City & Town

Summer 2026 Vol. 83, No. 03 The Official Publication of the Arkansas Municipal League



MTT

MANDATORY TREASURER TRAINING

WHAT IS THIS TRAINING?

In 2025, the Arkansas Legislature enacted Act 671, which requires all municipal treasurers to complete a mandatory eight-hour training course. The training is a one-time requirement and does not include a test. Individuals serving as municipal treasurers on July 1, 2026, must complete the training by December 31, 2026. All others have 180 days (six months) from the date they assume office or begin performing treasurer duties to fulfill the requirement.

WHO MUST ATTEND?

The municipality's primary financial officer—whether the treasurer, finance director or any other individual responsible for financial policies, procedures and audit preparation—must complete the training.This requirement applies equally to elected and appointed officials. Only one official from each municipality is required to attend, although anybody is welcome to participate in the free training. Completing the training is a one-time requirement.

WHO IS CONDUCTING THE TRAINING?

The course was developed by the Arkansas Municipal League in conjunction with Arkansas Legislative Audit (ALA). The League will provide the training, track its completion and notify ALA of individuals who complete the course. The training is provided free of charge, with instruction led by League and ALA staff as well as experienced treasurers.

TRAINING CONTENT

- Core Concepts
- Budgets
- Fund Accounting
- Revenue
- Internal Controls
- Fixed Assets
- Payroll
- Audits
- Ethics

COURSE AVAILABILITY IN PERSON OPTIONS:

December 10, 2026, at League headquarters in downtown North Little Rock. (Free)

COURSE AVAILABILITY VIRTUAL OPTIONS:

On-demand training is available through the League's ACE Hub to watch at any time.

Starting Tuesday, August 4, 2026: Eight weekly webinar presentations with question-and-answer sessions following. More information on these sessions will be available soon.

It is also permissible to combine formats. For example, attending some in-person sessions and the remainder through on-demand modules is satisfactory. Any combination is acceptable as long as one participant from each municipality completes the full nine training modules within the applicable time frame.

Email askmtt@arml.org for more information.

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The Member Engagement Department integrates the Events and Communications teams to facilitate conventions, conferences and regional trainings; support League programs, including Municipal Health, Municipal Law, Municipal Workers Comp, Municipal Vehicle & Property, the ACE Hub and other initiatives that connect and strengthen Arkansas' cities and towns.

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City&Town (ISSN 0193-8371 and Publication No. 031-620) is published quarterly for $20 per year ($5.00 per single copy) by the Arkansas Municipal League, 301 W. Second St., North Little Rock, AR 72114. Periodicals postage paid at North Little Rock, AR. POSTMASTER: Send address changes to City&Town, P.O. Box 38, North Little Rock, AR 72115.



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ON THE COVER:
A new 70-foot flagpole topped with a 12-by-8-foot American flag rises over Highway 65 in the city of Leslie. "It's not just a flagpole," Mayor Eric Jaeger said. "It's a landmark. If you blink, you miss Leslie. But now people can look for the flag." The installation also features a sculpture of a bald eagle carved from a tree trunk by a local chainsaw artist.

ARKANSAS MUNICIPAL LEAGUE

citytown@arml.org

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@armunileague

President's Letter

City of Beebe

Greetings from Your Dream Hometown: Beebe, Arkansas!

I am so honored, humbled and excited to be the 2026-2027 president of the Arkansas Municipal League. I will work tirelessly to represent all the cities and towns in our wonderful state. As the first city clerk to hold this position since the 1950s and the first person from Beebe, I take this responsibility seriously, and I look forward to visiting with all of you. Remember, I enjoy a good festival and love me some funnel cakes.



When I look back on our 92nd Annual Convention, all I can say is what a great week. The education that we offered was wonderful, and I appreciate that every attendee took away something that they can share with their cities and towns to help them move forward. I loved Jason Curry's speech on "finish empty every day." This really hits home with me; I have prioritized items that I need to work on. The League staff did an outstanding job putting together a fun, educational Convention.

My theme for the year is moving cities and towns forward while preserving the past through education, service and commitment. This year, I want to encourage everyone to attend training. Whether in person or in the League's ACE Hub, education is so important for all city officials and employees. Service is an important part of our job. We fulfill this duty because we believe in serving our communities. As city officials, we are committed to doing the best job we can for the citizens that we serve.

The Arkansas Legislature in 2025 enacted Act 671, which requires all municipal treasurers to complete a mandatory eight-hour training course. The League has stepped up and developed the training that we need to complete before December 31. If you were not able to attend the training at the June Convention, please check out the League website under the Resources & Education tab at www.arml.org. There are many opportunities both in person and online to receive this training. I also encourage mayors, council members and employees that work with the treasurers to attend the training so that everyone is on the same page.

I have always loved the League's slogan, Great Cities Make a Great State. I believe we have the greatest cities and towns in the nation and am honored to be a part of the representation of Arkansas. As League president, I will work with our League staff, the city officials and our legislature to continue keeping this a wonderful state.

I am a phone call (501-858-9815) or email (**cwestergren@beebeark.gov**) away and here to help. Please reach out with any concerns, questions or suggestions you may have. We are going to have a great year!

Sincerely,

Carol Westergren

Carol Westergren
Clerk/Treasurer, Beebe
President, Arkansas Municipal League

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Mark R. Hayes: Executive Director

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July 2026: Celebrating 250 for the USA and 94 for Mother Hayes!

As always, I suggest reading the column in its entirety before reading the footnotes but hey, you do you—whatever floats your boat!

The United States of America is 250 years old! What an amazing milestone for this glorious country. For "We the People"[1] the fireworks,[2] flyovers, picnics, barbeques and parades have come to an end although our memories will last a lifetime. Well, more than a lifetime really. In the age of digital records, generations will be able to enjoy photos and videos that capture our fellow citizens immersed in celebration of our 250th birthday. That's pretty cool! Heck, my grandchildren will be able to watch me flip burgers and rotate hot dogs in my stars and stripes ensemble! I guess they might prefer watching videos of what will surely be ancient aircraft like the Air Force's B-2 and B-1 bombers swooping out of the clouds surrounded by F-15s, F-16s, F-22s and F-35s.[3] And let's not forget the Navy's premier flight exhibition team, the Blue Angels, tearing through the sky in their Boeing F/A-18 Super Hornets, or the Air Force demonstration team, The Thunderbirds, in their F-16C Fighting Falcons! Arkansans of the future might be particularly interested in the many videos of the Arkansas Air and Army National Guard's C-130 Hercules[4] planes and Black Hawk[5] helicopters as they crisscrossed The Natural State in early July. That's a lot to choose from! Good memories on all fronts. Who knows, by the time my grandchildren are looking at the "historical" records showing aircraft flyovers on July 4, 2026, they might be using a teleporter of sorts like those in "Star Trek." "Beam me up Scotty! Energize!"[6]

Many of you sent me photos and videos of your local celebrations.[7] Wow! Y'all threw some incredible birthday parties! Here are a few that sent me information or that I saw on social media:

- Batesville held America's 250 Block Party, and it was a major success! They had grills fired up, iced-down drinks, drawings for gifts and fire trucks for kids to clamor over! The animal shelter had kittens and pups ready for adoption. It was all topped off with a spectacular Celebrate America fireworks show!
- Greenwood's Freedom Fest is a decades-old Fourth of July party, but this year was beyond incredible in celebrating America's 250th birthday. Or as 20-somethings say, the festival was bangin', baller and totally LIT!
- Celebrate America's 250th was the theme for Springdale. That party featured several locales and numerous events

1. The preamble to the Constitution of the United States reads in full: "We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defense, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America." Very powerful, and a perfect introduction to the Constitution as a whole. **armuni.org/4fexWES**
2. According to the American Pyrotechnics Association (yes that actually exists), historians generally agree that fireworks were originally developed in the second century B.C. in Liuyang, China. The first such boom and sparks came from bamboo stalks being thrown into a fire and exploding. The explosion is caused from the hollow air pockets in bamboo overheating. Somewhere between 600-900 AD, it seems that a Chinese alchemist or two mixed some things together and created gunpowder. As you know, gunpowder is very explosive. See what I did there?! **armuni.org/4bkUGSk**
3. In order, here are the names and a few comments regarding each aircraft. I note here that The Local Controller is not particularly happy with my decision to go forward with this trivial information! The Northrop B-2 Spirit is a stealth bomber, like most of my dad jokes. The Rockwell B-1 Lancer (not the wine our parents used to drink) is a supersonic variable sweep wing heavy bomber. The McDonnel Douglas (now part of Boeing) F-15 Eagle is a twin-engine all-weather fighter. The cool sounding and newest version is the F-15EX Eagle II! The General Dynamics (now Lockheed Martin) F-16 Fighting Falcon is a single seat and engine fighter. It is affectionally known by its pilots as Viper! L.C. says move along so here's a two-fer. Lockheed Martin's F-22 Raptor and F-35 Lightning II are supersonic stealth fighters and stand as the premier fighter aircraft in the U.S. military.
4. Another Lockheed product that was first used by the military in 1957! Older than me! And just like that several staffers and L.C. chime in: Nothing's older than you!
5. A Sikorsky product that was introduced in 1979. Fun fact: The League's very own Drew Webb used to fly Black Hawks while serving in the military. Swing by his office and you can take a peek at his helmet, a wooden model of the chopper and a large schematic poster of the machine.
6. **armuni.org/4bnqN3M**
7. I know, I know, I know, I didn't include all our fantastic cities' and towns' Fourth of July celebrations, but the editors of *City & Town*, and my at-home editor, aka The Local Controller, have made it clear that I've already babbled on paper a tad too much for their liking.

including a pancake breakfast, bingo, a rodeo, a parade, a concert and The Field Fireworks Spectacular! As one League staffer often says, it was amazeballs!

- The Mulberry Fire Department puts on a top-notch Fourth of July celebration, and this year's Anniversary of Independence was over the top with water slides and bounce houses, arts, crafts, food vendors, a car show and a spectacular fireworks display! Added bonus: The fireworks show was super safe, but what else would you expect from a great fire department like the Mulberry F. D.!
- Cave City is well known for its Watermelon Festival, but this year's 21st annual Celebrate Freedom fireworks and festival were terrific! Even if you couldn't make the show in person, the city livestreamed it with its weathercam. A true indoor/outdoor experience!
- Not only did the city of Berryville celebrate America's 250th with a fireworks display titled Fire on the Mountain, but the city is also celebrating its 150th year in existence! 250 and 150! Four hundred years of greatness!

As the title indicates, a 94-year birthday has also occurred, or it will have occurred by the time you read this. Mother Hayes turns 94 on July 16. I've written about her before, but suffice it to say she's been the anchor of this family since Day One. My brother and I learned many good things from her including manners, kindness, compassion, hard work and patriotism to name but a few. She loves the USA ,and no matter how bleak things may periodically seem, she always sees the positive in each of us and in our country. That's a lesson we all need right now. Let's not forget the many travails she and others of her generation faced, yet they remained faithful to democracy and this republic. They doubled down with grit, tenacity and a can-do attitude. The rule was, get back up no matter how many times you get knocked down. In failure there are lessons for success. As she often tells me and I do the same with my kids: "Life isn't fair. Get over it. Put a smile on your face and move to the next challenge. That's the only way you'll get ahead in this world." She speaks from experience.

Mom was born in 1932 in Columbia, South Carolina, right smack in the midst of one of this country's darkest hours. The Great Depression lasted a decade, from 1929 to 1939. It's hard to believe, even after living through the COVID pandemic, that the Great Depression was as bad as it was. Here are few facts that I find startling. In 1932 unemployment reached 25.6% of American workers. In contrast, the unemployment rate in 2020 was 14.7%. Additionally, the entire stock market crashed. Not slumped but crashed. On Black Monday, October 28, 1929, the Dow Jones declined 13% in one day and that was only the beginning. By 1932, Mother Hayes' birth year, public companies had lost 89% of their value! In 1930, severe drought hit the Midwest and the southern Great Plains. That drought caused massive dust storms in 1931 and, like the drought, those continued for many more years. By 1934 the results were more than devastating with approximately 35 million acres of farmland no longer sustainable and another 125 million acres rapidly losing topsoil. Astonishingly, topsoil from Texas was blown as far east as New York City and often coated ships in the Atlantic. Dust clouds often stayed for days, and the result was essentially like large snowstorms. Shovels were often needed to dig out the doorways and to make a path to the neighbor's house.[8]

Life certainly isn't fair nor is it for the faint of heart. As soon as the Dust Bowl wound down, World War II started. It remains the largest and deadliest war in human history. An estimated 60 to 80 million people died in that span of six years from 1939 to 1945. At home in South Carolina, as well as virtually every place in the United States, mom's family dealt with the rationing of food, gas and clothing to name a few. During those years many Americans, including my grandfather, planted "victory gardens" to feed themselves and their families. Approximately 20 million gardens were in existence by the end of the war and, get this, those gardens accounted for nearly 40% of all vegetables consumed in the country! My mom remembers that garden and several others. She also recalls the various drives conducted for scrap metal, rubber, aluminum and other items used to produce weaponry. Her family, like many on or near the east or west coast, were fearful of an attack. In her case, news of German submarines, known as U-boats, spread like wildfire and heightened an already nervous community fearing an invasion. She recalls patriotism being at an all-time high. It was apparent in music, movies, parades and in everyday conversation.[9]

To speed this process along and to get to the point as I'm being instructed to do, here are a few additional things both my mother and father lived through:

- The Korean War from 1950 to 1953. My dad was in the Army but didn't go to Korea.
- The Vietnam War, from the perspective that we as a country were directly involved, 1965 to 1973.
- The 1970s energy crisis, including the 1972 gas shortage.[10]
- The Watergate scandal, 1972 to 1974.
- The AIDS crisis of the 1980s.
- The Challenger disaster in 1986.
- The upswing of terrorism in the 1980s including the bombing in Beirut and the explosion of Pan Am Flight 103.[11]

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8. **armuni.org/4f2pQ3j** The Dust Bowl states: Texas, New Mexico, Colorado, Nebraska, Kansas and Oklahoma
9. Memories from Mother Hayes **armuni.org/4fyhdh0**
10. I was 12 and we didn't go on a vacation that year!
11. **armuni.org/4fdKyvH**

Well, I think you get the idea. My parents lived through a great deal of hardship, but so have all of us. Let's turn ourselves to the positive. In the 20th and 21st centuries we've seen and experienced things that have enhanced our lives in too many ways to fully list. Great discoveries like penicillin and the Dead Sea Scrolls to name but two. There is so much more, however, like the growth of commercial aviation, the establishment of civil rights laws, the internet, cell phones, flat screen TVs, rechargeable flashlights (and pretty much any other electronic device), digital everything, news anytime, laptops, tablets, air conditioning, dog parks, texting, social media, leaf blowers, Bluetooth speakers, electric vehicles and, as noted, this list could go on forever.

Guess what? Municipal government hasn't been left out of the loop! The public safety world now has real-time intelligence centers, body-worn cameras, automatic license plate readers, drones, biosensor patches and vests, smart helmets, robots and virtual reality training. Public works, parks and other municipal services benefit from geographic information systems, Wi-Fi, virtual monitoring and tours, online registration, 3-D asphalt paving machines, AI, smart metering, smart sensors, cybersecurity measures, ultrasonic algae suppression, telematics and routing programs, backup cameras, automated compacting and hydraulic arms on garbage trucks, predictive analytics and...okay, I'll stop. Again, I think you get the point.

That point being that in 250 years our country, our cities and towns and their residents have seen incredible changes. You, the municipal officials and employees of Arkansas' cities and towns, do remarkable work often with little to no kudos. Yet, at the end of the day you know you've done your part to make your community a better place to live and work in. You've been doing that for as long as our country has had cities and towns and you'll continue to do so for many decades in the future. As Mother Hayes notes, you may get knocked down occasionally, but you always get up. Always! Because when you do, cities and towns stay great and so does Arkansas! Happy Birthday, America, and you too, Mother Hayes!

Until next time, Peace.



Mark R. Hayes
Executive Director
Arkansas Municipal League



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Issue Three

UNLOCKING OPPORTUNITY FOR ARKANSAS

Issue 3 gives Arkansas cities and towns a powerful new tool to strengthen their local economies. This constitutional amendment will be on the ballot November 3, 2026, and will give your community the option to create Economic Development Districts to facilitate your own development goals, whether that's retaining jobs, attracting investment or stimulating community revitalization.

WHY ISSUE 3 MATTERS

1. Local Control.
Decisions impacting your community are made by the people in your community.

2. No New Taxes. Doesn't Divert Existing Revenue.
Issue 3 does not raise taxes, redirect local budgets or impact state revenue.

3. Competitive Edge.
Surrounding states already use these tools to win jobs and investment. Issue 3 levels the playing field and gives us the chance to compete for economic development projects that will bolster our communities.



ARKANSAS MUNICIPAL LEAGUE



21st Century ROAD to Housing Act becomes law, earns NLC praise

President Donald Trump will let the bipartisan housing bill approved by Congress become law without his signature, the Associated Press reported Friday, July 10. Trump had 10 days until the Friday deadline to sign the bill, issue a veto or allow the measure to take effect without his signature.

The 21st Century ROAD to Housing Act aims to lower the cost of housing and spur more home construction. It's the broadest federal effort in decades to address America's housing affordability problems, as state and local regulations have made it difficult to build in many of the communities that are also sources of job growth and economic opportunity. White House economists estimated earlier this year a national shortage of 10 million homes and the bill could help to close a portion of that gap.

The U.S. Senate passed the legislation on June 22, with the U.S. House following suit the next day. Following its passage, the National League of Cities (NLC) President and Louisville, Kentucky, council member Kevin Kramer, issued the following statement:

"The NLC applauds Congress for the overwhelming bipartisan approval of the 21st Century ROAD to Housing Act, which maintains and improves housing supply provisions important to cities, towns and villages. NLC and local leaders called on Congress and the Administration to invest fully in our nation's housing infrastructure. With this bill's passage, they have delivered for our communities and our residents."

