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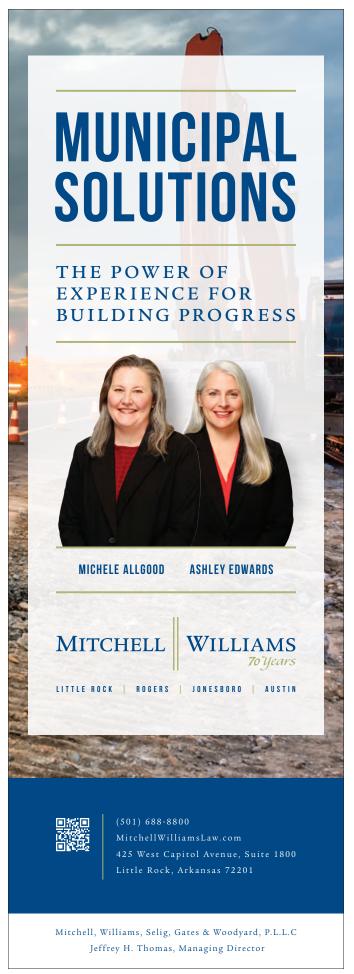








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# City & Town

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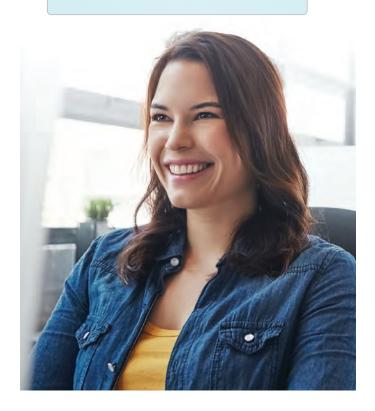
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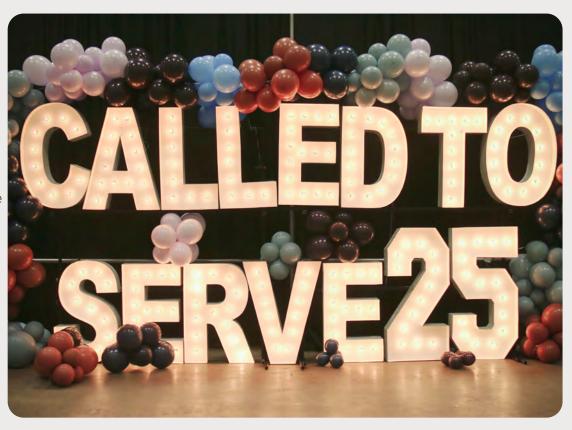
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OFFICE of the MAYOR



PARNELL VANN

Dear friends and colleagues,

It was so good to see each of you at Called to Serve: '25, the League's 2025 Winter Conference. The event was a tremendous success and a fantastic way to kick off the year. With such an incredible turnout, it was inspiring to see so many dedicated leaders coming together, eager to bring fresh ideas and renewed energy back to their cities and towns. We hope you left the conference feeling motivated to tackle new projects, whether you're revitalizing your flower beds and gardens or implementing innovative strategies to improve your communities. Your dedication and commitment to progress are what make our cities thrive, and together we can continue building a brighter future for Arkansas.

One of the major topics from the conference was municipal water, an essential resource critical to the survival and growth of our cities. We recognize the challenges that come with managing this vital resource, and we want you to know that support is always available. Whether you have questions, need ideas, or simply want to discuss strategies, please feel free to reach out to me or Kelli Souter at ksouter@magnolia-ar.com. We are more than happy to assist and guide you in any way we can.

Strong cities build a strong economy, and by working together, we can continue to make Arkansas a better place for all. I encourage you to reach out, whether you've been meaning to or haven't yet. Let's not let the year pass by without connecting. Collaboration is the key to progress, and I am always here to support and assist you.

Let's make 2025 a year of growth and success for our cities and our state.

Best regards,

Parnell Vann Mayor, Magnolia

President, Arkansas Municipal League

aenold ham

Phone: 870-904-5882

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#### From the Executive Director's Desk



#### First this, then that: **Arkansas weather &** municipal tasks

As always, I suggest reading the column and then the footnotes!

As some of you know, I'm a music lover. Mother Hayes saw to that. She played piano, 12 sang in church choirs and regularly hummed a merry tune while in the house. Dad was sort of techie, so we always had a pretty nice stereo. I recall well the first Marantz<sup>3</sup> receiver and turntable at Casa Hayes. I also recall my parents hollering at me and Pete (my ne'er-do-well brother) to "Turn it down! The neighbors are listening!" Family fun. Now my grandparents in South Carolina had one of the all-in-one cabinet jobs. Seems like it was a Zenith<sup>4</sup> or a Magnavox.<sup>5</sup> Maybe an RCA.<sup>6</sup> Those were the big names. I want to say it had the TV built into it as well. That piece of furniture commanded the room. Particularly so when The Lawrence Welk Show<sup>7</sup> came on. "An' a one an' a two...." So many of you good readers are way too young to remember that one.

While Mother Hayes and I share some musical genre loves, we also differ on some things, like say...rock 'n' roll!9 My brother and I have both have heard variations on this: "If that's what passes as music these days, I want no part of it!" And my favorite: "Why are they screaming and why so loud?! Turn it off!" Mother Hayes is something to behold. Where was I? Oh yeah, music. While I never saw The Police<sup>10</sup> in concert, I've been a fan for many years. When they

<sup>1</sup> Two things of note. First, I kick myself for not paying closer attention to piano lessons and for not seeing the joy in practicing. Maybe I'll take it up in retirement. And just like that the Local Controller has found laughter in my musings. Secondly, when we joined the First Presbyterian Church in Racine, Wisconsin, the minister was a feisty and funny man by the name of Howard Staton. While giving the family a tour, including the church's catacomb-like basement, he stopped next to a black grand piano and asked if any of us played. Mother Hayes spoke up. He gave her the piano and she had it moved to our home on Wolff Street.

<sup>2</sup> The piano was (and is—it still exists) a Knabe. Wilhelm Knabe was born in Germany in 1803. He was an accomplished musician who immigrated to Baltimore, Maryland. He partnered with a gent named Henry Gaehle to make top-notch pianos of all varieties. Get this! Francis Scott Key, yes he of Star-Spangled Banner fame, had Knabe build a massive and ornate piano for his home. Think rosewood case and legs, hand carved with mother of pearl inlay. Key used the piano until he died in 1843. Get this part two! According to the company's website, that very piano resides in the lobby of the Peabody Hotel in Memphis! armuni.org/3CMEpHN Go see it when next you cross the mighty Missisip!

<sup>3</sup> Saul Marantz, an electrical engineer living in New York City, created the Marantz Audio Company. Its first location, his kitchen table. I wonder what his Local Controller thought about that. Heck, his stuff was so good it was somewhat modified and used by NASA in the Apollo Space Program! armuni.org/42JnmRB "Mark! First a trip down memory lane to a basement in Racine, Wisconsin, and now stereos and the space program. You're killing me and your readers. Move along!" The Local Controller has a real gift for gab. And now, some info on other Hi-Fi producers of the time!

<sup>4</sup> Incorporated in 1923, the Zenith Radio Company was founded by Ralph Mathews, Karl Hassel and Eugene F. McDonald. Interesting factoid: Zenith invented the remote control! armuni.org/42Pj6A6

<sup>5</sup> Magnavox has a bit of a complicated history. Suffice it to say, it was created in 1917. While a search on my Google machine indicates the presence of a website, when clicked this message appears: "We'll be back soon." armuni.org/42MyYTI

<sup>6</sup> RCA was founded in 1919 as a patent trust owned by General Electric, Westinghouse, AT&T Corporation and the United Fruit Company. I have no clue what that last one was! Something about fruit I'm guessing. Oh boy, major eye roll from LC. armuni.org/4hQqMGp 7 Welk was born in 1903 and was an accordionist. His wholesome, clean-cut variety show aired from 1951 to 1971.

<sup>8</sup> Welk spoke that line every time he cued up his orchestra. It was so famous that it is recorded and on file at the Library of Congress!

<sup>9</sup> Here's a shocker. There's massive debate about when rock 'n' roll came into being and who coined the phrase. Too much to get into here (you should hear LC right now!) but there's a ton of literature on the subject. armuni.org/3QcN35m, armuni.org/3Q8zEeT and armuni.org/42NfDlm

<sup>10</sup> Surprisingly, the band was originally together for only six years, 1977-1983. Yet in that time frame they had multiple hit singles and albums. They've sold over 75 million records, making them one of the best-selling musical artists of all time. Although that sounds kinda puny when compared to the Beatles at 600 million! The Police was the trio of Sting, Stewart Copeland and Andy Summers. armuni.org/4jPAafi and armuni.org/3QbXS84

broke up in 1983, the three musicians went separate ways but remained friends. Sting<sup>11</sup> (real name: Gordon Matthew Thomas Sumner) became a solo hitmaker. One of my favorites of his songs is "All Four Seasons" from the album *Mercury Falling*. That song always reminds me of our state, even though the song is about a romantic relationship. Here's the lyric that gives me that thought: "She [Arkansas] can be all four seasons in one day!" Yep, Arkansas can and recently has been all four seasons in a very short span of time. We had 10 inches of snow the week before Winter Conference. Thankfully the roads were clear and temperatures rose as we gathered for our annual winter meeting. However, it didn't take long for us to get walloped by an arctic blast. We had sub-zero temperatures, heaters on high and, I'm sad to say, a few busted pipes. After that it didn't take long for the sun to come out to let its rays give us some relief. As I'm writing this, we've had sunny skies and temps in the mid to upper 60s. It was 72 one day! Pretty close to all four seasons in less than a three-week span.

Come to think of it, our big winter meeting also covered the four seasons of municipal government. See what I did there? The song and then the meeting. I'm now getting the stare from the Local Controller. She's not speaking but I can hear her. "Stop this. Just stop. Get to the point. These folks are busy, and your quirky messaging is keeping them from working." Or something like that. Moving on. We gathered January 15-17 for the 2025 Winter Conference in Little Rock. It's theme: Called to Serve: '25. We had over 750 city officials and employees in attendance. In total, counting all attendees, exhibitors and the like, we topped 1,300. Absolutely astounding! From all the feedback we've received to date, it appears the meeting was very successful. President Parnell Vann, mayor of Magnolia, lead us through two-and-a-half days of education, entertainment and motivation. We covered the universe of municipal issues. From First Amendment auditors to disaster preparation, cybersecurity and grants, and anything and everything in between. We learned from Doug Griffiths that there are 13 definitive ways to kill your community. Conversely, there are 13 ways to have a great community. Doug was engaging, funny and down to earth. I have no doubt we all learned some valuable lessons to make our cities and towns better.

Let's pause here for a moment of reflection. LC ain't havin' it. "Get crackin' big boy." Okay, here's what I mean. Being in municipal government is a calling. Each of you were called to serve and you do so day in and day out. Ten inches of snow? No problem. There's work to be done and it doesn't stop because of inclement weather. Take a good look in the mirror and take pride in the fact that you're making a difference every single day. Be inspired by that.

Speaking of inspiration...again, see what I did there? The groaning from LC can no doubt be heard in your neck of the woods! Onward and forward. Our last event on Friday, the Inspire Breakfast, was incredible. My good friend Judge Joyce Williams Warren<sup>15</sup> delivered a message encompassing life and leadership lessons that covered every "municipal season" I can think of. She spoke to us in a real and direct manner, touching on so many things city officials face every day. She gave us sage advice from her mother: "She said, 'Sometimes it's best just to keep quiet. Don't open your mouth and say one word. Bite your tongue. Bite it off if you have to.' Those simple yet powerful words have served me well in countless situations." The Judge reminded us that truth should win the day regardless of how difficult it may be to speak it. Staying true to oneself is always a good plan. Even when the winds of change create four seasons in one day.

Her message reminded me of this lyric:

When the map you have leads to doubt
When there's no information
And the compass turns to nowhere that you know well
Let your soul be your pilot. 16

She also reminded us how important it is to keep learning. Hopefully each of you took valuable information back to your hometown. After all, how many days in the life of a municipal official are the same? I'm gonna go with zero! Stay on your toes, listen and learn. Always keep learning.

<sup>11</sup> The nickname Sting was bestowed on him because of a yellow and black striped sweater he was wearing. A member of the Phoenix Jazzmen gave him the moniker. armuni.org/4b9y4Df

<sup>12</sup> Mercury Falling and Ten Summoner's Tales are two of my favorite albums. Rolling Stone wrote of Mercury Falling: Sting stayed true to "...his pensive nature while injecting healthy doses of levity into the mix." armuni.org/3QanRfT

<sup>13</sup> We want to hear from you! Fill out the survey, send us an email, write a letter or send a telegram. Your feedback makes these big meetings better. So, bring it on. The good. The bad. And the ugly!

<sup>14</sup> Doug is a Canadian with experience serving as Minister of Municipal Affairs for Alberta as well as being an author and speaker.

13waysinc.com/about

<sup>15</sup> LC loved Judge Warren's speech. She's a member of the Arkansas Women's Hall of Fame. The judge, not LC. Although I'd vote for her! LC, not the judge. The judge is already in, and if I coulda, I woulda voted for her. Geez, please keep up. If you'd like to know more about the judge, click here: armuni.org/40RWjAV.

<sup>16</sup> The song "Let Your Soul Be Your Pilot" is also from Sting's album *Mercury Falling*. It too is one of my favorites. Here are the full lyrics: armuni.org/3Q9H4OQ

As we run toward spring at what seems like light speed, so many things are happening. Our legislature is in session, spring storm season is approaching, and each of you is trying to navigate a new budget in a world where money isn't easy to come by. Not to mention that there's a lot going on in Washington that may or may not affect your town. There's so much more, of course, but I'll stop here because I think I've made my point. In case not, here it is: Your world is hectic and ever changing. Since you literally are where the rubber meets the road 17 you must adapt, and you do. Please know that the League staff is shifting gears as fast as we can to keep you well informed and to allow your public service to be productive and efficient. Your success means Arkansas succeeds. Regardless of the weather, figuratively and literally, you do the job. There's true good in that.

Until next month, peace.



Mark R. Hayes **Executive Director** Arkansas Municipal League

P.S.

Great friends, great food, great times! If you missed Winter Conference, be sure to join the fun this summer at the 91st Convention. Check out page 47 for details!











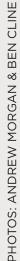
P.P.S.

The best in the biz! Your League staff were definitely "Called to Serve," and they delivered another stellar event to kick off 2025! I'm so proud of their hard work and I know you are, too.









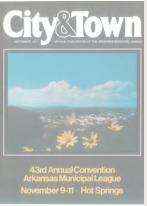
17 This is the last footnote, I promise! The idiom "where the rubber meets the road" has its origin in the world of advertising. From what I can gather it originated, like lots of advertising slogans, in New York City in the 1950s. armuni.org/3CIJNf0.

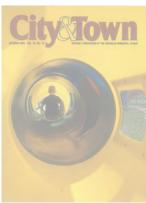


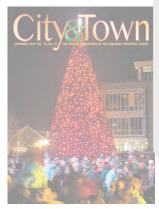


olsson











Since opening its doors in 1934, the Arkansas Municipal League has been committed to keeping its membership informed. As the cover of the June 1937 issue of Arkansas Municipalities declared, the magazine offered "Timely Articles of Interest to Those Who Read for Profit." Sporadic at first, the magazine has been published continuously since 1947, as Arkansas Municipalities until 1977, then City & Town since 1977.

Through the decades and into the 21st century, City & Town has evolved to meet the needs of municipal officials and personnel. As the world moved online, so too did the League, launching a website and social media channels along the way.

But something was missing in the way we communicated to the membership as well as the public. Perhaps it was the pandemic and the warp speed at which we found ourselves needing to get information out quickly and accurately. We thought a standalone City & Town website would, along with a quarterly magazine, allow us to create and share more-timely information in new and various ways.

After much discussion, development and a few trips back to the drawing board, we're thrilled (and perhaps a bit nervous!) to introduce you to the new City & Town. We've given "the Official Publication of the Arkansas Municipal League" a fresh new look while keeping true to the content our readers want and need.

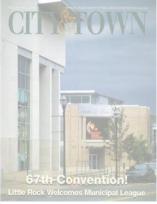
Along with the redesigned magazine, we've also launched cityandtown.org. The site serves as a digital hub and allows us to enhance the print issue with video content and accompanying podcasts. It also provides a home for web-only content that can't wait for the next print issue.

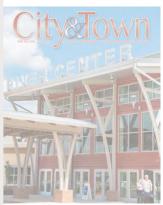
We're excited for this next chapter and hope you are, too. If you have suggestions, questions or even a story idea, email citytown@arml.org and let us know what you think about City & Town's new direction.—atm, mj













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Feb 28 | Berryville Community Center, 601 Dr Spurlin Circle Berryville, AR Please enter at the upper level flag pole entrance.

-Working Calendar-May 2 | Magnolia Oct 10 | Stuttgart November TBD | Jonesboro

Stay tuned for more training dates & location logistics. Please contact Valerie Shively, Director of Membership Engagement at events@arml.org to host a regional training or for more information.



