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#### ARKANSAS MUNICIPAL LEAGUE



#### GREAT CITIES MAKE A GREAT STATE

Cover photo by Andrew Morgan.



**ON THE COVER**—Attendance was strong both in person and online for the League's 2023 Winter Conference, and the agenda was full of timely and essential information for city and town leaders. Check out session highlights and pictures from the event beginning on page 18. Read also about the observance of the National Day of Racial Healing in Arkansas, advances in LED street lighting, and the challenges of protecting both the environment and our night skies, as well as the latest from our always-informative slate of regular columnists, all in this issue.—atm

#### **Features**

- 2023 Winter Conference a wrap!

  Municipal leaders from across Arkansas gathered in person and online January 11-13 for the League's 2023 Winter Conference, where they discussed an array of issues important to cities and towns with a special focus on the 94th General Assembly of the Arkansas legislature, now in session.
- 32 Arkansas celebrates NDORH
  The League welcomed community advocates,
  nonprofit leaders, and city and county officials
  to its North Little Rock headquarters January 17
  to kick off a weeklong series of events across
  the state in observance of the National Day of
  Racial Healing.
- 34 The big switch to LED

  Street lights are an essential part of municipal infrastructure, and while modern LED fixtures may use less energy to light our way, they present new challenges when it comes to protecting our environment and limiting light pollution.

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FEBRUARY 2023

Dear colleagues and friends,

I hope this note finds you and yours doing great. What an incredible 2023 Winter Conference we just experienced in Little Rock! Of course, presiding as president was a new experience for me, but you all made me feel right at home. Thank you so much for that. I had an incredibly good time and was so happy to interact with many of you during the week. Your enthusiasm and engagement made for a standout conference that we can all be proud of. The speakers were terrific, and I know we all learned a lot of new information to use as we serve our cities and towns to the best of our ability. Thank you to the League staff for going above and beyond, as always, and thank you sponsors for your continued partnerships and support. We couldn't do it without you.



The new year is underway, with a new legislative session in full swing. If you caught the conference session about building relationships with your legislator, I want to emphasize those points again. Now is the time to be contacting them, and to stay in touch with them about the many bills being filed and voted on in the coming weeks and months. Our League staff will always keep us updated on important legislative matters, but nothing can replace the personal relationships and conversations that we as local elected officials can and should have with our legislators. Make an effort to reach out to them this week. Let them know that we want to be partners with them and that we appreciate the important work they are doing. It really matters to the future of your city or town.

One big takeaway from Winter Conference was the amount of cooperation and focus I felt from everyone in attendance. By that I mean that our members seem wholly set on working together and just doing the right thing for our people and our places. I mentioned during a session that we need not waste our finite time on pointless, partisan pursuits, especially in local government, and I meant it. Our residents need us working together to develop real solutions to real issues that affect their daily lives. As you well know, that is easier said than done! But I am convinced that we can do it. If we can't, who else can? Let's stay the course, and let's resist when the world around us suggests that we are more divided than we are aligned.

Feel free to reach out if I can be of service to you. Lord willing, we will gather again at the annual convention in June. Until then, I hope to see some of you at various meetings here and there, and I wish you, your families, and your cities and towns a great month ahead.

For greater communities and a greater state,

Jonas Anderson

Mayor, Cave City

President, Arkansas Municipal League

#### ARKANSAS MUNICIPAL LEAGUE OFFICERS

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Mayor Kenneth Jones, <b>Brookland</b>	
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Mark R. Hayes	

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# From the Desk of the Executive Director

A month of history: Two days of recognition and remembrance

his month's column is, in part, from an email I recently sent to the staff. After some thought it seemed clear that it was also well suited for the membership because, after all, we the staff are you the membership, and you are us. So here we go, my column for the shortest month of the year!

On November 17, 1957, Martin Luther King Jr. delivered the sermon *Loving* 



Your Enemies at the Dexter Avenue Baptist Church in Montgomery, Alabama. It may have been written, at least in part, as early as 1952.<sup>2</sup> The following famous quote has always struck a chord with me. It's both powerful and simple; both clear and comprehensive. "Darkness cannot drive out darkness; only light can do that. Hate cannot drive out hate; only love can do that." However, there's another quote from this same sermon that has gripped me more dramatically. "Yes, it is love that will save our world and our civilization, love even for enemies." How do you do that? I mean, loving the people you dislike or consider enemies seems counterintuitive to say the very least. King tackled that very question by noting you must analyze yourself for starters. Ugh. The hard look in the mirror. That's not easy to do because it requires an inventory of both the good and the bad of yourself. In a word, accountability. Acknowledging our own faults is never easy. Secondly, King suggests what may be an even more difficult task than self-analysis. That is recognizing the good in the other person. Why do I mention this history? Why do I specifically quote King's words? Bear with me... I'm going somewhere with this!

As I reflect on Martin Luther King Jr. Day<sup>8 9</sup> and the day that follows, which is now recognized as the National Day of Racial Healing,<sup>10 11</sup> I note something that has occurred right under my nose without me knowing or

<sup>&</sup>lt;sup>1</sup> And right out of the chute I've given the local controller a wide-open target and she hasn't disappointed. "Shortest month of the year deserves the shortest column of the year. Your members will appreciate it." LC-1, Moi-0!

<sup>&</sup>lt;sup>2</sup> http://bit.ly/3X0S7Lf, https://thekingcenter.org/

<sup>&</sup>lt;sup>3</sup> *Id*.

<sup>&</sup>lt;sup>4</sup> *Id*.

<sup>&</sup>lt;sup>5</sup> *Id*.

<sup>6</sup> *Id* 

<sup>&</sup>lt;sup>7</sup> Cue the LC: "About that...why are you mentioning this history?" There's a slight tone of challenge in her voice. Challenge accepted! LC-1, Moi-1.

<sup>&</sup>lt;sup>8</sup> Martin Luther King Jr. Day was established as a federal holiday in 1983, but the first national observance took place in 1986. http://bit.ly/3l5EGwt

<sup>&</sup>lt;sup>9</sup> The initial push for a holiday honoring Dr. King took place a mere four days after his assassination in 1968. U.S. Rep. John Conyers from Michigan filed the bill but it didn't come close to passing. Session after session, Conyers filed the bill and slowly made progress. His 15-year effort was finally victorious but only after six million signatures in support were collected. The bill passed 78-22 and President Ronald Reagan immediately signed the legislation. https://bit.ly/3JzfLeC

<sup>&</sup>lt;sup>10</sup> In 2017 the W.K. Kellogg Foundation (Yes, that Kellogg. The Corn Flakes Kellogg.) launched the National Day of Racial Healing in conjunction with the U.S. Movement for Truth, Racial Healing and Transformation also known as TRHT. http://bit.ly/3l4pTlB

The Kellogg Foundation was established in 1930 in the middle of the Great Depression. It is guided by the belief that all children should have an equal opportunity to thrive in school, work and life. Pretty cool, says the controller! If you're keeping score that's LC-1 and Moi-2. http://bit.ly/3Jw9UXD Will Keith Kellogg, or W.K. as he liked to be called, was a fascinating cat. He was born into a large family in Battle Creek, Michigan, in 1860. He was working to pay for his own clothing at age 7 and took up being a traveling salesman at age 14! He invented Corn Flakes and by the time he reached the age of 46 his accountant told him he was a millionaire. Over the last 21 years of his life Kellogg donated 66 million dollars to the foundation. He routinely attended foundation board members with one of his faithful German shepherds, all of whom were descendants of Rin-Tin-Tin! http://bit.ly/3Hwk9bR. For more on Rin-Tin-Tin click here: http://bit.ly/3wSuXMC. He was quite the movie star!

realizing it. <sup>12</sup> I've been with the League since 1989 and have served as your executive director since August 2018. Being surprised by what you do doesn't happen much anymore. Don't get me wrong—I'm routinely impressed, but surprises are few and far between. This realization, or surprise if you will, is as follows: I see each of you, every day, never question the motivation of your fellow elected officials, municipal employees or your public mission. You see past hurdles and "traditional boundaries." You're fair and equitable. You recognize the good in each other. We all have our faults of course, but each of you have continuously shown yourselves to be caring, loving people. When your citizens walk into city hall there's a good vibe. I know, I know. That's a bit corny and sounds sorta New Age-y. For those of us from a somewhat *more aged* era, it sounds hippy-esque. Regardless, it's true. Your city hall radiates caring for the members of your community. Think about that. By and large, 499 cities and towns and thousands of municipal officials and employees pull together for the common good of each community because you care about your community. You love your community. It's astounding when you think about it. You work diligently together. Y'all laugh heartily together. You love your municipality together. And sometimes, yes, you even cry together. I think that's the sort of love that Dr. King was speaking of, at least I hope it is.

As I write it is the first of February, and thus the beginning of Black History Month.<sup>13</sup> It's no secret that I'm a student of history. I love historical information, stories and data. I believe we learn from those things. My favorite president is Abraham Lincoln. I equate freedom and equality with Lincoln for obvious reasons, namely his leadership through the Civil War<sup>14</sup> and the Emancipation Proclamation.<sup>15</sup> He certainly wasn't a perfect man or president. In my estimation, however, he was the best man to be president at that time.

Here's a story that I believe illustrates his leadership as well as "finding the good" in people as Dr. King preached. Several years before Lincoln's election to the White House he was engaged to help litigate a case in Cincinnati with, among others, an attorney by the name of Edwin M. Stanton. Stanton was an immensely intelligent man and equally difficult to get along with. The tales of both those traits are lengthy and colorful. Much to the delight of LC I won't delve into those matters and I'll move on with the story. Essentially, he froze Lincoln out of any meaningful role in the case and wasn't particularly pleasant in doing so. While debated by some historians, it has been reported that during the case Stanton described Lincoln as follows: "A long lank creature from Illinois, wearing a dirty linen duster for a coat, on the back of which the perspiration had splotched wide stains that resembled a map of the continent." Not nice. Unfortunately, Stanton wasn't nearly finished with his negative commentary about Honest Abe. Early in Lincoln's tenure in our nation's highest office things were not going well. There was much organizational disarray and much in the way of controversy. At some point during those first few chaotic months Stanton wrote: "No one can imagine...the painful imbecility of Lincoln." Ouch. The president however saw beyond that negativity and recognized the talent Stanton could bring to his cabinet.

Well, I'll give you dear readers one guess as to the current level of consternation emanating from the local controller! "Let me see if I have this clear in my mind. You've now covered the life and career of W.K. Kellogg, the fortune made from the sale of Kellogg's Corn Flakes, the well-endowed Kellogg Foundation and Rin-Tin-Tin. What's wrong with you?! Get cracking Mr. Big Deal Executive Director!" And just like that, the LC and I are all tied up at 2-2. Overtime looms.

<sup>13</sup> The foundation for Black History Month actually began in 1915 with the creation of the Association for the Study of Negro Life and History by historian Carter G. Woodson. In 1926 the group declared the second week in February as "Negro History Week." That week was chosen because it includes the birthdays of both Fredrick Douglass and Abraham Lincoln. In 1976 the weeklong event became Black History Month due to the proclamation of President Gerald Ford. http://bit.ly/3YfkpTg. The LC just realized that I went to the kid's version of National Geographic for that information. To say that she has a smile on her face would be like saying dogs bark. It's accurate but not nearly descriptive enough to paint the proper picture. LC-3, Moi-2. OT may not be in the cards.

 $<sup>^{14}\,</sup>$  The American Civil War began April 12, 1861, and ended May 26, 1865. http://bit.ly/3Jvp53k.

<sup>&</sup>lt;sup>15</sup> Lincoln issued the proclamation on January 1, 1863. It is stored at the National Archives. http://bit.ly/40g42aO

<sup>&</sup>lt;sup>16</sup> Stanton was born in Ohio in 1814 and died in 1869. http://bit.ly/3JwnYAq

<sup>17</sup> http://bit.ly/3YgXAhZ

<sup>&</sup>lt;sup>18</sup> Id.

<sup>19</sup> http://bit.ly/40iyK3j

Lincoln appointed Stanton Secretary of War in January of 1862. Stanton is widely credited with cleaning up the corruption in the War Department and organizing it in a manner that led the Union to victory. In short, Lincoln saw the good in Stanton. After Lincoln died Stanton noted his admiration of the man saying, "He now belongs to the ages." <sup>20</sup>

According to the local controller it is "beyond time" to get to the point. I'm happy to note that I've already made it, at least in part. Earlier I mentioned my immensely satisfying observation of the love each of you show to your municipalities and the citizens of those municipalities. It is a grand and glorious thing to witness and you should stand proudly knowing you love your community. I can tell you the pride I have working for each of you, the members of the League, is truly immense. I'm not alone in that regard. Your League staff is not only the best in the nation, but they truly care about each other and you. They too love your community and their hometowns. Like you they find the good in every day and in every person. I'm not naïve<sup>21</sup> and I realize that statement cannot possibly be 100 percent true because none of us are perfect. We are human beings with flaws. However, what is 100 percent true is their ability and your ability to see the flaws, strengths and good in the people and circumstances. We live in an angry world right now. People say and do things, on video no less, that are hurtful, embarrassing and damaging. During this month I believe it's critical for us to remember Dr. King's lessons of light defeating darkness and love conquering hate. We must see ourselves for who we are because we cannot be better if we don't see our blemishes. We must look into the hearts and minds of those we disagree with and see the good in them. By doing so we bridge the gaps of misunderstanding and distrust. Please continue to be the strong, independent, non-judgmental local leader you have always been. Your hometown is stronger because of what you do, think and believe. And Arkansas is better as a result.<sup>22</sup>

As always, please be local and be heard. It makes a difference.

Until next month, peace.

Mark R. Hayes Executive Director

Arkansas Municipal League

<sup>&</sup>lt;sup>20</sup> Id

<sup>&</sup>lt;sup>21</sup> You should hear LC. "Oh, boy." And a loud sigh.

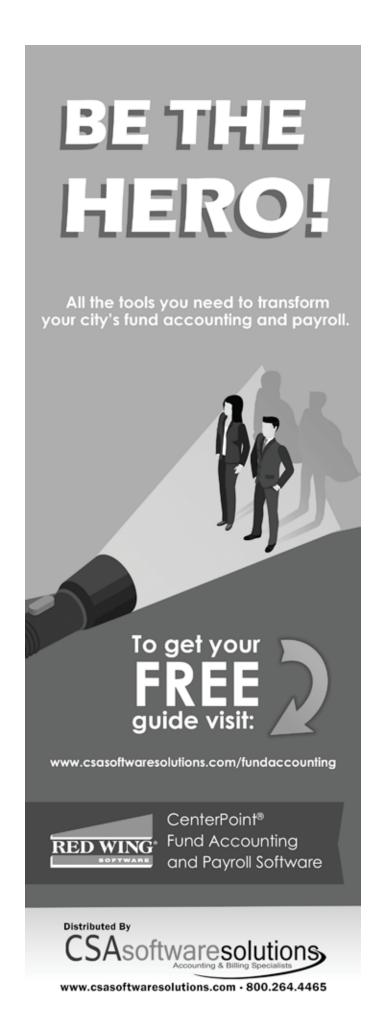
I may be wrong but I think I just scored another point with the LC. That would make it 3-3 but I'm no fool. LC always wins because I'm better with her in my life and my family is, too!



# CONGRESSIONAL CITY CONFERENCE

March **26-28** 2023

**EXECUTIVE EDUCATION AND PRE-CONFERENCE ACTIVITIES** MARCH 24-25, 2023 **National Connections, Local Solutions** NLC's Congressional Cities Conference is your chance to hear directly from federal officials about current and upcoming funding opportunities available to your city, town, or village.



# City&Town

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"Having been born and raised in Fayetteville, I've personally witnessed the substantial growth of my hometown and the surrounding NWA area over the past 20 years. As our region continues to grow, I take pride in doing my part to ensure the quality of each development by providing Geotechnical recommendations and inspection services during construction."

In my personal time, I enjoy spending my time with my wife, walking our dogs, and cheering on the Razorbacks.

# Municipal Notes

### AHPP sets Sandwiching in History tours for 2023

Since 1997, the Arkansas Historic Presentation Program has led public tours of historic properties in Arkansas. Called "Sandwiching in History," these tours typically take place at noon on the first Friday of each month. For the 2023 season, the tours will be held in person after going virtual for the past two years. The tours are also streamed live on AHPP's Facebook page and recordings are available after the event on AHPP's YouTube channel.

Tours generally last less than one hour. So bring your lunch if you like and join AHPP in learning about these unique historic properties. All tours are free and open to the public.

- March 3—Historic Johnson Farm (Benjamin Franklin Johnson, II Homestead District), 3150 West Pear Lane, Fayetteville
- April 7—Daisy Bates House, 1207 W. 28th Street, Little Rock
- May 5—Potts Inn, 15 2nd Street, Pottsville
- June 2—Presbyterian Village, 510 Brookside Drive, Little Rock
- July 7—Union Station, 1400 W. Markham Street, Little Rock
- August 4—Immaculate Heart of Mary Church, 7006 Jasna Gora Drive, North Little Rock
- September 1—Fort Logan H. Roots, Circle Drive, North Little Rock
- October 6—Jacob Wolf House, 13775 Highway
   5 South, Norfork
- November 3—Taylor Log House/Hollywood Plantation, 184 Plantation Lane, Tillar
- December 1—Laman Plaza Gazebo, 2801
   Orange Street, North Little Rock

For more details, call the AHPP at 501-324-9880 or visit www.arkansaspreservation.org.

#### **Event Calendar**

**March 26-28, 2023**, National League of Cities, Congressional City Conference

**June 14-16, 2023**, Arkansas Municipal League 89th Convention

### Certain municipal officials in first class cities may opt out of APERS

The Arkansas Public Employees Retirement System (APERS) provides cities with the opportunity to cover its employees and officials (Ark. Code Ann. § 24-4-303). The law states generally that the mayor and clerk "shall become participating employees upon taking office." On the other hand, the statute permits mayors and clerks of first class cities to opt out of APERS in order to participate in the local retirement plans provided for in Ark. Code Ann. §§ 24-12-121 and 24-12-123.

In order to make this election, the mayor or clerk must provide written notice to APERS within 90 calendar days of the date the official assumed office. Once made, this choice is irrevocable. Any employer contributions previously made on behalf of an official who elects not to participate will be refunded to the city and the official will forfeit service credit in the system.

Newly elected city attorneys or city treasurers in cities of the first class who are otherwise covered by a local pension fund may also take advantage of these provisions.

To contact APERS, call 501-682-7800 or visit www.apers.org.

#### **Obituaries**

#### NANCY ANITA (ELMORE) COOK, 63,

who served as city clerk and water department manager for the city of McNeil for 18 years, died January 27.

**JERRY L. HENSLEY**, 86, a former council member for the city of Damascus, died September 27, 2022.

**EDDIE MOORE**, 82, who served as a council member for the city of Carlisle from 1987-2016, died December 20, 2022.

**LARRY WILSON**, 76, who served Oppelo for 18 years as a council member and as mayor, died January 2.

### 2023 Act 833 deadline for Arkansas fire departments

The 2023 Act 833 application period will open January 1, 2023, and will close June 30, 2023. Act 833 of 1992, "Funding for Fire Departments," is administered by the Arkansas Fire Protection Services Board and requires all Arkansas fire departments to become certified in order to be eligible for funding. Certification requirements include possession of a NFPA 1901-compliant fire suppression apparatus, a minimum of six active members with 16 hours of certified training and personal protective equipment for all active members.

