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ARKANSAS MUNICIPAL LEAGUE



GREAT CITIES MAKE A GREAT STATE

Cover photo by Andrew Morgan.



ON THE COVER—The Desha County cities of Dumas and McGehee may be more populous than Arkansas City, but the historic Mississippi River community is also the county seat, and it turns 150 this year. Other cities and towns across Arkansas also hit significant milestones in 2023, including Bentonville, also 150, and Black Oak, Caraway, Louann and Ward, which celebrate their centennials. Read about them and their histories inside beginning on page 20. Read also about the League's new field rep, former Marmaduke Mayor Steve Dixon, who will work from his northeast Arkansas home base to serve our members. Also, planning for the 89th Convention is well underway. Check out the registration info on page 28 and make your own plans to join us in Little Rock in June!—atm

Features

And many more! Arkansas City and Bentonville celebrate their sesquicentennials in 2023, and Black Oak, Caraway, Louann and Ward mark 100 years of incorporation. Read about the events and people that shaped these cities and towns over the years and make each a unique part of our state's history.

- 26 League adds boots on the ground
 Steve Dixon, former mayor of Marmaduke, is
 the League's new field representative working
 out of his northeast Arkansas hometown. He
 is the first of a planned team of field reps who
 will be available to offer in-person consultations
 with our members across the state.
- The lowdown on the FMLA
 Who qualifies for the Family Medical Leave
 Act? What health conditions or events qualify?
 How does it affect an employee's regular leave
 time? League Director of Human Resources
 Tracey Cline-Pew offers an overview of what
 every municipal employer needs to know about
 the FMLA.

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MARCH 2023

Greetings from Cave City!

I hope you're all gearing up for spring weather. It will be here before we know it and, after a couple of rounds of snow and ice-laden winter storms lately, I'm ready for it.

Newly elected officials, I hope this finds you enjoying your new role! Whether it's as mayor, city council member, clerk or something else, you're no doubt starting to find your footing and are getting settled into a routine of sorts, if one truly exists in our work. I really want to emphasize the importance of the League's educational and training opportunities, especially the voluntary certification program. In April, the League will host the Planning and Zoning workshop. This is a terrific Level 1 course designed to help you understand the ins and outs of the planning process,



which can be a major asset to your community. I hope you'll sign up for these important courses at every opportunity over the span of your time in office.

Two things to keep in mind: (1) In this issue, you'll find information about registering for the 89th Convention that's coming up in June. The workshops and training provided on many different topics will be outstanding, and the opportunity to network with hundreds of likeminded municipal officials from across the state is critical and so much fun! Planning is well underway for an amazing week in Little Rock, and I sure look forward to seeing you all there. (2) Of course, the legislative session is still going strong, and I ask you to please remain active and informed for the duration. Many bills have been filed, are being heard in committees and are being voted on by our state officials. It is crucial that we all keep adding our perspective to the process, especially on bills that directly impact municipalities.

Finally, can I encourage you a bit? Let's be bold and visionary in leading our communities. No, really. Let's dust off the cobwebs and commit to something better. Let's be willing to take some risks, and let's push for positive change where it's needed. If we want to create vibrant, resilient and forward-thinking places to live, we've got do what it takes to get there. We may not nail the execution of every plan, but it sure beats not trying at all. Don't let the fear of an imperfect project keep you from pursuing a project in the first place. Don't let a few naysayers crowd out the majority of your residents who are excited by new directions, fresh ideas and a real commitment to improving the community. Have an issue that's been kicked down the road for too long? Pull some good, knowledgeable people into a room and get that thing solved once and for all. Unsure how to get started on a new idea? Call around to other cities and towns for advice. I bet others have already "been there, done that" and may be able to help. Whatever it is, and no matter your population, just get moving. Your residents and your spot on the map will be so much better for it.

For greater communities and a greater state,

Jonas Anderson Mayor, Cave City

President, Arkansas Municipal League

ARKANSAS MUNICIPAL LEAGUE OFFICERS

Mayor Jonas Anderson, Cave City	President
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Mayor Kenneth Jones, Brookland	
Clerk/Treasurer Diane Whitbey, North Little Rock	Vice President, District 2
Mayor Doug Kinslow, Greenwood	Vice President, District 3
Mayor Crystal Marshall, Crossett	
Mark R. Hayes	

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From the Desk of the Executive Director

The certainty of death and taxes¹ and the optimism of joy, respect and hope

n November of 1789 Benjamin Franklin wrote French scientist Jean-Baptiste Le Roy concerned about Le Roy's health due to long overdue correspondence from the Frenchman. Franklin was brilliant, as most of you dear readers know, and he wrote the letter in French. In 1817 the letter was translated as part of the effort to print his private correspondence. Franklin notes the major event in the United States



at that time, namely the ratification of the Constitution the year before and the beginning of our new government. He then writes: "Our new Constitution is now established, everything seems to promise it will be durable; but, in this world, nothing is certain except death and taxes." The Local Controller has taken a look-see over my shoulder and has noted: "Nice cheery start. Maybe you can work in the apocalypse, too." Love is in the air.

Friday, March 3, was Employee Appreciation Day. I confess that it slipped up on me. We do after all have some legislators in Little Rock holding some meetings and such. If you want to note it in your calendar for next year, the unofficial holiday is recognized on the first Friday of March. Even though it slipped up on me, I did email the League staff telling them how much I appreciate them and, more importantly, how much they mean to you, the League's membership. I wrote: "Y'all rock! Every one of you is dedicated to our mission of making great cities and towns. Thank you!" If you get a chance, please let them know just how great they are.

Employee Appreciation Day was created in 1995 by Dr. Bob Nelson and Workman Publishing. Nelson² was a founding member of Recognition Professionals International and got the organization to assist him in reminding managers everywhere to thank their employees. A laudable effort for sure, although I do have a curmudgeon buddy who takes the position that holidays include only those recognized by law and not those created by "greeting card" companies. "That's funny, I don't care who you are." While I don't fully subscribe to my buddy's lack of enthusiasm regarding the non-governmental holidays, I did run across an interesting website. (And right on cue L.C. notes that "interesting" is a relevant term and not likely one that I need to be following up on right now. Got it. Following up now!) The site National Today⁴ lists dozens of "days" recognizing dozens of things. Here are a few from the first and last day of March:⁵

- National Peanut Butter Lover's Day
- Baby Sleep Day [I'm pretty sure that doesn't always work.]
- National Dadgum That's Good Day⁶
- Public Risk Management Day [A favorite of mine!]

https://bit.ly/3F6vzT9 Franklin was an incredible man. Born January 17, 1706, in Boston, he apprenticed as a printer at the ripe old age of 12. In 1724 he moved to London, the one in England, to work as a journeyman printer and by 1729 he purchased the Pennsylvania Gazette! He published Poor Richard's Almanack from 1732-1758, was a clerk in the Pennsylvania Assembly for 15 years, appointed postmaster of Philadelphia in 1737 and invented the Franklin Stove in 1740. All of that was done before he turned 35! He also founded hospitals and universities, experimented with electricity, helped write the Declaration of Independence, served as the American "commissioner" to France and helped negotiate peace with the British. http://bit.ly/3kTdpgQ

Not coincidentally, Nelson was also celebrating the publication of his book 1001 Ways to Reward Employees. I'm not suggesting his declaration of the appreciation day was guided by the possibility of driving up book sales, I'm just mentioning the close proximity of the two actions. In 2012 the book was revised and is now 1501 Ways to Reward Employees. I bought the book, all 1,594 pages, because most of the reviews were glowing. It all begins with saying "thank you." Pretty good advice. Low-cost items like nice pens, a pocketknife and gift certificates are also suggested. https://bit.ly/3SYgqJw

³ Many of you have heard that line uttered originally and frequently by the comedian Larry the Cable Guy. He was born in 1963 in Pawnee City, Nebraska, as Daniel Lawrence Whitney and has starred in his own comedy specials and trilogy of the Cars movies starring as Mater. His catch phrase is "Git-R-Done!" The Local Controller is not a big fan. As a result, I'm getting a concerned look as I mention him in the column. http://bit.ly/41OsVez

⁴ http://bit.ly/3EXMIhV

⁵ L.C.: "Please don't. Please."

⁶ L.C.: "Stop! Dadgum?! Really?!"

- Plan A Solo Vacation Day⁷
- Crayola Crayon⁸ Day
- International Hug A Medievalist Day [How is that even possible? Aren't they all dead?]
- National Tater Day⁹ [How can this only be a national holiday?! What say you, world?!]
- World [see, not national] Backup Day [Not the walk backwards backup. The other one. The one regarding data.]

Some of these are humorous and no doubt bring a little joy into the world. Nothing wrong with that, particularly when being appreciative of municipal employees. Cities and towns wouldn't be communities of love and trust without them. Thank you, city officials and employees! You rock!

Even the Local Controller in Training¹⁰ is suggesting I move along. Righto!¹¹ ¹² I shall.

March is Women's History Month, sometimes referenced as Women's Empowerment Month. Its origins date back to 1981 when Congress marked a week in March as Women's History Week. In 1987 the week became Women's History Month. Since 1995 the President of the United States has issued a proclamation designating March for the month of recognition.¹³ The presidential proclamations are all different and some of them are quite moving.¹⁴ Here are a few excerpts:

- President Joseph R. Biden, March 2022: "Throughout our history, despite hardship, exclusion, and discrimination, women have strived and sacrificed for equity and equality in communities across the country. Generations of Native American women were stewards of the land and continue to lead the fight for climate justice. Black women fought to end slavery, advocate for civil rights, and pass the Voting Rights Act. Suffragists helped pass the 19th Amendment to the Constitution so that no American could be denied a vote on the basis of sex." 15
- President Donald J. Trump, March 2020: "This month, we pause as a nation to pay tribute to the women who strengthen and enrich our society through civic action, devotion to family, and tireless dedication to community, innovation, peace, and prosperity. We pledge also to continue fighting for the further advancement of women in our society and around the globe, living up to the promise of our nation's founding." ¹⁶
- President Ronald Reagan, March 1982: "In 1981, the Congress, by joint resolution (P.L. 97-28, August 4, 1981), designated the week beginning March 7, 1982, as 'Women's History Week' and asked the president to issue a proclamation to commemorate and encourage the study, observance and celebration of the vital role of women in American history. In formally acknowledging the achievements of women, we honor a vital part of our common heritage." ¹⁷
- President Barack Obama, March 2010: "Women from all walks of life have improved their communities and our nation. Sylvia Mendez and her family stood up for her right to an education and catalyzed the desegregation of our schools. Starting as a caseworker in city government, Dr. Dorothy Height has dedicated her life to building a more just society. One of our young heroes, Caroline Moore, contributed to advances in astronomy by discovering a supernova at age 14."

Powerful words indeed. It's not lost on me that our state has been enriched by the leadership of women from local offices such as mayor, council member and quorum court to our state's highest offices of the senate, house of representatives,

⁷ L.C.: "Finally a good idea! I'll be searching for flights for one to small, secluded beaches if you're looking for me." Not sure what the current Moi v. L.C. score is, but that comment just lost me the competition. Well done, m'lady. Well done.

Alice Binney, a schoolteacher, and her husband Edwin Binney, founder of the Binney & Smith Company, invented crayons in 1902. Production and sales started in 1903. Alice suggested the name Crayola combining *craie*, the French word for chalk, with the suffix -ola, referencing the type of wax used to make the crayon known as "oleaginous." http://bit.ly/3IYX5TA The Local Controller is not happy. The Local Controller in Training, however, is ecstatic! She loves a good crayon, Sharpie or other bedazzling tool!

⁹ Tater tots. French fries. Mashed. Boiled. Baked. Hashbrowns. Ya gotta love taters!

¹⁰ A reminder to any novices reading my column: L.C. is my wife. L.C.I.T. is my daughter.

[&]quot;Mark, I'm begging you. Stop. Nobody cares about the origin of the word 'righto.' Nobody." Says the L.C. with much exhaustion in her voice. Au contraire, mon cheri! That did it. She's rubbing her temples whilst walking out of the room and mumbling. I'm calling it mumbling despite being able to understand her not so nice comments. I thought about calling out: "Mon amour! Please don't leave!" I decided not to. "Righto" is a colloquialism meaning alright used frequently in Britain, New Zealand, Australia and Ireland. http://bit.ly/3kLRyYR

¹² Can you believe that in footnote 11 I used some French and explained a colloquialism of the British realm?! I'm pretty sure I can hear L.C. growling. Best to move on.

http://bit.ly/403IbCP

http://bit.ly/3Zx3r3N If you're interested in history and the many thousands of presidential proclamations this is your website. There are quite literally tens of thousands of them.

¹⁵ *Id*.

¹⁶ *Id*.

¹⁷ Id.

¹⁸ Id.

supreme court and, for the first time in our state's history, governor. Governor Sarah Huckabee Sanders noted in her 2023 proclamation: "Each woman is extraordinary in her own way, proving that women working inside the home, or outside in academia, science, technology, business, labor, governance and more maintain a critical role in every sphere of society." She also noted something that I believe will resonate loudly with every single municipal official in the state. She proclaimed: "When women succeed, their communities prosper." No truer words were ever spoken. I say thank you to all the women who work and lead in municipal government. We are indeed better because of your commitment, intellect and decency.

Women's History Month demands respect!²¹ Let's make every effort to do so.

Now, what about my earlier comment regarding hope?²² Recently the *Arkansas Times* ran a piece regarding Arkansas' efforts to fight the fentanyl and opioid epidemic that has plagued our state for a decade or more. It's no secret that my family suffered the ultimate harm when we lost our boy Wells. The Hayes-Bratton family, like thousands of other Arkansans, feels that void every minute of every day. Last year at this time I wrote about the February, March, April sandwich.²³ Wells' birthday is February 24 and he died on April 18, 2020, from fentanyl poisoning. March is our middle of the sandwich so to speak. His addiction, like that of many of his peers, consumed him and ultimately terminated him. As has been our custom we gathered as a family on the evening of his birthday to celebrate his life and help each other with our pain. This year we went to one of his favorite places, Cantina Laredo.²⁴ We laughed quite a bit and yes, shed a tear or two. In the end, however, we felt a glimmer of hope that our state maybe making a dent in this terrible scourge that has claimed too many of our youngest and brightest.

The *Times* article spotlights the partnership between your League and the Association of Arkansas Counties.^{25 26} We created the Arkansas Opioid Recovery Partnership, affectionately known as ARORP!²⁷ I'm thrilled to report that new Attorney General Tim Griffin has jumped in with both feet to ensure that all three levels of government in Arkansas tackle this menace with the combined weight and strength of every person in our great state. ARORP's not only up and running, but it is doing so at pace not matched in any other state. In fact, most states, even if they have received settlement funds, haven't spent a dime towards fixing the problem. They are mired in bureaucracy and politics while we are proceeding at light speed. We are funding evidence-based, boots-on-the-ground local solutions and we're doing it right now! Take a look at the website, please. Find out what the gaps in addiction services and products are in your community and find the solutions through ARORP. Talk with others in your county and join forces. There is money available right now to make a difference. All that's needed is your involvement.

Together we can make this work. Together there is hope. Hope that we don't lose another young person. Hope that we heal. Hope that we lead the way to saving lives for a lifetime.

Until next month, peace.

Mark R. Hayes Executive Director

Arkansas Municipal League

¹⁹ http://bit.ly/3ZNioOO

²⁰ Id

²¹ All teasing aside, the women in my life are nothing short of remarkable. I'm honored to work with a team that goes beyond the call of duty each and every day. In my personal life, Mother Hayes is our rock and spiritual leader. We are so fortunate that even in her 90th year she brings constant perspective and love to our family. The local controller in training is an amazing, talented and vibrant young woman who brings joy to whatever room she enters. She's a phenomenal sister and daughter. I leave the best for last. My local controller is truly one of the most loving and gifted human beings this world has ever seen. Her resilience and heart know no boundaries. She's an artist, writer and the best life partner I could ever hope to have. I haven't been keeping score but I must have scored enough points with those last comments to have outscored L.C.!

²² L.C.: "You better hope you wrap this up quickly!" And just like that whatever lead I had is gone! Score is L.C.: way more than I'll ever have!

²³ https://bit.ly/3Jt0JFc

Not to worry, I'm getting no pay for mentioning the restaurant!

²⁵ http://bit.ly/41TDCfO

²⁶ A special word regarding our friends at the AAC. Chris Villines and Colin Jorgensen have worked tirelessly to make a difference. They are not only great partners, they are now my dear friends and part of my family. Your General Counsel John Wilkerson likewise did the same and is the same. I would also be remiss if I didn't note the support and love my family received from the entire League staff and you the membership. I'm a blessed man indeed.

²⁷ https://www.arorp.org



CONGRESSIONAL CITY CONFERENCE

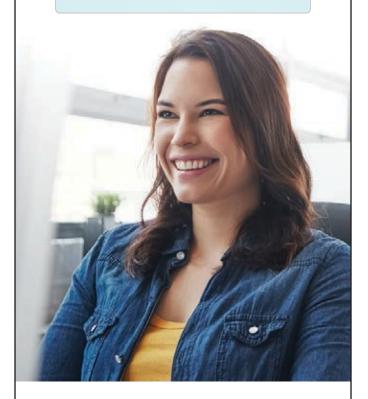
March **26-28** 2023

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"When I was young we often traveled to Memphis and I would enjoy crossing the bridge over the Mississippi River. Travel is almost a necessity in life whether one travels to work, school, or for play. I'm thankful that I get the opportunity to contribute to a very open network means of travel by designing roadways, trails, sidewalks, and drainage and stormwater infrastructure. The importance to safely design and help oversee the construction of these various projects brings me great satisfaction for the contributions I make to the many communities around the state."

In my spare time I enjoy spending time with my wife and three children, smoking ribs and chicken, and watching football.

Municipal Notes

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.

IIMC celebrates 54th Clerks Week

The International Institute of Municipal Clerks (IIMC) has designated April 30 through May 6, 2023, as the 54th Municipal Clerks Week. Initiated in 1969 and endorsed by all of its members throughout the United States, Canada and 15 other countries, the week is a time of celebration and reflection on the importance of the clerk's office.

