The Atkins City Council met December 9, 2025 at 7pm at Atkins City Hall. Mayor Rowdy Sweet called the meeting to order. The invocation was given by Raymond Pearce. The Pledge of Allegiance was recited. The City Clerk called the roll. Attending were Mayor Rowdy Sweet, City Clerk Angela Singleton, City Attorney Jacob Phillips, and aldermen present were Sean Rehm, Bro Price, Raymond Pearce, and Tim Waddle. Absent: Council Members Daniel Dunn and JoAnn Spence. Visitors: See attached sheet.

Tim Waddle moved to approve the minutes of the prior meeting. Raymond Pearce. seconded the motion. Motion Carried 4-0

6. Committee Reports
   a. Police: Chief Pack introduced Justin Cochran
   b. Fire Dept: Mayor Sweet reported their no answer on the FEMA grant. The website still says active. Seth Cochran reported the prices on the Cascade system keep going up and air packs are approximately $180,000.
   c. Street: Mitchell Moore reported Ronnie Hamby will be retiring January 8th.
   d. Recreation: Mayor Sweet reported the City did not receive the Fun Park Grant. He will reapply next year.
   e. Planning Commission: 2 permits passed. See attached minutes
   f. Library: Kim Tise reported approximately 2000 patrons for the month of November, 24 programs at the Library, and 5 programs offsite.
   g. Mayor's Report: Mayor Sweet reported the Christmas Parade went well. The John Deere Tractor will not be purchased until 2026.
7. City New Business:
   a. Legislative Joint Audit Review: Mayor Sweet reported The Legislative Joint Auditing Committee reported no findings that would warrant disclosure in the report. See attached.
   b. Resolution 2025-18: A resolution appropriating funds from the City General Fund to the 2025 General Budget for insurance increase. Bro Price made a motion for Resolution 2025-18 to be placed on its reading. Tim Waddle seconded the motion. Vote was:

Sean Rehm	Yes	Tim Waddle	Yes
Bro Price	Yes	JoAnn Spence	Absent
Raymond Pearce	Yes	Daniel Dunn	Absent

   c. Resolution 2025-19: A resolution appropriating funds from the City General Fund to the 2025 General Budget for repairs and maintenance for patrol vehicle. Sean Rehm made a motion to place Resolution 2025-19 on its reading. Tim Waddle seconded the motion. Vote was:

Sean Rehm	Yes	Tim Waddle	Yes
Bro Price	Yes	JoAnn Spence	Absent
Raymond Pearce	Yes	Daniel Dunn	Absent

   d. Resolution 2025-20: A resolution adopting the 2026 Budget for the City of Atkins, Arkansas. See attached. Sean Rehm made a motion to place Resolution 2025-20 on its reading. Bro Price seconded the motion. Vote was:

Sean Rehm	Yes	Tim Waddle	Yes
Bro Price	Yes	JoAnn Spence	Absent
Raymond Pearce	Yes	Daniel Dunn	Absent

   e. Tiny Home Ordinance: Mayor Sweet gave the council an example ordinance to review for the January Meeting.

8. City Old Business: no report
9. Water/Sewer
   a. Old Business: no report
   b. New Business: no report
10. Executive Session: Bro Price made a motion for an executive session to be called for change in personnel. Tim Waddle seconded the motion. Vote was:

Sean Rehm	Yes	Tim Waddle	Yes
Bro Price	Yes	JoAnn Spence	Absent
Raymond Pearce	Yes	Daniel Dunn	Absent

It was reported Terry Bowden will be retiring. Austin Dillard will be replacing Terry Bowden.
11. Unpaid bills, financial statements, and approval for payment: Bro Price moved to approve the payments of the City Expenses listed on the City General Bank register and Water Expenses and the bill to McClellan. Tim Waddle seconded the motion. Motion Carried 4-0
12. Announcements: no report
13. Tim Waddle moved the meeting adjourned. Bro Price seconded the motion.
Motion Carried 4-0

Mayor, Rowdy Sweet

City Clerk, Angela Singleton

SEAL

FILED
Angela Singleton, City Clerk
City of Atkins
Date: 1-13-26

VISITORS PLEASE SIGN:

DATE: 12-9-2025

PRINTED NAME	SIGNATURE and ORGANIZATION (if any)
Mitchell Moore	
Terry L. Bowden	
Kim Tidd	
Danny Webb	City of Atkins
Michael Hern	
Stephen Peck	
Brandon Harris	
Justin Cochran	
Luke Sawdy	
Seth Cochran	Fire/EMS
Lucas Cagle	

