19 131,452.35	Pangburn	4,797.61 3,147.06	9,062.50 5,944.67
Cave City	5,538.17	5,520.83	Fouke	7,356.94	7,935.92	Biggers	2,723.44	3,181.51	Russell	1,672.56	3,159.40
Magness	2,294.56	2,287.37	Garland	7,356.94	7,935.92	Maynard	2,922.90	3,414.52	Searcy	138,851.98	262,286.00
Moorefield	1,922.14 14,644.32	1,916.12 14,598.46	Texarkana Mississippi County	165,531.23 590,912.35	178,558.14 638,442.99	O'Kean	1,542.00 50,003.85	1,801.36 58,414.31	West Point	1,525.85 12,724.16	2,882.26 16,446.84
Oil Trough	2,618.92	2,610.72	Bassett	1,586.67	1,714.30	Ravenden Springs	1,051.02	1,227.79	Augusta	12,724.10	16,558.69
Pleasant Plains Sulphur Rock	3,207.57 5,057.64	3,197.53 5,041.79	Birdsong	377.78 172,569.42	408.17 186,450.21	Reyno	3,713.08	4,337.61 367.80	Cotton Plant	4,614.74	5,964.86
Izard County	38,893.98	36,250.14	Burdette	1,218.34	1,316.34	Scott County	140,160.68	79,303.78	Hunter	730.67 8,892.98	944.44 11,494.77
Jackson County	122,802.95 803.13	129,913.51 849.63	Dell Dyess	2,370.56 4,863.90	2,561.24 5,255.14	Mansfield	6,595.80 26,383.18	7,049.23 28,196.89	Patterson	2,244.88	2,901.65
Beedeville	887.67	939.07	Etowah	3,456.68	3,734.72	Searcy County	30,105.48	27,157.25	Yell County	94,246.76	85,921.81
Campbell Station Diaz	1,927.51 10,854.95	2,039.12 11,483.47	Gosnell	37,475.67 5,100.02	40,490.06 5,510.24	Gilbert	160.01 2,337.07	144.34 2,108.20	Belleville	2,359.85 15,214.98	2,151.40 13,871.02
Grubbs	3,702.86	3,917.26	Keiser	7,631.13	8,244.95	Marshall	6,366.32	5,742.87	Dardanelle	26,893.37	24,517.84
Jacksonport	1,986.69 66,034.27	2,101.73 69,857.80	Leachville	18,709.50 12,438.37	20,214.42 13,438.86	Pindall	460.62 625.48	415.52 564.21	Havana Ola	2,493.43 7,658.38	2,273.18 6,981.90
Swifton	7,363.44	7,789.80	Manila	28,852.87	31,173.68	Sebastian County	669,461.85	703,951.11	Plainview	4,802.39	4,378.19

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MUNICIPAL MART

To place a classified ad in *City & Town*, please contact the League at 501-374-3484 or e-mail citytown@arml.org. Ads are FREE to members of the League and available at the low rate of \$.70 per word to non-members. For members, ads will run for two consecutive months from the date of receipt unless we are notified to continue or discontinue. For non-members, ads will run for one month only unless otherwise notified.

- BOOKKEEPER/TREASURER—Mayflower seeks a detailoriented individual to provide bookkeeping services for the city. High school diploma or GED plus three years' bookkeeping experience, good organizational skills, customer service experience, and the ability to work in a team-oriented environment is required. Salary \$11.50 per hour plus an attractive benefit package that includes a four-day work week, 12 paid holidays, vacation, retirement and health insurance. A city Application for Employment is required and can be obtained at City Hall, #2 Ashmore Street. Application deadline is Monday, May 17, 2010. EOE.
- CERTIFIED PATROL OFFICER—The Clinton Police
 Department is currently accepting applications for a
 full-time Certified Patrol Officer. Competitive salary
 and paid employee insurance. Any interested persons
 should contact Chief Toney Parish at 501-745-4997.
 Applications can be obtained at the Clinton Police
 Department, 274 Highway 65B, Clinton, AR 72031.
- CERTIFIED PATROL OFFICER—The Corning Police
 Department is currently accepting applications for a
 full-time certified patrol officer. Competitive salary,
 paid employee insurance and uniform allowance. Any
 interested person should contact Chief Jim Groning at
 870-857-3311. Applications can be obtained at the
 Corning Police Department, 408 W. Main St., Corning,
 AR 72422.
- CHIEF FINANCIAL OFFICER—Conway, a vibrant and progressive community located in central Arkansas, 31 miles northwest of the state capital of Little Rock, is seeking an experienced professional with proven leadership skills to serve as Chief Financial Officer. The City of Colleges, Conway has a population of 53,412 and is home to three institutes of higher learning, the University of Central Arkansas, Hendrix College and Central Baptist College. Conway is a rapidly growing community more than doubling in population since 1990. Conway is the northern entrance into the Little Rock-North Little Rock MSA as well as the gateway into the recreational opportunities of the Arkansas River Valley and the southern Ozark Mountains.

The Chief Financial Officer reports directly to the Mayor and is responsible for all financial reporting and accounting functions for the City of Conway including long-range financial forecasting and planning. The CFO ensures compliance with all regulatory financial statues/guidelines and serves as the City's financial liaison to the City Council; effectively communicates a wide range of complex technical issues,

both in writing and oral, in plain language to citizens, staff and peers.

Education/Experience: Bachelor's degree in finance, accounting or a related field. Certification as a CPA required. Five (5) years municipal governmental accounting with management and supervisory experience required.