# AKKANSAS BULLETIN

prepared by

## THE ARKANSAS MUNICIPAL LEAGUE

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# UNIVERSITY ARKANSAS

WILLIAM D. HOPSON, Director 1126 DONAGHEY BLDG. LITTLE ROCK

HUNRY A. RITGEROD, Consultant UNIVERSITY OF ARKANSAS FAYETTEVILLE

# LEAGUE LOOKS TO ARCHIVES, DEBUTS NEW BULLETIN FOR 2025

From its founding in 1934, one of the core missions of the Arkansas Municipal League has been to act as a clearinghouse of vital information for our state's cities and towns. In its earliest days, the League regularly published bulletins that covered topics essential to municipalities. In that same spirit, we are pleased to present the inaugural issue of the Arkansas Municipal Bulletin, an annual compendium of important dates and deadlines, statutory reminders, best practices and other information to help city and town officials follow the law and stay in compliance.

The Arkansas Municipal Bulletin will be published in the fall of each year with the intention of reaching local leaders as they enter the budgeting process for the coming year. A print copy will be provided to each city and town hall, and limited copies will be available at League meetings and events. The Bulletin will also be available on the Publications page of the League's website, www.arml.org, as a downloadable PDF, which will have the added benefit of including clickable hyperlinks to statutes and other online resources, and which may be amended or updated throughout the year as necessary.

It is our goal to grow the Arkansas Municipal Bulletin in scope and content in subsequent years and to evolve with both the law and the needs of our member cities and towns. We hope that this new publication will be a valuable resource in carrying out the business of your municipality.—Andrew Morgan

OF THE ARKANSAS MUNICIPAL LEAGUE

#### Certain municipal officials may opt out of APERS

The Arkansas Public Employees Retirement System (APERS) provides cities with the ability to provide coverage for employees and officials (A.C.A. § 24-4-303). The law states generally



that the mayor and clerk "shall become participating employees upon taking office." However, the

statute permits mayors and clerks of cities of the first class to opt out of APERS in order to participate in the local retirement plans provided for in A.C.A. § 24-12-121.

To opt out of APERS, the mayor or clerk must provide written notice to APERS within 90 calendar days of the date the official assumed office. Once made, this choice is irrevocable. Any employer contributions previously made on behalf of an official who elects not to participate will be refunded to the city and the official will forfeit service credit in the system. Newly elected city attorneys or city treasurers in cities of the first class who are otherwise covered by a local pension fund may also take advantage of these provisions.

For more information call 501-682-7800 or visit apers.org.

#### Annexation reports due March 1

A.C.A. § 14-40-2201 provides that on March 1 "the mayor or city manager of a city or incorporated town shall file annually with the city clerk or recorder, town recorder, and county clerk a written notice describing any annexation elections that have become final in the previous eight years." The written notice must include a "schedule of services to be provided to the inhabitants of the annexed portion of the city" and "a statement as to whether the scheduled services have been provided to the inhabitants of the annexed portions of the city."

If the scheduled services have not been provided to the new inhabitants within three years after the date the annexation becomes final, "the written notice reporting the status of the extension of scheduled services shall include a statement of the rights of inhabitants to seek detachment." Finally: "A city or incorporated town shall not proceed with annexation elections if there are pending scheduled services that have not been provided in three years as prescribed by law."

#### No joke: Annual financial statements due April 1

In accordance with A.C.A. § 14-59-116, the governing body of each municipality shall publish annually a financial statement of the municipality by April 1 covering the previous calendar year (January through December). The financial statement shall include the receipts and expenditures for the year, along with a "statement of the indebtedness and financial condition of the municipality." The statement must be published in a newspaper published in the municipality. In municipalities with no local newspaper, the financial statement "shall be posted in two (2) of the most public places in the municipality."

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

The League has prepared suggested forms to comply with A.C.A. §§ 14-59-116 and 14-237-113. Forms A and B are available as downloadable, fillable PDFs at armuni.org/publications. For more information, please call us at 501-374-3484.

MONTHLY SALES TAX RECEIPTS: City & Town is now published quarterly, but you'll never have to miss your monthly local sales tax receipts. The latest reports for cities, towns and counties from Arkansas DF&A and each month's turnback estimates are available on the League's website.

#### Act 833 deadline for fire departments June 30

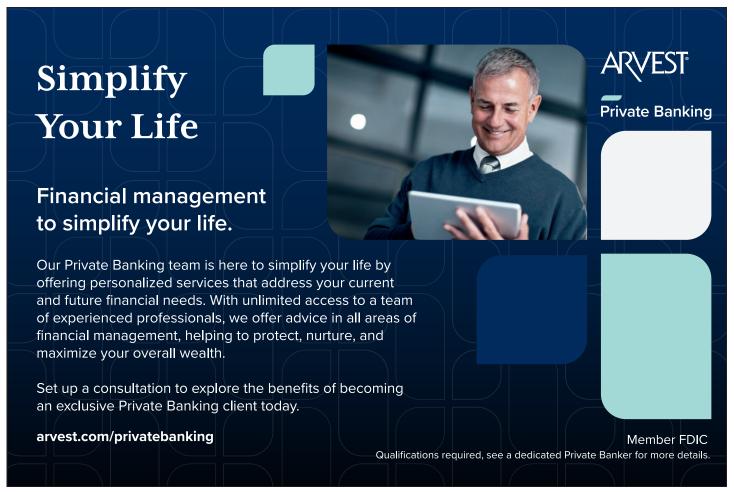
The 2023 Act 833 application period for Arkansas fire departments opened January 1 and will close June 30. Act 833 of 1992, "Funding for Fire Departments," is administered by the Arkansas Fire Protection Services Board and requires all Arkansas fire departments to become certified in order to be eligible



for funding. Certification requirements include possession of a NFPA 1901-compliant fire suppression apparatus, a minimum of six active members with 16 hours of certification training, and personal protective equipment for all active members.

Act 833 application forms are available through the Arkansas Department of Emergency Management website at dps.arkansas.gov. For log-in credentials or for more information, please contact State Fire Coordinator Louis Eckelhoff at 501-683-6781 or louis.eckelhoff@ adem.arkansas.gov.

FOR THESE AND OTHER STATUTORY REMINDERS, VISIT THE MUNICIPAL NOTES SECTION OF CITYANDTOWN.ORG, OR PICK UP A COPY OF THE 2025 ARKANSAS MUNICIPAL BULLETIN.



#### Cities celebrate project beginnings, completions

Several Arkansas cities, including Crossett, Little Rock, North Little Rock and Paragould, celebrated both new and completed projects in the final months of 2024.

PARAGOULD HALL

Dozens of city officials and employees, state legislators and citizens gathered in Paragould October 4 to cut the ribbon and tour their new city hall. The city had long outgrown its ca. 1953, 12,000-square-

> foot space, which also had mold and structural issues. The city's new home is a project many vears in the making. Mayor Josh Agee (left) said. "About a year ago we had our groundbreaking and we were talking about our hopes for this building, and all

those hopes have come to fruition. It's more than we could have ever asked for." The new 20,000-square-

foot building features architecture that mixes the classic and the modern, and room to grow is built in. Funded by COVID relief funds, the new \$7 million city hall was built with no debt to the city.





Built in 1959 and now on the National Register of Historic Places, the Crossett Youth Center was a After years of neglect, however, the property was on the verge of ruin. After years of searching for a funding solution, the city celebrated the center's grand reopening on November 9, and it will now be able to serve all of the city's youth for years to come. After initially being turned down for a grant, the city secured funding from the Arkansas Department of Environmental Quality for an environmental site assessment and was then able to leverage an insurance payout for the center's collapsed roof to secure two rounds of funding through the Arkansas Economic Development Commission to complete the \$500,000 project.



State and local leaders gathered in downtown Little Rock on December 3 to cut the ribbon on **30 Crossing**, the years-long project to expand the Interstate 30 corridor through the capital city and across the Arkansas River into North Little Rock. 30 Crossing includes 4.7 reconstructed miles of I-30 and I-40 in Little Rock and North Little Rock and is the backbone of Central Arkansas' interstate network. According to ARDOT, when construction began on the project in 2020, this stretch of interstate carried about 120,000 vehicles per day; it is forecasted to carry around 145,000 vehicles per day by 2045.

For Little Rock Mayor Frank Scott Jr. (above), who previously served on the Arkansas Highway Commission, it was essential that the 30 Crossing project avoid the mistakes of the past. He cited the 1960s construction of I-630, which split the city and destroyed communities. "I vowed to myself—and I shared the same spirit with my other fellow commissioners—that if we were going to take charge and move forward with this, that we had to make certain that we moved from being disconnected to connected, and make certain that 30 Crossing truly connected communities and did not divide them, and this has been done."



If you've visited downtown North Little **Rock** lately, you may have noticed the empty lot in Argenta where the old city services building once stood. That lot will be the future home of a new conference center, and city leaders held an unveiling on the site on October 8. The 31,000-square-foot conference center will feature a ballroom, pre-function area and a prep kitchen. It will be able to accommodate 1,000 for meals and 1,500 cost of \$12 million, the city expects it to

#### AHPP sets 2025 Sandwiching in History tour schedule

The Arkansas Historic Preservation Program (AHPP) has announced the 2025 Sandwiching in History tour schedule, which will highlight the following six historic sites across the state.

• March 7: Cherry-Luter Estate (Castle on Scenic Hill), 521 W. Scenic Dr., North Little Rock



- April 4: Kocourek and Son Hardware Store. 110 E. Front St... Hazen
- May 2: Arkansas State Capitol 500 Woodlane St., Little Rock
- September 5: **Ouachita County** Training School (F.O. Jones Christian Center), 750 Ouachita Rd. 589, Bearden
- November 7: Arkansas Municipal Auditorium. 216 Walnut St., Texarkana
- December 5: First Presbyterian Church of North Little Rock, 201 W. 4th St., North Little Rock

Tours generally last less than one hour and are free and open to the public. Tours are streamed live on the AHPP Facebook page when possible. For more information, contact the AHPP at 501-324-9880 or visit arkansaspreservation.org.

#### Fort Smith, Russellville clerks achieve CMC status

Brittney Bottoms, assistant city clerk for the City of Fort Smith, and Gina Skelton, city clerk for the City of Russellville, have earned the prestigious Certified Municipal Clerk (CMC) designation from the International Institute of Municipal Clerks, the organization has announced.

To earn the CMC designation, a municipal clerk must attend extensive education programs often totaling more than 120 educational hours. The CMC designation also requires pertinent experience in a municipality. For more information, visit **iimc.com**.

#### **League observes Grant Professionals** Day with workshop

Join the Arkansas Municipal League grants division for a day of practical workshops, engaging discussions and valuable networking on Thursday, March 6 in the assembly hall at the League's North Little Rock headquarters. Opening at 8 a.m. with coffee and refreshments, the program runs from 8:30 a.m. to 3:30 p.m. Lunch will be provided.

This free event offers a unique opportunity to grow professionally and collaborate with other grant professionals. Seating is limited and priority goes to full- and part-time grant professionals before registration opens to other officials. For more information or to reserve your spot, please email Dylan McLeod at dmcleod@arml.org with your name, title, city, employment status (full time, part time or contract), phone number and email address.

#### **Upcoming Events**

February 28: Regional Training, Berryville Community Center, 9 a.m.-2 p.m.

March 6: 3rd Annual Grant Professionals Workshop, League Campus, 8 a.m.

March 10-12: NLC Congressional Cities Conference, Washington D.C.

May 2: Regional Training, Magnolia Arts, 9 a.m.-2 p.m.

June 18-20: 91st Annual Convention, Statehouse Convention Center

August 20-22: Annual Planning Meeting, Greenwood

FOR MORE INFORMATION ABOUT THESE AND OTHER UPCOMING EVENTS, VISIT ARMUNI.ORG/EVENTS.

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The Arkansas Civic Education (ACE) Program is the League's on-demand and in-person training and certification program. The ACE program is open to all municipal officials and personnel in Arkansas. Pursuing certification is optional, and all members are welcome and encouraged to participate in training. Participants in the League's former certification program maintain those credits.

There are 4 levels of certification in the ACE Program. Level 1 provides the most fundamental and baseline information needed to understand municipal government in Arkansas. Credits in Levels 2-4 are subjects chosen by the member.

- Level 1: Civilpedia Certified (25 credits)
- Level 2: ACE Certified (50 add'l credits for 75 total credits)
- Level 3: ACE Advanced (75 add'l credits for 150 total credits)
- Level 4: ACE Master (100 add'l credits for 250 total credits)

Level 1 is offered through the ACE Hub for a \$50 fee. ACE Hub classes in Levels 2-4 are offered at \$20 per module. In-person training is included in the meeting registration fee.

#### **ACE Hub**

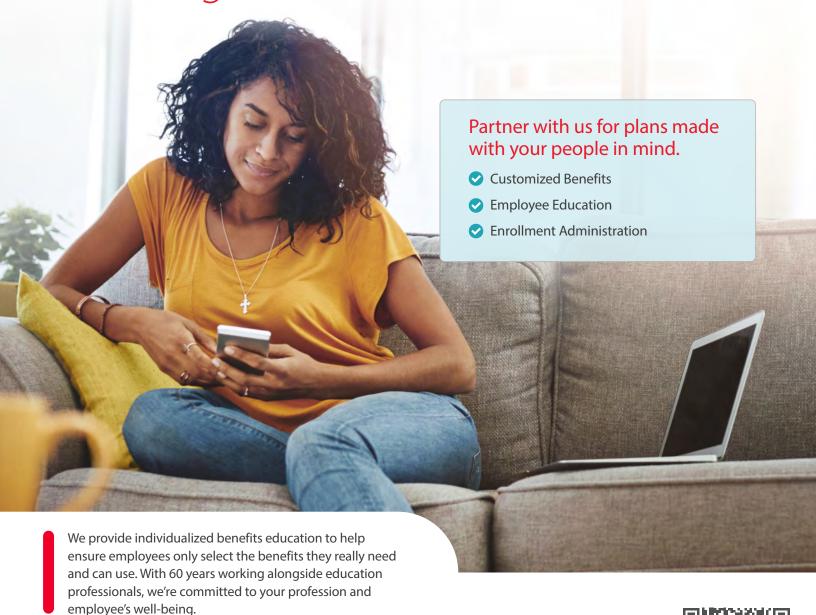
The ACE program provides multiple delivery options for convenience and efficiency. The on-demand training is housed in the ACE Hub, an online learning management system that is accessible at any time. In-person trainings are offered a minimum of 2 times a year. Select in-person trainings will be live-streamed through the ACE Hub for an additional delivery option.

The ACE Hub is accessed at **acehub.adobelearningmanager.com** or by scanning the registration QR Code. Upon sign in or sign up, download the Adobe Learning Manager app from the App Store on your smart device for quick access to the ACE Hub. On-demand training is registered, purchased, and recorded in the ACE Hub. In-person training is registered and recorded in the ACE Hub via an assigned scannable QR Code.

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#### Called to Serve

95th General Assembly, robust training sessions topped the agenda at the League's 2025 Winter Conference.

BY ANDREW MORGAN, LEAGUE STAFF

Municipal officials from across the state gathered at the Little Rock Marriott and Statehouse Convention Center January 15-17 for Called to Serve: '25, the Arkansas Municipal League's 2025 Winter Conference. More than 750 mayors, council members and other city officials and personnel, including more than 100 newly elected officials, all representing over 200 cities and towns, prepared for the year ahead and discussed a variety of essential municipal issues.

With the 95th General Assembly of the Arkansas Legislature underway, conference general sessions focused on legislation affecting local government likely to come before legislators. The League welcomed Senate Pro Tempore Bart Hester and Speaker of the House Brian Evans to the stage to discuss the important relationship between local and state government and share their perspectives on several critical issues, including housing, water and sales taxes.

Education is a key component of every conference and Called to Serve: '25 featured 12 breakout training sessions—some designed specifically for newly elected officials—covering topics such as disaster preparation, cybersecurity, planning and zoning, grant opportunities and conflict management. All sessions offered certification credit as part of the League's Arkansas Civic Education Program, which offers training in person and online, and it is available to all League members. To take advantage of this excellent professional education tool, visit the ACE Hub at armuni.org/ACEhub.

The Arkansas City Clerks, Recorders and Treasurers Association and the Arkansas City Attorneys Association were also active at the conference. The ACCRTA presented new clerk orientation training, and the ACAA offered 12 hours of continuing legal education over the course of two days.

Called to Serve: '25 also featured two special guest speakers. During the opening general session on Wednesday, January 15, author Doug Griffiths shared practical tips to help cities and towns thrive. During the conference-closing session on Friday, January 17, the League welcomed the Honorable Joyce Williams Warren, Arkansas' first Black female judge and a trailblazer in juvenile justice in the state, who shared insights from her personal journey in public service.

#### **Key Sessions and Takeaways**

The League welcomed the Honorable Judge Joyce Williams Warren (below) to Called to Serve: '25, who addressed the membership during the conference-closing Inspire Breakfast on Friday, January 17. Warren was the first Black graduate of the UALR William H. Bowen School of Law, the first Black law clerk for the Arkansas Supreme Court and

Arkansas' first Black female judge. She is recognized as a trailblazer in juvenile justice and is a member of the Arkansas Women's Hall of Fame. Before her retirement in 2020, she presided over juvenile and domestic cases for more than 37 years, and she shared insights from her personal journey in public service. Williams thanked local leaders, who she said give her hope in these trying times. "To everyone who holds a position in local government, I thank you for your willingness to be a public servant. It can be a daunting and sometimes thankless job." She decried the current political climate and encouraged municipal officials to instead lead with integrity. "The atmosphere of deceit, dissension, division, hate, fear and prejudice seems to be more and more of the norm. Too many leaders embrace and display bad behavior that most adults would not condone in children. In my humble opinion, sixth graders of average intelligence would be better models of appropriate behavior. I believe it is absolutely crucial



to know what your job entails and to be ever vigilant remembering that you hold your position to help others."