An online application is available on the Arkansas Fire Portal at arfire.arkansas.gov. To request log-in credentials contact your County LEMC/Fire Coordinator or State Fire Coordinator Louis Eckelhoff at 501-683-6781 or email louis.eckelhoff@adem.arkansas.gov.

#### Clinton's Duncan achieves Certified Municipal Clerk status

Clinton Deputy Recorder/Treasurer Elishia Duncan has earned the Certified Municipal Clerk (CMC) designation from the International Institute of Municipal Clerks (IIMC), the organization has announced. CMC is one of two professional designations granted by the IIMC. To earn the CMC designation, a municipal clerk must attend extensive education programs often totaling more than 120 educational hours. The CMC designation also requires pertinent experience in a municipality. Since 1970, the CMC program has prepared applicants to meet the challenges of the complex role of the municipal clerk by providing them with quality education in partnership with institutions of higher learning as well as local and national associations. For more information on the IIMC, visit www.iimc.com.



# **Annual Statements**

The suggested **FORM A** is for use by cities of the first class, second class, and incorporated towns to comply with A.C.A. § 14-59-116.

Form A						
011 = 4						
City or Town of		o and	incorporated towns)			
(Cities of the first class, second class, and incorporated towns)  Financial Statement January 1, 2022—Dec. 31, 2022						
i manolar o	iatomont bandary 1,	LULL	500.01, 2022			
	GENERAL FUND					
Balance January 1, 2022	\$					
Cash Receipts						
State Revenues	\$					
Property Taxes	\$					
Sales Taxes	\$					
Fines, Forfeitures, and Costs Franchise Fees	\$ \$					
Transfers In	\$					
Other	\$					
Total Receipts	\$					
Total General Fund Available	\$					
Expenditures						
*Administrative Department:						
Personal Services	\$					
Supplies	\$					
Other services and charges	\$					
Capital Outlay	\$					
Debt Service	\$					
Transfers Out	\$					
Total Expenditures	\$					
Balance General Fund Dec. 31, 2022	\$					
	STREET FUND					
Balance January 1, 2022	\$					
Cash Receipts	*					
State Revenues	\$					
Property Taxes	\$					
Sales Taxes	\$					
Franchise Fees	\$					
Transfers In	\$					
Other	\$					
Total Street Receipts	\$					
Total Street Fund Available	\$					
Expenditures						
Personal Services	\$					
Supplies	\$					
Other services and charges	\$					
Capital Outlay	\$					
Debt service	\$					
Transfers out	\$					
Total Expenditures	\$					
Balance Street Fund	¢					
Dec. 31, 2022	\$		a administrativa nalias			
The classification of expenditures department, fire department, par		nent, i	.e., administrative, police			
department, me department, par	INDEBTEDNESS					
Type of Debt	Amount		Date Last Payment Due			
Property Tax Bonds	\$		bate East Layment bue			
Short term financing obligations						
Sales & Use Tax Bonds	\$					
Revenue Bonds	\$					
Lease Purchase Agreements	\$					
Total	Date Free of Debt					
Total	\$					
All financial records for the City of are public records and are open for						
			to P.M., Monday through Friday,			
at City Hall in						
If the record is in active use or in	storage and, therefo	ore, no	t available at the time a citizen asks			
			to the applicant and set a date and			
hour within three (3) days at whic	n time the record wil	II be av	vailable for inspection and copying.			

### Municipalities must publish annual financial statement

he time is rapidly arriving for the annual reporting of each city and town's financial statement. Refer to the Handbook for Arkansas Municipal Officials, 2021-2022 ed., section

14-59-116 and section 14-237-113.

A.C.A. § 14-59-116 provides that the governing body of each municipality shall publish annually in a newspaper published in the municipality a FINANCIAL STATEMENT OF THE MUNICIPALITY by April 1 covering the previous calendar year (January through the end of December).

The financial statement should include the receipts and expenditures for the year. In addition, it should contain "a statement of the indebtedness and financial condition of the municipality."

Section 14-237-113 provides similar publication requirements for the operating authority of the WATER and SEWER DEPARTMENTS. Water and sewer departments administered by one or two commissions must comply with the law. If the water and sewer departments are administered by the city council, then it is the responsibility of the city council to comply wit the statute.

What if no newspaper is published in the city or town? In that case, the statements may be posted in two public places in the municipality.

Suggested Forms A and B appear on these facing pages. For additional information, call the League at 501-374-3484. You can buy a copy of the Handbook for Arkansas Municipal Officials at www.arml.org/store.

The suggested **FORM B** is for use by water and sewer departments to comply with 14-237-113.

		Form B					
	City or Town of						
٠,	Financial Statement January 1, 2022—Dec. 31, 2022						
	WATER AND SEWER DEPARTM	ENTS					
	Balance January 1, 2022	\$					
	Cash Receipts						
	Water Payments	\$					
	Sewer Payments	\$					
	Sanitation Funds	\$					
	Other	\$					
	Total Receipts	\$					
	Total Funds Available	\$					
	Expenditures						
УΙ	Personal Services	\$					
	Supplies	\$					
	Other services and charges	\$					
	Capital Outlay	\$					
	Debt Service	\$					
9	Transfers Out	\$					
	Total Expenditures	\$					
h	Balance Water and Sewer Fund						
11	Dec. 31, 2022	\$					
		INDEBTEDNESS					
	Type of Debt	Amount	Date Last Payment Due				
	Short term financing obligations	\$					
	Water Revenue Bonds	\$					
	Sewer Revenue Bonds	\$					
			Date Free of Debt				
	Total	\$					
All financial records of the Water and Sewer Department of (City or Town) ofare public records and are open for public inspection du							
	regular business hours of A.M. to P.M., Monday through Friday, at the Water Departme in, Arkansas.						
	If the record is in active use or in to examine it, the custodian shall	storage and, therefor certify this fact in wr	re, not available at the time a citizen asks iting to the applicant and set a date and be available for inspection and copying.				

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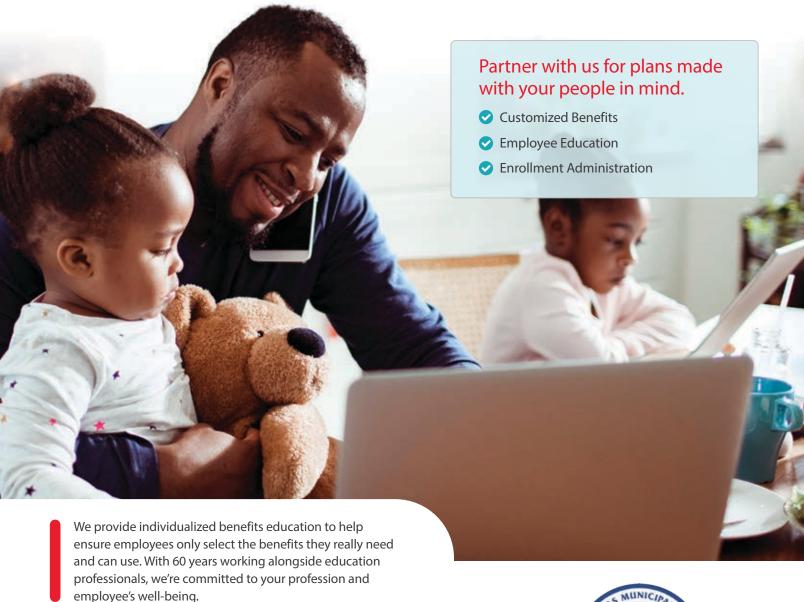




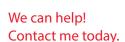




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Cave City Mayor and new League President Jonas Anderson welcomes municipal leaders from across Arkansas to the League's 2023 Winter Conference.

# Education and legislation top agenda at League's 2023 Winter Conference

By Andrew Morgan, League staff

lected officials and key personnel from cities and towns across Arkansas gathered in Little Rock or joined their colleagues online for the Arkansas Municipal League's 2023 Winter Conference, held January 11-13 at the Little Rock Marriott and Statehouse Convention Center. Attendance was strong, with 803 participating in person and 190 following the proceedings virtually. Newly elected officials and first-time officeholders were well represented, with 172 new mayors, council members, city clerks and other officials taking part.

The conference covered an array of topics important to cities and towns, including a series of sessions dedicated to "City Government 101," the popular League curriculum that covers the essentials of local government, including the statutory roles of elected officials, an overview of Arkansas' Freedom of Information Act

and an introduction to the many services and programs offered by the League to assist municipalities.

With the 94th General Assembly of the Arkansas Legislature getting underway in January, the conference also featured several sessions on bills likely to appear during the session that would affect cities and towns and how local officials can best stay engaged with the legislative process.

Education is the focus of each annual winter conference, and this year's event included five hours of core certification credit and three hours of continuing education credit as part of the League's voluntary certification program for municipal officials and personnel. Municipal leaders who have obtained or maintained certification status over the past year, including the inaugural class of Level 2 certification, were recognized during Wednesday's opening night banquet.

# Key sessions and takeaways from #2023AMLWC



The Arkansas legislature convened for the 94th General Assembly in early January, and several key sessions of the 2023 Winter Conference focused on the goings on at the state capitol, including legislation likely to come before lawmakers that would affect cities and towns. The three main issues expected to be addressed in the session are criminal justice, taxes and education, League General Counsel John L. Wilkerson, above, said, and these will all have at least indirect effects on local governments, and defending local control remains the League's focus. "We are very protective of local control, and I cannot emphasize that enough."



One issue the League has spent several legislative sessions advocating for is giving cities and towns the ability to publish public notices on the internet in order to better reach citizens, whose news consumption is increasingly online. According to A.C.A.§ 16-3-101, public notices—such as new ordinances—must be published in a newspaper in the county or, if there is no newspaper in the county, in "five [5] of the most public places." As print newspapers and their readership have diminished, cities continue to spend money but aren't reaching their citizens, said League Legal Counsel Blake Gary, who is positive about amending the law this session. "For the first time, I believe it actually has legs to get passed."



A panel of League staff members and officers provided an overview of how a bill makes its way through the legislative process. They also stressed the importance of local officials building relationships with their representatives at the capitol so when issues that affect cities and towns arise, municipal leaders are ready to advocate for local control. From left, League General Counsel John L. Wilkerson, League Legal Counsel Blake Gary, Crossett Mayor and District 4 League Vice President Crystal Marshall, Cave City Mayor and League President Jonas Anderson, League Legislative Liaison Jack Critcher, and League Executive Director Mark R. Hayes.



League Executive Director Mark R. Hayes, above, and several members of the League staff provided an introduction to the five major benefit programs: the Municipal Health Benefit Program, Municipal League Workers' Compensation Program, Municipal Legal Defense Program, Municipal Property Program and Municipal Vehicle Program. The League exists to serve its members, Hayes said. "We are you and you are us, and we don't exist without you. So let us know what we can do to help."



League Deputy Director Whitnee V. Bullerwell opened the conference with an overview of the voluntary certification program for municipal officials and personnel, which has grown tremendously since its introduction in 2010. "We strongly believe as a League that municipal education and professional development are truly vital for you all to be best suited to do your jobs," she said. Last year the League added Level 2 certification courses, and the inaugural graduating class was recognized during the conference's opening night banquet.



Transparency is essential for good governance, and League Code and Opinions Attorney Linda Burgess, above, and General Counsel John L. Wilkerson covered the Arkansas Freedom of Information Act, which helps ensure the public's business—from meetings to records to hiring and firing—remains public.



On the issue of public notice publication, "it's about local control," said League Legislative Liaison Jack Critcher. "Seems like everything that comes up we go back to what we stand for: local control. And it resonates pretty well over there with the legislators." Critcher began his political career as mayor of the city of Grubbs and went on to serve several terms in the legislature before joining the League staff.



From left, Cave City Mayor and League President Jonas Anderson, League Counsel Blake Gary and General Counsel John L. Wilkerson held a panel discussion and Q&A session covering the state statutes that govern who does what at city hall. "Now that you're elected, especially for you newly elected officials, the work really begins," Anderson said. "It's really critical that you understand the basics of holding office at the local government level. If you haven't figured it out by now, there's a lot to it."



Since being approved by Arkansas voters in Amendment 91 to the state constitution a decade ago, the Arkansas State Aid City Street Program (citystreet.arkansas.gov) has helped fund more than 700 projects in hundreds of cities and towns across the state. "Since 2013 the State Aid Street Committee has approved over 2,050 miles of improvements to city streets, which would take us past New York City from Little Rock," said the program's attorney, Steve Napper.



In an emotional presentation, the Arkansas Opioid Recovery Partnership (ARORP) awarded just over \$1 million in funding to the Hope Movement Coalition's You Are Not Alone Project. According to the ARORP, the funding will allow the organization to develop support services for families who have lost a loved one to substance use disorder or fentanyl poisoning with an emphasis on the mental health and overall well-being of each family member. For more information on the partnership and funding opportunities, please visit www.arorp.org.



For many cities and towns, particularly smaller and more rural communities, Main Street is also a state highway, which can mean barriers to overlays and other improvements. Under a new State Aid City Street Program initiative in partnership with the Arkansas Department of Transportation, the city of Crossett was able turn a portion of state Highway 133 into a city street in exchange for a new overlay. It was "a win-win" for the city and for ARDOT, said Mayor Crystal Marshall, the League's 2022-2023 District 4 vice president. She encouraged other small cities to consider the program and apply for funding.



Settlement money resulting from the litigation brought against opioid manufacturers and distributors by Arkansas' cities, towns and counties has begun arriving and will continue to be paid out over the next 18 years. From left, a panel including Colin Jorgensen, litigation counsel for the Arkansas Association of Counties; Tenesha Barnes, deputy director of the Arkansas Opioid Recovery Partnership; Kirk Lane, director of the Arkansas Opioid Recovery Partnership; Mark R. Hayes, League executive director; and Magnolia Mayor Parnell Vann, League first vice president, discussed how cities, towns and counties will use the funding to mitigate the addiction crisis in our state.

# Municipalities, individuals honored at 2023 Winter Conference

The 2023 Winter Conference included several award presentations that honored cities and towns for volunteerism and innovative problem solving.



Engage Arkansas honored the 2022 Volunteer Communities of the Year, above, during a January 12 luncheon. The award recognizes cities and towns that exemplify the spirit of service through volunteerism. The 2022 recipients are Bentonville, Etowah, Fayetteville, Lonoke, Mulberry and West Memphis.



During the luncheon, the Arkansas Business Publishing Group presented its 2022 Trendsetter City Awards, which honor cities and towns that improve the quality of life for their residents through innovative initiatives in categories such as diversity and inclusion, infrastructure and water, tourism development and creative culture. the municipalities honored include Alma, Arkadelphia, Beebe, Bentonville, Clarksville, Conway, Eureka Springs, Fairfield Bay, Fayetteville, Harrison, Hot Springs, Jonesboro, Paragould, Springdale, Texarkana and West Memphis. ABPG presented Hot Springs, above, with the 2022 Don A. Zimmerman Pinnacle Award for the city's outstanding efforts in both tourism and water infrastructure.



During the conference's opening night banquet, the League honored several outgoing or retiring officials with honorary life memberships for their many years of service to their communities and to the League. New League members for life include James Sanders, former mayor of Blytheville; Catherine Cook, former city manager of Hope; Howard Cain, former Huntsville city attorney; Jackie Crabtree, former mayor of Pea Ridge; Sonny Hudson, former Prairie Grove mayor; Virginia Young, former mayor of Sherwood; Bobby Neal, former Smackover mayor; and Alan Loring, former mayor of Wrightsville. For his 27 years of service to his city before stepping down at the end of 2022, the League presented outgoing Pea Ridge Mayor Jackie Crabtree, left, with the Don A. Zimmerman Dean's Chair.

### **2023 Winter Conference Snapshots**





















### **2023 Winter Conference Snapshots**























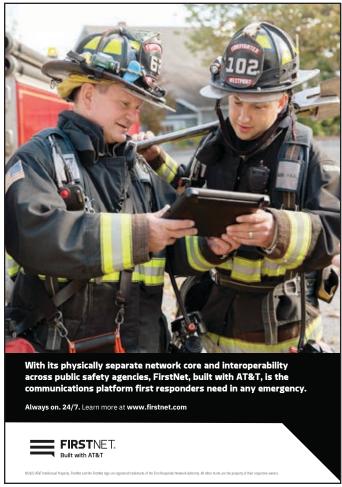












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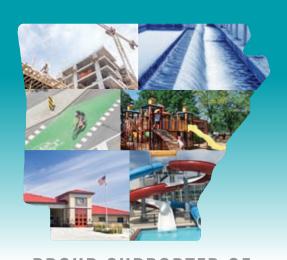
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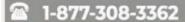
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#### Arkansas City Clerks Recorders, & Treasurers Association (ACCRTA)

P.O. Box 1175, Paragould, AR 72450 www.accrta.org 870-239-7500

#### Arkansas Department of Agriculture-Forestry Division

258 Lower Dam Pike, Arkadelphia, AR 71923 www.agriculture.arkansas.gov/forestry/urban-communityforestry

479-228-7929

#### Arkansas Department of Emergency Management-Federal Surplus Property

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#### Arkansas Department of Health-Engineering Section

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#### **Arkansas Department of Labor & Licensing**

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#### Arkansas Division of Environmental Quality-Brownfield Program

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# Racial justice through community transformation

Community advocates, nonprofit leaders and local government officials gathered January 17 at the League's North Little Rock headquarters for a press conference kicking off the 2023 National Day of Racial Healing in Arkansas.

By Andrew Morgan, League staff

he Arkansas Municipal League welcomed the Arkansas Peace & Justice Memorial Movement (APJMM) to its North Little Rock headquarters January 17 to observe the 2023 National Day of Racial Healing, part of the W.K. Kellogg Foundation's Truth, Racial Healing and Transformation initiative. The leadership of APJMM was joined by local government officials and nonprofit and community leaders from across Arkansas to address efforts to build the relationships necessary to heal the wounds caused by racism and transform our communities.



Pulaski County Judge Barry Hyde, left, presents Kwami Abdul-Bey with the county's signed National Day of Racial Healing proclamation. A record number 26 Arkansas counties signed the proclamation this year.

This year marks the seventh annual NDORH and the fifth year that it has been observed in Arkansas, and Kwami Abdul-Bey, who along with his wife Clarice co-convenes APJMM, thanked everyone who attended the event or tuned in to the livestream on YouTube. Participation has "snowballed" since its inception, Abdul-Bey said. "We just hope that the mayors and the police chiefs and the county judges and the governor here in Arkansas will take this as an example and know that we are moving forward together, and that's what this is all about. We have to do this together because none of us can do it alone. We have to work together, we have to listen to each other, we have to talk to each other and we have to allow ourselves to be uncomfortable and courageous."

The press conference kicked off a weeklong series of events, including an MSNBC town hall on economic inequality hosted by UA Little Rock, a panel discussion at the University of Arkansas at Fort Smith titled "An American Story: Racial Amity and Other Traditions," a virtual "fireside chat" dialogue on race, a jazz concert dubbed "The Movement, The Music & The Magic" and other events across Arkansas and online.

Pulaski County was one of 26 Arkansas counties this year that signed the proclamation recognizing the National Day of Racial Healing, and Judge Barry Hyde presented the document during the event. "Ignoring the deep wounds this country has inflicted upon many of its citizens does not move us toward healing," Hyde said. "It only widens the gap. We are in this together. It takes all of us to reflect on racial healing and ask ourselves how we



Fort Smith Chief of Police Danny Baker presents Abdul-Bey, right, with a copy of his department's new operational memo as, from left, League Deputy Director Whitnee V. Bullerwell and Fort Smith City Director Andre Good observe.

can make this a community where we all can flourish and achieve our full potential."

