

City & Town

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THE OFFICIAL PUBLICATION OF THE ARKANSAS MUNICIPAL LEAGUE





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FEATURES

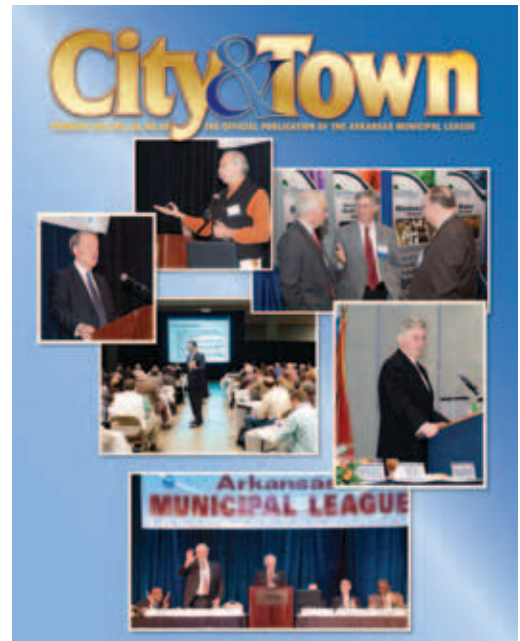
6 Winter Conference preps for 2012
 The 2012 Winter Conference prepped municipal leaders for the coming year and featured sessions covering the Legislature’s February fiscal session, the effort to give voters a chance to raise the severance tax, a statewide sales tax initiative, the economic outlook locally and nationally, and more.

15 Severance taxes: A comparison
 Severance taxes on natural gas vary from state to state. The League takes a look at the rates and exemptions for Arkansas and surrounding gas-producing states.

28 Local sales tax information is available: Part 2
 The quarterly listing of tax collections by business code available from the DF&A can, despite some limitations, help cities monitor collections and plan for the future. Part two in a three-part series.

CORRECTIONS

- The annual financial statement forms on page 18 in this issue have been revised to accurately reflect recent changes in the law. They should be used in place of the forms published in the January issue of *City & Town*.
- In the January 2012 issue of *City & Town*, on page 42 in the article “2012 Municipal Election Information,” under the City Administrator Form of Government, the deadline for clerk to certify names of candidates is June 5, not June 3.



ON THE COVER—The League wrapped up a successful and well-attended 2012 Winter Conference Jan.13. The Conference included numerous sessions covering ballot initiatives aimed at funding Arkansas highways and streets, what municipalities can expect from the upcoming fiscal session of the state Legislature, updates from Washington, D.C., creating healthier communities through better design, and much more. Read our coverage of the Conference inside beginning on page six. Read also inside updated information on annual financial statements cities and towns must submit, a comparative analysis of severance tax rates for Arkansas and surrounding states, part two of a three-part series on collecting and interpreting sales tax revenue data, and much more.—atm

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Dear Friends:

Wasn't our 2012 Winter Conference great? It was good to renew old acquaintances and make some new friends at this Conference. I even reconnected with one of my old high school coaches. The Conference was very informative and had virtually something for everyone. I'd almost say that we had too much information to handle. With speakers like Governor Beebe, Attorney General McDaniel, Senator Pryor, Congressmen Griffin and Ross, Sheffield Nelson, Carolyn Coleman of NLC, representatives of our state Legislature and too many others to try to name, we had our best "non-newly elected" Winter Conference ever. We had great attendance, many state agencies were represented, and wonderful sponsors provided great desserts and entertainment. If you didn't come away from the Conference without a new idea for something for your city, it isn't because the ideas weren't there for you. I particularly enjoyed hearing from our D.C. delegates about their thoughts and concerns.



Senator Pryor's six-point solution for improving our economy struck me as a common sense approach to the problem. In case you missed his presentation, the six points include: 1) Set the table for growth, 2) focus on new products and industry, 3) invest in infrastructure, 4) maximize agricultural opportunities, 5) prepare tomorrow's job creators to compete and win, and 6) empower small businesses' chances to succeed. I think these are ideas that Congress should implement and support regardless of party affiliation. Dan Burden, director of Walkable and Livable Communities Institute, gave a thought-provoking presentation on becoming a healthy community. If you missed this session, you missed a very interesting presentation on a subject that is very important to all of us.

At the Winter Conference we had a nice presentation from Richard Wilson of Legislative Research and several members of our state delegation. Please keep in mind that our Legislature will soon be in session for fiscal matters. If you have issues that involve state fiscal matters, this would be a good time for you to be in touch with your legislators about those issues. I trust that you had an opportunity to become more familiar with the severance tax issue. Please remember that the League voted to support the issue. Your work and support is needed to help collect signatures to get the subject on the ballot.

In the next couple of weeks, the *2012 Directory of Arkansas Municipal Officials* will be available. As this has names and contact information concerning local elected officials, this is a great resource for all of us. Be sure to contact the League to purchase your copy.

Looking ahead, please mark you calendars for the Investment and Executive Committee meeting on March 7. NLC's Congressional City Conference is March 10-14 in Washington, D.C. And in early April the League will host a voluntary certification course and Advisory Council meetings.

Frank Fogleman
Mayor, Marion
President, Arkansas Municipal League

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Fiscal matters top Winter Conference agenda

By Andrew Morgan, League staff

With the 2012 fiscal session of the Arkansas Legislature convening February 13, a statewide sales tax for highways on the November ballot, a severance tax initiative vying for a spot on the ballot, and an abundance of other state and national issues affecting cities and towns, the state's municipal leaders had plenty to discuss when they gathered for the League's 2012 Winter Conference, Jan. 11-13 at the Peabody Hotel and Statehouse Convention Center in Little Rock.

Attendance was strong at the Conference, with 662 delegates registered and an overall attendance of 1,031. That almost matches the record numbers of the 2011 Winter Conference, which drew 753 delegates and had an overall attendance of 1,187.

The League continued its Voluntary Certified Continuing Education Program for mayors, aldermen, city directors and city managers at the Winter Conference with a two-hour session titled "Yes You Can Be Sued: What Can Be Done to Reduce Your Risks?" During the session, League General Counsel Mark Hayes led participants through the ins and outs of municipal employment laws, proper file maintenance, police policy, land use policy and more to help local leaders keep their cities and towns on the right side of state and federal law.

The program, now in its second year, has proven popular with local officials. During its first year, attendance at each session averaged 236, and 266 participated at the Winter Conference session. During the Winter Conference's opening night banquet on Wednesday, Jan. 11, the League recognized 73 mayors, aldermen, city managers and directors from 44 communities who have completed the 21 hours over the course of a year

to become the program's inaugural graduating class. To maintain certification, participants must obtain six hours of continuing education each year.

Ballot initiatives aim to boost road funds

On November 6, Arkansas voters will have the opportunity to vote on a statewide, temporary half-cent sales tax for the purpose of bolstering our long-underfunded roads, streets and highways. Arkansas Speaker of the House Robert Moore urged the state's municipal leaders to support the amendment.

The funding model for our roads is based primarily on a gas consumption tax and since the 1950s when the Interstate highway system was built, revenues from the tax have decreased while the miles of roads to maintain have increased, as have the number of drivers on those roads, Moore said. The half-cent sales tax would help bring revenues up, he said.

"What we're talking about today, I'll tell you, it's not the answer, but it certainly is a big part of the solution to connectivity to all parts of the state and relief of congestion in our primary urban areas in central and northwest Arkansas," Moore said.

Over the next 20 years, he said, the Highway Department has projected \$20 billion in needs but only \$4 billion in revenue under the current funding model to pay for them.

"The cost of doing nothing is simply a cost that we as Arkansans can't afford," Moore said. "There's never going to be a perfect time for increasing taxes. Nobody wants taxes, Democrats or Republicans."

In addition to a boost in revenue, the 10-year tax would create tens of thousands of jobs, Moore said.

The League has not yet taken a position on the sales tax, but may do so at this June's Annual Convention. The League has taken a position on another potential source of funding for our roads. At the 2011 Convention, the League voted to support Sheffield Nelson's initiative to put the Severance Tax Act of 2012 on the November ballot. The Act would raise the state's severance tax on natural gas to seven percent with the revenues going to the state's roadways.

Speaker Moore reminded municipal officials that the sales tax initiative is already on the ballot, but if the severance tax initiative makes it to the ballot the two could be complimentary.



Moore

“I know the position of the League,” Moore said. “These are not competing; they are compatible.”

Nelson, speaking to city leaders, promoted the Severance Tax Act initiative and stressed that we must stand up to the natural gas industry. The damage that’s being done in the state needs to be paid for, and the gas companies should be the ones paying, he said.



Nelson

He defended the initiative against naysayers, who claim that the initiative is a huge jobs killer and that the gas companies and land owners profiting from the gas removal are already paying five percent. That’s not true, Nelson said. After exemptions, the effective rate is substantially less.

“To say that they have a five percent severance tax that we’re charging in the state of Arkansas? It’s just not happening,” Nelson said. “Most of the gas is going on the one-and-a-quarter, one-and-a-half percent basis. And on \$3.6 billion they paid one-and-a-half percent.”

“Forget five percent gas. It ain’t there and it never will be.”

To those who fear the gas companies will leave if the tax is raised, Nelson said not to worry. The low severance tax isn’t what’s keeping them here.

“They’re not here because of that; they’re here because the gas is here. They argue that, ‘Well, you can go down here to a place in Texas and you can get by with a special exemption.’ Well why aren’t they there?”

The companies are in Arkansas because this is where the action is, Nelson said. They know Arkansas is a “goldmine” and are going to make money, and we should get our share, he said.

Because of the various exemptions in Arkansas and surrounding states, the League at the Conference pledged to do an independent, comparative study of the actual tax rates here and in surrounding states. See the results of this study on page 15 in this issue.

