

RESOLUTION NO. _____

**A RESOLUTION TO STATE THE USES OF THE 1% REBUILD THE
ROCK SALES AND COMPENSATING USE TAX FUNDS UPON
APPROVAL OF THE TAX LEVY BY THE VOTERS AT AN
ELECTION TO BE HELD ON SEPTEMBER 14, 2021; AND FOR OTHER
PURPOSES.**

WHEREAS, pursuant to Little Rock, Ark., Ordinance No. 22,016 (June 15, 2021), the Board of Directors of the City of Little Rock, Arkansas (“the Board”) levied a 1% Sales and Compensating Use Tax to be used for general purposes (“the Tax”); and,

WHEREAS, the Board set September 14, 2021 as the date of a special election for the voters to approve or reject the levy of the Tax; and,

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

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

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

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

Section 1. As set forth more fully below, the Board expresses its intent to expend the estimated proceeds from the Taxes for needs in the following general categories as follows:

- A. Parks and Recreation, Golf and Fitness;
- B. Zoo;
- C. Public Safety;
- D. Infrastructure;
- E. Early Childhood Education;
- F. Economic Development;
- G. Information Technology;
- H. Affordable Housing & Homelessness;
- I. Neighborhood Programs;
- J. General Capital Improvements.

1 **Section 2. Parks and Recreation, Golf and Fitness – Operations.** It is the intent of the Board of
2 Directors that proceeds from the Sales Tax Levy be expended for Parks and Recreation, Golf and Fitness
3 needs as follows:

4 A. General Park Improvements and Parks & Trails Maintenance - estimated total of Fifteen
5 Million, Five Hundred Thousand Dollars (\$15,500,000.00).

6 B. Staff, programming and other expenditures at the Indoor Sports Complex – estimated total
7 of Eight Million Dollars (\$8,000,000.00).

8 C. Expanded maintenance resulting from the new construction - estimated total of Eight
9 Million Dollars (\$8,000,000.00).

10 D. Golf Operations and Maintenance – estimated total of Five Million, Two Hundred Fifty
11 Thousand Dollars (\$5,250,000.00).

12 **Section 3. Parks and Recreation, Golf and Fitness – Capital.** It is the intent of the Board of
13 Directors that proceeds from the Sales Tax Levy be expended for Parks and Recreation, Golf and Fitness
14 capital needs as follows:

15 A. Hindman and War Memorial Parks – estimated total of Thirty Million Dollars
16 (\$30,000,000.00).

17 B. General Parks Improvements and Parks & Trails Maintenance – estimated total of Twenty
18 Million Dollars (\$20,000,000.00).

19 C. Indoor Sports Complex – estimated total of Thirty-Seven Million Dollars
20 (\$37,000,000.00).

21 D. Community Center Capital Projects Fund – estimated total of Fourteen Million Dollars
22 (\$14,000,000.00).

23 E. Senior Center – estimated total of Six Million Dollars (\$6,000,000.00).

24 F. Rebsamen Soccer – estimated total of Thirteen Million, Five Hundred Thousand Dollars
25 (\$13,500,000.00).

26 G. Indoor Olympic Pool at the Jim Dailey Fitness & Aquatic Center – estimated total of Nine
27 Million, Five Hundred Thousand Dollars (\$9,500,000.00).

28 H. Fifteen (15)-acre Park in Downtown Little Rock – estimated total of Five Million Dollars
29 (\$5,000,000.00).

30 I. 1st Tee Golf Expansion (addition of nine (9) holes) – estimated total of Two Million, Five
31 Hundred Thousand Dollars (\$2,500,000.00).

32 J. Rebsamen Golf Course Pro Shop Facility – estimated total of Three Million Dollars
33 (\$3,000,000.00).

1 **Section 4. Little Rock Zoo – Operations.** It is the intent of the Board of Directors that
2 proceeds from the Sales Tax Levy be expended to expand the Little Rock Zoo to increase quality
3 of experience and revenue opportunities as follows:

4 A. Net operations increase, including new exhibits – estimated total of Ten Million Dollars
5 (\$10,000,000.00).

6 B. Implementation of a new Zoo Masterplan to establish a sound financial base for operations
7 to position the Zoo for stability and growth.

8 **Section 5. Little Rock Zoo – Capital.** It is the intent of the Board of Directors that proceeds from
9 the Sales Tax Levy be expended to expand the Little Rock Zoo to increase quality of experience and revenue
10 opportunities as follows:

11 A. Giraffe Interactive Habitat – estimated total of Twenty Million Dollars (\$20,000,000.00).

12 B. North America Habitat – estimated total of Ten Million Dollars (\$10,000,000.00).

13 **Section 6. Public Safety – Operations.** It is the intent of the Board of Directors that proceeds from
14 the Sales Tax Levy be expended for Public Safety needs as follows:

15 A. Staff and Operations for Fire Station No. 25 in West Little Rock – estimated total of Eight
16 Million Dollars (\$8,000,000.00).

17 B. Staffing and Operations towards Community Oriented Policing – estimated total of Ten
18 Million Dollars (\$10,000,000.00).