To honor the 2023 National Day of Racial Healing, the Fort Smith Police Department issued an operational memo to be incorporated into department policy. According to Abdul-Bey, it is the first police department in the nation to issue such a directive. The memo reads in part: "We must all work earnestly to create courageous and supportive environments that acknowledge the traumatic past, promote the healing of the wounds created by racial and ethnic bias, and build an equitable and just society so that

all within our city and our department can thrive."

Preston Clegg, senior pastor at Second Baptist Church in Little Rock, citing both the Rev. Martin Luther King Jr.'s April 4, 1967, address at Riverside Church in New York City and the biblical story of the "Good Samaritan," said that while we are of course called to show mercy and love to the marginalized as individuals, we must



"Justice is tending to the road," Clegg said, "so that we don't need so much mercy lifting people out of ditches. And yet, y'all, when you start tending to the road, that's the hard work."

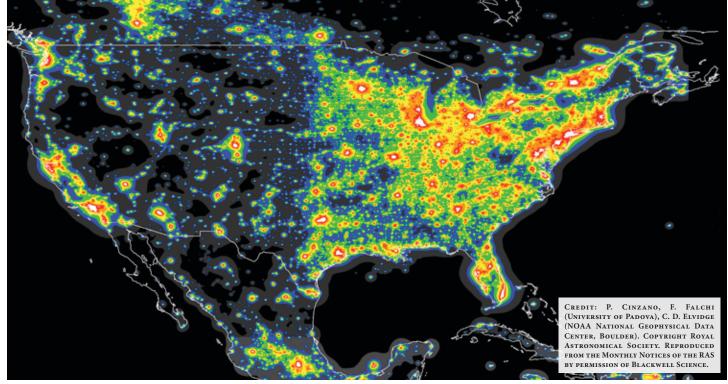
also strive as a society to address the roots of injustice. "At what point would we stop giving hand-ups from the ditches and start saying we've got to start taking care of the road. We've got to start monitoring what is putting people in ditches in the first place."

To learn more about the APJMM and NDORH in Arkansas, visit apjmm.org and healourcommunities.org.









Arkansas may experience less light pollution than other more urbanized parts of North America, but preserving our night skies utilizing modern LED street lighting remains a challenge.

# City lights vs. dark skies: New challenges for essential infrastructure

By Kent Myers

been an important municipal service. Upgrading existing lighting systems with modern fixtures can improve the efficiency and quality of lighting to better protect the environment, public health and safety. Despite the many benefits of street lighting, it is often prioritized for funding at a lower level than other infrastructure such as streets, parking, drainage, utilities and park improvements. Many cities have capital improvement plans that reach five to 10 years into the future, but these rarely include upgrades to street lighting systems, which are often owned by a public utility, not the city. While municipalities like Bryant and Gilbert have achieved some success, upgrading street lighting remains a challenge.

The nature of street lighting has evolved over many centuries. A decree by the mayor of London in 1417 requiring "lanterns with lights" to be hung on winter evenings is the first known municipal effort to light streets. In 1524 Parisians were required to place a light in windows facing the street on dark moonless nights, but it was the late 17th century before Paris and London had significant publicly maintained street lighting systems, and they didn't become more universally common until the early 19th century following the invention of the gas light.

With the advent of electric lighting, cities and lights became almost synonymous. But even by the middle of the last century, street lighting was rare in rural and smalltown America, where street lights had to await electric utility service and utility-owned lights. In 1940, with a population of just under 2 million, only 112,050 Arkansas citizens had access to electricity. Doubtless, it was a sign of progress and a source of community pride to have the town square illuminated at night.

While delegating street lighting to a public utility had its advantages, it has become an increasingly expensive solution, often suffering from slow maintenance and one-size-fits-all fixtures. With the evolution of lighting technology and emerging issues around environmental impacts, outdoor lighting has become more of a concern for city governments. Meeting this challenge is something public utilities are poorly equipped to address.

Outdoor lighting has entered something of a perfect storm. First, there is a growing concern about the human health and environmental impacts of artificial light at night (ALAN). The American Medical Association has warned that exposure to ALAN presents an increased risk of diabetes, obesity, depression, and breast and prostate cancer. Exposure can also impact the hormonal shift that

is keyed into the daily cycle of light and dark, throwing off our biological clocks and suppressing the expression of important hormones. The AMA has recommended the judicious use of properly shielded outdoor lighting to mitigate the risk.

In addition, there is growing evidence of impacts on wildlife breeding, feeding and migration. Germany has recently passed national laws regulating outdoor lighting to address an alarming decline in the insect population, while the Audubon Society documents that millions of migrating birds die each year due to being attracted to or disoriented by high levels of light pollution around cities.

These emerging concerns about the downsides of outdoor lighting coincide with LED lighting arriving on the scene. While LED technology offers a large increase in efficiency and dependability, it comes with added complexity. With heirloom lighting technology, the color of the light was inherent in the technology used. With LEDs, there is a whole range of colors to choose from, but they often have a high level of blue light. Humans are biologically sensitive to this part of the spectrum, and blue light is also associated with disabling glare. The AMA has therefore recommended that outdoor lighting should be warm in color to minimize the blue light. Blue light is also a major factor in sky glow, which now hides the stars in all but the most remote locations in this country.

A second issue with LED lighting is over-lighting. Not only do you need fewer watts with LEDs, but you also need fewer lumens. Too much light can reduce visibility, increase glare, waste energy and needlessly increase sky glow along with the other environmental impacts of ALAN. The Federal Highway Administration suggests lumens may be cut in half when switching from heirloom fixtures. Depending on the quality of the fixture being replaced, an even larger reduction may be justified. Glaring examples of overly bright LEDs with a high blue-light content are proliferating in our urban environment. It is important that street lighting not contribute to this dangerous and uncomfortable clutter.

A third element in our perfect storm is the concern with climate change and the pressure to reduce greenhouse gas emissions. Outdoor lighting is a significant energy consumer and hence contributor to our collective carbon footprint that does not lend itself to being powered by sustainable energy sources like solar.

Finally, there is the ever-present concern with costs, and here a notable paradox has emerged in the pricing of utility-provided LED lighting. While cities and towns across the country are switching to LEDs to reduce costs, the tariffs charged by utilities for LED lighting are frequently higher than for the "equivalent" but less efficient, shorter lived and higher maintenance heirloom fixtures.

Many communities around the country are finding it both necessary and economical to address these complexities by acquiring ownership of the utility-owned power pole fixtures, replacing them with city-owned fixtures selected through professionally designed lighting plans and maintained by independent contractors. Their experience has resulted in better, more reliable lighting at less cost.

Under current law in Arkansas, however, that option remains uncertain, and this has impacted communities trying to upgrade their public lighting. The city of Bryant is the first Arkansas municipality to pursue a professional master lighting plan. Unfortunately, the plan had to be implemented around the offerings of its utility, limiting the potential benefits of a purposefully designed lighting plan.

Another example is the town of Gilbert, the state's smallest incorporated municipality. As ever-expanding light pollution has washed out the stars over large parts of the country, natural skies have become a tourism resource. When Gilbert learned that the Buffalo River National Park, which borders the town on three sides, was to be designated an International Dark-Sky Park, it wanted to do its part to protect the park's access to the stars.

The problem, though, as with Bryant, was that its utility did not offer appropriate fixtures. It took five years, the assistance of an out-of-state contractor specializing in municipalizing utility-owned street lighting, a state senator and a grant to get the necessary lights installed. The new fixtures use about one-fifth of the energy as the old fixtures while also spreading light on the street more evenly with a rectangular lighting pattern using a warm white color that minimizes blue light.

But the city had to surrender ownership and control of the fixtures to the utility. Despite the reduced energy consumption, having paid for the fixture and the installation cost, and agreeing to pay for any necessary replacements, the tariff is about the same as with the more troublesome heirloom fixtures, and the city had to surrender the ability to dim the fixtures late at night or turn some off for special events.

For other Arkansas municipalities looking to emulate Bryant and Gilbert's efforts, modernizing street lighting may be challenging so long as utilities retain a monopoly over power pole-mounted street lighting. It is anticipated that a bill will be introduced during the current legislative session intended to expressly facilitate the municipalization of utility-owned street lighting. If passed, it with will open new possibilities for Arkansas communities to innovate and improve public street lighting.

Kent Myers recently retired to Little Rock after spending 44 years in city government, including serving for 14 years as the city manager of Hot Springs. He currently serves on the board of directors for the Arkansas Natural Sky Association, the Arkansas affiliate of the International Dark-Sky Association.



Mayor Furlow asked me to dedicate this column to his friend, fellow mayor and shipmate, Robert Patrick (1929-2022) of St. Charles, Arkansas, shown here with longtime Recorder/Treasurer Naomi Mitchell in the city's museum. Mayor Patrick served his city for 33 years.

### A visit to Pot Luck

By Jim von Tungeln

osie Aberdeen, assistant to Mayor Furlow
Thompson of Pot Luck, Arkansas, told me to "go
on in," so through the doorway I went for my
annual visit on behalf of our state's Municipal
League. The self-titled "best mayor in America" was
reclining in his office chair, staring through sunglasses
at the ceiling while listening to a cassette player. I recognized the tune: a 1960s favorite among military veterans
of that era, "We've Gotta Get Out of This Place."

I startled him when I closed the door. "What the? Oh, it's you." He turned off the music and removed the sunglasses. "Has it been a year already?"

"Yes sir," I said, remembering that he liked formality at times.

"Did Mark Hayes send you?"

"No sir," I said. "I came on my own."

"I figured you were here on Mark's behalf."

"Why is that?"

"I borrowed five dollars from him to tip the parking valet at the last conference. I thought maybe he sent you for it."

"No sir, I just like to visit with you, and learn."

"Sit," he said, "and 'sir' is for officers. I know who my parents were."

"Right," I said, sitting. "How's it going?"

He grinned, leaned forward and asked, "Who wants to know?"

"Your public," I said. "You have become sort of a folk hero among our elected officials."

"Harrumph."

"Did I interrupt anything?"

"Just reliving the last year. It's been a wild one in case you are wondering. I don't know about other cities, but our people are fractious. They want to blame their mayor for everything from the price of Cheetos to daylight saving time. Just this week, Norma Raye Chidester called me an old fool and said I should step aside."

"Goodness," I said. "You didn't listen to her, did you?"

"No, I just told her to find someone who would take this job and I would gladly go up north and make music with an old pal, that mayor up north who picks the steel guitar. That shut her up."

"Really?"

"Really. People want to grouse, not govern. They got their heads stuck on Twitter too much these days to think about serving. Not many like my late friend Robert Patrick or that bright young feller over at Cave City. What's his name?"

"Jonas," I said, "but I'm surprised that a progressive town like this can't produce any number of candidates."

"Too much of what an old city manager once called the 'uh huh—oh syndrome."

When I looked confused, he continued. "Refers to them town scolds who are always running around saying, 'uh huh, uh huh' but once they get into office and see what's really happening, all they can say is, 'Oh!"

He changed the subject. "Did I ever tell you how I got to be mayor in the first place?"

"No, please do." I took out my notepad.

"Put that thing away." I did and he continued. "Well, the mayor before the mayor before me had prepared some new regulations for our planning commission. Pot Luck had just put in a new sewer system, and every scoundrel in the county was wanting to haul shacks in, call them affordable homes and tie onto our system. The city couldn't allow that."

"And?"

"After she had all these regulations passed and in force, she fell in love with a fire truck salesman, got married and moved to Florida. That left the mayor's job open."

"I see."

"No, you don't. The council at that time picked one of the best young men in town to fill out her term. He was a recent grad from Hendrix College and was saving up to go to law school. It seemed like a perfect fit. Until ...."

"Until what?"

"Until the planning commission started enforcing all those regulations that his predecessor had come up with." "And?"

"His life turned worse than you can imagine. By the time his term was up, he hated city government so bad he eventually went to practicing law and filing suits over statutes that cities hadn't dealt with for nearly a century. They call him 'Mandamus Bydamus' now, and worse."

"I think I've heard John Wilkerson mention him," I said. "So, what happened then?"

He leaned back, looked at the ceiling and said, "The clouds opened and a voice said, 'Let the righteous come forth,' and all the suckers rose from the sea, At least one did. Me."

"Were you committed to good works?"

"No, I was bored and financially secure by then. I guess I missed a life of danger. I had very little fear of adversity or voters. I figured, what are they gonna do, cut my hair off and send me to Vietnam?"

"And?"

"I was elected in a landslide, over 80 percent of the vote."

"That speaks well for you."

"I was the only candidate."

"Did you have a campaign slogan?"

"Yep."

"What was it?"

"I hear the other guy is worse."

"You've been mayor for a long time. Did you do away with the new regulations?"

"No, not at all. Oh, one or two of the sillier ones, like the one requiring folks building a new home to have a front porch. The young planners thought that was a winner."

"It wasn't I take it."

"Not by a long shot. Lots of folks in Pot Luck don't sit on front porches. They open their garage doors and sit in there drinking sweet tea or beer and waving to their neighbors walking by or visiting with the ones who stop. You planners have an awkward sense of human nature."

"Hmmm."

"I learned a couple of things, though, from that experience."

"What?" I asked.

"First, it's not always the folks who first write regulations that get chased off."

"No?"

"No. It's the folks that first enforce them."

"That made sense."

"Second thing is that once the first crew of those enforcing the regulations are gone, things don't return to zero. There's a ratcheting effect. If you get rid of the worst regs, or appear to, you can start back way up the ladder and folks think you are a hero."

"That's interesting," I said. "Anything else you've learned?"

"Oh, yes," he said. "Far too often it's the mayors who do things that get voted out, not the 'go along, get along' crowd. People don't always like change."

"But you've done a lot," I said, "and you are one of our longest-serving mayors."

"I learned the trick," he said.

"And what trick is that?"

"It's based on two things," he said. "When things happen for the good, always give credit to other people, particularly people out in the community."

"And the other?"

"It's usually people out in the community who do make those good things happen. A mayor's job is to make people feel that it is OK to do good things."

I left feeling a bit wiser, if a bit older. A person can learn a lot from our state's public servants. I may go visit Cave City.



Jim von Tungeln is staff planning consultant and available for consultation as a service of the Arkansas Municipal League. He is a member of the American Institute of Certified Planners. Persons having comments or questions may reach him at 501-944-3649. His email is uplan@swbell.net.

# EngageAR partners on pantries for MLK Jr. Day of Service

By Shelby Fiegel

he Martin Luther King Jr. National Day of Service is a defining moment each year when Americans across the country step up to make communities more equitable and to take action at the local level. It is the only federal holiday designated as a National Day of Service to encourage citizens to volunteer to improve their communities. During the last quarter-century, the MLK Day of Service has grown, and more Americans have embraced the idea that citizenship involves taking an active role in improving communities.

Engage Arkansas (EngageAR) celebrates the MLK Day of Service by engaging with municipalities and nonprofit organizations to:

- Engage with their community and create constructive action;
- Act on Dr. King's legacy of social justice and equity; and
- Recommit by volunteering to serve others (clean up a public space, mentor a young person or help those who are food insecure).

This year in celebration of MLK Day,
EngageAR supported the Little Free Pantry
Movement statewide. The Little Free Pantry is a grassroots effort launched by Fayetteville's
Jessica McClard in May 2016. She planted
the first Little Free Pantry, a wooden box on a post,
that contained food and personal care and paper items accessible to all citizens in her community to support neighbors in need.

Through a donation of 100 old newspaper dispensers by the *Arkansas Democrat-Gazette*, EngageAR supported over 60 communities by repurposing the dispensers into mini food pantries. Partnering communities also hosted block parties and food drives to bring their community together.

"Our mission at EngageAR is to bridge divides by bringing people together through service and volunteerism," said Deputy Chief of Community Engagement and Faith-Based Partnership Shana Chaplin. "We seek to provide support and tools to help local communities



A Maumelle Public Works Department employee retrofits a donated *Arkansas Democrat-Gazette* newspaper dispenser to serve as a community food pantry as part of the Martin Luther King Jr. National Day of Service.

build strong civic infrastructure. The Little Free Pantry project is an example of how state government, private sector partners and local communities can creatively engage citizens of all ages to help meet local needs."

Each community identified a unique approach in coordinating and supporting the pantries. Some opted for nonprofit organizations, education institutions, health care facilities or individuals to take ownership of the pantries. In Maumelle, the city identified the need for additional pantries and made the decision to support the installation of two new pantries: one for general community needs on the north side of town near the police and fire department (2000 Murphy Drive) and one for pet products at the Maumelle Center on the Lake, a senior wellness center (2 Jackie Johnson Cove).

"Engage Arkansas' excellent idea to turn old newspaper boxes into micro food pantries proves that a project doesn't have to be big to make a big difference," said Maumelle Mayor Caleb Norris. "Those families who will benefit from this program will have food on the table and will know that the people in their community have stepped up to help."

EngageAR also encouraged their partners to decorate and paint the pantries with art representative of their communities. Maumelle utilized city equipment and employee-centered volunteerism within their public works department to sand, paint and print stickers of inspiring quotes and paw prints to make the pantries aesthetically pleasing and easy to locate. Other communities and organizations opted to work with local artists and youth to decorate the pantries.

"We are so excited to be part of the MLK Day of Service project with Engage Arkansas," said Maumelle Director of Economic Development Courtney Dunn, who served as the main point of contact for the project. "Providing resources like the Free Little Food Pantry to our community is impactful and is a community effort."

Learn more about the MLK Day of Service at www.americorps.gov/newsroom/events/mlk-day, or visit www.engagearkansas.org/mlk-day-of-service for resources, ideas for community projects and a full map of communities participating in the project.

You can learn more about the Little Free Pantry Movement at www.littlefreepantry.org.



Shelby Fiegel is the director of the University of Central Arkansas Center for Community and Economic Development. You can contact Shelby at sfiegel@uca.edu or 501-450-5269.



## A new resolve for healthy living

By Riley Lipschitz, M.D.

e're a few weeks into 2023, and if you're like many other Americans, then some of your New Year's resolutions have already fallen by the wayside. The most common resolutions focus on improvements in health and fitness, but unfortunately, those are usually among the first to be broken.

This year, let's look beyond the simple goals of pounds lost or miles walked and instead focus on the bigger benefits of healthy living. Making good decisions now will have an impact far beyond the next 12 months.

Healthy decisions today have long-term effects, improving your mental and physical health and lowering your chances of chronic disease. A commitment to diet and exercise won't just improve your life, it'll prolong it!

That's why this is a good time to look at the benefits of healthy living and make changes that will lengthen your life. No matter your age, it's always a good time to invest in your future. It's never too late to refocus on your goals—or set some new ones.

#### Importance of diet

A balanced and healthy diet has a significant effect on your quality of life. Healthy eating can boost your immunity, maintain the function of bodily systems and strengthen your teeth and bones.

Your diet can also reduce the risk of health conditions such as heart disease, obesity or Type 2 diabetes. If you already suffer from a chronic illness, a healthy diet can help you manage your condition or avoid severe complications.

A balanced diet starts with fruits and vegetables, whole grains and healthy proteins. Try to minimize processed foods that are high in sodium and fat. However, it's important to keep in mind that no two people are alike. As you make a plan for healthier eating, you should consult with your health provider for suggestions that fit your particular needs.