Whichever if any new revenue source the state’s voters decide on in November, the state has a newly revised State Aid Street program, revamped to better support municipal streets. Rep. Kathy Webb sponsored HB 1779, now Act 1032 of 2011, and it received overwhelming bipartisan support in both the House and Senate.



Webb

In the 1970s, Webb said, the Legislature passed two State Aid bills for streets, one for counties and one for cities. The county program was and still is funded by a one-cent tax on gasoline. Cities were funded through federal revenue sharing, money that has since been discontinued.

“Since that time cities have not had the same aid as counties do when it comes to the construction of local streets and bridges,” Webb said.

The updated State Aid program, which was part of the recommendation from the Blue Ribbon Commission and part of Speaker Moore’s legislative package on highway funding, addresses this disparity.

“If the constitutional amendment passes,” Webb said, “we will have approximately \$20 million a year designated specifically for the State Aid Street fund.”

If an increase in the state’s severance tax on natural gas passes as well, it would add an additional \$20 million to the program, Webb said.

State Highway and Transportation Department Director Scott Bennett thanked city and town leaders

for their support of the GARVEE Bond program, which passed in a special election last November.

In 1999 about two-thirds of our state's Interstate highways were in poor condition and considered some of the worst in the country, Bennett said. Because of the first round of financing and through the rehabilitation program funded by reissuing the voter-approved bonds, 75 percent of our Interstates will be in good condition, he said.



Bennett

“This will arguably be the best Interstate system in the country,” Bennett said, “and we couldn't do that without the support of you all and we really appreciate it.”

To supplement the bond program, the proposed 10-year half-cent sales tax would generate about \$230 million annually, Bennett said, which would be dedicated to high-congestion areas. It would be divided according to the state's traditional 70-15-15 split among the state, counties and cities. The Highway Department would receive about \$160 million, and the counties and cities would receive about \$35 million each annually, he said.

League anticipates 2012 fiscal legislative session

The Legislature will meet in February for its fiscal session, and state leaders and legislators met with municipal officials at the Winter Conference to discuss what to expect and how municipalities may be affected.

Overall, the economy is improving, but it is sluggish, Richard Wilson, who is assistant director with the Bureau of Legislative Research, said.

“We're out of the recession,” Wilson said, “but the results from that are still being felt.”

Housing and employment nationwide are two areas especially slow to recover, he said.

All things considered, the economy has been “extremely resilient,” he said, but some economists believe there is still about a 30 percent chance of a double-dip recession.



Wilson

“Until we see an improvement in housing and an improvement in employment, and certainly an understanding of the European debt situation, we will not be confident to be out of the woods yet,” Wilson said. “What we have is a 70 percent chance that we're going to be fine. We're seeing good signs of recovery, but there's still this doubt out there.”

Budgeting conservatively through tough economic times has served the state well, he said. We are outpacing the executive branch's forecast, and with six months to go in FY2012, the state should continue that and should finish the fiscal year with “at least some sort of surplus,” Wilson said.

In 2010, the Legislature wrapped up its inaugural fiscal session in 18 days. The law establishing the biennial fiscal sessions, passed in 2009, gives the body 30 days to complete its work. A three-fourths vote is required to stay an additional 15 days. Sen. Larry Teague predicted the Legislature would stick to budgeting issues and again finish the session quickly. Having governors and Legislatures that budget conservatively has worked well for the state over the years, he said.

Outside of the normal budgeting issues, the Legislature will probably address the funding troubles the Forestry Commission is facing, Teague said. Forestry



Teague

is the backbone of the economy in his district, and the agency needs help, he said.

“I think we’ll find some extra money for that,” Teague said.

Rep. Darrin Williams too predicted a quick session.

“I doubt if we will accept very many concurrent resolutions to deal with anything other than the budget,” Williams said.



Williams

Democrats and Republicans work well together in Arkansas when it comes to passing the budget, he said, noting that last year Arkansas was only one of four states without a budget deficit, and that analysts project we’ll be one of eight states with a surplus in 2012.

“A lot of states would love to be in our position,” Williams said.

Williams said he anticipates budget increases for the Forestry Commission, the State Hospital, and K-12 education. The Legislature will also likely address the recent shortfall in the Administration of Justice Fund, he said. That fund pays the salaries of the state’s trial court assistants through the collection of court costs. The fund took a serious hit last year leaving the TCAs facing furloughs and potential lay-offs. The TCAs are very important positions in the court system and it’s a serious problem, Williams said.

“We’re studying why the collections were down. We believe part of it has to do with the economy, because case files aren’t necessarily down that much,” he said.

Rep. Terry Rice stressed the importance of Republicans and Democrats working together to pass a budget and serve the people.

“We have got to come together as Arkansans; we have got to come together as Americans to fix the problems, and we are going to do that in the Arkansas Legislature,” Rice said.

Gov. Mike Beebe, speaking at the Volunteer Community of the Year Awards Luncheon on Jan. 12, also weighed in on the state’s budget. General revenue is flat but stable thanks to conservative budgeting, he said,



Rice

but special revenue that affects the budgets of agencies like the Forestry Commission and the courts has taken a hit and needs to be looked at.

“When the special revenue doesn’t flow and somebody’s budget gets cut, those employees don’t care whether it’s a general revenue dollar or a special revenue dollar,” Beebe said. “They just know the money’s gone.”



Beebe

Beebe praised the progress in recent years in regional economic development efforts. He also touted Arkansas’s education system, which is now ranked fifth in the nation in public education policies according to *Education Week’s* annual Quality Counts report. The report gave Arkansas a grade of B-. It gave overall nationwide policies a C. Maryland, New York and Massachusetts top the list. Our state’s aiming for the top, Beebe said.

“Arkansas, ladies and gentleman. Number five out of 51. And they can all kiss our grits if they don’t think we’re coming for them.”

AG covers FOIA

Arkansas can boast of its “broad, sweeping” Freedom of Information Act, Attorney General Dustin McDaniel told municipal leaders at the Winter Conference. Other states have weakened their own FOIAs, he said, with exemptions and exceptions.



McDaniel

It is inconvenient at times to comply, he said. The press will say “cry me a river” if you are inconvenienced by having to report on actions you perform on behalf of the people who employ you.

“So there’s no point in complaining about it,” McDaniel said. “The key is to comply with it, understand it, know where it comes from, and understand the spirit of the Freedom of Information Act.”

For the most recent version of the *Arkansas Freedom of Information Handbook*, contact the Attorney General’s office, the Arkansas Press Association or the Arkansas Municipal League. A downloadable version of the *Handbook* is available online at www.arkansaspress.org in the section “APA Publications,” and on the League’s website, www.arml.org, under Publications.

Good policy encourages good health

Dan Burden, who is executive director of the Walkable and Livable Communities Institute, shared with Arkansas municipal leaders how making policy decisions locally can result in healthier, more active and more profitable communities.

Better street and neighborhood design has a holistic healthy effect, Burden said. Good design encourages physical activity like bicycling and walking, improves public safety, increases land value, and encourages retail and other economic growth. It also encourages safer driving and lessens the traffic burden in neighborhoods.

Taking steps to make communities healthier is urgent, Burden said.

“Because of our built environment and the food that we are growing, we have become the fattest nation in the history of humanity,” Burden. “We are now projecting



Burden

that our children will not live as long as we do until we take corrective action. That’s almost a certainty.”

To see examples of what communities working with Burden and the Institute have accomplished, visit www.walklive.org.

Congressional delegates, NLC offer D.C. update

Job creation and economic growth are top priorities in Washington, D.C., said the three members of Arkansas’s Congressional delegation who visited with city and town leaders at the Winter Conference. Job creation has been a “missing ingredient” in the nation’s discussion on economic growth, Sen. Mark Pryor said.

“The D.C. talk is jobs jobs jobs,” he said. “Everybody out there is talking about jobs, but guess what: There’s not that many people actually doing something about jobs.”

He blamed congressional gridlock. Of 32 Senate filibusters last year, 16 were on job creation bills, Pryor said.



Pryor

He also called for a return to the kind of discipline that allowed the nation to balance its budget and create a surplus in the 1990s under the Clinton administration.

“What President Clinton did is he took every dime of surplus and he paid down the national debt,” Pryor said. “We need to return to that type of policy.”



Griffin

Rep. Tim Griffin said Washington is now facing big problems that have been “simmering” for years.

“Whether it be the debt, whether it be our 60,000-page tax code, whether it be over-regulation, whatever it is. With any of these issues, a little proposal to tweak here or there may be helpful, but it’s not going to ultimately get us where we need to go,” Griffin said.

On the issue of jobs, Griffin said he met with business leaders and asked them about the obstacles to job creation.

“The number one issue across the board,” he said, “regardless of the industry, was uncertainty. Number one answer. I’ve heard regulatory uncertainty, uncertainty over tax policy, uncertainty over the debt.”



Ross

They’re apprehensive and unwilling to invest, he said, and promoted “really bold, big changes” such as closing tax loopholes and reducing overall rates on businesses. That would positively impact individuals, Griffin said.

Finding a debt fix is possible, but it will take people willing to make tough votes rather than voting to keep their jobs, Rep. Mike Ross told municipal leaders. We can’t just cut our way out of debt, he said. It will take a mix of cuts, revenue, economic growth, tax reform, Social Security reform and Medicare reform.

Like Pryor, Ross said it would take a bipartisan effort to achieve reforms. We need good public policy and not just a “win” for one side or the other, Ross said.

“I don’t care if it’s a Republican idea or a Democrat idea,” he said. “I just want to know if it’s a common-sense idea.”

National League of Cities Federal Relations Center Director Carolyn Coleman shared with Arkansas Municipal League members the NLC’s take on national issues that affect cities and towns across the country. Cities must continue to have a strong voice in Washington, Coleman said.

“Cities are not special interest groups,” she said.



Coleman

She agreed that there is uncertainty out there regarding the economy, but that there may be more common ground between political parties on issues like closing tax loopholes than media sound bites sometimes give credit for.