The NLC praised the leadership and members of the House Financial Services Committee, including Arkansas Rep. French Hill, who chairs the committee, for recognizing the critical role of local governments in addressing the nation's housing needs by updating and improving programs like Community Development Block Grants and the HOME Investment Partnership Program, removing regulatory roadblocks and increasing local flexibility.

Municipal Notes

Volunteer Community of the Year Award nominations open August 22

Nominations open August 22 for the 2026 Volunteer Community of the Year Awards, Engage Arkansas has announced. The deadline to nominate cities and towns for the award is October 22. This year marks the 44th anniversary of the annual award that recognizes Arkansas municipalities—rather than individual volunteers or nonprofits—that seek to address their community's greatest needs through the engagement of citizens.

Co-sponsored by the Governor's Advisory Commission on National Service and Volunteerism and the Arkansas Municipal League, the Arkansas Volunteer Community of the Year Award recipients are selected by a panel of judges composed of distinguished citizens from across the state. The winning communities will be notified in December and celebrated at the League's Winter Conference in January 2027. Winners receive two street signs, donated by the Arkansas Highway Commission, that designate them as a Volunteer Community of the Year for the specified year.

Visit **engagearkansas.org** to learn about the award criteria and to nominate a community.

Trendsetter City Awards 2026 accepting applications

Presented by Arkansas Business Publishing Group and Crews & Associates in partnership with the Arkansas Municipal League, the Arkansas State Chamber of Commerce, Associated Industries of Arkansas, Crafton Tull and Emery Sapp & Sons, the Trendsetter City program is designed to honor cities and towns that are leaders in innovative programs and initiatives for improvement and growth. Award recipients are recognized at the League's Winter Conference in January 2027.

Trendsetter City Award winners will be recognized in the following categories:

- Diversity/Equity/Inclusion
- Education and Workforce Development
- Infrastructure and Water
- Public Works/Environmental and Green Management
- Technology and Security
- Tourism Development/Creative Culture

The competition is divided into three population categories to allow cities to compete with others of comparable size: cities less than 5,000 population, 5,000-20,000 population and more than 20,000. Each city may submit one award application in each award category. Entries must describe programs or projects brought to conclusion or showing significant results between July 2022 and July 2026.

An official entry application must be submitted for each project. Entry forms must be received in the Arkansas Business office by 5 p.m. August 26 or be postmarked on or before that date. Entry forms should be submitted to: Bonnie Jacoby, Arkansas Business Publishing Group, 114 Scott Street, Little Rock, AR 72201; or emailed to **bonnie@abpg.com**. Winners will be notified in September 2026. For more information and an application, please visit **arkansasbusiness.com/trendsetter**.

Time to plan for the Great Arkansas Cleanup

The Keep Arkansas Beautiful Commission (KAB) invites Arkansans to come together for the 2025 Great Arkansas Cleanup, scheduled to run from September 6 to October 31. The Great Arkansas Cleanup is one of two seasonal events promoted by KAB and offers volunteers the opportunity to organize events to beautify their communities.

Once a community signs up at **keeparkansasbeautiful.com** to host a Great Arkansas Cleanup, 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, as well as how-to videos and safety tips, are also available.

The Great Arkansas Cleanup began in 1969 as the Greers Ferry Lake and Little Red River Cleanup. In 1985, U.S. Sen. Dale Bumpers guided legislation requiring an annual pickup event during the weekend after Labor Day on all federal lands. This law, the Carl Garner Federal Lands Cleanup Act, honors the founder of the event.

Time to levy property taxes

City and town councils may levy general property taxes of up to five mills on the dollar (Ark. Const. art. 12 § 4; A.C.A. §§ 26-25-102 and 103). In order to implement this millage, the governing body of the city or town must certify the rate of taxation levied to the county clerk. (A.C.A. § 26-73-202). This must be done prior to the time fixed by law for the Quorum Court to levy county taxes. Id. A.C.A. § 14-14-904(b) establishes the November or December meeting of the Quorum Court as the time to levy those taxes. Accordingly, municipal officials should check with the Quorum Court to determine whether its levying meeting will be in November or December. It is important also to bear in mind that the city council must levy and certify its taxes annually, as failure to levy by the required date will result in a millage of zero for the following year (See Ark. Ops. Atty. Gen. No. 91-044 and 85-5).

The bottom line: If your city or town wishes to collect property taxes for the following year, make sure that council approval and certification to the county clerk occur prior to the meeting of the Quorum Court at which county taxes are levied.

District court fund reporting due September 1

Arkansas law requires that municipal treasurers and those charged with handling district court accounting duties submit a report disclosing the balance of the automation fund to specific entities by September 1 of each year. See A.C.A. § 16-13-704(d). The Court Automation Funds Annual Balance Reporting form must be provided to:

- The Administrative Office of the Courts
- The Department of Finance and Administration
- Each county judge in the judicial district
- Each mayor of any city that contributes to the operational expenses of the department of the district court
- Each district court judge of the judicial district

For more information and to obtain a copy of the reporting form, contact Administrative Office of the Courts staff attorney Jack Taylor at **jackson.taylor@arcourts.gov**.

Monthly sales tax receipts

The latest sales tax receipts for cities, towns and counties from the Arkansas Department of Finance and Administration and each month's turnback distributions are available on the League's website. Go to **armuni.org/publications** and click on "Local Option Sales and Use Tax in Arkansas" to access the information you need, when you need it.

Upcoming Events

August 19-21: Annual Planning Meeting, Beebe

November 19-21: NLC City Summit, Nashville





League president joins flag-bearing entourage for America 250

In the days leading up to Independence Day, Beebe Clerk/Treasurer and new League President Carol Westergren and her husband Michael joined a motorcycle entourage composed of over 200 American Legion Riders tasked with escorting a special U.S. Flag from Pittsburgh, Pennsylvania, home of the National Flag Foundation, to Washington D.C. on July 4.

Known as the Sojourn 250, the Riders escorted the flag on the final leg of a journey that has seen it fly over the graves and memorials of U.S. heroes buried in cemeteries under the American Battle Monuments Commission's care. Additionally, the flag has flown in every state and U.S. territory. With the nation's semiquincentennial as the backdrop, the American Legion provided full support to the America250 event in promoting and celebrating the nation's historical birthday. Upon arriving in Washington D.C., the Riders brought the flag to Nationals Park, where the Washington Nationals were hosting the Pittsburgh Pirates. The flag left the stadium to fly one last time over Arlington Cemetery before the Riders presented it for display at the National Archives.

Westergren was honored to be among the group of Riders to escort the flag that stands for freedom, faith and hope, she said, and to bring it to our nation's capital in this once-in-a-lifetime moment. With over 125,000 members in more than 2,500 chapters, the American Legion Riders is a program with the mission of supporting veterans and their families.

2026 elections: Key dates for candidates for municipal office

For many local officials, 2026 is an election year and filing deadlines and other important dates are approaching. Prior to each election year, the State Board of Election Commissioners publishes *Running for Public Office: A "Plain English" Handbook for Candidates*. This comprehensive guide provides candidates with everything they need to know about elections in Arkansas, including the state statutes that govern the process and sample filing forms. Download the free handbook at **sbec.arkansas.gov**.

2026 FILING DATES FOR INDEPENDENT CANDIDATES

An independent municipal candidate in a **mayor-council** form of government seeking election at the November 3, 2026, General Election must file a petition, a political practices pledge and an affidavit of eligibility during the **one-week period starting at noon on July 29, 2026, and ending at noon on August 5, 2026**.[1] The deadline for the city clerk to certify names of candidates to the county board of election commissioners is August 20, 2026.[2]

An independent municipal candidate in a **city manager** form of government seeking election at the November 3, 2026, General Election must file a petition, a political practices pledge and an affidavit of eligibility during the **one-week period**

1. A.C.A. § 7-6-102(a)(3); A.C.A. § 14-42-206(b)(1)
2. A.C.A. § 14-47-110(a)(3)(D)(i)

APA Arkansas renames Planner of the Year Award in honor of Jim von Tungeln

The Arkansas Chapter of the American Planning Association (APA Arkansas) is proud to announce that its longstanding Planner of the Year Award has been renamed the Jim von Tungeln Award, recognizing one of the most influential and respected planning professionals in Arkansas history.



The decision reflects von Tungeln's extraordinary career spanning more than five decades and his lasting impact on communities, local governments and the planning profession throughout Arkansas. During his career, he directed planning projects in more than 75 Arkansas cities and provided guidance and technical assistance to the majority of the state's 500 municipalities. His work has shaped local policy, influenced Arkansas planning law and helped communities implement plans that continue to improve the quality of life for residents across the state.

Known by many as "the planner's planner," von Tungeln built an impeccable reputation through his commitment to thoughtful, practical planning and public service. Beyond individual projects, von Tungeln's greatest contribution may be his influence on generations of planners. Through his work with the Arkansas Municipal League, his leadership within the profession and his willingness to mentor others, he helped elevate the practice of planning across Arkansas.

"Jim von Tungeln represents the very best of the planning profession," said APA Arkansas President James Walden. "His career embodies the professional achievement, innovation, leadership and commitment to planning that this award seeks to recognize. Naming the award in his honor ensures that future generations of planners understand the standard of excellence he established for our profession."

For over 50 years, von Tungeln has demonstrated how dedicated planning can help communities grow, solve complex challenges and improve the lives of Arkansans. By renaming its Planner of the Year Award in his honor, APA Arkansas celebrates not only a remarkable career but also a legacy that will continue to inspire planning professionals and community leaders for years to come.

starting at noon on July 29, 2026, and ending at noon on August 5, 2026.[3] The deadline for the city clerk to certify names of candidates for director to the county board of election commissioners is August 20, 2026.[4]

An independent candidate in a **city administrator** form of government seeking election at the November 3, 2026, General Election must file a statement of candidacy and petition of nomination during the **one-week period starting at noon on July 29, 2026, and ending at noon on August 5, 2026**.[5] The deadline for the city clerk to certify names of candidates for director to the county board of election commissioners is August 20, 2026.[6]

3. A.C.A. § 14-47-110(a)(2)
4. A.C.A. § 14-47-110(a)(3)(D)(i)
5. A.C.A. 14-48-109(a)(4)
6. A.C.A. § 14-48-109(6)(C)

2026 ELECTION DATES

NOVEMBER 3, 2026
GENERAL ELECTION

DECEMBER 1, 2026
GENERAL ELECTION (RUNOFF)

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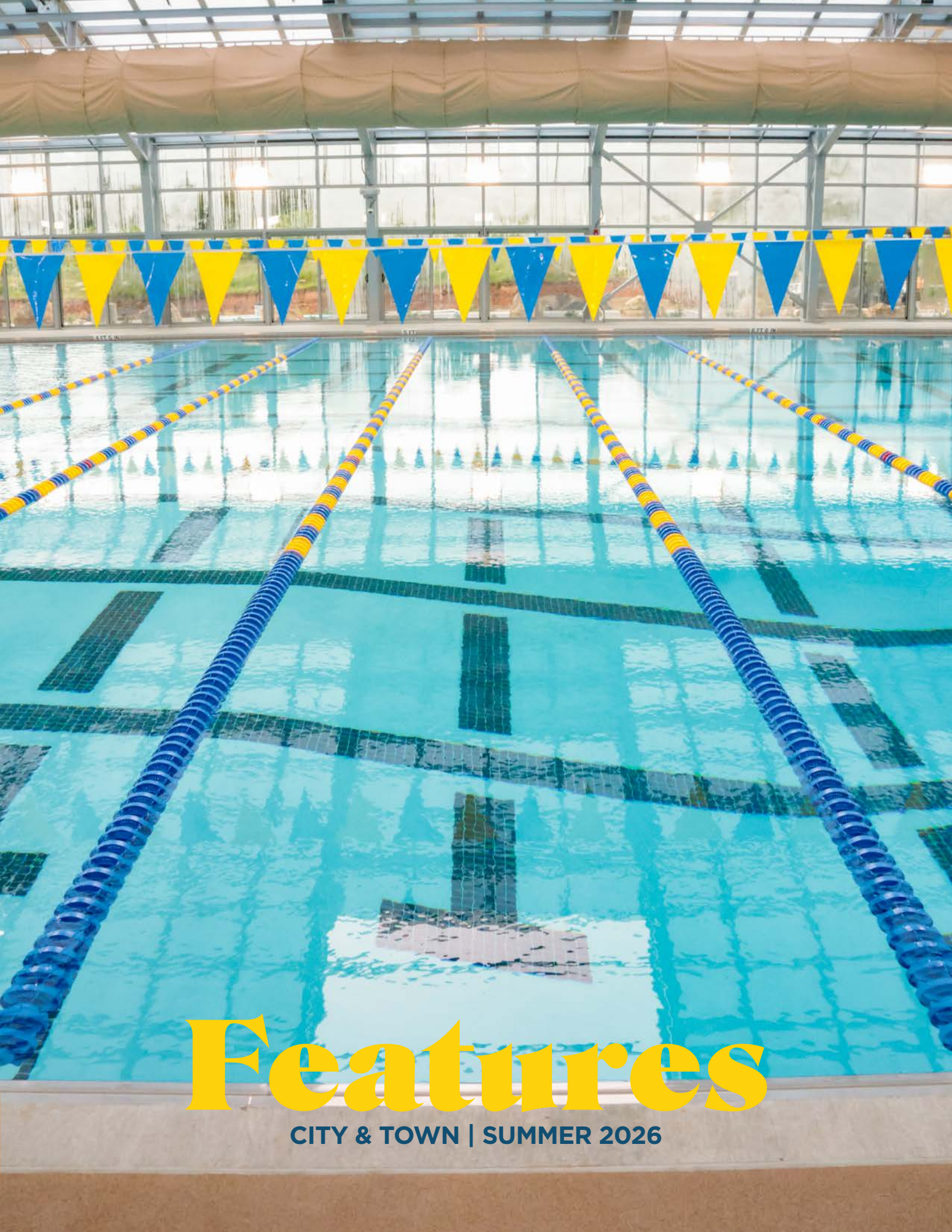
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- ***Plants & Treatment Facility Renovations***
- ***Pipeline Installation & Rehabilitation***
- ***Manhole Installation & Rehabilitation***
- ***Smart Water Meters***
- ***And More!***

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Features

CITY & TOWN | SUMMER 2026



PHOTOS: ANDREW MORGAN, LEAGUE STAFF

Beebe Clerk/Treasurer Carol Westergren is the new League president for 2026-2027. In her June 19 acceptance speech, her priorities for the coming year echoed the Convention 92 theme. "We're going to be rooted, we're going to be resilient and we're going to be rising. And we're going to do that by leading our cities and towns and moving them forward while preserving our legacy—250 years, guys—through three things: education, service and commitment."

League elects officers, sets legislative priorities at Convention 92

BY ANDREW MORGAN, LEAGUE STAFF

Elected officials and personnel from cities and towns across Arkansas came together at the Little Rock Marriott and Statehouse Convention Center June 17-19 for the 92nd Annual Convention of the Arkansas Municipal League. With the theme Rooted, Resilient and Rising, Convention 92 offered local leaders the opportunity to discuss an array of issues essential to municipal government, elect a new slate of officers for the year and adopt a package of resolutions that will guide the League's advocacy efforts ahead of the 2027 legislative session.

After a successful Winter Conference in January, attendance remained strong for Convention 92, with more than 800 municipal leaders representing 216 cities and towns, and more than 1,200 participants overall.

During the League's annual business meeting on Friday, June 19, the membership elected a new slate of officers for 2026-2027. Beebe Clerk/Treasurer Carol Westergren was named president. She is the first clerk to hold that office since the 1950s. Other officers for this year are Wynne Mayor Jennifer Hobbs, first vice president; Paragould Mayor Josh Agee, District 1 vice president; Benton Mayor Tom Farmer, District 2 vice president; Bentonville Mayor Stephanie Orman, District 3 vice president; and Mena Mayor Seth Smith, District 4 vice president.

The Resolutions Committee recommended a package of six resolutions to the full membership, which they adopted unanimously. The resolutions include support for initiatives that promote affordable housing, freezing the 3% administrative fee on the collection of local sales and use taxes, and amending the Freedom of Information Act to help prevent administrative harassment. The League membership also voted to support Issue 3, the ballot initiative that would provide cities and towns with more

options to promote economic development. The initiative will come before Arkansas voters in the November 3 General Election. The resolutions will appear in the League's updated *Policies & Goals 2026-2027* publication, which will be available online in August and included as a supplement to the autumn issue of *City & Town*.

In addition to general sessions, Convention 92 featured seven breakout sessions that offered training in a variety of areas, including an overview of FOIA, bond initiatives and elections, reducing workers compensation claims and tracking municipal revenue. The sessions qualified participants for credit as part of the League's Arkansas Civic Education (ACE) Program, the voluntary continuing education and certification program for municipal officials and personnel, now in its third year. For program participants unable to attend the Convention, most sessions are available on-demand through the ACE Hub.

The Convention also featured nine modules of the new Mandatory Treasurer Training (MTT) track, which the League has developed in partnership with Arkansas Legislative Audit to help municipal treasurers and finance officers comply with Act 671 of 2025, which requires they complete eight hours of training in subjects including budgeting, fund accounting, payroll, audits and ethics. The free training is also available online through the League's ACE Hub, and weekly two-hour webinar sessions will also be available starting August 4. For more information about the training, please email **askmtt@arml.org**.

ROOTED | RESILIENT | RISING



The United States celebrated its semiquincentennial (aka 250th birthday!) on Independence Day, and for Convention 92, the League partnered with the Arkansas250 Commission to turn the June 17 opening night banquet into a celebration of the momentous occasion. After a cookout-style buffet, Conventiongoers took to the Statehouse Convention Center's H.U. Lee Garden, many decked out in their red-white-and-blue best, to enjoy patriotic tunes both contemporary and historic. The Commission also arranged a Black Hawk helicopter flyover by the Arkansas National Guard. July 4 may have passed, but America250 events in Arkansas will continue throughout the year, said Clinton Mayor Richard McCormac (inset), who serves as the League's designee on the Commission. He encouraged everyone to visit the calendar of upcoming Arkansas250 events on the Arkansas Heritage website at **www.arkansasheritage.com/arkansas-250/events**.