#### **Benefits of exercise**

Physical activity is another key component of healthy living. Getting consistent exercise can help you control your weight, boost your energy and lower your risk of disease. It also has psychological benefits, stimulating the production of brain chemicals that improve your mood and reduce anxiety.

The Centers for Disease Control and Prevention recommends that adults perform at least 150 minutes of moderate-intensity aerobic activity or 75 minutes of vigorous aerobic activity each week. Types of moderate-intensity activities include walking or taking a leisurely bike ride. Running, dancing and jumping rope are examples of vigorous activities.

In addition, the CDC suggests that you take part in muscle-strengthening activities at least two days per week. This doesn't have to involve weightlifting. What's important is that you're engaging all the major muscle groups in your body.

Although the CDC guidelines are a good place to start, exceeding them can have an even greater effect on your health. In a study published last year in the scientific journal Circulation, researchers found that adults who followed the CDC recommendations lowered their risk of early death by as much as 21 percent, but those who surpassed them reduced their risk by up to 31 percent.

#### A long-term effort

Any plan to improve your health in 2023—whether it started with a New Year's resolution or begins right now—should only be the first stage of a long-term commitment. I encourage you to have a vision of what you need to do today to be healthy and vital in five, 10 or 15 years.

Making changes to your lifestyle might feel overwhelming, but don't get discouraged. The great thing about committing to diet and exercise is that every little bit helps. Even small changes in diet and short bursts of physical activity can have a positive influence on your health.

Now is the perfect time to start taking steps that will help you enjoy a healthier life for years to come. More than getting fit or losing weight, this is an investment in your longevity.



Riley Lipschitz, M.D., is an internal-medicine specialist at the University of Arkansas for Medical Sciences (UAMS) Internal Medicine Clinic and an assistant professor in the College of Medicine's Department of Internal Medicine.

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Don't create a mulch "volcano" (left). The mulch is too deep and is pushed right against the trunk. Do create a mulch "donut" (right). This newly planted sapling has been properly mulched with a wide ring 2 to 3 inches deep. Note the "donut hole" in the middle where the mulch has been pulled back so that it is not touching the tree's trunk.

## **Mulch matters**

Proper mulching conserves moisture and protects trunk integrity.

By Krissy Kimbro

hat do donuts and volcanos have to do with properly applying mulch around newly planted trees? Ask any Arkansas student or educator who has planted a shade tree on their school campus through the Arkansas Department of Agriculture Forestry Division's Shade Trees on Playgrounds (S.T.O.P.) program, and they'll tell you! Mulching is an important component of helping a new tree get off to a healthy start and maintaining tree health over its lifetime, but it is only beneficial if implemented correctly. Improperly applying mulch can actually shorten a tree's lifespan. Unfortunately, many people—including some professional landscaping crews—are unaware of how to properly apply mulch. Fortunately, there is nothing complicated or difficult about correctly applying mulch around a tree.

#### Donuts and volcanos

When planting trees on school campuses, the Forestry Division's Urban and Community Forestry staff and district representatives provide education to children and adults by demonstrating the correct way to plant and care for trees. The phrase they use to help students remember the most important aspect of applying mulch is "make a donut, not a volcano!"

Well-meaning attempts at mulching involve piling a thick layer of mulch all the way around the tree and right up to the trunk. However, the ring of mulch around a tree should resemble a thin donut rather than a volcano. Mulch should not be placed where it touches the trunk of the tree. There are guidelines for the recommended mulch depth and the distance it should extend from the tree.

#### Why mulch?

In the natural setting of the forest, fallen leaves, branches and other organic matter accumulate on the forest floor, providing multiple benefits to trees as they slowly decompose. For landscape trees, mulch can be used to imitate that process. Trees in the urban environment face more stress and survive under harsher conditions than in the natural environment, so using mulch benefits a landscape tree in multiple ways.

Visually, mulch provides a transition between the tree and any surrounding grass. This barrier can help keep mowers and string trimmers from getting close enough to damage the trunk. Mulch also prevents the growth of grass or weeds that could compete with the tree for nutrients and water. The mulch barrier also guides both foot and vehicle traffic away from the area directly under a tree, which prevents soil compaction and helps maintain proper soil aeration.

For trees planted in areas of hardscape, such as parking lots or sidewalk pockets, mulch helps prevent stormwater from the surrounding impervious surfaces rushing toward the tree and washing away the topsoil. For all trees, a layer of mulch helps the soil conserve moisture by slowing evaporation. Mulch also provides a layer of insulated protection from early freezing temperatures in the fall and late freezes in the spring, which could harm new root growth.

As mulch decomposes, it introduces vital nutrients back into the soil, improving soil composition. Additionally, mulch adds aesthetic value to trees in the landscape, especially given the array of materials and color choices available.

## When, where and how much to mulch?

The best type of mulch is composed of organic matter, and hardwood bark mixed with leaves and wood is an easy, inexpensive mulch. All trees should be given a layer of mulch immediately after planting, and since it decomposes over time, mulch should be reapplied as needed. Reapplication of mulch is best done in midspring when roots begin to take advantage of warmer soil temperatures favorable to growth.

Keeping in mind the shape of a donut, mulch should be applied a uniform 2 to 3 inches deep in a ring around the tree that evenly extends out as close to the edge of the drip line as possible. Applying mulch too deeply can harm the roots by suffocating them, and more finely shredded bark should be applied less generously than mulch with larger particles.

Because mulching too deeply is harmful, it may be necessary when adding fresh mulch in subsequent years to remove some of the old mulch. Since mulch should extend as far out as the drip line of the tree's canopy, older mulch can be thinly spread out farther from the trunk to extend the diameter of the mulched area, with the fresh mulch placed on top, again keeping the total mulched depth under 3 inches.

"Volcano" mulching, when mulch is piled high against the trunk in a mound shape, causes problems for the tree not just by potentially cutting off oxygen to the roots, but also by trapping moisture against the trunk. Damp mulch against the trunk is an open invitation to moisture-loving insects and disease, and creatures like rats and moles will find that tunneling through deep mulch layers is an easy way to stay hidden while searching out delicious bark and woody tissues upon which to gnaw. If rodent damage goes undetected long enough, these pests may succeed in completely girdling the tree, leading to its early demise. Finally, as mulch decomposes, it produces heat. That heat when trapped against the trunk can raise temperatures of the young tissue directly under the bark to lethal levels. It can also send false signals to the tree about the ambient temperature, causing the tree to delay winter dormancy and leaving it vulnerable to winter freezes.

#### Practical takeaways

According to the International Society of Arboriculture, mulching, when done correctly, is one of the most beneficial practices for the health of a tree or shrub. It also happens to be one of the most inexpensive and simplest tree maintenance tasks. Have trouble remembering annual maintenance tasks like mulching? Consider the month of February a fabulous time to express your love for community trees by adding or refreshing mulch. Or adopt an annual mantra of making March the month to mulch. Regardless of when you add mulch, don't forget to "make a donut, not a volcano!"



Krissy Kimbro is the urban and community forestry coordinator for Arkansas Department of Agriculture's Forestry Division.

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It is essential for safety—and required by fire code—to inspect the firestopping infrastructure in public buildings, like the seals around pipes and cabling that prevent fire, smoke and deadly gases from passing through walls and floor/ceiling assemblies.

## Firestop system inspections crucial for new construction

By Steven Head, PE and Christian Sierra

he Arkansas Fire Prevention Code and International Building Code (IBC) are the primary resources that set standards and govern requirements for special inspection services on construction projects, particularly commercial developments. Special inspection requirements on projects were originally introduced in the 1980s, partially as a response to a number of high-profile structural failures on projects in the years preceding. Special inspections are intended to be a proactive system of increasing public safety by ensuring that structures are built in accordance with project plans and documents.

Typically, a qualified third-party engineering firm will provide the special inspection services on a construction project. However, certain specific items such as firestopping elements have historically been inspected by local fire marshals or other qualified state or local officials.

The current versions of both the fire prevention code and the IBC require special inspection of firestopping for buildings over 75 feet in height and/or Risk Category III and IV structures. These risk categories include structures such as schools, hospitals, emergency response facilities and many other essential operations that would present a substantial hazard in the event of a failure.

The requirement for special inspections to occur on firestopping elements in structures has been around for quite some time, but our state is seeing more and more projects with elevated inspection requirements due to height or risk category. This is particularly the case in the fastest-growing portions of Arkansas.

The building codes have very clear requirements on passive fire prevention, suppression and protection elements. Those codes help maintain a high standard for a multitude of manufactured systems that must demonstrate the ability to limit the passage of flames,

toxic smoke and deadly gasses through openings created for penetrations, joints, gaps in fire-rated walls, floors and floor/ceiling assemblies. Investigative reports into structure fires have consistently shown that improperly installed assemblies or improperly protected penetrations and joints have led to extensive property damage and can contribute to injuries and loss of life stemming from inhalation of smoke and toxic gasses, as well as direct exposure to the fire.

The inspection processes for firestopping elements can be time consuming and difficult to coordinate. But as Arkansas continues to grow, it will become increasingly important for our construction communities to coordinate and further educate on specialized items such as firestopping.

The International Firestop Council is a leading resource on furthering industry growth and coordination regarding fire safety elements on construction projects. It is a nonprofit association comprised of manufacturers, distributers, installers, inspectors and

other relevant personnel that have interests in fire protection materials and systems across North America. They provide resources and training for city staff, building officials, contractors, special inspectors and design professionals. The International Firestop Council can be found online at www.firestop.org.



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## 2022/2023 State Turnback Funds

Actual Totals Per Capita							
	STR	EET	GENE	RAL			
MONTH	2022	2023	2022	2023	2022	2023	
January	\$6.744	\$6.66	\$0.485	\$0.49	\$1.961	\$1.96	
February	\$6.648	\$-	\$0.486	\$-	\$0.964	\$-	
March	\$5.544	\$-	\$0.411	\$-	\$0.964	\$-	
April	\$6.689	\$-	\$0.314	\$-	\$0.964	\$-	
May	\$6.636	\$-	\$0.433	\$-	\$0.964	\$-	
June	\$6.504	\$-	\$0.363	\$-	\$0.963	\$-	
July	\$7.289	\$-	\$0.407	\$-	\$3.463	\$-	
August	\$7.021	\$-	\$0.558	\$-	\$0.807	\$-	
September	\$7.212	\$-	\$0.639	\$-	\$0.963	\$-	
October	\$6.791	\$-	\$0.553	\$-	\$0.964	\$-	
November	\$6.509	\$-	\$0.749	\$-	\$0.96	\$-	
December	\$6.61	\$-	\$0.809	\$-	\$0.96	\$-	
Total Year	\$80.202	\$6.66	\$6.208	\$0.49	\$14.904	\$1.96	

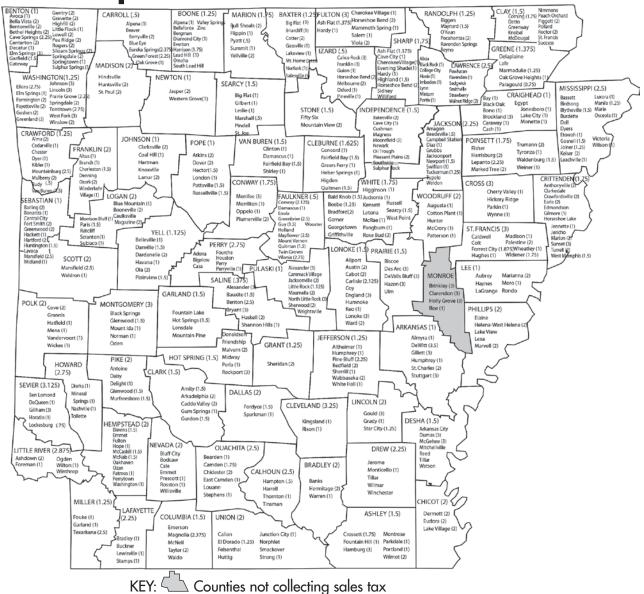
#### **Actual Totals Per Month**

	STR	STREET SEVERANCE TAX			GENERAL		
MONTH	2022	2023	2022	2023	2022	2023	
January	\$13,523,371.95	\$13,350,521.33	\$971,650.77	\$986,285.50	*\$3,933,044.80	*\$3,932,114.58	
February	\$13,330,126.26		\$974,949.61		\$1,932,029.37		
March	\$11,116,392.03		\$824,985.57		\$1,932,175.48		
April	\$13,413,142.61		\$629,375.82		\$1,932,175.48		
May	\$13,306,592.12		\$868,435.30		\$1,933,337.16		
June	\$13,042,397.16		\$728,488.74		\$1,930,396.00		
July	\$14,616,346.04		\$816,970.67		** \$6,944,783.81		
August	\$14,078,419.61		\$1,119,657.38		\$1,619,187.98		
September	\$14,460,958.73		\$1,280,885.52		\$1,931,889.90		
October	\$13,617,712.35		\$1,108,417.65		\$1,932,525.04		
November	\$13,058,733.21		\$1,502,715.99		\$1,931,894.66		
December	\$13,262,227.20		\$1,622,364.84		\$1,932,114.58		
Total Year	\$160,826,419.27	\$13,350,521.33	\$12,448,897.86	\$986,285.50	\$29,885,554.26	\$3,932,114.58	

\* Includes \$2 million appropriation from the Property Tax Relief Fund

\*\*Includes \$3,514,811.45 supplemental for July 2022

## Local Option Sales and Use Tax in Arkansas



Source: Rachel Garrett, Office of State Treasurer See also: www.dfa.arkansas.gov

Source	Source: Rachel Garrett, Office of State Treasurer See also: www.dfa.arkansas.gov								
	Sales and Use Tax Year-to-Date 2023 with 2022 Comparison (shaded gray)								
Month	Munici	pal Tax	Count	у Тах	Tota	l Tax	Interest		
January	\$82,120,928	\$79,509,192	\$69,845,325	\$67,235,746	\$151,966,253	\$151,966,253 \$146,744,937		\$7,996	
February		\$90,989,478		\$75,394,289		\$166,383,767		\$20,291	
March		\$71,237,219		\$60,990,849		\$132,228,069		\$13,414	
April		\$70,722,847		\$61,123,066		\$131,845,913		\$23,045	
May		\$85,621,568		\$73,394,919		\$159,016,487		\$45,685	
June		\$79,693,712		\$68,198,650		\$147,892,362		\$66,577	
July		\$82,774,267		\$69,831,518		\$152,605,785		\$100,880	
August		\$84,835,673		\$72,760,141		\$157,595,815		\$133,556	
September		\$83,485,245		\$72,292,734		\$155,777,979		\$262,246	
October		\$84,245,742		\$72,984,249		\$157,229,991		\$283,743	
November		\$80,956,997		\$70,372,855		\$151,329,852		\$299,643	
December		\$82,190,001		\$70,976,959		\$153,166,960		\$400,114	
Total	\$82,120,928	\$976,261,941	\$69,845,325	\$835,555,977	\$151,966,253	\$1,811,817,918	\$411,348	\$1,657,190	
Averages	\$82,120,928	\$81,355,162	\$69,845,325	\$69,629,665	\$151,966,253	\$150,984,827	\$411,348	\$138,099	