NLC legislative priorities include big issues like getting a new transportation bill passed, protecting CDBG and other grant programs important to municipalities, pushing for Internet sales tax fairness, pushing for funding for job training programs and more.

Coleman called the political weather outlook “partly cloudy,” especially in an election year. Cities must keep pushing, she said, lest we be ignored.

Winter Conference Snapshots





Photos by Andrew Morgan, Sherman Banks, Mark Potter

Winter Conference Snapshots



Natural gas severance tax rates for Arkansas and surrounding states



Arkansas

The Arkansas severance tax on natural gas ranges from 1.25 percent to 5 percent depending on the type of gas well and the current state of a particular well. For “high-cost gas,” which includes all gas taken from the Fayetteville Shale, the rate is 1.5 percent for the first three years of production. If the high-cost gas well has not achieved “payout” (recovery of all costs of drilling and operating the well during the cost recovery period of three years) then the 1.5 percent will be extended until payout is achieved or an additional 12 months, whichever occurs earlier. After achieving payout then the tax goes to 5 percent until the rate of production is equal to or less than 100 Mcf per day at which time the well is described as “marginal gas.” Marginal gas is taxed at the lowest rate of 1.25 percent. Under Arkansas law, severance tax is applied to the “market value” of the gas, which is defined as the actual cash receipts from the sale of natural gas to the first purchaser less the actual costs to the producer of dehydrating, treating, compressing and delivering the gas to the purchaser.

Oklahoma

The Oklahoma severance tax rate is 7 percent with no exceptions. However, Oklahoma does employ a sliding scale depending on the price of natural gas. The scale is thus: If the average price of gas equals or exceeds \$2.10 per Mcf the tax is 7 percent; if the average price of gas is less than \$2.10 but is equal to or exceeds \$1.75 per Mcf the tax is 4 percent; and if the price of gas is less than \$1.75 per Mcf the tax is 1 percent.

Texas

The Texas severance tax rate is 7.5 percent, but Texas has an exemption for “high-cost” (shale) wells. The Texas exemption provides for a reduction from the 7.5 percent for the first 120 consecutive calendar months of production or until the cumulative value of the tax reduction equals 50 percent of the drilling and completion costs (calculated on a sliding scale based on actual development costs versus a state-wide average of well development costs), whichever occurs first. An example: If well development costs are \$2.8 million, as currently maintained by Southwestern Energy, the Texas tax would be reduced to 3.5 percent until \$1.4 million had been recovered or 10 years, whichever occurs first, then the tax would go to 7.5 percent. Texas also has a tax provision for low-producing wells (60 Mcf per day), but it only offers a tax rate reduction for those wells when natural gas prices fall below \$3.50 and then applies a sliding scale similar to Oklahoma.

Louisiana

The Louisiana severance tax is set annually based on average market prices over the past 12-month period compared to the 12-month period ending March 31, 1990. This number (the percentage of which was 234.68 percent for April 1, 2010, to March 31, 2011) is called the “gas base rate adjustment” and is added to the base tax rate of seven cents per Mcf. This produces a current tax rate of 16.4 cents per Mcf through June 30, 2012, when it will be recalculated.

Sources: ACA §§ 26-58-10, 26-58-11, 26-58-127; www.rrc.state.tx.us; www.window.state.tx.us; www.revenue.louisiana.gov; www.tax.ok.gov.

Volunteer Communities of the Year honored at Winter Conference

The Department of Human Services Division of Volunteerism each year honors 12 cities and towns that make volunteerism a priority, giving their time, energy and resources to improve the quality of life in their communities. The winning Volunteer Communities of the Year for 2011 are Benton, Bentonville, Booneville, Clarkridge, Clarksville, Fayetteville, Fort Smith, Heber Springs, Maumelle, Mountain Home, Quitman and Van Buren. Their accomplishments are listed below. The DHS Division of Volunteerism and the League honored the recipients at a Jan. 12 luncheon during the League's 2012 Winter Conference.



Benton

Benton citizens contributed more than 200,000 hours of volunteer work. Local real estate contractors, medical volunteers and donors assisted in securing a new x-ray machine for the Christian Community Care Clinic. Mercy House volunteers logged 960 hours of service through the food pantry and clothes closet and served as a “cooling center” during the power outage last summer. The Royal Players, the local community theatre organization, produced more than 15,000 volunteer hours. Over a thousand volunteers, donors and sponsors provided safe, decent, affordable housing for families through Habitat for Humanity. The hard work and support of a hundred volunteers made it possible for Saline Memorial Hospital to continue providing personalized, quality healthcare in the community.

Bentonville

Volunteers in Bentonville worked to address overcrowding of schools, and 2,300 volunteers assisted with athletics, classrooms, field trips, libraries, and school offices. The Parks & Recreation Department launched a new volunteer-run youth sports program—nearly 600 volunteer coaches logged more than 18,000 hours of service, allowing 3,800 youth to participate in a team sport. Mayor Bob McCaslin initiated the Outstanding Citizen Award. Its recipients included a teen volunteer with the public library who contributed 250 hours of service, an elementary school teacher who encourages students to demonstrate good citizenship and the local garden club for its many on-going projects.

Booneville

Despite declining economy, Booneville developed innovative and strong partnerships to address challenges. The city, First Western Bank, the faith-based community, and the Boys & Girls Club hold the Mayor Prayer Breakfast as a fundraiser for the Club and as a community-wide gathering of local citizens. Booneville Industrial Development Corporation, the City of Booneville and Petit Jean Regional Foundation partner with the Arkansas Economic Development Commission, Chamber of Commerce and regional groups to revitalize the community. The Kiwanis Club works closely with the schools by providing a clothing closet at the elementary school. Exemplifying the dedication of Booneville volunteers is Valerie Jeremiah, despite being deaf and having muscle weakness from a car crash, volunteers to pick up trash around the city, rain or shine.

Clarkridge

With no industry for tax support or financial assistance, yearly fundraising for the Volunteer Fire Department includes book sales, fish fries, aluminum can recycling, and a gun show breakfast and lunch. Three volunteers donated 550 hours providing veterans necessary transportation to appointments and shopping. Over 900 hours given by 13 volunteers assisted Friends of the Park projects and roadside cleanup. Volunteerism in Clarkridge also means care packages for military overseas, lend-a-book library, pull-a-tab collection to defray costs for juvenile dialysis, and a dance team that brings cheer to local hospitals. With 886 households contributing over 43,000 hours of volunteer service, residents continue to improve the quality of life in Clarkridge.

Clarksville

Eighty organizations joined the Clarksville Police Department in holding National Night Out that included numerous activities, resources and volunteer opportunities available in the community. The Johnson Regional Medical Center employees spent over 15,000 hours on various community service projects. Eight Ozark Rape Crisis Center certified volunteers contributed over 5,500 hours of service responding to crisis calls and supporting victims through personal and criminal advocacy. Through the Parent/Community Involvement Program, the school district benefits from parents and community members who may assist students in the classroom or arrange displays and decorations for programs and plays.

Fayetteville

Fayetteville volunteers perform essential acts from teaching children acting skills, to keeping seniors active, to providing needed medical care. The Fayetteville Public School district began a new program, run by culinary arts students volunteering to help teach families healthy cooking. Volunteers working with Life Styles and Leadership Fayetteville helped people become employable. Over 200,000 volunteer hours focused on diversity, inclusion, justice and education. The city recently launched the Community Link, an innovative, online resource for community-wide engagement, collaboration and volunteer management that is offered free to organizations and the public. With a total of 30,000 volunteers contributing more than 600,000 hours of service last year, volunteerism thrives in Fayetteville.

Fort Smith

Unique volunteer programs include free medical and dental clinics; Project Compassion, Inc., which is a one-on-one visitation program in nursing homes; a children's emergency shelter; and Hannah House, a home for unwed mothers. Partners-in-Education, the Boys & Girls Club Lean-On-Me Program and several local churches partner to reduce the youth-at-risk numbers in the community. Volunteers deliver nutritious meals to AIDS patients and the elderly, they befriend families at risk for child abuse and neglect, they are troop leaders for scouts and camp leaders for blind children and those with muscular dystrophy. The Mayor's Good Neighbor Award has been presented 592 times in an effort to both thank those good neighbor citizens and encourage everyone to volunteer their time to help others.

Heber Springs

Whether it's an individual who mows grass for community beautification or an extremely organized group who participates in an annual event, Heber Springs has the volunteers who will rise to the occasion. The 4-H volunteers at the library read to children, present entertainment and contribute to the beautification programs in the community. The Cleburne County Aging Program volunteers deliver meals to shut-ins, provide entertainment, teach classes and give lectures. The Annual Lake and River Clean Up help to preserve Greers Ferry Lake and Little Red River for future generations to enjoy. The Humane Society operates an animal shelter and maintains a thrift store for revenue. With 4,500 volunteers contributing 148,000 hours of service last year, Heber Springs is grateful to the "big hearts and helping hands" of dedicated volunteers.

Maumelle

The middle and junior high students collected over a thousand boxes in the summer cereal drive and donated them to the Arkansas Food Bank. Neighbors Helping Neighbors hosted the first annual Kid's Expo, where residents and organizations volunteered in gathering school supplies, giving free haircuts, performing dance routines, serving food, modeling school clothes and helping organize the event. Maumelle held the first annual Preparedness Fair to educate residents about what to do in any type of emergency. Many groups and residents helped to raise over \$30,000 for one of their own who had generously supported the youth sport leagues over the years but when diagnosed with cancer, struggled with medical expenses.

Mountain Home

Baxter Regional Medical Center volunteers raised over \$300,000 for scholarships, the local hospital and area projects. To assist Hospice of the Ozarks, local residents drove patients to appointments, logging 61,000 miles last year. Six volunteers with the Arkansas State University Adult Education program helped 88 adults obtain their GED. Fifty volunteers with the Mountain Home Police Department contributed over 14,000 hours toward the new location of the police station in the old county library building. Baxter County Retired Teachers Association worked with Norfolk Methodist Church on a student backpack and school supplies program.

