



# Workshop:

**Bryant City Hall Complex**

**210 SW 3rd Street**

Watch Live: <https://www.youtube.com/c/BryantArkansas>

**Date:** June 20, 2023 - **Time:** 6:00 PM

## **Invocation**

## **Pledge of Allegiance**

## **Call to Order**

## **Public Comments**

## **Old Business**

## **New Business**

### **Finance**

- 1. Millage** - Has to be approved by Council by the Sept Meeting to go to County for 2024; 1, 2, and 3rd readings at June, July, and August meetings, see Ordinance Draft attached pages 1 and 2

*Comparison of the current millage related to surrounding communities, see pages 3-8*

*Projection of what the increase to 3.8 mills would look like, page 9*

*Projection of what it would do to increase to 5 mills, page 10, old at 1.9 on page 11*

*Impact on the residents if we increased mills to 3.8 and 5.0, respectively, pages 12, 13, 14*

*Page 15, Feb Finance Director Dept Head Report noting \$200 on \$200,000 home and homestead credit up to \$425 from \$375, passed so would cover most of the increase this year and mitigate effect on many seniors*

- 2. A&P** - Has to be approved by Council by the Sept meeting to go to County for Election in Nov. of 2023; 1, 2, and 3rd readings at June, July and August meetings, see Ordinance Draft attached, pages 16-21.

- 3. Budget Cuts currently in 2023 for 2023** - Not recommended at this time by staff, see page 22.

• [06.20.23 Council Workshop Support Pages 1-22.pdf](#)

## **Council Comments**

## **Mayor Comments**

ORDINANCE NO. 2023 \_\_\_\_\_

A ORDINANCE LEVYING A TAX ON ALL REAL PROPERTY IN THE CITY OF BRYANT, SALINE COUNTY, ARKANSAS, FOR THE PURPOSES AS PROVIDED BY LAW.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CITY OF BRYANT, SALINE COUNTY, ARKANSAS:

Section 1. That a tax of 3.8 mills on the dollar for the city purposes be and is hereby levied on all Real property within the corporate limits of the City of Bryant, Arkansas, as per property valuations on Saline County tax books for the year 2023, see below:  
1 City General Purposes: 3.8 Mills

Said tax shall be collected by the Collector of Saline County in 2024 as provided by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this 27th day of June, 2023.

APPROVED:

\_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST:

\_\_\_\_\_  
Mark Smith, City Clerk

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ORDINANCE NO. 2023 \_\_\_\_\_

A ORDINANCE LEVYING A TAX ON ALL PERSONAL PROPERTY IN THE CITY OF BRYANT,  
SALINE COUNTY, ARKANSAS, FOR THE PURPOSES AS PROVIDED BY LAW.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CITY OF BRYANT, SALINE  
COUNTY, ARKANSAS:

Section 1. That a tax of 3.8 mills on the dollar for the city purposes be and is hereby levied on all Personal property within the corporate limits of the City of Bryant, Arkansas, as per property valuations on Saline County tax books for the year 2023, see below:  
1 City General Purposes: 3.8 Mills

Said tax shall be collected by the Collector of Saline County in 2024 as provided by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT,  
ARKANSAS, on this 27th day of June, 2023.

APPROVED:

\_\_\_\_\_  
Allen E. Scott, Mayor

ATTEST:

\_\_\_\_\_  
Mark Smith, City Clerk



***CITY MILLAGE ONLY***	2022	2021	2020	2019	2018	2017	2016
HOT SPRINGS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALEXANDER	0.0015	0.0015	0.0015	0.0015	0.0030	0.0030	0.0050
BRYANT	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019
BENTON/CITY .0028 / FIRE .0010	0.0038	0.0038	0.0038	0.0038	0.0037	0.0037	0.0037
SHANNON HILLS	0.0040	0.0040	0.0030	0.0030	0.0030	0.0030	0.0030
BAUXITE	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
HASKELL	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
NORTH LITTLE ROCK	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115
MAUMELLE	0.0137	0.0137	0.0137	0.0137	0.0137	0.0137	0.0137
LITTLE ROCK	0.0166	0.0166	0.0166	0.0166	0.0166	0.0166	0.0166

no change

no change, highest possible without a citizen vote  
no change, highest possible without a citizen vote

***CITY SALES TAX ONLY***	2022
SHANNON HILLS	0.0100
LITTLE ROCK	0.0113
HOT SPRINGS	0.0150
BAUXITE	0.0150
HASKELL	0.0200
NORTH LITTLE ROCK	0.0200
MAUMELLE	0.0200
BENTON	0.0250
BRYANT	0.0300
ALEXANDER	0.0300