"Too many leaders embrace and display bad behavior that most adults would not condone in children. In my humble opinion, sixth graders of average intelligence would be better models of appropriate behavior."—Judge Joyce Williams Warren



"Don't do anything that tells the world 'we believe in ourselves." That's the kind of reversepsychology advice keynote speaker Doug Griffiths (left) offered municipal leaders during the conference's opening general session on Wednesday, January 15. Griffith's presentation was based upon his book, 13 Ways to Kill Your Community, which presents practical advice in a similarly playful yet serious fashion to help cities and towns thrive in challenging times. He encouraged cities to take what is unique about the community and build upon that rather than copy what everyone else is doing. He mocked the overused and cliché city slogan "The Best Place to Work, Live and Raise a Family." He shared a bit of gallows humor as an analogy, asking the audience to consider a morgue with an unidentified body whose toe tag says John Doe. "Well, when your community dies trying to be like everybody else, it's toe tag will read 'The Best Place to Work, Live and Raise a Family."



The state has estimated that there are \$9 billion in water infrastructure needs across Arkansas, Wilkerson said, and he shared a quote from Sen. Alan Clark: "Water is more valuable than gold, especially when you don't have it." He invited Crossett Mayor Crystal Marshall (right) to share her experience working with legislators in her district to address a water rate increase that, though necessary, posed a significant burden on lower income residents in the Ashley County city. She was able to work with them to spread the cost out to lessen its impact on a third of the city's water customers. You are "plugged in" to what the needs are in your communities, Marshall said, and it's essential to keep your legislators informed. "I know there are certain things going on in the community that my legislators need to know about and need to come to if they can," she said. "It means something when they show up, just like it means something when we show up."

Before turning to specific legislative issues, League General Counsel and Legislative Director John Wilkerson, (left) stressed the importance of municipal leaders staying in communication with their legislators at the state capitol, both during and between legislative sessions. Let them know what we do, what the core business of cities is, he said. "Tell them who you are." The city-legislature connection is crucial. "We're all in this together. We are all good Arkansans, doing the Lord's work." Wilkerson turned to the housing crisis and some incendiary language Senate Pro Tempore Bart Hester used in a recent interview placing much of the blame on cities. "There's a story out there that cities want to get in the way of development. That's not true," he said, though he acknowledged there may be areas some cities could improve the process, such as inspection turnaround times.

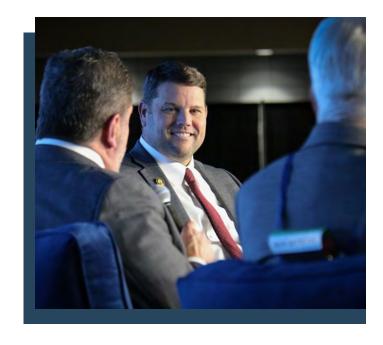


Since 1977 the state has charged a 3% administrative fee to collect local sales tax. Given modern computing and accounting processes, that fee is excessive, said Jack Critcher (left), a member of the League's legislative advocacy team and a former mayor and state legislator. It's been a goal for a while now to lower that, or to agree to use a portion of the now \$31 million collected annually in a mutually beneficial way for the state and municipalities, and the idea is gaining traction at the Capitol, he said. "There are so many more legislators now that are understanding, they get it and they are supportive of it." Talk to your legislators about it, Critcher encouraged, and let them know how crucial that sales tax money is for providing essential services in your city.



League Executive Director Mark Hayes (left) welcomed Senate Pro Tempore Bart Hester and Speaker of the House Brian Evans to the Called to Serve: '25 stage on the afternoon of Thursday, January 16 to share their perspectives on several critical issues facing municipalities and the state, including the housing shortage and the governor's call to eliminate the state sales tax on groceries. There are concerns that legislative efforts to address that sales tax would extend to the local option sales tax, Hayes said. "That generates between \$280-300 million at the local level, and that is a vital monetary lifeblood for cities and towns."

On a recent episode of the program *Talk Business &* Politics, Senate Pro Tempore Bart Hester (right) laid the blame for the housing shortage squarely on cities. "Most cities, all they do is create more permits, more fees, more meetings. They extend the timeline to get permitted for a development. I believe the problem is our cities," he told host Roby Brock. Hester, who works in real estate, said he used the fiery rhetoric to make a point. "I wouldn't have nearly as many people's ears if I didn't make some statements like that. Here's what I believe-I believe it of the federal government, I believe it of the state government, I believe it of the local government: We spend so much of our time with our boot on the neck of the developer and the builder, and then we're asking for help because this guy's choking. The answer is to take your boot of their neck." Overlong inspection turnaround times are a particular thorn in the side of developers, he said, and suggested there is room to work together to find solutions without risking safety standards.





Speaker of the House Brian Evans (left) drew applause from the League membership by assuring them that the state would not limit local governments' ability to collect sales taxes. "The grocery tax is something that is very important to this administration and General Assembly because it touches the pockets of every one of our constituents back home," he said, "however, rest assured, that the cutting of this is only the state portion and will have no impact on the city and local \$280 million that you're talking about."



Before wishing attendees a safe trip home, League Executive Director Mark Hayes received some help from Logan Rooters of Garland in announcing door prize winners. He also took the opportunity to reiterate the importance of staying in communication with their legislators. "You heard Senator Hester and our Speaker of the House say 'you've got to get to know us.' If you're sitting in this room right now and you don't have a one-on-one relationship with your representative or your senator, you need to go home and establish that." Text message is usually the best and most timely method of staying in touch, he said, adding that it's also important to stay in touch with the League. "During a legislative session, things move very, very quickly, so please read what we send you and be ready to act quickly."



#### **League Honors Individuals for Service**







At the Winter Conference, the League presented four outgoing city officials with Honorary Life Memberships for their longtime service on League boards and committees. They are, from left, former Clarksville City Clerk/Treasurer Barbara Blackard, former Mena Council Member James Earl Turner and former Pine Bluff Mayor Shirley Washington. Not pictured: former Fayetteville Mayor Lioneld Jordan.



During the conference's opening night celebration, League Executive Director Mark Hayes presented a plaque and read a proclamation honoring Debra Dickson, left, for her exceptional leadership and unwavering commitment to the management and protection of water and wastewater services across the state of Arkansas. Dickson serves as the Arkansas Department of Agriculture's Water Development Section Manager.

#### **Congratulations to Our Winning Cities and Towns!**















#### Volunteerism for the win

Engage Arkansas honored the 2024 Volunteer Communities of the Year at the League's 2025 Winter Conference during a January 16 awards luncheon. The annual award recognizes cities and towns that exemplify the spirit of public service through volunteer initiatives. The 2024 recipients are, from top left, Calico Rock, Fayetteville, Keo, Leslie, Maumelle, Piggott and Siloam Springs. For information about promoting civic engagement and to learn more about the award selection process, please visit EngageArkansas.org.

#### True trendsetters

The Trendsetter City Awards recognize cities and towns that improve the quality of life for their residents through innovative initiatives in categories such as diversity and inclusion, tourism development, infrastructure and water, and creative culture. ABPG presented Searcy with the 2024 Don A. Zimmerman Pinnacle Award for the city's outstanding efforts in the categories of tourism development/creative culture and education/workforce development. From left, Raymond Reynolds, Betsy Bailey and Christine Harrell of Searcy Public Schools, League Executive Director Mark Hayes and Searcy Mayor Mat Faulkner. The other 2024 winners and honorable mentions are Alma, Arkadelphia, Bella Vista, Bentonville, Booneville, Cabot, Cave Springs, De Queen, Heber Springs, Hope, Hot Springs, Huntsville, Jacksonville, Jonesboro, Keo, Little Rock, Maumelle, Mulberry, Paragould, Russellville, Searcy, Siloam Springs and West Memphis. Learn more about the winning initiatives at arkansasbusiness.com/supplements/trendsetter-city.



Winter Conference Snapshots



























































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## The city as a miracle

BY JIM VON TUNGELN

Have we ever elevated the modern city to its proper place as a miracle of invention, execution and administration? Maybe it is time. With a recorded history of nearly 10,000 years, survival of the city as a human endeavor does seem to exhibit some miraculous traits. Let us look and see.

First, we need a definition of miracle. A secular source puts it this way: "A highly improbable or extraordinary event, development or accomplishment that brings very welcome consequences." That fits the city as it now functions for us.

Next, we need to realize that a city is not one miracle, but a collection of numerous feats that create its wonder. What sort of things actually happen there?

Imagine that we are watching, from an elevated viewpoint, a functioning city (say, of any size). Further, imagine that we can observe the actions within one home, a warm one on a winter day, as the sun rises.

What happens first? Someone flips a switch or, in an ultra-modern household, barks a command, and the room

is suddenly illuminated by a source our ancestors would have considered pure magic. It involves a phenomenon known as electricity. Electric lights, according to the National Park Service, originated in 1882 and became widespread in American homes by the mid-1920s. They are now in almost every home.

To make this happen, a distant source creates electricity by different means, including fossil or nuclear combustion, hydroelectric and solar. A system of towers, poles and underground lines brings it to individual homes.

A network of rules governs its transmission and installation. Public administration sees to its fair and safe use. Used wisely, it is affordable and dependable.

Users seldom have a clue as to the countless complexities that make this possible. Such are the wonders of good governance.

What next? In many households, our subject would head to the kitchen. Taking a pot from a coffeemaker, they would pour the outdated contents into a sink. That waste would enter a complex system of small and medium

pipes eventually leading to a large one called the "main." The main transports the waste, by gravity or by force, to some distant treatment facility. There, countless years of science, experimentation and ingenuity will enable the transformation of that waste into a harmless effluent that can be discharged back to our planet.

Users seldom have a clue as to the countless complexities that made this possible. Such are the wonders of good governance.

What next? Fresh coffee will require clean water. A simple turn of a faucet provides that. This convenience counts as a miracle to the few of us who can still remember the toil of drawing water from a well and bringing it into our home in a bucket.

For water to appear in a home, harvesting it must occur from underground or from a reservoir. Such sources may exist many miles from the home desiring fresh coffee in the morning. From the original source, complex systems transport it to a treatment facility. There, modern science tests and, to the extent necessary, renders it safe for human consumption.

Large mains transport the potable water to a storage tank situated for maximum gravitational pressure to allow distribution. This distribution system consists of another matrix of smaller mains and pipes, all underground. At the end of a long-pressurized journey, water arrives at the home desiring that "fresh cup of joe."

Users seldom have a clue as to the countless complexities that made this possible. Such are the wonders of good governance.

These city-dweller activities and those that follow take place in a structure made safer after centuries of improvements in structural integrity. Fires such as the one that devastated so much of Chicago have all but disappeared. Structures are more resistant to storms and earthquakes. Inhabitants sleep well without fear of structural collapse.

Should danger occur, emergency service is minutes, perhaps even seconds, away. Each home or structure within the city lies within a designated zone of protection. When a crisis appears, a call from a phone—another modern miracle—brings help.

A functioning police department limits the potential for crime, which always exists. This protection cannot be tolled if the protection is to be uniform and equal. It exists best, therefore, as a public service.

These protective services exist because of a transportation system that is itself a modern miracle. It connects not only homes and businesses, but also one city to another via a regional system of streets, roads, highways and interstate facilities. It is a system requiring much maintenance and potential expansion. The administration of maintenance and expansion requires precision and diligence. (Inhabitants of a city deplore

interference with their schedules.)

A severe and unpredictable threat to human habitation is damage from floodwaters. Attention to this danger cannot rely on the treatment of individual properties. Instead, it requires attention to miles of meandering waterways and their tributaries. Each foot of passage involves any number of inputs which contribute to the danger from flooding.

Dependent on weather now changing in its global patterns, this danger grows greater each year. Science and administration strive to keep pace.

The analysis could go on and on but let us just stop and contemplate the mysteries of a functioning city. Does it function flawlessly? Never. Bad decisions have effects. Uncontrollable socioeconomic changes steer fortune toward one city and away from another. The impacts of people living and working in different cities create additional challenges. Above all, nature reserves the right to interfere with stability.

Other aspects bear mentioning. Like a genetic DNA trigger, a miracle that performs a certain task must not only perform that task but also do so in harmony with other miracles performing other tasks. Systems that provide potable water for drinking must also provide for safety from fire. Streets that provide families access to their homes must also support the economy. Local actions must occur simultaneously with those of state and federal entities. Routine maintenance and neighborhood stability can work at cross-purposes.

Planning and maintaining a modern metropolis isn't easy. But, in our city, clean water still flows in, and the wastewater still flows out. Our ancestors would have considered these miracles of the highest order.

Do users have a clue as to the countless complexities that make the miracle of a city possible? No, we don't have a good track record of educating our citizens about what work must go on to make urban life bearable or who does that work.

The complexities involved in the function of a city won't allow credit to one individual or even one group of individuals. Countless personal actions contribute to the status of a city. Its administration can never be simple. It requires, among other things, critical thinking, education, experience, compromise, patience and an understanding of the complexities of politics.

We may never stop counting the minor miracles that have allowed our cities to become great.

And, as the slogan of the Arkansas Municipal League notes, great cities make a great state. It is but a short jump to add that great states make a great nation. Let us all be thankful in the coming year that this occurs, in part, because the turn of a faucet produces clean water. Imagine the look on a long-departed ancestor's face.



Representatives from the Arkansas Department of Tourism, Arkansas Economic Development Commission, University of Central Arkansas, State Rep. Justin Gonzales, Glenwood Revitalization Group, Glenwood Chamber of Commerce, Murfreesboro Chamber of Commerce, Visit Hot Springs, Hot Springs Regional Chamber of Commerce and Pike County Judge Eddie Howard at Swaha Lodge and Marina.

## **Building stronger communities through regionalism**

How collaboration and shared resources are shaping the future of local development.

BY TRACIF SPIVEY

In today's interconnected world, success often requires looking beyond city limits. This is especially true in rural areas. Regionalism transcends these municipal boundaries, offering a strategic path to rural development. By fostering collaboration among governments, businesses and residents across a geographic area, this approach leverages collective strengths to tackle shared challenges. By pooling resources, exchanging ideas and creating opportunities, communities can maximize their efficiency and impact while sparking innovative solutions through expanding economic and social prospects. The end goal is to create cohesive, resilient communities by focusing on shared benefits and sustainable progress.

## EXPERT INSIGHT: WHY REGIONALISM MATTERS

According to Arkansas Economic Development Commission Community Development Director Matt Twyford,

"Regionalism is crucial, particularly for rural areas. By working together, communities can share knowledge and resources to overcome challenges more effectively. This collective approach leads to stronger localities and a stronger state overall."

A shining example is the Northeast Arkansas Intermodal Authority, where four counties pooled resources to attract economic opportunities. Their collaborative efforts led to significant successes, including G&H Decoys relocating to Corning, technology-centered Provalus expanding in Walnut Ridge, and Tate Industries selecting Pocahontas for a manufacturing site.

These projects are part of a broader economic development initiative that has delivered substantial results. In 2024 alone, three state-backed projects—Tate, Provalus and G&H Decoys—created 425 new jobs with an average hourly wage of \$23.04, driven by more than \$30 million in outside investment and \$6.6 million in grant funding for

job creation, infrastructure and workforce development.

Over the past five years (2020-2024), the region has seen four major state-backed projects, including Emerson, bringing a combined 1,042 net new jobs, over \$70 million in outside investment, and \$43 million in grant funding support. This momentum was further bolstered by the I-57 designation and interstate groundbreaking, marking a transformative milestone for future growth and connectivity.

#### PIKE COUNTY: REGIONALISM IN ACTION

Pike County offers a compelling example of regional collaboration in Arkansas. Leaders from Murfreesboro and Glenwood recently joined forces to organize a countywide tour showcasing the area's tourism potential. They invited a diverse group of statewide leaders and experts, including representatives from the Arkansas Department of Tourism, Arkansas Economic Development Commission, University of Central Arkansas, State Representative Justin Gonzales, Glenwood Revitalization Group, Glenwood Chamber of Commerce, Murfreesboro Chamber of Commerce, Visit Hot Springs, Hot Springs Regional Chamber of Commerce and Pike County Judge Eddie Howard.

This initiative provided an opportunity for participants to experience firsthand how regional cooperation is driving transformation in Pike County, paving the way for economic growth and community revitalization.

#### **TOURISM AS A DRIVER**

The tour focused on how Pike County communities are working together to position tourism as a shared growth avenue, using examples such as:

- Crater of Diamonds State Park—This one-of-a-kind destination draws visitors from around the globe, offering them the chance to dig for diamonds and keep what they find.
- Swaha Lodge and Marina—Nestled on Lake Greeson, this retreat combines stunning views with opportunities for fishing, boating and relaxation.
- Downtown Glenwood Revitalization—Funded by Community Development Block Grants (CDBG),

- efforts to enhance historic architecture and reduce blight are reinvigorating this charming town.
- Tranquil Lane—This scenic stretch by the Caddo River features properties blending residential and rental potential, adding to the region's allure.
- Glenwood Iron Mountain Railroad Depot—The depot, relocated from its original site, was nominated to the National Register along with other railroad-related structures statewide. It now houses the Glenwood Chamber of Commerce, representing typical small-town depots in western Arkansas.