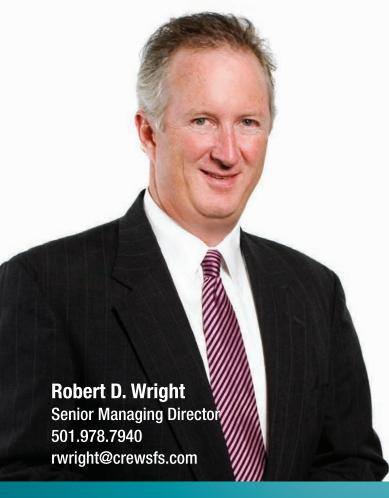
Please submit resumé to: Human Resources Director, City of Conway, 1201 Oak Street, Conway, AR 72032 or email: lisa.williams@cityofconway.org; fax 501-513-3503. Submitted resumes will be subject to disclosure under the Arkansas Freedom of Information Act. Conway is an Equal Opportunity Employer.

- CHIEF OF POLICE—Pine Bluff is advertising for the position of Chief of Police. The Chief's salary range will be competitive and based on qualifications and experience. Interested parties should contact Vickie Conaway by phone at 870-850-2449, or email at vickiec@cityofpinebluff.com. The job description can be viewed at www.cityofpinebluff.com.
- COMBINED TECHNICAL INSPECTOR—Pine Bluff is interviewing for the position of Combined Technical Inspector. Plumbing, Electrical, Building, HVAC & Property Maintenance. The job description can be viewed at www.cityofpinebluff.com. Applications and resumés can be faxed to 870-850-2449 or e-mailed to vickiec@cityofpinebluff.com, for additional information contact Dept. of Human Resources at 870-543-1840.
- MAINTENANCE SUPERINTENDENT—Pine Bluff is seeking a Maintenance Superintendent. The Maintenance Superintendent is responsible for maintaining buildings and grounds of the Civic Center Complex and other properties assigned in an efficient manner. The Superintendent prepares the departmental budget, pays invoices for the department and supervises two employees. The Superintendent monitors air conditioning on the Energy Management computer and makes adjustments as needed, checks air handles. boilers, pumps and chillers for proper operation, greases and oils pump motors, and changes filters in air handlers and fan coil units. Bachelor's degree from a four-year college or university and five years of related experience and/or training or equivalent combination of education and experience. Closing: Open Until Filled. Contact Vickie Conaway, HR Director, City of Pine Bluff. Phone 870-543-1840; fax 870-850-2449.

POLICE OFFICER—Cammack Village is accepting appli-

- cations for Police Officer. Candidates must meet all requirements of law enforcement standards and training. *CERTIFIED OFFICERS PREFERRED.* Salaries start at \$29,500, DOE, plus benefits (health, dental, three weeks' paid vacation and LOPFI retirement). Applications can be picked up at City Hall, 2710 N. McKinley, Cammack Village, AR 72207, or call for more information, 501-663-4593. EOE.
- WASTEWATER OPERATOR—Menifee is accepting applications or proposals for Wastewater Operations and Maintenance Operator. Qualifications: HS Diploma or GED; Class I Operator's License with ability to obtain Class II License within one year. Applicants must possess valid state driver's license. Wastewater Treatment Facility duties: submit discharge monitoring reports; coordinate with commercial laboratory for all required testing; maintain daily operating reports; maintain facility grounds and facility operation. Sewer Collection System Duties: maintain daily pump station operating reports, provide inspection of all residential/commercial sewer service connections, maintain collection system operator; approx. 20 hours per week. Send proposal or resumé to: Town of Menifee, P.O. Box 38, Menifee, AR 72107; Attn: Mayor Hines, 501-354-0898. Applications taken until the position is filled.
- WASTEWATER SUPERVISOR—Green Forest will be accepting applications for a wastewater supervisor. Requires a Class IV wastewater license. Applications can be picked up at the Green Forest City Hall, 203 S. Springfield, Green Forest, AR, or mail resumés and references to City of Green Forest, ATTN: Sandra, P.O. Box 1510, Green Forest, AR 72638. If you have any questions, please call 870-438-5568 or e-mail sandra@greenforestar.net. EOE.
- FOR SALE—Huntington Fire Department is accepting bids on a 1982 Seagrave 1500 GPM Class A Pumper. The truck is in very good shape. Contact Chief Gary Lawrence at: huntingtonchief@yahoo.com or 479-452-4129; fax 479-452-4167.
- FOR SALE—Rockport is selling a 2005 Chevrolet Impala patrol car completely equipped with an led light bar, body divider, center console, control box, flash light, charger and Stalker Dual remote radar. The vehicle is patrol ready minus a radio and is in good mechnical condition. \$4,500. Contact Darlene Shocky at 501-332-8700.





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Back (left to right):
Michele Casavechia,
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Vice President and Director of
Public Finance), Carey Smith,
Michael McBryde, Andrew Stephens
and Bobbie Nichols

Front (left to right): Chris Angulo, Kevin Faught, Dennis Hunt and Jack Truemper

At Stephens, we've never shied away from tough decisions and hard work. And for more than 75 years, we've applied an independent perspective, diligence and common sense to helping build Arkansas' prosperity.

Again in 2009, our firm led the state in successfully managing the largest percentage of tax-exempt issues. During this same period, Stephens completed a majority of the financial advisory transactions for Arkansas school districts.* And while 2009 was a good year, we understand it was possible because of the trust and confidence shown by our fellow Arkansans.

At Stephens, we are continually impressed with the talent and dedication of the men and women who manage Arkansas' municipalities, hospitals, colleges and universities, school districts, state agencies, counties, utility systems and other governmental organizations.

For over 75 years, Stephens Inc. has been the market leader in this state. Thank you, Arkansas, for your continued confidence in our capabilities.

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