Made up of 1% General, .5 public safety, .75 Parks related, and .25 for Street

Made up of 1% General, .875 public safety, .725 Parks related, .30 for Street and .10 Animal

Election Schedules	2023
called by	May 30th for August 8th
called by	Sept 8th for Nov 14th

***CITY A&P ONLY***	2022
ALEXANDER	0.0000
SHANNON HILLS	0.0000
BAUXITE	0.0000
HASKELL	0.0000
MAUMELLE	0.0000
BRYANT	0.0000
BENTON (both on restaurants and hotels)	0.0150
HOT SPRINGS	0.0300
NORTH LITTLE ROCK	0.0300
LITTLE ROCK	0.0400

50% Large Project, 20% small project 10% AP Com, Event Center and Special Projects each

4% on hotels and 2% on restaurants

**City of North Little Rock, Arkansas**  
**Property Tax Rates and Tax Levies of Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**Local Tax Rates – Per \$1,000 of Assessed Value**

Table 8

Year	North Little Rock		Pulaski County		North Little Rock School District		Totals	
	Real	Personal	Real	Personal	Real	Personal	Real	Personal
2012	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2013	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2014	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2015	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2016	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2017	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2018	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2019	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2020	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80
2021	11.45	11.45	7.05	7.05	48.30	48.30	66.80	66.80

**Tax Levies**

2012	\$ 11,017,315	\$ 41,139,307	\$ 29,909,595	82,066,217
2013	11,345,792	41,681,878	35,006,437	88,034,107
2014	11,976,874	42,943,103	36,560,743	91,480,720
2015	12,325,393	44,246,866	36,373,134	92,945,393
2016	12,620,106	45,136,887	36,560,111	94,317,104
2017	13,040,506	46,834,699	37,375,812	97,251,017
2018	13,181,294	47,282,686	36,866,631	97,330,611
2019	13,614,397	48,949,768	37,642,574	100,206,739
2020	14,197,870	50,794,124	38,868,908	103,860,902
2021	14,527,186	51,998,836	39,139,572	105,665,594

**Note:** Property assessments are made, tax rates (millages) are established, and taxes are levied in one year for payment by the taxpayer and collection by local governments the following year.

Taxes are due and payable on or before October 15. Taxes are recorded as delinquent after October 15 and a 10 percent penalty is added.

State statutory limits on City tax rate:

General operation	5 mills
General improvement bonds	Unlimited subject to voter approval
Industrial development bonds	5 mills
Firemen's pension and policemen's pension	1 mill each

Year	Rate	Real Property	Personal Property	Utility Property	Total	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2011	13.7	297,737,589	66,662,505	2,792,370	367,192,464	1,835,962,320	20%
2012	13.7	297,008,389	69,867,860	6,510,240	373,386,489	1,866,932,445	20%
2013	13.7	304,328,429	78,629,700	7,488,770	390,446,899	1,952,234,495	20%
2014	13.7	308,890,232	75,712,242	5,748,015	390,350,489	1,951,752,445	20%
2015	13.7	317,230,330	78,267,665	5,906,560	401,404,555	2,007,022,775	20%
2016	13.7	323,329,626	86,968,830	5,769,700	416,068,156	2,080,340,780	20%
2017	13.7	326,853,984	89,540,215	5,633,345	422,027,544	2,110,137,720	20%
2018	13.7	335,290,167	76,933,820	5,696,460	417,920,447	2,089,602,235	20%
2019	13.7	341,940,749	81,725,710	6,342,950	430,009,409	2,150,047,045	20%
2020	13.7	348,814,495	87,506,780	6,187,825	442,509,100	2,212,545,500	20%

Note: Tax collection years are shown above. Assessments were made and certified the preceding year.

Source: Pulaski County Tax Assessor.

Fiscal Year	DIRECT RATES					OVERLAPPING RATES		
	City of Maumelle					County	School District	Total
	Debt Service Millage	Operating Millage	Roads	Library Millage	Total	Total	Total	
2011	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2012	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2013	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2014	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2015	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2016	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2017	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2018	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2019	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90
2020	6.60	5.00	1.45	2.10	15.15	7.05	40.70	62.90

Overlapping rates are those of local and county governments that apply to property owners within the City of Maumelle. Not all overlapping rates apply to all Maumelle property owners.

Direct Rates are those that apply only to property owners within the City of Maumelle.