Leaders in Murfreesboro and Glenwood are actively pursuing initiatives to boost year-round tourism, enhance accommodations and introduce expanded amenities like alcohol sales. These efforts aim to strengthen Pike County's appeal as a destination while fostering a sense of unity.

Ki Hartsfield, executive vice president of Southern Bancorp and founding member of Glenwood Revitalization Group, reflected on the experience. "We had the opportunity to showcase the many great things that Pike County has going for it. The VIP tour gave us a chance to shed a light on the treasure that our county is," he said. "From the diamond mine to Lake Greeson to the Caddo River, tourism is a bright spot in our local economy. We have a lot to offer our tourists and locals alike and we believe this tour gave us an occasion to show why we believe Pike County is a great place to visit and live."

#### LOOKING AHEAD

Regionalism isn't just about shared challenges; it's about shared opportunities. By embracing this approach, communities like those in Pike County are creating a foundation for sustainable growth, cultural preservation and economic resilience. As Twyford aptly put it, "Together, we're stronger."

For cities and towns across Arkansas and beyond, regionalism offers a blueprint for thriving in an increasingly interconnected world—proof that collaboration isn't just a strategy, it's a necessity.

#### Your Health

## For new pickleball players, injury prevention is key

BY PAUL INCLAN, M.D.

Pickleball is the fastest-growing sport in the United States, and it's easy to see why. Simple to learn and inexpensive to play, the game attracts new players of all ages, but it has become particularly popular among older adults who are looking for ways to stay active and social.

Although the sport offers many benefits for mental and physical health, it also carries a risk of injury, particularly for athletes experiencing a sudden change in their activity level. In recent years, hospitals and clinics have seen a sharp increase in injuries from pickleball, including acute injuries such as broken bones or muscle

strains and chronic injuries from overuse.

Whether you're a beginner or you're thinking about picking up a paddle for the first time, consider the following suggestions to protect against injuries. Some of these ideas might improve your performance on the court, too.

#### **EASING IN**

Pickleball is an excellent option if you're looking for a way to improve your physical fitness, but

there's no need to rush into the game. Take some time to learn the proper mechanics so you can perform better and avoid injury. You should also make sure you have the right equipment, including tennis shoes and athletic attire.

If you're taking up the sport after a period of inactivity, then consider consulting with your doctor to determine whether you have any medical conditions that require extra precautions. For older adults, this can include screening for osteoporosis (which I advocate stronglyregardless of your affinity for paddle sports).

When you do hit the court, ramp up your activity gradually so you don't experience excessive soreness or fatigue. If you feel any lingering soreness, then take a break to ensure that a nagging problem doesn't turn into a more severe injury. It's easy to get caught up in the competition, but it's more important that you listen to your body.

#### **STRENGTH TRAINING**

Many people believe pickleball—which incorporates elements of tennis but is played with a plastic ball and wooden paddles—is a low-impact sport. However, the

act of chasing or lunging after the ball requires the type of explosive movement that can cause new injuries or exacerbate old ones. Frequent players may face additional issues, as repetitive movements can lead to overuse injuries in the wrists, elbows and lumbar spine.

With any increase in physical activity, it's important to prepare your body for the additional strain. That's why I recommend strength training for anyone who plans to be a regular on the pickleball court. Body weight exercises such as squats and lunges build your key muscle groups without putting unnecessary pressure on your joints.

> For those newer to resistance training, exercise machines, rather than free weights, may provide a simpler, more controlled introduction to training. Try to avoid the leg extension machine, as this may exacerbate early arthritis behind the kneecap and commonly causes pain in the front of the knee.



## COORDINATION

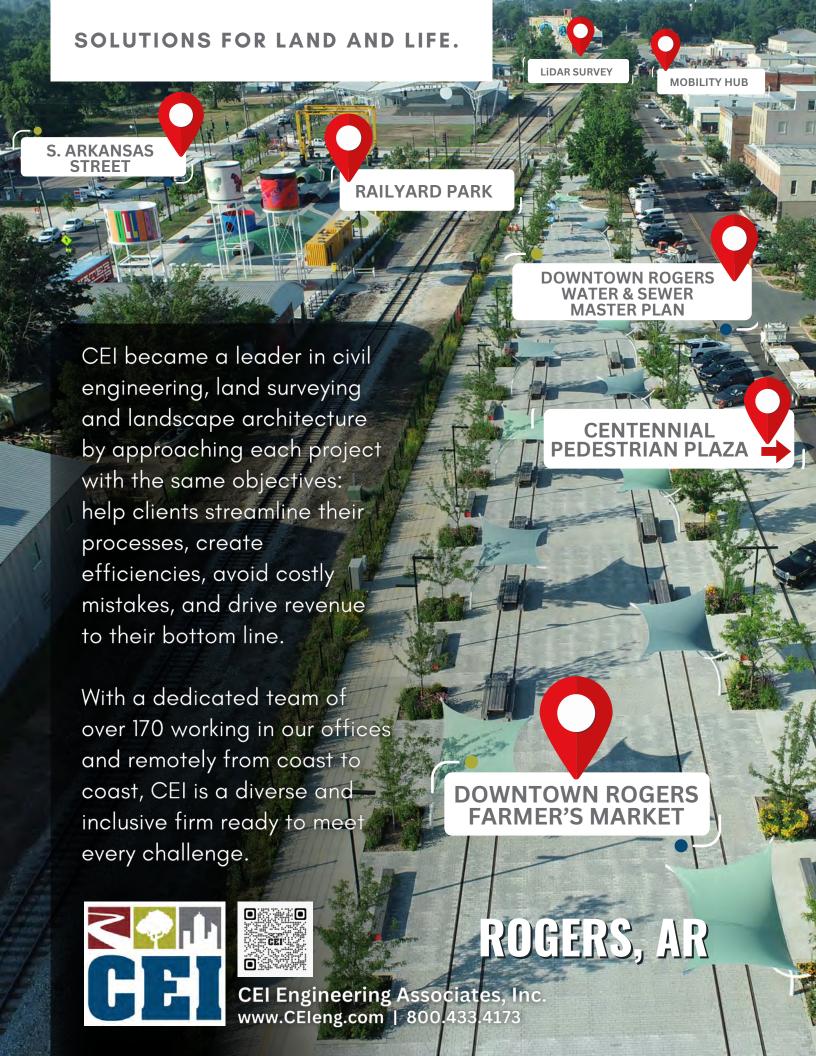
Falls account for a significant number of pickleball injuries,

especially among older players. These falls occur most often from movement errors when attempting to react to an unexpected shot or bounce. Think of this as backing into the mailbox while you're talking on the phone. Even in high-level athletes, injuries commonly occur when our minds are preoccupied by reacting to an opponent, rather than focusing on running or landing.

Practicing landing and cutting movements in a controlled environment can improve coordination and performance. Warm up with dynamic processes—side shuffles, air squats and controlled landing—before you play.

Mobility exercises target the range of motion in your joints, providing stability and support for the whole body. Yoga and Pilates are two workout regimens that improve mobility and balance, though there are many other options that might work for you. Maintaining joint stability requires your muscles to work together in concert.

As you take these steps to avoid injuries, I hope that your pickleball experience is all fun and games.



## Oversight of retail water providers: Act 605 of 2021

Why are my water and sewer utility bills getting so expensive!?

BY ZANE LEWIS, PE; OSCAR MORTON, EI; AND SPENCER BRIGGS, EI

Many people across the U.S. turn on their faucets and flush their toilets without a single thought about how the water got there or where the sewage is going. When it comes to their increased water and sewer bills, however, they have many thoughts. Unfortunately, water and sewer providers are not immune to the ubiquitous nature of inflation—utility providers' costs for operations and maintenance continue to rise. The main way utilities deal with this is through raising user rates. Act 605, passed by the Arkansas Legislature in 2021, addresses some of the issues around the rising costs of repairs and upgrades necessary to maintain compliance with federal and state law, and operate water and sewer utilities in a safe and effective manner that complies with the Clean Water Act.

Lower utility rates may be an indicator that a utility has not charged enough for their commodity or their service and lacks crucial operating funds. Many utilities have needs that cannot be met on current annual budgets. Rising material costs, increased regulatory requirements, cost of living for staff and systems that have reached the end of their projected useful life can culminate with the potential to bankrupt smaller systems that are already operating on the edge of solvency.

Act 605 requires most water systems in Arkansas to provide additional information about the rates they charge customers for their services and how user rates are developed. The schedule for compliance began July 1, 2024, for systems with 500 or fewer customers and allows systems with more than 1,000 customers until July 1, 2026, to complete the requirements. Thereafter each system shall update their information every five years. The rule was updated with Act 545 of 2023, which removed the requirement for a project-specific rate study under certain conditions.

#### WHAT ARE THE REQUIREMENTS OF ACT 605?

It is common for municipal utilities that operate a water and sewer system to perform the study on both systems to ensure financial health. If a municipality operates their sewer system jointly with their water service, both systems are subject to the requirements of Act 605. Since this is the first time that utilities have had to provide this reporting to the state, there has

been a learning curve about the American Water Works Association (AWWA) Manual M1, Cost of Service Rate Making process. The information required includes a comprehensive financial analysis from a pre-qualified firm, an asset inventory, management plan, capital improvements plan, recommendations on operational adjustments and a proposed rate design to meet a minimum debt service. Rate studies must be provided by a pre-qualified firm.

Act 605 also requires some reporting about asset locations relative to the system boundary, some workforce recruitment and retention information, and a requirement for the utility system leaders to participate in Act 605 compliance training. Failure to comply with the rule with result in the utility being put under the designation of fiscal distress. When a utility is under fiscal distress, they will no longer receive state financial assistance outside of emergency situations.

#### **HOW ARE A SYSTEM'S OPERATIONS AND MAINTENANCE COSTS EVALUATED?**

Past data from the system is used as a starting point to perform a rate analysis and determine if revenues have previously been adequate to perform required maintenance. If the system does not have enough money in the bank to perform the requirements of day-to-day operations and anticipated routine maintenance and equipment replacement, then the system is likely not charging enough for the service.

Determining the amount of money that the city is required to collect and save to support debt service is an integral part of the financial analysis. The asset inventory is a record of all physical pieces of the utility system and anything else that costs money to maintain or replace. This record is required to identify a system's value and maintenance costs and provide a plan for replacement of essential assets. This process will quickly identify if a system has been generating adequate revenues to support the ongoing operations and maintenance of the system. If the system is not generating enough revenue, Act 605 requires rate adjustments that will allow the system to generate positive revenue to meet its operations and maintenance needs.

	Water									
Asset Name	Year Installed	Useful Life	Replacement Date	Quantity (LF)	-	Unit Cost	Multiplier 💌	Rep	olacement Cost •	
Water Booster Stations										
Black Bass (West) Pump Station	1982							\$	2,125,000.00	
Pumps	1982	20	2002	2	\$	150,000.00	2.5	\$	750,000.00	
Controls	1982	20	2002	1	\$	50,000.00	2.5	\$	125,000.00	
Structure	1982	50	2032	1	\$	500,000.00	2.5	\$	1,250,000.00	
HWY 23 South (East) Pump Station	1982	20	2002					\$	2,125,000.00	
Pumps	1982	20	2002	2	\$	150,000.00	2.5	\$	750,000.00	
Controls	1982	20	2002	1	\$	50,000.00	2.5	\$	125,000.00	
Structure	1982	50	2032	1	\$	500,000.00	2.5	\$	1,250,000.00	

Figure 1, Example Asset Inventory

#### **HOW ARE NEW RATES DEVELOPED?**

With data provided from the asset management inventory and plan, a financial rate study is performed to evaluate the costs incurred by the utility to provide drinking water and sewer service to customers. All costs integral to the system's ability to provide reliable service to the customer are included. The results of the study will show if the annual cost of providing the service is more or less than the annual revenues generated/collected by the utility. As noted above in Figure 1, there is a requirement to maintain a certain debt coverage ratio to cover repair and replacement costs.

The collected data allows a recommendation to be made about if and how much to increase user rates. Unfortunately, it is most often the case that a recommendation is made to increase rates. However, this is no surprise when considering all the individual cost increases for the parts of the system and that these costs must be covered by user charges. Typical recommendations include rate increases over one to five years, with individual annual increase amounts planned based on need. For systems that are required to raise their rates more than 50%, additional time is allowed. Example: Year One 30%, Year Two 10%, Year Three 3%, etc.

Additionally, the AWAA Manual M1 recommends other specifics for consideration by the system leaders. One example of this is the recommendation to not include any water in the minimum monthly service charge for each customer. While this is not the norm in Arkansas, it is one specific detail of the nationally recognized way of creating equitable rates. The AWWA has been a reliable authority for guiding water professionals in how to establish fair and equitable rates since the first M1 Manual in 1954.

#### WHY IS ACT 605 SIGNIFICANT?

Act 605 has come too late for some utilities that have been consolidated with an adjacent financially healthy utility. Small systems are more financially vulnerable due

to their historical reliance on state and federal loans or grants. The users of the system have never borne the full costs, since the upfront construction costs were low- or no-interest financed loans or grants. Without funds to cover repairs and replacement coming from the state or federal government, systems are being faced with a greater financial independence and must adapt by generating enough revenue to keep their systems operating efficiently and effectively.

Ultimately, Act 605 is targeted at helping individual water systems become financially healthy. Other programs can also become more important if the new user rates are a burden to low-income users. Operations and maintenance of water and wastewater works, including repair and replacement of infrastructure, is at the heart of why Arkansas legislators decided to act and pass the new law in 2021. Act 605 may be the most important legislation ever passed by Arkansas for long-term maintenance of our drinking water systems.

#### **ADDITIONAL RESOURCES**

For more information about Act 605 of 2021 and Act 545 of 2023, follow the links below.

- ACT 605: armuni.org/4hCNbHv
- ACT 545: armuni.org/4hEDpou

#### **Approved Rate Study Providers**

The Arkansas Department of Agriculture Natural Resources Division maintains a list of entities approved to conduct rate studies for water service providers. View and download the list at armuni.org/40WBJiQ.

## 2024/2025 State Turnback Funds

Actual Totals Per Capita										
	STRI	EET	SEVERAN	ICE TAX	GENERAL					
MONTH	2024 2025		2024 2025		2024	2025				
January	\$6.71	\$7.15	\$0.12	\$0.10	\$2.02	\$2.02				
February	\$7.18		\$0.15		\$1.024					
March	\$6.064		\$0.121		\$1.024					
April	\$6.567		\$0.117		\$1.024					
May	\$7.139		\$0.087		\$1.019					
June	\$7.037		\$0.028		\$1.023					
July	\$7.047		\$0.022		\$2.797					
August	\$7.017		\$0.00		\$0.826					
September	\$7.107		\$1.024		\$1.019					
October	\$5.745		\$1.023		\$1.019					
November	\$6.626		\$1.020		\$1.02					
December	\$6.43		\$1.020		\$1.02					
Total Year	\$80.67	\$7.15	\$15.185	\$0.10	\$14.83	\$2.02				

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

	, 1010 at 101 at 111 at											
	STR	EET	SEVERAM	ICE TAX	GENERAL							
MONTH	2024	2025	2024	2025	2024	2025						
January	\$13,454,740.53	\$14,344,529.55	\$240,989.05	\$195,553.15	*\$4,053,953.86	*\$4,043,691.60						
February	\$14,401,299.45		\$291,821.41		\$2,053,698.28							
March	\$12,165,510.80		\$243,039.99		\$2,053,791.22							
April	\$13,174,735.35		\$235,152.80		\$2,053,791.22							
May	\$14,323,397.61		\$173,692.76		\$2,045,124.02							
June	\$14,117,409.82		\$56,190.94		\$2,051,666.16							
July	\$14,138,631.04		\$43,727.20		** \$5,612,132.59							
August	\$14,079,298.02		\$0.00		\$1,657,294.23							
September	\$14,258,812.79		\$130,337.65		\$2,044,036.89							
October	\$11,526,560.92		\$194,177.09		\$2,043,691.60							
November	\$13,294,518.33		\$93,515.72		\$2,043,524.94							
December	\$12,903,890.83		\$102,506.36		\$2,043,691.60							
Total Year	\$161,838,805.49	\$14,344,529.55	\$1,805,150.97	\$195,553.15	\$29,756,396.61	\$4,043,691.60						

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

\*\*Includes \$3,514,392.30 supplemental for July 2024

## Local Option Sales and Use Tax in Arkansas



KEY: Counties not collecting sales tax

**Source:** Rachel Garrett, Office of State Treasurer

See also: www.dfa.arkansas.gov

	Course: Radial Garrell, Office of Glac Treasurer												
Sales and Use Tax Year-to-Date 2025 with 2024 Comparison (shaded gray)													
Month	Munici	pal Tax	Count	y Tax	Tota	l Tax	Interest						
January	\$87,231,351	\$86,862,371	\$73,841,246	\$74,528,796	\$161,072,597	\$161,391,167	\$552,364	\$617,233					
February		\$95,415,332		\$80,279,972		\$175,695,304		\$636,728					
March		\$78,770,386		\$67,473,517		\$146,243,903		\$670,892					
April		\$79,987,030		\$69,344,938		\$149,331,968		\$693,345					
May		\$90,224,300		\$76,716,593		\$166,940,893		\$636,336					
June		\$84,560,060		\$72,394,282		\$156,954,342		\$603,810					
July		\$86,879,194		\$73,819,576		\$160,698,770		\$720,986					
August		\$89,183,357		\$76,027,968		\$165,211,326		\$671,600					
September		\$87,897,466		\$75,130,969		\$163,028,435		\$664,721					
October		\$88,062,355		\$75,108,082		\$163,170,437		\$707,196					
November		\$87,283,881		\$74,005,294		\$161,289,175		\$602,341					
December		\$88,658,933		\$75,900,169		\$164,559,102		\$589,602					
Total	\$87,231,351	\$1,043,784,664	\$73,841,246	\$890,730,157	\$161,072,597	\$1,934,514,820	\$552,364	\$7,814,791					
Averages	\$87,231,351	\$86,982,055	\$73,841,246	\$74,227,513	\$161,072,597	\$161,209,568	\$552,364	\$651,233					