In 1984, President Ronald Reagan signed a proclamation that officially declared Municipal Clerks Week the first full week of May. In 1994 and 1996, President Bill Clinton also signed proclamations confirming Municipal Clerks Week.

The 54th Municipal Clerks Week will feature a series of activities aimed at increasing the public's awareness of municipal clerks and the vital services they provide for local government and the community. To learn how you can participate and spread awareness in your community, visit www.iimc.com/156/Municipal-Clerks-Week for media releases, videos, posters and other promotional ideas.

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.

Event Calendar

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

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

Obituaries

RANDY RAY ADEN, 64, Paragould's longest serving city council member, who served his ward for 27 years, died February 11.

PHILIP "PHIL" PATRICK CHRISTENSEN,

54, who served as fire chief of the Fort Smith Fire Department, died February 11. Christensen joined the FSFD in 1992, rose through the ranks and was named chief in 2016. Nine months ago, Chief Christensen was diagnosed with brain cancer, and his death will be considered a line-of-duty death, according to the city.

LARRY RAY HIBBS, 80, who joined the Jacksonville Police Department in 1975 and served as its chief from 1995 until his retirement in 2001, died February 9.

LEON "L.B." PAVATT, 78, the former mayor of Damascus, died February 5.

Summaries of Attorney General opinions

Recent opinions that affect municipal government in Arkansas

No retirement, no benefits

Opinion: 2023-003

Requestor: Ben Gilmore, State Senator

Did the Crossett city attorney's resignation letter and near immediate return to work constitute an actual retirement that would allow him to start receiving monthly retirement-benefit payments? **RESPONSE:** Because the Crossett City Council did not accept the Crossett city attorney's resignation before he was resworn into office, it is my opinion that the Crossett city attorney did not retire, meaning that he is currently ineligible to receive retirement-benefit payments.

No vacancy, no problem

Opinion: 2023-006

Requestor: Trey Steimel, State Representative

Q1) Does the "vacancy in election" for Alderman, Ward 2, Position 1, City of Hardy result in a "vacancy in office" allowing the city council to fill the vacant position or would the "holdover" provision under Ark. Const. Article 19, Section 5, apply allowing the incumbent Alderman to continue to serve until the next general election in 2024? Q2) Can Creasey request to withdraw his resignation and if so, would that allow

him to be sworn in as Alderman, Ward 2, Position 1, City of Hardy? **RESPONSE:** Q1) Because the state constitution provides for the incumbent to remain in the position, there is no vacancy for the city council to fill. Q2) No.

Certain internal affairs redactions consistent with FOIA

Opinion 2023-012

Requestor: Sgt. Jeremy Holliman, Conway Police Department Is the custodian's decision to withhold two sets of records and redact references to those records, while releasing the remaining contents of an internal affairs investigative-file, consistent with the FOIA? **RESPONSE:** In my opinion, your decision to withhold the audio recording and its transcript and to redact references to them throughout the file is consistent with the FOIA. As explained in the opinion, the accuracy of your decision to redact all references to the alleged extramarital affair depends on your reasons for that decision, which are not entirely clear.

To read full Attorney General opinions online, visit the "Opinions" page at www.arkansasag.gov or email oag@arkansas.gov.



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)	
	tatement January 1,		incorporated towns) -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	f		are public records and are open fo	r
			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 STATEMEN 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 authorit 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 with 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. Fillable PDF forms A and B can be downloaded at www.arml.org/free. 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.

Financial Statement January 1, 2022—Dec. 31, 2022 WATER AND SEWER DEPARTMENTS Balance January 1, 2022 \$	
WATER AND SEWER DEPARTMENTS Balance January 1, 2022 \$	
Balance January 1, 2022 \$	
Cash Receipts Water Payments Sewer Payments Sanitation Funds Other S Total Receipts Total Funds Available Expenditures Personal Services Supplies Other services and charges Capital Outlay Debt Service Transfers Out Total Expenditures Balance Water and Sewer Fund	
Water Payments Sewer Payments Sanitation Funds Other S Total Receipts Total Funds Available Expenditures Personal Services Supplies Other services and charges Capital Outlay Debt Service Transfers Out Total Expenditures Salance Water and Sewer Fund	
Sewer Payments \$	
Sanitation Funds Other S Other S Total Receipts S Total Funds Available Expenditures Personal Services Supplies Other services and charges Capital Outlay Debt Service Transfers Out S Total Expenditures Balance Water and Sewer Fund	
Other \$	
Total Receipts \$ Total Funds Available \$ Expenditures Personal Services \$ Supplies \$ Other services and charges \$ Capital Outlay \$ Debt Service \$ Transfers Out \$ Total Expenditures Balance Water and Sewer Fund	
Total Funds Available Expenditures Personal Services Supplies Other services and charges Capital Outlay Debt Service Transfers Out S Total Expenditures Balance Water and Sewer Fund	
Expenditures Personal Services Supplies Supplies Stapital Outlay Stapital Outl	
Personal Services \$	
Supplies \$ Other services and charges \$ Capital Outlay \$ Debt Service \$ Transfers Out \$ Total Expenditures \$ Balance Water and Sewer Fund	
Other services and charges \$ Capital Outlay \$ Debt Service \$ Transfers Out \$ Total Expenditures \$ Balance Water and Sewer Fund	
Capital Outlay \$ Debt Service \$ Transfers Out \$ Total Expenditures \$ Balance Water and Sewer Fund	
Debt Service \$ Transfers Out \$ Total Expenditures \$ Balance Water and Sewer Fund	
Transfers Out \$ Total Expenditures \$ Balance Water and Sewer Fund	
Total Expenditures \$ Balance Water and Sewer Fund	
Balance Water and Sewer Fund	
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) of	
are public records and are open for public inspecti	ion during
regular business hours of A.M. to P.M., Monday through Friday, at the Water I	Departmer
in, Arkansas.	•
.	
If the record is in active use or in storage and, therefore, not available at the time a ci	
to examine it, the custodian shall certify this fact in writing to the applicant and set a	
hour within three (3) days at which time the record will be available for inspection and	d copying.

MARCH 2023 15

ACCRTA scholarships available

The executive board of the Arkansas City Clerks, Recorders and Treasurers Association (ACCRTA) awards scholarships for tuition to attend the Municipal Clerks' Training Institute, the Academy for Advanced Education and the International Institute of Municipal Clerks' annual conference, all of which enable Arkansas clerks to further their educational training.

A scholarship honoring the memory of Bill S. Bonner will be awarded to a first-year attendee in the certification program at the Municipal Clerks' Institute in September 2023. This scholarship covers the registration fee. Additional scholarships include: four \$400 scholarships to attend the Municipal Clerks' Institute in Fayetteville; one \$400 scholarship for the Academy for Advanced Education in Fayetteville; and one \$400 scholarship to attend the

International Institute of Municipal Clerks (IIMC) annual conference, May 14-17, 2023, in Minneapolis, Minnesota.

These scholarships are in addition to the 11 regional scholarships awarded by the IIMC.

Completed scholarship application should be returned to the ACCRTA Scholarship Committee chair:

Complete the nomination below and send to:

Tina Timmons
Clerk/Treasurer, City of Maumelle
550 Edgewood Dr., Ste. 590
Maumelle, AR 72113

tina@maumelle.org

2023 APPLICATION FOR SO II, am a member of the Arkan and the International Institute of Municipal Clerks, and do her City Clerk, Deputy City Clerk, Recorder, Treasurer or related titles.	nsas City Clerks, Recorders reby apply for assistance from	and Treasurers Association
NameTitle		
Street Address or P.O. Box		
City, State, Zip		
Telephone Date assumed present position	1	
Other related experience: Title Mu	nicipality	Years
Education: H.S Graduate College (ye	ars)	
Check one: This application is for a First Second Th	nird year Institute	
What are the approximate costs of the institute you plan to attend?	?	
Travel/Transportation Registration	Fee/Tuition	
Lodging and Meal Total Amou	nt	
How much does your municipality budget your department yearly	for education?	
What is your reason(s) for applying for this scholarship		
I understand that if a scholarship is awarded to me, it must be us attend all sessions.		
I do hereby attest that the information submitted with this appli	cation is true and correct to n	ny best knowledge.
Signature: Date:		
CHECK THE SCHOLARSHIP FOR WHICH YOU ARE APPLY	'ING:	
IIMC Conference, Minneapolis, Minnesota	May 14-17, 2023	Deadline: April 1, 2023
Municipal Clerks' Institute, North Little Rock, AR	September 17-21, 2023	Deadline: May 31, 2023
Academy for Advanced Education, North Little Rock, AR	September 17-21, 2023	Deadline: May 31, 2023

Disclaimer: ACCRTA will not be responsible for applications that do not reach the chairman by the deadline. Please feel free to call after a few days to be sure your application was received.

ACCRTA seeks nominations for Clerk of the Year

The Municipal Clerk of the Year Award recognizes a member of the Arkansas City Clerks, Recorders and Treasurers Association (ACCRTA) who has made significant contributions to the profession and to the improvement of municipal government in Arkansas and the clerk's own community.

Qualities are length of service, good relationship with other clerks, interest in education, attendance at national and regional conferences, community volunteerism, advancing and supporting the municipal clerks association.

Any municipal official or ACCRTA member may nominate a candidate for Municipal Clerk of the Year for 2023. The finalist will be honored at the 89th Annual Convention of the Arkansas Municipal League, June 14-16, in Little Rock.

The deadline for nominations is April 30.

Requirements for nominees:

- Has been an active ACCRTA member for at least five years.
- Holds a city clerk/recorder/treasurer or deputy position.
- Is a Certified Municipal Clerk or Certified Arkansas Municipal Clerk.
- Provides service to other municipal clerks in the state as the opportunity exists.
- Exhibits leadership.

Complete the application below and send to:

Penny R. Lamb
Recorder Treasurer, City of Murfreesboro
805 N. Washington Ave.
Murfreesboro, AR 71958

murfressboroclerk@yahoo.com

Nominee's full name and title	
ADDRESS, CITY, ZIP	
BUSINESS PHONE	
Name of the city the municipal clerk represents	
Years served as clerk, recorder, treasurer or deputy clerk and year appointed or elected	
ARKANSAS CITY CLERKS, RECORDERS, TREASURERS ASSOCIATION (ACCRTA) MEMBER YEARS SERVED AND DATE OF MEMBERSHIP	
ACCRTA OFFICES HELD	
ACCRTA MEETINGS ATTENDED	
ACCRTA, IIMC, OR ARKANSAS MUNICIPAL LEAGUE COMMITTEE SERVICE, COMMITTEES SERVED ON AND NUMBER OF YEARS SERVED	D
International Institute Municipal Clerk (IIMC) participation at annual and regional meetings	
IIMC WORKSHOPS (DISTRICT MEETINGS) ATTENDED	
Municipal Clerks Institute attendance (number of years and classes attended)	
Certification received:	
□ IIMC Certified Municipal Clerk, □ IIMC Master Municipal Clerk or □ Certified Arkansas Municipal C	LERK
Date of Certification	
Arkansas Municipal League conferences attended	
Education program participation (instructor, panel member, moderator)	
Community involvement	
LEADERSHIP ACTIVITIES	
OTHER ACTIVITIES	
Name of individual submitting nomination	
Address	
Phone number	
Signature	
Date	
Nominator: Please briefly summarize the reasons why you believe your nominee should be selected as the 2023	MUNICIPAL
CLERK OF THE YEAR.	

Municipal Clark of the Year 2023



Representing their communities as winners of the 21st Delta Awards included, from left, Tommy Peacock, Peggy Chapman, Leon Chapman, MaryJo Tucker and Roger Lunsford of Dumas; Munnie Jordan and Jo Turner of Helena-West Helena; Dr. John Henris, University of Arkansas-Monticello, Tillar; Joseph Alley of Blytheville; Dr. Matthew Rooney, University of Arkansas-Monticello, Tillar; Tom Smith of Wilson; Marcel Hanzlik of Wynne; Thomas Jacques and Richard Spilman of Helena-West Helena.

Delta Byways returns for 21st Delta Awards

fter a two-year hiatus due to the coronavirus pandemic, Arkansas Delta Byways brought together community and business leaders from across the 15-county east Arkansas region for the 21st Delta Awards, held January 27 at Phillips Community College's Hendrix Fine Arts Center in Helena-West Helena. The awards honor groups, businesses and individuals in numerous categories. The finalists in each category, with winners denoted by an asterisk, are:

Hospitality Award

Grand Prairie Center, Stuttgart Tacker's Shake Shack, Marion

* Wilson Café, Wilson

Entrepreneur Award

Delta Dirt Distillery, Helena-West Helena

* National Cold War Center, Blytheville

The Oaks of NEA and The Oaks of NEA Downtown, Corning

Tourism Support/Promotional Award

Historic Dyess Colony: Johnny Cash Boyhood Home, Dyess

* King Biscuit Time with Thomas Jacques, Helena-West Helena City of Paragould

Festival/Event of the Year

Hop Alley Rally, Corning Levon Helm Jubilee, Marvell

* Taylor House—Behind the Big House, Tillar

Boot Strap Award

* Desha County Museum, Dumas Keiser Arkansas Special Events Committee, Keiser Rivercrest Family, Career and Community Leaders of America—Senior Meal Program, Tyronza

Cultural Heritage Award

* Delta Roots Music Festival and Delta Cultural Center's Greens, Beans and Cornbread Cooking, Helena-West Helena Lakeport Plantation Archeology Survey, Lake Village Sultana Disaster Museum, Marion

Tourism Person of the Year Award

* Marcel Hanzlik

Arkansas Delta Byways is the nonprofit association recognized by the Arkansas Department of Parks, Heritage and Tourism as the official tourism promotion association for 15 counties in eastern Arkansas. Member counties are Arkansas, Chicot, Clay, Craighead, Crittenden, Cross, Desha, Drew, Greene, Lee, Mississippi, Monroe, Phillips, Poinsett and St. Francis. ADB is based on the A-State campus in Jonesboro and receives administrative support through the university's Arkansas Heritage Sites Office. For more information, contact Arkansas Delta Byways at 870-972-2803 or visit deltabyways.com.

Great American Cleanup in Arkansas

gets underway

he Keep Arkansas Beautiful Commission (KAB) invites Arkansans from across the state to come together for the Great American Cleanup. The annual spring cleanup event runs from March 1 through May 31 and offers volunteers the opportunity to organize cleanup events to beautify their communities.

Community groups and organizers can register their events by going to www.keeparkansasbeautiful.com/get-involved/cleanups.

Once a community signs on to host a Great American Cleanup in Arkansas event, KAB helps organize and publicize the effort and provides volunteers with trash bags, gloves, safety vests and T-shirts while supplies last. Promotional materials such as customizable media releases, banners and volunteer stickers, and how-to videos and safety tips are also available on the website.



KAB has reported that the 2022 Great American Cleanup was a great success in Arkansas, with 17,500 volunteers in all 75 counties donating more than 145,000 volunteer hours to pick up 457 tons of litter from 2,005 miles of roadside, 588 miles of shoreline areas and 9,543 acres of parks and public areas. Volunteers also collected 5,768 used tires and recycled 15 tons of electronics.

The Great American Cleanup in Arkansas is one of two seasonal events that KAB promotes each year. The Great Arkansas Cleanup takes place each fall from September through October.





A view of the levee from Capitol Street in Arkansas City.

Floods, booms and busts: Cities and towns mark milestones

By Andrew Morgan, League staff

everal Arkansas cities and towns celebrate significant birthdays in 2023. For the Delta's tiny Arkansas City and northwest Arkansas' booming Bentonville, this year marks 150 years of incorporation. In Black Oak, Caraway, Louann and Ward, all incorporated in 1923, it's their centennial year. With an assist from the fantastic resource that is the *Encyclopedia of Arkansas*, here's a brief look at their unique histories.

150×2

Located almost due east from McGehee and protected from the Mississippi River by the levee system is the incorporated town of Arkansas City. It may seem a big name for such a small municipality, but this diminutive community of 376 was once one of the most



Rivers give and rivers take away. Arkansas City has embraced its tumultuous history on the banks of the Mississippi River.



Arkansas City has worked to preserve historic structures that survived the flood of 1927. The Xenophon Overton Pindall Law Office is listed on the National Register of Historic Places and serves as a museum.

important ports along the stretch of the river between Vicksburg, Mississippi, to the north and New Orleans to the south. Founded near a natural steamboat port and incorporated in 1873, Arkansas City thrived in its early years and was named the Desha County seat. In addition to being a regional trading hub, the town was also a cultural center, boasting 14 saloons and an opera house that hosted musical performances, boxing matches and other entertainment for locals, traders and riverboat travelers.

The fertile farmland surrounding the town was prone to flooding, and an extensive—and expensive—drainage and levee system was constructed in the late 19th century to mitigate floodwaters. The system was somewhat successful, but the infamous flood of 1927 devastated Arkansas City. The flood also changed the river channel itself, bringing an end to the port that had been the town's greatest asset.

Although Arkansas City has never returned to its antediluvian heyday, it remains an important piece of state history and still serves as the Desha County seat.

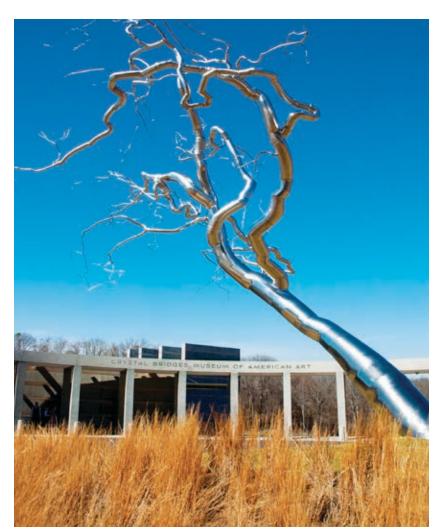
In the opposite corner of the state, the trajectory of the city of Bentonville has been the inverse of its tiny Delta compatriot. When the state established Benton County in 1836, a commission platted a square surrounded by lots in the middle of the new political subdivision to serve as its seat. A small farming community through its early years, Civil War actions and skirmishes before and after the nearby Battle of Pea Ridge in March of 1862 left Bentonville largely destroyed and its courthouse burned. The city incorporated in 1873 as it struggled to recover.

