

1 **RESOLUTION NO. _____**

2
3 **A RESOLUTION TO STATE THE USES OF THE ONE PERCENT (1%)**
4 **REBUILD THE ROCK SALES AND COMPENSATING USE TAX FUNDS**
5 **UPON APPROVAL OF THE TAX LEVY BY THE VOTERS AT AN**
6 **ELECTION TO BE HELD JULY 13, 2021; AND FOR OTHER PURPOSES.**

7
8 **WHEREAS**, pursuant to Little Rock, Ark., Ordinance No. 21,990 (May 4, 2021), the Board of
9 Directors of the City of Little Rock, Arkansas (“the Board”) levied a 1% Sales and Compensating Use Tax to
10 be used for general purposes (“the Tax”); and,

11 **WHEREAS**, the Board set July 13, 2021 as the date of a special election for the voters to approve or reject
12 the levy of the Tax; and,

13 **WHEREAS**, in order to inform the electors of the City of the various uses that have been identified for the
14 proceeds from the Tax; and,

15 **WHEREAS**, at the same time, to acknowledge that collection of any proceeds pursuant to this Sales and
16 Compensative Use Tax shall not begin until January 1, 2022; and,

17 **WHEREAS**, this resolution, while not a part of the ballot title, is intended as statement of intent of the
18 Board to expend an estimated Five Hundred Thirty Million Dollars (\$530,000,000.00) from the proceeds of the
19 first ten (10) years of the Tax Levy, for the various uses set forth below.

20 **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY OF**
21 **LITTLE ROCK, ARKANSAS:**

22 **Section 1.** As set forth below, and further articulated in Exhibit A to this resolution, the Board expresses
23 its intent to expend the percentage of an estimated Five Hundred Thirty Million Dollars (\$530,000,000.00)
24 from the proceeds of the first ten (10) years of the Tax Levy for capital investments and annual operating needs
25 in the following general categories as follows:

- 26 Parks and Recreation, Golf and Fitness.....34%;
- 27 Zoo.....8%;
- 28 Public Safety.....14%;
- 29 Infrastructure.....14%;
- 30 Early Childhood Education.....8%;
- 31 Economic Development.....8%;
- 32 Information Technology.....5%
- 33 Affordable Housing & Homelessness4%;
- 34 Neighborhood Programs.....2%; and,
- 35 General Capital Improvements.....4%

1 **Section 2. *Limitation on Uses.*** Nothing in this resolution authorizes the use of proceeds from the
2 Sales and Compensating Use Tax authorized in Little Rock, Ark., Ordinance No. 21,990 (May 4, 2021) to
3 be used for bonded indebtedness unless there has been an election approved by the voters to expressly
4 approve specific bond projects to be funded by the tax as required by Amendment 62 to the Arkansas
5 Constitution, and any statutory provisions to implement Amendment 62.

6 **Section 3. *Compliance with Amendment 78.*** Nothing in this resolution precludes the City from the
7 use of proceeds from the Sales and Compensating Use Tax authorized in Little Rock, Ark.,
8 Ordinance No. 21,990 (April 20, 2021), in a manner authorized by Amendment 78, and any statutory
9 provisions to implement Amendment 78.

10 **Section 4. *Use of Surplus Funds.*** Funds generated by the Sales and Compensating Use Tax
11 authorized in Little Rock, Ark., Ordinance No. 21,990 (May 4, 2021) in excess of the estimated Fifty-Three
12 Million Dollars (\$53,000,000.00) in annual proceeds may be used for any lawful City public purpose as
13 approved by the Mayor and City Board of Directors.

14 **Section 5. *Citizens Accountability Process.*** Upon the approval of the Sales and Compensation Use
15 Tax proposal by the electors of the City, a Commission shall be appointed that is tasked to host public
16 meetings in order to inform the public of the possibilities for the use of the proceeds from the new Sales
17 and Compensation Use Tax.

18 **Section 6. *Severability.*** In the event any title, paragraph, item, sentence, clause, phrase, or word of
19 this resolution is declared or adjudged to be invalid or unconstitutional, such declaration or
20 adjudication shall not affect the remaining portions of the resolution which shall remain in full force and
21 effect as if the portion so declared or adjudged invalid or unconstitutional were not originally a part of the
22 resolution.