Under Arkansas law, cities have the responsibility and authority to manage solid waste services. A recent Arkansas Supreme Court decision in *Steven Hendrick and X-Dumpsters v. City of Holiday Island* has made providing those services more challenging for cities, whether they manage the service in house or contract out. From left, Arkansas Department of Energy and Environment attorney Basil Hicks, PPGMR Law attorney Sarah Tacker, League staff attorney Brie Gibson, Wynne Mayor Jennifer Hobbs and Hot Springs City Manager Bill Burrough discussed the regulatory background of waste management and the potential impacts of the court's decision in General Session 4 on Thursday, June 18. Like many cities, Wynne runs its own solid waste management, and it is a substantial investment, Hobbs said. "We want our cities to be safe, clean and presentable, but then we have the investment. We carry out that residential garbage and that commercial garbage service. So those are two separate pieces of equipment that we have to invest in, and it's important that we continue to have the control over how those operate." Since the decision last December, Hot Springs has seen several small waste collection companies pop up to try and do business in the city. A big issue is not knowing where these collectors are going to dispose of the waste they pick up, Burroughs said. "We spent a lot of years cleaning up the woods around Hot Springs just from things like this, because it is difficult for us to manage." At the annual business meeting, the League passed a resolution supporting amending state law to grant municipalities the authority to contract with one waste management service provider and protect local control.

"IF YOU WANT TO END UP SOMEWHERE RARE, YOU'RE GOING TO HAVE TO TAKE A RARE PATH."—JASON CURRY



The League welcomed keynote speaker Jason Curry to address Convention 92 during the opening general session on the afternoon of Wednesday, June 17. Curry, who serves as teaching pastor at the Church at Rock Creek in Little Rock, is the author of the book *Finish Empty*, and he encouraged local leaders to serve their communities with purpose and discipline to achieve excellence. "Intention doesn't matter," he said. "What you intended to do today won't make a difference. What you intended to do today won't change your life." Taking average steps won't lead you to a place of excellence, he said. "That never happens. If you want to end up somewhere rare, you're going to have to take a rare path."

"HOW MANY OPPORTUNITIES HAVE WE LOST BECAUSE WE DIDN'T HAVE THIS TOOL IN OUR TOOLBOX?"—WALNUT RIDGE MAYOR CHARLES SNAPP

If you were to stroll past Governor's Hall IV around 10 a.m. on June 18, you would have heard several hundred city and town officials chanting in unison: "We need Issue 3!" Leading the chant was Walnut Ridge Mayor Charles Snapp, top, a champion of the ballot initiative that will go before voters in November's General Election. If passed, it would give local governments new tools to incentivize economic development, including retail, without raising taxes. The League membership on June 19 adopted a resolution supporting Issue 3. Most other states have similar initiatives in place, and Issue 3 would even the playing field, Snapp said. "How many opportunities have we lost because we didn't have this tool in our toolbox? Better yet, how many developers don't even consider Arkansas because they know we don't have the tool that 48 other states have?" League General Counsel and Legislative Director John Wilkerson, middle, and Blake Gary, former League attorney now with Gary Law, have studied the issue and held discussions about it across the state at League regional meetings. If passed and a city or town chose to use the new tools available, it could boost local economic development, community development, housing and more, Wilkinson said.

An economic development district (EDD) created through Issue 3 would be a flexible tool. "Economic Development Districts are areas created by the cities. Local control. The cities choose the size, the cities choose the location, the cities choose length of the term in which these EDDs exist. So if you want to have an EDD in the east side of town in a two-block radius, and you want it to exist for only five years, you can do that." It is a "watershed moment" for Arkansas, he said. For Ozark Mayor Roxie Hall, bottom, she knew immediately what business she'd like to attract to a long-vacant lot were the city able to create an economic development district. "Seven Brew!" The popular retailer would be a wonderful addition to Ozark, not least because she personally loves their coffee. To quote her t-shirt, "In case of accident, my blood type is 7 Brew."













Housing policy has been a focus of discussions at League regional meetings and conferences for the past several years, and the conversation continued at Convention 92 during the final General Session on Friday, June 19. While every municipality has housing challenges, the nature of the challenges vary from city to city, which is why working together—among cities and with the legislature—to find solutions is crucial, the League's John Wilkerson said. "We are too small of a state to have more than one team. We have to be one team." The challenges in Crossett are a "moving target," Mayor Crystall Marshall, above left, said. "Our issues are compounding day by day. We recently had our only assisted living facility close in Crossett, which was a profound loss. That's real homes. You just can't get more personal than someone's home. We're chasing a moving target, but I'm excited to dig in and see what we can get done together."

Neglected, abandoned and tax-delinquent properties are another common issue, and Paragould has had success through land banking to put properties back into productive use, Mayor Josh Agee, top right, said. He showed before-and-after pictures of properties in the city's north end. "In this area, we had not had homes built in 70 years, and now we have over 40 new homes being built in just this small area."

The League passed a resolution to continue to push for thoughtful, flexible legislation that helps cities and towns promote attainable housing, and Garver Planning Leader and League Planning Consultant James Walden, above, remains hopeful about the 2027 legislative session. "We've got an opportunity for good reform and for addressing things that maybe we've put off for a while," he said. "I'm so hopeful because we have had those ongoing conversations and are really ahead of the curve."

"WE RECENTLY HAD OUR ONLY ASSISTED LIVING FACILITY CLOSE IN CROSSETT, WHICH WAS A PROFOUND LOSS. THAT'S REAL HOMES. YOU JUST CAN'T GET MORE PERSONAL THAN SOMEONE'S HOME."—CROSSETT MAYOR CRYSTAL MARSHALL



During the 2025 legislative session, the Arkansas Legislature passed Act 671, requiring all municipal treasurers and primary finance officers to complete eight hours of training in their field. Individuals serving as municipal treasurers on July 1, 2026, must complete the training by December 31 of this year. All others will have 180 days from the date they assume office to comply. For more than a year, the League has worked with Legislative Audit to establish a curriculum to help Arkansas cities and towns comply with the new law. Conducted through the ACE Program, the new Mandatory Treasury Training debuted at Convention 92, which featured nine modules covering key municipal finance duties and best practices. While most of the modules coincided with Convention breakouts, MTT took over the General Session 3 stage on Thursday, June 18, where Pea Ridge Clerk/Treasurer Sandy Button, left, joined League Chief Financial Officer Cindy Frizzell, right, to share core concepts, budgeting basics and internal controls. Participation in MTT is off to a good start, with more than 140 local officials having completed the training as of the end of June. The training is free, and it is available on-demand through the League's learning management system on the ACE Hub. For more information, visit **armuni.org/education** or email **askmtt@arml.org**.

The League held its annual business meeting the morning of Friday, June 19, and after reports from the boards of each of the optional benefit programs, Executive Director Mark Hayes presented his annual report to the membership on the status of the organization. There are 500 cities and towns in Arkansas, and the League this year is at 100% membership, he said. He credited the strong work of the field representatives for "lassoing" many of the smallest towns. "They have gone to gas stations to secure signatures, gone to people's homes to secure signatures." It's important to maintain 100% membership, he said. "By having all 500 as members, it allows us to speak in a universal voice at the capitol with a great deal of strength." Hayes provided an overview of the organization's activities the past year and participation rates in the League's programs and services. Those numbers and other important information are available in the 2026 annual report, which begins on page 38 in this issue.

The executive director closed with a request for the membership to help push Issue 3 across the finish line in November's General Election. "We can't compete with the states around us right now. We don't have the tools. We just don't. Pass this, get the legislation in place and we'll be in much better shape to actually compete for business. Please know how important it really is."



League honors individuals, cities for outstanding service

During Convention 92, the Arkansas Municipal League recognized individual officials and municipalities for their outstanding service to their communities and to the League. The awards were presented during the New Officers' and Awards Luncheon on Friday, June 19.

The Arkansas City Clerks, Recorders and Treasurers Association named Greenwood Clerk/Treasurer Sharla Derry its Clerk of the Year. The award is presented each year to a member of the association who has made significant contributions to the objectives of the municipal clerk profession, to the improvement of local government and to the clerks' community.



PHOTOS: ANDREW MORGAN, LEAGUE STAFF

Greenwood's Sharla Derry, left, is the ACCRTA Clerk of the Year.







Four officials received the Jack R. Rhodes Distinguished Service Award for 25 years of dedicated service to the League. Rhodes served as mayor of Lake Village from 1957 until his retirement in 1990 and was one of the longest-serving mayors in Arkansas history. This year's recipients are Beebe Mayor Mike Robertson, Charleston Clerk/Treasurer Peggy Neal, Gassville Council Member Tim McFarland and North Little Rock Clerk/Treasurer Diane Whitbey.









Seven cities received the Four Star Municipality Award for demonstration of excellence in loss control, employee safety, wellness, vehicle safety and prevention of liability. They are: Charleston, Cherokee Village, Clinton, Greenbrier, Harrisburg, Mena and Sheridan.








Eight local officials received the Adrian L. White Municipal Leadership Award, which is presented to those who have served on the League's boards, councils or committees for six years. The award is named in honor of White, who was the mayor of Pocahontas from 1967-1974 and a former League president and vice president. This year's recipients are Cave Springs Mayor Randall Noblett, Cherry Valley Recorder/Treasurer Stacey Bennett, Dermott Council Member Robin Hawkins-Cook, El Dorado Mayor Paul Choate, El Dorado City Clerk Heather McVay, Maumelle Council Member Chad Gardner, Ozark Mayor Roxie Hall and Sherwood Mayor Mary Jo Heye-Townsell.




Five city officials who have served the League for 12 years received the Marvin L. Vinson Commitment to Excellence Award, named for the longtime Clarksville mayor who served from 1983 until 2001 and was League president in 1992-1993. The recipients are Bryant Finance Director Joy Black, Centerton Mayor Bill Edwards, Hot Springs City Director Karen Garcia, Magnolia Mayor Parnell Vann and Rogers Mayor Greg Hines.

ACCRTA, ACAA elect new officers



Both the Arkansas City Clerks, Recorders and Treasurers Association and the Arkansas City Attorneys Association held their annual business meetings during the League's Convention 92 and elected new officers.

The ACCRTA officers for 2026-2027 are: Cave Springs Clerk/Treasurer Kimberly Hutcheson, president; Greenwood Clerk/Treasurer Sharla Derry, vice president; Murfreesboro Recorder/Treasurer Penny Lamb, secretary; and North Little Rock Clerk/Treasurer Diane Whitbey, appointed treasurer.

The ACAA officers for 2026-2027 are: Maumelle City Attorney Andrew Thornton, president; Jonesboro City Attorney Carol Duncan, vice president; and Blake Gary, Gary Law Firm, secretary/treasurer.

Convention 92 Snapshots







CONVENTION 92 BY THE NUMBERS







MORE THAN 1,400 ATTENDEES







FROM OVER 200 ARKANSAS MUNICIPALITIES







PHOTOS: BEN CLINE & ANDREW MORGAN, LEAGUE STAFF

Convention 92 Snapshots











100 CITIES OF THE FIRST CLASS ALMA **ARKADELPHIA** ASHDOWN **AUGUSTA** AUSTIN **BARLING** BATESVILLE **BEEBE** BELLA VISTA **BENTONVILLE** BERRYVILLE **BLYTHEVILLE** BONO **BRINKLEY** BROOKLAND **BRYANT** CABOT **CAMDEN** CARLISLE **CAVE SPRINGS** CENTERTON **CHARLESTON** CHEROKEE VILLAGE **CLARKSVILLE** CONWAY **CROSSETT** DARDANELLE **DE QUEEN** DEWITT **DUMAS** EL DORADO **ELM SPRINGS** ENGLAND **EUREKA SPRINGS** FARMINGTON **FAYETTEVILLE** FORDYCE **FORREST CITY** FORT SMITH **GENTRY** GRAVETTE **GREENWOOD** HAMBURG **HARRISBURG** HARRISON **HEBER SPRINGS** HELENA-WEST HELENA **HOPE** HOT SPRINGS **JACKSONVILLE** JONESBORO **LAKE CITY** LAKE VILLAGE **LINCOLN** LITTLE ROCK **LONOKE** LOWELL **MAGNOLIA** MANILA **MARIANNA** MARION **MARKED TREE** MAUMELLE **MCCRORY** MCGEHEE **MENA** MORRILTON **MOUNTAIN HOME** MOUNTAIN VIEW **NEWPORT** NORTH LITTLE ROCK **OSCEOLA** OZARK **PARAGOULD** PARIS **PARKIN** PEA RIDGE **PINE BLUFF** POCAHONTAS **POTTSVILLE** PRAIRIE GROVE **PRESCOTT** ROGERS **RUSSELLVILLE** SEARCY **SHERIDAN** SHERWOOD **SILOAM SPRINGS** SPRINGDALE **STUTTGART** TEXARKANA **TONTITOWN** TRUMANN **WALDRON** WALNUT RIDGE **WARD** WARREN **WEST FORK** WEST MEMPHIS **WYNNE**







Convention 92 Snapshots











88 CITIES OF THE SECOND CLASS ALEXANDER **ALTUS** ASH FLAT **BLACK ROCK** BRADFORD **CADDO VALLEY** CALICO ROCK **CAVE CITY** CEDARVILLE **CHERRY VALLEY** CLINTON **COAL HILL** COTTON PLANT **DECATUR** DES ARC **DIAMOND CITY** DOVER **EARLE** ELAINE **FAIRFIELD BAY** FLIPPIN **FOREMAN** GARLAND **GASSVILLE** GLENWOOD **GOSHEN** GOULD **GRADY** GREENBRIER **GREERS FERRY** GRUBBS **GURDON** HARDY **HARTFORD** HASKELL **HAZEN** HIGHFILL **HIGHLAND** HOLIDAY ISLAND **HOLLY GROVE** HORATIO **HORSE-SHOE BEND** HOXIE **HUMPHREY** HUNTINGTON **HUNTSVILLE** JASPER **KEISER** KENSETT **KIBLER** LAKEVIEW **LAMAR** LESLIE **LEWISVILLE** LITTLE FLOCK **LUXORA** MADISON **MANSFIELD** MARMADUKE **MARSHALL** MARVELL **MAYFLOWER** MINERAL SPRINGS **MITCHELLVILLE** MONETTE **MOUNT IDA** MULBERRY **MURFREESBORO** NORFORK **OLA** OPPELO **PANGBURN** PLAINVIEW **PORTLAND** SALESVILLE **SMACKOVER** STAMPS **STAR CITY** STEPHENS **STRONG** TURRELL **WALDO** WEINER **WILMAR** WILMOT **WINSLOW** WRIGHTSVILLE **YELLVILLE**







Convention 92 Snapshots













28 INCORPORATED TOWNS ALICIA **ANTHONYVILLE** ANTOINE **CASA** CHESTER **DELIGHT** ETOWAH **FOUNTAIN HILL** FRANKLIN **FULTON** GARNER **HATFIELD** HECTOR **JENNETTE** KEO **MAYNARD** MENIFEE **MONTROSE** PLEASANT PLAINS **POWHATAN** RONDO **ROSSTON** RUSSELL **ST. PAUL** TOLLETTE **TWIN GROVES** VIOLA **WINCHESTER**













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Convention 92 Snapshots



















Convention 92 Snapshots





















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A Message from the Executive Director

Every year, I have the privilege of reflecting on what the Arkansas Municipal League has accomplished alongside the 500 cities and towns we are honored to serve. This report highlights many of those achievements, but the truth is, it only scratches the surface.

What the numbers on the following pages cannot fully capture is the heart behind the League. They cannot show the weekend phone calls answered by our program directors, the miles our field representatives travel as they crisscross the state, or the hours our staff spends strengthening our services, developing trainings, working with legislators, and supporting cities and towns of every size. They do this work because they believe in local government and in the people who have dedicated themselves to public service.

The League has never been about a building, a program or even our staff. Its greatest strength has always been the unity of our membership. When 500 cities and towns come together to share ideas, support one another and work toward common goals, we all become stronger. Great Cities Make a Great State.

Thank you for the trust you place in the League and for the opportunity to serve you.



Sincerely,

Mark R. Hayes
Executive Director

AML

2025-2026 LEADERSHIP



Mayor Doug Kinslow
Greenwood
PRESIDENT



Clerk/Treasurer
Carol Westergren, Beebe
FIRST VICE PRESIDENT



Mayor Jeff Braim
Gassville
VICE PRESIDENT, DIST. 1



Mayor Kasey Griffin
Heber Springs
VICE PRESIDENT, DIST. 2



Mayor Nathan See
Pea Ridge
VICE PRESIDENT, DIST. 3



Mayor Paul Choate
El Dorado
VICE PRESIDENT, DIST. 4

The League & Our Mission

The Arkansas Municipal League, founded in 1934, serves three primary purposes: to represent Arkansas cities and towns before state and federal governments; to provide a central source of information, guidance and answers; and to offer a forum for discussion and the exchange of shared municipal concerns.