At the turn of the 20th century, rail lines were established in the region and local farmers had success with cash crops, namely tobacco and, later, apples. The Great Depression coincided with a rash of orchard-destroying diseases and pests, which brought an end to that era. Apples were soon replaced with poultry processing, however, and along with the burgeoning trucking industry, it strengthened the economic landscape of Bentonville and the entire northwest Arkansas region.

Also, this happened: In 1951 Sam Walton opened Walton's 5 and 10 Variety Store in downtown Bentonville. In 1970 Walmart, Inc. stock went public. Walmart is now the world's largest retailer, and Bentonville remains its "company town," the home to its international headquarters.

In addition to being a global business hub, Bentonville has become a major cultural destination in recent years as well, with numerous new venues, events and institutions anchored by the Crystal Bridges Museum of American Art, which opened its doors in 2011.

According to the 2020 Census, Bentonville has a population of 54,164 and that number is certain to climb. The city has planned a yearlong series of events to celebrate its sesquicentennial. Check out www.bentonville150.com for details.



Founded by Alice Walton and opened in 2011, the Crystal Bridges Museum of American Art has helped make Bentonville a world-class cultural destination in addition to being the home of the world's largest retailer.



The northwest Arkansas city plans to celebrate its sesquicentennial throughout 2023.

Centennial cities and towns

The northeast Arkansas town of Black Oak, population 233, located about 20 miles east of Craighead County seat and regional hub Jonesboro, was founded as a timber town around the turn of the 20th century and was officially incorporated in 1923. It remains a small agricultural community to this day, featuring a cotton gin and a few other farming operations.



Black Oak Arkansas, natives of the Craighead County community, helped popularize the amped-up bluesy southern rock sound of the 1970s.

The population of Black Oak, Arkansas, has never crept up much past 300 over the years, but it has an outsized influence in the world of rock 'n roll, thanks to the band that took its name from the founding members' hometown. Fronted by Jim "Dandy" Mangrum, Black Oak Arkansas released a string of hit albums throughout the 1970s and toured the globe. And apparently they're still at it. According to Wikipedia, Jim Dandy and the current iteration of the band has an album of cover songs planned for release this year titled *On Top of the Covers*. Is it in honor of his hometown's centennial? We can only speculate.

The town embraces that cultural cachet with a large mural depicting the band's 1973 album *High on the Hog.* The mural also features writer John Grisham, who attended first grade in the community and whose book A Painted House is set there.

Just a few miles south of Black Oak is the city of Caraway, which was also founded as a lumber camp before its 1923 incorporation. The timber industry has largely moved on from that region of the state, but rich farmland still surrounds the community and provides jobs and industry. As of 2020 the population is 1,133.

The community has historically been passionate about basketball and baseball. In 1955 Caraway became the home base for professional women's basketball team the All American Red Heads, who toured the country

playing both women's and men's teams and entertaining crowds with their skills and antics. Through the 1940s and '50s the city was also home to a semipro baseball team, the Caraway Redbirds.



Caraway's prominent veterans memorial honors the many members of the city and surrounding area who have served in the military, including Medal of Honor recipient Nick Daniel Bacon.

In 2014 the city unveiled the Caraway Veterans Memorial, which holds a prominent place in the park in front of city hall. The monument features the names of 704 men and women from the area who served from World War II to present-day conflicts. The city was also home to one of three veterans connected to Arkansas to receive the Medal of Honor. Caraway native Nick Daniel Bacon was presented the medal in 1969 for his actions in the Vietnam War.

Several communities got their start during the south Arkansas oil boom of the 1920s, including Louann, tucked into the piney woods in southern Ouachita County. Although it already had a post office and depot, the community's fortunes surged when oil was discovered in the area and Louann was incorporated in 1923. At its height, the population reached nearly 1,000 and the town featured several hotels, two grocery stores, a bank, hardware and drug stores, and even a bowling alley.



A shop offering vintage signs and collectibles is one of the only businesses in the town of Louann.



The rail line that connects Louann to Smackover, Norphlet and then south to regional hub El Dorado was crucial to each of the communities' growth during the oil-boom years.

Hit with a decline in the oil industry and the Great Depression, Louann's fortunes didn't fare quite as well as nearby oil-boom cities like Smackover (incorporated in 1922) and Norphlet (incorporated in 1924) and its population quickly fell. Today Louann has a population of just 153.

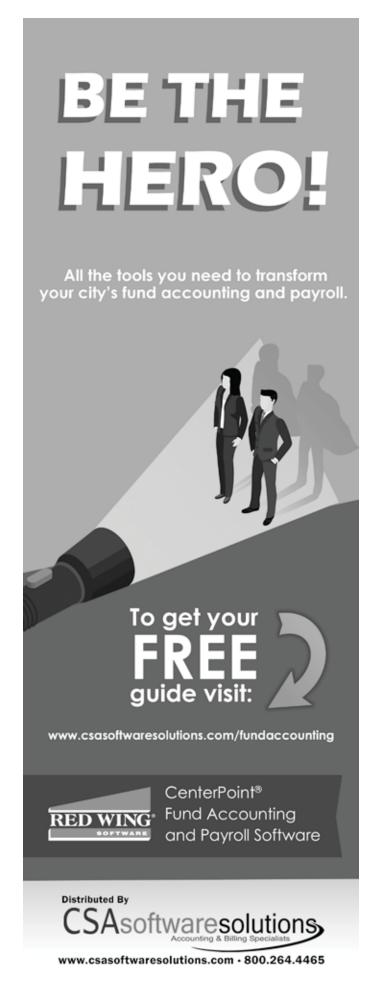
The Lonoke County city of Ward was first established in the late 19th century as a bustling stop along the trade route known as the Southwest Trail and the rail line that followed. It was a prominent shipping point for corn, cotton, strawberries and other crops from Arkansas' fertile Grand Prairie. After its incorporation in 1923, the city continued to grow, aided by the construction of U.S. Highway 67 connecting St. Louis to Texas and on into Mexico.



Ward welcomes you to the city at its exit along Highway 67, which will one day become an extension of Interstate 57 through Arkansas.

When in the 1960s Highway 67 expanded to four lanes, it was shifted about a mile west of the old route, and traffic and the business it brought with it shifted as well. Ward, which now has a population of just over 6,000, transitioned to a popular central Arkansas bedroom community for residents who work in the Little Rock metro area or serve at the nearby Little Rock Air Force Base in Jacksonville.

To learn more about the history of Arkansas' cities and towns visit the Encyclopedia of Arkansas at encyclopediaofarkansas.net, a project of the Central Arkansas Library System.





AMListServ is now AML Communities!



Welcome to the Arkansas Municipal League Communities Platform

Our new AML Communities ListServ is more secure and offers a wealth of features designed to make idea sharing easier than ever. Upon login at http://AMLCommunity.arml.org, you may subscribe to the following communities:

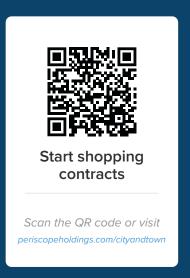
Mayor/City Manager • Council Member/City Director • Public Safety • City Attorney Clerk/Recorder/Treasurer • Technology • Planning & Zoning • Human Resources





Shop Statewide Contracts.

Arkansas's statewide purchasing cooperative program, ARBUY, makes purchasing through statewide contracts simple. And it's completely **FREE** to city governments. Contact us to start shopping today.



League hires Dixon as field rep

As part of a new "boots on the ground" initiative, Steve Dixon, former Marmaduke mayor, will serve as the League's new northeast Arkansas-based field representative.

By Andrew Morgan, League staff

he infrastructure of the Arkansas Municipal League upon its founding in 1934 was spartan. Dr. Kenneth O. Warner, an associate professor of political science at the University of Arkansas in Fayetteville served as the first executive director. He was succeeded in 1936 by Spencer D. Allbright, also of the university. He worked out of a borrowed office in Old Main, studying the statutes governing municipal government in Arkansas and reaching out to cities across the state to encourage them to join the fledgling League. Needing help with this task, Allbright doubled the League staff, hiring Little Rock attorney William D. Hopson to work as a field representative. Hopson became known as the League's "Little Rock office."

In a move that echoes the earliest days of the organization, the Arkansas Municipal League has hired former Marmaduke Mayor Steve Dixon as the first of what will become a team of field representatives who will be available to meet with city and town officials where they live and work. Executive Director Mark R. Hayes announced the new outreach initiative at the League's annual planning meeting in August 2022, and he sees it filling a gap in our services.

"We didn't have a 'boots on the ground,' proactive kind of person to talk with cities and city officials about what needs they may have," Hayes says. And those needs are broad-based, covering everything from budgeting to health care claims to "rogue city council members." Hiring a former city official as the first field rep was intentional, because he "knows the ropes," he says.

"Steve may not be able fix the problem or answer every question, but he'll be able to connect all the dots and get the right people to help."

Meet Steve Dixon, AML field rep

Born at home in the unincorporated community of Halliday in Greene County, Steve Dixon is a lifelong northeast Arkansan. "Every time I drive from Marmaduke to Paragould I drive by my birthplace. I've never lived outside of Greene County. I've never had anything other than a Marmaduke address."

Dixon's career in public service began with a job managing Marmaduke's summer baseball and softball programs. He then served several years on the city



Steve Dixon, former mayor of Marmaduke and the League's new field rep based in northeast Arkansas, is in his element meeting with and assisting city and town officials with whatever issues they face.

council. In 2009 he was appointed to finish the term of a mayor who had resigned, and he was elected the next cycle. Mayor was a part-time position at that time. While serving as mayor, Dixon worked concurrently as an industrial engineer for automobile shock and strut makers Monroe.

When Dixon retired from Monroe in 2015, he served full time as mayor until 2022, when he decided against



When newly elected Elaine Mayor Lisa Gilbert, left, took office in January, she discovered numerous challenges facing the Delta city, including missing or lost records and water damage in city hall. Dixon provides her with the number for the Arkansas GIS office, which can help her correct the city's outdated boundaries map.



Dixon surveys some of the water damage in Elaine City Hall and suggests several grant programs Mayor Gilbert might consider.

seeking another term. He ran in last year's election to serve his district as a state representative, but he was beaten—handily, he admits with a laugh—in the primary. He could have turned around and run again for mayor, he says, but opted against it. "I stepped back and got to thinking about it, and thought well, maybe it's time for a change here. I've done what I feel like I can do and it's time to let someone else do it." During the League's annual convention in June, Dixon and Hayes set the wheels in motion for a new field representative position. "He made an offer, I accepted and started October 1."

Since October Dixon has already visited more than 50 cities and towns offering advice, sharing League resources or sometimes just offering a friendly ear and a pat on the shoulder to a struggling municipal official, he says. "I may not have the answer myself, but I know who to call to get the answer."

Dixon is much happier assisting the state's city and towns as the League's new field rep than he would have been as a state rep, he says. "This is the best job I've ever had. It took me awhile to admit, but looking back at the state rep race, I'm really glad I lost because this is a whole lot better fit for me and what I enjoy doing."

For a consultation or to schedule a visit with Steve Dixon, call him at 501-993-5543 or email sdixon@arml.org. m





Please join us for the Arkansas Municipal League's 89th Convention, June 14-16, 2023. You may choose to attend in-person or virtually. Online registration at **www.arml.org/reg** for both options will close Thursday, June 1, at 5 p.m.

REGISTRATION

PLEASE NOTE: Registration for all attendee types must be done online at **www.arml.org/reg**. Telephone registration will not be accepted. **On-site registration is not available.** No refunds will be given for any attendee type after Thursday, June 1, 2023, at 5 p.m. Deadline to transition from virtual to in-person or vice versa is Thursday, June 1, 2023, at 5 p.m.

IN-PERSON & VIRTUAL ATTENDEES

MEMBERS

Advanced Registration—\$300.

Must register before Friday, May 19, 2023, at 5 p.m.

After May 19, 2023-\$350.

Registration for guest/significant other is \$150.

Non-Member/Other-\$400.

In-person attendee registration includes meals, activities and printed or digital version of the

2023 General Acts Affecting Arkansas Municipalities Handbook.

REGISTRATION DEADLINE FOR ALL ATTENDEE TYPES: THURSDAY, JUNE 1, 2023, 5 P.M.

RESERVATIONS

Please identify yourself as being with the Arkansas Municipal League to receive the reduced room rate listed below.

- Check in at 3 p.m.
- Cut-off date for hotel reservations is Friday, June 2, 2023, at 5 p.m.
- Hotel rooms are subject to an approximately 15% tax.
- Rooms will be held until 6 p.m. and then released unless guaranteed by credit card.
- Contact the hotel directly to make changes or cancellations in accommodations.
- Hotel cancellations after Friday, June 2, 2023, will be charged for one night's stay, plus applicable taxes and fees.

ROOM RATES

MARRIOTT HOTEL (headquarters hotel)—\$156 501-399-8042 or 501-399-8075 https://bit.ly/3yd4o5g

CAPITAL HOTEL—\$200

501-374-7474

DOUBLETREE HOTEL—\$152

501-508-8148 or 501-508-8149 https://bit.ly/3msYE4K

WYNDHAM HOTEL—\$119

501-907-4845 or 501-907-4823 http://bit.ly/3IQMVVf



Register online at www.arml.org/reg.

SUBMIT RESOLUTIONS & YEARS OF SERVICE RECOGNITIONS FOR 89TH CONVENTION

In preparation for the 89th Convention, the League is now accepting resolutions for consideration, as well as the names of elected officials who have served their city or town for 25 years.

RESOLUTIONS

The League is accepting resolutions for consideration at the 89th Convention. Resolutions may be drafted by an official of any member city or town and can relate to any matter of municipal concern. See your **2022-2023 Policies and Goals** for resolutions adopted at the 88th Convention.

Resolutions can be emailed to Sheila Boyd at sboyd@arml.org, or mailed to:

89th Convention Resolutions

Arkansas Municipal League

P.O. Box 38

North Little Rock, AR 72115-0038

Resolution deadline: Friday, May 12.

YEARS OF SERVICE RECOGNITION

Were you elected and began serving your city or town in 1998? The League would like to know. The League will give special recognition to **elected city and town officials** who are in their 25th year of municipal service at the 89th Convention, June 14-16.

To submit names, please contact Sheila Boyd at 501-537-3785 or sboyd@arml.org; or write to P.O. Box 38, North Little Rock, AR, 72115-0038.

Years of Service deadline: Friday, May 5.

NOTICE TO EXHIBITORS

At the 89th Convention, a special Exhibit Hall is available for businesses, companies and manufacturers to display their products and services that are available to Arkansas municipalities. In-person exhibitors will also have a virtual exhibit booth on the event's Attendee Hub and app. You may also choose to be a virtual-only exhibitor.

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

The cost this year is \$800 for a 10x10 exhibit space. The cost for a virtual-only exhibit space is \$800. We cannot guarantee in-person space for companies that do not register before Thursday, June 1.

If you did not receive an exhibitor invitation by email, or for more information on how to register, please contact Tricia Zello at 501-374-3484, ext. 285, or tzello@arml.org.

FMLA: The basics

By Tracey Cline-Pew, League staff

try to provide information that is timely when given the opportunity to submit an article to *City & Town*. Based on the number of calls that I have received in the past two months, I thought it might be time for a quick Family and Medical Leave Act (FMLA) review.

What is it?

The FMLA is a federal labor law requiring employers of a certain size to provide employees with unpaid leave time for serious family health issues or situations. The FMLA allows covered employees to balance their work and family life by taking up to 12 weeks of unpaid leave for certain family and medical reasons.

Who is a covered employer, and are all employees eligible for FMLA?

When it comes to the FMLA, all cities are "covered employers." However, in order for city employees to be eligible for leave under the FMLA, the city must have at least 50 employees, according to U.S.C. § 2611(2)(B)(i). If as an employer you meet that requirement, there are other factors to consider as well. An employee is eligible for FMLA if they work for a covered employer and the employee has worked for that employer for at least 12 months and has worked at least 1,250 hours during the 12 months prior to the start of FMLA leave, and the employee must work at a location where the employer has at least 50 employees within a 75-mile radius. The word "and" is important because to be eligible for FMLA, an employee must have met all the criteria outlined above.

What is an FMLA qualifying event?

An employee can request FMLA leave for the following qualifying events:

- The birth of a child and to care for the newborn child;
- The placement with the employee of a child for adoption or foster care and to care for the newly placed child;
- To care for an immediate family member (spouse, child under the age of 18 or parent—but not parent-in-law) with a serious health condition; and
- When the employee is unable to work due to a serious health condition.

Does the 12-week limit apply to all qualifying events?

There is an exception for military service members. An eligible employee may take up to 26 weeks during a

12-month period to care for a covered service member with a serious illness or injury.

Do the 12 weeks of leave have to be taken all at once?

In some circumstances, FMLA may be taken intermittently or on a reduced schedule basis. For example, FMLA may apply to an employee with a chronic condition who must have weekly doctor's visits. Only the amount of leave actually taken can be charged as FMLA leave.

What is the definition of a serious health condition?

Under FMLA, a serious health condition is:

- Any period of incapacity or treatment connected with inpatient care in a hospital, hospice or residential medical care facility;
- A period of incapacity requiring absence of more than three calendar days from work, school or regular daily activities that also involves continuing treatment of a health care provider;
- Any period of incapacity due to pregnancy, or for prenatal care;
- Any period of incapacity due to a chronic serious health condition (e.g., asthma, diabetes, epilepsy, etc.);
- A period of incapacity that is permanent or longterm due to a condition for which treatment may not be effective (e.g., Alzheimer's, stroke, terminal diseases, etc.);
- Any absences to receive multiple treatments by, or on a referral by, a health care provider for a condition that likely would result in incapacity of more than three days if left untreated (e.g., chemotherapy, physical therapy, dialysis, etc.).