23 **Section 7. *Repealer.*** All laws, ordinances, resolutions, or parts of the same, which are inconsistent
24 with the provisions of this resolution are hereby repealed to the extent of such inconsistency.

25 **ADOPTED: May 11, 2021**

26 **ATTEST:**

APPROVED:

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28
29 _____
Susan Langley, City Clerk

_____ **Frank Scott, Jr., Mayor**

30 **APPROVED AS TO LEGAL FORM:**

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33 **Thomas M. Carpenter, City Attorney**

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Exhibit A

Rebuild The Rock Priority Needs
 Capital vs. Operating
 Snapshot of Proposed Projects - First 10 years
 Revised - 4/30/21

Description	Capital Investment	Estimated Operating Expense Increase	Total Estimated Investment 1st 10 years	Estimated Average Annual Ongoing Allocation
Quality of Life				
Parks and Recreation, Golf and Fitness:				
1 Hindman/ & War Memorial Park	\$30,000,000		\$30,000,000	
2 General Park Improvements and Parks & Trails Maintenance	20,000,000	16,500,000	36,500,000	1,650,000
3 Indoor Sports Complex	37,000,000	8,000,000	45,000,000	1,000,000
4 West Central Complex	17,000,000		17,000,000	
5 Senior Center	6,000,000		6,000,000	
6 Rebsamen Soccer	13,500,000		13,500,000	
7 Jim Dailey Center Pool (indoor Olympic)	9,500,000		9,500,000	
8 Expanded Maintenance (New Construction)		8,000,000	8,000,000	1,000,000
9 15 Acre Park - Downtown	5,000,000		5,000,000	
10 1st Tee Golf Expansion (add 9 holes)	2,500,000		2,500,000	
11 Rebsamen Golf (Pro Shop Facility)	3,000,000		3,000,000	
12 Golf Operations and Maintenance		5,250,000	5,250,000	750,000
13 Parks and Recreation, Golf and Fitness Total	143,500,000	37,750,000	181,250,000	34%
Zoo:				
14 Giraffe Interactive Habitat	20,000,000		20,000,000	
15 North America Habitat	10,000,000		10,000,000	
16 Net Operations Increase, including new exhibits		10,000,000	10,000,000	1,000,000
17 Zoo Total	30,000,000	10,000,000	40,000,000	8%
Public Safety:				
18 Fire Station 25 - WLR	8,500,000	8,000,000	16,500,000	2,000,000
19 Public Safety - Community Oriented Policing		10,000,000	10,000,000	1,000,000
20 Public Safety Technology & Operations		10,000,000	10,000,000	1,000,000
21 Public Safety Vehicle and Apparatus Replacement		37,250,000	37,250,000	3,725,000
22 Public Safety Total	8,500,000	65,250,000	73,750,000	14%
Infrastructure:				
23 Strategic Infrastructure Improvements	30,000,000		30,000,000	3,000,000
24 Targeted Community Development	5,000,000		5,000,000	500,000
25 Street Resurfacing		41,750,000	41,750,000	4,175,000
26 Infrastructure Total	35,000,000	41,750,000	76,750,000	14%
27 Early Childhood Education		40,000,000	40,000,000	8%
28 Economic Development	30,000,000	11,000,000	41,000,000	8%
29 Information Technology		24,500,000	24,500,000	5%
30 Affordable Housing & Homelessness	20,000,000		20,000,000	4%
Neighborhood Programs:				
31 Downtown Little Rock Partnership Ambassador Safety Program		5,500,000	5,500,000	550,000
32 Museum of Discovery		2,250,000	2,250,000	225,000
33 Neighborhood Empowerment Capacity Fund		5,000,000	5,000,000	500,000
34 Neighborhood Programs Total	-	12,750,000	12,750,000	2%
General Capital Improvements:				
35 Downtown Parking Decks	10,000,000		10,000,000	
36 City Hall Renovations	5,000,000		5,000,000	
37 Hinton Center Renovations	2,000,000		2,000,000	
38 JE Davis Upgrades & Acquisition	1,000,000		1,000,000	
39 Land Acquisition - Markham Street	2,000,000		2,000,000	
40 General Total	20,000,000	-	20,000,000	4%
41 Grand Total	\$287,000,000	\$243,000,000	\$530,000,000	100%