AML BY THE NUMBERS



1934
YEAR FOUNDED

MUNICIPAL HEALTH

215 MEMBERS
+96 LIMITED SERVICE MEMBERS (LSMs)

KATIE BODENHAMER
DIRECTOR & LEGAL COUNSEL
kbodenhamer@arml.org | 501.978.6126

MUNICIPAL WORKERS COMP

486 MEMBERS
+129 GOVERNMENTAL ENTITIES
3,155 LOSS CONTROL SAFETY TRAINING PARTICIPANTS

ELI SINGER
DIRECTOR & LEGAL COUNSEL
esinger@arml.org | 501.978.6133

181
FIREFIGHTERS SUPPLEMENTAL INCOME PROTECTION & DEATH BENEFITS

95
ORDINANCE CODIFICATION MEMBERS

260
ACCIDENTAL DEATH & DISMEMBERMENT MEMBERS

MUNICIPAL VEHICLE

439 MEMBERS + **54** LSMs
29,208 UNITS

MUNICIPAL PROPERTY

393 MEMBERS + **24** LSMs
14,212 LOCATIONS

JOHN WELLS
DIRECTOR
jwells@arml.org | 501.978.6104

MUNICIPAL LEGAL DEFENSE

477 DEFENSE & INQUIRY MEMBERS
+20 LSMs

JOHN WILKERSON
GENERAL COUNSEL &
LEGISLATIVE DIRECTOR
jwilkerson@arml.org | 501.978.6136

125 CITIES OF THE FIRST CLASS

201 CITIES OF THE SECOND CLASS

174 INCORPORATED TOWNS

24 EXECUTIVE COMMITTEE MEMBERS

117 AML FULL- & PART-TIME STAFFERS MAKING IT HAPPEN

EDUCATION & TRAINING

ACE

ARKANSAS **CIVIC EDUCATION**

The Arkansas Civic Education Program (ACE) continues to expand its online educational opportunities ranging from foundational government education to advanced coursework that includes HIPAA training, leadership development, grant writing certification and other professional learning tracks. This year, ACE SafeTrack further strengthened workforce readiness by providing on-demand workplace safety training tailored for frontline employees. In cooperation with Arkansas Legislative Audit, the League also launched the eight-hour Mandatory Treasurer Training program, now required for every municipality's primary financial officer.

2,308 ACTIVE ACCOUNTS

4 LEVELS OF CERTIFICATION

- Level 1: Civilpedia-Certified
- Level 2: ACE-Certified
- Level 3: ACE-Advanced
- Level 4: ACE Master

46 BASIC GRANT WRITING CERTIFICATIONS

56 MUNICIPAL CLERKS INSTITUTE & ACADEMY ATTENDEES

CARAN CURRY
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MUNICIPAL **TECHNOLOGY**

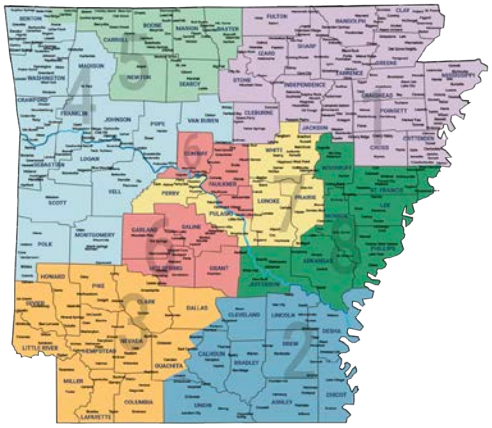
A knowledgeable workforce is the foundation of a secure municipal technology infrastructure, and Municipal Technology offers training and education on current trends and best practices in the municipal information technology space, provides guidance and support to help members increase their cybersecurity posture, and serves as a resource for municipal information technology professionals.

APPROX. **200** REGISTRANTS PER MONTHLY TRAINING SESSION

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FIELD **REPS**

A team of former city and town officials serve eight districts across the state offering experienced guidance on a wide range of issues from legislative audits to opioid settlement funds. Member municipalities are encouraged to contact your field rep to learn more about the programs and services listed in this report, as well as the new Trauma Assistance Program, which provides first responders up to 12 confidential counseling sessions after a traumatic on-the-job event.



70,000 MILES DRIVEN

750 IN-PERSON VISITS

5,400 TEXTS & EMAILS

MEMBERSHIP **ENGAGEMENT**

814 MEMBERS | **1,401** ATTENDEES AT CONVENTION 92

Each June, the League hosts a statewide gathering to set policies, establish goals and elect new officers. *Rooted, Resilient and Rising* reflects the realities facing Arkansas cities and towns, rooted in strong planning, infrastructure and policy; resilient amid legislative change and economic pressures; and ready to rise to new opportunities. Convention 93 is scheduled for June 16-18, 2027.

799 MEMBERS | **1,345** ATTENDEES AT CALLED TO SERVE 26

Each January, the League presents *Called to Serve*, a leadership- and governance-focused conference that emphasizes the importance of public service and encourages active participation during the upcoming legislative session. *Called to Serve 27* is scheduled for January 13-15, 2027.

436 REGIONAL MEETING ATTENDEES

Throughout the year, League staff partners with host mayors to bring certification training and networking opportunities directly to cities and towns. We welcome community leaders, county officials, economic development districts, chamber representatives and other stakeholders who want to engage in conversations about moving Arkansas forward.

Stay Connected

In addition to *City & Town*, the official quarterly magazine and website, the League offers a library of publications that support municipal officials with essential information on governance, finance, HR, legal requirements, planning and more, available for free at **armuni.org/publications**. Key publications include *The Civilpedia Handbook: A Guide to Municipal Government in Arkansas,* a comprehensive resource that also serves as the educational foundation of the ACE Program, and the *Arkansas Municipal Bulletin*, an annual guide to essential deadlines, statutory reminders, best practices and compliance.

City & Town
CITYANDTOWN.ORG

Podcasts
CITYTOWNPOD.BUZZSPROUT.COM

AML Events
EVENTS.ARML.ORG

AML Communities
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LEGISLATIVE **ADVOCACY**

The League is the unified voice of Arkansas' 500 cities and towns at the capitol. Guided by the *Policies and Goals* statement as well as resolutions adopted during the Annual Convention, the advocacy team serves as the liaison to legislative leadership, state agencies and the federal delegation and encourages active participation from city officials on behalf of their communities. The team is focused on preserving local authority while protecting key municipal priorities, including planning and zoning, housing policies, FOIA, economic development and local sales taxes.

JOHN WILKERSON
GENERAL COUNSEL &
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ARORP Arkansas Opioid Recovery Partnership

$45M FUNDED
$3M CLAWBACK

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SAVE THE DATE

January 13 - 15, 2027
Statehouse Convention Center

- Newly Elected Official Training
- Trendsetter City Awards
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- Inspire Breakfast
- Continuing Legal Education
- Arkansas Showcase
- Networking Opportunities & More

Each January, the League presents Called to Serve, a leadership and governance-focused conference that emphasizes the importance of public service and encourages active participation during the upcoming legislative session.



Member Pricing

$300 Early Bird September 1-30
$350 Registration October 1 - December 31, 2026
$400 after January 1, 2027
$150 for spouses/significant others with member registration

EVENTS@ARML.ORG | REGISTER.ARML.ORG

Mountain Home debuts $36M community and aquatic center

BY ANDREW MORGAN, LEAGUE STAFF

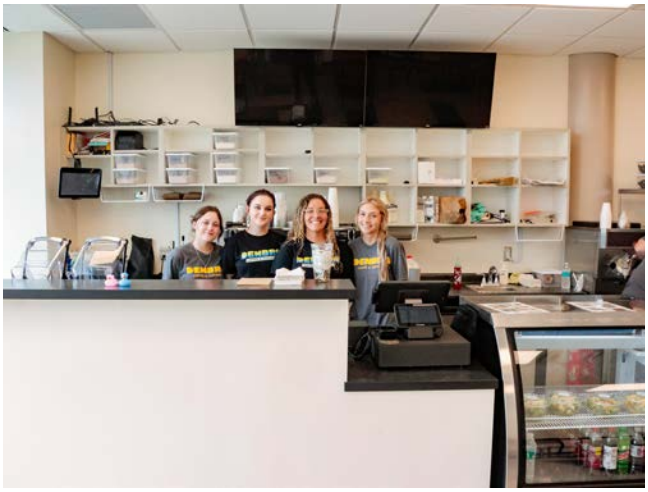
PHOTOS: ANDREW MORGAN, LEAGUE STAFF

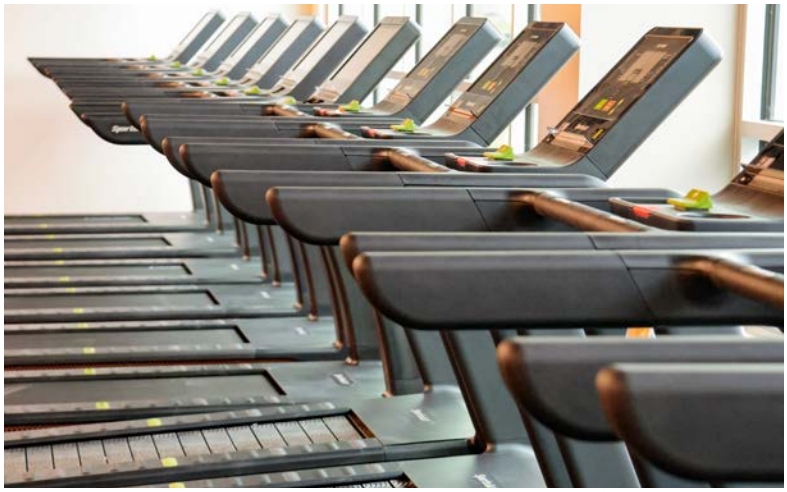


From left, Mountain Home Mayor Hillrey Adams invites Kaye Wilson and Shirley Pointer to cut the ribbon. The two ladies had cut the ribbon in 1989 at the city's old public pool.

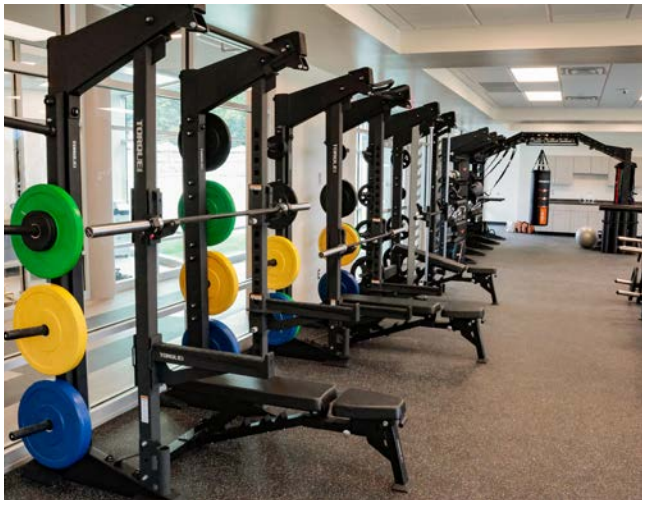












On Friday, May 22, the city of Mountain Home held a ribbon cutting and walk-through of its new community and aquatic center, which opened fully to the public on Memorial Day.

"Folks, at this time, if anybody would like to go swimming, if anybody would like to go play pickleball, if you'd like to go play basketball, if you'd like to do anything help yourself," Mayor Hillrey Adams said upon cutting the ribbon. "We are wide open."

The more than $36 million facility is the largest public project in the city's history. The complex totals about 65,000 square feet and includes a 30,000-square-foot convention center; a 35,000-square-foot gymnasium with an indoor track; exercise and weightlifting areas; an indoor aquatic center featuring a competition pool, exercise pool and children's play area; and outdoor aquatic facilities that include a lazy river and splash pads. The center also features a small cafe, Denbro Coffee and Custard, which is the second location of a local family-owned business.

Mountain Home voters passed a temporary half-cent and permanent quarter-cent sales tax in March 2021 to fund the complex along with other parks improvements. The city broke ground on the project in December 2023.



One of the museum pieces is a quilt based on a *LIFE* magazine photo that shows the Ruffin family on their way to the bus stop following Hoxie's desegregation. The accompanying article was titled "A Morally Right Decision."

PHOTOS: ANDREW MORGAN, LEAGUE STAFF

Museum tells story of Hoxie's stand for equality

BY ANDREW MORGAN, LEAGUE STAFF

After the U.S. Supreme Court's 1954 ruling in the landmark *Brown v. Board of Education of Topeka, Kansas*, case, Hoxie public schools were among the first in Arkansas to integrate. The superintendent, Kunkel Edward Vance, supported the move, calling it "right in the sight of God." Although there was some opposition, both locally and from outsiders, the school board and citizens who supported desegregation stood their ground.

July 11 marked the 71st anniversary of Hoxie schools' 1955 integration, and the city celebrated with an open house at Hoxie: The First Stand Museum, a space dedicated to preserving and sharing the narrative surrounding the event. Displays include historic photos, documents and timelines, including a reproduction of story that appeared in the July 25, 1955, issue of *LIFE* magazine.

Sharing the story of integration at Hoxie is important, but it often gets "lost in the shuffle," said Ethel Tompkins, who serves as president of the museum's board of directors. She was also the first African American student to graduate from Hoxie in 1961.

Most people, if asked about the history of desegregation in Arkansas, are probably familiar with the story of Central High School's 1957 integration and the Little Rock Nine, which captured national attention. That is important, she said, but so is the story of Hoxie schools, which integrated two years earlier. "We have to keep pushing and getting the story out there, to let the people know that we should have our place in history, that we're as important as Little Rock."

Tompkins has been telling the Hoxie story since about 1995, she said, when she worked at the library. "People

"We have to keep pushing and getting the story out there, to let the people know that we should have our place in history, that we're as important as Little Rock."—Ethel Tompkins



Ethel Tompkins, the first African American to graduate from Hoxie High School after the school system's 1955 integration, is board president of Hoxie: The First Stand Museum. They hope to raise funds for a new facility on the site of the current building.







From left, James Whitlow and Marlyn Tate were in elementary when the school integrated. The two reminisced about the at times difficult era and about their childhood friends who appeared in the photographs accompanying a *LIFE* magazine article about Hoxie. Milena Smith was also a young student. "See that little blonde girl right there? That's me," she said. Tompkins and Whitlow share information with two museum visitors on the 71st anniversary of Hoxie schools' integration. "As long as I have a voice, I will tell the story," Tompkins told KAIT News upon the museum's opening earlier this year.

would come in asking for information about the Little Rock Nine, and I would give them information and say, 'Oh, by the way, have you heard about the Hoxie school integration?'"

Hoxie: The First Stand is important to the city of Hoxie as a whole, Mayor Tim Taylor said, and he credited the hard work over several years by the board and supporters of the museum. "It's a tremendous asset and an honor for this to be established. It brings in folks that can learn about the Hoxie stand and the history of our nation that happened right here in small-town America."

While the museum opened with a ribbon cutting in February of this year, the building that houses it is hopefully temporary, Tompkins said. The ultimate goal is to build a new building to house the museum, and a draft architectural plan has been created. It will take time to get there, she said, because first they need funding to make some necessary repairs to the existing structure. Fundraising efforts should begin in earnest next month, she said.

The museum is open from 1 p.m. to 4 p.m. on Thursdays and 11 a.m. to 5 p.m. on the second and fourth Saturday of each month. Admission is free. For more on the museum and to learn how to contribute to the project, visit **hoxiethefirststand.org**.



PHOTOS: ANDREW MORGAN, LEAGUE STAFF

The Murphy Arts District's fully fenced Playscape is the only playground in El Dorado with controlled access and an on-site attendant, giving families added peace of mind. Mayor Paul Choate calls it a model for the city's future park improvements.

Residents go MAD for El Dorado's new Playscape, splash pads

BY BEN CLINE, LEAGUE STAFF

El Dorado Mayor Paul Choate says the story of his city is one of reinvention, and increasingly, one centered on quality of life. Mayor Choate sees parks and recreation as essential tools for the community's future.

"El Dorado was founded in 1843. It was an agricultural, timber-based community until 1921 when oil was discovered just to the southwest of the city," Choate said. "Overnight, south Arkansas saw the oil boom. We're still pumping oil today." The brine coming from those oil fields has helped spark a new industry. "That saltwater has found a new meaning," he said. "We've become a petrochemical center, and now with lithium being found in the brine, we're redefining ourselves every day."

But economic development is only one part of the city's strategy. Choate says the other piece is building a place where young families want to live. "That's the great scheme of things: What do you offer to draw young families to the community?" he said.

One answer, he believes, sits in the heart of the Murphy Arts District: the city-owned, district operated Playscape and splash pad.

"We have a very nice playground. It's the only playground in the city that's fully fenced and has limited access through gates," Choate said. "Whenever it's open, there's an attendant there."

Beside the playground, the splash pad runs for about 100 days each summer, drawing steady crowds. "We've seen counts in excess of 30,000 visitors to this park space on a year-round count," he said. "During the summer and spring break especially, it's a destination."

The Playscape has become a blueprint for how he wants all parks to be in El Dorado. "To me, it's the model for our city," Choate said. "When you come to El Dorado and you want to go to a park and feel safe and comfortable, we want to make sure we have those spaces."

The city recently renewed a 1-cent sales tax and







Clockwise from above: With hands-on musical elements and creative play features, the Playscape offers children more than a standard playground experience. The Playscape's equipment was added when the Murphy Arts District opened about eight years ago, creating a signature family attraction downtown. The city owns the park and leases it back to the Murphy Arts District. Mayor Choate says the collaboration helps ensure the space remains well-maintained and welcoming for families.

developed a master plan for parks. "Over the next three to five years, we'll spend somewhere north of 3 to 5 million dollars," Choate said. "We're upgrading every park in town. One of the things we're looking at is trying to do restrooms in virtually every city park."

The added sense of security at the Playscape is especially important to families. "Parents really take the safety of their children to heart," Choate said. "An attended park gives our citizens a choice most communities do not have."

For Choate, investments like the Playscape, the master parks plan and even new projects like a $7 million equestrian arena all point in the same direction: a community working together.

"When the parks are full, when the community supports these efforts, it makes me feel like we're succeeding," he said. "We're delivering on the promises we need to make."

He emphasized that the progress is something everyone shares. "It's not my success. It's the success of the people of this community," he said. "Every time we get something right, it's not me. It's us. It's everybody participating."

STATE of PLAY

State of Play is a new series that explores how Arkansas cities and towns are investing in active, healthy lifestyles for their residents. From trail systems and bike infrastructure to parks, wellness programs and community design, each installment highlights local leaders and bold ideas reshaping what it means to live well in Arkansas. Sponsored by Municipal Health, State of Play celebrates the places where movement meets momentum. **Story Idea? Share your State of Play by emailing Citytown@arml.org.**



PHOTO: JAMES WALDEN

Infill development, like these new housing units in an existing Fayetteville neighborhood, can benefit cities and developers alike if approached with care.