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CITY SALES AND USE.		LAST YEAR	Fouke		12,743.77	Mineral Springs 6,725.53	7,162.69	Wheatley 10,151.54	7,272.18
Alexander		240,025.69 173,901.35	Fountain Hill Franklin		2,798.58 3,787.05		24,516.85 74,161.94	White Hall	112,452.11 11,587.88
Almyra	2 867 95	2,959.93	Garfield		23,490.22		32,187.65	Wickes 9,782.93 Widener 3,355.51	4,168.39
Alpena		9,189.01	Garland		3,876.56	Moro 3,695.16	4,661.05	Wiederkehr Village 3,087.78	3,360.66
Altheimer		5,053.57	Gassville		28,010.91		20,750.61	Wilmot	4,678.47
Altus		7,599.52	Gentry	181,520.54	183,731.16	Morrison Bluff 4,601.67	4,552.88	Wilson 9,187.05	8,732.37
Amity		19,862.37	Gilbert	323.20	653.55		26,101.74	Wilton	637.35
Anthonyville		1,087.16	Gillett		14,472.53		27,037.82	Winslow	18,730.48
Arkadelphia		510,725.72	Gillham		8,745.84		62,251.00	Wynne	226,445.30
Arkansas City		47,799.11 152,484.28	Gilmore		570.07		18,757.15 42,031.89	Yellville 57,461.17	62,408.81
Ashdown		187,371.04	Goshen		104,776.58 40,907.99		35,387.98	COUNTY SALES AND USE AMOUNT	LAST YEAR
Atkins		87,797.16	Gosnell		19,847.87		44.574.09	Arkansas County 419,257.92	410.253.80
Augusta		27,171.11	Gould		18,304.16		54,061.67	Ashley County 274,215.95	282,149.78
Austin	58,987.95	57,635.10	Grady	6,061.72	5,648.45	Norfork 8,406.64	11,291.46	Crossett 66,209.47	68,125.09
Avoca		12,001.90	Grannis		NA	Norman 4,574.41	4,719.12	Fountain Hill 1,482.92	1,525.82
Bald Knob		67,887.54	Gravette		325,531.18		93,339.63	Hamburg 34,821.07	35,828.54
Banks		848.00 108,232.09	Green Forest Greenbrier		103,692.23 385,469.40	Oak Grove 1,509.40 Oak Grove Heights 9,632.59	1,421.69 14,986.39	Montrose 3,336.56 Parkdale 2,361.68	3,433.10 2,430.01
Batesville		964,682.15	Greenland		49,521.70		16,478.12	Portland 4,462.48	4,591.59
Bauxite		28,598.74	Greenwood		337,136.71	Oppelo	4,951.97	Wilmot 5,711.97	5,877.25
Bay		12,717.67	Greers Ferry		29,590.77		01,213.81	Baxter County 713,255.88	708,555.60
Bearden		11,786.32	Guion		3,286.00	Oxford 4,036.97	4,471.77	Big Flat 1,839.86	1,827.74
Beebe		275,277.47	Gum Springs		2,190.75		15,927.61	Briarcliff 4,934.18	4,901.67
Beedeville		175.41	Gurdon		30,434.38 11,389.26		33,889.52 10,637.65	Cotter	18,402.02 45,091.18
Bella Vista	3 399 56	719,781.66 3,213.63	Guy		10,069.73		54,772.54	Gassville	16,096.57
Benton			Hamburg		108,400.63		97,174.13	Mountain Home 268,139.34	266,372.33
Bentonville	. 4,389,688.94	4,316,436.35	Hampton		9,477.04	Parkdale	687.98	Norfork 9,722.01	9,657.94
Berryville	388,219.31	358,919.72	Hardy		30,373.34	Parkin 8,166.60	5,936.06	Salesville 9,889.29	9,824.10
Big Flat		1,726.37	Harrisburg	95,242.20	93,760.32	Patmos 2,403.65	114.44		1,219,426.06
Black Rock	4 020 07	8,836.07 4,244.49	Harrison Hartford	7 140 90	931,861.55 7,094.74	Patterson	1,374.72 21,472.10	Avoca 12,957.78 Bella Vista 800,987.86	13,257.29 819,502.22
Blue Mountain		301.16	Haskell		88,226.11	Perla 5,981.29	5,156.62	Bentonville 1,441,160.86	1,474,472.44
Blytheville		495,881.14	Hatfield	6.490.77	8,047.50		27,939.94	Cave Springs 146,207.42	149,586.92
Bonanza	3,339.26	2,427.00	Havana		4,025.83	Piggott	94,554.16	Centerton 473,398.09	484,340.40
Bono	26,465.78	46,480.53	Hazen	95,513.63	110,917.02	Pine Bluff 1,177,847.09 1,6	58,986.07	Decatur 47,174.84	48,265.26
Booneville		180,379.84	Heber Springs	214,807.58	219,006.30	Pineville	2,545.72	Elm Springs 12,372.42	12,658.40
Bradford		19,327.48	Hector		11,644.99	Plainview	5,948.21	Garfield	16,142.87
Bradley		5,460.70 2.873.55			284,445.31 18,269.38		20,697.13 13,394.09	Gateway	11,868.95 103,172.78
Briarcliff	2 045 22	2,476.47	Hermitage		3,260.83		87,279.01	Gravette	96,557.75
Brinkley		122,984.43	Highfill		163,358.91	Pollard	NA NA	Highfill 42,225.87	43,201.90
Brookland	148,128.45	160,151.74	Highland	38,009.99	44,160.47	Portia 5,658.23	5,714.85	Little Flock 81,285.47	83,164.34
Bryant		1,593,536.36	Holly Grove	10,416.25	9,225.73	Portland	8,281.05	Lowell 261,789.78	267,840.90
Bull Shoals		34,190.70	Hope		239,346.24		52,988.97	Pea Ridge 174,517.65	178,551.52
Cabot	. 1,254,863.15		Horatio		8,699.52 36,159.10		65,628.86	Rogers 1,860,067.08	1,903,061.43 470,593.11
Calico Rock		61,545.18 52,389.18	Horseshoe Bend Hot Springs			Pyatt 1,543.29	61,137.01 1,660.42	Siloam Springs 459,961.37 Springdale 321,869.19	329,200.12
Camden	403.701.64	403,483.78	Hoxie		21,808.78		38,041.09	Springtown 2,208.41	2,259.46
Caraway	7,067.05	7,503.01	Hughes		7,096.03	Ravenden 4,955.60	5,337.86	Sulphur Springs 12,798.16	13,093.96
Carlisle		65,529.15	Humnoke	3,079.67	3,257.41		40,105.46	Boone County 607,450.46	601,170.32
Carthage		NA NA	Humphrey		2,637.44		63,506.15	Alpena 5,701.68	5,642.74
Cash		3,231.79	Huntington		7,352.50		22,551.46	Bellefonte 8,080.66	7,997.12
Cave City		36,434.93 196,452.61	Huntsville		210,517.05 13,111.35	Rockport	44,576.85 1,243.13	Bergman 8,375.58 Diamond City 14,883.36	8,288.99 14,729.49
Cedarville		11,553.60	Jacksonville		920,478.91	Rogers5,153,722.17 4,6		Everton	2,023.60
Centerton		616,051.24	Jasper		45.155.70		31,565.46	Harrison	254,292.83
Charleston	46,329.06	42,320.99	Jennette		463.33	Rosston 3,737.08	3,573.36	Lead Hill 5,387.11	5,331.41
Cherokee Village	31,332.13	31,791.79	Johnson	191,605.72	187,131.51	Rudy 16,136.98	15,829.21	Omaha 2 516 61	2,490.59
Cherry Valley	12,005.52	6,576.16	Joiner Jonesboro	5,583.09	5,994.80		36,390.08	South Lead Hill 1,690.84	1,673.36
Chidester		5,674.60	Jonesboro	2,138,513.99	2,317,133.96		28,398.28	Valley Springs 3,597.96	3,560.76
Clarendon		67,356.72 511,496.23	Judsonia Junction City		17,110.38 7,705.81	Salesville	3,963.03 5,763.53	Zinc 1,808.80 Bradley County 169,282.01	1,790.11 171,092.28
Clinton	135 115 08	132.236.68	Keiser		5.239.11		72,159.19	Banks980.20	990.68
Coal Hill		5,909.27	Keo		1,589.60		18,336.54	Hermitage	5,978.27
Concord	4,398.24	3,370.72	Kibler		5,504.54	Sheridan	23,131.55	Warren 61,437.26	62,094.25
Conway			Kingsland		3,054.98	Sherrill	888.46	Calhoun County 123,853.98	125,998.48
Corning		87,776.99	Lake City		19,195.60	Sherwood 1,314,536.96 1,3	31,780.69	Hampton	35,910.52
Cotter	1 875 47	16,208.11 1,714.55	Lake Village Lakeview	6 995 09	88,694.56 6,508.01	Shirley	0,023.40 08 692 85	Harrell 5,858.04 Thornton 9,456.56	6,385.44 10,307.94
Cove	16.077.48	16,018.60	Lamar	29.866.37	32,317.84	Sparkman 4,982.16	6,027.25	Tinsman 1,394.78	1,520.34
Crawfordsville		15,722.76	Leachville		19,246.76	Springdale 4,219,189.16 4,0		Carroll County 237,580.52	227,470.80
Crossett	278,237.93	278,061.20	Lead Hill	7,383.52	9,796.90	Springtown	646.66	Beaver 618.22	591.91
Cushman	3,590.60	3,326.25	Lepanto	23,510.58	25,777.99	St. Charles 2,927.99	3,203.02	Blue Eye	406.39
Damascus	64 270 00	13,268.42 61,904.15	Leslie		8,790.27 13,943.02	St. Paul 3,954.27 Stamps 16,427.76	4,475.00 14,989.00	Holiday Island 22,135.92 Chicot County 149,616.07	21,193.97 165,996.35
Dardanelle		214,097.13	Lincoln		96,415.37		61,180.31	Dermott	22,974.84
Decatur	43,587.71	40,048.00	Little Flock	26,343.54	27,003.63	Stephens 5,528.80	6,451.72	Eudora 17,705.56	19,644.00
Delight	7,093.36	5,779.66	Little Rock	6,690,315.42	6,760,913.66	Strong 10,735.39	12,383.93	Lake Village 21,158.55	23,475.04
DeQueen	155,859.68	160,266.02	Lockesburg	8,035.70	7,536.94	Stuttgart 834,092.57 8	44,147.29	Clark County	593,209.83
Dermott		30,612.97	London		9,262.99	Subiaco	10,386.17	Clay County	119,863.65
Des Arc		116,667.47 11,770.86	Lonoke		336,026.05 695,980.39	Summit 6,529.84	4,184.36 6,496.63	Corning	34,192.26 1,033.08
DeWitt	197.440.90	205,693.66	Luxora		3,846.27	Sunset	9,309.95	Greenway 2,603.77	2,765.47
Diamond City	3,357.02	2,914.56	Madison	1,580.52	1,760.72	Swifton 6,384.15	8,124.57	Knobel 2,199.74	2,336.35
Diaz	4,820.78	3,608.15	Magazine	19,615.53	18,283.44	Taylor 14,073.95	16,094.92	McDougal 2,005.20	2,129.73
Dierks		23,807.79	Magnolia	647,104.24	648,345.82	Texarkana 545,838.07 5	71,318.31	Nimmons 1,032.53	1,096.65
Dover		65,143.50 204,540.13	Malvern	11 //22 02	470,178.24 11,435.05	Texarkana Special 246,462.48 2: Thornton 1,603.18	59,285.81 1,638.09	Peach Orchard 1,571.24 Piggott 36,133.53	1,668.82 38,377.56
Dyer		5,386.16	Manila	54 681 97	72,727.17		99,950.64	Pollard 1,925.39	3,067.45
Earle	30,157.81	31,723.82	Mansfield		45,513.87		31,361.62	Rector	19,729.16
East Camden	11,222.15	10,501.98	Marianna	89,486.22	93,106.13	Tuckerman 16,914.82	14,819.62	St. Francis 3,262.20	3,464.79
El Dorado	664,727.92	824,979.48	Marion	388,606,02	394,439.66	Turrell 7,356.17	7,415.63	Success 1,466.48	1,557.57
Elkins	164,337.45	166,846.84	Marked Tree	73,022.13	68,050.15	Tyronza 5,629.26	5,481.27	Cleburne County 536,526.70	567,292.08
Elm Springs		25,979.32 4,780.18	Marmaduke		19,207.61 18,378.15	Van Buren	00,894.53	Concord 3,263.09 Fairfield Bay 2,765.04	3,450.20 2,923.59
Emerson	86 536 04	4,780.18 80,247.72	Marshall		21,200.77	Vandervoort	651.01 99,831.83	Greers Ferry 14,099.97	14,908.49
Etowah	885 84	860.12	Maumelle	682.553 70	665,680.77	Viola 6,698.89	14,759.16	Heber Springs 119,686.61	126,549.65
Eudora	30,400.13	42,061.09	Mayflower	120,999.80	125,609.41	Wabbaseka 2,116.19	1,732.87	Higden 1,957.85	2,070.12
Eureka Springs	312,456.11	306,810.77	Maynard	9,216.38	9,454.35	Waldenburg 8,699.20	13,417.32	Ouitman 11 334 94	11,984.90
Evening Shade	5,699.51	5,114.86	McCaskill		829.02		58,768.23	Cleveland County 184,293.21	172,964.67
Fairfield Bay	306 207 97	47,352.09 367 331 39	McCrory McGehee		28,749.97		04,562.83	Kingsland 2,753.67 Rison 7,673.75	2,584.40 7,202.05
Fayetteville	5 694 171 09	367,331.39 5,359,782.04	McNab		230,254.26 609.60		03,611.23 89,462.04	Columbia County 615,153.14	7,202.05 504,384.46
Flippin	112.257 50	73,753.29	McRae		5,385.17	Washington 2,935.71	2,997.74	Emerson	771.14
Fordyce	109,461.85	107,619.16	Melbourne	85,968.73	84,427.59	Weiner 21,761.51	28,763.86	Magnolia 35,828.77	29,377.19
Foreman	14,310.77	13,744.27	Mena	205,102.55	197,152.70	West Fork 126,876.27	92,361.63	McNeil 1,222.97	1,002.75
Forrest City	401,156.99	388,867.93	Menifee	13,012.99	14,595.20		10,644.91	Taylor	1,523.87
Fort Smith	. 4,993,848.86	4,892,849.15	Midland	1,/21.35	1,634.90	Western Grove 5,414.38	6,147.94	Waldo	3,029.32