Source: Pulaski County Tax Assessor; Pulaski County Treasurer

State statutory limits on City tax rate:

General Operation	5 mills
General Improvement Bonds	Unlimited subject to voter approval
Industrial development bonds	5 mills
Firemen's pensions and policemen's pensions	1 mill each

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**City of Little Rock, Arkansas**  
**Property Tax Rates and Tax Levies of Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**Local Tax Rates - Per \$1,000 of Assessed Value**

Table 8

Year	Little Rock		Pulaski County		Little Rock School District		Totals	
	Real	Personal	Real	Personal	Real	Personal	Real	Personal
2012	17.05	17.05	7.05	7.05	46.40	46.40	70.50	70.50
2013	16.65	16.65	7.05	7.05	46.40	46.40	70.10	70.10
2014	16.65	16.65	7.05	7.05	46.40	46.40	70.10	70.10
2015	16.65	16.65	7.05	7.05	46.40	46.40	70.10	70.10
2016	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00
2017	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00
2018	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00
2019	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00
2020	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00
2021	16.55	16.55	7.05	7.05	46.40	46.40	70.00	70.00

  

Tax Levies				
2012	\$ 51,282,012	\$ 48,464,111	\$ 152,324,353	\$ 252,070,476
2013	50,385,921	49,084,104	153,876,053	253,346,078
2014	51,613,055	50,553,806	156,509,422	258,676,283
2015	53,396,476	52,080,512	161,329,413	266,806,401
2016	53,782,561	53,185,616	161,724,101	268,692,278
2017	56,364,487	55,175,845	168,350,134	279,890,466
2018	57,324,101	55,667,587	169,767,421	282,759,109
2019	59,626,225	57,637,586	175,659,292	292,923,103
2020	61,986,496	59,806,627	182,516,350	304,309,473
2021	63,760,446	61,248,395	185,255,134	310,263,975

Note: Property assessments are made, tax rates (millages) are established, and taxes are levied in one year for payment by the taxpayer and collection by local governments the following year.

Taxes are due and payable on or before October 10. Taxes are recorded as delinquent after October 10 and 10 percent penalty is added.

State statutory limits on City tax rate:	
General operation	5 mills
General improvement bonds	Unlimited subject to voter approval
Industrial development bonds	5 mills
Firemen's pension and policemen's pension	1 mill each



**City of North Little Rock, Arkansas**  
**Assessed and Appraised Value of Taxable Property**  
**Last Ten Fiscal Years**

**Table 7**

Year	Real Property		Personal Property		Total Taxable Assessed Value	Total Direct Tax Rate	Total Appraised Value	Assessed Value as a Percentage of Appraised Value
	Real	Real	Utility	Utility				
2012	\$ 696,189,505	\$ 247,882,190	\$ 49,702,030		\$ 993,773,725	11.45	\$ 4,943,240,800	20%
2013	734,494,296	256,614,360	57,834,030		1,048,942,686	11.45	5,218,626,690	20%
2014	758,072,584	261,348,185	59,233,420		1,078,654,189	11.45	5,373,637,980	20%
2015	782,619,329	260,164,425	62,071,555		1,104,855,309	11.45	5,500,550,940	20%
2016	796,981,751	282,164,000	62,671,740		1,141,817,491	11.45	5,683,179,740	20%
2017	809,452,684	283,349,520	61,783,970		1,154,586,174	11.45	5,740,783,620	20%
2018	848,276,771	279,631,280	64,942,015		1,192,850,066	11.45	5,930,166,770	20%
2019	875,224,375	291,576,805	64,474,950		1,231,276,130	11.45	6,118,376,710	20%
2020	897,561,277	295,703,490	64,302,635		1,257,567,402	11.45	6,238,993,180	20%
2021	919,171,847	309,865,670	69,293,955		1,298,331,472	11.45	6,436,296,080	20%

Source: Pulaski County Tax Assessor

Note: Tax rates are per \$1,000 of assessed value.

Note: Tax collections show do not include Act 9 Real Estate Valuations.

Note: The Arkansas Public Service Commission has combined the personal and real estate public service accounts. Both are considered personal PSC accounts.