Quitman

To combat poverty, local citizens formed Quitman Community Connection for adults and Quitman Volunteer Juniors for kids in 4th grade and up. Fifty volunteers with the Home for the Holidays Christmas Festival raised \$6,000 in five weeks for the city's underprivileged children. In three months, 20 youths had logged over 2,000 hours of volunteer service. The annual QuitmanFest, in addition to the food and fun, brought in experts that provided free services such as blood pressure checks and child fingerprinting. Whether coordinating a fan drive for the elderly, replacing a damaged wheelchair ramp for a deserving neighbor, or holding an Easter egg hunt for children, Quitman volunteers are building a strong foundation of community service for future generations.

Van Buren

Some 15,000 volunteers donated over 200,000 hours of service to improve the quality of life in Van Buren. The new Van Buren City Library was the result of numerous volunteers who assisted in organizing and setting-up the library, as well as the weeklong grand opening community events in February. The Fairview Cemetery Preservation committee taught residents how to properly clean and restore monuments and performed Tales of the Crypt, a story-telling program that raises funds for the cemetery's restoration fund. Project Graduation raised thousands of dollars to ensure over 250 graduates had a safe place to go after the ceremony for all-night fun activities and prizes to take to college. Community citizens contributed over 31,000 hours of service to the Boys & Girls Club.

Municipalities must publish annual financial statement

The time is rapidly arriving for the annual reporting of each city and town's financial statement. Refer to the *Handbook for Arkansas Municipal Officials*, 2011-12 ed., section 14-59-116 and section 14-237-113. Although these statements were required semiannually in the past, Acts 620 § 11 and 621 § 10 of 2011 amended the law to provide for annual publication instead.

Ark. Code Ann. § 14-59-116 now provides that the governing body of each municipality shall publish annually in a newspaper published in the municipality a FINANCIAL STATEMENT OF THE MUNICIPALITY by April 1 covering the previous calendar year (January through the end of December).

The financial statements should include the receipts and expenditures for the year. In addition, they should contain "a statement of the indebtedness and financial condition of the municipality."

Section 14-237-113 provides similar publication requirements for the operating authority of the 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 city council to comply with the statute.

What if no newspaper is published in the city or town? In that case, the statements may be posted in two public places in the municipality. Note that this is a change from the previous law, which only allowed incorporated towns to post and required that the postings appear in five public places.

Suggested Forms A and B follow. For additional information, call the League at 501-374-3484.

The suggested FORM A is for use by cities of the first class, second class, and incorporated towns to comply with 14-59-116.

Form A		
City or Town of _____		
(Cities of the first class, second class, and incorporated towns)		
Financial Statement January 1, 2011-Dec. 31, 2011		
GENERAL FUND		
Balance January 1, 2011	\$ _____	
Cash Receipts		
State Revenues	\$ _____	
Property Taxes	\$ _____	
Sales Taxes	\$ _____	
Fines, Forfeitures, and Costs	\$ _____	
Franchise Fees	\$ _____	
Transfers In	\$ _____	
Other	\$ _____	
Total Receipts	\$ _____	
Total General Fund Available	\$ _____	
Expenditures		
*Administrative Department:		
Personal Services	\$ _____	
Supplies	\$ _____	
Other services and charges	\$ _____	
Capital Outlay	\$ _____	
Debt Service	\$ _____	
Transfers Out	\$ _____	
Total Expenditures	\$ _____	
Balance General Fund Dec. 31, 2011	\$ _____	
STREET FUND		
Balance January 1, 2011	\$ _____	
Cash Receipts		
State Revenues	\$ _____	
Property Taxes	\$ _____	
Sales Taxes	\$ _____	
Franchise Fees	\$ _____	
Transfers In	\$ _____	
Other	\$ _____	
Total Street Receipts	\$ _____	
Total Street Fund Available	\$ _____	
Expenditures		
Personal Services	\$ _____	
Supplies	\$ _____	
Other services and charges	\$ _____	
Capital Outlay	\$ _____	
Debt service	\$ _____	
Transfers out	\$ _____	
Total Expenditures	\$ _____	
Balance Street Fund Dec. 31, 2011	\$ _____	
The classification of expenditures shall be by department, i.e., administrative, police department, fire department, parks department, etc.		
INDEBTEDNESS		
Type of Debt	Amount	Date Last Payment Due
Property Tax Bonds	\$ _____	_____
Short term financing obligations	\$ _____	_____
Sales & Use Tax Bonds	\$ _____	_____
Revenue Bonds	\$ _____	_____
Lease Purchase Agreements	\$ _____	_____
		Date Free of Debt
Total	\$ _____	_____
All financial records for the City of _____ are public records and are open for public inspection during regular business hours of ____ A.M. to ____ P.M., Monday through Friday, at City Hall in _____, Arkansas.		
If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.		

Notice!

Revised

Annual

Statements

The suggested **FORM B** is for use by Water and Sewer Departments to comply with 14-237-113.

Form B		
City or Town of _____		
Financial Statement January 1, 2011-Dec. 31, 2011		
WATER AND SEWER DEPARTMENTS		
Balance January 1, 2011	\$ _____	
Cash Receipts		
Water Payments	\$ _____	
Sewer Payments	\$ _____	
Sanitation Funds	\$ _____	
Other	\$ _____	
Total Receipts	\$ _____	
Total Funds Available	\$ _____	
Expenditures		
Personal Services	\$ _____	
Supplies	\$ _____	
Other services and charges	\$ _____	
Capital Outlay	\$ _____	
Debt Service	\$ _____	
Transfers Out	\$ _____	
Total Expenditures	\$ _____	
Balance Water and Sewer Fund		
Dec. 31, 2011	\$ _____	
INDEBTEDNESS		
Type of Debt	Amount	Date Last Payment Due
Short term financing obligations	\$ _____	_____
Water Revenue Bonds	\$ _____	_____
Sewer Revenue Bonds	\$ _____	_____
		Date Free of Debt
Total	\$ _____	_____
All financial records of the Water and Sewer Department of (City or Town) of _____ are public records and are open for public inspection during regular business hours of _____ A.M. to _____ P.M., Monday through Friday, at the Water Department in _____, Arkansas.		
If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.		

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Tax refund can benefit Cord Blood Bank

Donating your state income tax return is one simple way to help fund the world-class Cord Blood Bank of Arkansas.

By Michele Fox, M.D.

Last summer's opening of the Cord Blood Bank of Arkansas at the University of Arkansas for Medical Sciences (UAMS) ensured that Arkansans statewide have the opportunity to donate these blood cells for their family's use, public use and eventually for research purposes. With further research and the operation of this efficient cord blood banking system, more than 100 million Americans and two billion people worldwide could potentially be treated or cured of diseases.

But to develop this innovative effort, it's going to take both cord blood and monetary donations to ensure we're able to meet the infrastructure required to run a world-class bank that can reach its full potential.

Whether it's cord blood cells or a portion of your income tax refund, we've made donating as simple, quick and efficient as possible. And thanks to forward-thinking medical professionals, lawmakers and supportive citizens in our state, Arkansas can continue blazing this state-of-the-art path.

What is cord blood?

Cord blood cells can be quickly, safely and painlessly harvested from umbilical cords following the birth of healthy children.

The umbilical cord, placenta and amniotic fluid, all of which are typically discarded after birth, are rich in primitive cells that can be collected without destroying embryos.

Umbilical cord blood has already aided in finding treatment for aplastic anemia, leukemia, lymphoma, lupus, thalassemia, sickle cell disease, spinal cord injury and Crohn's disease, while further research is being done to find treatment for corneal degeneration, heart disease, stroke, multiple sclerosis, rheumatoid arthritis, Parkinson's and Alzheimer's.

The statewide cord blood banking network authorized by the state Legislature aids in collecting, processing and storing donations. UAMS has one of the largest adult blood cell transplant centers in the country and houses the state's cord blood bank. The Cord Blood Bank of Arkansas will soon be a member in the National Marrow Donor Program (NMDP) and linked into the



Dr. Fox inserts stem cells donated by a new mother into the cord blood storage unit.

NMDP database, allowing us to match donations with potential transplant patients worldwide.

How to donate

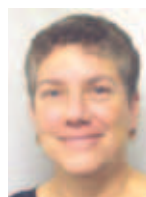
Arkansans should know how easy it is to make a difference by donating cord blood following the birth of a healthy child or other resources that can further our mission.

It doesn't matter where you give birth in the state. Before giving birth, request an easy-to-follow kit from the Cord Blood Bank of Arkansas to give your doctor at the time of birth. From there the donated cells will be delivered for processing and storage. It's that easy.

The Cord Blood Bank of Arkansas accepts cord blood for public use, private use, and will eventually accept donations for research.

Monetary donations can be made in several ways, including an option to donate all or part of your income tax refunds. The CBBA is included on the state tax check-off form that filers can elect to include with their state income tax return. The check-off allows filers to have donations automatically deducted from their refund checks for whatever amount they wish to give. Filers expecting to owe money also have the option to donate by filling out the same form, but submitting a separate donation check.

Whichever donation you might be considering, please contact us toll free at 1-855-854-2222 (CBBA) or 501-686-6271 to obtain your cord blood collection kit. For more information visit www.cordbloodbankarkansas.org.



Michele Fox, M.D., is Medical Director, Cord Blood Bank of Arkansas, University of Arkansas for Medical Sciences.

ACCRTA scholarships available

The executive board of the Arkansas City Clerks, Recorders and Treasurers Association (ACCRTA) awards scholarships for tuition to attend the Municipal Clerks' Training Institute, the Academy for Advanced Education and the International Institute of Municipal Clerks' annual conference, all of which will enable Arkansas clerks to further educational training.

A scholarship honoring the memory of Bill S. Bonner will be awarded to a first-year attendee in the certification program at the Municipal Clerks' Institute in September 2012.