CITY SALES AND USE AMOUNT	LAST YEAR	Garland 5,255.25	2,776.97	Morrilton 199,091.99	183,428.60	Wilmot	2 4,088.64
Alexander	174,649.78 311,282.82	Gassville	26,640.41	Morrison Bluff 3,741.55 Mount Ida 25,648.03	3,759.66 24,864.68	Wilson	9 9,390.41
Almyra2,971.75	2,841.75	Gilbert	531.30	Mountain Home 1,190,142.98	1,116,673.36	Winslow 9,917.74	4 8,479.48
Alpena 7,854.11 Altheimer 4,046.11	7,234.20 3,452.06	Gillett	9,526.04	Mountain View 229,603.29 Mountainburg 18,993.24	217,406.01 15,403.46	Wynne	
Altus 7,400.46 Amity	7,077.51 14,024.91	Glenwood		Mulberry 65,442.93 Murfreesboro	35,061.42 38,451.84	COUNTY SALES AND USEAMOUNT	T LAST YEAR
Anthonyville 1,424.04	1,425.78	Goshen 41,148.66	36,911.93	Nashville 136,981.95	143,018.40	Arkansas County 405,200.66	377,585.71
Arkadelphia 543,764.49 Ash Flat 148,952.84	467,774.30 135,082.98	Gosnell	14,086.08	Newport	232,778.61 6,921.34	Ashley County 291,025.80 Crossett 70,268.21	1 64,521.93
Ashdown	167,184.93 82,358.03	Grady 6,772.61 Gravette 129,549.62		Norman 3,864.11 North Little Rock 3,768,185.32	4,209.76 3 765 169 56	Fountain Hill 1,573.82 Hamburg 36,955.66	
Augusta	25,981.63	Green Forest 106,667.82	138,615.85	Oak Grove 1,493.98	1,492.05	Montrose 3,541.10	3,251.52
Austin	54,993.96 11,584.79	Greenbrier	60,338.51	Oak Grove Heights 13,546.34 Ola 25,903.06	15,615.29 17,978.20	Parkdale 2,506.46 Portland 4,736.04	
Bald Knob 62,161.06 Barling 90,411.62	63,742.77 82,507.74	Greenwood	308,685.95 29,548.60	Oppelo	4,673.81 104,792.00	Wilmot 6,062.12 Baxter County 679,684.40	5,566.39 660,417.41
Batesville 897,111.06	851,039.72	Guion 5,387.98	2,081.45	Oxford 3,630.64	3,417.57	Big Flat 1,753.27	7 1,703.57
Bauxite	22,284.66 11,244.73	Gum Springs 4,536.02 Gurdon 24,134.79		Ozark	219,401.04 31,577.90	Briarcliff 4,701.9 <sup>2</sup> Cotter	
Bearden	12,504.39 173,247.06	Guy	9,596.74	Pangburn	9,274.88 402,212.68	Gassville	42,027.75
Beedeville	134.98	Hamburg 144,242.56	102,974.79	Paris 94,298.23	85,828.73	Mountain Home 255,518.58	8 248,275.40
Bella Vista 675,390.49 Belleville 3,603.70	606,385.95 2,390.87	Hampton 7,213.62 Hardy 29,499.99		Parkdale	620.67 5,152.56	Norfork	
Benton2,163,287.99 Bentonville3,802,182.28	2,023,331.21	Harrisburg	85,863.50	Patmos	803.07 1,456.11	Benton County 1,048,960.99 Avoca	9 942,446.37
Berryville 313,440.58	330,217.04	Hartford 7,900.22	7,247.98	Pea Ridge 122,287.90	110,392.80	Bella Vista 704,943.00	633,360.99
Big Flat	601.71 9,368.12	Haskell		Perla 5,484.74 Perryville 28,459.25	4,969.81 27,587.36	Bentonville 1,268,354.12 Cave Springs 128,675.98	
Blevins 4,037.77	4,142.50	Havana 4,427.87	3,843.43	Piggott	78,101.13	Centerton 416,633.86	374,327.62
Blue Mountain	282.27 460,170.70	Hazen		Pine Bluff 1,505,992.95 Pineville 2,879.07	1,494,652.64 2,705.77	Decatur	
Bonanza 3,528.19 Bono	1,905.07 23,206.27	Hector 8,677.72 Helena-West Helena 294,005.19		Plainview	4,082.29 11,897.13	Garfield	
Booneville 163,347.25	154,471.53	Hermitage 14,385.77	16,334.90	Plumerville 17,209.12	12,542.48	Gentry	3 79,738.18
Bradford 19,728.78 Bradley 5,975.21	17,752.21 4,746.87	Higginson 2,034.12 Highfill		Pocahontas	351,839.09 4,656.69	Gravette	
Branch	2,081.20	Highland 37,571.94	33,022.82	Portland	8,587.89	Little Flock 71,538.69	9 64,274.44
Briarcliff 2,226.41 Brinkley 160,095.19	3,301.47 149,673.10	Holly Grove 8,822.01 Hope 221,884.94		Pottsville 47,334.82 Prairie Grove 252,905.30	53,090.75 210,369.82	Lowell	
Brookland	113,940.85	Horatio	8,372.61	Prescott	54,399.44	Rogers 1,637,030.13	3 1,470,801.23
Bull Shoals 32,475.35	33,750.28	Hot Springs 2,183,661.05	2,107,794.77	Quitman 32,711.92	1,958.61 27,575.87	Siloam Springs 404,808.32 Springdale 283,180.83	3 254,425.81
Cabot	1,154,524.13 58,982.53	Hoxie		Ravenden 4,916.19 Rector 37,433.03	7,815.01 33,030.59	Springtown 1,943.60 Sulphur Springs 11,263.55	
Calico Rock 60,439.65	52,652.17	Humphrey 2,666.56	2,555.47	Redfield 50,922.79	48,775.49	Boone County 592,940.72	2 559,724.75
Camden	369,287.77 7,963.51	Huntington		Rison	19,964.23 17,705.12	Alpena 5,565.49 Bellefonte 7,887.64	
Carlisle 62,496.54	59,811.75	Imboden 13,086.90	11,540.22	Roe	671.45	Bergman 8,175.51	7,717.53
Cash 3,607.20 Cave City 34,076.97	3,212.87 32,792.07	Jacksonville		Rogers4,682,979.42 Rose Bud25,886.15	22,863.73	Diamond City 14,527.85 Everton 1,995.90	1,884.09
Cave Springs 173,139.44 Cedarville 10,358.94	156,832.36 10,078.38	Jennette		Rosston 3,297.05 Rudy	NA 16,676.76	Harrison	
Centerton 471,832.60	425,572.90	Joiner 3,973.14	3,722.34	Russellville 1,395,886.94	1,381,156.86	Omaha 2,456.49	9 2,318.88
Charleston	41,052.87 28,566.44	Jonesboro 2,133,729.01 Judsonia 16,136.88		Salem 28,004.01 Salesville 4,168.84	26,003.59 4,610.67	South Lead Hill 1,650.46 Valley Springs 3,512.02	5 1,558.00 2 3,315.28
Cherry Valley 5,652.64 Chidester 5,497.01	3,972.96	Junction City	6,168.00	Scranton 6,639.87	5,748.95	Zinc 1,765.62	2 1,666.69
Clarendon 49,088.49	5,698.24 50,135.77	Keo 1,750.33	2,465.85	Searcy	16,413.43	Bradley County 162,510.33 Banks 940.99	9 965.41
Clarksville 545,057.46 Clinton	483,235.32 120,252.65	Kibler		Sheridan	279,643.92 907.64	Hermitage	
Coal Hill 6,002.57	5,008.70	Lake City 18,533.54	15,958.82	Sherwood 1,242,030.76	1,183,045.44	Calhoun County 98,727.22	2 113,502.62
Concord	NA 3,539,955.43	Lake Village 83,319.91 Lakeview 6,099.41	96,321.47 5,472.72	Shirley 4,453.56 Siloam Springs 977,692.07	4,539.00 931,924.84	Hampton	
Corning	68,009.32 9,349.67	Lamar		Sparkman 5,153.74 Springdale 3,852,862.29	6,217.32	Thornton	
Cotton Plant	452.91	Lead Hill 11,124.88	7,048.82	Springtown 593.37	400.02	Carroll County 222,242.13	3 225,630.84
Cove	17,502.92 15,150.79	Lepanto		St. Charles 2,649.10 St. Paul 4,663.86	2,795.17 3,887.82	Beaver	
Crossett	251,627.08	Lewisville 12,493.97	12,728.73	Stamps 18,761.22	14,855.94	Holiday Island 20,706.80	21,022.55
Damascus	11,197.78 51,566.32	Lincoln	24,048.82	Star City	55,296.14 6,747.43	Chicot County 211,206.06 Dermott 29,232.12	2 25,443.35
Dardanelle	201,939.23 38,468.53	Little Rock 6,219,964.88 Lockesburg 6,118.85		Strong	10,496.80 788,427.96	Eudora 24,994.12 Lake Village 29,868.55	2 21,754.63 25,997.28
Delight 5,696.89	6,623.87	London 9,433.48	NA NA	Subiaco	7,650.30	Clark County 654,560.67	7 555,238.75
De Queen	163,922.46 43,017.03	Lonoke	505,703.87	Sulphur Springs 3,430.50 Summit 5,857.95	3,436.36 6,165.01	Clay County	31,013.26
Des Arc	134,077.38 13,687.86	Luxora 8,407.97 Madison 1,653.20	2,610.84	Sunset	10,202.32 5,459.14	Datto	7 937.03
DeWitt	196,428.44	Magazine	16,566.44	Taylor 12,413.12	11,404.37	Knobel 2,154.51	2,119.13
Diamond City 3,976.60 Diaz 3,604.30	3,210.86 2,764.08	Magnolia 624,373.03 Malvern 416,685.06	602,350.84 409,467.79	Texarkana	522,145.66 235,791.70	McDougal 1,963.97 Nimmons 1,011.30	7 1,931.72 994.69
Dierks 18,941.53	24,840.26	Mammoth Spring 9,104.37 Manila 49,663.45	10,417.96	Thornton 1,490.90	1,596.31	Nimmons 1,011.30 Peach Orchard 1,538.93	3 1,513.66
Dover	47,875.93 196,867.52	Mansfield 42,438.21	40,246.14	Tontitown	437,072.51 203,507.81	Piggott	2,782.26
Dyer 6,286.02 Earle 22,730.52	4,492.08 22,207.28	Marianna	81,875.16 321,879.35	Tuckerman	14,505.96 8,115.50	Rector	
East Camden 11,611.20	12,426.58	Marked Tree 73,076.70	67,688.70	Tyronza 5,408.95	2,434.18	Success 1,436.33	3 1,412.74
El Dorado	680,422.00 153,419.50	Marmaduke 13,246.82 Marshall 19,577.97		Van Buren 694,729.29 Vandervoort	627,954.91 522.25	Cleburne County 520,859.32 Concord 3,167.80	
Elm Springs 21,556.61 England 79,548.39	21,362.05	Marvell	21,875.77	Vilonia 153,289.04	151,213.07 11,429.67	Fairfield Bay 2,684.29	2,552.23
Etowah 703.48	74,684.31 1,064.67	Mayflower 128,412.00	116,600.54	Viola	1,446.24	Greers Ferry 13,688.23 Heber Springs 116,191.58	3 110,475.19
Eudora	38,179.91 324,731.95	Maynard 7,787.06 McCaskill		Waldenburg 6,855.22 Waldron 54,979.89	5,409.76 101,960.88	Higden 1,900.68 Quitman	
Evening Shade 4,635.00	3,991.51	McCrory 26,009.89	26,169.21	Walnut Ridge 217,232.85	192,334.07	Cleveland County 191,188.76	5 177,664.79
Fairfield Bay	38,311.03 283,738.70	McGehee	215,923.42 NA	Ward	72,092.60 86,367.99	Kingsland 2,856.70 Rison 7,960.88	7,397.76
Fayetteville 5,302,755.41 Flippin	4,945,107.16 68,542.85	McRae 6,639.13 Melbourne	5,437.46	Washington 3,131.54 Weiner	2,748.12 11,982.79	Columbia County 542,457.19 Emerson	9 542,663.00
Fordyce 102,218.30	99,902.53	Mena	181,735.35	West Fork 94,686.39	84,393.37	Magnolia 31,594.69	31,606.68
Foreman	14,022.37 389,033.42	Menifee 9,574.69 Midland 1,766.80		West Memphis 772,073.85 Western Grove 5,109.79	762,269.59 5,107.82	McNeil 1,078.44 Taylor 1,638.89	1,078.85 1,639.51
Fort Smith 4,961,874.12	4,536,913.63	Mineral Springs 7,612.15	8,006.08	Wheatley 4,337.77	3,697.90	Waldo	3,259,21
Fouke	10,449.99 2,888.32	Monette	248,294.78	White Hall 106,481.89 Wickes 13,029.21	129,785.53 7,201.28	Menifee 4,258.03	3 3,992.60
Franklin 3,968.30 Garfield	3,641.48 17,227.20	Moorefield	11,519.37 3,479.15	Widener	2,498.58 3,246.79	Morrilton	1 101,884.09 10,739.21
21,004.20	,		5, 0.10		-,		. 5,1 55.21

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Plumerville	11,406.54	10,695.50	Nashville 87,604.	
Craighead County Bay	410,328.12	394,484.60 39,543.31	Tollette 3,902. Independence County 567,984.	
Black Oak	5,108.55	4,911.30	Batesville 166,793.	04 188,216.33
Bono Brookland	52,817.55	50,778.17 85,663.13	Cave City 2,712. Cushman 6,453.	57 3,060.98 52 7,282.43
Caraway	24,841.13	23,881.97	Magness	93 3,700.08
Cash Egypt		5,901.99 2,381.87	Moorefield 1,877. Newark 17,586.	
Joneshoro	1 722 786 14	1,656,266.22	Oil Trough 3,368.	35 3,800.99
Lake City	50,997.77	49,028.65 31,744.26	Pleasant Plains 5,246. Southside 63,775.	
Crawford County	606,115.83	545,354.28	Sulphur Rock 9,076.	67 10,242.49
Alma Cedarville	87,009.96	78,287.43 19,138.42	Jackson County 64,988. Jackson County 333,207.	14 58,541.28 35 313,519.96
Chester	2,150.98	1,935.35	Amagon 917.	20 863.01
Dyer	15,012,02	10,375.60 13,507.10	Beedeville	60 1,050.62 93 2,901.72
Mountainburg	7,886.91	7,096.27	Diaz 16,270.	39 15,309.06
Mulberry Rudy	1 941 85	20,737.77 1,747.19	Grubbs 4,001.  Jacksonport 1,993.	
Van Buren	346,814.96	312,047.65	Newport 106,408.	88 100,121.77
Crittenden County Anthonyville		948,311.19 1,199.95	Swifton	
Clarkedale	3,123.89	2,986.54	Tupelo	50 875.52
Crawfordsville Earle		4,106.49 16,274.87	Weldon	
Edmondson	2,259.24	2,159.91	Altheimer 9,426.	9,942.31
Gilmore Horseshoe Lake		1,407.94 2,346.57	Humphrey	31 3,056.97 90 589,296.11
Jennette	987.37	943.96	Redfield 20,383.	00 21,498.82
Jericho		871.07 122,234.85	Sherrill	
Sunset		1,471.94	White Hall 75,586.	40 79,724.17
Turrell		4,135.82 217,946.39	Johnson County 179,220. Clarksville 132,874.	
Cross County	622,813.90	592,234.27	Coal Hill	67 10,288.31
Cherry Valley Hickory Ridge		8,390.03 3,326.83	Knoxville	
Parkin	12,183.75	11,585.54	Lamar	
Dallas County	177,840.66	121,312.61 183,578.17	Bradley	
Desha County		138,659.94 6,337.58	Buckner 1,581. Lewisville 8,768.	
Arkansas City Dumas	68,091.00	67,437.97	Stamps	10 9,616.04
McGehee Mitchellville		64,875.96 4,938.60	Lawrence County 414,076. Alicia	
Reed	2,212.40	2,191.19	Black Rock 5,466.	91 5,024.04
Tillar		539.37 3,118.22	Hoxie	
Drew County	554,286.92	537,223.78	Lynn 2,390.	61 2,196.95
Monticello Tillar		151,561.25 2,513.45	Minturn	
Wilmar	7,316.77	7,091.53	Powhatan	66 885.59
Winchester Faulkner County	2,537.71	2,459.60 1,071,054.77	Ravenden 3,947. Sedgwick 1,510.	
Enola	2,813.64	2,812.72	Smithville 806.	14 740.83
Holland		5,183.19 1,273.69	Strawberry 2,483. Walnut Ridge 49,887.	
Twin Groves	2 804 80	2,803.88	Lee County 38,971.	29 36,271.20
Wooster Franklin County		9,216.53 310,767.05	Aubrey	
Altus	10,559.09	8,999.00	LaGrange	26 428.37
Branch		4,005.57 35,021.68	Marianna	
Denning	4,587.08	3,909.34	Rondo	71 1,342.75
Wiederkehr Village .	793.92	47,931.52 676.62	Lincoln County 167,975. Gould 4,897.	21 5,321.68
Fulton County Ash Flat	268,063.73	258,047.41 727.82	Grady 2,252. Star City 16,050.	
Cherokee Village	5,573.50	5,365.24	Little River County 385,697.	20 311,098.87
Hardy		225.43 70.85	Ashdown 57,058. Foreman	
Mammoth Spring	6,215.82	5,983.56	Ogden	22 1,414.93
SalemViola		10,086.39 2,305.83	Wilton 3,843. Winthrop 1,553.	21 3,099.89 36 1,252.92
Garland County	. 2,331,628.07	2,747,711.31	Logan County 423,044.	05 377,143.22
Fountain Lake Hot Springs	15,021.27	8,457.59 289,440.54	Blue Mountain 1,114. Booneville 48,238.	
Lonsdale	3,257.25	1,833.96	Caulksville 1,950.	33 1,738.72
Mountain Pine Grant County	18,499.88	10,416.21 278,932.97	Magazine 9,371. Morrison Bluff	71 8,354.87 83 880.65
Greene County	455,662.12	429,758.69	Paris	35,858.19
Delaplaine		900.25 5,879.78	Scranton 3,102.	
Marmaduke Oak Grove Heights .		17,048.56 15,529.38	Subiaco 5,078. Lonoke County 906,858.	44 4,527.42 98 872,461.81
Paragould	440,524.08	415,481.24	Allport	66 1,144.54
Hempstead County Blevins	449,476.96	753,463.85 4,319.48	Austin	
Emmet	268.15	269.97	Carlisle 28,122.	98 27,056.28
Fulton		1,724.79 134,263.76	Coy	
McCaskill		854.90	Humnoke 3,029.	48 2,914.57
McNab		449.95 974.88	Keo	
Ozan	744.86	749.91	Ward	79 80,543.33
Patmos Perrytown		854.90 3,479.58	Madison County 356,090. Hindsville 1,069.	
Washington Hot Spring County	1 400 33	1,409.82	Huntsville 34,216.	12 35,391.50
Donaldson	3,072.31	392,856.97 2,923.83	St. Paul	28 264,327.33
Friendship		1,679.88 115,539.29	Bull Shoals 21,968. Flippin	
Midway	4,211.85	4,008.31	Pyatt	05 1,973.28
Perla Rockport	2,871.21 7 552 20	2,732.46 7,187.31	Summit 6,122. Yellville 13,257.	41 5,930.75 71 12,842.70
Howard County	459,601.91	472,741.55	Miller County 445,880.	28 430,649.04
Dierks Mineral Springs		19,874.76 23,541.61	Fouke	69 11,332.87 69 11,332.87
	6520	-,-,-,		,502.01