Calculation of Millage Revenue

Example

Assessed Valuation (Real, Personal, Utility)	390,746,000	
Millage Rate (# of Mills)	3.8	
Estimated Tax Collections at 100% Collections	1,484,834.80	
Less: County Treasurer's Commission at 2%	(29,696.70)	612,856.15
Assumed Collection Rate	97% (Just an assumption - I do not know Bryant's collection rate)	
<b>Estimated Tax Collections</b>	<b>1,411,483.96</b>	
4150 Act in 2022	308000	
4151 Act in 2022	697228.67	
	1005228.67	406,255.29

City of Bryant Code: 253

Assessment Year	From Assessor	From Collector
<b>2022</b>		
Real	340,593,960	339,890,774
Personal	91,821,750	91,144,245
Utility	9,758,105	9,758,105
Total	442,173,815	440,793,124

FY2021 Audit showed assessed value of

390,746,000

Growth from 2021

13%

9

Calculation of Millage Revenue

Example

Assessed Valuation (Real, Personal, Utility)	390,746,000	
Millage Rate (# of Mills)	5	
Estimated Tax Collections at 100% Collections	1,953,730.00	1,058,587.92
Less: County Treasurer's Commission at 2%	(39,074.60)	
Assumed Collection Rate	97% (Just an assumption - I do not know Bryant's collection rate)	
<b>Estimated Tax Collections</b>	<b>1,857,215.74</b>	
4150 Act in 2022	308000	
4151 Act in 2022	697228.67	
	1005228.67	851,987.07

City of Bryant Code: 253

Assessment Year	From Assessor	From Collector
<b>2022</b>		
Real	340,593,960	339,890,774
Personal	91,821,750	91,144,245
Utility	9,758,105	9,758,105
<b>Total</b>	<b>442,173,815</b>	<b>440,793,124</b>

FY2021 Audit showed assessed value of

390,746,000

Growth from 2021

13%

Calculation of Millage Revenue

Example

Assessed Valuation (Real, Personal, Utility)	442,173,815
Millage Rate (# of Mills)	1.9
Estimated Tax Collections at 100% Collections	840,130.25
Less: County Treasurer's Commission at 2%	(16,802.60)
Assumed Collection Rate	97% (Just an assumption - I do not know Bryant's collection rate)
<b>Estimated Tax Collections</b>	<b>798,627.81</b>

City of Bryant Code: 253

Assessment Year	From Assessor	From Collector
<b>2022</b>		
Real	340,593,960	339,890,774
Personal	91,821,750	91,144,245
Utility	9,758,105	9,758,105
<b>Total</b>	<b>442,173,815</b>	<b>440,793,124</b>

FY2021 Audit showed assessed value of  
 390,746,000  
 Growth from 2021 13%

New Millage:

0.0038

Market Value	Assessed Value at 20%	3.8 New Mills (Cost Per Year)	3.8 New Mills (Cost Per Month)
\$ 50,000	\$10,000	\$38.00	\$3.17
\$ 100,000	\$20,000	\$76.00	\$6.33
\$ 150,000	\$30,000	\$114.00	\$9.50
\$ 200,000	\$40,000	\$152.00	\$12.67
\$ 250,000	\$50,000	\$190.00	\$15.83
\$ 300,000	\$60,000	\$228.00	\$19.00

11.

New Millage:

0.005

Market Value	Assessed Value at 20%	5.0 New Mills (Cost Per Year)	5.0 New Mills (Cost Per Month)
\$ 50,000	\$10,000	\$50.00	\$4.17
\$ 100,000	\$20,000	\$100.00	\$8.33
\$ 150,000	\$30,000	\$150.00	\$12.50
\$ 200,000	\$40,000	\$200.00	\$16.67
\$ 250,000	\$50,000	\$250.00	\$20.83
\$ 300,000	\$60,000	\$300.00	\$25.00

New Millage:

0.0019

<b>Market Value</b>	<b>Assessed Value at 20%</b>	<b>1.9 New Mills (Cost Per Year)</b>	<b>1.9 New Mills (Cost Per Month)</b>
\$ 50,000	\$10,000	\$19.00	\$1.58
\$ 100,000	\$20,000	\$38.00	\$3.17
\$ 150,000	\$30,000	\$57.00	\$4.75
\$ 200,000	\$40,000	\$76.00	\$6.33
\$ 250,000	\$50,000	\$95.00	\$7.92
\$ 300,000	\$60,000	\$114.00	\$9.50

02.28.23

Finance Dept Head Report

Sales tax – up \$70K for 1% over budgeted/forecasted amounts for the year so far.

ARPA – Obligated and expected to be extended in 2023 and 2024.

Doing away with quarterly revenue reports now with new formatting they are not needed.

Kudos to Crystal on Positive Pay! A Goal for the Department since 2014!

Kudos to Nichole on Budget Book – Its really looking great!