Scholarships include: four local \$400 scholarships to attend the Municipal Clerks' Institute, Sept. 16-21, 2012, in Fayetteville; one \$400 scholarship for the Academy for Advanced Education, Sept. 19-20, 2012, in Fayetteville;

and one \$400 scholarship to attend the International Institute of Municipal Clerks (IIMC) annual conference, May 20-24, 2012, in Portland, OR.

These scholarships are in addition to the 11 regional scholarships awarded by the IIMC.

Fill out the scholarship application below and return it to:

Barbie Curtis, CMC, CAMC
City Clerk / Treasurer
City of Van Buren
1003 Broadway
Van Buren, AR 72596

For more information, contact Scholarship Chairman Barbie Curtis at 479-474-8936, or email bcurtis@vanburencity.org.

2012 APPLICATION FOR SCHOLARSHIP ASSISTANCE

I, _____, am a member of the Arkansas City Clerks, Recorders and Treasurers Association and the International Institute of Municipal Clerks, and do hereby apply for assistance from ACCRTA. (Applicant must be a City Clerk, Deputy City Clerk, Recorder, Treasurer or related title at the time of application.)

Name _____ Title _____
Street Address or P.O. Box _____
City, State, Zip _____
Telephone _____ Date assumed present position _____

Other related experience:

Title	Municipality	Years
_____	_____	_____
_____	_____	_____
_____	_____	_____

Education: H.S. ___ Graduate College (years) ___ Degree _____

Check one: This application is for a ___ First ___ Second ___ Third year Institute

What are the approximate costs of the institute you plan to attend?

Travel/Transportation _____	Registration Fee/Tuition _____
Lodging and Meal _____	Total Amount _____

How much does your municipality budget your department yearly for education? _____

What is your reason(s) for applying for this scholarship? _____

I understand that if a scholarship is awarded to me, it must be used between Jan. 1, 2012, and Dec. 31, 2012, and that I must attend all sessions. Yes. _____

Have you attached written evidence that your Chief Executive or legislative body supports your attendance at the institute and that in the event that a scholarship is awarded, you will be given the time to attend the institute? Yes ___ No ___

I do hereby attest that the information submitted with this application is true and correct to my best knowledge.

Signature: _____ Date: _____

CHECK THE SCHOLARSHIP FOR WHICH YOU ARE APPLYING:

___ Municipal Clerks' Institute, Fayetteville—Sept. 16-21, 2012
___ Academy for Advanced Education, Fayetteville—Sept. 19-20, 2012
___ IIMC Conference, Portland, OR—May 20-24, 2012

DEADLINE: April 2, 2012

DEADLINE: April 2, 2012

DEADLINE: March 2, 2012

DISCLAIMER: ACCRTA will not be responsible for applications that do not reach the chairman by the deadline. Please feel free to call after a few days to be sure your application was received.

Prepping for a successful proposal

By Chad Gallagher

With February here and spring in sight, most municipal officials are relieved to be past the transition into the new year. The budget is set and projects can begin in earnest. It is a good time to review your community development process and specifically how grants fit into that strategy.

Grant writing is a bit of a misnomer for the entire grant acquisition process. There is much more to getting a grant than just writing one. Effectively including grant funding into your community development strategy requires strategic planning, preparation and good execution. Of course, writing the actual proposal is an important piece, but alone it isn't much better than a running car engine without a body or wheels.

Develop an overall community plan

Grant funding isn't meant to stand alone project-by-project. Every grant request should fit into an overall community blueprint. Grant programs should be sought that help cities and towns achieve goals that already exist. Grants are simply a tool to help build the community desired. To this end we recommend cities and towns conduct some type of needs assessment.

The assessment should be comprehensive in reviewing every aspect of the community and should identify strengths, weaknesses, successes, failures, opportunities and challenges. It should clearly assess the current state of the community. This can be done through a simple or complex approach but it must be done.

Once the city has assessed its needs then it should use this information to develop a true strategic plan or community blueprint. The blueprint articulates the vision and paints the picture of the desired result. It sets goals and identifies strategies for implementation. This type of planning is important because it engages the community in fleshing out where it wants to go in the future. Much can be said about the planning process, but for the moment it is key to note that every city should engage in some thoughtful futuristic planning.

Grants are a strategy

Once the city has a visionary blueprint in mind grants should be seen as a tool to help achieve these ends. Cities should peruse *The Arkansas Grant Book*, have discussions with our firm and interact with various agencies to become familiar with available grants. In doing so the city can begin to identify funding opportunities that match community needs and help fulfill the city's developed plan. Don't go shopping for just any grant. Doing so will lead to frustration and lots of failed proposals. Instead, look for grants that fit well with your community blueprint. Find grants that truly fit and only pursue those.

Prepare thoroughly

To prepare for developing a successful proposal there are several things you can do:

- Clearly identify each project you would like to find funding for.
- Build a case for that project. This would include all the information you can find about it, including successes elsewhere, the need it addresses, and the benefits it brings.
- Research and collect hard data. Hard data is needed to write successful grants. Soft data is helpful, but most failing grant proposals lack hard data. Soft data is anecdotal and persuasive in words. It may describe the impact and importance of a project through quotes or testimonials. Hard data includes statistics, demographics and other quantifiable data that demonstrates and supports your funding request. It is important to have much of this ready before a funding opportunity presents itself.
- Build local support. Build local support for your project as wide and deep as possible. Support from all stakeholders, while not always necessary, is always helpful when a funding opportunity presents itself.

- Build a budget. For every project in your community plan you should have an estimated budget. Find out what it will cost to build your dream, if it can be done in phases, what portion of the project could be cut and what cannot be.
- Learn from others. Have other cities in Arkansas tackled similar projects? How did they do it, what did it cost, and what lessons did they learn? Borrow their experience and expertise.
- Build relationships with funders. Once you have started matching up various funding opportunities with your wish list, make a deliberate effort to get to know those people. Do your homework by finding out everything you can about the funder and then start building a relationship with members of their team.
- Ask for help. The League understands that every city cannot afford a staff of professional community developers and grant writers. That's why they've established programs to help members with these kinds of projects. Call us today and see how we can help you with your efforts.

Grant writing is ultimately a piece of a comprehensive approach, but it is an important piece. When done well it reaps many benefits for the entire community.

In other grant news...

The Arkansas Grant Book Company, the Arkansas Municipal League and Legacy Consulting are ready to set the annual schedule of regional grant workshops. These daylong grant workshops are free for League members to attend. They are held in each region of the state. If you are willing to host a workshop in your region please give us a call at 501-246-8842 or 866-925-4549, email me at chad.gallagher@legacymail.org or Alisha Williams in our office at Alisha.williams@legacymail.org.



Chad Gallagher is principal of Legacy Consulting and a former mayor of DeQueen. Contact him in DeQueen at 870-642-8937, 501-246-8842 in Little Rock, or e-mail chad.gallagher@legacyincorporated.com.

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House cleaning chores for planning in 2012

By Jim von Tungeln

With the January conference behind us, elected officials must now be contemplating the coming year's challenges. To follow up on a session presented at the conference, this month's column suggests a checklist for the city's planning function. Maybe it will jog some memories during the process. If checklists help airplane pilots, they should help us as well.

First off, if your city has a planning commission, can you provide proof that it was properly created? Further, is it still operating according to its original design? It is much better—according to my legal advisors—to answer these questions now than during a deposition. I can't overstate how often I visit a city that cannot locate any documentation of its planning commission's creation.

Does your planning commission schedule at least one meeting in each quarter of the calendar year? This is not a major concern for larger cities but should be on the checklist of smaller communities.

Does your planning commission maintain a public record of all business, resolutions, transactions, findings and determinations? Also, has the commission adopted rules and regulations for the discharge of its duties and the transaction of business?

Has your planning commission prepared and properly filed a copy of its planning area map with the county recorder and city clerk? Is it available for review as required?

Has your planning commission prepared a work program and made comprehensive studies of the present conditions and the probable future growth of the municipality and its neighboring territory?

Too often, the implied work program for a planning commission is simply to meet and hear re-zoning requests. There are even cities that use the illogical name of "planning and zoning commission." There even was, unsettling as it may sound, an instance I once encountered in which a city maintained separate planning and zoning commissions. That is the sort of thing that makes your League's attorneys lie awake staring at the ceiling.

If your city enforces a zoning code, has it adopted a future land use plan as a basis for zoning? This is by far the most common shortcoming that I encounter on trips to our cities to discuss planning issues. It is also one of the first questions that a smart plaintiff's attorney will ask.

We must always remember that the purpose of zoning is to protect or carry out the provisions of a future land use plan. As much as one might wish to use zoning only to keep out apartments or manufactured housing, its purpose should be more comprehensive.

Does your zoning code provide for a board of adjustment? This is a requirement generally observed, although the actions of such boards can range from the completely unsupportable to the highly sophisticated. A municipality's attorney should look and see where that city's board fits in that spectrum.

If you enforce development (subdivision) regulations, has your city adopted a master street plan? As with zoning, subdivision regulations should serve to fulfill an adopted plan.

Does your planning commission understand that its role with the subdivision code is administrative? That is



It takes constant vigilance and attention by local officials to make the urban experience a happy one.

Our planning resources, like structures, may become obsolete no matter how elegant they once were.



to say, its only function is to make sure a development proposal meets the minimum standards of the subdivision code. This is a point sometimes misunderstood even by the commissions of large and, supposedly, well-staffed communities.

Now comes the point of proper adoption of all planning related instruments. This can drift far into the legal domain so I will avoid offering advice except to recommend that the city attorney review all planning related instruments to verify proper adoption. In normal practice, all plans are adopted by resolution, as they are not legal documents but, rather, statements of policy. Regulations do become municipal law, so they are supported by ordinance. Check with your city attorney.

Then there is the question of properly filing planning documents. This involves more complexity than we can cover here, but review this. A major city in our state had its entire subdivision code challenged because of inadequate filing.