Texarkana. 264,08.06 Mississipip County. 1,524,144,67 1,106,546,97 Bassett . 2,757,77 1 516,69 Blytheville. 298,150,24 26,640.75 Dell			
Mississispic Jounty         1,524,144,67         1,106,564,69         2,002,17           Bassett         2,757,77         516,68         Blytheville         288,150,24         2,260,52         2,002,17         516,68           Burdette         3,113,61         2,260,52         2,261,52	Texarkana	. 264,008.06	
Birtheville. 288,150,24 216,480,59 Burdette 3,113,61 22,60,52 Burdette 4,314,57 3,132,43 Dyess 7,593,38 5,473,88 Etowah 5,648,98 4,101,22 Gosnell 64,718,57 5,648,98 4,101,22 Gosnell 64,718,57 5,648,98 4,101,22 Gosnell 64,718,57 5,644,89 32,922,81 Luxora 20,950,14 15,210,05 Manila 81,887,90 59,451,58 Marie 2,401,93 11,743,83 00sceola 155,146,66 112,638,30 Morroe County NA Montgomery County 21,901,37 200,188,64 Montgomery County 221,901,37 200,188,64 Morroad County 18,927,61 15,632,50 Glemwood 5,777,70 Mount Ida 9,280,44 8,372,36 Morroe County 118,927,61 15,130,90 Edward County 59,880,23 566,671,06 Bearden 10,759,93 14,824,85 Edward County 59,880,23 566,671,06 Bearden 10,759,93 11,892,97 Camden 147,144,88 Chidester 3,508,07 East Camden 11,064,98 Louann 2,121,48 Louann 2,121,48 2,004,04 Stephens 10,676,75 10,085,88 Perry County 188,936,29 192,297,30 Adona 1,121,70 Bigelow 2,649,91 Cosa 9,93,38 Fourche 421,58 Perry County 188,936,29 192,297,30 Adona 1,121,70 Bigelow 2,649,91 Cosa 9,93,38 Fourche 421,58 Perry County 188,936,29 192,297,30 Adona 1,174,74 (1,141,65 (1,141,65) Bigelow 2,649,91 Cosa 9,93,38 Fourche 421,58 Perry County 188,936,29 192,297,30 Adona 1,174,74 (1,141,65 (1,141,65) Bigelow 2,649,91 Cosa 9,93,38 Pourche 421,58 Perry County 188,936,29 192,297,30 Adona 1,174,74 (1,141,65 (1,141,65) Bigelow 2,649,91 Cosa 9,93,38 Pourche 421,58 Perry County 188,936,29 (1,141,64) Cosa 9,336,29 (1,141,64) Cosa 9,326,40 (1,141,64) Cosa 9	Mississippi County	1,524,144.67	
Burdette 3,113.61 Dell 4,314.57 Dell 4,314.57 Dell 4,314.57 Dyess 7,539.38 Etowah 5,648.98 Etowah 1,677.99 Etowah 5,777.70 Mount Ida 9,280.44 Morroe County 17,035.88 Morroe County 18,927.61 Burd County 18,927.61 Burd County 18,927.61 Burf City 1,132.64 Bodcaw 1,161.44 Cale 7,700.70 Emmet 3,810.67 Prescott 2,9765.50 Rosston 2,610.84 Willisville 1,420.62 Newton County 59,881.4 Jasper 5,015.74 Walstille 1,420.62 Newton County 59,881.4 Jasper 5,015.74 Sugser 5,015.74 Sugser 1,104.88 Every 6,715.99 Every County 188,936.29 Every County 198,936.91 Every 1,197.23 Every 2,197.20 Every 1,197.23 Every 1,197.23 Every 2,297.30 Every 2,297.30 Every 1,197.23 Every 2,297.30 Every 1,197.23 Every 2,297.30 Every 2,297.31 Every 1,197.23 Every 2,297.31 Every 1,197.23 Every 2,297.31 Every 2,297.31 Every 2,297.32 Every 2,297.31 Every 3,346.01 Every 3,346.01 Every 3,346.01 Every 3,346.01 Every 3,346.01 Every 4,298.99 Every 2,297.30 Every 3,346.01 Every 3,346.01 Every 3,346.01 Every 4,348.02 Every 3,346.01 Every 4,348.02 Every 3,346.01 Every 4,348.02 Every 4,348.02 Every 4,348.02 Every 4,348.02 Every 6,749.86 Every 2,449.96 Every 2,449.96 Every 3,346.01 Every 4,348.02 Every 4,348.02 Every 4,348.02 Every 4,499.60	Birdsong	711.68	516.69
Dyess         7,539.38         5,473.68           Etowah         5,648.98         4,101.22           Gosnell         64,718.57         46,986.45           Joiner         11,075.55         8,040.98           Keiser         16,702.29         12,126.06           Luxora         20,950.14         15,210.05           Manila         81,887.90         59,451.58           Marie         2,2401.93         11,733.83           Osceola         155,146.66         112,638.30           Victoria         444.80         322.93           Monroe County         NA         NA           Montgomery County         221,901.37         806.97           Glenwood         577.70         806.97           Glenwood         577.70         806.97           Glenwood         577.71         1,513.09           Nevada County         118,927.61         18,723.62           Black Springs         8,945.0         66.97           Glenwood         577.70         1,513.09           Nevada County         118,927.61         1,513.09           Nevada County         118,927.61         1,527.87.65           Bluff City         1,136.42         2,761.44 </th <th>Burdette</th> <th> 3,113.61</th> <th>2,260.52</th>	Burdette	3,113.61	2,260.52
Gosnell	Dyess	7,539.38	5,473.68
Joiner 11,075.55 Keiser 16,702.29 12,126,06 Leachville 45,347.48 32,922.81 Luxora 20,950.14 15,210.05 Marila 81,887.90 Marile 2,401.93 1,743.83 Osceola 155,146.66 Jiscola 155,146.66 Victoria 444.80 Wilson 17,035.88 Monroe County NA Montgomery County 221,901.37 Glenwood 57,77.70 Mount Ida 9,280.44 Norman 2,823.27 Oden. 1,1677.19 Nevada County 118,927.61 Bluff City 1,132.64 Bodcaw 1,167.19 Nevada County 118,927.61 Bluff City 1,132.64 Cale 700.70 Emmet 3,810.67 Rosston 2,610.84 Rosston 1,705.79 Rest Camden 10,759.93 Camden 10,759.93 Camden 10,759.93 Chidester 3,508.07 Camden 11,064.98 Louann 2,121.48 Stephens 10,676.75 Biglow 2,649.91 Coasa 993.38 Fourche 421.58 Houston 1,076.53 Perry Cunty 188,936.29 Adona 1,121.70 Biglow 2,649.91 Coasa 993.38 Fourche 421.58 Houston 1,076.53 Perry 1,1972.38 Perryville 10,386.17 Perry Cunty 188,936.29 Regiow 2,249.20 Adona 1,121.70 Biglow 2,649.91 Coasa 993.38 Fourche 421.58 Houston 1,076.53 Perry 1,1972.38 Perryville 10,386.17 Perry Cunty 222,791.20 Marvell 17,715.46 Pike County 340.08.36 Perry 1,1972.38 Perry 1,1972.38 Perryville 10,386.17 Pollok Ounty 340.08.36 Perry 2,198.97 Pollok 0,369.94 Poinsett County 321,275.80 Pollok 0,369.94 Poinsett County 340.08.36 Perry 2,198.97 Pollok Ounty 38,08.39 Pollok 3,240.08.34 Pollok 2,243.70 Pollok 3,360.29 Pollok 3,360.29 Pollok 3,360.29 Pollok 3,360.29 Pollok 4,275.29 Pollok 10,386.74 Pollok 3,360.29 Pollok 3,360.29 Pollok 3,360.29 Pollok 3,360.29 Pollok 4,475.99 Pollok 10,793.79 Pollok 10,793.79 Pollok 11,715.46 Pollok 2,299.13 Pollok 3,360.29 Pollok 4,475.99 Pollok 10,793.79 Pollok 10,793.79 Pollok 10,793.79 Pollok 10,793.79 Pollok 2,373.71			
Luxora	Joiner	11,075.55	8,040.98
Manila 81,887,90 89,451,58 Marie 2,401,93 Osceola 155,146,66 Victoria 444,80 Wilson 17,033,88 Usison 17,033,88 Usison 17,033,88 Monroe County NA Montgomery County 221,901,37 Black Springs 894,50 Glenwood 5,77,70 Mount Ida 9,280,44 R,372,36 Norman 2,823,27 Oden 1,677,19 Lisi3,09 Nevada County 118,927,61 Bluff City 1,132,64 Bodcaw 1,161,44 Cale 700,70 Emmet 3,810,67 Prescott 29,765,50 Rosston 2,610,84 Willisville 1,420,62 Nayber 5,988,14 Jasper 5,515,74 Western Grove 3,246,01 Ouachita County 59,880,23 Bearden 11,075,93 Chidester 3,508,07 East Camden 11,064,98 Louann 2,121,48 Louann 2,121,48 Colae 11,064,98 Louann 2,121,48 Colae 3,30,313,87 East Camden 11,064,98 Louann 2,121,48 Colae 11,064,98 Louann 2,121,48 Rouston 1,161,40 Rigelow 2,649,91 Casa 9,03,38 Fourche 421,58 Houston 1,076,53 Perry County 188,936,29 Perry Cunty 188,936,29 Perry Cunty 188,936,29 Perry Cunty 1,972,38 Pourche 421,58 Houston 1,076,53 Pillips County 5,93,801,31 Fourche 1,17,154,61 Roys 2,297,30 Roys 1,199,37 Perryville 10,336,17 Phillips County 222,791,20 Adona 1,17,715,46 Roys 1,199,37 Roys 1,	Leachville	. 45,347.48	32,922.81
Osceola         155,146,66         112,638,30           Wilson         17,035,88         12,368,23           Morroe County         NA         NA           Montgomery County         221,901,37         200,188,64           Black Springs         894,50         806,97           Glenwood         5,77,70         521,17           Mount Ida         9,280,44         8,372,36           Norman         2,823,27         2,547,01           Oden         1,677,19         1,513,09           Nevada County         118,927,61         155,787,65           Bluff City         1,132,64         1,197,98           Bodcaw         1,161,44         1,228,43           Cale         700,70         741,12           Emmet         3,810,67         4,030,48           Rosston         2,610,84         2,761,44           Willisville         1,420,62         1,502,55           Newton County         57,988,14         56,226,66           Jasper         5,015,74         4,863,38           Western Grove         3,246,01         1,614,27           Uachtat County         599,880,23         566,671,06           Bearden         10,759,93         1,664,91<	Manila	81,887.90	59,451.58
Victoria         444.80         322.93           Wilson         17,035.88         12,388.23           Monroe County         NA           Montygomery County         29,190.37           Black Springs         894.50           Glenwood         577.70           Mourt Ida         9,280.44           Norman         2,823.27           Oden         1,677.19           Nevada County         118,927.61           Bluff City         1,132.64           Bodcaw         1,161.44           Cale         700.70           Frescott         29,765.50           Rosston         2,610.84           Williswille         1,420.62           Jasper         5,015.74           Western Grove         3,246.01           Juachita County         599,880.23           Bearden         10,759.33           Camden         147,144.88           Louann         2,121.48           Stephens         10,676.75           Bigelow         2,649.91           Casa         903.38           Forry County         188,936.29           Perry County         18,936.29           Houston         1,076.53	Marie	2,401.93	1,743.83 112,638.30
Monroe County Montgomery County Black Springs Gleinwood S77.70 Mount Ida 9,280.44 8,372.36 Norman 2,823.27 Oden 1,677.19 1,513.09 Nevada County 118,927.61 Bluff City. 1,132.64 Bodcaw 1,161.44 Cale 700.70 Emmet 3,810.67 Prescott 29,765.50 Rosston 2,610.84 Willisville 1,420.62 Nayper 5,918.14 Valveter Grove 3,246.01 Uachita County 59,880.23 Western Grove 3,246.01 Uachita County 59,880.23 Sefe,671.06 Bearden 10,759.93 Chidester 3,508.07 East Camden 11,064.98 Coasa 903.38 Fourche 4,215.88 Houston 1,076.53 Perry County 188,936.29 Adona 1,121.70 Adona 1,121.70 Adona 1,121.70 Adona 1,121.70 Locasa 903.38 Helena-West Helena 10,164.39 Hellena-West Helena 10,164.99 Hellena-West Helena 10,164.98 Hellena	Victoria	444.80	
Mount Idal   9,280,44   8,372.36	Monroe County	NA	NA
Mount Idal   9,280,44   8,372.36	Black Springs	894.50	806.97
Oden.         1,677.19         Nevada County         118,927.61         125,787.65           Bluff City.         1,132.64         1,197.98         Bodcaw         1,161.44         1,228.43           Cale         700.70         741.12         Emmet         3,810.67         4,030.48           Prescott         29,765.50         Rosston         2,610.84         2,761.44           Willisville         1,420.62         Newton County         57,988.14         56,226.66           Jasper         5,015.74         4,863.38         3,47.41           Ouachita County         599,880.23         566,671.06           Bearden         10,759.93         10,164.27           Camden         147,144.88         138,998.99           Chidester         3,508.07         3,313.87           East Camden         11,064.98         10,452.43           Louann         2,214.48         2,004.04           Stephens         10,676.75         10,085.68           Perry County         188,936.29         14,141.65           Bigelow         2,649.91         2,697.05           Casa         903.38         199.45           Fourthe         421.58         429.08           Houston	Mount Ida	9,280.44	8,372.36
Nevada County			2,547.01 1,513.09
Bodcaw	Nevada County	. 118,927.61	125,787.65
Emmet 3,810.67 4,030.48 Prescott 29,765.50 31,482.45 Rosston 2,610.84 2,761.44 Willisville 1,420.62 1,502.55 Newton County 57,988.14 56,226.66 Jasper 5,015.74 4,863.38 Western Grove 3,246.01 3,147.41 Ouachita County 599,880.23 566,671.06 Bearden 10,759.93 10,164.27 Camden 147,144.83 138,998.99 Chidester 3,508.07 3,313.87 East Camden 11,064.98 10,452.43 Louann 2,121.48 2,004.04 Stephens 10,676.75 10,085.68 Perry County 188,936.29 140,1452.43 Adona 1,121.70 1,141.65 Bigelow 2,649.91 2,697.05 Casa 990.38 919.2 Casa 990.38 919.45 Fourche 421.58 429.08 Houston 1,076.53 1,095.68 Perry. 1,972.38 2,007.47 Perryville 10,336.17 10,520.04 Phillips County 203,171.40 121aine 10,164.39 1,697.69 Helena-West Helena 192,130.53 1,095.68 Perry 222,791.20 222,791.20 Marvell 17,715.46 196.76.97 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,222.10 Polisher 2,316.54 4,647.69 Poinsett County 321,275.80 290,232.20 Pisher 2,316.54 4,647.69 Poinsett County 342.076 46.86 Murfreesboro 9,472.24 49,326.61 Ryronza 9,214.70 8,324.26 Rossen 14,728.00 14,501.60 Hatfield 10,244.28 10,086.81 Pryronza 9,214.70 8,324.22 Waldenburg 682.09 616.19 Weiner 8,326.70 7,522.10 Polk County 10,1073.73 18,264.29 Wandervoort 3,414.76 3,362.26 Weng 47,204.00 14,465.00 Hatfield 10,244.28 10,086.80 Pore 24,387.02 24,759.62 Harris County 10,1073.73 18,264.29 Weiner 8,326.70 7,522.10 Polk County 10,1073.73 18,264.00 Pope County 46,982.85 47,066.99 Altkins 52,148.46 52,945.22 Dover 24,387.02 14,163.52 North Little Rock 4,759.842.75 Magnelle 452,299.13 41,635.20 North Little Rock 5,755.69 7,506.44.	Bodcaw	1,161.44	1,228.43
Prescott         29,765.50         31,482.45           Newton County         57,988.14         1,502.55           Newton County         57,988.14         1,502.55           Jasper         5,015.74         4,863.38           Western Grove         3,246.01         3,147.41           Ouachita County         599,880.23         566,671.06           Bearden         10,759.93         10,164.27           Camden         147,144.88         138,998.93           Chidester         3,508.07         3,313.87           East Camden         11,064.98         10,452.43           Louann         2,121.48         2,004.04           Stephens         10,676.75         10,085.68           Perry County         188,936.29         192,297.30           Adona         1,121.70         1,414.65           Bigelow         2,649.91         2,697.05           Casa         903.38         919.45           Fourche         4,21.58         429.08           Houston         1,076.53         1,095.68           Perry         1,972.33         2,007.40           Pailips County         203,171.40         213,381.01           Elaine         10,164.39         <	Fmmet	3 810 67	4,030.48
Willisville         1,420,62         1,502,55           Newton County         57,988,14         56,226,66           Jasper         5,015,74         4,863,38           Western Grove         3,246,01         3,147,41           Ouachita County         599,880,23         566,671,06           Bearden         10,759,93         10,164,27           Camden         147,144,88         138,998,93           Chidester         3,508,07         3,313,87           East Camden         11,064,98         10,452,43           Louann         2,121,48         2,004,04           Stephens         10,676,75         10,085,68           Perry County         188,936,29         192,297.30           Adona         1,121,70         141,65           Biglelow         2,649,91         2,697,05           Casa         903,38         919,45           Fourche         4,215,8         429,08           Houston         1,076,53         1,095,68           Perry         1,972,38         2,007,47           Perryville         10,336,17         10,520,04           Phillips County         203,171,40         213,383,10           Elaine         10,164,39         <	Prescott	29,765.50	31,482.45 2,761.44
Jasper	Willisville	1,420.62	1,502.55
Bearden         10,759.93           Camden         147,144.88         138,998.99           Chidester         3,508.07         3,313.87           East Camden         11,064.98         10,452.43           Louann         2,121.48         2,004.04           Stephens         10,676.75         10,085.68           Perry County         188,936.29         192,297.30           Adona         1,121.70         1,141.65           Bigelow         2,649.91         2,697.05           Casa         903.38         Fourche         421.58           Fourche         421.58         429.08           Houston         1,076.53         1,095.68           Perry         1,972.38         2,007.47           Perryville         10,336.17         10,520.04           Phillips County         203,171.40         213,831.01           Elaine         10,164.39         10,697.69           Helena-West Helena         192,130.53         202,210.88           Lake View         6,715.97         2023,856.61           Antoine         1,539.59         1,546.95           Daisy         1,198.97         1,204.77           Delight         3,923.92         3,942.68<	Jasper	5,015.74	4,863.38
Camden 147,144.88 138,998.99 Chidester 3,508.07 3,313.87 East Camden 11,064.98 10,452.43 Louann 2,121.48 2,004.04 Stephens 10,676.75 10,085.68 Perry County 188,936.29 192,297.30 Adona 1,121.70 Bigelow 2,649.91 2,697.05 Casa 903.38 Fourche 421.58 429.08 Houston 1,076.53 1,095.68 Perry 1,1972.38 2,007.47 Perryville 10,336.17 10,520.04 Phillips County 203,171.40 213,831.01 Elaine 10,164.39 Helena-West Helena 192,130.53 202,210.88 Lake View 6,715.97 7,068.33 Lake View 11,7715.46 18,644.92 Pike County 222,791.20 Antoine 1,539.59 1,546.95 Daisy 1,198.97 1,204.71 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 2,092.71 Lepanto 22,290.31 Marked Tree 29,420.12 26,577.37 Trumann 55,222.86 86,021.86 Tyronza 9,214.70 46.83 Weiner 8,326.70 7,522.10 Waldenburg 6,820.9 616.19 Weiner 8,326.70 7,522.10 Wickes 114,728.00 14,501.60 Hattfield 10,244.28 10,086.81 Vandervoort 3,414.76 3,362.66 Wickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.88 7,611.22 London 17,072.74 17,333.59 Prairie County 101,073.73 18,629.05 Mickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.88 7,611.22 London 17,072.74 17,333.59 Prairie County 101,073.73 18,629.05 Alexander 5,168.86 5,047.00 Sherwood 769,009.55 Murghtsville 527,868.59 535,933.77 Prairie County 11,073.73 18,628.05 Des Arc 23,957.38 46,647,619.22 Maynard 5,391.27 5,046.86 Prove 9,472.21 5,775.90 North Little Rock 1,759.80 Proven 24,387.02 24,759.62 Maynard 5,391.27 5,047.80 Polachontas 104,852.38 106,415.20 Marked Pres 2,386.61 Martield 452,299.13 1,189.82 Marked Pres 2,391.53 106,415.20 Pocahontas 104,852.38 106,415.20 Ravenden Springs 1,692.77 1,71.91 Pocahontas 104,852.38 106,415.20 Ravenden Springs 1,692.77 1	Ouachita County	. 599,880.23	566,671.06
Last Camden 11,064.98 10,452.43 2004.04 Stephens 10,676.75 10,085.68 Perry County 188,936.29 129,297.30 26,99.01 2,697.05 Casa 903.38 919.45 Fourche 421.58 429.08 Houston 1,076.53 1,095.68 Perry, 1,972.38 2,007.47 Perryville 10,336.17 10,520.04 Pillips County 203,171.40 Elaine 10,164.39 10,697.69 Helena-West Helena 192,130.53 Lake View 6,715.97 7,068.33 Lake View 6,715.97 7,068.33 Lake View 6,715.97 7,068.33 Lake View 1,7715.46 18,644.92 Pike County 222,791.20 223,856.61 Antoine 1,539.59 1,546.95 Daisy 1,198.97 1,204.71 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 Lepanto 22,290.31 Marked Tree 29,420.12 26,577.37 Trumann 95,222.86 66,127 Trumann 95,222.86 66,127 Trumann 95,222.86 Glenwood 14,472.80 10,364.90 Mena 165,957.22 10,364.90 Mena 165,957.22 10 Polk County 348,008.36 342,658.86 Cove 9,472.24 Grannis 14,728.00 14,501.60 Hatfield 10,244.28 Hollow Grand Mena 165,957.22 10,366.91 Mena 165,957.22 10,366.91 Mena 165,957.22 10,366.91 Mena 165,957.23 10,368.91 Mena 165,957.24 Mena 165,957.25 10,368.91 Mena 165,957.25 11,368.91 Mena 165,957.25 11,368.91 Mena 165,957.24 Mena 165,957.25 11,368.91 Mena 165,957.25 11,368.91 Mena 165,957.25 11,368.91 Mena 165,957.24 Mena 165,957.25 11,368.91 Mena 165,957.35 11,368.91 Mena 165,957.35	Camden	. 147.144.88	138,998.99
Louann         2,121.48         2,004.04           Stephens         10,676.75         10,085.68           Perry County         188,936.29         192,297.30           Adona         1,121.70         1,141.65           Bigelow         2,649.91         2,697.05           Casa         903.38         199.45           Fourche         421.58         429.08           Houston         1,076.53         1,095.68           Perry         1,972.38         2,007.47           Perryville         10,336.17         10,520.04           Phillips County         203,171.40         213,831.01           Elaine         10,164.39         10,697.69           Helena-West Helena         192,130.53         202,210.88           Lake View         6,715.97         4,499.60           Marvell         17,715.46         18,644.92           Pike County         222,791.20         23,856.61           Antoine         1,539.59         1,546.95           Daisy         1,198.97         1,047.71           Delight         3,923.92         3,942.68           Glenwood         27,331.16         27,461.86           Murfreesboro         20,368.94         20,46	East Camden	11,064.98	10,452.43
Perry County         188,936.29         192,297.30           Adona         1,121.70         1,141.65           Bigelow         2,649.91         2,697.05           Casa         903.38         919.45           Fourche         421.58         429.08           Houston         1,076.53         1,095.68           Perry.         1,972.38         2,007.47           Perryville         10,336.17         10,520.04           Phillips County         203,171.40         213,831.01           Elaine         10,164.39         10,697.69           Helena-West Helena         192,130.53         202,210.88           Lake View         6,775.97         7,068.33           Lexa         4,275.29         4,499.60           Marvell         1,77.15.46         18,644.92           Pike County         222,791.20         223,856.61           Antoine         1,539.59         1,546.95           Daisy         1,198.97         1,204.71           Delight         3,923.92         3,942.68           Glenwood         27,331.16         27,461.86           Murfreesboro         20,368.94         20,466.34           Poinsett County         321,275.80	Louann	2 121 48	
Bigelow         2,649.91         2,697.05           Casa         903.38         919.45           Fourche         421.58         429.08           Houston         1,076.53         1,095.68           Perry         1,972.38         2,007.47           Perryville         10,336.17         10,520.04           Phillips County         203,171.40         213,831.01           Elaine         10,164.39         10,697.69           Helena-West Helena         192,130.53         202,210.88           Lake View         6,715.97         7,068.33           Lexa         4,275.29         4,499.60           Marvell         17,715.46         18,644.92           Pike County         222,791.22         223,856.61           Antoine         1,539.59         1,546.95           Dalisy         1,198.97         1,204.71           Delight         3,923.92         3,942.68           Glenwood         27,331.16         27,461.86           Murfreesboro         20,368.94         20,466.34           Poinsett County         321,275.80         290,232.20           Fisher         2,316.54         2,092.71           Harrisburg         28,467.76 <td< td=""><th>Perry County</th><td>. 188,936.29</td><td>192,297.30</td></td<>	Perry County	. 188,936.29	192,297.30
Fourche 421.58 Houston 1,076.53 Houston 1,076.53 Houston 1,076.53 Perry. 1,972.38 Perry. 1,972.38 Perryville 10,336.17 Elaine 10,164.39 Helena-West Helena 192,130.53 Lake View 6,715.97 Pike County 222,791.20 Marvell 17,715.46 Antoine 1,539.59 Daisy 1,198.97 Daisy 1,198.97 Delight 3,923.92 Glenwood 27,331.16 Murfreesboro 20,368.94 Poinsett County 321,275.80 Poinsett County 321,275.80 Poinsett County 22,90.31 Harrisburg 28,467.76 Lepanto 22,90.31 Harrisburg 28,467.76 Lepanto 22,90.31 Marked Tree 29,420.12 Waldenburg 682.09 Weiner 8,326.70 Folk County 348,008.36 Tyronza 9,214.70 Welner 8,326.70 Polk County 348,008.36 Cove 9,472.24 Grannis 14,728.00 Hatfield 10,244.28 Wandervoort 3,414.76 Wickes 18,914.78 Wondervoort 3,414.76 Wickes 18,914.78 Wondervoort 3,414.76 Wickes 18,914.78 Wondervoort 3,414.76 Wickes 18,914.78 Pope County 469,828.58 Mena 166,957.22 Handervoort 3,414.76 Wickes 18,914.78 Pope County 469,828.58 Afrono.99 Atkins 52,148.46 London 17,707.274 Pottsville 57,273.92 Pottsville 57,273.92 Pottsville 57,273.92 Pairie County 110,1073.73 Biscoe 3,383.570 Pairie County 110,1073.73 Biscoe 3,385.70 Pairie County 1,126,436.52 Ulm 2,200.80 Pulaski County 1,126,436.52 Ulm 2,200.80 Pulaski County 1,126,436.52 Ulm 2,200.80 Pulaski County 1,126,436.52 Wanderle 452,299.13 Little Rock 4,759,842.75 Margheyer 4,438.62 Mary 4,448.80	Bigelow	2,649.91	2,697.05
Perry.         1,972.38         2,007.47           Perryville.         10,336.17         10,520.04           Phillips County.         203,171.40         213,831.01           Elaine.         10,164.39         10,697.63           Helena-West Helena.         192,130.53         202,210.88           Lake View.         6,715.97         7,068.33           Lexa.         4,275.29         4,499.60           Marvell.         17,715.46         18,644.92           Pike County.         222,791.20         223,856.61           Antoine.         1,539.59         1,546.95           Daisy.         1,198.97         1,204.71           Delight         3,923.92         3,942.68           Glenwood         27,331.16         27,461.86           Murfreesboro         20,368.94         20,466.34           Poinsett County         321,275.80         290,232.20           Fisher         2,316.54         290,271           Harrisburg         28,467.76         25,717.04           Lepanto         22,290.31         20,136.49           Marked Tree         294.20.12         26,577.37           Trumann         95,222.86         86,021.86           Tyronza	Fourche	421.58	429.08
Elaine 10,164.39 10,697.69 18 Lelaine West Helena 192,130.53 202,210.88 Lake View 6,715.97 7,068.33 Lexa 4,275.29 7,068.33 Lexa 4,275.29 7,068.33 Lexa 1,275.46 18,644.92 Pike County 222,791.20 223,856.61 Antoine 1,539.59 1,546.95 Daisy 1,198.97 1,204.71 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 2,992.71 Harrisburg 28,467.76 25,717.04 Lepanto 22,290.31 20,136.49 Marked Tree 29,420.12 26,577.37 Trumann 95,222.86 86,021.86 Tyronza 9,214.70 Polk County 348,008.36 342,658.86 Cove 9,472.24 9,326.64 Grannis 14,728.00 145,601.80 Hatfield 10,244.28 10,086.80 Mena 165,957.22 163,406.18 Vandervoort 3,414.76 Wickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 Dover 24,387.02 24,759.62 London 17,072.74 17,333.50 Pos Arc 23,957.38 25,891.15 DeValls Bluff 6,539.55 7,067.40 Pulaski County 110,073.73 199,232.12 Biscoe 3,835.70 Prairie County 110,073.73 199,232.12 Little Rock 4,759,842.75 4,647,619.22 Maynard 5,391.27 5,644.86 Dynard 55,947.00 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,4	Houston	1,076.53	
Elaine 10,164.39 10,697.69 18 Lelaine West Helena 192,130.53 202,210.88 Lake View 6,715.97 7,068.33 Lexa 4,275.29 7,068.33 Lexa 4,275.29 7,068.33 Lexa 1,275.46 18,644.92 Pike County 222,791.20 223,856.61 Antoine 1,539.59 1,546.95 Daisy 1,198.97 1,204.71 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 2,992.71 Harrisburg 28,467.76 25,717.04 Lepanto 22,290.31 20,136.49 Marked Tree 29,420.12 26,577.37 Trumann 95,222.86 86,021.86 Tyronza 9,214.70 Polk County 348,008.36 342,658.86 Cove 9,472.24 9,326.64 Grannis 14,728.00 145,601.80 Hatfield 10,244.28 10,086.80 Mena 165,957.22 163,406.18 Vandervoort 3,414.76 Wickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 Dover 24,387.02 24,759.62 London 17,072.74 17,333.50 Pos Arc 23,957.38 25,891.15 DeValls Bluff 6,539.55 7,067.40 Pulaski County 110,073.73 199,232.12 Biscoe 3,835.70 Prairie County 110,073.73 199,232.12 Little Rock 4,759,842.75 4,647,619.22 Maynard 5,391.27 5,644.86 Dynard 55,947.00 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,481,775.46 Sherwood 769,009.55 750,878.49 Wightsville 36,229.91 31 North Little Rock 1,517,555.0 1,4	Perryville Phillips County	10,336.17	
Lake View 6,715.97 7,068.33 Lexa 4,275.29 4,499.60 Marvell 17,715.46 18,644.92 Pike County 222,791.20 223,856.61 Antoine 1,539.59 1,546.95 Daisy 1,198.97 1,204.71 Delight 3,923.92 3,942.68 Glenwood 27,331.16 27,461.86 Murfreesboro 20,368.94 20,466.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 2,092.71 Harrisburg 28,467.76 25,717.04 Lepanto 22,290.31 20,136.49 Marked Tree 29,420.12 26,577.37 Trumann 95,222.86 86,021.86 Tyronza 9,214.77 8,324.32 Waldenburg 682.09 616.19 Weiner 8,326.70 7,522.10 Polk County 348.008.36 342,658.86 Cove 9,472.24 9,326.64 Grannis 14,728.00 14,501.60 Hatfield 10,244.28 10,086.80 Mena 165,957.22 163,400.18 Wandervoort 3,414.76 3,622.66 Wickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.88 77,066.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.88 77,066.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.88 77,066.99 Russellville 57,273.92 58,149.00 Russellville 57,273.92 18,149.00 Russellville 57,273.92 58,149.00 Russellville 57,673.92 58,149.00 Russellville 57,273.92 58,149.00 Russellville 57,273.92 58,149.00 Russellville 57,273.92 58,149.00 Russellville	Elaine	10,164.39	10,697.69
Marvell         17,15.46           Pike County         222,791.20         223,856.61           Antoine         1,539.59         1,546.95           Dalsy         1,198.97         1,204.71           Delight         3,923.92         3,942.68           Glenwood         27,331.16         27,461.86           Murfreesboro         20,368.94         20,466.34           Poinsett County         321,275.80         290,232.20           Fisher         2,316.54         2,092.71           Harrisburg         28,467.76         25,717.04           Lepanto         22,290.31         20,136.49           Marked Tree         29,420.12         26,577.37           Trumann         95,222.86         66,21.86           Tyronza         9,214.70         8,324.32           Waldenburg         682.09         616.19           Weiner         8,326.70         7,522.10           Polk County         348,008.36         342,658.86           Cove         9,472.24         9,326.64           Grannis         14,728.00         14,501.60           Hatfield         10,244.28         10,086.80           Mena         165,957.22         63,406.18      <	Lake View	6.715.97	7,068.33
Antione 1,539,59 1,546,95 Daisy 1,198,97 1,204,71 Delight 3,923,92 3,942,68 Glenwood 27,331,16 27,461,86 Murfreesboro 20,368,94 20,466,34 Poinsett County 321,275,80 290,232,20 Fisher 2,316,54 2,092,71 Clarento 22,290,31 20,136,49 Marked Tree 29,420,12 26,577,70 Epanto 95,222,86 60,21,86 Tyronza 9,214,70 43,243,24 (20,27) Waldenburg 682,09 616,19 Weiner 8,326,70 7,522,10 Polk County 348,008,36 342,658,86 Cove 9,472,24 (32,658,86 Cove 9,472,24 (32,664 Grannis 14,728,00 Haffield 10,244,28 Hollow 10,086,80 Mena 165,957,22 163,406,18 Vandervoort 3,414,76 3,362,26 Wickes 18,914,78 18,624,04 Pope County 469,828,58 477,006,99 Atkins 52,148,46 52,945,22 Dover 24,387,02 24,759,62 Hector 7,496,68 7,611,22 London 17,072,74 Follow 11,073,73 Eliscoe 3,835,70 4,145,30 Los Alexander 5,168,86 5,047,00 Elas Alexander 5,168,86 5,047,00 Elas Alexander 5,168,86 5,047,00 Elas Alexander 5,168,86 5,047,00 Alexander 5,168,86	Marvell	17,/15.46	18,644.92
Delight         3,923,92         3,942,68           Glenwood         27,331,16         27,461,86           Glenwood         27,331,16         27,461,86           Murfreesboro         20,368,94         20,466,34           Poinsett County         321,275,80         290,232,20           Fisher         2,316,54         29,271           Harrisburg         28,467,76         25,717,04           Lepanto         22,290,31         20,136,49           Marked Tree         29,420,12         26,577,37           Trumann         95,222,86         86,021,86           Tyronza         9,214,70         8,324,32           Waldenburg         682,09         616,19           Weiner         8,326,70         7,522,10           Polk County         348,008,36         342,658,86           Cove         9,472,24         9,326,64           Grannis         14,728,00         14,501,60           Hatfield         10,244,28         10,086,80           Mena         165,957,22         163,406,18           Vandervoort         3,414,76         3,362,26           Wickes         18,914,78         4,624,04           Pope County         469,828,58		1,539.59	1,546.95
Mulrresboro 20,368.94 20,460.34 Poinsett County 321,275.80 290,232.20 Fisher 2,316.54 2,092.71 Harrisburg 28,467.76 25,717.04 Lepanto 22,290.31 20,136.49 Marked Tree 29,420.12 26,577.37 Trumann 95,222.86 86,021.86 Tyronza 9,214.70 8,324.32 Waldenburg 682.09 616.19 Weiner 8,326.70 7,522.10 Polk County 348,008.36 342,658.86 Cove 9,472.24 9,326.64 Grannis 14,728.00 14,501.60 Hatfield 10,244.28 10,086.80 Mena 165,957.22 163,406.18 Vandervoort 3,414.76 3,362.26 Wickes 18,914.78 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 London 17,072.74 17,333.59 Pottsville 57,273.92 58,149.00 Russellville 57,273.92 58,149.00 Pulaski County 101,073.73 109,232.12 Biscoe 3,835.70 4,145.30 Des Arc 23,957.38 25,891.15 DeValls Bluff 6,539.55 70,67.40 Faire County 11,126,436.52 120,128.50 Ulm 2,200.80 7,674.00 Pulaski County 1,126,436.52 20,378.46 Cammack Village 18,278.98 Jacksonville 692,557.34 4,647,619.22 Maynard 5,391.27 4,183.62 Marghet 452,299.13 441,635.20 North Little Rock 4,759,842.75 4,647,619.22 Maynard 5,391.27 5,471.63 Randolph County 20,5647.08 Biggers 4,338.62 4,403.29 Maynard 5,391.27 5,471.63 Ravenden Springs 10,4852.38 Ravenden Springs 10,4852.38 Ravenden Springs 1,692.77 1,718.00	Daisy	1,198.97	
Poinsett County         321,275.80         290,232.20           Fisher         2,316.54         2,092.71           Harrisburg         28,467.76         25,717.04           Lepanto         22,290.31         20,136.49           Marked Tree         29,420.12         26,577.37           Trumann         95,222.86         86,021.86           Tyronza         9,214.70         8,324.32           Waldenburg         682.09         616.19           Weiner         8,326.70         7,522.10           Polk County         348,008.36         342,658.86           Cove         9,472.24         9,266.64           Grannis         14,728.00         14,501.60           Hatfield         10,244.28         10,086.80           Mena         165,957.22         163,406.18           Vandervoort         3,414.76         3,362.26           Wickes         18,914.78         18,624.04           Pope County         469,828.58         477,006.99           Atkins         52,148.46         52,945.22           Dover         24,387.02         24,559.62           Hector         7,496.68         7,611.22           London         17,072.74         17,3	Glenwood	27,331.16	27,461.86
Harrisburg. 28,467.76 Lepanto 22,290.31 Lepanto 22,290.31 Trumann 95,222.86 Gryronza. 9,214.70 Waldenburg 682.09 Weiner 8,326.70 Polk County 348,008.36 Cove 9,472.24 Grannis 14,728.00 Haffield 10,244.28 Holled 10,244.28 Holled 10,244.28 Holled 10,244.28 Holled 10,244.28 Wickes 18,914.78 Wickes 18,914.78 Wickes 18,914.78 Wickes 18,914.78 Wickes 18,914.78 Holled 10,244.28 Holled 10,248.38 Holled 10,249.38 Holled 10,249.38 Holled 10,248.38 Holled 10,249.38 Holled	Poinsett County	. 321,275.80	290,232.20
Marked Irlee         29,420.12         26,377.32           Trumann         95,222.86         8,021.86           Tyronza         92,14.70         8,324.32           Waldenburg         682.09         616.19           Weiner         8,326.70         7,522.10           Polk County         348,008.36         342,658.86           Cove         9,472.24         9,326.64           Grannis         14,728.00         14,501.60           Hattfield         10,244.28         10,086.80           Mena         165,957.22         163,406.18           Vandervoort         3,414.76         3,362.26           Wickes         18,914.78         18,624.04           Pope County         469,828.58         477,006.99           Atkins         52,148.46         52,945.22           London         17,072.74         17,333.59           Pottsville         57,273.92         58,149.00           Russellville         57,273.92         58,149.00           Russellville         57,273.92         58,149.00           Parieric County         101,073.73         109,232.12           Biscoe         3,835.70         4,145.30           Devalls Bluff         6,539.55<	Harrisburg	28,467.76	25,717.04
Tyronza. 9,214.70 Waldenburg 682.09 Weiner 8,326.70 Polk County 348,008.36 Cove 9,472.24 Grannis. 14,728.00 H4ffield 10,244.28 Hena 165,957.22 H3,406.18 Vandervoort 3,414.76 Wickes 18,914.78 Wickes 18,914.78 Wickes 18,914.78 Wope County 469,828.58 A77,006.99 Atkins 52,148.46 Dover 24,387.02 Dover 24,387.02 Dover 24,387.02 Dover 24,387.02 County 10,707.27 H5,618.68 London 17,072.74 H5,618.79 Pottsville 57,273.92 Russellville 527,868.59 Prairie County 101,073.73 Des Arc. 23,957.38 DeValls Bluff 6,539.55 DeValls Bluff 6,539.55 DeValls Ruser 18,622.10 Ulm 2,200.80 Pulaski County 1,126,436.52 Ulm 2,200.80 Pul	Marked Tree	29,420.12	26,577.37
Waldenburg         682.09         616.19           Weiner         8.326.70         7.522.10           Polk County         348,008.36         342,658.86           Cove         9,472.24         9,326.64           Grannis         14,728.00         14,501.60           Hatfield         10,244.28         10,086.80           Mena         165,957.22         163,406.18           Vandervoort         3,414.76         3,362.26           Wickes         18,914.78         18,624.04           Pope County         469.828.58         477,006.99           Atkins         52,148.46         52,945.22           Dover         24,387.02         24,759.62           Hector         7,496.88         7,611.22           London         17,072.74         17,333.59           Pottsville         572,73.92         58,149.00           Russellville         572,73.92         58,149.00           Russellville         527,868.59         535,933.77           Prairie County         101,073.73         109,232.12           Biscoe         3,835.70         4,145.30           Devalls Bluff         6,539.55         7,067.40           Hazen         18,625.13	Trumann Tyronza	95,222.86	
Polk County         348,008.36         342,658.86           Cove         9,472.24         9,326.64           Grannis         14,728.00         14,501.60           Hattfield         10,244.28         10,086.80           Mena         165,957.22         163,406.18           Vandervoort         3,414.76         3,362.26           Wickes         18,914.78         18,624.04           Pope County         469,828.58         477,006.99           Atkins         52,148.46         52,945.22           Lordon         17,072.74         17,333.59           Pottsville         57,273.92         58,149.00           Russellville         527,868.59         535,933.77           Prairie County         101,073.73         109,232.12           Biscoe         3,835.70         4,145.30           Des Arc         23,957.38         25,891.15           DeValls Bluff         6,539.55         7,067.40           Hazen         18,625.13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village <t< th=""><th>Waldenburg</th><th> 682.09</th><th></th></t<>	Waldenburg	682.09	
Grannis. 14,728.00 Hatfield 10,244.28 10,086.80 Mena 165,957.22 163,406.18 Vandervoort 3,414.76 18,624.04 Pope County 469,828.58 477,006.99 Atkins 52,148.46 52,945.22 Dover 24,387.02 24,759.62 Hector 7,496.68 7,611.22 London 17,072.74 17,333.59 Pottsville 57,273.92 58,149.00 Russellville 527,868.59 535,933.77 Prairie County 101,073.73 109,232.12 Biscoe 3,835.70 4,145.30 Des Arc 23,957.38 25,891.15 DeValls Bluff 6,539.55 7,067.40 Hazen 18,625.13 20,128.50 Ulm 2,200.80 2,378.46 Pulaski County 1,126,436.52 1,099,878.36 Alexander 5,168.86 5,047.00 Cammack Village 18,278.98 17,848.02 Jacksonville 692,557.34 676,228.81 Little Rock 4,759,842.75 4,647,619.22 Maumelle 452,299.13 17,848.02 Maynard 5,391.27 50,878.49 Wrightsville 36,229.04 241,635.20 North Little Rock 1,517,555.09 1,481,775.46 Sherwood 769,009.55 750,878.49 Wrightsville 36,229.04 288,712.24 Biggers 4,338.62 4,403.29 Maynard 5,391.27 5,471.63 Ravenden Springs 10,4852.38 106,415.20 Ravenden Springs 1,692.77 1,7118.00 Reyno 5,5644.86	Polk County	. 348,008.36	342,658.86
Mena         165,957.22         163,406.18           Vandervoort         3,414.76         3,62.26           Wickes         18,914.78         18,624.04           Pope County         469,828.58         477,006.92           Atkins         52,148.46         52,945.22           Dover         24,387.02         24,759.62           Hector         7,496.68         7,611.22           London         17,072.74         17,333.59           Pottsville         57,273.92         58,149.00           Russellville         527,868.59         535,933.73           Prairie County         101,073.73         109,232.12           Biscoe         3,835.70         4,145.30           Des Arc         23,957.38         25,891.15           Devalls Bluff         6,539.55         7,067.40           Hazen         18,625.13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village         18,278.98         17,848.02           Jacksonville         692,557.34         676,228.81           Little Rock	Grannis	14,728.00	14,501.60
Vandervoort 3,414.76 Wickes 18,914.78 Wickes 18,914.78 Pope County 469,828.58 Atkins 52,148.46 Dover 24,387.02 Edyster 7,496.68 Hector 7,496.68 Hector 7,496.68 Fortisville 57,273.92 Russellville 527,868.59 Fortisville 57,273.92 Fortisville 527,868.59 Fortisville 65,39.57 Fortis County 101,073.73 Des Arc 23,957.38 DeValls Bluff 6,539.55 T,067.40 Hazen 18,625.13 Ulm 2,200.80 Lind 2,909.878.36 Alexander 5,168.86 Cammack Village 18,278.98 Little Rock 4,759,842.75 Alexander 5,168.86 Cammack Village 18,278.98 Little Rock 1,517,555.09 Lyttle Rock 1,517,555.09 Lyttle Rock 1,517,555.09 Sherwood 769,009.55 Sherwood 769,009.55 Fortisville 36,229.04 Wrightsville 36,229.04 Biggers 4,338.62 Maynard 5,391.27 O'Kean 2,731.20 Pocahontas 104,852.38 Ravenden Springs 1,692.77 Reyno 5,5644.86	Mena	. 165,957.22	163,406.18
Pope County         469,828,58         477,006.99           Atkins         52,148,46         52,945,22           Dover         24,387.02         24,759,62           Hector         7,496,68         7,611.22           London         17,072,74         17,333,59           Pottsville         57,273.92         58,149.00           Russellville         527,868,59         355,933,73           Prairie County         101,073,73         109,232,12           Biscoe         3,835.70         4,145.30           Des Arc         23,957.38         25,891.15           DeValls Bluff         6,539,55         7,067.40           Hazen         18,625.13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village         18,278.98         17,848.02           Jacksonville         692,557.34         676,228.81           Little Rock         4,759,842.75         4,647,619.22           Maumelle         452,299.13         4,41,775.46           Sherwood         769,009.55         750,878.49           Wrights	Wickes	3,414.76	18,624.04
December   Color   C	Pope County	. 469,828.58 52,148.46	52,945.22
London 17,072,74 17,333.59 Pottsville 57,273.92 58,149.00 Russellville 57,273.92 58,149.00 Russellville 57,273.92 58,149.00 Prairie County 101,073.73 109,232.12 Biscoe 3,835.70 4,145.30 Des Arc. 23,957.38 25,891.15 DeValls Bluff 6,539.55 7,067.40 Hazen 18,625.13 20,128.50 Ulm 2,200.80 2,378.46 Pulaski County 1,126,436.52 1,099,878.36 Alexander 5,168.86 5,047.00 Cammack Village 18,278.98 17,848.02 Jacksonville 692,557.34 676,228.81 Little Rock 4,759,842.75 4,647,619.22 Maymelle 452,299.13 441,635.20 North Little Rock 1,517,555.09 1,481,775.46 Sherwood 769,009.55 750,878.49 Wrightsville 36,229.04 208,712.24 Biggers 4,338.62 4,403.29 Maynard 5,391.27 5,471.63 Pocahontas 104,852.38 106,415.20 Ravenden Springs 1,692.77 1,718.00 Reyno 5,5644.86	Dover	24,307.02	24,759.62
Biscoe         3,835,73         4,143,30           Des Arc.         23,957,38         25,891,15           DeValls Bluff         6,539.55         7,067,40           Hazen         18,625,13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village         18,278.98         7,484.02           Jacksonville         692,557.34         676,228.81           Little Rock         4,759,842.75         4,647,619.22           Maumelle         452,299.13         441,635.20           North Little Rock         1,517,555.09         1,481,775.46           Sherwood         769,009.55         750,878.49           Wrightsville         36,229.50         35,374.87           Randolph County         205,647.08         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,7118.00	London	17.072.74	17,333.59
Biscoe         3,835,73         4,143,30           Des Arc.         23,957,38         25,891,15           DeValls Bluff         6,539.55         7,067,40           Hazen         18,625,13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village         18,278.98         7,484.02           Jacksonville         692,557.34         676,228.81           Little Rock         4,759,842.75         4,647,619.22           Maumelle         452,299.13         441,635.20           North Little Rock         1,517,555.09         1,481,775.46           Sherwood         769,009.55         750,878.49           Wrightsville         36,229.50         35,374.87           Randolph County         205,647.08         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,7118.00	Russellville	. 527,868.59	535,933.77
DeValls Bluff         6,539,55         7,067.40           Hazen         18,625,13         20,128.50           Ulm         2,200.80         2,378.46           Pulaski County         1,126,436.52         1,099,878.36           Alexander         5,168.86         5,047.00           Cammack Village         18,278.98         17,848.02           Jacksonville         692,557.34         676,228.81           Little Rock         4,759,842.75         4,647,619.22           Maumelle         452,299.13         441,635.20           North Little Rock         1,517,555.09         1,481,775.46           Sherwood         769,009.55         750,878.49           Wrightsville         36,229.04         35,374.87           Randolph County         205,647.08         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,718.00           Reyno         5,564.86	BISCOE	3,835.70	4,145.30
Hazen 18,625.13 20,128.50 Ulm 2,200.80 2,378.46 Pulaski County 1,126,436.52 1,099,878.36 Alexander 5,168.86 5,047.00 Jacksonville 692,557.34 676,228.81 Little Rock 4,759,842.75 4,647,619.22 Maumelle 452,299.13 441,635.20 North Little Rock 1,517,555.09 1,481,775.46 Sherwood 769,009.55 750,878.49 Wrightsville 36,229.04 35,374.87 Randolph County 205,647.08 208,712.24 Biggers 4,338.62 4,403.29 Maynard 5,391.27 5,471.63 O'Kean 2,731.20 2,771.91 Pocahontas. 104,852.38 106,415.20 Ravenden Springs. 1,692.77 1,718.00 Reyno 5,5644.86	DeValls Bluff	6 539 55	7,067.40
Alexander 5,168.86 5,047.00 5,	Hazen	18,625.13	20,128.50
Cammack Village         18,278.98         17,848.02           Jacksonyville         692,557.34         676,222.81           Little Rock         4,759,842.75         4,647,619.22           Maumelle         452,299.13         441,635.20           North Little Rock         1,517,555.90         1,481,775.46           Sherwood         769,009.55         750,878.49           Wrightsville         36,229.04         35,374.87           Randolph County         205,647.08         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,718.00           Reyno         5,5644.86	Pulaski County	1,126,436.52	1,099,878.36
Little Hock 4,759,842.75 4,647,619.25 20 Maumelle 452.299.13 441,635.20 North Little Rock 1,517,555.09 1,481,775.46 Sherwood 769,009.55 750,878.49 Wrightsville 36,229.04 35,374.87 Randolph County 205,647.08 208,712.24 Biggers 4,338.62 4,403.29 Maynard 5,391.27 5,471.63 O'Kean 2,731.20 2,771.91 Pocahontas 104,852.38 106,415.20 Ravenden Springs 1,692.77 1,718.00 Reyno 5,561.97 5,644.86	Cammack Village	18,278.98	17,848.02
Maumelle         452,299.13         441,635.20           North Little Rock         1,517,555.90         1,481,775.46           Sherwood         769,009.55         750,878.49           Wrightsville         36,229.04         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,718.00           Reyno         5,561.97         5,644.86	LITTIE HOCK	4,759,842.75	4,647,619.22
Sherwood         769,009.55         750,878.49           Wrightsville         36,229.04         35,374.87           Randolph County         205,647.08         208,712.24           Biggers         4,338.62         4,403.29           Maynard         5,391.27         5,471.63           O'Kean         2,731.20         2,771.91           Pocahontas         104,852.38         106,415.20           Ravenden Springs         1,692.77         1,718.00           Reyno         5,561.97         5,644.86	Maumelle	. 452,299.13 1,517,555.09	441,635.20
Handolph County     205,647.08     208,712.24       Biggers     4,338.62     4,403.29       Maynard     5,391.27     5,471.63       O'Kean     2,731.20     2,771.91       Pocahontas     104,852.38     106,415.20       Ravenden Springs     1,692.77     1,718.00       Reyno     5,561.97     5,644.86	Sherwood	. 769,009.55	750,878.49
Biggers       4,338.b2       4,403.28         Maynard       5,391.27       5,471.63         O'Kean       2,731.20       2,771.91         Pocahontas       104,852.38       106,415.20         Ravenden Springs       1,692.77       1,718.00         Reyno       5,561.97       5,644.86	Randolph County	. 205,647.08	208,712.24
Pocahontas	Maynard	5.391.27	5,471.63
Ravenden Springs.       1,692.77       1,718.00         Reyno.       5,561.97       5,644.86         Saline County.       712,910.13       681,897.10	O'Kean	2,731.20	106,415.20
Saline County	Ravenden Springs Reyno	1,692.77	1,718.00
	Saline County	. 712,910.13	