First please consider three agenda items tonight as related – Millage (not needed to be adopted till Sept 2023, funds not available till 2024), A&P (needs to be adopted tonight, funds available in June 2023), and Police and Fire Personnel cost increases. In order to fund Fire and Police Step and Grade increase I highly recommend establishing and AP Fund and approving a Millage Increase. **If you pass Fire and Police without passing the A&P and Millage increases it will be unfunded.** Difficult decisions would then need to be made to balance General Fund such as an across the board pay decrease for all Depts or passing along Health Insurance costs to all employees.

Even passing all three of these items may mean some temporary cuts for balancing 2024 like perhaps suspension of big-ticket items like B&GC, Senior, Chamber, and Historical Society contracts and Certification and Education Pay but we won't know for certain until we see how much the Sales Tax and A&P bring in for 2023. This should be known by budget season.

Additionally, note that the approved A&P Parks amount for 2024 will come back to Council for approval through the regular budgetary process. A conservative estimate of A&P at 70% for Parks would be \$500,000 which would not have to come out of the General Fund.

If you adopted the Mills as proposed tonight it would be approximately a \$200.00 charge on a \$200,000 assessed home; however keep in mind that what is proposed tonight is the full 5 mills allowed by law and might not all be necessary. I have some questions out to the county about assessed values and will bring back any reduction that is possible while still covering the increase later in the year. Also note that for assessment year 2019 the homestead credit was \$375 but House Bill 1032 of this 2023 Regular Session is considering an increase to \$425 so any increase in our mills this year could potentially be offset by this change.

Any questions on this?



**AN ORDINANCE CALLING AND SETTING A DATE FOR A SPECIAL ELECTION ESTABLISHING AN ADVERTISING AND PROMOTION COMMISSION FOR THE CITY OF BRYANT, ARKANSAS; LEVYING GROSS RECEIPTS TAX PURSUANT TO THE ARKANSAS “ADVERTISING AND PROMOTION COMMISSION ACT” IN ACA 26-75-601 THROUGH 26-75-619; AND, FOR OTHER PURPOSES**

**WHEREAS**, tourism is one of the largest industries in the United States; and,

**WHEREAS**, as part of major economic development, it is imperative that the City of Bryant, Arkansas (hereinafter the “City”) has every opportunity to participate in available tourism dollars; and,

**WHEREAS**, the levy of a hotel and restaurant tax is essential to various tourism programs and projects of the City and will result in substantial inflow of tourism dollars and result in economic benefits to the residents of the City; and,

**WHEREAS**, a hotel and restaurant tax will enable the City to continue and expand its tourism promotion programs and projects to further enhance the revenues and other benefits derived from tourism and to thereby improve the quality of life of all residences of the City; and,

**WHEREAS**, the purpose of this Ordinance is to call a special election to establish an Advertising and Promotion Commission and levy a gross receipts tax, pursuant to the authority of the Arkansas “Advertising and Promotion Commission Act”.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS:**

**SECTION 1:** That there be and there is hereby called a special election to be held on November \_\_\_\_, 2023, to determine by a vote of the qualified electors of the City of Bryant, Arkansas, the question of whether to establish an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levy Gross Receipts Tax pursuant to the Arkansas “Advertising and Promotion Commission Act”.

**SECTION 2:** That the question shall be placed on the ballot for the special election in substantially the following form:

Question One:

There is submitted to the qualified electors of the City of Bryant, Arkansas, the question of the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas “Advertising and Promotion Commission Act:.

*Tax Levied.*

A. A tax in the sum of **Three Percent (3%)** shall be levied upon:

- (1) The gross receipts or gross proceeds from renting, leasing, or otherwise furnishing a hotel, motel, house, cabin, bed and breakfast, campground, short-term condominium, or other similar rental accommodations for sleeping, meeting, or party room facilities for profit in such city or town, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more; and

B. A tax in the sum of **Two Percent (2%)** shall be levied upon:

- (1) The portion of the gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, or similar businesses as shall be defined in the levying ordinance from the sale of prepared food and beverages for on-premises or off-premises consumption, but such tax shall not apply to such gross receipts or gross proceeds of organizations qualified under 26 U.S.C. 501(c)(3).

C. The taxes levied herein shall take effect on the 91st day following the appointment of the commissioners to The City of Bryant Advertising and Promotion Commission and shall be remitted pursuant to this such rules and regulations as may be promulgated by the Commission.