The promise of infill development

BY JAMES WALDEN, AICP

Few things fill a planner's heart with joy and dread more than hearing a developer propose infill development. Like a 19th century cure-all patent medicine, there isn't much that infill development can't be used for to help treat a city's ills, albeit in small doses. It helps a city's bottom line, revitalizes old neighborhoods and increases the efficiency of utilities, among a long list of benefits. However, getting infill development approved can be difficult, and local officials need to take deliberate steps to help make it a reality.

Originating in planning circles, the concept of infill development has escaped those confines to become part of common public discourse. It is lauded by everyone from activists to architects and bankers to baristas. It can take many forms, but for our purposes let's consider infill housing. Put simply, it is development that "fills in" existing vacant and underutilized property. That could be a new house on a vacant lot in an older neighborhood, an apartment complex as a redevelopment of an aging mobile/manufactured home park, or a new, mixed-use building downtown. For many, it causes a positive gut reaction, like seeing an overgrown yard mowed, but there are numerous tangible reasons why infill development is good.

Fiscal impact

Money always matters, especially when it comes to infill development. At its core, the issue is one of simple geography and math. Growth generally means more tax revenue, but where that growth occurs makes all the difference. Municipal services, whether trash collection or emergency response, are typically more efficient and less expensive to provide when people are located closer together. Serving 10,000 residents in a compact 10-square-mile area costs less than serving the same population spread across 20 square miles, as crews travel shorter distances. Infill development fosters this efficiency by concentrating new growth within existing neighborhoods, lowering per-capita service costs. The result is savings that can either reduce the burden on taxpayers or be reinvested into other community priorities.

Infrastructure benefits

Closely related to fiscal impacts are the practical infrastructure benefits of infill development. Infill allows a city to get more use out of infrastructure it has already paid for. A short residential block requires the same basic

components—water lines, sewer pipes, storm drainage, pavement—whether it serves four homes or six. By adding more households within that same footprint, the fixed costs of building, maintaining and eventually replacing that infrastructure are shared more widely. This lowers the per-household burden and stretches public investments further. When this pattern repeats across dozens or hundreds of streets, the cumulative effect is substantial: a more financially sustainable system that doesn't require constant expansion to function. By contrast, extending new infrastructure to serve development on previously undeveloped land creates entirely new long-term liabilities, committing the city to decades of maintenance costs for systems that start out lightly used and expensive to serve.

Developer benefits

The benefits of infill development are not limited to cities or residents. They also extend to developers and investors. By its nature, infill presents a lower barrier to entry for housing investment. Building a new subdivision is a complex, capital-intensive process: Land must be cleared, engineering plans completed, approvals secured, infrastructure installed and financial guarantees put in place. This is all before a single lot can be sold or a building permit issued. This requires significant investment up front and carries considerable risk to the developer. Contrast that with the typically straightforward process of infill development. With infrastructure already in place, the primary hurdle is often securing financing and obtaining the necessary permits. This reduced complexity and lower up-front cost make infill a more accessible and attractive option, particularly in rural or slow-growth communities where large-scale development may not be feasible or where new housing investment has outright stalled.

Infill's challenges

Before we get to the final verse of the hymn in singing infill's praises, it's important to recognize its challenges. These challenges are varied, messy and not always easy to fix. It often takes the right kind of homebuilder to make it work. After all, if it were easy, everyone would do it, right?

Finding infill lots for development can be a challenge. Property owners can be hard to track down, and vacant or underutilized lots are more likely to have ownership split among multiple parties. It often requires a lot of research and relationship-building to find good opportunities to purchase properties.

Infill can face neighborhood opposition. Status quo bias can be strong in established and older neighborhoods. People can often see vacant lots as their own little greenspace, whether or not they own it, and they'll not want to see that change. If a public hearing is required for development, be assured that opposition will exist.

Market risks are higher. Areas where infill is viable often contain a mix of housing conditions, which can make appraising the final product challenging. What happens when adequate comparable properties at the target value don't exist? This uncertainty makes being a first mover in a neighborhood risky and can discourage many homebuilders and investors.

The city's role

The good news is there is a lot that mayors, council members and planners can do to help create a strong glide path for infill. It takes deliberate and coordinated effort, but the benefits can be considerable for everyone involved. Here are a few key ways to help.

Review lot size standards. Many older, established neighborhoods were developed before zoning codes, and their lot sizes often fall below current requirements. Creating "lot of record" provisions that recognize and allow development on these existing lots is essential to enabling infill. Beyond that, cities should evaluate their current lot size standards and reduce them where appropriate. This added flexibility can be a powerful tool in making infill development more practical and achievable.

Expand by-right uses. When approvals require public hearings, uncertainty is introduced into the development process. An angry crowd can kill a project. Allowing development "by right" can help remove that barrier. By right means a developer is permitted to build certain uses without discretionary approval as long as they meet established standards. In practical terms, it means "if I meet the rules, I can build." That predictability is a powerful incentive and can make the difference between a project moving forward or not.

Enforce codes and explore land banking. Abandoned and dilapidated buildings, along with other code violations, can drag down property values and weaken market confidence in a neighborhood. Vacant properties become less attractive, and absentee owners may be less inclined to maintain them or recognize their potential value. Consistent and effective code enforcement can help raise baseline conditions and signal that reinvestment is worthwhile. At the same time, land banking can play a key role by acquiring troubled properties and positioning them for future redevelopment, helping move land back into productive use.

Infill development is an opportunity that cities should face directly. Though challenging, infill is an important tool to achieving real community success. When it works, you'll see your community slowly transform, building strength over time, one property, one street and one neighborhood at a time.

HR resources offered by the Arkansas Municipal League

BY TRACEY L. CLINE-PEW, SPHR, SHRM-SCP



As the chief human resources officer for the Arkansas Municipal League, my role extends beyond managing our internal HR functions—I am also here to support you. With more than 25 years of experience in the field, I've encountered a wide variety of HR challenges and opportunities. While I don't claim to have all the answers, I work closely with the League's legal team and maintain a broad network of subject matter experts. If I'm unable to answer your question directly, I will always connect you with someone who can. I also want to encourage you to work closely with your city attorney on HR issues that might have legal implications. They are often your best resource.

The summer issue of *City & Town* felt like the perfect opportunity to highlight the many HR resources available through the League. When you reach out with questions or concerns, these are often the very tools I turn to for guidance, and most can be easily accessed on our website at **armuni.org/education** and **armuni.org/publications**. Resources listed below with an asterisk indicate a League publication. I've also included additional external resources that may be helpful.

Americans with Disabilities Act

- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Americans with Disabilities Act Title II Compliance Guide**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- **ada.gov**

Arkansas Medical Marijuana Amendment

- *What Cities Need to Know about the Arkansas Medical Marijuana Amendment**
- **healthy.arkansas.gov/programs-services/data-statistics-registries/medical-marijuana/**

At-Will Employment

- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- *Sample Personnel Handbook**
- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- **labor.arkansas.gov/**

Compensation Studies

- 2026 Salary Surveys*

Drug-Free Workplace / Municipal Drug Testing

- *Drug-Free Workplace for Non-CDL Employees**
- *What Cities Need to Know about the Arkansas Medical Marijuana Amendment**
- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)

- ACE SafeTrack Courses
- **healthy.arkansas.gov/programs-services/data-statistics-registries/medical-marijuana/**

Employment Law

- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- Submit questions: **lawinquiry@arml.org**
- **labor.arkansas.gov/**
- **dol.gov/agencies/whd/flsa**

Equal Employment Opportunity Commission

- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- **eeoc.gov**

Fair Labor Standards Act

- *The Fair Labor Standards Act: 21 Things You Should Know**
- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- **dol.gov/agencies/whd/flsa**

Family and Medical Leave Act

- *Family & Medical Leave Act Guide**
- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- **dol.gov/agencies/whd/fmla**

The First Amendment and Social Media

- *The First Amendment and Social Media**
- Arkansas Civic Education Hub (ACE Hub)

Freedom of Information Act

- *Arkansas Freedom of Information Act Handbook* (Available on League website)
- *Civilpedia Section 5: Freedom of Information Act**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses

Harassment Training

- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- *Sample Personnel Handbook**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- **justice.gov/crt/what-you-should-know-about-sexual-harassment-workplace**

Military Leave

- *Military Leave and Training for Arkansas Municipalities**
- *Understanding Municipal Personnel Law and Suggestions for Avoiding Lawsuits**
- **dol.gov/agencies/vets/programs/userra/USERRA-Pocket-Guide**

Personnel Handbook

- *Sample Personnel Handbook**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)

Uniformed Personnel Leave: Vacation, Sick and Holiday Pay

- *Uniformed Personnel Leave for Arkansas Municipalities**
- *Civilpedia Section 3: Municipal Human Resources & Personnel**
- Arkansas Civic Education Hub (ACE Hub)

Workplace Safety

- Arkansas Civic Education Hub (ACE Hub)
- ACE SafeTrack Courses
- **labor.arkansas.gov/labor/occupational-safety-and-health/aosh-arkansas-occup-safety-and-health/**

Another valuable resource for HR professionals is the ***archive of past* City & Town *issues***. You will find numerous articles that Caleb Alexander-McKenzie and I have written—independently and collaboratively—on a wide range of HR topics.

As always, the League is here to support you. I look forward to hearing from you soon.



PHOTO: WIKIPEDIA/BRANDONRUSH

Rural heritage revival in Waldron

BY CLARA SPIVEY

Participating in and promoting historic preservation efforts can propel a community and local economy forward. Often, rural communities in Arkansas don't have the capacity or resources to restore and revitalize spaces that were once pillars of the community. But this is not the case in Waldron, as the city has seen positive impacts by anchoring a sense of identity in preservation efforts and attracting heritage tourism.

Waldron is rich in local charm, and its hidden natural gems are often unknown to those who don't reside there. To bolster awareness, the Waldron Commercial Historic District was established in 2008, coinciding with the district's placement on the National Register of Historic Places. The district encompasses a five-block stretch of Main Street where the Old Scott County Jail and Courthouse are located, as well as the famous Scott Theater. Because of residents' preservation efforts, structures such as these are fully accessible to the public.

Featuring elaborate murals depicting pine trees and mountain streams that honor the Ouachita Mountains, the Pines Theater debuted in October 1930. In 1940, Circuit Judge Andrew Scott renamed the theater and supported the modernization of the interior. After operating as a nostalgic, single-screen cinema for 20 years, two major fires ravaged the building, leaving it in need of significant repairs. Community members rallied to keep their only movie theater intact. After briefly closing in 2014, current owners and Waldron locals Wade and Mandy Day purchased and retrofitted the structure. The venue is the oldest operating movie theater in the state and seats 220 patrons and offers a family-friendly, educational and inspiring atmosphere.

The Old Scott County Jail and Courthouse, above, a 1935 two-story structure built from native stone, was in operation for 27 years before housing the Boy and Girl Scouts of America until the mid-1960s. During this time, the Scouts added two fireplaces, painted both the interior and exterior, replaced broken windows and maintained the grounds. In 1987, the Scott County Historical and Genealogical Society moved in and are still there today. The space now houses a museum that showcases Waldron's rich history while attracting tourists.

Historic preservation is important because it protects the places, buildings and landmarks that tell the story of a community's past while creating benefits for current and future generations. By investing in historic preservation, Waldron supports community engagement and economic stimulation.

If there are historic areas in your city or town, it's important that you identify resources and invest in maintaining, revitalizing and cultivating those spaces. You can advocate for preservation-friendly zoning, create a historic preservation commission, promote heritage tourism efforts, and utilize tax incentives or grants for restoration purposes or to educate residents. Supporting local nonprofits or organizing a walking/cycling tour of historic areas are ways to build community-wide appreciation for historic architecture and local culture. Keeping historic areas alive is a valuable learning experience for everyone, as we can all learn something from the past.

You can follow updates in Waldron and Scott County by following the Scott County AR Historical & Genealogical Society on Facebook (@SCHGS).

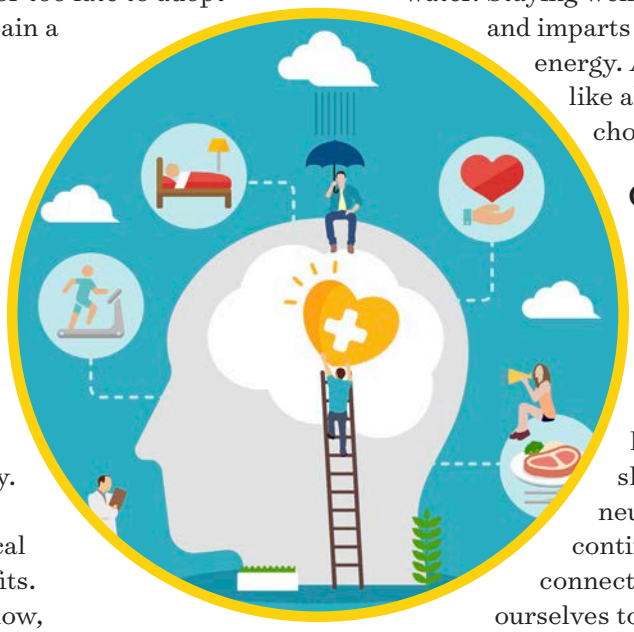
Healthy habits to strengthen your brain

BY GOHAR AZHAR, M.D.

It's no secret that as we grow older, our bodies don't function quite as well as they once did. Joint stiffness, loss of muscle mass and sensory impairment are just a few of the inconveniences that come with age.

The same is true for the brain. Over time, the body's most complex organ undergoes changes that cause it to lose volume and processing speed. Although dementia and other health conditions can accelerate this decline, most people will experience more subtle changes in cognition. They might misplace their keys more often or find it a little more difficult to recall facts and details that once came to mind easily.

While these changes are a normal part of the aging process, that doesn't mean we can't do anything to address them. It's never too early or too late to adopt healthy habits that will help maintain a healthier brain.



Physical activity

The brain serves as the body's command center, regulating not only our thoughts and emotions but also our motor skills and bodily systems. When we consider this connection between brain and body, it makes sense that what's good for one will also be good for the other.

One example is physical activity. Consistent exercise can make a big difference for a person's physical wellbeing, but the brain also benefits. Physical activity enhances blood flow, improves the quality of sleep, improves mood and relieves stress—all of which helps the brain function at its best.

Physical activity also lowers the risk of a variety of chronic health conditions, including diabetes, obesity and high blood pressure. These diseases damage the vessels that carry blood and oxygen to the brain, which can hinder cognitive function or even lead to strokes or dementia.

Staying active has another benefit for older adults. Many forms of exercise improve strength, flexibility and balance, reducing the risk of falls that could result in brain injuries.

Food for thought

The food we consume is another significant factor in the health of our brains. Experts have found that a heart-healthy diet also helps the brain by reducing inflammation and improving blood flow.

Some brain-friendly options include leafy green vegetables, berries and nuts. Oily fish such as salmon, halibut and trout provide healthy, unsaturated fats that protect brain cells from buildups of harmful molecules.

It's also important to limit foods that contain significant amounts of saturated fats. Some examples include red meats, butter, cheese and ultra-processed products. While all these foods can be eaten in moderation, diets that are high in unhealthy fats have been linked to functional declines in memory and cognition.

Another important nutrient that is often overlooked is water. Staying well hydrated is good for circulation and imparts greater physical and mental energy. Also remember that beverages like alcohol and sodas are not good choices for brain health.

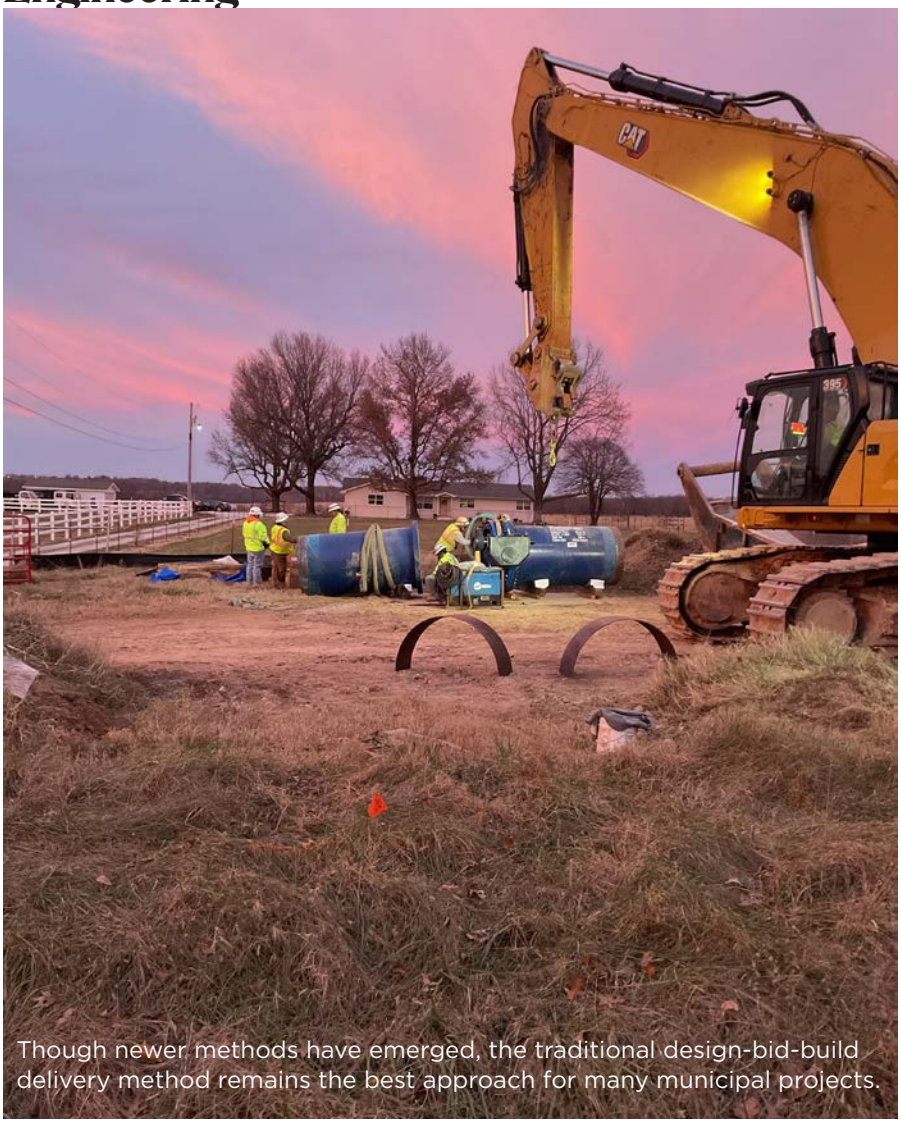
Challenge yourself

Just as we can improve our physical fitness by exerting our muscles, we can enhance our cognitive function by challenging our brains.