Do your planning commissioners and staff personnel possess the proper training for their job? One would never send untrained police officers or firefighters to do a job, but those administering our development plans and regulations often have no training at all. Granted, planning does not turn on life and death decisions. The proper execution of the planning function, however, can determine how well public safety personnel do their job. We are, after all, interdependent.

The League can assist with preliminary training but staff and commissioners need detailed and frequent training. The Arkansas Chapter of the American

Planning Association provides training in all aspects of urban planning. Workshops occur throughout the state for convenience, and the cost, even if a city reimbursed its commissioners for lost time, is minimal compared to the expenses of litigation.

A few final thoughts may help. There is the issue of updating. Sometimes, a severely outdated system of plans, regulations, and maps can be as harmful as not having them at all. There is also the issue of access. Many cities are benefiting from the use of the Internet to provide access to documents. Those of us who have had the experience of photocopying and mailing planning and development material understand this all too well.

Finally, the practice of urban planning changes and evolves along with all functions of city government. Some of these changes involve substantial benefits to the practice of public administration. Others might simply represent current fads that will go the way of main street malls, unconnected traffic systems, and the elimination of sidewalks. Traversing this maze requires constant attention, so use your League's resources on the journey.

Thanks to the Arkansas Municipal League's legal staff for vetting this piece, and good luck in the coming year.



Jim von Tungeln is staff planning consultant and available for consultation as a service of the Arkansas Municipal League. He is a member of the American Institute of Certified Planners. Contact him at 501-944-3649. His website is www.planyourcity.com.

Gilbert and Parish of Bride in the Isle of Man celebrate seven-year relationship

By Sherman Banks

Gilbert, with a population of 28 as of the 2010 Census, is one of the smallest municipalities in Arkansas and the nation. The town had a dream to develop an international relationship with an English-speaking city. They sent out many letters of inquiry until a reply came from the Parish of Bride in the Isle of Man expressing an interest in developing a sister city relationship. The Parish of Bride in the Isle of Man, off the coast of Great Britain, population 275, is located in the northeast corner of the island. Tourism is its primary source of economic development. Gilbert is a noted Searcy County destination for motor coach stops at the town's famous General Store, which also hosts special meetings, weddings, reunions and sporting events.

In 2005 they formally signed the sister city agreement with tourism as the mutual interest between the two cities. Evelyn Langston Terhune is Gilbert's official representative to the Parish of Bride. Although she has never been to the Parish of Bride, she has coordinated all visits and communications with their sister city. It is not customary for developing sister cities to form a relationships without at least one fact finding visit to determine compatibility. Gilbert is an exception. They communicated their desires through correspondence. To formalize the sister city relationship, Terhune arranged for the mayor's signature to be hand carried to the Parish of Bride by Bill Baker, who at the time was the president of the North Central Vocational Center in the contiguous city of Leslie.

Despite the difficulty in maintaining a sister city relationship without an actual face-to-face visit, Terhune has for nearly seven years been able to maintain a viable and workable relationship with the Parish of Bride through letters and email. She arranged to send local students to their sister city with money raised from the sale of a cookbook prepared by the residents of Gilbert. During the last few years the residents of Gilbert have handcrafted special Christmas gifts for every person in the Parish of Bride. This June, Gilbert will for the first time attend the annual TT Isle of Man Tourist Trophy Motor Cycle Race and Festival. The town is presently coordinating with other cities in Searcy County to receive a formal delegation from the Parish of Bride in 2013.

Gilbert is a small town with a big heart, and that has a far-reaching effect. Gilbert has proven that through perseverance and determination, the smallest of towns can reach out across that this vast world of ours and find a city with mutual interests. Thomas Woodrow Wilson said it best: "Friendship is the only cement that will ever hold the world together."



For more information on how to make a difference in your community through Sister Cities, contact Sherman Banks at 501-376-8193, email sbanks@aristotle.net, or write to P.O. Box 165920, Little Rock, AR 72216.

Fairs & Festivals

March 9-10, **CAMDEN**, 19th Camden Daffodil Festival, 870-836-0023, camdenfestival.com

March 17, **EUREKA SPRINGS**, 19th St. Paddy's Parade, 479-981-9551, StPaddy.Ureka.Org; **HOT SPRINGS**, First Ever 9th Annual World's Shortest Saint Patrick's Day Parade, 501-321-2277, www.hotsprings.org

Water has much to teach us

By Tim Herd

The Class IV rapids on the Youghiogheny River flipped me and the raft skyward. When it finally occurred to gravity to reclaim me, the raft and my pals had already moved on without me, and things came down to just me and the river. (You could say I became totally immersed in my work!) I broke my paddle on a large rock and almost did the same with my tailbone. Fortunately for me, my buddies were able to retrieve me from the swift currents and haul me back aboard before the river took me for good.

Three awesome things about water trails:

1. They move.
2. They're better with a buddy.
3. They can be navigated by almost any kind of vessel.

Tocks Island is a narrow strip of land in the Delaware River, and the site of three memorable stands against the flow:

1. A highly controversial proposal by the Army Corps of Engineers to dam the last undammed major river of the eastern United States, flood upwards of 23,000 acres, create a 37 mile-long lake, and drive thousands of people from their homes and livelihoods. After 19 years of planning, investing, acquisitions, legal wrangling, pitched campaigns and hearings, the plan was halted.
2. My Scout troop's campsite during a paddle trip. As most of our provisions had been delivered to the shore a short distance downstream, we undertook several round trips in the canoes to ferry it all back to the island for the night. Pulling strenuously against the current with the heavy loads took much longer and required much more energy than riding the empty canoe the same distance downstream.
3. That same campsite, when late that night one of the boys walked in his sleep, threading his way among all the tents' intersecting guy wires and stakes until he stepped barefoot in the river and woke up. It was harder for him to find his way back in the dark fully awake than it was for him to proceed apace while asleep.

Three life lessons from water trails

1. A lot of the time it's fine to go with the flow, but there are times when reversing against it is the only viable (or honorable) option you may have. Realize that it takes both strength and determination to buck the status quo and advance against majority opinion or ingrained opposition. Prepare, and then go for it.
2. It's better if you've got the strength and assistance of a partner or team working with you toward the same goal—no matter what direction you're heading. Collaborating in almost any venture dramatically increases your chances of success. (No man is an island, and all that.)
3. Real life is not the place for sleepwalking—unless you want to sleep with the fishes! Currents can quickly transport you to your destination or your doom. Keep alert to the trends—both physical and ideological—swirling about you at all times, and paddle accordingly.

Here's the master point of the thoughts I've shared: Keep current with the issues and trends within your profession, partner up and navigate with purpose.



Tim Herd is a Certified Park and Recreation Professional and is executive director of the Stroud Region Open Space and Recreation Commission and serves on the Pennsylvania Recreation and Park Society Executive Committee. Contact Tim at herd.time@gmail.com.



Local Sales Tax Collection Information: Part 2

Good management of city revenues requires that city officials understand the factors that contribute to those revenues. This article—the second in a series of three—looks at information available from the state that may help monitor and project local sales tax revenues.

By Paul Young, League Staff

Last month, we provided an overview of local sales tax collection information that is available from the Arkansas Department of Finance and Administration (DF&A) and the State Treasurer's office. This article will primarily discuss how the quarterly listing of tax collections by business code can be used to monitor current collections and possibly budget for future periods. We also highlight some limitations of the information provided by DF&A. The next article in this three-piece series will offer possible suggestions for improvement.

NAICS Quarterly Business Code Report

Upon request, DF&A will provide cities a quarterly listing of local sales taxes collected that is grouped according to business codes established by the North American Industry Classification System (NAICS). NAICS is the standard used by federal agencies in classifying business establishments for the purpose of collecting, analyzing and publishing statistical data related to the U.S. business economy. DF&A makes this quarterly information available in Microsoft Excel spreadsheet format in the third month following the end of a quarter.

The release of business code information is not required by current law or DF&A regulation, but is actually provided as an accommodation initiated about 10 years ago to cities and counties when many were asking for information about the source of sales tax collections. Access and details of the information are governed by informal departmental rules. And, because of a very strong statutory requirement of confidentiality related to tax information, DF&A procedures are intended to prevent the release of any information that can be specifically identified with a particular taxpayer.

One note of caution: While the entry of an identifying NAICS business code is part of the tax filings submitted to DF&A, it is not required in the tax collection process and therefore not subject to verification and review as is other necessary information. Occasional

missing or inaccurate information in the NAICS report illustrates this limitation.

Under current procedures, only a mayor or county judge (or their specific designee) can request the information. This mirrors the requirement for obtaining a list of businesses remitting local sales tax that is authorized in ACA Sec. 26-73-115. And, in order to prevent disclosure of specific taxpayer information, business code information is only provided if there are at least three businesses in a particular code. (Note correction: Last month's article incorrectly said at least four.) For example, if Walmart were the only business located in a city with its business code, the sales tax collected by Walmart would not be reflected in the listing of tax collections. This could be true for other significant tax producers in Arkansas communities, creating a large “missing piece” in the business code listing.

Analysis of the NAICS information

Comparing the most recent quarterly data to the previous quarterly data can assist a city in forecasting revenue trends when they can be associated with a particular business category. Business activities that have the most significant variance from quarter to quarter could indicate a trend in consumer spending in your particular locality that could affect future collections.

A sample of the business code information with modifications discussed below appears on the opposite page for the four calendar quarters of 2010 for the City of Morrilton. A special thanks to Mayor Stewart Nelson for making this information available for use in this article. He has also provided valuable input and assistance in preparing this series. DF&A was also helpful in providing Mayor Nelson an entire year with four quarters of information, thus avoiding the need to “cut and paste” multiple reports together for comparison. The report from DF&A is often not generated in a consistent format from quarter to quarter, which can make merging information or comparisons difficult unless the user is fairly proficient in Excel and its analytical tools.