Can FMLA leave run concurrently with an employee's leave time so that the employee can be paid during the qualifying event?

FMLA can run concurrently with an employee's leave time. Having a policy that permits FMLA to run concurrently with an employee's leave time allows an employee's pay to continue while they are off work for a qualifying event. It is important to note that while an employee is on FMLA leave and using their accumulated leave time concurrently with FMLA, the employee will continue to accrue additional leave time. It is only when an employee is on unpaid leave that their benefits are impacted.

How do I determine if an employee has a qualifying event?

An employer can require that an employee provide a certification issued by a health care provider validating the serious health condition of the employee or the employee's immediate family member. The Department of Labor provides forms that an employer can present to an employee. The forms can be found at www.dol.gov/fmla. An employee must be given a minimum of 15 days to return the completed form to the employer.

What is the definition of a health care provider?

The definition of a health care provider is broad and includes not only medical doctors and specialists, but also nurse practitioners, midwives, clinical social workers, Christian Science practitioners, and any health care provider recognized by the employer's group health plan.

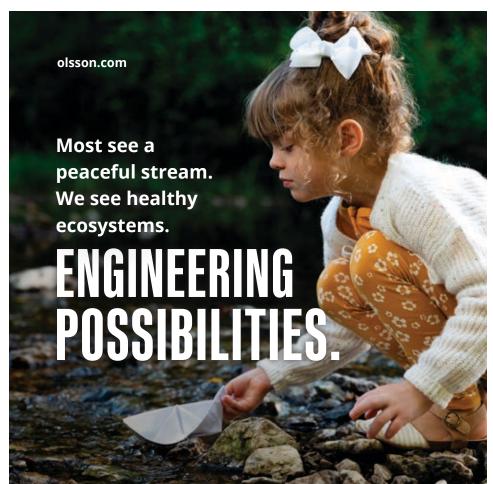
In addition to providing an employee with 12 weeks of unpaid, job-protected leave for a FMLA qualifying event, what is an employer required to do?

A covered employer is required to maintain group health coverage, including family coverage, for an employee taking FMLA leave on the same terms as if the employee continued to work. If the employee is required to pay a portion of the premium, the employee must continue to do so. Other benefits do not need to be maintained during periods of unpaid leave.

There is so much to know about FMLA and this short article has touched on the basics only. There are many other complicated issues that arise on a case-by-case basis. Please know that the League is here to help. Feel free to contact me with any questions that you have. It is always my pleasure to be of service.



Tracey Cline-Pew is the League's director of human resources. Email Tracey at tpew@arml.org, or call 501-374-3484 ext. 111.









The planning commission of Paris met with the author recently to discuss issues and long-range planning for their community. The commissioners are, from left, Travis Schluterman, Millissia Jones, Chairman Eric Wells, Jewell White and Jane Ann Koch. Also in attendance but not pictured were Mayor Daniel Rogers, City Attorney John Cory Wells and Clerk/Treasurer Mary Sullivan.

Tools for Planning. Part One: The Commission

By Jim von Tungeln

his month begins a series on the elements necessary for a community to engage in municipal planning and on the requirements for enforcing regulations to carry out or protect the provisions of those plans. Some will affect small municipalities in particular. Some will affect large municipalities in particular. Almost all will affect every municipality in our state. Let us start with the most basic element: the planning commission.

It is worthwhile first to note that, unlike some states, ours does not require that a community involve itself in planning or in enforcement of the attendant land use regulations. What our state does require is consistency. Thus, the smallest communities must—with some exceptions to be noted—conduct itself in the same manner as a city of the first class. Little Flock and Little Rock must follow basically the same process.

Does that create problems? Most certainly, and there are no easy solutions. This is a common phenomenon in municipal government.

Regardless of the difference in burden, the first step remains the same. A community wishing to enact planning in our state first establishes a planning commission.

The city has some leeway in the composition of the planning commission. It must have not less than five members, of whom at least two-thirds shall not hold any other municipal office or appointment except membership

in the board of adjustment or a joint planning agency (A.C.A. § 14-56-404). The size should fit the needs of the municipality. Smaller ones may have trouble finding more than five citizens willing to serve. Larger cities and towns generally have up to nine. Commissions larger than that may become unwieldly since some decisions rely on a majority vote of the entire planning commission, not simply a quorum present (A.C.A § 14-56-422).

A city of the second class or an incorporated town may elect by ordinance to allow the city council to serve as the planning commission and board of adjustment (A.C.A. § 14-56-404).

Elected officials often pose questions as to the background of potential commissioners. Following are some of the most common.

Can certain professions be excluded from serving on the planning commission? This normally involves real estate professionals, developers or certain sales professionals. The statutes don't address such exclusion. In the author's experience, such prohibitions do not usually form dependable criteria for success as a planning commissioner. What might be a more valid practice is for a municipality not to overload its commission with members of a specific profession or interest group.

What about term limits for planning commissioners? Some cities and towns practice this. Some don't. Arguments exist for both viewpoints. Long tenure can

produce fatigue, prejudice or what is sometimes called "ownership." On the other hand, institutional memory can provide a blessing to a commission, and its city, at times.

For example, until a few years ago, one city in our state had a planning commissioner who had served honestly and conscientiously since 1964. He steered the city through many storms, political as well as physical. Such members can provide a vast reservoir of knowledge concerning why some things occurred and some didn't. Thus, they can guide commissioners to safe harbors when disaster is looming. As with much involved in planning, the answer to term limits is: whatever suits the city best.

What about planning commissioners abstaining from decisions? This probably needs legal advice, but there can exist a tendency for commissioners to overuse the practice. They employ it not only because of direct financial implications but sometimes when they don't want to "step up to the plate" on controversial decisions. (A note on abstentions: It is best for an abstaining commissioner to leave the room during the entire presentation of the case. One shouldn't "have it both ways" by nodding, smiling, frowning, fidgeting, winking or even joining the discussion as sometimes happens, then claiming, "I didn't vote.")

How should the city treat frequent absences from commission meetings? This should be a provision of the planning commission's bylaws. They are required to adopt them (A.C.A § 14-56-408), and adherence should not be an option. The public deserves commitment.

Can a city appoint commissioners from outside the city? This is murky point. The statutes say yes (A.C.A § 14-56-405[b]). An Arkansas attorney general's opinion doesn't agree. Seek legal advice. This planner's advice: Stick to city residents. Each day that a planning commission meets has enough trouble of its own. Turf battles can detract from doing the city's business.

How often to meet? The city's needs should determine this, but the commission must meet once per quarter of each calendar year (A.C.A. § 14-56-407).

A city or town best chooses its planning commissioners on the basis of their implied ability to make educated, honest and courageous decisions within a diversified group. Those decisions should support or carry out the adopted development plans and policies of the city. This will form the relationship between the commission and the community it serves.

Once established, what should be the relationship between the planning commission and the elected body? First, as noted often this column, it warrants the term "planning commission." Folks should never insultingly call it "the planning and zoning commission" or other erroneous terms. Its primary function is that of promoting public interest in, and understanding of, long-term coordinated municipal planning (A.C.A. § 14-56-412 [a]).

Specific duties include the following:

- The commission prepares a work program and makes comprehensive studies of the present conditions and the probable future growth of the municipality and its neighboring territory.
- The commission prepares a planning area map.
- The commission prepares plans for the planning area.
- Following the adoption and filing of any plan, the planning commission may transmit to the legislative body, for enactment, recommended ordinances and regulations that will carry out or protect the various elements of the plan (A.C.A. § 14-56-415).

Having accomplished the above, the planning commission may then:

- Administer the regulations that have been enacted;
- Refine existing plans;
- Prepare new plans; or
- Spend time in training.

Of course, all planning commission endeavors must conform to our state's Freedom of Information Act. Legal assistance in this respect is a must. Violation is a sure road to trouble. Disaster may also befall a city or town whose planning commission fails to follow planning statutes, the city's own ordinances or ancillary laws.

It is not a simple job, and it is one that becomes more complicated with each passing year. This brings up a common question. Can the city compensate its planning commissioners? The simple answer is yes (A.C.A. § 14-56-409). The fact is that only a few do so, and such compensation usually covers only mileage and personal expenses of attending meetings. Many municipalities finance training for commissioners, and training is necessary for success.

In closing, choosing a planning commissioner who will represent all stakeholders fairly and honestly can prove difficult. For any list of "those to avoid," professional planners in the state can cite examples of model planning commissioners appointed from that list. The opposite is true of some from a list of preferred types. How will a commissioner behave once appointed? Professional planners and elected officials will agree: "There's no telling."

Perhaps a diversity of ages, backgrounds and experiences, all supported by a deep belief that government can benefit citizens, might provide the best applicant pool.



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.



Community members enjoy a beautiful day at the Chaffee Crossing Farmers and Artisans Market in Fort Smith..

Buy-in builds vibrant community events

By Michael Hudson

ities and towns should actively engage in creating community events because they offer many positive impacts. The development of community-focused events at the local level provides opportunities for citizen engagement and togetherness, enhances quality of life and increases tourism.

Mayor Stephanie White of Keo knows a lot about creating dynamic community festivities. In December of 2022, she and other community leaders launched the first annual Keo Pecan Festival, which highlighted the city's pecan orchards. The festival featured live music and entertainment, a pecan baking contest, a bike ride, arts and crafts, food and more.

"Community-based events signal to residents and visitors that the place is brimming with life and interest," White said. "Enthusiasm is contagious, and the best compliment a visitor can pay is 'I wish I lived here."

A successful event will provide the opportunity for residents to feel more connected to their community and one another. It will also draw tourists to your town. Visitors will spend money at local restaurants, retail establishments and on a host of other expenses throughout the day. All of those expenditures will contribute to uplifting the local economy.

So, what should be considered when creating a successful community event?

Mayor White advised that you should strive to make your event one "where people want to be, where they feel at home and can truly enjoy the festivities and individuals around them." By doing so, it will lead to more individuals wanting to return in the future and with them, a larger tax base.

A successful event cannot be accomplished without a core group of dedicated volunteers. Volunteers are essential in broadcasting to others the needs of the event, whether those needs include more volunteers, monetary donations or other items. Volunteers can also be some of the best spokespeople and marketers for your event. By developing a strong group of committed and excited volunteers, you can maximize the impact of a community event.

But how do you inspire volunteers to get involved?

As the director of marketing for the Fort Chaffee Redevelopment Authority, Lorie Robertson has a lot of experience generating excitement and momentum around community events. Some of the events and festivals held in the Chaffee Crossing community include an indoor Christmas show, a bi-weekly festival-style

farmers and artisan market, and an annual veterans day parade.

Robertson emphasized that highlighting the value of the event to the community is crucial for eliciting volunteer support. "By painting a picture or a vision of how important the event will be to the community and how important each role is to the overall success of the event, you can generate buy-in from volunteers, leaders and citizens," she said.

Successful execution of community events also depends upon leaders' ability to make sure volunteers feel heard and understood. Mayor White often checks in with volunteers on a regular basis to identify concerns and address them, paying special attention to the distribution of responsibility and work.

From personal experience, the old saying "many hands make light work" is especially true when it comes to event planning and implementation. If volunteers are overworked and unable to enjoy the event themselves, it will be extremely difficult to recruit those volunteers for future events.

Robertson stressed the importance of a solid leadership team in successfully executing a community event. "Your leadership team needs to be individuals who take pride in what they are doing and tell others about the impact it has on their lives," she said. Those ambassadors will directly impact the development of new leaders, the retention of current volunteers and the recruitment of new volunteers.

When developing your leadership team, consider individuals who can offer valuable skillsets such as time management, organization, communication, strong work ethic and a passion for the community. They will inspire others to invest their time and talent.

There are many reasons to develop a robust offering of community-based events. During the event development process, it's important to remember that a successful event cannot be accomplished without the buy-in from the leadership team, volunteers and community.

The best way to learn about events in your region and throughout the state is by visiting www.arkansas.com /events/festival. If your events aren't listed, make sure they get added.



Michael Hudson is the project coordinator for the University of Central Arkansas Center for Community and Economic Development (CCED). Learn more about CCED at www.uca.edu/cced.



Living life with multiple sclerosis

By Robert "Lee" Archer, M.D.

e all know that the immune system plays a vital role as our defense against infections and illnesses. Unfortunately, our immune systems don't always function properly, and in some cases they can trigger health conditions instead of preventing them. One of these autoimmune conditions is multiple sclerosis, or MS.

MS is a chronic, incurable disease in which the body's immune system attacks the central nervous system. The immune system mistakenly targets the myelin sheath, a fatty layer that surrounds and protects nerve fibers. The disease gets its name from the resulting formation of lesions—known as sclerosis—in the damaged areas of the brain, spinal cord and optic nerves.

As the myelin sheath and nerve fibers are damaged or destroyed, electrical signals no longer travel efficiently between the brain and body, leading to a variety of neurological symptoms. The damage caused by MS currently is irreversible, so it's critical that we recognize the symptoms and take steps to treat them before the disease progresses.

Symptoms and diagnosis

MS is often described as a "snowflake disease" because everyone experiences it in a different way. Some of the most common symptoms include pain, fatigue, numbness or tingling in the limbs, muscle weakness, cognitive changes and vision problems.

Most patients with MS start with a relapse-remitting form of the disease, which is marked by periods of new or worsening symptoms followed by longer periods in which the disease is in a state of inactivity known as remission. A small number of people experience only minor symptoms, but others see a steady worsening of their condition with some transitioning into progressive forms of the disease.

The variability of this disease can make it very difficult to diagnose. There's no test that definitively proves the onset of MS; instead, a physician typically reaches a diagnosis by ruling out other conditions that result in similar symptoms. Your doctor might recommend an MRI, which can reveal the presence of lesions in the central nervous system, or a lumbar puncture, which can show antibody abnormalities that are indicative of MS.

Getting treatment

If you're diagnosed with MS, then you'll need a treatment plan tailored to your unique experience with the disease. The good news is that we've seen significant breakthroughs in treatment over the last 20 years, and we now have a number of therapies to manage the symptoms of MS.

Some of the most common treatments for MS are disease-modifying therapies, which suppress the body's inflammatory response to slow the disease's progression. For severe relapses, corticosteroids can help reduce inflammation and hasten recovery. To address specific symptoms, a physician might prescribe medications that reduce fatigue, ease muscle stiffness or relieve pain.

A daily regimen of mild to moderate physical activity can also have a positive effect on a patient's condition by reducing fatigue and improving overall fitness and mood. However, it's important to avoid overexertion since many people's symptoms worsen when their body temperature rises.

Living with MS

Nearly 1 million Americans are living with MS, according to the National Multiple Sclerosis Society. The disease typically manifests among younger adults, with the onset of symptoms occurring between the ages of 20 and 40. These patients have long lives ahead of them, and I'm grateful for medical advances that allow them to maintain much of their previous quality of life.

Nonetheless, living with a chronic disease like MS can be difficult, and it's important to pay attention not only to your physical health but also to your emotional well-being. You should continue to pursue any hobbies or activities that you're able to perform, and you should seek the help of your friends, family members and physicians when you need support.

While MS might affect your day-to-day life, it doesn't have to define it.



Robert "Lee" Archer, M.D., is a professor of neurology at the University of Arkansas for Medical Sciences (UAMS) and treats patients at the UAMS Neurology Clinic in the Jackson T. Stephens Spine & Neurosciences Institute.

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Local tree champion Freda Schroeder, right, assists Arkansas Department of Agriculture Forestry Division employee Randy Coy with a tree inventory at Hickory Park in Mountain Home. A dedicated volunteer base consisting of tree champions like Freda is an asset communities can use for assistance in increasing access to green spaces.

Increasing equitable access to nature: Help is on the horizon

By Krissy Kimbro

pending time outdoors leads to improved mood, increased mental focus, and overall better mental and physical health. Greenspaces in urban settings provide the opportunity for residents, tourists and employees who work in the city to get outside and access these benefits. Historically, however, access to the abundance of greenspaces and natural settings in the urban setting has been limited to those who can afford to live, work and recreate in these more desirable areas.

According to nonprofit conservation group American Forests, which has developed an online Tree Equity Score analyzer (www.treeequityscore.org), trees are critical infrastructure that every person in every neighborhood deserves. Unfortunately, a map of tree cover in any city in the United States is too often a map of race and income. That's because tree cover is often sparse in low-income neighborhoods and some neighborhoods of color. Ensuring equitable tree cover across every neighborhood can help address social inequities so that all people can thrive. Federal funding will soon be available to state agencies, nonprofit groups and municipalities to help achieve these goals.

What is tree equity?

Typically, access to nature is considered to be the amount of greenspace or the distance to local greenspace and visits to nature, measured in time spent or frequency of visits. Equitable access means that every citizen should have the same opportunity to access nature.

American Forests' Tree Equity Scores use census demographics data combined with health factors and tree canopy and surface temperature data for more than 150,000 neighborhoods in the United States. Scores indicate whether there are enough trees in specific neighborhoods or municipalities for everyone to experience the health, economic and climate benefits that trees provide. City employees, community activists, urban foresters and others can use the scores to make the case for planting trees in neighborhoods that need them the most, and for allocating the resources needed to do so.

Measuring equity and access

Tree Equity Scores are an excellent way for communities to determine the level of access currently available to those living, working and recreating in their area. Other tools have recently been recognized by lawmakers



This drone footage of Little Rock's Two Rivers Park has been labeled with locations of trees to be planted at a future time. Having a plan for increasing tree canopy cover is a great start to long-range urban forestry projects aimed at increasing access to natural spaces.

as a way to define communities that are considered disadvantaged, especially in terms of access to nature. As increased federal dollars are made available to fund projects by state agencies, nonprofits and other groups working to increase access to nature, being able to utilize these tools to identify communities most in need of assistance becomes increasingly important.

In January of 2021, President Biden issued Executive Order 14008 directing the Council on Environmental Quality (CEQ) to develop the Climate and Economic Justice Screening Tool (CEJST), which includes an interactive map and uses datasets that are indicators of burdens in eight categories: climate change, energy, health, housing, legacy pollution, transportation, water and wastewater, and workforce development.