### ***Definitions.***

The following definitions shall apply with respect to the interpretation of this Ordinance:

- A. The words "hotel," "motel," "condominium," "restaurant," "cafes," "cafeterias," "delicatessens," "drive-in restaurants," "carry-out restaurants," "convenience stores," "grocery store-restaurants," and "food delivery business" shall have their commonly accepted English meanings, and shall apply to business establishments and activities affected by this Ordinance regardless of the name or characterization applied by the owner or operator of such establishment or business activity.
- B. "Taxpayer" shall mean the person, firm, or corporation owning and/or operating any establishment or business activity upon which the tax levied by this Ordinance is imposed. The term "Taxpayer" shall, for purposes of this Ordinance, include any individual who actually signs any report of tax collected pursuant to this Ordinance or who signs any Arkansas or Federal withholding or gross receipts tax report for any business establishment or activity upon which the tax levied by this Ordinance is imposed.

### ***City of Bryant Advertising and Promotion Commission Established.***

The City of Bryant Advertising and Promotion Commission ("Commission") is hereby established. The said Commission shall be composed of seven (7) members, as follows:

- A. Four (4) members shall be owners or managers of businesses in the tourism industry, and the owner or manager may reside outside the City of Bryant but shall reside within Saline County, at least three (3) of whom shall be owners or managers of hotels, motels, or restaurants, and who shall serve for staggered terms of four (4) years; two (2) members of the Commission shall be members of the governing body of the City of Bryant, who shall be selected by the City Council, and shall serve at the will of the City Council; and one (1) member shall be from the public at large, who shall reside in the City of Bryant, and shall serve for a term of four (4) years.
- B. The initial members of the Commission shall be selected as follows:
  - a. The four (4) tourism industry positions provided for in subdivision (1) of this section shall be nominated by the Mayor and approved by a majority vote of the City Council for staggered terms so that one (1) member will serve for a term of one (1) year, one (1) member will serve for a term of two (2) years; and one (1) member will serve for a term of three (3) years; and one (1) member will serve for a term of four (4) years. The industry

- positions will be allocated to the 1, 2, 3, and 4-year terms based on a random drawing by the appointees.
- b. The two (2) members of the Commission who are members of the governing body of the City of Bryant shall be selected by a majority vote of the City Council.
  - c. The at-large position provided for in subdivision (1) of this section shall be selected by the Mayor with the concurrence of a majority vote of the City Council.
- C. Vacancies on the commission, whether resulting from the expiration of a regular term or otherwise, in any of the four (4) tourism industry positions or the at-large position shall be filled by appointment made by the remaining members of the Commission with the approval by a majority vote of the City Council of the City of Bryant. The City Council of the City of Bryant may remove any member of the Commission by a 2/3rds vote upon 30 days' notice of intent to take such vote and prior to such vote occurring.
- D. Each member of the commission shall file the oath required by law in the State of Arkansas of public officials

#### *Organization of Commission.*

- A. The Commission shall meet within two (2) weeks of its appointment and shall be organized by electing a chairman, secretary, and treasurer. Thereafter the Commission shall meet as often as may be necessary and shall also be subject to special call by the chairman of the commission. The Commission shall meet at least bi-annually.
- B. The Commission shall have the authority to employ the necessary personnel to assist in the administration and operation of the City of Bryant Advertising and Promotion Fund or may contract with appropriate firms or the City of Bryant to perform functions of administration and operations.
- C. The Commission shall make quarterly reports to the Mayor and City Council beginning three (3) months after taking their office, reporting in full on the operations of the Commission, including an accounting of receipts and disbursements, and shall, upon request of City Council furnish such other and further reports and data as may be required. The commissioners shall select a recognized auditing firm to submit an annual audit of the operations of the commission to the Mayor and City Council. The Commission may contract with the auditing firm that the City of Bryant retains for its audit purposes.

#### *Collection of Tax.*

- A. The tax shall be paid by the Taxpayer and shall be collected by the Commission or by a designated agent of the Commission in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act of 1941, as amended.
- B. Taxpayers shall collect the applicable tax levied from the purchaser or user of the food or accommodations. Taxpayers paying the tax shall report and remit the tax collected upon forms provided by the Commission, and as directed by the Commission, but in no event later than the 20th day of the month following collection of the previous month's taxes.
- C. The rules, regulations, forms of notice, assessment procedures, and the enforcement and collection of the tax under the Arkansas Gross Receipts Act of 1941, as amended, and the Arkansas Tax Procedure Act, as amended, shall, so far as practicable, be applicable with respect to the enforcement and collection of the tax levied. However, the administration and enforcement, and all actions, shall be



by, and in the name of the Commission through the proper Commission officials or agents. The Commission shall have the authority to sue and be sued in its name. The Commission shall for the purposes of collecting the tax levied, have all the power and authority stated in Arkansas Code Annotated Section 26-75-603 and as hereafter amended from time to time.