Our capacity to gain knowledge and develop new skills stems from the brain's neuroplasticity, its ability to continuously establish new neural connections. When we expose ourselves to new experiences or force ourselves to think in a different way, our neural pathways form new connections that allow the brain to compensate for aging- or injury-related changes. This is known as a cognitive reserve.

There are many ways to build this reserve. Activities such as reading, strategy games and word puzzles test the brain's analytical and problem-solving skills. Taking up a new hobby or engaging in a creative endeavor such as artwork or dance can strengthen neural networks. And social interaction is extremely beneficial for your brain, as the exchange of ideas and conversation requires you to perceive the world in a new light.

If you're pursuing your interests and challenging yourself to learn something new, then there's a good chance you're also enriching your brain.



Though newer methods have emerged, the traditional design-bid-build delivery method remains the best approach for many municipal projects.

PHOTO: COURTESY MCE

The design-bid-build lifecycle

How the traditional delivery method works for municipal construction projects

BY JACQUELINE STEINAUER

Whether your city or town needs to resurface several streets or make upgrades to an existing utility, the project delivery method will define how the project is handled from beginning to end. Each method carries the weight of different relationships, risks and priorities. While the engineering world is seeing construction manager at-risk and design-build become increasingly popular, the most widely used and understood approach for municipal projects is the traditional design-bid-build method.

Project planning and funding

Identifying a need is crucial to beginning any project. Sometimes the need is very straightforward. Let's say the Arkansas Department of Transportation requires a utility relocation. With this, the client must allocate funds, adhere to strict timelines and research risk mitigation.

But other times, simply identifying the problem is its own mini project with associated costs and planning needs. For example, a municipality may consistently experience low water pressure every summer during peak demand. The easiest fix may be a new water tower placed at the highest point in their system. But is that the only cost-effective option? How large should it be to accommodate this growing community? If the decision is made to increase the pressure, how could this impact the existing pipes? Although a problem has been identified, there are many factors to consider and no clear solution. Whatever the need, project planning is vital to the success and schedule of the project.

During this phase, you need to identify project constraints, permitting requirements, schedules and your funding source. Municipalities may have funds available through utility rates, previous planning efforts or dedicated funds. If additional funding is required, it can be pursued through the Arkansas Natural Resources Division, USDA Rural Development, or other state or federal resources in the form of grants or loans.

If an engineer hasn't already been recruited to assist with planning and funding efforts, then it's time to engage one for the design phase. Once funds are designated, the design phase can begin.

Design phase

During the design phase, the engineer and project owner work together to develop plans that best serve the project's needs and meet regulatory/design requirements. The level of preliminary work required will vary depending on complexity and risk. This may include boundary and topographic surveys, geotechnical investigations, environmental studies and a review of existing infrastructure data. Lower-risk projects may rely more heavily on available GIS data.

The objective of this phase is to accurately define existing conditions and develop a complete, buildable design. There are multiple iterations of analysis, drafting, review and refinement. The owner is critical through the design phase, especially when ensuring designs align with effective construction follow-through. Municipal staff contribute valuable institutional knowledge such as undocumented utilities, past site conditions or operational preferences, all of which can significantly impact the final design. Active engagement ensures the project meets operational needs and reduces revisions later. Nearly complete designs are often subject to review by agencies such as the Arkansas Department of Health, the Department of Environmental Quality, funding entities, other municipalities and more. This depends on project size and the stakeholders involved, but nearly complete designs often need some final revisions.

In the traditional delivery method, the transition between the design and construction phase is project bidding. In stark contrast to collaborative delivery methods, a contractor is not involved in the preliminary and design phases. Design is fully completed before any construction begins, and there is a clear separation between design and construction responsibilities.

Bidding phase

During this phase, plans and project specifications are made available to contractors, and formal advertisements are issued. On bid opening day, submissions are received and publicly opened. The engineer evaluates the bids and typically recommends the lowest bidder for the award. The governing body then formally awards the contract.

Construction phase

Before construction begins, the contract must be executed and a preconstruction meeting held. This will establish the project schedule, roles and responsibilities, and address any special conditions. During construction, the contractor submits product data ("submittals") and may issue Requests for Information to clarify the plans. The engineer reviews these items and guides, ensuring compliance with the design intent.

Clear communication and timely decision-making are essential during this phase to avoid delays. Proper documentation of construction activities is also critical, both for quality assurance and for maintaining a complete project record.

Substantial completion and closeout

Construction begins to transition to the closeout phase once substantial completion is reached. Then the project can be considered operational. For example, if the project is a water line, substantial completion may be when the line is pressure tested and chlorinated, ready to deliver water to customers. The date of substantial completion will also determine warranty start dates.

Remaining work often includes final restoration and minor corrective items. The engineer conducts inspections, followed by a punch list walkthrough with the owner, which the contractor must then adjust. Even after construction is complete, administrative closeout remains. Depending on project requirements, this may include record drawings, final reporting, certifications and more.

Conclusion

The design-bid-build life cycle is the baseline for project delivery methods. Phases flow from planning to design, bid to construction. Responsibilities are clear, and risk is majority held by the owner of the project. This is the most traditional method and is beneficial when construction funds aren't quite available. However, larger, more expensive projects might be better suited to a collaborative delivery method, such as construction manager at-risk or design-build.

For example, during a construction manager at-risk project's lifecycle, the design and construction phases overlap. Risk is shared as construction is subbed through them, and owners have control of their level of involvement. Due to risk distribution, aspects that typically occur in the construction phase may overlap into the design phase, such as the purchasing of materials. Markets rise and fall, and lead times can be long, making it best to move forward as quickly as possible. Other parts of a project may be decided early as well and remain unchanging, allowing construction on those items to begin quickly. Design-build provides a single point of accountability as these projects are bid out as one contract containing both design and construction services. This is also an excellent option for a project with a short timeline.

There are many challenges and advantages to new delivery methods, and understanding the traditional design-bid-build lifecycle provides a strong foundation for evaluating which approach best aligns with a project's priorities such as risk, cost and schedule constraints.

2025/2026 State Turnback Funds

Actual Totals Per Capita

	STREET		SEVERANCE TAX		GENERAL	
MONTH	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**
January	$7.15	$5.63	$0.10	$0.11	$2.02	2.01
February	$6.98	$7.11	$0.08	$0.14	$1.019	1.01
March	$5.793	$5.63	$0.165	$0.21	$1.018	0.99
April	$6.815	$7.06	$0.183	$0.25	$1.017	1.01
May	$6.987	$7.27	$0.155	$0.34	$1.017	1.01
June	$7.166	$7.28	$0.191	$0.11	$1.021	1.02
July	$7.077		$0.169		$2.797	
August	$6.936		$0.077		$0.806	
September	$7.264		$0.124		$1.003	
October	$6.763		$0.129		$1.006	
November	$6.710		$0.061		$1.00	
December	$6.61		$0.101		$1.01	
Total Year	**$82.26**	**$39.97**	**$1.53**	**$1.16**	**$14.74**	**7.05**

Actual Totals Per Month

	STREET		SEVERANCE TAX		GENERAL	
MONTH	**2025**	**2026**	**2025**	**2026**	**2025**	**2026**
January	$14,344,529.55	$11,296,901.34	$195,553.15	$212,728.32	*$4,043,691.60	* $4,045,201.89
February	$14,012,520.67	$14,288,370.19	$157,738.04	$284,713.27	$2,045,108.83	$2,023,532.12
March	$11,622,645.85	$11,308,964.51	$330,048.09	$426,964.71	$2,043,178.51	$1,992,588.34
April	$13,676,758.28	$14,170,311.99	$367,688.47	$505,352.19	$2,041,110.91	$2,027,082.88
May	$14,028,095.73	$14,606,806.82	$311,468.00	$688,777.33	$2,040,998.66	$2,032,023.22
June	$14,386,450.95	$14,614,982.13	$383,577.72	$213,904.83	$2,049,591.83	$2,045,601.13
July	$14,207,602.29		$340,095.19		** $5,616,357.28	
August	$13,924,877.49		$154,039.67		$1,618,232.06	
September	$14,584,356.29		$248,165.66		$2,014,413.20	
October	$13,578,890.40		$258,053.09		$2,019,837.38	
November	$13,471,117.28		$121,652.47		$2,016,097.48	
December	$13,274,248.89		$202,319.76		$2,029,356.52	
Total Year	**$165,112,093.67**	**$80,286,336.98**	**$3,070,399.31**	**$2,332,440.65**	**$29,577,974.26**	**$14,166,029.58**

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

**Includes $3,515,917.86 supplemental for July 2025

Local Option Sales and Use Tax in Arkansas



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

Sales and Use Tax Year-to-Date 2026 with 2025 Comparison (shaded gray)								
Month	**Municipal Tax**		**County Tax**		**Total Tax**		**Interest**	
January	$88,822,714	$87,231,351	$74,688,425	$73,841,246	$163,511,139	$161,072,597	$472,863	$552,364
February	$102,706,712	$99,189,231	$84,903,360	$82,980,100	$187,610,073	$182,169,331	$400,357	$492,132
March	$81,565,997	$82,603,040	$67,704,017	$69,633,233	$149,270,014	$152,236,273	$441,261	$484,497
April	$84,805,246	$78,191,680	$71,962,766	$67,323,560	$156,768,012	$145,515,240	$472,461	$535,740
May	$96,005,168	$88,877,799	$81,174,232	$77,018,979	$177,179,401	$165,896,778	$406,646	$492,720
June	$89,305,029	$89,233,284	$75,491,187	$75,247,038	$164,796,216	$164,480,322	$419,835	$227,276
July		$90,220,754		$76,473,646		$166,694,400		$553,450
August		$91,495,631		$77,564,991		$169,060,621		$526,942
September		$92,338,849		$79,302,329		$171,641,179		$537,910
October		$91,269,649		$77,780,466		$169,050,115		$576,141
November		$91,205,492		$78,249,667		$169,455,158		$519,867
December		$90,235,351		$75,804,159		$166,039,510		$503,407
Total	**$543,210,866**	**$1,072,092,110**	**$455,923,988**	**$911,219,414**	**$999,134,854**	**$1,983,311,524**	**$2,613,423**	**$6,002,445**
Averages	$90,535,144	$89,341,009	$75,987,331	$75,934,951	$166,522,476	$165,275,960	$435,570	$500,204

2026 June's Distribution

June 2026 Municipal Levy Receipts and June 2026 Municipal/County Levy Receipts with 2025 Comparison (shaded gray)