Federal agencies will use the tool to help identify disadvantaged communities that will benefit from programs included in the Justice40 Initiative. The Justice40 Initiative seeks to deliver 40 percent of the overall benefits of investments in climate, clean energy and related areas to disadvantaged communities. At the state and local level, agencies like the Arkansas Department of Agriculture Forestry Division will use these tools to help prioritize the federal dollars for community programs and sub-grants. The current CEJST map, along with more information on the tool, can be found at screeningtool.geoplatform.gov.

Most municipal governments are already familiar with their demographic and economic data. If two neighborhoods have similar demographic and economic data, the next place to look is the amount of greenspace and tree canopy they currently have available. Conducting tree inventories that study the location and condition of trees in a defined area can help quantify the need for plantings and other greenspace resources.

Distance from greenspaces and natural areas such as tree-lined streets, city parks and greenbelts is another factor that can be quantified with numerical data. The "3-30-300 rule" is an evidence-based rule proposed by Cecil Konijnendijk, a widely recognized expert in urban forestry, which stipulates:

3—everyone should be able to see at least three trees from their home;

30—there should be 30 percent tree canopy cover in each neighborhood; and

300—the maximum distance to the nearest high-quality public green space should be 300 meters (just under 1,000 feet).

Funding is coming, so plan now

State and federal agencies are currently working on developing requests for proposals that will be made available to groups seeking funding assistance for projects that will improve equitable access to nature. One of the most important steps to prepare for seeking financial assistance is to begin quantifying the current tree canopy cover and the level of access to nature present in a community. Important questions to consider include:

- What maps currently exist that could be used to promote the need for more greenspace in the community?
- How far from trees and greenspaces are the community's low-income housing areas, schools, hospitals, nursing homes and other infrastructure?
- What is the ratio of buildings and hardscape such as parking lots to greenspaces like parks and nature trails?
- What are the priority areas of need in the community—adding more trees, protecting established trees, removing hazard trees?

Research projects other communities have undertaken, both in Arkansas and across the nation. Which of these would be feasible in your city, and which ones could be tailored to fit the local community better?

Practical takeaways

An unprecedented effort by federal and state governments to help improve equitable access to nature is on the horizon. Now is the time to evaluate the current status of your community's access to greenspaces, brainstorm how they could be improved and develop partnerships to help achieve those goals.



Krissy Kimbro is the urban and community forestry coordinator for Arkansas Department of Agriculture's Forestry Division.
Contact Krissy at 479-228-7929 or email kristine.kimbro@agriculture.arkansas.gov.



An essential though often overlooked phase in the construction process is construction observation. Professional construction observers help ensure projects are completed on time and according to plan.

Construction observation keeps projects on track

By Matthew Vinyard, PE

very engineering or architectural contract includes several different project phases, and each phase serves its own function. From determining the scope of a project during the pre-design phase, to schematic and design development, to the preparation of construction documents, bidding and negotiation, each project has many complex phases that can shape the final outcome. One phase that is often overlooked is construction observation.

During the design phase, the engineer or architect produces a set of design documents to illustrate how a contractor will construct the project. Existing conditions are examined, soil investigations are completed and details are finalized. The challenge comes when construction starts and unknown conditions are revealed. Materials may no longer be available, or supply chain issues could affect the project schedule. Revisions may be required. The best way to reduce problems during and after construction is through construction observation.

Construction observation may seem self-explanatory, but it is more intricate than it sounds. The technical definition is the observation of construction work by the engineering or architecture firm to assist the owner in determining if the contractor's work conforms to the general construction contract and that the project is constructed per the plans and specifications. The construction observer employed by the design firm is sometimes referred to as the resident project representative (RPR). This person serves as the link between the project owner, designer and the contractor.

Communication is key during the construction process. RPRs provide daily reports to document the project conditions and the progress of the work. They review and approve shop drawings and material test results to determine the acceptability of those materials and the equipment proposed by the contractor. RPRs also maintain a photographic log of the contractor's on-site construction operations, site conditions and any

problematic conditions that may arise. A detailed record of material quantities and type of work is kept each day to verify the contractor's monthly pay application. The RPR keeps a log of the weather conditions on site that can be used to keep track of delays or lack of progress. For larger projects, construction productivity software is used to keep track of the massive amount of data.

Some funding agencies may have specific requirements for construction observation and inspection that the project owners must follow. For example, the Federal Aviation Administration requires owners to complete a weekly Construction Progress and Inspection Report, FAA Form 5370-1, which an RPR can fill out for the owner.

Another agency that most private consultant engineering or architecture firms provide construction observation for is the Arkansas Department of Transportation. ARDOT sets guidelines that municipalities must abide by in order to fulfill the funding requirements tied to a project. The RPR will document the daily activities of the contractor for the duration of the project to ensure those guidelines are met.

An experienced construction observer will spot errors or mistakes during construction before they are covered up or even before they occur. This is crucial in preventing problems that might not be discovered until the project is complete, or sometimes even years down the road. It is important to note that the RPR does not determine the means and methods that the contractor can use to complete the work. The construction observer evaluates the work performed to ensure that it meets the standards the designer intended for the project. RPRs understand the intricacies of construction that can sometimes "make or break" a timeline or budget. They are your biggest ally on a construction project, keeping your best interest in mind.

Not all projects require daily construction observation. Some smaller projects may only require a weekly or monthly visit. It is important to consult with your design professional on the recommended level of observation that your project requires. For projects large and small, the construction observation phase is one of the most important steps you can take to ensure your project is successfully completed.



Matthew Vinyard, PE, is a project manager and principal working in the aviation department in our Little Rock office. Contact Matthew by phone at 501-371-0272 or email him at mvinyard@mce.us.com.



2022/2023 State Turnback Funds

Actual Totals Per Capita						
	STREET		SEVERANCE TAX		GENERAL	
MONTH	2022	2023	2022	2023	2022	2023
January	\$6.744	\$6.66	\$0.485	\$0.49	\$1.961	\$1.96
February	\$6.648	\$6.986	\$0.486	\$0.348	\$0.964	\$0.963
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	\$13.64	\$6.208	\$0.84	\$14.904	\$2.92

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	\$14,007,539.35	\$974,949.61	\$697,870.86	\$1,932,029.37	\$1,931,496.92	
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	\$27,358,060.68	\$12,448,897.86	\$1,684,156.36	\$29,885,554.26	\$5,863,611.50	

* 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



KEY: Counties not collecting sales tax

Source: Rachel Garrett, Office of State Treasurer

See also: www.dfa.arkansas.gov

	Course Racher Carrelly Chica of Glate Headers Course WWW.clau.arkanaas.gov							
Sales and Use Tax Year-to-Date 2023 with 2022 Comparison (shaded gray)								
Month	Municip	oal Tax	County Tax		Total Tax		Interest	
January	\$82,120,928	\$79,509,192	\$69,845,325	\$67,235,746	\$151,966,253	\$146,744,937	\$411,348	\$7,996
February	\$93,165,528	\$90,989,478	\$77,635,228	\$75,394,289	\$170,800,757	\$166,383,767	\$511,512	\$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	\$175,286,456	\$976,261,941	\$147,480,553	\$835,555,977	\$322,767,009	\$1,811,817,918	\$922,860	\$1,657,190
Averages	\$87,643,228	\$81,355,162	\$73,740,277	\$69,629,665	\$161,383,505	\$150,984,827	\$461,430	\$138,099

CITY SALES AND USE AMOUNT LAST YEAR	Garland 4,298.08 3,329.17	Morrilton	50 Wilmot
Alexander	Gassville	Morrison Bluff 5,279.48 4,309.	29 Wilson
Alma	Gentry	Mount Ida	
Almyra	Gilbert	Mountain Home 1,312,039.04 1,262,339	79 Winslow
Alpena	Gillett	Mountain View	
Altheimer	Gillham	Mountainburg 21,953.89 21,785. Mulberry 53,255.57 36,268.	
Amity	Glenwood 100,719.26 101,045.60	Murfreesboro	
Anthonyville 4,448.91 1,589.38	Goshen	Nashville	
Arkadelphia 575,854.64 542,447.94	Gosnell	Newport	12 Ashley County 285,972.55 297,596.86
Ash Flat	Gould	Norfork 8,667.20 7,211.	34 Crossett 69,048.10 71,854.79
Ashdown	Grady	Norman 5,230.87 4,436.	
Atkins	Gravette	North Little Rock 4,448,012.79 4,344,975.	
Augusta	Green Forest	Oak Grove	
Austin	Greenland	Oak Grove Heights 14,936.35 12,892. Ola 21,677.51 19,738.	
Bald Knob 67,792.14 66,015.22	Greenwood	Oppelo	
Barling	Greers Ferry	Osceola	
Batesville1,033,804.37 969,711.42	Guion	Oxford 4,545.74 3,937.	53 Big Flat 1,897.95 1,863.07
Bauxite	Gum Springs 3,047.33 98,532.16	Ozark	28 Briarcliff 5,089.96 4,996.42
Bay	Gurdon	Palestine	
Bearden	Guy	Pangburn	
Beebe	Hackett	Paragould	
Beedeville	Hamburg	Paris	
Belleville 2,975.05 3,469.09	Hardy	Parkin 5,954.98 6,528.	
Benton2,639,212.22 2,471,043.59	Harrisburg	Patmos	
Bentonville4,965,446.56 4,064,386.07	Harrison	Patterson	
Berryville	Hartford 9,172.90 7,957.70	Pea Ridge 133,726.17 116,747.	
Big Flat	Haskell 64,983.88 54,677.11	Perla	
Black Rock	Hatfield 6,276.42 7,232.54	Perryville	
Blevins	Havana 4,790.88 4,031.31 Hazen	Piggott	
Blytheville	Heber Springs 228,810.99 199,867.61	Pine Biuli	
Bonanza 3,390.19 2,317.97	Hector	Plainview	
Bono	Helena-West Helena 297,245.66 306,022.67	Pleasant Plains 13,851.19 13,273.	
Booneville	Hermitage 13,388.24 13,888.60	Plumerville 15,138.49 24,044.	
Bradford 20,917.32 19,730.23	Higginson 2,738.59 2,700.90	Pocahontas	70 Gravette
Bradley 5,789.17 6,604.92	Highfill	Portia 4,593.84 6,801.	96 Highfill 41,747.56 39,598.08
Branch 2,032.43 2,693.05	Highland	Portland	
Briarcliff 2,468.23 3,655.25	Holly Grove 12,615.58 10,955.02	Pottsville	
Brinkley	Hope	Prairie Grove	
Brookland	Horatio	Prescott	
Bull Shoals	Hot Springs 2,668,723.72 2,530,150.46	Quitman	
Cabot	Hoxie	Ravenden 4,956.05 4,510.	
Caddo Valley 54,998.70 55,018.32	Hughes 7,398.33 7,327.20	Rector	
Calico Rock 57,702.97 59,833.18	Humphrey 2,541.58 2,599.24	Redfield	
Camden	Huntington	Rison	
Caraway	Huntsville 199,138.01 181,678.15	Rockport	
Carlisle 67,528.17 73,763.79	Imboden	Roe	
Cash	Jacksonville 988,667.59 929,560.43	Rogers5,235,304.20 5,258,540.	
Cave City	Jasper 44,457.77 39,944.24 Jennette 483.52 475.48	Rose Bud	97 Everton
Cedarville	Johnson	Rudy	
Centerton	Joiner 5,065.76 3,768.88	Russellville 1,528,478.00 1,561,835.	
Charleston	Jonesboro 2,635,793.76 2,423,246.98	Salem	
Cherokee Village 30,475.89 26,162.52	Judsonia	Salesville 5,516.28 4,475.	01 Valley Springs 3,544.31 3,559.41
Cherry Valley 6,496.23 4,450.74	Junction City 7,203.96 6,658.04	Scranton 5,481.71 6,493.	
Chidester	Keiser 5,926.74 5,255.27	Searcy	
Clarendon	Keo	Shannon Hills	
Clarksville	Kibler	Sheridan	
Clinton	Lake City	Sherwood 1,433,794.61 1,380,826.	
Concord	Lake Village	Shirley 5,303.81 3,885.	
Conway 4,322,885.01 4,285,492.65	Lakeview	Siloam Springs 1,041,329.35 1,022,665.	
Corning	Lamar	Sparkman 7,073.52 5,817.	31 Thornton
Cotter	Leachville 8,634.92 20,044.33	Springdale 4,111,902.33 3,779,095.	32 Tinsman 1,464.32 2,232.55
Cotton Plant 1,466.21 4,292.15	Lead Hill	Springtown	
Cove	Lepanto	St. Charles 6,056.53 4,164. St. Paul 5,438.52 4,374.	
Crossett	Lewisville	Stamps	
Damascus	Lincoln	Star City	
Danville	Little Flock20,720.67 23,297.04	Stephens 6,402.97 7,064.	09 Dermott
Dardanelle	Little Rock 7,491,823.72 9,592,001.32	Strong	43 Eudora
Decatur	Lockesburg 9,616.90 8,184.39	Stuttgart	
Delight	London	Subjaco	
De Queen	Lonoke	Sulphur Springs 4,223.89 3,771 Summit 6,132.11 5,803	
Des Arc	Luxora	Sunset	
DeValls Bluff 16 409 33 15 345 21	Madison	Swifton 6,889.05 5,566.	
DeWitt	Magazine	Taylor	73 Knobel 2,181.61 1,925.27
Diamond City 3,372.33 3,662.45	Magnolia 696,786.54 656,034.53	Texarkana 649,780.86 629,491.	87 McDougal
Diaz	Malvern 478,537.08 443,164.53	Texarkana Special 292,869.55 285,971.	91 Nimmons 1,024.02 903.69
Dierks	Mammoth Spring 10,598.88 10,260.82	Thornton 1,646.51 1,686.	
Dover	Manila	Tontitown	
Dumas	Mansfield	Trumann	
Earle	Marion	Turrell	
East Camden	Marked Tree	Tyronza 5,989.15 2,677.	
El Dorado	Marmaduke 14,960.33 18,488.84	Van Buren	54 Cleburne County 559,709.97 517,815.84
Elkins	Marshall	Vandervoort	18 Concord 3,404.09 3,149.29
Elm Springs	Marvell	Vilonia	63 Fairfield Bay 2,884.51 2,668.61
England	Maumelle	Viola	93 Greers Ferry
Etowah	Mayflower	Waldenburg 6 214 86 4 682	
Eudora	Maynard	Waldenburg 6,214.86 4,682. Waldron 59,035.74 103,606.	
Evening Shade 5,483.14 5,165.72	McCrory	Walnut Ridge	
Fairfield Bay	McGehee	Ward	
Farmington	McNab	Warren	38 Rison 6,850.03 7,376.08
Fayetteville 5,792,580.65 5,400,150.30	McRae 6,215.02 6,731.77	Washington 2,905.19 2,069.	
Flippin	Melbourne	Weiner	
Fordyce	Mena	West Fork	
Forrest City	Midland	Western Grove 5,740.84 6,441.	
Fort Smith 5,627,178.07 5,412,242.31	Mineral Springs 8,301.12 8,379.26	Wheatley 4,322.16 3,971.	91 Waldo
Fouke	Monette	White Hall	
Fountain Hill 2,972.96 2,617.97	Monticello 280,790.79 266,793.17	Wickes	48 Menifee 4,557.53 4,562.88
Franklin 4,150.09 4,084.47	Moorefield 7,195.05 11,146.69	Widener	
Garfield	Moro 3,286.22 2,745.33	Wiederkehr Village 3,901.68 3,734.	52 Oppelo