FILED
Angela Singleton, City Clerk
City of Atkins
Date: 1-13-26

ATKINS CITY PLANNING COMMISSION
Dec 2, 2025

1. CALL TO ORDER
2. INVOCATION
3. PLEDGE OF ALLEGIANCE
4. ROLL CALL- Present- Jerry Don Barrett, Louis Schmoll, Erin Horn and Floyd Magers

   Absent- Chris Martin

5. MINUTES OF PRIOR MEETING/S: Motion to approve Floyd Magers, second Erin Horn

6. COMMITTEE REPORTS:

7. OLD BUSINESS:
   No old business

A. NEW BUSINESS:

-Permit- Six Sign Permits for AR Care Clinic&Drug Store

-Passed- Erin Horn motion to approve and Floyd Magers

2nd. Approved 4-0

-Permit-Bobby Powell 602 Ave 2 SW-Deck/Porch addition to home

-Passed-Louis Schmoll motion to approve and Erin Horn 2nd. Approved 4-0

B. ANNOUNCEMENTS-For the year 2025 we have approved one rezoning. Eleven new homes. Four mobile homes. Eleven sign permits. Fifteen shop or storage buildings. As well as three carports.

C. ADJOURNMENT- Erin Horn motioned to adjourn Louis Schmoll second.

City of Atkins, Arkansas

Financial and Compliance Report

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

TO: Auditee

FROM: Joseph D. Archer, CPA
Deputy Legislative Auditor

DATE: November 7, 2025

SUBJECT: Legislative Joint Auditing Committee Review Of:

City of Atkins
December 31, 2024

The enclosed report will be presented to the Standing Committee on Counties and Municipalities of the Legislative Joint Auditing Committee for its review at **1:30 p.m.**, on **Thursday, November 13, 2025** in Conference Room 151, State Capitol Building, Little Rock, Arkansas.

If your presence at the meeting is requested, you will be notified in a separate letter.

As a reminder, Ark. Code Ann. § 10-4-418 requires the City Council to review this report and accompanying comments, if applicable, at the first regularly scheduled meeting following the receipt of this report, if received at least ten days prior to the meeting. If the report is received less than 10 days prior to the next regularly scheduled meeting, the report may be reviewed at the following meeting. The City Council is required to take appropriate action relating to each finding and recommendation in the report, and the minutes of the meeting shall document the review of the findings and recommendations and actions taken.

Please refer to the "Meetings" tab on our website at arklegaudit.gov or the meeting calendar on the General Assembly webpage at arkleg.state.ar.us for any additional changes to meeting dates.

If you should have any questions or comments regarding this matter, please feel free to contact us.

CITY OF ATKINS, ARKANSAS
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Financial and Compliance Report

	Schedule
Schedule of Financial Information (Unaudited)	1
Combining Schedule of Financial Information – Special Revenue Funds (Unaudited)	2
Other Information (Unaudited)	3

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

Financial and Compliance Report

City of Atkins, Arkansas Officials and Council Members
Legislative Joint Auditing Committee

A priority of Arkansas Legislative Audit is to assist local government officials by promoting sound financial management and accountability of government resources. The Legislative Auditor reports on the fiscal affairs of local governments, as well as compliance with relevant state laws and observance of good business practices to provide accountability for tax dollars expended to support government operations.

We have performed certain limited procedures with respect to cash basis financial information and compliance with certain state laws and accepted accounting practices for the City of Atkins, Arkansas, as of and for the year ended December 31, 2024, and have issued our report thereon dated September 22, 2025. These procedures were not performed for the Water and Sewer Funds. Management of the City is responsible for maintaining the financial records and complying with state laws and accepted accounting practices.

The commentary contained in this section relates to the following officials who held office during 2024:

Mayor: Rowdy Sweet
Recorder/Treasurer: Angela Singleton
District Court Clerk: Crystal Watson
Police Chief: Stephen Pack

We evaluated the City's compliance with certain state laws concerning general and district court accounting, budgeting, purchasing, and investing and depositing of public funds.

During our evaluation, nothing came to our attention that would warrant disclosure in this report.