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City of Morrilton
NAICS Business Code Info. 2010

NAICS	NAICS DESCRIPTION	1st QTR	2nd QTR	3rd QTR	4th QTR	Total	% of Total	Cumm %
45299	All Other General Merchandise Stores	\$108,948.00	116,340.00	104,013.17	117,673.92	\$446,975.09	31.36%	31.36%
72211	Full-Service Restaurants	39,223.96	40,888.12	39,397.78	39,701.99	159,211.85	11.17%	42.53%
44131	Automotive Parts and Accessories Stores	16,875.98	20,167.96	21,313.06	19,827.70	78,184.70	5.49%	48.02%
44711	Gasoline Stations with Convenience Stores	16,523.58	19,553.07	20,184.15	18,152.39	74,413.19	5.22%	53.24%
44511	Supermarkets and Other Grocery (except Convenience) Stores	16,158.83	16,632.29	17,138.53	22,036.91	71,966.56	5.05%	58.29%
44531	Beer, Wine, and Liquor Stores	13,261.00	16,010.00	15,412.00	15,681.01	60,364.01	4.24%	62.52%
44411	Home Centers	10,457.72	17,849.96	16,199.56	14,189.65	58,696.89	4.12%	66.64%
453991	Tobacco Stores	7,593.81	7,983.32	7,791.39	7,750.43	31,118.95	2.18%	68.82%
51331	Wired Telecommunications Carriers	11,534.93	7,398.93	5,382.97	4,990.97	29,307.80	2.06%	70.88%
42182	Farm and Garden Machinery and Equipment Wholesalers	5,021.00	9,951.00	6,882.00	4,964.11	26,818.11	1.88%	72.76%
45291	Warehouse Clubs and Supercenters	6,176.00	6,563.00	6,383.00	7,564.00	26,686.00	1.87%	74.63%
42183	Industrial Machinery and Equipment Wholesalers	4,771.61	6,459.25	6,502.71	5,758.88	23,492.45	1.65%	76.28%
22121	Natural Gas Distribution	12,640.98	3,933.20	1,851.00	3,844.99	22,270.17	1.56%	77.84%
811111	General Automotive Repair	4,322.36	5,168.25	6,128.87	4,805.82	20,425.30	1.43%	79.28%
443112	Radio, Television, and Other Electronics Stores	3,380.88	3,930.22	7,069.24	5,102.65	19,482.99	1.37%	80.64%
42291	Farm Supplies Wholesalers	4,029.88	5,563.88	4,441.00	4,433.00	18,467.76	1.30%	81.94%
53221	Consumer Electronics and Appliances Rental	3,458.42	2,814.23	3,113.94	3,610.56	12,997.15	0.91%	82.85%
44211	Furniture Stores	2,495.03	2,887.35	2,688.14	2,837.17	10,907.69	0.77%	83.62%
42142	Office Equipment Wholesalers	1,424.48	1,989.99	4,073.60	2,770.50	10,258.57	0.72%	84.34%
562998	All Other Miscellaneous Waste Management Services	2,472.28	1,975.00	2,885.46	2,545.05	9,877.79	0.69%	85.03%
532299	All Other Consumer Goods Rental	2,298.02	557.04	170.30	6,565.77	9,591.13	0.67%	85.70%
451211	Book Stores	2,818.45	1,321.37	3,087.00	1,796.45	9,023.27	0.63%	86.33%
81341	Civic and Social Organizations	2,083.49	2,060.46	2,020.94	2,042.02	8,206.91	0.58%	86.91%
44312	Computer and Software Stores	1,312.52	1,175.00	2,945.55	1,996.67	7,405.46	0.52%	87.43%
23511	Plumbing, Heating, and Air Conditioning Contractors			1,994.07	2,506.42	7,219.42	0.51%	87.94%

44821	Shoe Stores	25.34	34.22			59.56	0.04%	100.23%
45114	Musical Instrument and Supplies Stores		73.00			73.00	0.01%	100.24%
54181	Advertising Agencies			33.00	39.00	72.00	0.01%	100.24%
313311	Broadwoven Fabric Finishing Mills		62.21			62.21	0.00%	100.25%
48711	Scenic and Sightseeing Transportation, Land				31.13	31.13	0.00%	100.25%
811212	Computer and Office Machine Repair and Maintenance				29.05	29.05	0.00%	100.25%
312112	Bottled Water Manufacturing			24.00		24.00	0.00%	100.25%
23531	Electrical Contractors	191.91	-889.41	79.64	-3,174.32	-3,792.18	-0.27%	99.99%
811412	Appliance Repair and Maintenance			151.00	42.00	193.00	0.01%	100.00%

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total
Quarterly Sales Tax Revenues per NAICS Listing (1)	\$ 339,265	363,349	356,432	366,269	\$1,425,315
Percentage of Annual Total	23.80%	25.49%	25.01%	25.70%	100.00%
Local Net Tax Distribution Report at DF&A website					
Jan/April/July/Oct	132,243	142,313	135,808	145,093	
Feb/May/Aug/Nov	129,755	146,455	149,526	136,111	
Mar/June/Sept/Dec	141,205	149,646	144,162	149,071	
Total (2)	\$403,203	438,414	429,496	430,275	\$1,701,388
Unidentified by NAICS Listing - (1) minus (2)	-\$63,938	-75,065	-73,064	-64,006	-\$276,073
adjustment for 3% administrative fee withheld	-10,178	-10,900	-10,693	-10,988	-42,759
Adjusted Unidentified by NAICS Listing	-\$74,116	-85,966	-83,757	-74,994	-\$318,832
Percentage of Unidentified	18.38%	19.61%	19.50%	17.43%	18.74%

This is an example of analysis that can be done with NAICS business code information available from DF&A.

**Arkansas Department of Finance and Administration
Sales and Use Tax Section**

LOCAL NET TAX DISTRIBUTION REPORT PERIOD: 01/01/2010 - 12/31/2010

Code	Name	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
1400	COLUMBIA COUNTY	395,230	385,961	404,222	401,681	392,079	386,872	431,220	416,401	450,383	381,977	386,842	472,570	4,905,439
1403	MAGNOLIA	408,900	403,857	412,351	402,039	402,572	381,714	407,519	422,613	398,112	381,858	395,489	467,088	4,884,112
1404	TAYLOR	5,077	6,436	6,403	6,372	6,463	4,796	5,912	6,217	8,883	5,729	4,483	11,578	78,347
1500	CONWAY COUNTY	390,175	389,297	320,081	410,093	415,426	475,082	443,079	456,075	454,749	439,033	400,363	411,659	5,005,112
1501	MORRILTON	132,243	129,755	141,205	142,313	146,455	149,646	135,808	149,526	144,162	145,093	136,111	149,071	1,701,386
1502	MENIFEE	6,922	7,321	7,469	8,558	7,181	6,935	6,731	6,012	5,792	6,367	4,478	5,763	79,528
1503	OPPELO	2,608	2,515	2,438	2,989	3,327	3,218	2,504	2,665	2,203	2,297	2,055	2,549	31,367
1504	PLUMERVILLE	4,044	5,659	5,552	5,416	4,806	5,455	5,236	5,816	5,768	5,123	4,128	4,647	61,651
1600	CRAIGHEAD COUNTY	847,783	1,375,031	1,440,576	1,298,810	1,308,838	1,400,216	1,335,184	1,419,961	1,399,981	1,305,121	1,370,564	1,709,549	16,211,614
1609	LAKE CITY	18	16	33	0	207	0	0	0	2	13	0	0	224
1611	JONESBORO	938,276	1,175,212	1,238,005	1,122,221	1,124,103	1,245,758	1,190,107	1,245,015	1,218,683	1,159,556	1,234,571	1,553,048	14,444,554
1700	CRAWFORD COUNTY	524,282	486,232	527,492	547,598	559,178	569,421	456,013	529,864	509,728	509,686	504,729	534,054	6,258,277
1701	ALMA	184,178	179,866	189,967	194,473	199,128	195,863	196,320	188,778	166,331	185,098	180,306	192,665	2,252,975
1702	VAN BUREN (CITY)	289,983	258,423	310,682	311,655	307,347	317,648	300,098	293,518	284,004	284,710	281,710	328,744	3,568,520
1703	MULBERRY	18,034	18,423	29,387	22,421	23,951	23,614	26,112	28,443	19,007	23,025	18,628	23,888	274,935
1704	MOUNTAINBURG	14,568	14,921	25,069	13,116	13,208	23,387	17,235	12,694	8,912	11,484	11,672	19,044	185,310
1705	KIBLER	2,015	2,224	2,163	2,043	1,454	1,674	1,738	1,896	2,017	1,455	1,423	2,023	22,126
1707	DYER	1,596	1,164	1,252	1,206	1,317	1,143	1,387	1,408	1,411	1,164	875	1,513	15,436
1800	CRITTENDEN COUNTY	899,882	874,709	941,068	882,282	881,276	884,730	976,492	911,280	864,193	898,276	817,995	931,626	10,763,810
1801	MARION (CITY)	164,418	148,940	190,596	163,228	160,575	150,510	158,875	153,913	175,605	158,328	139,961	154,262	1,919,211
1802	WEST MEMPHIS	550,435	534,668	567,581	555,687	533,356	537,964	589,503	539,968	484,808	529,886	493,258	568,986	6,486,100
1803	EARLE	23,965	30,340	29,479	28,022	25,552	25,500	24,486	27,756	29,510	26,200	20,721	21,470	313,000
1806	GILMORE	508	382	357	793	217	231	261	354	400	270	283	310	4,366
1808	JENNETTE	218	158	158	810	102	90	72	149	126	86	96	218	2,283
1810	SUNSET	1,266	1,339	1,253	1,075	810	912	828	984	809	971	850	1,360	12,457
1811	TURRELL	7,460	6,352	6,813	6,086	5,479	6,118	5,703	5,312	5,314	5,967	5,367	5,689	71,659
1812	ANTHONYVILLE	0	0	0	0	0	0	0	0	0	61	76	303	440
1900	CROSS COUNTY	323,353	324,206	351,862	320,861	356,149	370,939	352,561	385,914	338,329	315,249	309,513	335,737	4,084,674
1901	CHERRY VALLEY	4,504	4,157	3,789	4,222	6,853	3,995	3,602	3,490	4,502	3,678	2,704	3,545	49,041
1904	WYNNE	11	23	12	0	23	12	12	12	3	0	0	0	108
2000	DALLAS COUNTY	136,587	135,602	140,344	142,792	129,411	129,933	139,284	140,933	138,453	147,189	128,239	153,761	1,662,529
2001	SPARKMAN	3,122	3,444	3,496	3,653	3,279	3,199	3,379	3,077	3,973	3,365	3,554	2,980	40,522
2002	FORDYCE	78,159	77,284	81,419	82,320	73,949	73,973	82,669	79,467	77,704	76,000	74,084	84,050	941,079
2100	DESHA COUNTY	194,382	216,446	216,333	207,832	196,003	230,679	216,513	218,108	258,766	201,312	192,210	205,982	2,554,565
2101	MCGEHEE	147,860	148,857	174,036	162,575	147,954	169,974	153,529	165,183	212,894	153,105	156,882	152,626	1,945,474