Plumerville	12,223.21	Nashville 98,		111,371.38
Craighead County 495,938.16 Bay 49,713.06	461,375.25 46,248.46	Tollette 4,4 Independence County 664,		4,961.16 690,913.82
Black Oak 6,174.38 Bono 63,837.30	5,744.08 59,388.35	Batesville 195, Cave City 3,	031.06	202,892.14 3,299.65
Brookland 107,693.97	100,188.57	Cushman 7,	546.10	7,850.26
Caraway	27,931.51 6,902.76	Magness		3,988.59 2,284.37
Egypt 2,994.44 Jonesboro 2,082,224.80	2,785.75 1,937,110.43	Newark	564.44	21,393.33 4,097.37
Lake City 61,637.84	57,342.18	Pleasant Plains 6,	134.48	6,381.74
Monette	37,126.95 580,580.04	Southside 74,1 Sulphur Rock 10,1		77,578.01 11,041.12
Alma	83,344.21 20,374.62	Izard County 67,1 Jackson County 350,1		66,175.87 350,673.66
Chester. 2,345.20 Dyer	2,060.35 11,045.79	Amagon	965.19	965.28 1,175.13
Kibler 16,367.52	14,379.56	Campbell Station 3,	245.28	3,245.59
Mountainburg 8,599.05 Mulberry 25,129.43	7,554.63 22,077.27	Diaz		17,123.26 4,210.87
Rudy	1,860.04 332,203.57	Jacksonport 2,1 Newport		2,098.44 111,986.70
Crittenden County 1,170,727.23	1,058,833.49	Swifton 10,	253.42	10,254.37
Anthonyville 1,481.38 Clarkedale 3,687.00	1,339.80 3,334.61	Tuckerman 23, Tupelo	979.18	23,880.24 979.27
Crawfordsville 5,069.63 Earle 20,091.96	4,585.09 18,171.65	Weldon		797.40 551,256.46
Edmondson 2,666.49 Gilmore 1,738.16	2,411.64 1.572.03	Altheimer 10,1 Humphrey 3,7		11,091.10 3,410.20
Horseshoe Lake 2,896.93 Jennette 1.165.36	2,620.05	Pine Bluff 642,1 Redfield 23,	647.41	657,386.83
Jericho 1,075.38	1,053.97 972.60	Sherrill	825.64	23,982.91 844.58
Marion	136,480.89 1,643.49	Wabbaseka2,1 White Hall86,9		2,868.39 88,935.97
Turrell	4,617.85 243,347.26	Johnson County 184, Clarksville 137,	968.47	179,868.61 133,355.52
Cross County 636,723.81	600,015.15	Coal Hill	987.21	11,656.70
Cherry Valley 9,020.31 Hickory Ridge 3,576.75	8,500.26 3,370.54	Hartman 7, Knoxville 9,	648.24	7,335.19 9,382.22
Parkin	11,737.76 122,906.42	Lamar	129.28 569.45	24,436.44 105,850.97
Dallas County 186,533.71 Desha County 144,962.31	196,137.05 122,631.25	Bradley 3, Buckner 1,	734.12	3,744.07 1,525.36
Arkansas City 6,625.64	5,604.98	Lewisville 8,4	436.34	8,458.83
Dumas 70,503.16 McGehee 67,824.71	59,642.33 57,376.49	Stamps		11,629.75 413,675.10
Mitchellville 5,163.07 Reed 2,290.78	4,367.71 1,937.89	Alicia		1,323.75 5,461.61
Tillar	477.02 2,757.77	Hoxie	685.64	24,049.59 5,924.46
Drew County 580,475.96	563,214.88	Lynn 2,4	451.46	2,388.30
Monticello	158,893.85 2,635.06	Minturn	028.76	805.36 3,924.95
Wilmar 7,662.47 Winchester 2,657.62	7,434.62 2,578.59	Powhatan		962.72 3,943.47
Faulkner County 1,318,157.41 Enola 3,461.65	1,278,106.56 3,356.47	Sedgwick 1, Smithville	548.79	1,508.88 805.36
Holland 6,379.01	6,185.19	Strawberry 2,	546.48	2,480.87
Mount Vernon 1,567.54 Twin Groves 3,450.76	1,519.91 3,345.91	Walnut Ridge 51, Lee County 35,	958.88	49,839.46 35,260.91
Wooster	10,998.23 333,206.64	Aubrey	382.03 996.36	864.91 977.02
Altus	9,648.80 4,294.80	LaGrange		416.44 28.629.97
Charleston 36.281.40	37,550.50	Moro	445.54	1 417 48
Denning 4,049.96 Ozark 49,655.61	4,191.62 51,392.52	Rondo	408.67	1,305.37 170,382.90
Wiederkehr Village 700.96 Fulton County 292,085.27	725.47 267,022.03	Gould 4,1 Grady 2,1		4,967.41 2,285.16
Ash Flat	753.13 5,551.84	Star City	996.61 771.53	16,280.82 420,074.74
Hardy	233.27	Ashdown 64,	170.98	62,144.71
Mammoth Spring 6,772.83	73.31 6,191.67	Foreman	972.87	14,249.09 1,910.57
Salem	10,437.19 2,386.02	Wilton	746.97	4,185.76 1,691.81
Garland County 2,701,400.20 Fountain Lake 17,403.48	3,134,884.49 9,649.34	Logan County	767.73 174.34	408,651.59 1,076.56
Hot Springs 926,476.30 Lonsdale 3,773.81	330,224.90 2,092.39	Booneville 50,1 Caulksville 2,1	830.12	46,597.83 1,883.98
Mountain Pine 21.433.78	11,883.90	Magazine 9,	875.11	9,052.87
Grant County	310,301.69 477,830.43	Morrison Bluff1, Paris42,	382.90	954.22 38,853.95
Delaplaine 1,032.76 Lafe 6,745.22	1,000.95 6,537.48	Ratcliff 2, Scranton 3,		2,043.01 2,997.24
Marmaduke 19,557.91 Oak Grove Heights 17,815.13	18,955.57 17,266.46	Subiaco 5,5 Lonoke County 1,005,	351.24	4,905.68 958,548.11
Paragould 476,635.37	461,955.93	Allport	319.03	1,257.47
Hempstead County 502,771.78 Blevins 4,799.09	770,452.13 4,416.87	Austin 53,1 Cabot		50,591.11 388,484.20
Emmet	276.05 1,763.68	Carlisle		29,725.94 1,272.09
Hope	137,290.99 874.17	England 37, Humnoke	991.10	36,217.97 3,202.15
McNab 499.91	460.09	Keo	174.87	3,026.69
Oakhaven 1,083.13 Ozan 833.18	996.86 766.82	Lonoke 65, Ward 92,	822.83	62,522.43 88,490.59
Patmos	874.17 3,558.03	Madison County 367, Hindsville		336,388.96 1,010.45
Washington 1,566.36 Hot Spring County 436,617.63	1,441.63 437,848.75	Huntsville	333.26	32,323.07 1,246.21
Donaldson 3,249.52	3,258.68	Marion County 285,	837.63	282,588.79
Friendship 1,867.00 Malvern 128,409.30	1,872.26 128,771.37	Bull Shoals 23,1 Flippin 15,1	856.62	22,751.16 15,676.39
Midway 4,454.80 Perla 3,036.83	4,467.36 3,045.39	Pyatt		2,109.61 6,340.49
Rockport	8,010.45 584,290.80	Yellville	887.80	13,729.96 512,844.81
Dierks	24,564.45	Fouke	900.20	13,495.92
Mineral Springs 25,829.86	29,096.55	uananu	.00.20	13,495.92