CITY SALES AND USE	AMOUNT	LAST YEAR
Alexander	211,536.46	214,785.19
Alma	324,561.75	340,765.53
Almyra	2,790.42	2,897.16
Alpena	9,158.70	8,512.99
Altheimer	4,674.71	4,569.57
Altus	8,024.85	8,153.56
Amity	18,133.19	21,280.03
Anthonyville	541.27	909.91
Arkadelphia	515,930.88	471,281.45
Arkansas City	5,748.98	7,646.45
Ash Flat	140,820.21	154,736.90
Ashdown	178,853.08	189,610.80
Atkins	86,987.92	85,701.49
Augusta	29,694.96	28,762.96
Austin	57,501.71	59,555.40
Avoca	7,193.35	12,796.96
Bald Knob	71,360.68	66,723.44
Banks	582.47	638.09
Barling	127,358.11	99,161.87
Batesville	947,179.59	1,094,971.15
Bauxite	36,959.78	32,837.08
Bay	24,389.49	25,615.56
Bearden	12,153.12	10,755.38
Beebe	280,216.83	284,746.96
Beedeville	126.46	275.30
Bella Vista	850,650.33	782,675.44
Belleville	3,661.43	4,778.64
Benton	2,360,400.53	2,326,836.99
Bentonville	3,144,562.18	4,633,550.62
Berryville	392,875.22	380,878.40
Big Flat	1,089.86	1,080.07
Black Rock	7,587.86	7,289.64
Blevins	4,145.42	3,918.65
Blue Mountain	321.33	356.93
Blytheville	489,118.49	520,162.90
Bonanza	2,595.21	2,497.45
Bono	49,844.16	55,197.38
Booneville	173,656.52	181,590.90
Bradford	22,040.19	20,064.62
Bradley	3,327.08	7,744.39
Branch	2,457.42	3,090.52
Briarcliff	3,426.99	2,008.61
Brinkley	223,099.33	194,178.42
Brookland	166,435.61	157,818.37
Bryant	1,811,379.67	1,710,294.33
Bull Shoals	43,348.99	39,624.21
Cabot	1,342,418.24	1,318,690.98
Caddo Valley	72,129.77	65,703.06
Calico Rock	68,100.82	68,197.59
Camden	393,435.12	409,790.25
Caraway	6,644.58	6,896.44
Carlisle	72,606.56	68,676.75
Carthage	3,568.23	3,283.25
Cash	4,030.76	3,177.74
Cave City	39,988.62	36,238.54
Cave Springs	236,674.33	197,983.77
Cedarville	11,704.93	11,892.31
Centerton	559,697.96	561,005.60
Charleston	46,340.98	50,995.66
Cherokee Village	32,834.60	30,820.79
Cherry Valley	8,763.48	9,129.48
Chidester	5,020.49	4,906.79
Clarendon	67,220.73	64,311.16
Clarksville	778,678.86	537,271.70
Clinton	131,835.16	132,595.65
Coal Hill	6,977.34	5,052.44
Colt	8,209.22	6,815.10
Concord	2,940.33	3,325.85
Conway	3,922,067.27	3,267,868.05
Corning	85,453.66	93,453.75
Cotter	20,825.61	20,001.89
Cotton Plant	1,873.68	3,817.41
Cove	16,053.91	21,541.71
Crawfordsville	13,861.40	11,914.69
Crossett	265,146.73	259,874.67
Cushman	5,044.75	3,500.54
Damascus	14,008.51	11,225.80
Danville	54,261.48	68,944.55
Dardanelle	192,953.60	207,070.74
Decatur	43,847.72	48,990.31
Delight	6,351.99	6,979.80
DeQueen	150,392.48	176,951.47
Dermott	57,160.61	29,120.21
Des Arc	77,443.04	80,147.19
DeValls Bluff	20,343.60	23,646.41
DeWitt	212,711.37	214,287.69
Diamond City	5,311.82	3,902.35
Diaz	6,672.97	4,338.05
Dierks	20,193.75	20,765.03
Dover	56,555.39	60,001.48
Dumas	211,029.29	233,341.98
Dyer	4,671.69	3,882.96
Earle	42,984.21	28,816.54
East Camden	20,163.01	16,982.57
El Dorado	694,263.50	683,695.61
Elkins	171,415.72	166,945.75
Elm Springs	31,578.17	21,621.21
Emerson	6,437.54	6,152.37
England	74,533.92	79,960.82
Etowah	768.01	728.43
Eudora	25,445.61	31,115.37
Eureka Springs	315,233.65	309,922.17
Evening Shade	5,779.35	5,212.75
Fairfield Bay	41,490.69	42,788.32
Farmington	338,919.83	308,527.71
Fayetteville	5,561,456.46	5,578,196.27
Flippin	110,560.46	105,943.63
Fordyce	100,435.18	106,316.42
Foreman	13,511.13	11,853.52
Forrest City	399,089.37	388,925.96
Fort Smith	4,846,534.37	4,564,417.46
Fouke	13,260.26	13,868.83
Fountain Hill	2,891.49	2,846.01
Franklin	2,946.70	3,543.35
Garfield	28,618.54	31,004.77
Garland	2,093.49	3,573.90
Gassville	44,756.47	43,250.98
Gentry	177,077.91	178,152.58
Gilbert	609.13	440.34
Gillett	13,347.78	16,794.67
Gillham	10,381.00	10,797.11
Gilmore	482.41	391.15
Glenwood	98,397.65	108,723.75
Goshen	43,947.04	38,717.25
Gosnell	21,846.29	21,103.80
Gould	11,992.25	16,306.00
Grady	7,298.23	5,460.74
Grannis	6,028.99	6,327.52
Gravette	155,740.05	149,034.56
Green Forest	124,893.78	110,654.36
Greenbrier	394,979.34	386,264.28
Greenland	113,577.22	101,530.70
Greenwood	344,126.16	342,475.44
Greers Ferry	32,586.00	33,976.50
Guion	2,246.20	2,166.32
Gum Springs	1,548.22	5,001.78
Gurdon	48,161.07	58,313.72
Guy	12,927.29	15,876.07
Hackett	10,466.67	10,512.16
Hamburg	103,875.71	116,575.72
Hampton	9,631.89	14,363.57
Hardy	29,739.92	34,096.36
Harrisburg	89,748.78	94,103.08
Harrison	855,948.99	976,801.27
Hartford	7,759.96	6,798.14
Haskell	86,475.45	73,843.20
Hatfield	6,191.19	6,117.58
Havana	5,293.69	4,383.26
Hazen	102,438.97	100,536.72
Heber Springs	217,065.63	215,124.75
Hector	6,825.25	8,153.41
Helena-West Helena	262,108.62	266,432.98
Hermitage	13,804.04	15,087.70
Hickory Ridge	2,621.30	2,116.56
Higginson	4,006.26	3,854.32
Highfill	202,013.89	220,177.16
Highland	44,880.31	53,488.81
Holly Grove	8,029.72	9,056.54
Hope	477,588.81	453,748.72
Horatio	8,703.94	10,268.32
Horseshoe Bend	32,693.44	37,848.82
Hot Springs	2,401,461.01	2,432,173.02
Hoxie	26,107.04	24,715.60
Hughes	8,452.98	8,140.20
Humnoke	6,629.88	5,675.49
Humphrey	2,568.65	2,791.69
Huntington	7,558.67	8,112.87
Huntsville	103,044.78	106,901.52
Imboden	15,691.90	17,254.04
Jacksonville	843,105.71	892,572.32
Jasper	99,690.83	48,330.09
Jennette	774.66	453.54
Johnson	225,129.83	207,974.07
Joiner	7,020.60	6,559.77
Jonesboro	2,180,648.66	2,140,685.87
Judsonia	20,058.01	24,924.27
Junction City	6,816.24	7,021.32
Keiser	4,566.00	4,796.70
Kensett	11,742.27	7,556.26
Keo	1,876.02	2,041.63
Kibler	4,599.93	5,409.79
Kingsland	2,968.52	2,966.40
Lake City	39,205.44	36,361.01
Lake Village	91,632.51	94,180.93
Lakeview	7,256.57	7,168.31
Lamar	28,158.92	31,832.54
Leachville	22,592.80	21,396.27
Lead Hill	8,032.15	8,779.97
Lepanto	24,208.76	25,137.13
Leslie	8,761.87	14,120.12
Lewisville	12,418.56	13,732.34
Lincoln	112,534.62	116,587.42
Little Flock	26,405.24	27,091.54
Little Rock	6,747,227.56	6,673,729.46
Lockesburg	8,178.32	8,536.53
London	10,356.22	8,501.43
Lonoke	300,833.64	345,671.00
Lowell	738,242.74	685,148.77
Luxora	7,292.84	5,742.32
Madison	1,770.92	1,596.74
Magazine	19,317.32	20,505.51
Magnolia	594,813.34	645,719.38
Malvern	461,690.01	446,465.03
Mammoth Spring	11,545.18	11,476.45
Manila	59,292.64	60,550.11
Mansfield	43,636.26	42,363.45
Marianna	89,559.17	98,203.05
Marion	431,699.12	389,493.13
Marked Tree	81,000.58	82,149.03
Marmaduke	19,896.13	16,936.55
Marshall	63,938.58	60,800.26
Marvell	37,745.23	30,323.29
Maumelle	651,203.51	710,127.29
Mayflower	133,531.62	134,874.16
Maynard	10,614.78	10,655.23
McCaskill	993.76	1,026.01
McCrory	27,513.35	26,800.44
McGehee	214,859.89	217,929.86
McNab	347.00	268.34
McNeil	2,115.01	1,077.41
McRae	6,574.42	7,120.93
Melbourne	88,935.10	94,295.91
Mena	196,199.03	198,582.87
Menifee	6,683.36	14,501.07
Midland	1,825.39	1,811.04
Mineral Springs	6,629.88	6,237.55
Monette	55,918.89	41,825.40
Monticello	275,201.00	275,104.55
Moorefield	7,072.65	7,500.50
Moro	14,690.11	5,471.24
Morrilton	219,171.61	228,026.52
Morrison Bluff	4,836.41	4,293.89
Mount Ida	26,042.38	27,262.67
Mountain Home	1,280,396.53	1,272,476.25
Mountain View	261,309.13	252,972.64
Mountainburg	19,488.96	22,414.03
Mulberry	41,149.20	41,259.97
Murfreesboro	43,180.25	38,430.96
Nashville	136,971.25	141,220.30
Newport	261,195.43	267,737.11
Norfork	9,282.91	9,125.46
Norman	4,811.07	5,234.21
North Little Rock	4,010,505.09	4,008,517.26
Oak Grove	1,333.38	1,392.64
Oak Grove Heights	10,174.85	9,393.19
Ola	20,280.10	19,787.68
Oppelo	4,529.79	5,333.42
Osceola	301,254.06	317,802.07
Oxford	4,736.68	4,182.13
Ozark	202,828.87	214,530.17
Palestine	41,513.32	41,519.46
Pangburn	9,446.12	9,719.30
Paragould	898,501.48	909,524.04
Paris	96,783.89	93,918.10
Parkdale	489.32	476.41
Parkin	76.61	6,089.82
Patmos	759.75	125.89
Patterson	857.26	1,090.50
Pea Ridge	365,133.15	357,215.14
Perla	8,159.75	5,038.25
Perryville	28,894.59	27,652.53
Piggott	93,998.16	93,448.36
Pine Bluff	1,151,041.08	1,227,031.36
Pineville	2,786.32	2,496.19
Plainview	5,607.07	6,393.24
Pleasant Plains	28,052.24	24,458.20
Plumerville	15,235.84	14,528.08
Pocahontas	394,997.07	416,393.00
Pollard	1,095.50	2,765.46
Portia	6,522.67	5,900.10
Portland	19,497.75	19,001.56
Pottsville	55,784.99	55,375.77
Powhatan	955.18	603.26
Prairie Grove	301,169.38	261,081.10
Prescott	113,946.13	117,575.65
Pyatt	5,437.41	5,514.11
Quitman	31,606.43	34,158.48
Ravenden	5,293.90	5,568.84
Rector	45,815.59	44,329.56
Redfield	81,107.27	45,203.23
Rison	18,230.06	21,604.68
Rockport	33,480.66	36,795.03
Roe	811.25	899.24
Rogers	5,178,979.99	5,348,284.17
Rose Bud	27,417.84	32,967.21
Rosston	5,881.02	5,540.64
Rudy	15,195.44	15,226.21
Russellville	1,454,460.00	1,189,794.51
Salem	30,195.67	24,545.92
Salesville	5,270.74	4,828.10
Scranton	5,400.68	5,830.34
Searcy	1,589,820.19	1,626,120.72
Shannon Hills	27,303.92	19,984.27
Sheridan	327,862.22	339,979.27
Sherrill	1,048.76	757.23
Sherwood	1,287,169.24	1,297,305.95
Shirley	5,227.34	5,109.77
Siloam Springs	1,074,402.20	1,040,114.69
Sparkman	4,551.09	4,742.80
Springdale	4,189,374.63	4,342,774.59
Springtown	1,307.19	710.63
St. Charles	2,448.71	2,462.55
St. Paul	5,246.26	4,041.49
Stamps	16,260.47	17,629.06
Star City	57,403.93	63,740.31
Stephens	16,536.73	6,055.54
Strong	9,820.92	10,371.58
Stuttgart	671,185.47	722,276.25
Subiaco	8,442.40	9,427.55
Sulphur Springs	11,566.66	8,350.99
Summit	6,943.16	6,688.10
Sunset	7,080.00	9,724.72
Swifton	8,014.88	6,615.44
Taylor	13,187.44	13,075.86
Texarkana	554,540.63	558,311.57
Texarkana Special	241,113.99	253,836.46
Thornton	1,461.61	2,481.04
Tillar	3,874.88	4,029.37
Tontitown	578,343.39	573,085.41
Trumann	224,391.47	236,604.69
Tuckerman	20,076.03	17,369.98
Turrell	5,552.38	7,697.22
Tyronza	6,140.15	5,729.21
Van Buren	692,610.22	694,987.90
Vandervoort	1,548.03	643.82
Vilonia	184,177.93	181,443.61
Viola	14,874.37	12,249.84
Wabbaseka	1,766.01	1,731.31
Waldenburg	8,111.16	9,259.82
Waldron	63,196.03	58,918.95
Walnut Ridge	212,546.24	235,226.38
Ward	102,184.10	91,049.44
Warren	91,434.84	83,090.22
Washington	2,578.50	2,484.46
Weiner	21,771.83	29,913.03
West Fork	105,246.73	100,183.22
West Memphis	1,623,893.70	1,194,941.76
Western Grove	5,836.94	5,419.84
Wheatley	4,281.92	11,130.72
White Hall	102,820.32	105,692.01
Wickes	8,248.54	9,924.09
Widener	6,548.35	17,654.79
Wiederkehr Village	2,930.50	2,570.84
Wilmar	3,659.69	NA
Wilmot	4,634.35	4,072.78
Wilson	11,298.92	9,086.55
Wilton	1,171.12	1,006.96
Winslow	13,249.17	11,696.62
Wynne	202,949.33	188,736.79
Yellville	58,674.72	61,677.75

COUNTY SALES AND USE	AMOUNT	LAST YEAR
Arkansas County	363,798.10	381,336.59
Ashley County	265,381.59	271,127.93
Crossett	64,076.41	65,463.87
Fountain Hill	1,435.14	1,466.22
Hamburg	33,699.25	34,428.94
Montrose	3,229.07	3,298.99
Parkdale	2,285.60	2,335.09
Portland	4,318.71	4,412.23
Wilmot	5,527.96	5,647.64
Baxter County	775,003.10	753,959.50
Big Flat	1,999.14	1,944.86
Briarcliff	5,361.34	5,215.76
Cotter	20,127.74	19,581.21
Gassville	49,319.77	47,980.60
Lakeview	17,606.09	17,128.03
Mountain Home	291,352.41	283,441.34
Norfork	10,563.65	10,276.82
Salesville	10,745.41	10,453.63
Benton County	1,118,296.74	1,246,562.42
Avoca	12,302.30	13,553.52
Bella Vista	760,469.06	837,813.74
Bentonville	1,368,258.25	1,507,419.05
Cave Springs	145,530.90	152,929.39
Centerton	451,421.15	495,162.84
Decatur	44,788.46	49,343.73
Elm Springs	11,746.55	12,941.25
Garfield	14,980.01	16,503.57
Gateway	11,013.97	12,134.16
Gentry	96,018.57	105,478.14
Gravette	89,602.17	98,715.30
Highfill	40,089.84	44,167.23
Little Flock	77,173.56	85,022.62
Lowell	248,546.87	273,825.72
Pea Ridge	167,053.61	182,541.20
Rogers	1,765,973.67	1,945,584.73
Siloam Springs	439,548.29	481,108.36
Springdale	305,587.11	336,667.31
Springtown	2,096.70	2,309.94
Sulphur Springs	12,150.72	13,386.56
Boone County	581,553.32	621,281.76
Alpena	5,458.61	5,831.51
Bellefonte	7,736.16	8,264.65
Bergman	8,018.50	8,566.28
Diamond City	14,248.84	15,222.25
Everton	1,957.57	2,091.30
Harrison	245,994.91	262,799.90
Lead Hill	5,157.44	5,509.77
Omaha	2,409.32	2,573.91
South Lead Hill	1,618.76	1,729.34
Valley Springs	3,444.57	3,679.88
Zinc	1,731.70	1,850.00
Bradley County	167,883.06	162,201.98
Banks	972.10	939.21
Hermitage	5,866.13	5,667.62
Warren	60,929.54	58,867.71
Calhoun County	199,774.66	152,037.32
Hampton	53,139.00	40,441.12
Harrell	9,448.94	7,191.06
Thornton	15,253.28	11,608.42
Tinsman	2,249.76	1,712.16
Carroll County	255,206.08	243,894.83
Beaver	664.08	634.65
Blue Eye	455.94	435.73
Holiday Island	23,778.13	22,724.24
Chicot County	158,858.82	163,618.63
Dermott	21,986.97	22,645.75
Eudora	18,799.35	19,362.62
Lake Village	22,465.64	23,138.78
Clark County	667,463.08	622,733.32
Clay County	124,062.45	124,576.17
Corning	35,090.68	35,235.98
Datto	1,060.23	1,064.61
Greenway	2,838.14	2,849.89
Knobel	2,397.74	2,407.66
McDougal	2,185.69	2,194.74
Nimmons	1,125.47	1,130.13
Peach Orchard	1,712.67	1,719.76
Piggott	39,385.94	39,549.03
Pollard	2,098.70	2,107.39
Rector	20,247.55	20,331.39
St. Francis	3,555.83	3,570.55
Success	1,598.47	1,605.12
Cleburne County	591,030.12	585,323.10
Concord	3,594.57	3,559.86
Fairfield Bay	3,045.93	3,016.51
Greers Ferry	15,532.33	15,382.35
Heber Springs	131,845.05	130,571.95
Higden	2,156.74	2,135.92
Quitman	12,486.40	12,365.83
Cleveland County	177,784.06	199,758.01
Kingsland	2,656.41	2,984.74
Rison	7,402.72	8,317.69
Columbia County	576,233.09	577,069.02
Emerson	880.99	882.27
Magnolia	33,561.92	33,610.61