This report is intended solely for the information and use of the Legislative Joint Auditing Committee, local City government, state executive and oversight management, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
September 22, 2025
LOM100424

Schedule 1

CITY OF ATKINS, ARKANSAS
SCHEDULE OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	General Fund	Special Revenue Funds	Sales and Use Tax Bonds Series 2019 Debt Service Fund	Sales and Use Tax Bonds Series 2019 Construction Fund	Permanent Fund Cemetery Perpetual Care
Cash and Investment Balance, January 1, 2024	$ 1,914,542	$ 515,787	$ 338,606	$ 1,277,605	$ 40,530
Receipts:					
State aid	42,517	262,534			
Federal aid	7,400				
Property taxes		46,478			
Franchise fees	187,423				
Sales taxes	910,504	16,200	762,364		
Fines, forfeitures, and costs	50,429	7,649			
Interest	61,441	29,014	24,182	51,821	1,544
Local permits and fees	73,373				
Lot sales		2,200			
Donations		2,980			
Net increase/(decrease) in fair value of investments		3,607			
Other	41,820	14,094			
Total Receipts	1,374,907	384,756	786,546	51,821	1,544
Disbursements:					
General government	342,200				
Law enforcement	637,458	4,885			
Highways and streets		292,412			
Public safety	236,898	28,129			
Recreation and culture	93,905				
Cemetery		6,300			
Water and sewer	187,526			471,715	
Debt service			797,397		
Total Disbursements	1,497,987	331,726	797,397	471,715	
Cash and Investment Balance, December 31, 2024	$ 1,791,462	$ 568,817	$ 327,755	$ 857,711	$ 42,074

Schedule 2

CITY OF ATKINS, ARKANSAS
COMBINING SCHEDULE OF FINANCIAL INFORMATION - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

	Street	District Court Automation	Criminal Justice	Fire Equipment and Training (Act 833)	Cemetery Operation and Maintenance	Total
Cash and Investment Balance, January 1, 2024	$ 325,218	$ 19,164	$ 1,305	$ 14,908	$ 155,192	$ 515,787
Receipts:						
State aid	235,098			27,436		262,534
Property taxes	46,478					46,478
Sales taxes	16,200					16,200
Fines, forfeitures, and costs		5,543	2,106			7,649
Interest	10,497	614	53	407	17,443	29,014
Lot sales					2,200	2,200
Donations					2,980	2,980
Net increase/(decrease) in fair value of investments					3,607	3,607
Other	14,094					14,094
Total Receipts	322,367	6,157	2,159	27,843	26,230	384,756
Disbursements:						
Law enforcement		3,909	976			4,885
Highways and streets	292,412					292,412
Public safety				28,129		28,129
Cemetery					6,300	6,300
Total Disbursements	292,412	3,909	976	28,129	6,300	331,726
Cash and Investment Balance, December 31, 2024	$ 355,173	$ 21,412	$ 2,488	$ 14,622	$ 175,122	$ 568,817

CITY OF ATKINS, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

1. Cash and investment balances on the Financial Schedules include demand and savings accounts, certificates of deposit, and mutual funds.

2. The General Fund column on the Financial Schedules includes the following bank accounts:
General, Rural Fire, Matthews Civic Center, LOPFI, Permit Fee, Sales Tax, and Fire Truck

3. Cash balances at year-end in the custodial funds are as follows:

	December 31, 2024
District Court	$ 5,767
Payroll	7,799
Administration of Justice	16

These balances represent fines, forfeitures, and costs and payroll taxes that have not been transferred to the appropriate entities.

4. The Municipality's capital assets records are summarized below:

	December 31, 2024
Land	$ 629,752
Buildings and Improvements	2,488,969
Equipment	2,044,749
Total	$ 5,163,470

5. Outstanding balances at year-end for long-term liabilities are as follows:

	December 31, 2024
Refunding and Improvement Sales and Use Tax Bonds Series 2019, issued December 18, 2019, in the amount of $8,160,000. Annual installments of $180,000 to $405,000; interest rates from 2.7% to 3.125%. Payments are to be made from the Sales and Use Tax Bonds, Series 2019 Debt Service Fund.	$ 5,670,000

CITY OF ATKINS, ARKANSAS
OTHER INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

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RESOLUTION NO. 2025-R-20

A RESOLUTION ADOPTING THE 2026 BUDGET FOR THE CITY OF ATKINS, ARKANSAS

WHEREAS, the City of Atkins is required to adopt a budget pursuant to Ark. Code Ann. 14-58-202.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATKINS:

SECTION 1: The attached 2026 Budget, which is incorporated herein by reference, is hereby adopted and approved as presented.

APPROVED and **ADOPTED** on this 9th day of December, 2025.