Conway County Menifee Morriton Oppelo Plumerville Craighead County Black Oak Bono Brookland Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee Michellville Michellville	4,517.68 .115,283.17 .12,151.56 .12,102.09 .410,478.92 .41,146.59 .51.10.42 .52,836.96 .89,136.33 .24,850.26 .6,141.28 .2,478.45 .1,723,419.27 .51,016.13 .33,031.32 .611,438.14 .2,169.86 .11,632.88 .15,143.84 .7,956.17 .23,250.69 .1,958.90 .1,958.90 .1,958.90 .1,17273.79 .1,17276.36 .2,292.82 .1,494.58 .2,490.97 .1,002.05 .924.68 .129,756.72 .4,390.33 .231,357.96 .994.68 .129,756.72 .4,390.33 .231,357.96 .994.68 .129,756.72 .4,390.33 .231,357.96 .994.68	470,156.86 4,682.05 119,477.61 12,593.68 12,542.41 450,575.83 45,165.92 5,609.63 57,982.25 97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Howard County 465,763.8 Dierks 19,581.4 Mineral Springs 23,194.1 Mineral Springs 23,194.1 Nashville 88,779.0 Tollette 3,954.7 Independence County 633,240.8 Batesville 200,638.5 Cave City 3,263.0 Cushman 7,763.0 Magness 3,944.2 Moorefield 2,259.0 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.5 Izard County 358,893.9 Arnagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Grubbs 4,309.9 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,6348.	10 20.877.80 4 24,729.70 2 94,656.64 4 4,216.58 3 793.381.04 10 232,982.43 8 9,014.51 8 9,014.51 9 4,580.12 9 4,580.12 9 4,580.12 10,623.16 10,633.16 11,92.78 11,	Fouke 12,226.63 Garland 12,226.63 Texarkana 275,099.12 Mississippi County 1,480,285.50 Bassett 2,678.41 Birdsong 691.20 Blytheville 289,570.60 Burdette 3,024.01 Dell 4,190.41 Dyess 7,322.43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 4322.00 Wilson 16,545.64 Monroe County NA Montgomery County 288,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61 Bodcaw 1,220.88	12,278,22 276,260.05 1,432,906.51 2,592.68 669.08 280,302.41 2,927.22 4,056.29 7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 42,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Saline County. Scott County Mansfield Waldron Searcy County Gilbert. Leslie Marshall Pindall St. Joe Sebastian County Barling Bonanza Central City Fort Smith Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg Sharp County	. 134,120,70 8,941,38 .35,765,52 .101,435,72 269,45 .3,886,23 .13,772,79 984,51 .1,336,86 .417,400,99 .109,809,74 .13,479,36 .10,586,01 .2,046,980,23 .218,517,24 .18,003,10 .11,458,61 .11,251,94 .56,259,69 .15,706,79 .5,212,63 .582,102,84 .1,959,69 .15,706,79 .5,212,63 .582,102,84 .1,959,69 .1,97,89	215,262.10 17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Menifee Morrilton Oppelo Morrilton Oppelo Plumerville Craighead County Bay. Black Oak Bono. Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy. Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas MGehee	4,517.68 .115,283.17 .12,151.56 .12,102.09 .410,478.92 .41,146.59 .51.10.42 .52,836.96 .89,136.33 .24,850.26 .6,141.28 .2,478.45 .1,723,419.27 .51,016.13 .33,031.32 .611,438.14 .2,169.86 .11,632.88 .15,143.84 .7,956.17 .23,250.69 .1,958.90 .1,958.90 .1,958.90 .1,17273.79 .1,17276.36 .2,292.82 .1,494.58 .2,490.97 .1,002.05 .924.68 .129,756.72 .4,390.33 .231,357.96 .994.68 .129,756.72 .4,390.33 .231,357.96 .994.68 .129,756.72 .4,390.33 .231,357.96 .994.68	4,682.05 119,477.61 12,593.68 12,542.41 450,575.83 45,165.92 5,609.63 57,998.25 97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Dierks. 19,581.4 Mineral Springs. 23,194.1 Nashville. 88,779.0 Tollette 3,954.1 Independence County 683,240.4 Batesville 200,638.9 Cave City 3,263.0 Cushman 7,763.0 Magness. 3,944.2 Moorefield 2,259.0 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.9 Izard County 388,893.9 Amagon 987.9 Beedeville 1,202.6 Campbell Station. 3,321.6 Grubbs 4,309.9 Jacksonport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816. Jefferson County 444,967.7 Altheimer 8,952.6 Pine Bluff 530,634.8 Redfield 19,358.7	10 20.877.80 4 24,729.70 2 94,656.64 4 4,216.58 3 793.381.04 10 232,982.43 8 9,014.51 8 9,014.51 9 4,580.12 9 4,580.12 9 4,580.12 10,623.16 10,633.16 11,92.78 11,	Garland 12,226,63 Texarkana 275,099.12 Mississippi County 1,480,285.50 Bassett 2,678,41 Birdsong 691.20 Blytheville 289,570.60 Burdette 3,024,01 Dell. 4,190.41 Dyess 7,322.43 Etowah 5,486,42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	12,278,22 276,260.05 1,432,906.51 2,592.68 669.08 280,302.41 2,927.22 4,056.29 7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 42,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Scott County Mansfield Waldron Searcy County Gilbert. Leslie Marshall Pindall St. Joe Sebastian County Barling Bonanza Central City Fort Smith Greenwood Hackett Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	. 134,120,70 8,941,38 .35,765,52 .101,435,72 269,45 .3,886,23 .13,772,79 984,51 .1,336,86 .417,400,99 .109,809,74 .13,479,36 .10,586,01 .2,046,980,23 .218,517,24 .18,003,10 .11,458,61 .11,251,94 .56,259,69 .15,706,79 .5,212,63 .582,102,84 .1,959,69 .15,706,79 .5,212,63 .582,102,84 .1,959,69 .1,97,89	147,118.59 9,807.91 39,231.62 100,946.69 268.15 3,867.49 13,706.39 979.76 1,330.42 411,183.20 108,173.96 13,278.57 10,428.31 2,016,487.42 215,262.10 17,734.92 11,287.91 11,1084.32 55,421.62 15,472.81 51,334.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Oppelo Plumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County McGehee	12,151,56 12,102,09 410,478,92 41,146,59 5,110,42 52,836,96 89,136,33 24,850,26 6,141,28 2,478,45 1,723,419,27 51,016,51 33,031,32 611,438,14 87,773,99 21,457,54 2,169,86 11,632,88 15,143,84 1,7956,17 23,250,69 1,958,90 1,958,90 1,172,73,79 1,727	12,593.68 12,542.41 450,575.83 45,165.92 5,609.63 57,998.25 97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Nashville.         88,779.0           Tollette         3,954.7           Independence County         683,240.8           Batesville         200,638.2           Cave City         3,263.6           Cushman         7,763.0           Magness.         3,944.2           Moorefield         2,259.9           Newark         21,155.7           Oil Trough         4,051.8           Pleasant Plains         6,310.8           Southside         76,716.4           Sulphur Rock         10,918.5           Izard County         358,893.9           Amagon         987.9           Beedeville         1,202.0           Campbell Station         3,321.6           Diaz         17,524.6           Grubbs         4,309.9           Jacksonport         2,147.6           Newport         114,611.8           Swifton         10,494.7           Tuckerman         24,440.0           Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Pine Bluff         530,634.9           Redf	2 94,656.64 7 4,216.58 793,381.04 232,982.43 8 9,014.51 9 0,2623.16 4 24,566.10 6 4,705.03 8 9,083.35 3 12,678.62 9 355,940.70 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 17,380.45 18,688.72 11,488.39 11,3688.72 11,488.39 11,3688.72 11,488.39 11,568.72 11,488.39 11,568.72 11,748.45 11,748.	Mississippi County. 1,480,285.50 Bassett 2,678.41 Birdsong 691.20 Blytheville 289,570.60 Burdette 3,024.01 Dell 4,190.41 Dyess 7,322.43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Montroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	1,432,906.51 2,592.68 669.08 280,302.41 2,927.22 4,056.29 7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Waldron Searcy County Gilbert Leslie Marshall Pindall St. Joe Sebastian County Barling Bonanza Central City Fort Smith Greenwood Hackett Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg	35,765.52 101,435.72 269.45 3,886.23 3,772.79 984.51 1,336.86 417,400.99 109,809.74 13,479.36 10,586.01 2,046,980.23 218,517.24 18,003.10 11,458.61 11,251.94 56,259.69 15,706.79 5,212.63 582,102.84 1,959.90 85,465.68 2,197.89 8,315.58	39,231,62 100,946,69 268,15 3,867,49 13,706,39 979,76 1,330,42 411,183,20 108,173,96 13,278,57 10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Piumerville Craighead County Bay Black Oak Bono Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy. Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin. Wynne Dallas County Desha County Desha County Arkansas City Dumas MoGehee	12,102.09 410,478.92 41,146.59 5,110.42 52,836.96 89,136.33 24,850.26 6,141.28 2,478.45 1,723,419.27 51,016.13 33,031.32 611,438.14 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 1,958.90 1,002,666.57 1,273.79 21,477.49 21,477.49 23,250.69 1,958.90 1,958.90 1,958.90 1,958.90 1,002,666.57 1,273.79 1,77.79 2,250.69 1,273.79 1,77.62.36 2,292.82 1,494.58 2,490.97 1,002.05 9,24.68 129,756.72 1,1562.52 4,390.33 231,357.96 691,032.74	12,542,41 450,575.83 45,165.92 5,609.63 57,998.25 97,843.45 27,277.71 6,471.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Tollette 3,954.7 Independence County 683,240.6 Batesville 200,638.5 Cave City 3,263.6 Cushman 7,763.0 Magness 3,944.2 Moorefield 2,259.0 Newark 21,155.7 Oil Trough 4,051.6 Pleasant Plains 6,310.6 Southside 76,716.4 Sulphur Rock 10,918.6 Izard County 63,665.6 Jackson County 388,893.9 Amagon 987.9 Beedeville 1,202.6 Campbell Station 3,321.6 Grubbs 4,309.9 Jacksonport 114,611.6 Swifton 10,494.7 Tuckerman 24,440.6 Tupelo 1,002.2 Weldon 816.5 Jefferson County 444,967.7 Altheimer 8,952.6 Pine Bluff 530,634.8 Redfield 19,358.7	7 4,216.58 3 793,381.04 1 232,982.43 0 3,789.01 9 4,580.12 0 6,623.16 6 4,705.03 7 7,328.19 6 89,083.35 3 12,678.62 6 89,083.35 3 12,678.62 7 7,380.81 1 979.78 7 1,192.78 6 82,043.70 1 1,7380.45 1 2,129.96 4 113,668.72 5 10,408.39 3 24,238.91 3 24,238.91 3 24,238.91 3 24,238.91 3 24,238.91 3 24,238.91 3 24,238.91 3 21,29.96 5 5 17,986.45 5 10,421.72 7 3,204.38	Bassett 2, 678, 41 Birdsong 691,20 Blytheville 289,570,60 Burdette 3,024,01 Dell. 4,190,41 Dyess 7,322,43 Etowah 5,486,42 Gosnell 62,856,22 Joiner 10,756,84 Keiser 16,221,66 Leachville 44,042,55 Luxora 20,347,27 Manila 79,531,47 Marie 2,332,81 Osceola 150,682,12 Victoria 432,00 Wilson 16,545,64 Monroe County NA Montgomery County 228,493,88 Black Springs 921,08 Glenwood 594,86 Mount Ida 9,556,16 Norman 2,907,14 Oden 1,727,02 Nevada County 125,013,65 Bluff City 1,190,61	2,592,68 280,302,41 2,927,22 4,056,29 7,088.06 5,310.82 60,844.40 10,412,55 15,702,45 42,632,90 19,696.02 76,985,94 2,258.14 145,859,29 418.17 16,016.08 NA 217,809,24 878.00 567.04 9,109,30 2,771,20 1,646.27 131,047.01	Searcy County Gilbert. Leslie Marshall Pindall St. Joe Sebastian County Barling Bonanza Central City Fort Smith Greenwood Hackett Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	. 101,435,72 	100,946,69 268.15 3,867,49 13,706,39 979.76 1,330.42 411,183,20 108,173.96 13,278.57 10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 16,410,40 84,641,54 2,176,69 12,755,15 8,235,39
Craighead County Bay Black Oak Bono. Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester Dyer Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle. Edmondson. Gilmore. Horseshoe Lake Jennette Jericho. Marion Sunset Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Desha County Dumas	410,478,92 41,146.59 51,110.42 52,836,96 89,136.33 24,850.26 61,41.28 2,478.45 1,723,419.27 51,016.51 33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,1002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	450,575.83 45,165.92 5,609.63 57,998.25 97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Independence County   683,240.8	33 793,381.04 232,982.43 8 9,014.51 9 0,14.51 9 0,2623.16 4 24,566.10 6 89,033.35 33 12,678.62 6 73,830.81 9 355,940.70 7 1,192.78 7 1,192.78 7 1,192.78 7 1,192.78	Birdsong. 691.20 Blytheville 289,570.60 Burdette 3,024.01 Dell 4,190.41 Dyess 7,322.43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	669.08 280,302.41 2,927.22 4,056.29 7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Gilbert. Leslie Marshall Pindall St. Joe Sebastian County. Barling Bonanza Central City Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.		268.15 3,867.49 13,706.39 979.76 1,330.42 411,183.20 108,173.96 13,278.57 10,428.31 2,016,487.42 215,262.10 17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Bay, Black Oak Bono. Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy. Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle. Edmondson. Gilmore. Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Arkansas City Dumas MGGehee	41,146,59 5,110,42 52,836,96 89,136,33 24,850,26 6,141,28 2,478,45 1,723,419,27 51,016,51 33,031,32 21,457,54 2,169,86 11,632,88 15,143,84 1,7956,17 23,250,69 1,958,90 1,973,99 1,172,73,79 1,7273,	5,609,63 57,998,25 97,843,45 27,277.71 6,741.18 2,720.55 1,891,768,43 55,999,97 36,257,92 227,627,89 NA	Batesville 200,638.9 Cave City 3,263.6 Cushman 7,763.0 Magness 3,944.2 Moorefield 2,259.6 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.5 Izard County 358,893.9 Amagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Diaz 17,524.6 Grubb 4,309.9 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Pine Bluff 530,634.9 Redfield 19,358.7	1 232,982,43 3,789,01 8 9,014,51 9 4,580,12 0 2,623,16 4 24,566,10 6 4,705,03 3 12,678,62 6 73,830,81 9 355,940,70 9 79,78 1,192,78 7 3,294,33 17 1,192,78 6 4,274,11 3 2,129,96 113,668,72 113,668,72 113,668,72 113,668,72 113,668,72 10,408,39 10,421,72 110,421	Blytheville 289,570,60 Burdette 3,024.01 Dell 4,190.41 Dyess 7,322.43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	280,302,41 2,927,22 4,056,29 7,088,06 5,310,82 60,844,40 10,412,55 15,702,45 42,632,90 19,696,02 76,985,94 2,258,14 145,859,29 418,17 16,016,08 NA 217,809,24 878,00 567,04 9,109,30 2,771,20 1,646,27 131,047,01	Leslie . Marshall . Pindall . St. Joe . Sebastian County . Barling . Bonanza . Central City . Fort Smith . Greenwood . Hackett . Hartford . Huntington . Lavaca . Mansfield . Midland . Sevier County . Ben Lomond . De Queen . Gillham . Horatio .	3,886.23 13,772.79 984.51 1,336.86 417,400.99 109,809.74 13,479.36 10,586.01 2,046,980.23 218,517.24 18,003.10 11,458.61 11,251.94 56,259.69 15,706.79 5,212.63 582,102.84 1,1959.90 85,465.68 2,197.89 8,315.58	3,867,49 13,706,39 979,76 1,330,42 411,183,20 108,173,96 13,278,57 10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Bono. Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester. Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville. Earle. Edmondson. Gilmore. Horseshoe Lake Jennette Jericho. Marion Sunset Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Desha County Arkansas City Dumas MoGehee	52,836,96 89,136,33 24,850,26 61,41,28 2,478,45 1,723,419,27 51,016,51 33,031,32 611,438,14 87,773,99 21,457,54 2,169,86 11,632,88 15,143,84 7,956,17 23,250,69 1,958,90 349,860,34 1,006,666,57 1,273,79 3,170,32 4,359,19 17,276,36 2,292,82 1,434,58 2,490,97 1,100,205 1,292,82 1,494,58 2,490,97 1,100,205 1,292,82 1,494,58 2,490,97 1,100,205 1,292,82 1,494,58 2,490,97 1,1562,52 1,393,33 231,357,96 691,032,74	57,998.25 97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA NA NA NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Cushman 7,763.0 Magness 3,944.2 Moorefield 2,259.0 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.3 Izard County 358,893.9 Amagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Diaz 17,524.6 Grubbs 4,309.9 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Pine Bluff 530,634.9 Redfield 19,3583.	88 9,014.51 90 2,623.16 44 24,566.10 67 7,328.19 66 89,083.35 67 7,328.19 9355,940.70 71,192.78 71,192.78 71,192.78 73,3294.33 61,7380.45	Dell 4,190.41 Dyess 7,322.43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	4,056.29 7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Pindall St. Joe Sebastian County. Barling Bonanza Central City. Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.		979.76 1,330.42 411,183.20 108,173.96 13,278.57 10,428.31 2,016,487.42 215,262.10 17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Brookland Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Vailey Hickory Ridge Parkin Wynne Dallas County Desha County Arkansas City Dumas MGGehee	89,136.33 24,850.26 6,141.28 2,478.45 1,723,419.27 51,016.51 33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 1,958.90 1,172.73.79 17,273.79 17,273.79 17,273.79 17,276.36 2,490.97 1,002.05 924.68 129,756.72 1,1562.52 4,390.33 231,357.96 691,032.74	97,843.45 27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA	Magness. 3,944.2 Moorefield 2,259.6 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.5 Izard County 63,665. Jackson County 358,893.9 Amagon 987.5 Beedeville 1,202.6 Campbell Station. 3,321.6 Diaz 17,524.6 Grubb 4,309.9 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.6 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,3583.	99 4,580.12 4 24,566.10 6 4,705.03 6 89,083.35 3 12,678.62 9 355,940.70 1 192.78 7 3,294.33 1 7 1,192.78 7 3,294.33 1 7,380.45 8 4,274.11 3 2,129.96 4 13,668.72 1 10,408.39 3 3 24,238.91 3 29,388.91 3 10,421.72 7 3,204.38	Dyess 7, 322 43 Etowah 5,486.42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	7,088.06 5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	St. Joe Sebastian County. Barling Bonanza Central City. Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.		1,330.42 411,183.20 108,173.96 13,278.57 10,428.31 2,016,487.42 215,262.10 17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Caraway Cash. Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Crest Valley Hickory Ridge Parkin Wynne Dallas County Desha County Dumas McGehee	24,850.26 6,141.28 2,478.45 1,723,419.27 51,016.51 33,031.32 611,438.14 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,282.82 2,490.97 1,002.05 924.68 129,756.72 4,390.33 23,1357.96 691,032.74	27,277.71 6,741.18 2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Moorefield 2,259.0 Newark 21,155.7 Oil Trough 4,051.8 Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.5 Izard County 63,665.0 Jackson County 358,893.9 Amagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Diaz 17,524.6 Grubbs 4,309.5 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Lumphrey 2,752.6 Pine Bluff 530,634.8 Redfield 19,358.7	2,623.16 4 24,566.10 6 4,705.03 7 7,328.19 6 89,083.35 3 12,678.62 6 73,830.81 979.78 7 3,294.33 6 17,380.45 7 3,294.33 6 17,380.45 1,192.78 8 4,274.11 3 2,129.96 4 113,668.72 5 10,408.39 93.98 90.89 90.89 90.99 5 517,986.45 5 10,421.72 7 3,204.38	Etowah 5, 486 42 Gosnell 62,856.22 Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228, 493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	5,310.82 60,844.40 10,412.55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,7771.20 1,646.27 131,047.01	Sebastian County. Barling. Bonanza Central City. Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	417,400,99 109,809,74 113,479,36 110,586,01 2,046,980,23 218,517,24 18,003,10 11,458,61 11,251,94 56,259,69 15,706,79 5,212,63 582,102,84 1,955,96 2,197,89 12,879,35 8,315,58	411,183,20 108,173,96 13,278,57 10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Egypt Jonesboro Lake City Monette Crawford County Alma. Cedarville Chester. Dyer Kibler Mountainburg Mulberry. Rudy. Van Buren Crittenden County Anthonywille Clarkedale Crawfordsville Earle. Edmondson. Gilmore. Horseshoe Lake Jennette Jericho Marion Sunset Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Desha County Arkansas City Dumas McGehee	2,478.45 1,723,419.27 51,016.51 33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 1,958.90 1,958.90 1,7956.72 1,273.79 17,276.36 2,439.37 1,002.05 924.68 129,756.72 1,1562.52 4,390.33 231,357.96 691,032.74	2,720.55 1,891,768.43 55,999.97 36,257.92 227,627.89 NA NA NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Oil Trough         4,051.8           Pleasant Plains         6,310.8           Southside         76,716.4           Sulphur Rock         10,918.5           Izard County         63,665.1           Jackson County         358,893.8           Amagon         987.5           Beedeville         1,202.6           Campbell Station         3,321.6           Grubs         4,309.9           Jacksonport         2,147.6           Newport         114,611.8           Swifton         10,494.7           Tuckerman         24,440.0           Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	6 4,705.03 7 7,328.19 6 89,083.35 3 12,678.62 6 73,830.81 9 355,940.70 1,192.78 7 1,192.78 7 3,294.33 2,129.96 11,368.72 5 10,408.39 3 24,238.91 3 24,238.91 3 293.98 3 809.39 5 517,986.45 1 10,421.72 7 3,204.38	Joiner 10,756.84 Keiser 16,221.66 Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	10,412,55 15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Barling Bonanza Central City Fort Smith. Greenwood Hackett Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	. 109,809.74 . 13,479.36 . 10,586.01 . 2,046,980.23 . 218,517.24 . 18,003.10 . 11,458.61 . 11,251.94 . 56,259.69 . 55,212.63 . 582,102.84 . 1,959.90 . 85,465.68 . 2,197.89 . 12,879.35 . 8,315.58	108,173,96 13,278,57 10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Jonesboro Lake City Monette Crawford County Alma Cedarville Chester. Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore. Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Dumas McGehee	1,723,419.27 51,016.51 33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,282.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	1,891,768.43 55,999.97 36,257.92 227,627.89 NA NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Pleasant Plains 6,310.8 Southside 76,716.4 Sulphur Rock 10,918.5 Izard County 63,665. Jackson County 358,893.3 Amagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Diaz 17,524.6 Grubbs 4,309.5 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.5 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.8 Redfield 19,358.7	7, 7,328.19 8,9083.35 3, 12,678.62 73,830.81 355,940.70 1,192.78 7, 1,192.78 7, 1,292.78 8, 4,274.11 2,129.96 4, 113,668.72 10,408.39 3, 24,238.91 10,408.39 3, 93.98 809.39 5, 577,986.45 1,0421.72 7, 3,204.38	Keiser         16,221.66           Leachville         44,042.55           Luxora         20,347.27           Manila         79,531.47           Marie         2,332.81           Osceola         150,682.12           Victoria         432.00           Wilson         16,545.64           Monroe County         NA           Montgomery County         228,493.88           Black Springs         921.08           Glenwood         594.86           Mount Ida         9,556.16           Norman         2,907.14           Oden         1,727.02           Nevada County         125,013.65           Bluff City         1,190.61	15,702.45 42,632.90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,7771.20 1,646.27	Central City Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	. 10,586.01 . 2,046,980.23 . 218,517.24 . 18,003.10 . 11,458.61 . 11,251.94 . 56,259.69 . 15,706.79 . 5,212.63 . 582,102.84 . 1,959.90 . 85,465.68 . 2,197.89 . 12,879.35 . 8,315.58	10,428,31 2,016,487,42 215,262,10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Lake City Monette Crawford County Alma. Cedarville Chester. Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson. Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas MoGehee	51,016.51 33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 1,7276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	55,999.97 36,257.92 227,627.89 NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Southside 76.716.4 Sulphur Rock 10,918.5 Izard County 63,665.0 Jackson County 358,893.9 Amagon 987.5 Beedeville 1,202.6 Campbell Station 3,321.6 Diaz 17,524.6 Grubbs 4,309.9 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,358.7	88,083.35 3 12,678.62 6 73,830.81 9 355,940.70 1,192.78 7 1,192.78 6 17,380.45 6 17,380.45 10,483.9 3 2,129.96 4 13,668.72 10,408.39 3 24,238.91 3 993.98 90 893.9 5 575,986.45 1 10,421.72 7 3,204.38	Leachville 44,042.55 Luxora 20,347.27 Manila 79,531.47 Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 548.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	42,632,90 19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Fort Smith. Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	.2,046,980.23 .218,517.24 .18,003.10 .11,458.61 .11,251.94 .56,259.69 .15,706.79 .5,212.63 .582,102.84 .1,959.90 .85,465.68 .2,197.89 .12,879.35 .8,315.58	2,016,487,42 215,262.10 17,734,92 11,287,91 11,084,32 55,421,62 15,472,81 5,134,98 576,489,68 1,941,00 84,641,54 2,176,69 12,755,15 8,235,39