McNeil	1,145.59	1,147.25
Taylor	1,740.94	1,743.46
Waldo	3,460.83	3,465.85
Conway County	512,118.32	494,095.74
Menifee	5,099.92	4,920.44
Morrilton	130,140.97	125,561.03
Oppelo	13,717.66	13,234.91
Plumerville	13,661.83	13,181.03
Craighead County	422,077.76	420,222.59
Bay	42,309.26	42,123.30
Black Oak	5,254.83	5,231.73
Bono	54,329.97	54,091.17
Brookland	91,655.04	91,252.18
Caraway	25,552.45	25,440.14
Cash	6,314.82	6,287.06
Egypt	2,548.48	2,537.28
Jonesboro	1,772,117.65	1,764,328.64
Lake City	52,458.07	52,227.50
Monette	33,964.68	33,815.41
Crawford County	583,614.93	608,037.65
Alma	83,779.88	87,285.84
Cedarville	20,481.12	21,338.20
Chester	2,071.12	2,157.80
Dyer	11,103.53	11,568.18
Kibler	14,454.73	15,059.62
Mountainburg	7,594.12	7,911.92
Mulberry	22,192.68	23,121.38
Rudy	1,869.77	1,948.01
Van Buren	333,940.11	347,914.61
Crittenden County	1,556,620.17	1,022,667.51
Anthonyville	1,969.68	1,294.04
Clarkedale	4,902.30	3,220.71
Crawfordsville	6,740.67	4,428.48
Earle	26,714.64	17,550.97
Edmondson	3,545.42	2,329.27
Gilmore	2,311.08	1,518.34
Horseshoe Lake	3,851.81	2,530.56
Jennette	1,549.48	1,017.97
Jericho	1,429.84	939.37
Marion	200,644.31	131,819.19
Sunset	2,416.14	1,587.35
Turrell	6,788.82	4,460.11
West Memphis	357,751.48	235,035.40
Cross County	667,897.17	653,137.69
Cherry Valley	9,461.93	9,252.84
Hickory Ridge	3,751.86	3,668.95
Parkin	13,065.69	12,776.96
Wynne	136,811.31	133,787.99
Dallas County	227,776.92	184,800.23
Desha County	126,909.54	133,705.44
Arkansas City	5,800.52	6,111.13
Dumas	61,723.10	65,028.32
McGehee	59,378.21	62,557.86
Mitchellville	4,520.09	4,762.13
Reed	2,005.50	2,112.89
Tillar	493.66	520.10
Watson	2,853.97	3,006.82
Drew County	599,679.70	595,331.61
Monticello	169,181.28	167,954.60
Tillar	2,805.66	2,785.32
Wilmar	7,915.97	7,858.57
Winchester	2,745.54	2,725.63
Faulkner County	1,232,478.46	1,256,984.64
Enola	3,236.64	3,301.00
Holland	5,964.38	6,082.97
Mount Vernon	1,465.65	1,494.79
Twin Groves	3,226.46	3,290.62
Wooster	10,605.60	10,816.47
Franklin County	325,917.91	337,981.70
Altus	9,437.73	9,787.07
Branch	4,200.85	4,356.35
Charleston	36,729.10	38,088.62
Denning	4,099.94	4,251.69
Ozark	50,268.34	52,129.01
Wiederkehr Village	709.61	735.86
Fulton County	307,351.51	283,106.40
Ash Flat	866.88	798.50
Cherokee Village	6,390.36	5,886.26
Hardy	268.50	247.32
Horseshoe Bend	84.39	77.73
Mammoth Spring	7,126.82	6,564.63
Salem	12,013.56	11,065.89
Viola	2,746.39	2,529.74
Garland County	2,712,922.32	2,653,895.70
Diamondhead	25,459.82	34,308.81
Fountain Lake	17,641.75	17,318.48
Hot Springs	939,159.68	921,950.69
Lonsdale	3,825.48	3,755.37
Mountain Pine	21,727.17	21,329.09
Grant County	333,145.02	345,456.73
Greene County	476,357.75	474,143.29
Delaplaine	997.87	993.23
Lafe	6,517.33	6,487.04
Marmaduke	18,897.15	18,809.30
Oak Grove Heights	17,213.24	17,133.22
Paragould	460,532.16	458,391.27
Hempstead County	499,189.80	485,081.56
Blevins	4,764.90	4,630.24
Emmet	297.81	289.39
Fulton	1,902.65	1,848.88
Hope	148,109.08	143,923.18
McCaskill	943.05	916.40
McNab	496.34	482.32
Oakhaven	1,075.41	1,045.02
Ozan	827.24	803.86
Patmos	943.05	916.40
Perrytown	3,838.39	3,729.91
Washington	1,555.23	1,511.25
Hot Spring County	430,440.55	422,566.44
Donaldson	3,203.55	3,144.95
Friendship	1,840.58	1,806.91
Malvern	126,592.62	124,276.85
Midway	4,391.78	4,311.44
Perla	2,993.86	2,939.10
Rockport	7,874.91	7,730.84
Howard County	357,973.58	461,056.57
Dierks	35,307.41	19,383.50
Mineral Springs	41,821.55	22,959.72
Nashville	160,078.24	87,881.76
Tollette	7,130.85	3,914.81
Independence County	742,250.67	841,519.55
Batesville	217,967.60	247,118.67
Cave City	3,544.82	4,018.91
Cushman	8,433.56	9,561.47
Magness	4,284.95	4,858.02
Moorefield	2,454.11	2,782.32
Newark	22,982.91	26,056.66
Oil Trough	4,401.81	4,990.51
Pleasant Plains	6,855.92	7,772.83
Southside	83,342.27	94,488.50
Sulphur Rock	11,861.53	13,447.88
Izard County	68,956.31	78,928.79
Jackson County	358,183.14	372,999.55
Amagon	985.95	1,026.74
Beedeville	1,200.29	1,249.94
Campbell Station	3,315.09	3,452.22
Diaz	17,489.95	18,213.43
Grubbs	4,301.04	4,478.96
Jacksonport	2,143.38	2,232.04
Newport	114,384.84	119,116.42
Swifton	10,473.96	10,907.22
Tuckerman	24,391.62	25,400.59
Tupelo	1,000.24	1,041.62
Weldon	814.49	848.16
Jefferson County	518,008.68	535,752.29
Altheimer	10,422.17	10,779.16
Humphrey	3,204.52	3,314.28
Pine Bluff	617,738.04	638,897.72
Redfield	22,536.44	23,308.39
Sherrill	793.64	820.83
Wabbaseka	2,695.39	2,787.71
White Hall	83,572.01	86,434.65
Johnson County	243,927.16	182,839.10
Clarksville	180,848.87	135,557.86
Coal Hill	15,808.13	11,849.21
Hartman	9,947.56	7,456.33
Knoxville	12,723.62	9,537.17
Lamar	33,139.23	24,840.00
Lafayette County	150,807.78	126,870.55
Bradley	5,334.25	4,487.56
Buckner	2,173.21	1,828.27
Lewisville	12,051.45	10,138.56
Stamps	16,569.10	13,939.14
Lawrence County	439,311.15	467,151.86
Alicia	1,405.78	1,494.87
Black Rock	5,800.07	6,167.64
Hoxie	25,539.97	27,158.53
Imboden	6,291.60	6,690.32
Lynn	2,536.30	2,697.04
Minturn	855.26	909.47
Portia	4,168.19	4,432.34
Powhatan	1,022.39	1,087.18
Ravenden	4,187.85	4,453.25
Sedgwick	1,602.39	1,703.94
Smithville	855.26	909.47
Strawberry	2,634.61	2,801.57
Walnut Ridge	52,928.12	56,282.35
Lee County	50,539.75	41,050.05
Aubrey	1,239.68	1,006.91
Haynes	1,400.37	1,137.43
LaGrange	596.88	484.81
Marianna	41,035.57	33,330.44
Moro	2,031.69	1,650.21
Rondo	1,870.99	1,519.68
Lincoln County	172,223.49	183,098.24
Gould	5,021.07	5,338.12
Grady	2,309.84	2,455.70
Star City	16,456.70	17,495.81
Little River County	379,902.88	369,061.79
Ashdown	56,201.79	54,597.99
Foreman	12,886.45	12,518.71
Ogden	1,727.87	1,678.56
Wilton	3,785.48	3,677.45
Winthrop	1,530.01	1,486.37
Logan County	453,549.15	435,887.10
Blue Mountain	1,194.84	1,148.31
Booneville	51,717.42	49,703.45
Caulksville	2,090.96	2,009.54
Magazine	10,047.49	9,656.22
Morrison Bluff	1,059.06	1,017.82
Paris	43,122.74	41,443.46
Ratcliff	2,267.47	2,179.17
Scranton	3,326.53	3,196.99
Subiaco	5,444.67	5,232.63
Lonoke County	999,624.65	995,860.48
Allport	1,311.35	1,306.42
Austin	52,759.09	52,560.42
Cabot	405,131.87	403,606.31
Carlisle	30,999.78	30,883.05
Coy	1,326.60	1,321.61
England	37,770.02	37,627.79
Humnoke	3,339.38	3,326.80
Keo	3,156.40	3,144.51
Lonoke	65,201.70	64,956.17
Ward	92,282.65	91,935.17
Madison County	756,466.73	503,946.63
Hindsville	1,243.65	1,186.61
Huntsville	39,783.13	37,958.33
St. Paul	1,533.84	1,463.49
Marion County	209,468.50	285,914.98
Bull Shoals	25,825.52	23,018.95
Flippin	17,794.73	15,860.91
Pyatt	2,394.68	2,134.44
Summit	7,197.28	6,415.12
Yellville	15,585.27	13,891.56
Miller County	442,531.38	450,999.86
Fouke	11,645.56	11,868.42
Garland	11,645.56	11,868.42
Texarkana	262,025.17	267,039.38
Mississippi County	1,455,757.52	1,351,818.61
Bassett	2,634.03	2,445.96
Birdsong	679.75	631.22
Blytheville	284,772.48	264,440.15
Burdette	2,973.90	2,761.57
Dell	4,120.98	3,826.75
Dyess	7,201.09	6,686.95
Etowah	5,395.51	5,010.28
Gosnell	61,814.70	57,401.23
Joiner	10,578.60	9,823.30
Keiser	15,952.87	14,813.86
Leachville	43,312.78	40,220.31
Luxora	20,010.12	18,581.43
Manila	78,213.66	72,629.32
Marie	2,294.15	2,130.35
Osceola	148,185.35	137,605.14
Victoria	424.84	394.51
Wilson	16,271.51	15,109.72
Monroe County	NA	NA
Montgomery County	260,868.04	257,375.61
Black Springs	1,051.58	1,037.50
Glenwood	679.14	670.05
Mount Ida	10,910.12	10,764.06
Norman	3,319.04	3,274.61
Oden	1,971.72	1,945.31
Nevada County	128,112.35	135,335.08
Bluff City	1,220.12	1,288.91
Bodcaw	1,251.14	1,321.67
Cale	754.82	797.37
Emmet	4,104.97	4,336.40
Prescott	32,064.28	33,872.00
Rosston	2,812.47	2,971.04
Willisville	1,530.31	1,616.59
Newton County	87,376.45	62,554.99
Jasper	7,557.70	5,410.75
Western Grove	4,891.09	3,501.65
Ouachita County	627,582.17	639,172.23
Bearden	11,256.82	11,464.71
Camden	153,939.90	156,782.83
Chidester	3,670.07	3,737.85
East Camden	11,575.96	11,789.74
Louann	2,219.45	2,260.44
Stephens	11,169.78	11,376.06
Perry County	231,304.70	187,872.18
Adona	1,373.23	1,115.38
Bigelow	3,244.15	2,634.99
Casa	1,105.96	898.29
Fourche	516.11	419.20
Houston	1,317.94	1,070.46
Perry	2,414.68	1,961.27
Perryville	12,654.04	10,277.97
Phillips County	184,677.66	186,585.40
Elaine	9,239.18	9,334.62
Helena-West Helena	174,641.80	176,445.87
Lake View	6,104.65	6,167.71
Lexa	3,886.14	3,926.27
Marvell	16,102.90	16,269.25
Pike County	242,506.90	244,969.32
Antoine	1,675.84	1,692.85
Daisy	1,305.08	1,318.33
Delight	4,271.16	4,314.53
Glenwood	29,749.81	30,051.89
Murfreesboro	22,171.47	22,396.60
Poinsett County	320,469.15	336,048.39
Fisher	2,310.73	2,423.06
Harrisburg	28,396.28	29,776.74
Lepanto	22,234.34	23,315.24
Marked Tree	29,346.25	30,772.89
Trumann	94,983.77	99,601.30
Tyronza	9,191.56	9,638.40
Waldenburg	680.38	713.46
Weiner	8,305.80	8,709.56
Polk County	391,147.42	376,974.12
Cove	10,646.42	10,260.64
Grannis	16,553.68	15,953.86
Hatfield	11,514.16	11,096.94
Mena	186,529.26	179,770.34
Vandervoort	3,838.06	3,698.98
Wickes	21,259.44	20,489.11
Pope County	518,479.00	445,937.65
Atkins	57,548.39	49,496.69
Dover	26,912.28	23,146.93
Hector	8,272.96	7,115.47
London	18,840.61	16,204.58
Pottsville	63,204.60	54,361.53
Russellville	582,529.00	501,026.31
Prairie County	100,828.89	100,348.03
Biscoe	3,826.40	3,808.16
Des Arc	23,899.34	23,785.37
DeValls Bluff	6,523.71	6,492.59
Hazen	18,580.01	18,491.41
Ulm	2,195.48	2,185.01
Pulaski County	1,221,613.27	1,204,971.61
Alexander	5,605.60	5,529.24
Cammack Village	19,823.44	19,553.39
Jacksonville	751,074.05	740,842.40
Little Rock	5,162,019.33	5,091,698.72
Maumelle	490,515.54	483,833.40
North Little Rock	1,645,778.89	1,623,358.94
Sherwood	833,985.98	822,624.85
Wrightsville	39,290.18	38,754.93
Randolph County	232,325.09	240,601.95
Biggers	4,901.46	5,076.08
Maynard	6,090.66	6,307.65
O'Kean	3,085.51	3,195.43
Pocahontas	118,454.58	122,674.67
Ravenden Springs	1,912.37	1,980.50
Reyno	6,283.51	6,507.37
Saline County	NA	797,157.01
Scott County	160,729.21	145,387.85
Mansfield	10,715.28	9,692.52
Waldron	42,861.12	38,770.10
Searcy County	117,537.83	112,833.24
Gilbert	312.22	299.72
Leslie	4,503.13	4,322.89
Marshall	15,959.11	15,320.33
Pindall	1,140.79	1,095.13
St. Joe	1,549.08	1,487.08
Sebastian County	416,826.38	387,705.19
Barling	109,658.56	101,997.37
Bonanza	13,460.81	12,520.38
Central City	10,571.43	9,832.87
Fort Smith	2,044,162.19	1,901,348.72
Greenwood	218,216.41	202,970.93
Hackett	17,978.32	16,722.28
Hartford	11,442.83	10,643.39
Huntington	11,236.45	10,451.42
Lavaca	56,182.24	52,257.12
Mansfield	15,685.16	14,589.34
Midland	5,205.46	4,841.78
Sevier County	582,790.05	575,603.37
Ben Lomond	1,962.21	1,938.02
De Queen	85,566.58	84,511.41
Gillham	2,200.48	2,173.35
Horatio	12,894.55	12,735.54
Lockesburg	8,325.40	8,222.73
Sharp County	203,660.86	354,135.75
Ash Flat	16,705.61	17,170.83
Cave City	28,386.49	29,176.99
Cherokee Village	64,391.66	66,184.82
Evening Shade	6,851.91	7,042.72
Hardy	11,550.37	11,872.02
Highland	16,020.42	16,466.56
Horseshoe Bend	212.08	217.99
Sidney	3,132.30	3,219.53
Williford	1,288.83	1,324.70
St. Francis County	464,928.59	509,025.84
Caldwell	12,615.62	12,708.74
Colt	8,195.96	8,256.46
Forrest City	364,063.00	366,749.94
Hughes	29,539.04	29,757.04
Madison	21,231.18	21,387.88
Palestine	14,154.12	14,258.58
Wheatley	7,804.34	7,861.94
Widener	5,930.20	5,973.96
Stone County	237,437.27	230,907.14
Fifty Six	2,419.78	2,353.23
Mountain View	44,061.47	42,849.67
Union County	665,417.25	667,754.63
Calion	18,378.54	18,443.10
El Dorado	814,776.33	817,638.37
Felsenthal	3,491.39	3,503.65
Huttig	23,801.03	23,884.64
Junction City	22,470.43	22,549.36
Norphlet	28,936.02	29,037.66
Smackover	75,017.15	75,280.66
Strong	19,643.77	19,712.77
Van Buren County	300,519.43	300,683.86
Clinton	40,224.23	40,246.24
Damascus	3,927.83	3,929.98
Fairfield Bay	31,214.26	31,231.34
Shirley	3,975.93	3,978.11
Washington County	2,372,773.62	2,369,202.46
Elkins	84,509.18	84,116.67
Elm Springs	44,483.46	44,276.85
Farmington	177,933.83	177,107.39
Fayetteville	2,212,700.04	2,202,422.83
Goshen	49,316.57	49,087.52
Greenland	36,178.00	28,560.43
Johnson	84,673.41	84,280.14
Lincoln	53,821.23	53,571.25
Prairie Grove	165,287.95	164,520.24
Springdale	1,764,862.37	1,756,665.21
Tontitown	100,908.94	100,440.25
West Fork	54,689.31	54,435.30
Winslow	8,563.53	8,523.74
White County	1,763,396.37	1,705,961.22
Bald Knob	47,689.77	46,136.48
Beebe	159,539.49	154,343.16
Bradford	12,820.64	12,403.07
Garner	3,989.91	3,859.95
Georgetown	1,531.67	1,481.78
Griffithville	2,930.97	2,835.51
Higginson	13,331.20	12,896.99
Judsonia	35,058.22	33,916.35
Kensett	26,473.31	25,611.05
Letona	4,538.28	4,390.47
McRae	11,648.25	11,268.86
Pangburn	9,454.75	9,146.80
Rose Bud	9,341.30	9,037.04
Russell	3,479.35	3,366.02
Searcy	433,727.30	419,600.47
West Point	3,214.62	3,109.91
Woodruff County	113,070.71	97,532.59
Augusta	28,186.56	24,313.18
Cotton Plant	7,462.81	6,437.27
Hunter	1,453.06	1,253.38
McCrory	22,331.99	19,263.15
Patterson	4,373.29	3,772.32
Yell County	179,326.03	185,863.74
Belleville	3,187.03	3,303.22
Danville	20,715.71	21,470.95
Dardanelle	46,140.47	47,822.62
Havana	2,441.35	2,530.35
Ola	9,540.67	9,888.49
Plainview	4,770.33	4,944.25

Fairs & Festivals

July 23-25, CAVE CITY, Cave City Watermelon Festival, ***cavecitywatermelonfestival.com***

August 4-8, TONTITOWN, Tontitown Grape Festival, ***tontitowngrapefestival.com***

August 7-9, HOT SPRINGS, 9th Annual Hot Springs Baseball Weekend, ***hotsprings.org/events/baseball-weekend***

August 28-29, MENA, Queen Wilhelmina Rod Run, ***queenwilhelminarodrun.com***

September 5, JACKSONVILLE, FestiVille in Jacksonville, ***cityofjacksonville.net/270/FestiVille***

September 6, HOT SPRINGS, Labor Day Fireworks Display, ***hotsprings.org/events/labor-day-fireworks***

September 20, LITTLE ROCK, Downtown Food Truck Festival, ***littlerock.com/events***

September 26, HARDY, 34th Annual Hardy Homesteaders Day, ***visithardyarkansas.com/homesteaders***

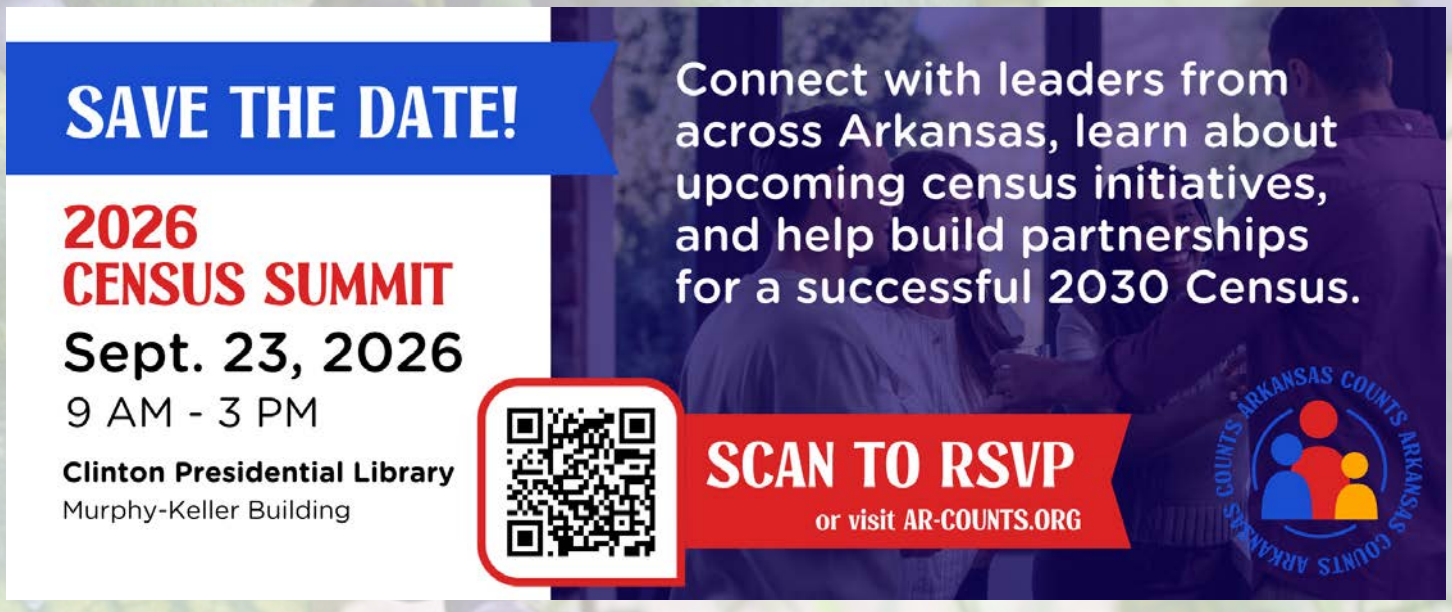
September 30-October 3, **EUREKA SPRINGS**, Bikes Blues & BBQ, ***bikesbluesandbbq.org***

October 3, PARIS, 47th Annual Frontier Day Festival, ***ParisArkansas.com***

October 8-10, TRUMANN, 43rd Annual Wild Duck Festival, ***trumannchamber.org/events/wild-duck-festival***

October 9-10, YELLVILLE, 80th Annual Yellville Turkey Trot, ***yellvilleturkeytrot.com***

October 12, PEA RIDGE, 37th Annual Mule Jump, ***pearidgemulejump.com***



ARKANSAS MUNICIPAL EQUIPMENT

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