- D. The Commission is authorized to pursue all remedies for tax collection and enforcement as identified in Arkansas Code Annotated Section 26-75-603 (c)-(f) and specifically meets the requirements of subsection (f) as may be amended from time to time by the Arkansas General Assembly.
- E. It shall be unlawful for any person, business, or entity subject to the A&P tax to transact business within the City of Bryant prior to the issuance and receipt of an A&P tax permit from the Commission.
  - a. A separate A&P tax permit must be obtained from the Commission for each location whereat the person, business, or entity conducts a business that is subject to the A&P Tax.
  - b. An A&P tax permit shall have no stated term.
  - c. Any person, business, or entity subject to the A&P tax transacting business in the city shall file with the Commission an application for an A&P tax permit to conduct business, the form and contents of which application shall be as prescribed by the Commission from time to time.
  - d. The A&P tax permit shall not be assignable and shall be valid only for the person, business, or entity in whose name it is issued and for the location thereon designated. The A&P tax permit shall at all times be conspicuously displayed at the location thereon designated. The A&P tax permit shall expire at the time of cessation of the business of the person, business, or entity designated thereon.
- F. The Commission shall promulgate rules and regulations to fulfill the purposes of enforcement and collection of the tax levied herein as it deems necessary and as allowed by Arkansas Code as may be amended from time to time by the General assembly within 60 days of formation of the commission. The grant of authority is to authorize the Commission to exercise all rights and privileges in the collection and enforcement of the tax levied herein to the greatest extent permitted by Arkansas law.

#### *Administration of Funds.*

- A. There is hereby created the City of Bryant Advertising and Promotion Fund, to which fund there shall be credited all collections of the tax levied.
- B. The Commission is the body that determines the use of the City of Bryant advertising and Promotion Fund.
- C. **Sixty percent (60%)** of all the funds credited to the City of Bryant Advertising and Promotion Fund shall be used for the construction, reconstruction, extension, equipment, improvement, maintenance, repair, and operation of, the city parks system, or for the payment of the principal of, interest on, and fees and expenses in connection with, bonds associated with such projects.
- D. **Five percent (5%)** of all funds credited to the City of Bryant Advertising and Promotion Fund shall be used to cover administrative costs associated with collecting and managing the funds collected.
- E. **Thirty-Five percent (35%)** of all the funds credited to the City of Bryant Advertising and Promotion Fund shall be used for advertising and promoting the City and its environs as shall be determined by the City of Bryant Advertising and Promotion Commission.

- F. Pursuant to Arkansas Code Annotated Section 26-75-606(a)(2) as may be amended from time to time, if the Commission determines that funding of the arts is necessary for or supporting of its city's advertising and promotion endeavors, it can use its funds derived from the hotel and restaurant tax.
- G. The Commission may not use proceeds from the Tax for:
  - a. general capital improvements within the city;
  - b. the costs associated with the general operation of the city;
  - c. general subsidy of any civic groups or chamber of commerce.
- H. The Commission may contract with groups to provide the commission actual services that are connected with tourism events or conventions; and the authorization and limitations contained in this subsection shall be reasonably construed so as to provide funds for promoting and encouraging tourism and conventions while not allowing such special revenues to be utilized for expenditures that are normally paid from general revenues of the City.
- I. The Commission shall follow the Purchasing Policy established by the City of Bryant.
- J. The Funds collected pursuant to the taxes levied and allocated to the City of Bryant Advertising and Promotions Fund may be used for any purposes identified and authorized in Arkansas Code Annotated Section 26-75-606, as may be amended from time to time by the General Assembly of the State of Arkansas.

Vote on the question by placing an "X" in one of the squares following the question, either for or against:

FOR the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act.....

AGAINST the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act.....

**SECTION 3:** That the election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for Arkansas municipal special elections unless otherwise provided in Act 626 of 1989, and only qualified voters of the city shall have the right to vote at the election. The City Clerk is hereby directed to give notice of the special election by one advertisement in *The Saline Courier*, the publication to be not less than ten (10) days prior to the date of the election.

**SECTION 4:** That a copy of this Ordinance shall be given to the Saline County Board of Election Commissioners so that the necessary election officials and supplies may be provided.

**SECTION 5:** That the results of the special election shall be proclaimed by the Mayor, and his proclamation shall be published one time in *The Saline Courier*. The proclamation shall advise that the results as proclaimed shall be conclusive unless challenged in the Circuit Court of Saline County within thirty (30) days after the date of publication of the proclamation.