Texarkana. 312,754.49 303,658.10 Mississippi County. 1,774,983.68 4,488,911.91 Bassett			
Bassett 3,211.63 695.23 Blytheville 347,218.89 695.23 Blytheville 347,218.89 695.23 Blytheville 347,218.89 291,258.08 Burdette 3,626.04 4,214.83 Dell. 5,024.65 4,214.83 Dyess 8,780.19 7,365.10 Elowah 6,678.67 5,518.39 Gosnell 75,399.76 63,222.51 Joiner 12,898.33 10,819.52 Keiser 19,451.10 16,316.19 Leachville 52,810.63 4,299.21 Luxora 24,398.05 20,465.84 Manila 95,364.76 79,994.95 Marie 2,797.23 2,364.40 Osceola 180,680.22 15,550.22 16,642.09 Monroe County NA Montgomery County 221,490.25 Black Springs 892.84 Glenwood 5,576.63 Mount Ida 9,263.25 9,168.24 Norman 2,818.04 2,789.13 Oden 1,674.08 1,850.92 Nevada County 137,211.67 Bluff City 1,306.78 Blodcaw 1,340.00 Cale 808.43 Bloger 1,340.00 Cale 808.43 Bloger 4,398.51 Rosston 3,012.23 3,043.84 Williswille 1,639.01 Newton County 48,997.84 4,425.78 Western Grove 2,742.77 Cuschita County 675,023.26 634,109.22 Baarden 15,576.74 4,425.78 Western Grove 2,742.77 Cuschita County 675,023.26 634,109.22 Baarden 15,576.74 11,373.89 Camden 165,576.74 11,373.89 Camden 165,767.74 11,373.89 Camden	Texarkana	. 312,754.49	
Birthsville 347,218.89 231,258.08 Burdette 3,626.04 Dell. 5,024.65 Dell. 5,024.65 Cosnell 75,369.76 Gosnell 75,369.76 Gosnell 75,369.76 Gosnell 75,369.76 Joiner 12,898.33 Luxora 24,398.05 Luxora 24,398.05 Marie 2,797.23 Marie 2,797.23 Marie 2,797.23 Marie 2,797.23 Morroe County NA Montgomery NA Montgomery County 221,490.25 Black Springs 892.84 Glemwood 5,76.63 Glemwood 5,76.63 Mount Ida 9,263.25 Black Springs 892.84 Glemwood 5,76.63 Mount Ida 9,283.25 Black Springs 892.84 Norman 2,818.04 Norman 2,818.04 Norman 1,674.08 Buld City 1,306.78 Bud Caulty 137,211.67 Bluff City 1,306.78 Bodcaw 1,340.00 Cale 808.43 Emmet 4,396.53 Prescott 34,341.68 Rosston 3,012.23 Newton County 48,997.84 Jassper 4,238.11 Western Grove 2,742.77 Ouachita County 675,023.26 Barden 12,107.76 Camden 156,576.74 Chidester 3,947.50 Camden 156,576.74 Chidester 3,947.50 Camden 12,451.02 East Camden 12,451.03 Elialine 10,742.16 Hollips County 25,849.37 Antoine 1,566.73 Antoine 1,566.73 Antoine 1,566.73 Antoine 1,566.73 Camden 1,566.73 Camden 1,566.73 Elialine 10,742.16 Elialine 1	Mississippi County Bassett	1,774,983.68	
Burdette	Birdsong	828.81	695.23
Dell. 5,024.85 4,274.85 Dyess 8,780.19 7,365.10 Etowah 6,578.67 65,18.39 Gosnell. 75,369.76 63,222.51 Joiner 12,898.33 10,819.52 Keiser 19,451.10 16,316.19 52 Keiser 19,451.10 16,316.19 52 Luxora 24,398.05 20,465.84 Manila 95,364.76 79,994.95 Marie 2,797.23 0,236.40 Osceola 180,680.22 Victoria 518.10 18,080.22 Victoria 518.10 18	Burdette	3,626.04	
Etowah 6,578,67 63,928,51 Joiner 12,898,33 Keiser 19,451,10 16,316,19 Leachville 52,810,63 44,299,21 Luxora 24,398,05 20,465,84 Marila 95,364,76 79,994,99 10 Sceola 180,680,22 Victoria 518,10 1,893,57 Marie 2,797,23 2,346,40 Osceola 180,680,22 Victoria 518,10 1,893,57 Morroe County N. N. Montgomery County 21,490,25 219,218,55 40,45 20,465,41 Montgomery County 21,490,25 219,218,55 30,476 30,476 21,490,25 219,218,55 20,40 21,490,25 219,218,50 21,490,25 2	Dell	5,024.65	4,214.83
Joiner 12,898.33 10,819.52 Keiser 19,451.10 Leachville 52,810.63 44,299.21 Luxora 24,398.05 Manila 95,364.76 79,994.95 Marie 2,797.23 2,346.40 Osceola 180,680.22 Victoria 518.10 Wilson 19,839.57 Morroe County NA Montgomery County 21,490.25 151,560.22 Victoria 518.04 Victoria 518.01 Wilson 19,839.57 Morroe County NA Montgomery County 21,490.25 19,218.55 40,9263.25 9,168.24 Norman 2,818.04 2,789.13 Oden 1,674.08 1,666.29 Nevada County 137,211.67 138,651.57 Bluff City 1,306.78 138,651.57 Prescott 34,341.68 34,702.06 Rosston 3,012.23 3,043.84 Willisville 1,639.01 1,656.23 Nevton County 48,997.84 4,425.77 Victoria 16,566.23 Nevton County 48,997.84 51,1674.98 Western Grow 2,742.77 Cuachita County 675,023.26 634,109.22 Bearden 12,107.76 Camben 165,576.74 155,540.92 Camben 165,576.74 155,540.92 Chidester 3,947.50 3,708.24 East Camden 12,451.02 Lusann 2,387.23 Stephens 12,014.15 Perry County 205,075.02 Bligelow 2,876.27 Gas 990.55 Fourche 457.59 Houston 1,186.48 Perry 2,140.86 Perry 3,150.80 Perry 2,140.80 Perry 2,140.80 Perry 2,140.80 Perry 3,150.80 Perry 2,140.80 Perry 2,140.80 Perry 2,140.80 Perry 2,140.80 Perry 3,150.80 Perry 2,140.80 Perry 2,140.80 Perry 3,150.80 Perry 2,140.80 Perry 2,140.80 Perry 2,140.80 Perry 2,140.80 Perry 3,150.80 Perry 4,150.80 Perry 4,1	Etowah	6,578.67	5,518.39
Leachville 52,810.63 44,299.21 Luxora 24,398.05 Q. 465.84 Manila 95,364.76 79,994.95 Marie 2,797.23 23,46.40 Marie 180,680.22 Victoria 518.01 434.52 Wilson 19,839.57 Monroe County NA Montgomery County 221,490.25 Black Springs 892.84 619.00 576.63 570.71 Mount Ida 9,263.25 9,168.24 Norman 2,818.04 Q.789.13 Oden 1,674.08 1,656.92 Nevada County 137,211.67 138,651.57 Bluff City 1,366.78 Blodcaw 1,340.00 1,354.06 Cale 800.43 816.91 Emmet 4,396.53 4,442.67 Prescott 34,341.68 Rosston 3,012.23 3,043.84 Williswille 1,639.01 1,656.23 Newton County 897.84 4,425.78 Western Grove 2,742.77 Q.864.21 Ouachita County 675,023.26 634,109.22 Bearden 12,107.76 Camben 155,767.4 11,373.89 Camden 165,767.4 11,373.89 Camden 165,767.4 11,373.89 Camden 12,107.76 Camben 155,767.4 11,555.40.92 Chidester 3,947.50 S44.21 Bigelow 2,274.27, 2,864.21 Ouachita County 675,023.26 634,109.22 Bearden 12,107.76 Camben 155,767.4 11,555.40.92 Chidester 3,947.50 S44.21 Bigelow 2,274.27, 2,864.21 Ouachita County 675,023.26 634,109.22 Bearden 12,107.76 Camben 155,767.4 11,555.40.92 Chidester 3,947.50 S44.22 Bearden 12,107.76 Camben 155,767.4 11,555.40.92 Bearden 12,107.76 Camben 156,767.4 11,555.40.92 Bearden 12,107.76 Camben 156,767.4 11,555.40.92 Chidester 3,947.50 S44.22 Bearden 12,107.76 Camben 156,767.4 11,250.79 Biglelow 2,276.27 2,668.36 Casa 980.55 Fourche 457.59 Houston 1,188.48 Perry 2,140.86 Perry 110,107.21 11,219.07 11,252.77 Biglelow 2,276.27 2,668.36 Casa 980.55 Fourche 457.59 Houston 1,188.48 Perry 2,2140.86 Perry 110,107.42.16 10,013.36 11,219.07 10,369.11 Phillips County 27,477.92 4,22.92 Houston 1,186.49 1,978.67 Perry 110,107.21 1,129.07	Gosnell	75,369.76 12 898 33	
Luxora	Keiser	19,451.10	16,316.19
Manila 95,364.76 79,994.95 Marie 2,797.23 2,346.40 Osceola 180,680.22 151,560.22 Victoria 518.01 Wilson 19,839.57 16462.09 Monroe County NA NA NA NA NA NA MA Nontgomery County 221,490.25 Black Springs 892.84 6190.00 1,576.63 160.00 1,576.63 170.00 1,576.63 170.00 1,576.63 170.00 1,576.63 170.00 1,576.63 170.00 1,576.63 170.00 1,576.63 1,556.92	Luxora	24,398.05	
Osceola 180,680.22 151,560.22 Victoria 518.01 434.52 Wilson 19,839.57 16,642.09 Monroe County 221,490.25 219,218.55 Black Springs 892.84 3670.71 Mount Ida 9,263.25 9,168.24 Norman 2,818.04 0,278.13 Oden 1,674.08 1,556.92 Nevada County 137,211.67 138,651.57 Bluff City 1,306.78 1,320.49 Bodcaw 1,340.00 1,556.92 Roston 3,401.00 1,556.92 Rosston 3,012.23 3,043.84 Willisville 1,639.01 1,656.23 Newfon County 48,997.84 4,425.78 Western Grove 2,742.77 0uachita County 675,023.26 634,109.22 Bearden 12,107.76 1,537.89 1,565.23 Camden 165,576.74 155,540.92 2,742.77 Casa 9,905.5 1,762.73 1,782.75 Bigleow	Manila	95,364.76	79,994.95
Wilson 19,839.57 MA Monroe County NA Montegomery County 221,490.25 Black Springs 892.84 833.89 Glenwood 576.63 570.71 Mount Ida 9,263.25 9,168.24 Norman 2,818.04 2,789.13 Oden 1,674.08 1,656.92 Nevada County 137,211.67 13,360.68 Bluff City 1,306.78 1,320.49 Bodcaw 1,340.00 1,354.06 Cale 808.43 816.91 Emmet 4,396.53 4,442.67 Prescott 34,341.68 83,702.06 Rosston 3,012.23 3,043.84 Welliswille 1,639.01 1,556.23 Newton County 48,997.84 51,167.49 51,167.49 Chidester 3,947.50 1,168.23 Barderlen 12,017.76 1,157.33.89 3,043.34 Camden 165,576.74 1,159.65.23 2,242.53 Stephens 1,201.41	Osceola	. 180,680.22	151,560.22
Monroe County Montgomery County. 221,490.25 Black Springs 892.84 Gleinwood 576.63 Mount Ida 9,263.25 Norman 2,818.04 Oden 1,674.08 Nevada County 137,211.67 Bluff City. 1,306.78 Bluff City. 1,320.49 Bluff City. 2,407.70 Bluff City. 2,407.70 Bluff City. 2,407.70 Bluff City. 2,407.70 Bluff City. 2,407.71 Bluff City. 2,407.70	Wilson	19.839.57	
Mount Ida	Monroe County	NA	NA
Mount Ida	Black Springs	892.84	883.69
Norman 2,818.04 2,789.13 Oden 1,674.08 1,674.08 1,666.92 Nevada County 137,211.67 Bluff City 1,306.78 Bodcaw 1,340.00 Cale 8,08.43 Emmet 4,396.53 Prescott 34,341.68 Ay.702.06 Rosston 3,012.23 Willisville 1,639.01 Jasper 4,238.11 Western Grove 2,742.77 Quachita County 675,023.26 Barden 12,107.76 Camden 165,576.74 Canden 155,576.74 Cascaden 12,451.02 Louann 2,387.23 Stephens 12,014.15 Perry County 205,075.02 Bigelow 2,376.27 Casa 980.55 Fourche 457.59 Houston 1,168.48 Perry. 2,140.86 Perryville 11,219.07 Phillips County 214,719.94 Perrywille 11,219.07 Phillips County 225,849.37 Antoine 1,560.73 Delight 3,377.78 Glenwood 2,7,706.33 Rossett County 355,649.97 Fisher 2,564.00 Fisher 2,564.00 Rosston 3,012.23 Rossett County 675,023.26 Gad.21 Rosston 1,168.48 Rosston 1,014.21 Rosston 1,168.48 Rosston 1,168.48 Rosston 1,168.48 Rosston 1,168.48 Rosston 1,214.71.94 Rosston 1,214.71.94 Rosston 1,214.71.94 Rosston 1,214.71.94 Rosston 2,246.75 Rosston 3,012.23 Rosston 3,012.23 Rosston 3,012.23 Rosston 3,012.23 Rosston 3,012.23 Rosston 1,215.43 Rosston 3,012.23 Rosston 3,	Mount Ida	9,263.25	
Nevada County 137,211.67 138,651.57 1,320.49 Bodcaw 1,340.00 1,354.06 Cale 808.43 816.91 Emmet 4,396.53 4,425.67 Prescott 34,341.68 34,702.06 Rosston 3,012.23 3,043.84 Willisville 1,639.01 1,656.23 Newton County 48,997.84 1,1656.23 Newton County 48,997.84 1,1656.23 Newton County 48,997.84 1,1656.23 Newton County 675,023.26 634,109.22 Bearden 12,107.76 11,373.89 Camden 165,576.74 15,540.92 Chidester 3,947.50 2,445.20 Chidester 3,947.50 2,242.53 Casa 12,017.51 13,285.96 Perry County 205,075.02 Adona 1,217.51 Bigelow 2,876.27 2,658.36 Casa 980.55 906.26 Fourche 457.59 422.92 Houston 1,168.48 1,079.96 Perry 2,140.86 1,978.67 Perry 2,140.86 1,079.36 Perry 2,140.86	Norman	2,818.04	2,789.13
Bodcaw	Nevada County	. 137,211.67	138,651.57
Cale 808.43 816.91 Emmet 4.396.53 4.42.67 Prescott 34,341.68 34,702.06 Rosston 3.012.23 3,043.84 Willisville 1.639.01 1,656.23 Newton County 48,997.84 51,167.49 Jasper 4,238.11 4,425.78 Western Grove 2,742.77 2,864.21 Ouachita County 675,023.26 634,109.22 Bearden 12,107.76 11,373.89 Camden 165,576.74 155,540.92 Chidester 3,947.50 1,708.23 East Camden 12,451.02 11,696.35 Louann 2,387.23 2,242.53 Stephens 12,014.15 11,288.96 Perry County 205,075.02 189,538.39 Adona 1,217.51 1,125.27 Bigelow 2,876.27 2,658.36 Fourche 457.59 422.92 Houston 1,168.48 1,079.96 Perry County 2,140.86 1,978.6	Bluff City	1,306.78	1,320.49 1,354.06
Newton Lounty	Cale	808.43	816.91
Newton Lounty	Prescott	34,341.68	
Newton Lounty	Rosston	3,012.23	
Ouachita County 6/5,023.2b 634,109.27 643,139.29 643,139.29 647,023.2b 647,023.2b 11,373.89 155,540.92 155,540.92 155,540.92 155,540.92 155,540.92 155,540.92 168,625.64 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,425.93 22,425.93 22,425.93 22,425.93 22,425.93 24,245.93 24,252.21 24,117.74 24,117.74 24,117.74 24,117.74 24,117.74 24,117.74 24,117	Newton County	48,997.84	51,167.49
Ouachita County 6/5,023.2b 634,109.27 643,139.29 643,139.29 647,023.2b 647,023.2b 11,373.89 155,540.92 155,540.92 155,540.92 155,540.92 155,540.92 155,540.92 168,625.64 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,451.02 11,696.35 12,425.93 22,425.93 22,425.93 22,425.93 22,425.93 24,245.93 24,252.21 24,117.74 24,117.74 24,117.74 24,117.74 24,117.74 24,117.74 24,117	Western Grove	4,238.11	2,864.21
Camden 165,576.74 155,540,92 East Camden 12,451,02 1,696,35 Louann 2,387,23 2,242,53 Stephens 12,014,15 11,285,96 Perry County 205,075,02 189,538,39 Adona 1,217.51 1,125,27 Bigelow 2,876,27 2,658,36 Casa 980,55 906,26 Fourche 457,59 422,92 Houston 1,168,48 1,079,96 Perry 2,140,86 1,978,67 Perryville 11,1219,07 10,696,11 Phillips County 214,719,94 200,152,39 Elaine 10,742,16 10,013,36 Helena-West Helena 203,051,53 189,275,60 Lake View 7,097,72 Lexa 4,518,31 4,211,77 Marvell 18,722,43 17,452,21 Pike County 255,849,37 227,138,87 Antoine 1,560,73 1,569,64 Daisy 1,215,43 1,222,37 Delight 3,977,78 4,000,49 Glenwood 27,706,33 27,864,52 Murfreesboro 20,648,53 20,766,43 Poinsett County 355,649,97 304,877,73 Fisher 2,564,40 2,198,31 Harrisburg 31,513,60 27,014,75 Lepanto 24,675,21 21,152,60 Marked Tree 32,567,86 27,918,50 Trumann 105,411,01 90,362,64 Waldenburg 7,55,07 Weiner 9,217,59 7,901,69 Polk County 394,141,48 363,725,49 Cove 10,727,92 9,900,04 Mena 187,957,06 173,452,31 Grannis 16,680,39 15,393,16 Hatfield 11,602,28 10,706,94 Mena 187,957,06 173,452,30 Flexion 1,7651,36 19,666,63 Pottsville 59,215,03 28,035,05 Hector 7,750,76 8,618,10 London 17,651,36 19,666,63 Mausellville 544,535,44 North Little Rock 5,625,269,86 Mausellville 544,535,44 North Little Rock 1,793,474,56 Sherwood 98,829,65 Wrightsville 14,816,15 Randolph County 27,447,30 Little Rock 5,625,269,86 Maumelle 534,535,44 North Little Rock 1,793,474,56 Sherwood 98,829,65 Wrightsville 818,477,03 19,928,28 Biggers 4,798,54 Morth Little Rock 5,625,698,86 Maumelle 534,535,44 North Little Rock 1,793,474,56 Sherwood 98,829,65 Wrightsville 818,477,03 19,928,28 Biggers 4,798,54 Morth Little Rock 5,625,698,86 Maumelle 534,535,44 North Little Rock 1,793,474,56 Sherwood 98,829,65 Wrightsville 14,816,15 Randolph County 27,447,03 Randolph	Ouachita County	. 6/5,023.26	634,109.22
East Camden 12,451.02 11,699.63 2 242.53 Stephens 12,014.15 11,285.96 Perry County 205,075.02 189,538.39 Adona 1,217.51 1,125.27 Bigelow 2,876.27 2,658.36 Casa 980.55 906.26 Fourche 457.59 422.92 Houston 1,168.48 1,079.96 Perry 2,140.86 1,978.67 Perryville 11,219.07 10,369.11 Phillips County 214,719.94 200,152.39 Elaine 10,742.16 10,013.36 Helena-West Helena 203,051.53 Lake View 7,097.72 6,616.18 Lexa 4,518.31 4,211.77 Marvell 18,722.43 17,452.21 Pike County 225,849.37 227,138.87 Antoine 1,560.73 1,569.64 Daisy 1,215.43 1,222.37 Delight 3,977.8 4,000.49 Glenwood 27,706.33 27,864.52 Murfreesboro 20,648.53 20,766.43 Darrisburg 31,513.60 2,104.77.73 Fisher 2,564.40 Harrisburg 31,513.60 2,104.77.73 Fisher 2,564.40 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 21,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.40 Mena 187,957.06 Hatfield 11,602.28 Horrison 1,680.39 15,393.16 Hatfield 11,602.28 Horrison 1,680.39 1,393.01 Hatfield 11,602.28 Horrison 1,680.39 1,393.01 Hatfield 11,602.28 Pope County 485,751.85 540,109.83 Hatfield 11,602.28 Horrison 1,7651.36 Dover 25,213.53 Dover 25,213.53 Dover 25,213.53 Dover 25,213.53 Bassellville 543,758.94 Gove 30,942.3 Harrison 1,793.49 Prairie County 3,345.85 Dover 25,213.53 Bassellville 543,758.94 Gove 30,942.3 Hatfield 11,602.28 Horrison 1,7651.36 Hatfield 11,602.28 Horrison 1,7651.36 Hatfield 11,602.28 Horrison 1,7651.36 Hatfield 11,602.28 Horrison 1,793.49 Pope County 485,751.85 Horrison 1,793.49 Pope County 485,751.85 Horrison 1,793.49 Pope County 485,751.85 Horrison 1,793.49 Pope County 1,734,52.5 Horrison 1,793.49 Pope County 1,74,750.76 Hatfield 1,793,747.3 Horrison 1,793.49 Horrison 1,793.49 Horrison 1,793.49 Horrison 1,793.49 Horrison 1,794.40 Horrison 1,7	Camden	. 165,576.74	155,540.92
Louann 2,387.23 2,242.53 Stephens 12,014.15 11,285.96 Perry County 205,075.02 189,538.39 Adona 1,217.51 1,125.27 Bigelow 2,876.27 2,658.36 Casa 980.55 906.26 Fourche 457.59 422.92 Houston 1,168.48 1,079.96 Perry 2,140.86 1,978.67 Perryville 11,219.07 10,369.11 Phillips County 214,719.94 200,152.39 Elaine 10,742.16 140,013.36 Helena-West Helena 203,051.53 189,275.60 Lake View 7,097.72 6,616.18 Lexa 4,518.31 4,211.77 Maryell 18,722.43 1,752.21 Pike County 225,849.37 227,138.87 Antoine 1,560.73 1,569.43 Daisy 1,215.43 1,222.37 Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864.52	Fast Camden	12 451 02	11.696.35
Perry County	Louann	2 387 23	2,242.53
Bigelow 2,876.27 2,658.36 Casa 980.55 906.26 Fourche 457.59 422.92 Houston 1,168.48 1,079.96 Perry 2,140.86 1,978.67 Perryville 11,219.07 10,369.11 Phillips County 214,719.94 200,152.39 Elaine 10,742.16 10,013.36 Helena-West Helena 203,051.53 189,275.60 Lake View 7,097.72 6,616.18 Lexa 4,518.31 4,211.77 Marvell 18,722.43 17,452.21 Pike County 225,849.37 227,138.87 Antoine 1,560.73 1,569.64 Daisy 1,215.43 1,222.37 Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864.52 Murfreesboro 20,648.53 20,766.43 Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60	Perry County	. 205,075.02	189,538.39
Casa	Adona	1,217.51	
Houston	Casa	980.55	906.26
Perry 2,140.86 Perryville. 11,219.07 Phillips County. 214,719.94 Elaine. 10,742.16 Helena-West Helena. 203,051.53 Lake View. 7,097.72 Lexa. 4,518.31 Lexa. 4,518.31 Lexa. 4,518.31 Lexa. 4,518.31 Lexa. 4,518.31 Marvell. 18,722.43 Pike County. 225,849.37 Antoine. 1,560.73 Antoine. 1,560.73 Antoine. 1,560.73 Antoine. 1,560.73 Antoine. 1,560.73 Lake View. 225,849.37 Antoine. 1,560.73 Lake View. 1,215.43 Daisy 1,215.43 Daisy 1,215.43 Delight 3,977.78 Glenwood. 27,706.33 Delight 3,977.78 Glenwood. 27,706.33 Poinsett County. 355,649.97 Poinsett County. 355,649.97 Poinsett County. 355,649.97 Sisher. 2,564.40 Lepanto. 24,675.21 Lepanto. 24,675.21 Lepanto. 24,675.21 Lepanto. 24,675.21 Lepanto. 10,200.61 Marked Tree. 32,567.86 Trumann. 105,411.01 Pyronza. 10,200.61 Waldenburg. 755.07 Weiner. 9,217.59 Polk County. 394,141.48 Cove. 10,727.92 Grannis. 16,680.39 Grannis. 16,680.39 Grannis. 16,680.39 Hatfield. 11,602.28 Mickes. 21,422.20 Pope County. 485,751.85 Dover. 25,213.53 Dover. 23,073.77 DeValls Bluff. 6,298.35 Hazen. 17,938.19 Prairie County. 1,331,243.43 Alexander. 6,108.66 Ale	Houston	1 160 /0	1,079.96
Helena-West Helena 203.051.53	Perry Perryville	2,140.86	1,978.67 10.369.11
Helena-West Helena 203.051.53	Phillips County	. 214,719.94	200,152.39
Marvell 18,722.43 17,452.27 Pike County 225,849.37 227,138.87 Antoine 1,560.73 1,569.64 Daisy 1,215.43 1,222.37 Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864.52 Murfreesboro 20,648.53 20,766.43 Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 2,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 <td< td=""><td>Helena-West Helena .</td><td>. 203,051.53</td><td>189,275.60</td></td<>	Helena-West Helena .	. 203,051.53	189,275.60
Marvell 18,722.43 17,452.27 Pike County 225,849.37 227,138.87 Antoine 1,560.73 1,569.64 Daisy 1,215.43 1,222.37 Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864.52 Murfreesboro 20,648.53 20,766.43 Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 2,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 <td< td=""><td>Lake View</td><td> 7,097.72</td><td></td></td<>	Lake View	7,097.72	
Antoine. 1,560,73 1,569,64 Daisy 1,215,43 1,222,37 Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864,52 Murfreesboro 20,648,53 20,766,43 Poinsett County 355,649,97 304,877.73 Fisher 2,564,40 2,198,31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675,21 21,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362,64 Tyronza 10,200.61 8,744.38 Waldenburg 7,55.07 647,28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,000.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Wickes 18,725.07 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 Lagen 17,938.19 16,868.86 Ulm 2,119,63 Pulaski County 1,31,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 2,7734.29 Little Rock 5,625,699.86 3,39,201.41 Maumelle 534,535.44 513,053.52 Wightsville 818,477.03 785,584.06 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Cammack Village 21,602.44 12,77,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 12,77,43.4	Marvell	18,722.43	17.452.21
Delight 3,977.78 4,000.49 Glenwood 27,706.33 27,864.52 Murfreesboro 20,648.53 20,766.43 Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 21,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 384,141.48 363,725.49 Cove 10,722.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85	Antoine	1,560.73	1,569.64
Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 21,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,5213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,293.55 5,858.99 Ulm 2,119.63 1,971.78 Ulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 12,7734.30 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 13,971.78 584.06 Cammack Village 21,602.44 13,971.78 585.40 Cammack Village 21,602.44 13,971.78 13,971.78 13,971.78 13,971.78 13,971.78 13,971.78	Dalsy	3,977.78	4,000.49
Poinsett County 355,649.97 304,877.73 Fisher 2,564.40 2,198.31 Harrisburg 31,513.60 27,014.75 Lepanto 24,675.21 21,152.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,5213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,293.55 5,858.99 Ulm 2,119.63 1,971.78 Ulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 12,7734.30 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 13,971.78 584.06 Cammack Village 21,602.44 13,971.78 585.40 Cammack Village 21,602.44 13,971.78 13,971.78 13,971.78 13,971.78 13,971.78 13,971.78	Glenwood	27,706.33	27,864.52
Harrisburg. 31,513.60 27,014.75 Lepanto 24,675.21 21,52.60 Marked Tree 32,567.86 27,918.50 Trumann 105,411.01 90,362.61 Tyronza 10,200.61 8,744.38 Waldenburg	Poinsett County	. 355.649.97	304,877.73
Marked Hee 22,307.30 27,316.30 Trumann 105,411.01 90,362.64 Tyronza 10,200.61 8,744.38 Waldenburg 7,755.07 647.28 Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,722.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,700.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23	Harrisburg	2,564.40	
Trumann 105,411.01 90,362.64 Waldenburg 7.55.07 Weiner 9,217.59 647.28 Weiner 9,217.59 7,901.69 Olk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Haffield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.39 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,515.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971.78 Ulm 2,119.63 1,971.78 Ulm 2,119.63 1,971.78 Ulm 2,119.63 1,971.78 Vlacksonyille 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 517,213,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 47,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 47,938.48 17,13,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 47,938.48 17,13,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 47,938.48 17,213,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 17,13,398.38	Lepanto Marked Tree	24,675.21	21,152.60
Waldenburg .755.07 647.28 Weiner 9.217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,668.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,9	Trumann	. 105,411.01	90,362.64
Weiner 9,217.59 7,901.69 Polk County 394,141.48 363,725.49 Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,033.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 592,150.3 65,841.48 Russellville 59,215.03 65,841.48 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971	Waldenburg	755.07	
Cove 10,727.92 9,900.04 Grannis 16,680.39 15,393.16 Hatfield 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie Contry 97.345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 Devalls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971.78.40 Alexander 6,108.66 2,863.16 Cammack Village 21,602.44	Weiner	9,217.59	7,901.69 363 725 49
Hatfield. 11,602.28 10,706.94 Mena 187,957.06 173,452.37 Vandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Atkins 53,915.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Rissellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 142en 17,938.19 16,686.86 Ullm 2,119.63 1,277,743.40 Lille Rock 1,331,243.43 1,277,743.40 Lille Rock 5,625,269.86 5,863.16 Cammack Village 21,602.44 Jacksonville 818,477.03 785,584.06 Lille Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,053.52 Wrightsville 42,816.15 1721,398.38 Sherwood 98,829.65 Wrightsville 1,42,816.15 1721,398.38 Sherwood 98,829.65 Wrightsville 1,42,42,42,42,42,42,42,42,42,42,42,42,42,	Cove	10,727.92	9,900.04
Mena 187,957.06 173,452.38 Wandervoort 3,867.42 3,568.98 Wickes 21,422.20 19,769.03 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 Des Arc 23,073.77 21,464.20 Ulm 2,1196.3 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 56.86.16 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.09 Maumelle 534,535.44 513,053.52 North Little Rock 1,793,474.56 5,399,201.41 Maynard	Hatfield	11,602.28	10,706.94
Wickes 21,422.20 19,769.03 Pope County 485,751.85 540,109.83 Atkins 53,915.85 59,949.30 Dover 25,213.53 28,035.05 Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 592,15.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,977.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 56,361.66 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.09 North Little Rock 1,793,474.56 5,399,201.41 North Little Rock 1,793,474.56 1,721,398.38	Mena	. 187,957.06	
Atkins 53,913.85 59,949.35 59,049.35 Dover 25,213.53 28,035.05 Hector. 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 20,734.28 Jacksonyille 818,477.0 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,055.25 Wirightsville 42,816.15 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,515.58 6,547.84	Wickes	21,422.20	19,769.03
Hector 7,750.76 8,618.10 London 17,651.36 19,626.63 Pottsville 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 20,734.24 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,053.55 Wrightsville 42,561.55 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 47,93,474.03 Biggers 4,798.54 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,515.58 6,547.84	Atkins	53,915.85	59,949.30
London. 17,651.36 19,626.63 Pottsville. 59,215.03 65,841.48 Russellville 545,758.94 606,831.99 Prairie County 97,345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc. 23,073.77 21,464.20 Devalls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ullm 2,119.63 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,683.16 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Maumelle 5,625,269.86 5,399,201.41 Maumelle 534,535.44 5,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.49 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahonta	Dover	25,213.53	
Russellville 545,758.94 606,831.99 Prairie County 97.345.85 90,555.24 Biscoe 3,694.23 3,436.52 Des Arc 23,073.77 21,464.23 Devalls Bluff 6.298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,977.743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.76 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 <td< th=""><th>London</th><th> 17,651.36</th><th>19,626.63</th></td<>	London	17,651.36	19,626.63
Biscoe 3,694.23 3,436.52 Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm. 2,11963 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,053.52 North Little Rock 1,793,474.56 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58	Russellville	. 545,758.94	606,831.99
Des Arc. 23,073.77 21,464.20 DeValls Bluff 6,298.35 5,858.99 Hazen 17,938.19 16,686.86 Ulm 2,119.63 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 517,0398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 47,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Prairie County	97,345.85	
Hazen 17,938.19 16,686.86 Ulm 2.119.63 1,971.78 Pulaski County 1,331,243.43 1,277,743.40 Alexander 6,108.66 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,053.52 North Little Rock 1,793,474.56 1,721,398.38 Sherwood 908,829.65 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Des Arc	23,073.77	21,464.20
Uilm. 2,119.03 Pulaski County 1,331,243.43 Alexander 6,108.66 Cammack Village 21,602.44 Jacksonville 818,477.03 Little Rock 5,625,269.86 Little Rock 5,625,269.86 Little Rock 1,793,474.56 Jorth Little Rock 1,793,474.56 Sherwood 908,829.65 Wrightsville 42,816.15 Randolph County 227,447.03 Biggers 4,798.54 Maynard 5,962.78 Maynard 5,962.78 O'Kean 3,020.72 Pocahontas 115,967.43 Ravenden Springs 1,872.22 Reyno 6,151.58	Hazen	17,938.19	16,686.86
Alexander 6,108.66 5,863.16 Cammack Village 21,602.44 20,734.28 Jacksonville 818,477.03 785,584.06 Little Rock 5,625,269.86 5,399,201.41 Maumelle 534,535.44 513,053.52 North Little Rock 1,793,474.56 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Pulaski County	1,331,243.43	1,971.78 1,277,743.40
Maumelle 534,535.44 North Little Rock 1,793,474.56 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Alexander	6.108.66	5,863.16
Maumelle 534,535.44 North Little Rock 1,793,474.56 1,721,398.38 Sherwood 908,829.65 872,305.59 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Jacksonville	. 818,477.03	785,584.06
Snerwood 988,829.65 872,305.99 Wrightsville 42,816.15 41,095.45 Randolph County 227,447.03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Little Rock	5,625,269.86 . 534.535.44	
Wrightsville. 42,816.15 41,095.45 Randolph County. 227,447.03 242,098.42 Biggers. 4,798.54 5,107.65 Maynard. 5,962.78 6,346.88 O'Kean. 3,020.72 3,215.31 Pocahontas. 115,967.43 123,437.67 Ravenden Springs. 1,872.22 1,992.82 Reyno. 6,151.58 6,547.84	North Little Rock	1,793,474.56	1,721,398.38
Randolph County 227,447/03 242,098.42 Biggers 4,798.54 5,107.65 Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Wrighteville	12 216 15	41,095.45
Maynard 5,962.78 6,346.88 O'Kean 3,020.72 3,215.31 Pocahontas 115,967.43 123,437.67 Ravenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84	Randolph County	. 227,447.03	242,098.42 5.107.65
Pocahontas	Maynard	5,962.78	6,346.88
Havenden Springs 1,872.22 1,992.82 Reyno 6,151.58 6,547.84 Saline County 859,115.80 802,131.59	Pocahontas	. 115,967.43	123,437.67
Saline County	Ravenden Springs Reyno	1,872.22	
	Saline County	. 859,115.80	