Scott County	137,600.75	128,212.25
Mansfield	9 1 / 3 38	8,547.48
Searcy County	107 016 49	34,189.94 118,654.00
Gilbert	284.27	315.18
Gilbert	4,100.04	4,545.90
Marshall	14,530.54	16,110.66
Pindall	1 /10 /1	1,151.63 1,563.79
Sehastian County	414 321 48	1,040,229.11
Sebastian County Barling	. 108,999.58	99,235.95
Ronanza	13 370 01	12,181.41
Central City	10,507.91	9,566.66
Greenwood	2,031,877.95	1,849,872.64 197,475.80
Greenwood	17 870 28	16,269.55
Hartford	11,374.07	10,355.24
Huntington	11,168.92	10,168.47
Lavaca	55,844.62	50,842.34
Mansfield	5 17/117	14,194.35 4,710.70
Sevier County	581.422.18	580,662.14
Ben Lomond	1,957.61	1,955.05
De Queen		85,254.16
Gillham	2,195.32	2,192.45
Horatio	2 305 86	12,847.47 8,295.00
Sharp County	317.915.11	292,977.87
Ash Flat	15,414.61	14,205.49
Cave City	26,192.80	24,138.24
Cherokee Village	6 222 40	54,754.96
Evening Shade Hardy	10.657 76	5,826.47 9,821.77
Hardy	14,782.37	13,622.84
Horseshoe Bend	195.69	180.34
Horseshoe Bend Sidney	2,890.24	2,663.53
St Francis County	446 664 70	1,095.93 455,698.45
Caldwell	11,151.78	11.377.32
Colt	7,244.94	7,391.48
Forrest City	321,819.14	328,327.92
Hughes		26,639.60 19,147.20
Madison	12 511 76	12,764.80
Wheatley	6,898.78	7,038.30
Widener	5.242.08	5,348.10
Stone County	. 209,656.98	196,215.47
Fifty Six	38 906 26	1,999.68 36,411.90
Union County	. 631,693.47	613,872.04
Calion	17,447.10	16,954.87
Calion	. 773,482.95	751,661.30
Felsenthal	3,314.45	3,220.94 21,957.33
Huttig	21 331 62	20,729.80
Junction City	27,469.52	26,694.54
Smackover	71,215.23	69,206.09
Strong	18,648.20	18,122.10 262,541.76
Clinton	38 067 19	35,140.96
Damascus	3,717.20	3,431.46
Fairfield Bay	29,540.39	27,269.61
Shirley	3,762.72	3,473.48
Elkins	76 620 90	2,011,333.96 71,052.25
Elm Springs	40,331.32	37,400.07
Elm Springs Farmington	. 161,325.27	149,600.30
Fayetteville	. 1,998,463.57	1,853,217.06
Goshen Greenland		41,463.58 23,927.37
Johnson	76,769.90	71,190.33
Lincoln	48,797.49	45,250.93
Prairie Grove	149,859.77	138,968.10
Springdale Tontitown	91 480 08	1,481,070.55 84,840.57
West Fork	49,584.55	45,980.79
Winslow	7,764.20	7,199.91
White County	1,495,021.65	1,529,143.81
Bald Knob	135 258 86	41,354.58 138,345.99
Bradford	10,869.45	11,117.53
Garner	3,382.67	3,459.88
Georgetown	1,298.56	1,328.20
Griffithville	2,484.90 11 302 30	2,541.62 11,560.26
Higginson	29,722.64	30,401.03
Neilsett	22,444.20	22,956.55
Letona	3,847.59	3,935.41
McRae	ዓ,ช/5.48 የ በ15 ዩ1	10,100.88 8,198.77
Rose Bud	7,919.63	8,100.38
Russell	2,949.82	3,017.15
Searcy	. 367,717.49	376,110.23
West Point	94 662 60	2,787.58 99,925.65
Augusta	23.597.77	24,909.73
Cotton Plant	6,247.86	6,595.22
Hunter	1,216.50	1,284.14
McCrory		19,735.79
Patterson Yell County	171 341 77	3,864.87 154,264.30
Belleville	3,045.13	2,741.63
Danville	19,793.37	17,820.59
Dardanelle	44,086.12	39,692.10
Havana	0 115 90	2,100.16 8 207 31
Distriction	4 557 04	8,207.31