Monette Crawford County Alma. Cedarville Chester. Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Desha County Arkansas City Dumas MoGehee	33,031.32 611,438.14 87,773.99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.32 2,292.82 2,490.97 1,002.05 924.68 129,756.72 4,390.33 221,357.96 691,032.74	36,257.92 227,627.89 NA NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Sulphur Rock         10,918.8           Izard County         63,665.           Jackson County         358,893.9           Amagon         987.5           Beedeville         1,202.6           Campbell Station         3,321.6           Grubbs         4,309.9           Jacksonport         2,147.6           Newport         114,611.8           Swifton         10,494.7           Tuckerman         24,440.0           Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	33 12,678.62 6 73,830.81 1 979.78 7 1,192.78 7 1,192.78 7 3,294.33 6 17,380.45 6 4,274.11 3 2,129.96 4 113,668.72 5 10,408.39 3 24,238.91 3 293.98 993.98 5 517,986.45 1 10,421.72 7 3,204.38	Luxora 20,347.27  Manila 79,531.47  Marie 2,332.81  Osceola 150,682.12  Victoria 432.00  Wilson 16,545.64  Monroe County NA  Montgomery County 228,493.88  Black Springs 921.08  Glenwood 594.86  Mount Ida 9,556.16  Norman 2,907.14  Oden 1,727.02  Nevada County 125,013.65  Bluff City 1,190.61	19,696.02 76,985.94 2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Greenwood Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	218,517.24 18,003.10 11,458.61 11,251.94 56,259.69 15,706.79 52,12.63 582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	215,262.10 17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Alma. Cedarville Chester Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Vailey Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas MGGehee	87,773,99 21,457.54 2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 349,860.34 1,006,666.57 1,273.79 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,359.33 231,357.96 691,032.74	NA NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Jackson County         358,893.8           Amagon         987.5           Beedeville         1,202.6           Campbell Station         3,321.6           Diaz         17,524.6           Grubbs         4,309.8           Jacksonport         2,147.6           Newport         114,611.8           Swifton         10,494.7           Tuckerman         24,440.0           Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Humphrey         2,752.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	99 355,940,70 979,78 7 1,192,78 7 3,294,33 6 17,380,45 8 4,274,11 3 2,129,96 10,408,39 3 24,238,91 3 993,98 993,98 5 577,986,45 1 10,421,72 7 3,204,38	Marie 2,332.81 Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 544.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	2,258.14 145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Hackett. Hartford Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.		17,734.92 11,287.91 11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Cedarville Chester. Dyer Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Desha County Arkansas City Dumas MGGehee	21,457.54 21,69.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 23,1357.96 691,032.74	NA NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Amagon 987.5 Beedeville 1,202.6 Campbell Station. 3,321.6 Diaz 17,524.6 Grubbs 4,309.5 Jacksonport 2,147.6 Newport 114,611.6 Swifton 10,494.7 Tuckerman 24,440.6 Tupelo 1,002.5 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,358.7 Sherrill 681.7	1 979.78 1,192.78 7 3,294.33 6 17,380.45 8 4,274.11 3 2,129.96 4 113,668.75 5 10,468.39 3 24,238.91 993.98 0 809.39 5 517,986.45 10,421.72 7 3,204.38	Osceola 150,682.12 Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	145,859.29 418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Huntington Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	11,251.94 56,259.69 15,706.79 5,212.63 582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	11,084.32 55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Chester Dyer Chester Dyer Wountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Desha County Desha County Desha County Arkansas City Dumas MGGehee	2,169.86 11,632.88 15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.37 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	NA NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Beedeville	7 1,192,78 3,294,33 6 17,380,45 8 4,274,11 2,129,96 4 113,668,72 5 10,408,39 3 24,238,91 0 809,39 5 517,986,45 1 10,421,72 7 3,204,38	Victoria 432.00 Wilson 16,545.64 Monroe County NA Montgomery County 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	418.17 16,016.08 NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Lavaca Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	56,259.69 15,706.79 5,212.63 582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	55,421.62 15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Kibler Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Desha County Arkansas City Dumas Mulberry Mulberry McGehee	15,143.84 7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	NA NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Diaz 17,524,6 Grubbs 4,309,5 Jacksonport 2,147,6 Newport 114,611,8 Swifton 10,494,7 Tuckerman 24,440,0 Tupelo 1,002,2 Weldon 816,5 Jefferson County 444,967,7 Altheimer 8,952,6 Humphrey 2,752,6 Pine Bluff 530,634,8 Redfield 19,358,7 Sherrill 681,7	6 17,380.45 4,274.11 3 2,129.96 4 113,668.72 5 10,408.39 3 993.98 0 809.39 5 5 517,986.45 1 10,421.72 7 3,204.38	Monroe County NA Montgomery County. 228,493.88 Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	NA 217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Mansfield Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	15,706.79 5,212.63 582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	15,472.81 5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Mountainburg Mulberry Rudy Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Desha County Desha County Arkansas City Dumas MGGehee	7,956.17 23,250.69 1,958.90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.79 1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	NA NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Grubbs 4,309.5 Jacksonport 2,147.6 Newport 114,611.8 Swifton 10,494.7 Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,358.7 Sherrill 681.7	8 4,274.11 2,129.96 4 113,668.72 5 10,408.39 3 24,238.91 3 993.98 0 809.39 5 517,986.45 1 10,421.72 7 3,204.38	Montgomery County. 228,493.88 Black Springs	217,809.24 878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Midland Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	5,212.63 582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	5,134.98 576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Mulberry. Rudy. Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville. Earle Edmondson. Gilmore. Horseshoe Lake Jernicho Marion Sunset Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Desha County Arkansas City Dumas MGGehee	23,250.69 .1958.90 .349,860.34 .1,006,666.57 .1,273.79 .1,273.79 .1,276.36 .2,292.82 .1,494.58 .2,490.97 .1,002.05 .924.68 .129,756.72 .1,562.52 .4,390.33 .231,357.96 .691,032.74	NA NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Jacksonport         2,147.6           Newport         114,611.8           Swifton         10,494.7           Tuckerman         24,440.0           Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	33 2,129.96 44 113,668.72 55 10,408.39 33 24,238.91 393.99 50 809.39 55 517,986.45 1 10,421.72 7 3,204.38	Black Springs 921.08 Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	878.00 567.04 9,109.30 2,771.20 1,646.27 131,047.01	Sevier County Ben Lomond De Queen Gillham Horatio Lockesburg.	582,102.84 1,959.90 85,465.68 2,197.89 12,879.35 8,315.58	576,489.68 1,941.00 84,641.54 2,176.69 12,755.15 8,235.39
Rudy. Van Buren Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee	.1,958,90 349,860.34 1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.96 691,032.74	NA 1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Newport   114,611.8	4 113,668.72 5 10,408.39 3 24,238.91 993.98 0 809.39 5 517,986.45 1 10,421.72 7 3,204.38	Glenwood 594.86 Mount Ida 9,556.16 Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	567.04 9,109.30 2,771.20 1,646.27 131,047.01	De Queen	85,465.68 2,197.89 12,879.35 8,315.58	84,641.54 2,176.69 12,755.15 8,235.39
Crittenden County Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee	.1,006,666.57 1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	1,050,511.05 1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Tuckerman 24,440.0 Tupelo 1,002.2 Weldon 816.1 Jefferson County 444,967.7 Altheimer 8,952.6 Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,358.7 Sherrill 681.7	3 24,238.91 3 993.98 0 809.39 5 517,986.45 1 10,421.72 7 3,204.38	Norman 2,907.14 Oden 1,727.02 Nevada County 125,013.65 Bluff City 1,190.61	2,771.20 1,646.27 131,047.01	Gillham	2,197.89 12,879.35 8,315.58	2,176.69 12,755.15 8,235.39
Anthonyville Clarkedale Crawfordsville Earle Edmondson Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee	1,273.79 3,170.32 4,359.19 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 4,390.33 231,357.36	1,329.27 3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Tupelo         1,002.2           Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Humphrey         2,752.6           Pine Bluff         530,634.8           Redfield         19,358.7           Sherrill         681.7	3 993.98 0 809.39 5 517,986.45 1 10,421.72 7 3,204.38	0den	1,646.27 131,047.01	Horatio	12,879.35	12,755.15 8,235.39
Clarkedale Crawfordsville Earle Edmondson. Gilmore Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee	3,170.32 4,359.13 17,276.36 2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	3,308.40 4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Weldon         816.1           Jefferson County         444,967.7           Altheimer         8,952.6           Humphrey         2,752.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	0 809.39 5 517,986.45 1 10,421.72 7 3,204.38	Nevada County 125,013.65 Bluff City 1,190.61	131,047.01	Lockesburg	8,315.58	8,235.39
Crawfordsville. Earle	4,359,19 17,276,36 2,292,82 1,494,58 2,490,97 1,002,05 924,68 129,756,72 1,562,52 4,390,33 231,357,96 691,032,74	4,549.05 18,028.82 2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Jefferson County         444,967.7           Altheimer         8,952.6           Humphrey         2,752.6           Pine Bluff         530,634.9           Redfield         19,358.7           Sherrill         681.7	5 517,986.45 1 10,421.72 7 3,204.38	Bluff City		Sharn County		220 EE4 CC
Edmondson. Gilmore. Horseshoe Lake Jennette Jericho. Marion Sunset Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County Arkansas City Dumas McGehee	2,292.82 1,494.58 2,490.97 1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	2,392.68 1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Humphrey 2,752.6 Pine Bluff 530,634.9 Redfield 19,358.7 Sherrill 681.7	7 3,204.38	Bodcaw 1.220.88	1,248.07			332,551.66
Gilmore. Horseshoe Lake Jennette Jericho Marion Sunset Turrell. West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Arkansas City Dumas McGehee		1,559.67 2,599.46 1,045.69 964.95 135,408.15 1,630.57	Pine Bluff			1,279.80	Ash Flat		16,124.29 27,398.70
Horseshoe Lake Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parket Wynne Dallas County Desha County Arkansas City Dumas McGehee	2,490.97 1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	2,599.46 1,045.69 964.95 135,408.15 1,630.57	Redfield		Cale	772.11 4,199.00	Cherokee Village		62,150.95
Jennette Jericho Marion Sunset Turrell West Memphis Cross County Cherry Vailey Hickory Ridge Parkin Wynne Dallas County Desha County Arkansas City Dumas McGehee	1,002.05 924.68 129,756.72 1,562.52 4,390.33 231,357.96 691,032.74	1,045.69 964.95 135,408.15 1,630.57	Sherrill	3 22,535.47	Prescott 31,288.73	32,798.77	Evening Shade	6,526.02	6,613.48
Marion Sunset Turrell West Memphis Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Arkansas City Dumas McGehee		135,408.15 1,630.57	Mannacoko a otto	4 793.61	Rosston 2,744.45	2,876.90	Hardy		11,148.43
Sunset Turrell. West Memphis Cross County. Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County. Desha County Arkansas City Dumas McGehee	1,562.52 4,390.33 231,357.96 691,032.74	1,630.57	Wabbaseka	3 2,695.27 7 83,568.42	Willisville 1,493.30 Newton County 59,767.47	1,565.37 58,948.19	Highland		15,462.94 204.70
Turrell. West Memphis Cross County Cherry Valley. Hickory Ridge Parkin Wynne Dallas County Desha County Arkansas City Dumas McGehee	4,390.33 231,357.96 691,032.74		Johnson County 179,012.7		Jasper 5,169.64	5,098.78	Sidney		3,023.30
Cross County Cherry Valley Hickory Ridge Parkin Wynne Dallas County Desha County Arkansas City Dumas McGehee	691,032.74		Clarksville 132,721.0	0 129,422.21	Western Grove 3,345.62	3,299.75	Williford	1,227.52	1,243.97
Cherry Valley. Hickory Ridge Parkin. Wynne Dallas County. Desha County Arkansas City Dumas McGehee	9,789.69	241,434.55	Coal Hill		Ouachita County 616,230.33	463,359.37	St. Francis County		475,721.77
Hickory Ridge		689,921.32 9,773.94	Hartman 7,300.2 Knoxville 9,337.5	9 7,118.84 8 9,105.50	Bearden	11,258.28 153,959.85	Caldwell		11,877.24 7,716.26
Parkin	3,881.82	3,875.58	Lamar		Chidester 3,603.69	3,670.55	Forrest City		342,754.58
Dallas County Desha County Arkansas City Dumas McGehee	13,518.28	13,496.54	Lafayette County 109,200.7		East Camden 11,366.57	11,577.46	Hughes		27,810.12
Desha County Arkansas City Dumas McGehee		141,322.71	Bradley 3,862.5	6 3,467.87	Louann	2,219.74	Madison		19,988.54
Arkansas Čity Dumas		190,178.07 142,953.66	Buckner 1,573.6 Lewisville 8,726.5	4 1,412.84 3 7,834.81	Stephens 10,967.74 Perry County 192,697.92	11,171.21 197,030.93	Palestine		13,325.68
McGehee		6,533.83	Stamps11,997.7		Adona	1,169.75	Wheatley		7,347.56 5,583.12
		69,526.24	Lawrence County 414,179.0		Bigelow 2,702.67	2,763.45	Stone County		239,948.67
INITIONICITY INC		66,884.90 5,091.52	Alicia 1,325.3 Black Rock 5,468.2		Casa	942.08 439.64	Fifty Six	2,342.83	2,445.38
Reed		2,259.04	Hoxie 24,078.8		Houston 1,097.96	1,122.65	Mountain View		44,527.52
Tillar	511.11	556.07	Imboden 5,931.6	7 5,937.34	Perry 2,011.65	2,056.88	Union County		769,179.60 21,244.40
Watson		3,214.78	Lynn 2,391.2	1 2,393.49	Perryville 10,541.96	10,779.02	El Dorado		941,829.10
Drew County Monticello		586,877.93 165,569.65	Minturn		Phillips County 202,577.11 Elaine 10,134.67	211,022.04 10,557.16	Felsenthal	3,430.68	4,035.83
Tillar	2,745.82	2,745.77	Powhatan	0 964.82	Helena-West Helena 191,568.56	199,554.56	Huttig		27,512.47
Wilmar	7,747.13	7,746.98	Ravenden 3,948.2	7 3,952.04	Lake View 6,696.33	6,975.48	Junction City Norphlet		25,974.38 33,448.17
Winchester		2,686.93	Sedgwick 1,510.7		Lexa 4,262.79	4,440.49	Smackover		86,715.00
Faulkner County Enola		1,552,018.27 4,075.79	Smithville		Marvell 17,663.64 Pike County 236,682.55	18,399.99 235,354.75	Strong	19,302.19	22,706.93
Holland	5,688.79	7,510.74	Walnut Ridge 49,900.1	9 49,947.89	Antoine 1,635.59	1,626.41	Van Buren County		289,726.42
Mount Vernon		1,845.64	Lee County		Daisy 1,273.73	1,266.59	Clinton		38,779.60 3,786.77
Twin Groves Wooster	10 115 57	4,062.98 13,355.27	Aubrey		Delight 4,168.58 Glenwood 29,035.30	4,145.19 28,872.41	Fairfield Bay		30,093.22
Franklin County		322,818.45	LaGrange		Murfreesboro 21,638.97	21,517.57	Shirley	3,837.24	3,833.14
Altus	6,084.63	9,347.97	Marianna 31,079.8	8 33,878.13	Poinsett County 333,431.14	329,256.41	Washington County	. 2,439,478.59	
Branch	2,708.35	4,160.90	Moro		Fisher 2,404.19	2,374.09	Elkins		81,542.72 42,921.99
Charleston	2 643 28	36,379.80 4,060.94	Rondo		Harrisburg 29,544.83 Lepanto	29,174.91 22,844.01	Farmington		171,687.96
Ozark	32,408.64	49,790.29	Gould 5,528.2		Marked Tree 30,533.22	30,150.93	Fayetteville		
Wiederkehr Village .		702.87	Grady 2,543.1		Trumann 98,825.58	97,588.23	Goshen		47,585.45
Fulton County Ash Flat		292,760.92 825.73	Star City 18,118.8 Little River County 368,882.1	6 16,313.01 9 401,000.58	Tyronza	9,443.60 699.04	Greenland Johnson		27,460.11 81,701.19
Cherokee Village	6,251.52	6,086.99	Ashdown 54,571.4	2 59,322.93	Weiner 8,641.73	8,533.52	Lincoln	54,958.78	51,931.98
Hardy	262.67	255.76	Foreman 12,512.6	2 13,602.09	Polk County	375,615.62	Prairie Grove	168,781.43	159,485.98
Horseshoe Bend Mammoth Spring		80.38 6.788.50	Ogden 1,677.7 Wilton		Cove	10,223.66	Springdale		
Salem	11.752.55	6,788.50 11,443.26	Winthrop		Grannis	15,896.36 11,056.94	Tontitown	55 845 21	97,366.81 52,769.60
Viola	2,686.73	2,616.01	Logan County 416,938.6	6 425,394.83	Mena 185,029.32	179,122.50	Winslow	8,744.53	8,262.94
Garland County		2,569,437.52	Blue Mountain 1,098.3		Vandervoort 3,807.18	3,685.64	White County	. 1,678,228.24	1,386,178.09
Fountain Lake Hot Springs	859 437 90	16,553.33 881,218.18	Booneville 47,542.7 Caulksville 1,922.1		Wickes	20,415.32 540,379.66	Bald Knob		37,488.18
Lonsdale	3,500.74	3,589.46	Magazine 9,236.4	6 9,423.79	Atkins 55,836.31	59,979.25	Beebe		125,411.48 10,078.11
Mountain Pine	19,882.85	20,386.74	Morrison Bluff973.5	7 993.32	Dover 26,111.63	28,049.06	Garner	3,797.20	3,136.40
Grant County Greene County		364,829.51 480,252.04	Paris		Hector 8,026.84 London	8,622.41 19,636.44	Georgetown	1,457.69	1,204.02
Delaplaine	999.59	1,006.03	Scranton		Pottsville	65,874.37	Griffithville		2,303.99
Lafe	6,528.55	6,570.61	Subiaco 5,005.1	5,106.66	Russellville 565,198.64	607,135.16	Higginson		10,479.45 27,558.72
Marmaduke		19,051.63	Lonoke County 935,538.1	2 1,017,180.87	Prairie County 108,031.65	116,504.87	Kensett		20,810.25
Oak Grove Heights . Paragould		17,353.96 464,297.08	Allport	7 53.685.69	Biscoe 4,099.75 Des Arc	4,421.30 27,615.00	Letona	4,319.09	3,567.47
Hempstead County	467,432.54	483,245.13	Cabot 379,158.6	3 412,247.12	Des Arc	7,537.95	McRae		9,156.51
Blevins	4,461.77	4,612.71	Carlisle 29,012.3	6 31,544.22	Hazen 19,907.29	21,468.67	Pangburn		7,432.23 7,343.04
Emmet Fulton		288.29 1,841.88	Coy	5 1,349.90 6 38,433.37	Ulm 2,352.30 Pulaski County 1,192,058.17	2,536.82 1,242,595.24	Russell		2,735.06
Hope		143,378.31	Humnoke 3,125.2		Alexander 5,469.98	5,701.88	Searcy	412,779.23	340,946.20
McCaskill	883.06	912.93	Keo	4 3,211.83	Cammack Village 19,343.84	20,163.92	West Point		2,526.96
McNab		480.49	Lonoke 61,021.5		Jacksonville 732,902.94	763,974.22	Woodruff County Augusta		111,709.72 27,847.29
Oakhaven Ozan		1,041.06 800.82	Ward		Little Rock 5,037,131.99 Maumelle 478,648.25	5,250,680.21 498,940.45	Cotton Plant		7,372.98
Patmos	883.06	912.93	Hindsville 1,159.0	9 1,138.40	North Little Rock 1,605,961.73	1,674,046.16	Hunter	1,297.07	1,435.57
Perrytown	3,594.20	3,715.79	Huntsville 37,077.8	8 36,416.28	Sherwood 813,808.94	848,310.21	McCrory		22,063.19
Washington Hot Spring County		1,505.54	St. Paul 1,429.5 Marion County 288,070.7	3 1,404.04 6 281,032.99	Wrightsville	39,965.00 220,935.54	Patterson Yell County		4,320.65 192,000.75
Donaldson	2.875.45	475,342.92 3,537.73	Bull Shoals 288,070.7		Biggers	4,661.17	Belleville		3,412.29
Friendship	1,652.07	2,032.59	Flippin 15,980.5	0 15,590.08	Maynard 5,800.21	5,792.07	Danville	20,398.55	22,179.89
Malvern		139,798.42	Pyatt	4 2,098.00	0'Kean 2,938.36	2,934.24	Dardanelle		49,401.66
Midway		4,849.91 3,306.17	Summit 6,463.4 Yellville 13,996.2		Pocahontas	112,647.44 1,818.62	Havana		2,613.90 10,215.00
Rockport	2,001.24	8,696.40	Miller County		Haronaon Opinigo I,UZ I. I /				
	7,068.36			5 466,572.51	Reyno 5,983.86	5,975.46	Plainview		5,107.50