Scott County	146,705.98	139,513.53
Mansfield	9,780.40	9,300.90
Searcy County	102 776 20	37,203.61
Gilbert	273.01	106,556.68 283.05
Gilbert	3,937.59	4,082.42
Marshall	13,954.81	14,468.11
Pindall	1 254 52	1,034.21
Sebastian County	467 255 89	1,404.35 1,230,563.79
Barling	122,925.54	117,393.53
Bonanza	15,089.35	14.410.29
Bonanza	11,850.41	11,317.11 2,188,350.87
Greenwood	244 617 21	233,608.70
Hackett	20,153.41	19,246.45
Hartford	12,827.24	12,249.97
Huntington		12,029.03
Lavaca	17 582 83	60,145.16 16,791.55
Mansfield	5,835.24	5,572.63
Sevier County	642,433.46	611,505.06
Ben Lomond De Queen	04 222 56	2,058.90 89,782.58
Gillham	2.425.68	2,308.91
Horatio	14,214.20	13,529.89
Lockesburg	9,177.43	8,735.60
Sharp County Ash Flat	16 570 06	313,444.87 15,197.87
Cave City	28.157.69	25,824.50
Cave City	63,872.64	58,580.06
Evening Shade Hardy	6,796.68	6,233.50
Hardy	15 891 20	10,507.90 14,574.52
Horseshoe Bend	210.37	192.94
Sidney	3,107.06	2,849.60
Williford	1,278.43	1,172.48
St. Francis County Caldwell	11 589 40	456,463.12 11,396.42
Caldwell	7,529.26	7,403.88
Forrest City	334,447.90	328,878.84
Hughes Madison	10 504 10	26,684.30 19,179.34
Palestine	13,002.74	12,786.22
Wheatley	7,169.50	7,050.12
Wheatley Widener Stone County	5,447.80	5,357.04
Fifty Six	2 259 52	197,884.70 2,016.69
Mountain View	41.143.34	36,721.66
Union County	698,055.91	698,572.15
El Dorado	19,280.00 854 741 04	19,294.26 855,373.17
		3,665.35
Felsenthal	24,968.47	24,986.94
Junction City	23,572.61	23,590.04
Norphlet	78.696.73	30,377.77 78,754.93
Smackover Strong	20,607.29	20,622.53
Van Buren County	291,653.09	284,369.15
Clinton		38,062.54 3,716.75
Fairfield Bay	30,293.33	29,536.77
Shirley	3.858.63	3,762.26
Washington County Elkins	. 2,330,041.63	2,157,583.83 76,218.66
Elm Springs	43.326.34	40,119.54
Elm Springs Farmington	173,305.34	160,478.16
Fayetteville	. 2,146,870.18	1,987,969.80
Goshen Greenland	27.718.80	44,478.52 25,667.20
Johnson	82,470.86	76,366.78
Lincoln	52.421.21	48,541.26
Prairie Grove Springdale	1 715 754 97	149,072.87 1,588,763.44
Tontitown	98,284.05	91,009.57
West Fork	53,266.71	49.324.18
Winslow	1 715 060 70	7,723.44 1,568,816.91
Bald Knob	46 382 81	42,427.51
Beebe	155,167.24	141,935.33
Beebe Bradford	12,469.29	11,405.97
Garner		3,549.64 1,362.66
Georgetown	2 850 65	2,607.56
Higginson	12,965.85	11,860.19
Judsonia	34,097.43	31,189.77
Kensett Letona		23,552.15 4,037.51
McRae	11,329.03	10,362.94
Pangburn	9,195.64	8,411.48
Rose Bud	3 384 00	8,310.54 3,095.42
Searcy	421,840.81	385,868.28
West Point	3,126.52	2,859.90
Woodruff County Augusta	102,341.31	96,684.32
Augusta	6 754 65	24,101.72 6,381.29
Hunter	1 315 18	1,242.48
McCrory	20,212.88	19,095.61
Patterson Yell County	3,958.30	3,739.51 172,262.26
Belleville	3,113.07	3,061.49
Danville	20,234.97	19,899.71
Dardanelle	45,069.71	44,322.97 2,345.18
Havana		2,345.18 9,164.86
Plainview	4,659.63	4,582.43

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.

BUILDING SAFETY MANAGER—The city of Hot Springs seeks applicants for the position of building safety manager. Salary: \$21.58 per hour plus full benefits. Must have HS diploma or equivalent and 10 years or more in code interpretation and inspection of building, mechanical, electrical, plumbing and gas codes or any equivalent combination of education and experience; must possess a valid DL and a clean driving record. Performs responsible administrative and technical work supervising and performing inspections of new and existing construction as well as investigating complaints and securing compliance of building, mechanical, electrical, plumbing and gas codes and ordinances; under general direction, supervises and coordinates code inspection activities and operation of the building and safety division; coordinates assigned activities with other inspectors, outside departments and the general public; assumes responsibilities of the building official in the absence of same; and provides highly responsible and complex staff assistance to all inspectors. Submit cover letter and/or resume along with a city application to: City of Hot Springs, Human Resources Department, Attn: Alisha Gruszka, 133 Convention Blvd., Hot Springs, AR 71901; or email to AGruszka@cityhs.net. Applications may be completed or printed from our website at www.cityhs.net/jobs. Open until filled.

CIVIL ENGINEER—The city of Sherwood is in search of a civil engineer, who is responsible for overseeing the design and construction of roads, bridges, waterways, sewage treatment plants and other types of infrastructure. Their duties include using software programs to design structural blueprints, adhering to construction laws and environmental constraints, and visiting construction sites to monitor the building process. Baccalaureate degree in the engineering field, or equivalent technical degree required; BSCE or MSE desired; a minimum of five years of progressively responsible experience in managing a professional engineering function is desired; must possess a Professional Engineer's License and maintain licensure throughout employment in this position. Wastewater management experience is a plus and state Wastewater II License is also preferred. Certified Floodplain Manager (CFM) preferred. Must possess a valid Arkansas Class D driver's license before employment and maintain licensure for the duration of employment in this position. For more information, please call the Sherwood Human Resources Department at 501-833-3708 or visit www.cityofsherwood.net.

CHIEF OF POLICE—The city of Hot Springs seeks applicants for the position of chief of police. Salary: \$92,597- \$134,266 DOQ plus full benefit package. The ideal candidate should have at least seven years of direct law enforcement experience, with management experience in a department similar in size to the Hot Springs Police Department, which employs 135 employees, 107 of which are uniformed. The new chief should possess at least a bachelor's degree in criminal justice, business administration or related field and must meet the requirements of applicable state and local laws regulated by the civil service commission; any combination of education and experience required; starting salary is negotiable with an excellent fringe benefit package available. The chief of police is responsible for the supervisory and administrative work in planning, organizing and directing the activities of the police department. The position is responsible for the protection of lives and property in the city through supervision of all police functions. Incumbent must control activities, determine departmental procedures, plan departmental work priorities and goals, implement programs, and train, assign, supervise and discipline all department members. Responsible for preparation and monitoring of annual budget. Submit cover letter and/or resume along with a city application to: City of Hot Springs, Human Resources Department, Attn: Alisha Gruszka, 133 Convention Blvd., Hot Springs, AR 71901; or email to AGruszka@cityhs.net. Applications may be completed or printed from our website at www.cityhs.net/jobs. Open until filled.

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@washingtoncountvar.gov.

DEVELOPMENT COUNTER PLANNER—The city of Hot Springs seeks applicants for the position of development counter planner. Salary: \$20.15 per hour plus full benefits. Must have HS diploma or equivalent; broad knowledge of planning, zoning and development; and familiarity with construction terminology and standards. Equivalent to a four-year college degree, plus four years related experience and/or training, and one to six months related management experience, or equivalent combination of education and experience. American Institute of Certified Planners certification preferred. In the event the applicant does not possess these requirements, the position may be filled as a Planner I (Paygrade 11, \$17.31) DOQ. This position solves problems and smooths the path from pre-application to final approvals. Under general supervision and/or direction, performs research on prior land use actions, advises applicants and citizens on current zoning procedures, and reviews, refers and approves minor building permits for remodeling, decks, pools, and other accessory structures. Submit cover letter and/or resume along with a city application to: City of Hot Springs, Human Resources Department, Attn: Alisha Gruszka, 133 Convention Blvd., Hot Springs, AR 71901; or email to AGruszka@cityhs.net. Applications may be completed or printed from our website at www.cityhs.net/iobs. Open until filled.

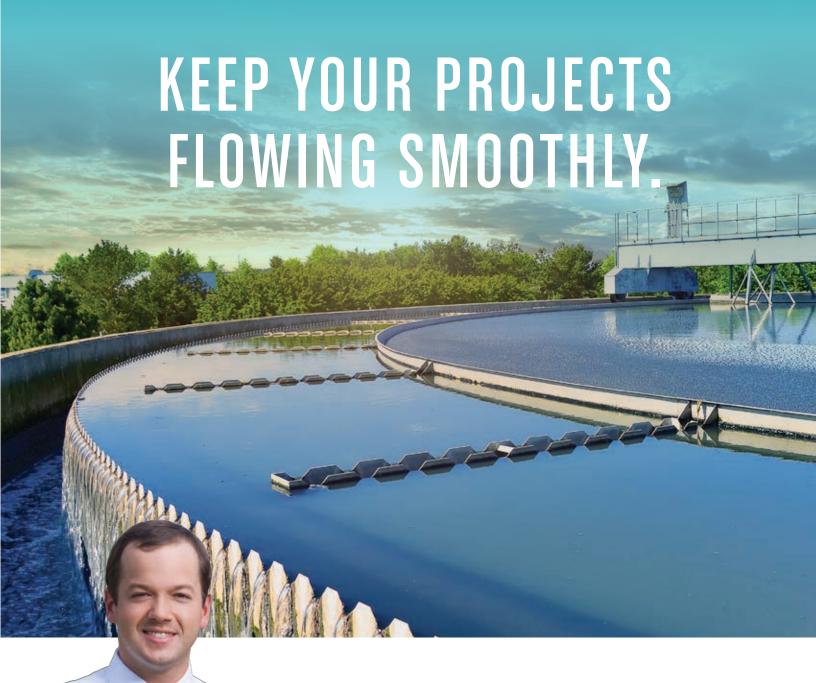
ELECTRIC SYSTEM ENGINEER—Hope Water & Light (HWL) in Hope, Arkansas, has the following position open for immediate employment: electric system engineer. Completion of a bachelor's degree in electrical engineering or related area required. Must have knowledge in mathematical, electrical theory and computer skills at a level necessary to accomplish the job. Knowledge of management practices, regulatory requirements and industry practices pertaining to public power preferred. Must be able to perform the essential functions of the job with or without reasonable accommodations. HWL offers an excellent benefit and salary package. Resumes should be submitted to: HR Dept. P.O. Box 2020, Hope, AR 71802. Open until filled. Priority given to those applying by March 16. HWL is an EOE.

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 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.

HUMAN RESOURCES DIRECTOR—The city of Hot Springs seeks applicants for the position of human resources director. Starting salary: \$78605 - \$97, 661 DOQ plus full benefits. Must have a HS diploma or equivalent; graduation from an accredited college or university with a bachelor's in organizational management, public administration, business administration or other related field; at least five years directing the human resource function within a comparable municipal entity or business; or any equivalent combination of education and experience: Must possess a valid DL and a clean driving record. Considerable knowledge of the principles of human resource management; considerable knowledge of practices, terminology and requirements of a wide variety of occupations; considerable knowledge of municipal budgeting processes with emphasis on personnel costs, including salaries and all related benefits; working knowledge of local government structure and procedures; skill in planning, organizing and directing the work of others; skill in developing and implementing various personnel policies and procedures; ability to interpret and apply regulations and policies to administrative procedures; ability to organize, appraise and evaluate the effectiveness of various policies and procedures; ability to anticipate, recognize and correct procedural problems; ability to prepare and maintain accurate and timely records, reports and other documents; ability to establish and maintain effective working relationships; ability to effectively communicate and present information in a clear and concise manner, both verbally and in writing; ability to work independently and to make sound judgments and decisions. Submit cover letter and/ or resume along with a city application to: City of Hot Springs, Human Resources Department, Attn: Alisha Gruszka, 133 Convention Blvd., Hot Springs, AR 71901; or email to AGruszka@cityhs.net. Applications may be completed or printed from our website at www.cityhs.net/jobs. Open until filled.

POLICE OFFICER—Are you looking for a small-town vibe? Are you willing and ready to serve your community with pride and joy? Do you want that feeling of warming the hearts of the citizens in your community, while serving and protecting it? If this is you then Kensett is your home! We are hiring a certified full-time police officer for the city of Kensett. It includes the following benefits: \$16.50 an hour, accumulated sick time, 2 weeks vacation (occurring more over time), paid LOPFI, paid holidays, paid Individual Insurance, take-home car within 10 miles. To apply please contact Angel Wells at cityofkensett@gmail.com, or come by Kensett City Hall and fill out an application, 202 NE 1st Street, Kensett AR, 72082.

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.



When it comes to water and wastewater financing – for upgrades, savings, expansions and more – we are your go-to resource.

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William Harper

Director



Stephens

PUBLIC FINANCE • CAPITAL MANAGEMENT

We proudly support the great cities and towns of Arkansas.

For nearly nine decades, the Arkansas Municipal League has been a tireless supporter of the cities and towns that make Arkansas a wonderful place to live and work. Stephens has been there from the beginning, providing the financing and investment advice that have enabled our great municipalities to thrive.