#### MUNICIPAL MART

To place a classified ad in City & Town, please email the League at citytown@arml.org or call 501-374-3484. Classified ads are FREE to League members and will run for two consecutive months from the date of receipt unless otherwise notified. FOR NON-MEMBERS, classifieds are available for the rate of \$0.70 per word and will run for one month unless otherwise notified. Once we receive the ad, we will send an invoice. The ad will run once payment is received.

**CITY MANAGER**—The city of Tifton, Georgia, is seeking applications for a new city manager. Tifton is the county seat of Tift County with an estimated population of 17,000. It is the home of several major educational institutions, a regional medical center, and serves as a center of commerce for the region. The position of city manager is appointed by the mayor and council and is responsible for directing the daily operations of all city departments and works closely with the mayor and council to ensure the vision of the city's elected officials is implemented. City services are provided by the manager through 15 departments, 152 full-time employees with an operating budget of \$16.1 million as well as enterprise funds (water, sewer, gas, solid waste and theater) and a capital budget of approximately \$12M. Interested candidates must submit by email a cover letter, resume, at least five job related references with email and phone numbers, as well as salary history no later than December 30, 2022: Lisa Ward, senior associate, Mercer Group Associates, at lisaward912@gmail.com. Any questions please call 706-983-9326.

**COMPTROLLER**—Washington County is seeking applications for a qualified comptroller. Under the general supervision of the chief of staff, and ultimately to the county judge, the comptroller is responsible for performing audits of county financial records, ensuring legislative compliance in all financial transactions and accurately reporting the county's financial position. The comptroller is responsible for payroll, accounts payable, general ledger, and budgets. The incumbent is responsible for preparing the county budget annually which averages \$60,000,000 annually. Payroll covers 1,483 employees with 700 being full time. The incumbent is responsible for ensuring elected officials and department heads expend county monies in compliance with county and state laws. A qualified applicant must possess an understand of fund accounting and possess a college degree in business-related field with seven years' experience in accounting, preferably government accounting or the equivalent amount of education and experience and five years of management experience. The incumbent should possess an intermediate level of data processing and computer knowledge with spreadsheet and work processing experience. Salary range: \$97,118.92 - \$133,538.51 DOQE. For more information please contact Washington County Human Resource Department at 479-444-1700, or to apply visit www.washingtoncountyar.gov or email resumes to hr@washingtoncountyar.gov.

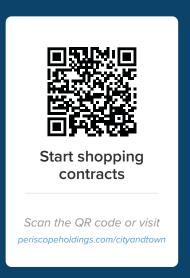
**GRANTS DIRECTOR**—Washington County is seeking applications for a qualified grants director. The grants director is under the general supervision of the chief of staff and is ultimately responsible to the county judge. The incumbent will be designated as the person/department responsible for the proper financial and program administration of grant assistance being sought, received or accounted for Washington County. The grants director will meet with local, county, state and federal officials as required for day-to-day administration of the county's grant administration programs. Salary Range: \$72,477.95 - \$99,657.18 DOQE. For more information please contact Washington County Human Resource Department at 479-444-1700, or to apply visit www.washingtoncountyar.gov or email resumes to hr@washingtoncountyar.gov.

WATER RECLAMATION/WASTEWATER MANAGER—The city of Cape Coral, Florida, seeks an action-oriented individual, who will energetically take on new opportunities and tough challenges with a sense of urgency and enthusiasm to serve as its next water reclamation/wastewater manager. The chosen candidate will be knowledgeable in relevant federal, state and local regulatory statutes, codes, ordinances and safety regulations, as well as the principles and practices of effective management, organizational structures, administration, budget development and leadership. They will be an excellent communicator with planning, organization, prioritization and time management skills. The manager will be familiar with the Supervisory Control and Data Acquisition (SCADA) system. Requires a bachelor's degree from an accredited college or university in science, engineering, management, public administration or a related field; five years of progressively responsible experience as a wastewater treatment plant operator, as required for an "A" level license; and three years of experience in the supervision of a wastewater treatment facility. which must include all phases of facility wastewater/reuse processes, accounting, budget development and administration assistance. Direct municipal experience is not required if the candidate works or has worked for a private sector wastewater operations contractor who serves municipal clients, and the candidate has the appropriate licensing ("A" in Florida or the equivalent of an "A" in other states). Candidates must possess and maintain a Florida Department of Environmental Protection (FDEP) "A" Level or equivalent wastewater treatment plant operator license upon hire or promotion. If new hire with out-of-state license, must obtain and maintain FDEP "A" license within 12 months of hire. Must possess a valid state driver's license and obtain a valid Florida driver's license within 30 days of hire or promotion. Reclaimed irrigation water experience and experience in Class A AWT nutrient removal wastewater treatment system facility is preferred. The salary range for this position is \$81,764.80-\$130,832.00 DOQE. For more information on this position contact: Kurt Hodgen at KurtHodgen@GovernmentResource.com or call 540-820-0531.



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