ROWDY SWEET, MAYOR
DATE SIGNED: 12-9-2025

ATTEST:

Angela Singleton
CITY CLERK

VOTES FOR: 4 VOTES AGAINST: 0
ABSTAIN: 0 PRESENT: 4 ABSENT: 2

CITY OF ATKINS SEAL HOPE COUNTY ARKANSAS

FILED
Angela Singleton, City Clerk
City of Atkins
Date: 12-9-2025

CITY OF ATKINS 2026 BUDGET

CITY GENERAL	
INVESTMENTS	764,500
BEGINNING BALANCE	365,000
INCOME	
STATE TURNBACK	41455
COUNTY SALES TAX	642000
FRANCHISE TAX	182000
CITY SALES TAX	240000
POLICE FINES, REPORTS	59000
POLICE RESOURCE OFFICER	132878
POOL	22000
GAS/PLBG/H&A PERMITS	400
BLDG/VAR/REZ PERMITS	2000
OTHER/MISC INCOME	22000
INTEREST	14000
ANIMAL CONTROL	600
TOTAL INCOME	1,358,333
TOTAL FUNDS AVAILABLE	2,487,833
EXPENDITURES	
ADMINISTRATIVE	
PLANNING COMM SALARIES	6600
WORKERS COMP	600
OFFICE SALARIES	36400
PAYROLL TAX EXPENSE	6100
EMP GROUP INS	6324
STREET DEPT TAX SHARE	16200
DEPOT EXPENSES	2500
AMB SUBSTATION UPKEEP	1500
OFFICE SUP/ADS/PRINTING	9000
CITY ATTY	10800
COUNCIL	19200
MAYOR	14400
EMPLOYMENT SEC	100
ELECTED OFFICIAL RETIREME	12300
PERMIT FEE FUND	1500
BLDG INSPECTOR	1000
MECH/GAS/PLBG/INSPECTOR	330
CITY HALL CLEANING	1200
COMMUNITY CENTER	3500
BLDG MAINT	4000
REVENUE OFFICE	3800
STREET LIGHTS	33000
FLOOD PLAIN MGMT	2850
LIC/TRAVEL/DUES/TRAINING	100
CITY HALL UTILITY	2800
CIVIC CTR UTILITIES	500

CIVIC CTR MAINT/INS	4000
CITY HALL INS	720
MISC	28500
OFFICE EQUIP	4000
E911 FAIR SHARE	62975
EMP RETIREMENT	4860
WEST CENTRAL PLANNNING	1320
FIRE TRUCK	36000
SIRENS	2700
SOLID WASTE	2100
LOPFI EXPENSE	96970
TOTAL ADMIN EXPENDITURES	440,749

POLICE

SALARIES	408000
PAYROLL TAX EXPENSE	33000
EMP SEC	700
WORKER COMP	5600
EMP GROUP INS	50589
UNIFORMS	6000
VEHICLE INS	4065
COMMUNICATIONS	10000
COURT APPEARANCE	100
JAIL CARE	300
GAS/OIL	20000
SUP/MAINT	33000
BUILDING UTILITIES	7500
BUILDING INS	1325
CLERICAL	38584
CLERICAL RETIREMENT	5151
CLERICAL WORKER COMP	50
CLERICAL PAYROLL TAX	2952
CLERICAL EMP INS	6324
TOTAL POLICE EXPENDITURE	633,240

FIRE

PROTECTION FUND	450
BLDG INS	7124
FIREMEN EXPENSE	53000
PAYROLL TAXES	4000
EMP SEC	250
VEHICLE/EQUIP INS	25300
UTILITIES	13500
GAS/OIL/REPAIR	7000
WORKER COMP	2000
OPERATING EXPENSE	28000
MEETINGS	11000
TOTAL FIRE EXPENDITURES	151,624