19 C. Public Safety Technology and Operations – estimated total of Ten Million Dollars
20 (\$10,000,000.00).

21 D. Public Safety Vehicle and Apparatus Replacement – estimated total of Thirty-Seven
22 Million, Two Hundred Fifty Thousand Dollars (\$37,250,000.00).

23 **Section 7. Public Safety – Capital.** It is the intent of the Board of Directors that proceeds from the
24 Sales Tax Levy be expended for Public Safety needs as follows:

25 A. Construction of Fire Station No. 25 in West Little Rock – estimated total of Eight Million,
26 Five Hundred Thousand Dollars (\$8,500,000.00).

27 **Section 8. Infrastructure – Operations.** It is the intent of the Board of Directors that proceeds from
28 the Sales Tax Levy be expended for Infrastructure needs as follows:

29 A. Street Resurfacing and Maintenance – estimated total of Forty-One Thousand, Seven
30 Hundred Fifty Thousand Dollars (\$41,750,000.00).

31 **Section 9. Infrastructure – Capital.** It is the intent of the Board of Directors that proceeds from the
32 Sales Tax Levy be expended for Infrastructure needs as follows:

33 A. Strategic Infrastructure Improvements – estimated total of Thirty Million Dollars
34 (\$30,000,000.00).

35 B. Targeted Community Development – estimated total of Five Million Dollars (\$5,000,000.00).

1 **Section 10. Early Childhood Education – Operations.** It is the intent of the Board of Directors that
2 proceeds from the Sales Tax Levy be expended for Early Childhood Education needs as follows:

3 A. Early Childhood Education – estimated total of Forty Million Dollars (\$40,000,000.00).

- 4 1) Partnerships with higher education institutions to coordinate Technical Assistance
5 and Job Training Skills in the early learning space to enhance the quality of the
6 Early Childhood Education sector across the City.
- 7 2) Investments in expanding exemplar Public and Private Early Childhood Learning
8 Centers targeting the areas of greatest need in the City of Little Rock.
- 9 3) Beginning January 1, 2026, only by majority vote of the Committee, vouchers/slots
10 for infants and toddlers (0 – three (3) year olds) from low-income families in
11 partnership with the Division of Child Care and Early Childhood Education at the
12 Department of Human Services and the Arkansas Better Chance Program with
13 priority provided to these exemplar early childhood learning centers. In no case
14 shall vouchers/slots be for use at what are currently termed “1-star” facilities.
- 15 4) Activation of a Small Home Visiting Program in partnership with an institution(s)
16 specializing in pediatric nursing to bring nurses into the homes of newborns to
17 connect parents with services to get children off to a healthy start. A focus shall
18 be on training of new nurses to effectively engage in this work.
- 19 5) A Public Education Campaign to raise awareness about the importance of Early
20 Childhood Education and to create usable tools for parents seeking out such
21 services.
- 22 6) Longitudinal assessments to evaluate the ongoing effectiveness of the program.
23 A City of Little Rock Committee on Early Childhood Education (“the Committee”)
24 shall be established to guide early learning activities and annual expenditures in the
25 City of Little Rock for Early Childhood Education across the 10 year period and ensure
26 completion of an independent assessment of the effectiveness of the program with an
27 assessment report at least at the four-year and eight-year mark of the program’s
28 creation. The Committee shall be composed of the following eleven (11) members:
 - 29 ▪ Three (3) Little Rock Community Members with deep interest and
30 expertise in Early Childhood Learning appointed by the Mayor and
31 confirmed by the City Board of Directors, one of whom shall serve as Chair.
 - 32 ▪ One (1) City Board of Directors Member appointed by the Mayor and
33 confirmed by the City Board of Directors.
 - 34 ▪ The City’s Chief Education Officer.
 - 35 ▪ The Little Rock School District’s Director of Early Childhood Education.

- 1 ▪ The Chancellor of the University of Arkansas at Little Rock (or her
- 2 designee).
- 3 ▪ The President of the University of Arkansas-Pulaski Technical College (or
- 4 her designee).
- 5 ▪ The President of Philander Smith College (or his designee).
- 6 ▪ The Chancellor of the University of Arkansas for Medical Sciences (or his
- 7 designee).
- 8 ▪ The Director of the Division of Child Care and Early Childhood Education
- 9 of the Arkansas Department of Human Services (or her designee).

10 **Section 11. Economic Development – Operations.** It is the intent of the Board of Directors that
 11 proceeds from the Sales Tax Levy be expended for Economic Development needs as follows:

12 A. Economic Development – Operations – estimated total of Eleven Million Dollars
 13 (\$11,000,000.00).

14 **Entrepreneurship, Small-Business Expansion, Tech Growth.** To assist in the development and
 15 growth of locally-owned businesses, the City of Little Rock may enter into partnerships to
 16 redevelop/renovate/upfit parcels, buildings or existing businesses to provide incubator space, live/work
 17 space, laboratory, test kitchen, maker space, workshop or other place-based incentives designed to assist
 18 individuals wishing to start or expand businesses in the City. One important target of this fund will be
 19 existing companies that primarily sell tech or tech services.