**SECTION 6:** That the Mayor and the City Clerk, for and on behalf of the City, be, and they hereby are authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the establishment of an Advertising and Promotion Commission for the City of Bryant, Arkansas and Levying Gross Receipts Tax pursuant to the Arkansas "Advertising and Promotion Commission Act" is approved by the electors, to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

**SECTION 7:** All ordinances and resolutions, and part thereof, in conflict in whole or in part, with any of the provisions of this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 8:** If any provisions of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are hereby declared to be severable.

**SECTION 9:** That it is hereby ascertained and declared that there is a critical need to obtain this additional funding, all in order to promote and protect the health, safety and welfare of the inhabitants of the City. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and effective immediately from and after its passage.

[SECTION 9 is the Emergency Clause. Can be removed]

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BRYANT, ARKANSAS, on this the \_\_\_\_ day of \_\_\_\_\_, 2023

APPROVED:

ATTEST:

\_\_\_\_\_  
Mayor Allen E. Scott

\_\_\_\_\_  
Mark Smith, City Clerk

NOT A FINANCE DEPT. RECOMMENDATION, ONLY IN RESPONSE TO A COUNCIL REQUEST, Cutting many of these lines will be detrimental to the City's citizens.  
 Please remember money from savings can be used to cover the 2023 short fall. Balancing 2024 is the primary Finance Dept Concern.

Various 5000 Lines	City Totals	Gen Fund w/o Fire/Police	Fire/Police	Public Works	GF Fund Total	Already paid in 2023 Thru 5/17 fr. HR
Various 5000 Lines - Longevity Pay Budgeted for 2023*	44,610	1,340	29,130	4,140	40,470	24,750
Various 5000 Lines - Education Pay Budgeted for 2023*	69,394	36,794	25,800	6,500	62,994	23,100
Various 5000 Lines - Certification Pay Budgeted for 2023*	255,891	45,160	125,231	85,560	170,991	93,008
Annualized and portion already spent removed	215,655	54,422	105,094	56,140	159,515	140,858
001-0100-5000 Council Pay must be Council Requested per ACA 14-42-113	60,160	35,093	Last 7 months of the year		4,722	
Various 5000 Lines - Commission and Committee Pay	24,600	12,300	Last 7 months of the year	12,300	7,175	30,371
001-0100-5000 2 Positions on Hold, 4/25/23 Council	106,216	106,216			106,216	5,125
001-0100-5000 1 position on hold, 5/9/23 Facilities Manager	90,000	52,500	Last 7 months of the year		64,500	
001-0100-5480 Mon League Defense Fund thru AMI	69,412	69,412			69,412	21,500
001-0100-5480 MLRA Branding	5,000	5,000			5,000	
001-0100-5553 Advertising	5,000	5,000			5,000	
001-0110-5605 IT Projects and Labor	20,000	20,000			20,000	
001-0120-5571 Engineering	6,000	6,000			6,000	
001-0160-5608 Software New and Renewals	5,000	5,000			5,000	
001-0200-5604 Hardware New and Renewals	5,000	5,000			5,000	
001-0300-5102 Repairs and Maintenance Building	5,000	5,000			5,000	
001-0600-5604 Watchguard to Getac Possible Savings	24,000	0	24,000		24,000	
001-C100-5586 Interns	15,000	15,000			15,000	
001-0100-5586 Chamber Contract	45,000	33,750	Last 7 months of the year		0	11,250
001-0100-5680 Boys and Girls Club Contract	50,000	25,000	Last 7 months of the year		0	25,000
001-0100-5681 Seniors Contract	35,000	15,000	Half the year left to pay		0	20,000
001-0100-5682 Historic Society Contract	10,000	10,000	left to pay		0	
001-0100-5505 Mayor Travel and Training	7,000	7,000	left to pay		7,000	
001-0100-5505 Pops in the Park Sponsorship	5,000	5,000			0	
001-0100-5505 Fall Fest Kids Zone Sponsorship	5,000	5,000			0	
001-0430-5586 New Sponsorship Signs on Scoreboards	10,000	10,000			10,000	
001-0430-5586 Music in the Parks	10,000	10,000			10,000	
001-0430-5589 Prof Services Parks Printing	4,000	4,000			4,000	
001-0430-5585 Parks Master Plan	4,000	4,000			4,000	
001-0430-5587 Parks Aerobics	25,000	25,000			4,000	
001-0500-5010 Fire Overtime annualized Estimate	20,000	0	20,000		25,000	
Totals	886,043	549,693	149,094	68,440	581,541	

\*Cutting these employee programs/benefits mid year will penalize some employees more than others Monthly, Divided by 7 months remaining 83,077

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