#### **Municipal Mart**

Does your city have a position that needs to be filled? Have municipal equipment for sale? Expand your reach through Municipal Mart! Beginning with the Spring 2025 issue, Municipal Mart will reside exclusively online at cityandtown.org/municipal-mart. Follow the link for more information on placing a free ad or contact us at citytown@arml.org.

CITY MANAGER The City of Parsons, Kansas, is seeking an experienced visionary, and approachable leader to serve as its next city manager. Parsons is located in southeast Kansas. With a population of approximately 10,000, Parsons boasts a welcoming atmosphere and a forward-thinking approach to economic development and community well-being. The city manager serves as the chief administrative officer, overseeing all city operations and leading a team dedicated to providing exceptional services to the residents of Parsons. Bachelor's degree in public administration, business administration or a related field, 4 to 7 years of progressively responsible experience in local government or a related field. Competitive benefits; salary \$115,000 - \$130,000, DOQ. Interested candidates should submit a cover letter, résumé, and three professional references to LEAPS-Parsons@lkm.org. Open until filled. First review of applications begins February 18. EOE. For more information: www.lkm.org/networking/ apply\_now.aspx?view=2&id=872361.

WASTEWATER DIRECTOR The City of Greenwood has an opening for a full-time wastewater director. Position available immediately. Qualifications must include a bachelor's degree or equivalent; or 6 years' related experience and/or training in wastewater treatment. This position oversees all aspects of the Wastewater Department by enforcing all rules and regulations prescribed by the Arkansas Department of Environmental Quality. Maintaining the Wastewater Department to improve the quality of service for the citizens of Greenwood. This is an on-call position for all emergencies. Position is also responsible for preparing and implementing the annual budget. A Class #3 Wastewater License is required with a willingness to pursue a Class #4 Wastewater License and a valid driver's license with a clear driving record is also required. The City of Greenwood offers competitive pay and an excellent benefit package. Applications are available online at www.greenwoodar.org or may be picked up at Greenwood City Hall, 30 Bell Road. Further questions please contact HR Director Danielle Smith at 479-357-1132 or dsmith@gwark.com. Open until filled. The City of Greenwood is an EOE.

**WATER FIELD TECH** Highfill Water Utilities is seeking a candidate for the position of water field tech distribution/collection to join our team. This position focuses on maintenance, repairs and oversight to the water distribution and sewer collection systems. Qualifications: equivalent to HS or GED; 2 years' related experience and/or training. The ideal candidate will already have State of Arkansas distribution certifications. If not must be able to obtain state license for water and/or wastewater as required by the state. Must be available to work regular schedule from 7 a.m. to 3:30 p.m. M-F. Must be available to work on-call (weeknights and weekends) as assigned. Must be able to represent Highfill Water Utilities in a professional manner. If no CDL, must have a current DL. Steady and Consistent Work History. This is a security/safety sensitive position. Benefits: medical, dental and vision insurance beginning first of month after completing 30 days; paid vacation and sick days; retirement (APERS); 12 paid holidays: on-call pay: allowance for boot purchases. Pay: From \$ 20.19 - \$24.00 per hour. For more information and to apply, contact Tiffany Ryan at 479-736-5711, ext. 0025, or email tryan@highfillar.com.

**BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER** The City of Highfill is seeking a candidate for the position of building inspector and code enforcement officer. Reports to: chief building inspector. Performs building inspections as requested by the chief building inspector and investigates complaints and violations of zoning, building codes and other adopted ordinances as they pertain to property within the city limits of Highfill. Education: graduate from an accredited two-year college or university with a degree in building construction or an equivalent combination of experience and on the job training as a building official of a minimum of five years which provides the required knowledge, skills and abilities. Experience: Knowledge and understanding of construction principles, the building inspection process and general knowledge of building codes. Individual must demonstrate the ability to efficiently use computer programs and software (iWorQ). Licenses/certificates: possession of a valid Arkansas State DL and obtain state certifications of Storm Water, Electrical, Plumbing & HVAC inspectors license within 6 months of obtaining position. For more information and to apply, contact Tiffany Ryan, 479-736-5711, ext. 0025, or email tryan@ highfillar.com.

**DIRECTOR OF INTERNAL AUDIT** The City of Fort Smith is seeking a dynamic, innovative and visionary leader to serve as its next director of internal audit. The ideal candidate is a highly collaborative and approachable team player, and a visible leader with proven communication, interpersonal and presentation skills. The successful candidate will have a deep understanding of internal audit functions, regulations, and industry standards and trends. They will also be highly organized, with exceptional attention to detail, and know how to keep their eye on the mission and celebrate successes with their staff. Proven problem-solving skills and long-range planning are essential to this position, as is the ability to inspire the best in others. Working closely with members of the board of directors and colleagues throughout the organization on behalf of Fort Smith citizens, relationship-building skills and a commitment to truth and transparency are also critical. This role requires a bachelor's degree in accounting, finance, business administration or a related field and 5 years of audit experience with a regional or national accounting firm or government-related organization. Relevant certifications, including Certified Public Accountant or Certified Internal Auditor are preferred, as is experience supervising and/or training audit staff. An equivalent combination of education and experience will be considered. Salary range: \$100,276 to \$125,340 (\$134,113 with a master's degree) for this position, DOQE. Apply online at www.governmentresource.com/recruitment-employer-resources/open-recruitments/ fort-smith-ar-director-of-internal-audit. For more information on this position, please contact: Gary Holland, GaryHolland@GovernmentResource.com, 602-206-3536.

CITY ENGINEER The City of Mountain Home is now accepting applications for a full-time city engineer in our beautiful area in the north central mountains of Arkansas. The engineer is responsible for the professional planning and management of city projects, including but not limited to streets, drainage, water, sewer, parks and the building code office. This role operates under the guidance and direction of the director of planning and engineering. Interested parties may send their resume to the Human Resource office at sedwards@cityofmountainhome.com. Details can be found on the city website (www.cityofmountainhome.com ) under the Careers tab.

**DEPUTY CITY MANAGER** The City of Mexico, Missouri, is seeking an experienced professional to serve as our new deputy city manager. In this leadership role, you will support the city manager and city council, overseeing staff, department operations and major projects. Responsibilities include enhancing interdepartmental communication, managing budgets and financial strategies, overseeing risk management, shaping policies, and leading labor and public relations efforts. Bachelor's degree in public administration, business, finance or a related field (a combination of education, experience and training will be considered). Minimum of three years of senior-level managerial experience. Competitive salary: \$88,905 - \$129,798 (DOE/DOQ). Applications are being accepted through February 21. Apply at www.mexicomissouri.net, in person 8-5 Mon-Fri at City Hall, or send resume with cover letter to: Human Resources, 300 N. Coal, Mexico, MO 65265. EOE/AA/E-Verify/Tobacco and Drug free workplace. LOSS CONTROL LIAISON The Arkansas Municipal League is seeking a loss control liaison. Duties include analyzing risk data to develop loss control strategies for Municipal Workers' Compensation members; developing and updating safety policies; working with MWC members to promote a commitment to loss control and workplace safety; responding to significant loss events identified by the MWC director including assisting in the investigation, analysis and implementation of corrective measures; conducting field inspections and providing safety and loss control consultation; and workplace safety training for MWC members. A bachelor's degree from an accredited college or university and seven years of safety-related experience is required. Must be able to obtain Approved Professional Safety Source certification from the Arkansas Workers' Compensation Commission within one year of employment. Certified Safety Professional or Occupational Hygiene and Safety Technician certification preferred. An employee must live in a city or incorporated town limit to work for the League. Competitive salary BOE and excellent benefits. To obtain a complete job description or to apply, please contact Tracey L. Cline-Pew at tpew@arml.org.



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