20 **Section 12. Economic Development – Capital.** It is the intent of the Board of Directors that proceeds
 21 from the Sales Tax Levy be expended for Economic Development needs as follows:

22 A. Economic Development – Capital - estimated total of Thirty Million Dollars
 23 (\$30,000,000.00).

24 **Little Rock Port Expansion, Development, Infrastructure Construction, Marketing and**
 25 **Recruiting.** The Little Rock Port is the catalyst of the community’s effort to recruit new business and
 26 industry to Little Rock. The City’s residents have invested nearly Five Hundred Million Dollars
 27 (\$500,000,000.00) million in the Port’s development since the Port Authority was organized in 1959.
 28 Today, the Port of Little Rock’s growth is constrained by lack of available acreage, particularly for large
 29 projects. Rebuild the Rock will allow construction of a job creation site to the southeast of the existing Port
 30 of Little Rock boundary, providing the opportunity to recruit large, heavy industrial jobs to the City and
 31 also providing the ability to attract projects that will create jobs.

32 **Section 13. Information Technology – Operations.** It is the intent of the Board of Directors that
 33 proceeds from the Sales Tax Levy be expended for Information Technology needs as follows:

34 A. Information Technology – Operations – estimated total of Twenty-Four Million, Five
 35 Hundred Thousand Dollars (\$24,500,000.00).]

1 **Section 14. Affordable Housing and Homelessness – Capital.** It is the intent of the Board of
2 Directors that proceeds from the Sales Tax Levy be expended to rehabilitate, renovate, and/or build
3 affordable housing for low to moderate income residents and individuals/families experiencing
4 homelessness as follows:

5 A. Affordable Housing and Homelessness – Capital – estimated total of Twenty Million
6 Dollars (\$20,000,000.00).

7 **Section 15. Neighborhood Programs – Operations.** It is the intent of the Board of Directors that
8 proceeds from the Sales Tax Levy be expended for Neighborhood Programs as follows:

9 A. Downtown Little Rock Partnership Ambassador Safety Program – estimated total of
10 Five Million, Five Hundred Thousand Dollars (\$5,500,000.00).

11 B. Museum of Discovery – estimated total of Four Million, Two Hundred Fifty Thousand
12 Dollars (\$4,250,000.00).

13 C. Neighborhood Empowerment Capacity Fund – estimated total of Five Million Dollars
14 (\$5,000,000.00).

15 **Section 16. General Capital Improvements – Capital.** It is the intent of the Board of Directors that
16 proceeds from the Sales Tax Levy be expended for General Capital Improvements needs as follows:

17 A. Downtown Parking Decks – estimated total of Twelve Million Dollars
18 (\$12,000,000.00).

19 B. City Hall Renovations – estimated total of Five Million Dollars (\$5,000,000.00)

20 C. Willie L. Hinton Neighborhood Resource Center Renovations – estimated total of Two
21 Million Dollars (\$2,000,000.00).

22 D. J.E. Davis Upgrades and Acquisition – estimated total of One Million Dollars
23 (\$1,000,000.00).

24 E. Land Acquisition – Markham Street – estimated total of Two Million Dollars
25 (\$2,000,000.00).

26 **Section 17. Limitation on Uses.** Nothing in this resolution authorizes the use of proceeds from the
27 Sales and Compensating Use Tax authorized in Little Rock, Ark., Ordinance No. [INSERT] (INSERT) to
28 be used for bonded indebtedness unless there has been an election approved by the voters to expressly
29 approve specific bond projects to be funded by the tax as required by Amendment 62 to the Arkansas
30 Constitution, and any statutory provisions to implement Amendment 62.

31 **Section 18. Compliance with Amendment 78.** Nothing in this resolution precludes the City from the
32 use of proceeds from the Sales and Compensating Use Tax authorized in Little Rock, Ark., Ordinance No.
33 22,016 (June 15, 2021), in a manner authorized by Amendment 78, and any statutory provisions to
34 implement Amendment 78.

1 **Section 19. Use of Surplus Funds.** Funds generated by the Sales and Compensating Use Tax
2 authorized in Little Rock, Ark., Ordinance No. 22,016 (June 15, 2021), in excess of the estimated Fifty-
3 Three Million Dollars (\$53,000,000.00) in annual proceeds may be used for any lawful City public purpose
4 as approved by the Mayor and City Board of Directors.

5 **Section 20. Citizens Accountability Process.** Upon the approval of the Sales and Compensation Use
6 Tax proposal by the electors of the City, a Commission shall be appointed that is tasked to host public
7 meetings in order to inform the public of the possibilities for the use of the proceeds from the new Sales
8 and Compensation Use Tax.

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

13 **Section 22. Repealer.** All laws, ordinances, resolutions, or parts of the same, which are inconsistent
14 with the provisions of this resolution are hereby repealed to the extent of such inconsistency.

15 **ADOPTED: June 29, 2021**

16 **ATTEST:**

APPROVED:

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19 **Susan Langley, City Clerk**

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

20 **APPROVED AS TO LEGAL FORM:**

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

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