RECREATION

PROPERTY INS	3675
SALARIES	22000
EMP SEC	100
PAYROLL TAX EXPENSE	1600

WORKER COMP	300
POOL UTILITIES	5000
PARK UTILITIES	6000
PARK REPAIR/MAINT	7200
POOL REPAIR/MAINT	8000
CONCESSIONS	4200
MISC	300
TOTAL REC EXPENDITURES	58,375
ANIMAL CONTROL	
SUP/MAINT	4000
GAS/OIL	200
VEHICLE EQUIP INS	235
TOTAL ANIMAL EXPENDITURE	4,435
LIBRARY	
INSURANCE	1958
SUP/MAINT	1200
TOTAL LIBRARY EXPENDITUR	3,158
TOTAL EXPENDITURES	1,291,581
ENDING BALANCE	**1,196,252**
ACT 833	
BEGINNING BALANCE	16000
TOTAL INCOME	17000
TOTAL FUNDS AVAILABLE	33000
TOTAL EXPENDITURES	27000
ENDING BALANCE	**6000**
CEMETERY FUND	
INVESTMENTS NON-EXPI	39994
BEGINNING BALANCE	70000
INCOME	
DONATIONS	2200
SALE OF LOTS	1300
INTEREST	1600
TOTAL INCOME	5100
TOTAL FUNDS AVAILABLE	115094
EXPENDITURES	
MOWING	10,000
OTHER	400
TOTAL EXPENDITURES	10400
ENDING BALANCE	**104694**
RURAL FIRE DEPARTMENT	
BEGINNING BALANCE	150000
INCOME	
DUES	38000
INTEREST INCOME	4500
OTHER	700
TOTAL INCOME	43200
TOTAL FUNDS AVAILABLE	193200
EXPENDITURES	

GAS/OIL EXPENSE	1000
INSURANCE	5000
PAYROLL TAXES	827
EMP SEC	70
MTGS/OFFICER PAY	15000
SUPPLIES /MAINT/EQUIP	15000
TOTAL EXPENDITURES	36897
ENDING BALANCE	**156303**

CRIMINAL JUSTICE FUND

BEGINNING BALANCE	2488
TOTAL INCOME	2096
TOTAL FUNDS AVAILABLE	4584
TOTAL EXPENDITURES	1554
ENDING BALANCE	**3030**

COURT AUTOMATION FUND

BEGINNING BALANCE	21644
TOTAL INCOME	5300
TOTAL FUNDS AVAILABLE	26944
TOTAL EXPENDITURES (LEAS	3548
ENDING BALANCE	**23396**

LOPFI

BEGINNING BALANCE	60
INTEREST INCOME	10
CITY SUBSIDY	96970
TOTAL FUNDS AVAILABLE	97040
TOTAL EXPENDITURES	96970
ENDING BALANCE	**70**

MATTHEWS CIVIC CENTER

BEGINNING BALANCE	26700
INCOME	
DONATIONS/RENTAL	14240
INTEREST INCOME	775
CITY SUBSIDY	0
TOTAL INCOME	15015
TOTAL FUNDS AVAILABLE	41715
EXPENDITURES	
CLEANING/MISC	13700
ENDING BALANCE	**28015**

PERMIT FEE FUND

BEGINNING BALANCE	38196
INCOME/INTEREST	1000
ENDING BALANCE	**39196**

PAGE 5

FIRE TRUCK FUND

BEGINNING BALANCE	85041
INCOME/INTEREST	36000
ENDING BALANCE	**121041**

STREET DEPARTMENT	
BEGINNING BALANCE	340000
INCOME	
STATE REVENUES	233000
COUNTY REVENUES	40000
TILE/GRAVEL/MATERIALS	6500
INTEREST EARNED	8500
SALES TAX SHARE	16200
OTHER	3000
TOTAL INCOME	307200
TOTAL FUNDS AVAILABLE	647200
EXPENDITURES	
SALARIES	124000
PAYROLL TAX EXPENSE	9468
WORKERS COMP	3200
UNIFORM EXPENSE	1200
EMPLOYEE GROUP INS	18972
EMPLOYMENT SEC	100
VEHICLE/EQUIP INS	2418
COMMUNICATIONS	2000
SUP/MAINT	72000
FUEL/OIL/LUBE	9000
TIRES/TUBES	0
SHOP UTILITIES	1500
MISC	200
REPAIR/MAINT	14000
SHOP INS	647
RETIREMENT	16522
TOTAL EXPENDITURES	275227
ENDING BALANCE	**371973**

INVESTMENT FUND	
BEGINNING BALANCE	764500
INCOME	
INTEREST	12000
TOTAL INCOME	12000
TOTAL FUNDS AVAILABLE	776500
EXPENDITURES	
POLICE CAR	42870
SUP/MAINT	18674
TOTAL EXPENDATURES	61544
ENDING BALANCE	714956

FILED
Angela Singleton, City Clerk
City of Atkins
SEAL
Date: 12-9-2025

ROWDY SWEET, MAYOR

Angela Singleton

ANGELA SINGLETON, CITY CLERK

DATE PASSED: 12-9-2025