This chart presents the local net tax distribution for the cities and counties listed. A downloadable pdf of the complete report is available on the DF&A's website at www.dfa.arkansas.gov/offices/exciseTax/salesanduse.

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When the information is made available, it is usually sorted by business code and totals are not provided. For my sample analysis of the Morrilton information, I added quarterly and annual totals then sorted the listing by total annual figures, from highest to lowest. In addition, I added percentage calculations for the amount a category represented of the annual total and a cumulative percentage total of all categories through a particular level. “All Other General Merchandise Stores” at 31.36 percent is the largest category, with “Full-Service Restaurants” second at 11.17 percent. The total of the top 10 categories ending with “Farm and Garden Machinery and Equipment Wholesalers” represents almost 75 percent of the total.

In addition to the above steps, at the bottom of the worksheet I compared the quarterly totals per the NAICS report to the actual receipts by Morrilton in order to determine whether the NAICS report fully reflected the actual tax activity. The monthly receipts for Morrilton are actual receipts per the monthly notice from the State Treasurer. The same figures also appear on the DF&A sales tax website for “Local Tax Distribution 2010” which appears on page 30. (Reminder: The receipts per the NAICS report and the DF&A website are for the month collected at the retail level. Actual distributions to cities of those amounts by the Treasurer are made two months later.)

As shown by the calculations at the bottom of the worksheet, the sales tax collections not identified by the NAICS report are almost 19 percent of the amount actually received after adjusting for the 3 percent administrative fee withheld by the State and not considered in the NAICS amounts. In several cases we reviewed, the difference was significantly greater than for Morrilton, clearly indicating the potential limited reliability of this information as a management tool. As might be expected, the unidentified difference will likely be greater for small cities.

The following factors also affect the reliability of the NAICS code information:

1. Each code has a business description that typically groups businesses according to “primary business activity.” The codes will have two to six digits. **Longer business codes will narrow the activity and possibly exclude certain businesses.** Therefore, to insure broadest coverage of local businesses, you should request that four digit codes be used by DF&A when generating a report.
2. With the passage of time, the figures reflected in the NAICS code information will change as

a result of any audit or amended return adjustments and rebates. Any such adjustments will affect future local tax distributions when they occur, producing potential differences with business code information for that period. The prior tax period that is actually affected is not identified. Therefore, **a NAICS report that is prepared when first available will be the most likely to reflect figures that approximate local tax receipts for that period.**

3. DF&A does not currently have staff or resources dedicated to providing information to local entities. Work on this matter is now done based on available staff time not dedicated to other responsibilities.

Conclusion

Despite limitations, the business code information is the best “snap shot” currently available for the source of local tax collections. But anyone truly interested in analysis will be frustrated by the missing pieces and complications. Ideally, the report should be provided in a consistent usable format. Also, it should be presented in categories that are reliable and informative, permitting the user to understand what generates tax revenues and monitor trends, as well as facilitate a sound basis for budgeting future collections.

We will discuss alternatives for improvement that will require statutory authorization in the next article. Such authority exists in neighboring states that provides much greater access to sales tax information than we have in Arkansas while protecting the legitimate businesses interests of those that collect the tax. In order to be successful with any proposed legislative change, broad support of Arkansas local governments will be required.

If you have worked with the NAICS business code information provided by DF&A, please send me comments about your experiences by email to pyoung@arml.org for use in developing the suggestions for improvement.

In addition to Mayor Nelson, I want to also thank Little Rock Treasury Manager Scott Massanelli, Pea Ridge Mayor Jackie Crabtree, Hot Springs Finance Director Dorethea Yates and Pine Bluff Finance Director Steve Miller for their assistance with this series.



Paul Young is the League's Finance Director. Contact Paul at 501-374-3484 Ext. 125, or email pyoung@arml.org.

NEWSLETTER

FEBRUARY 2012

The Newsletter, provided by a'TEST consultants, is included in *City & Town* as a service of the Arkansas Municipal League Legal Defense Program.

K2 Spice and federal drug testing

K2 Spice is, unfortunately, being sold legally in some areas of the United States, and this causes headaches for employers trying to manage employee drug testing programs. A recent case study provided by the Substance Abuse Program Administrators Association (SAPAA) offers guidance and resources to handle this matter. An employer suspected a CDL (Commercial Drivers License) employee of using K2 Spice. The driver was asked to take a urine drug screen that produced a positive lab result for the substance. The California-based employer began an immediate search for guidance on what to do with the driver.

The following resources provided help: 21 USC 813 of the Federal CSA, "Treatment of Controlled Substance Analogues. A controlled substance analogue shall, to the extent intended for human consumption, be treated, for the purposes of any federal law as a controlled substance in Schedule 1 Drug." This means that the federal government has not gotten around to listing designer (analogue) drugs under one of the CSA Schedules; nevertheless,

it is still a Schedule 1 Drug. Additionally, it was noted that there is no acceptable medical condition that warrants Schedule 1 Drugs, commonly called illegal/illicit drugs, designer drugs, analogue drugs or new frontier drugs.

FMCSA Regulations in Section 382.213 state: "No driver shall report for duty or remain on duty requiring the performance of a safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to the instructions of a licenses medical practitioner, as defined in Section 382.107, etc.," and "No employer having actual knowledge that a driver has used a controlled substance shall permit the driver to perform or continue to perform a safety-sensitive function."

With this information at hand, the employer took appropriate action to keep the driver safe and out of a safety-sensitive position. The rationale of this study is any use of controlled substances (not just the ones we typically test for) is prohibited conduct, unless the donor provides a valid prescription.

DOT issues warning on CCF use

Beginning Jan. 1, 2012, DOT now requires that only the 2010 version of the Custody and Control Form (CCF) are to be used and that use of previous versions of the forms subjects the company or person still using the "out-of-date" CCFs to an enforceable action by DOT. The Little Rock DOT office has notified a'TEST that fines of up to \$2,000 may be levied for use of these old CCFs. All out-of-date CCFs must be destroyed.

The key to recognizing the new form is the line in Step 1 noted as "D" that says: "Specify Testing Authority which has check-off boxes for HHS, NRC, and DOT." After that statement, a box is available

to denote whether the testing is for FMCSA, FAA, FRA, FTA, PHMSA, FTA, USCG and one of these boxes must be checked.

If you are unsure about your testing forms, please contact us for assistance at 800-837-8648 toll free. Caution is the word to save fees from fines.



a'TEST CONSULTANTS, Inc., provides drug and alcohol testing as a service of the Arkansas Municipal League Legal Defense Program.

The program helps cities and towns comply with the U. S. Department of Transportation required drug testing for all holders of commercial drivers' licenses.



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First six months of CNG a success in North Little Rock



The station, at the corner of Curtis Sykes Drive and N. Olive Street, is open to the public. The city, which buys the CNG wholesale, will use profits to add future pumps.

Six months after its Aug. 16, 2011, opening, the Compressed Natural Gas, or CNG, filling station near downtown North Little Rock is living up to its promise of savings. CNG has cut fuel costs in half on the city's three natural gas-burning sanitation vehicles, Sanitation Superintendent Harold Ford said, as diesel averages over \$3 a gallon while the cost-per-gallon equivalent of CNG has been around \$1.40.

The department was looking to add two more CNG-burning trucks to its fleet in 2012, Ford said, but so far the city budget hasn't allowed for the expansion.

The North Little Rock station was the first opened by a public entity in the state. Private companies opened CNG stations in Damascus and Fort Smith last year. In January the Arkansas Energy Office announced it is awarding nearly half a million dollars in grants to open CNG fueling stations in Little Rock and Conway.



A look at the pump gives an idea of the savings potential over gas and diesel.



North Little Rock Sanitation Department's Gary Stewart fills up with CNG after a day's route on Thursday, Feb. 2.

ECONomy



Litter-free neighborhoods promote pride *and* growth. Business and industry prefer to create jobs in clean communities. Keep Arkansas clean. Make it **SHINE**.



Japanese “forest bathing” promotes health

As an antidote to the stress of urban life, take a dose of “Shinrin-yoku.”

By John Slater

We can come up with many excuses not to go into the forest: allergies, ticks and chiggers, too hot or too cold. We just want to stay inside to enjoy the air conditioning or the warmth of a heater or fireplace. Those who can go outdoors and cope with the few minor inconveniences that nature throws at them can reap the many health benefits that spending time in nature provides.

In a series of studies, scientists found that when people swap their concrete shells for a few hours in a more natural surrounding—forests, parks and other places with plenty of trees—they experience increased immune response. Stress reduction is another benefit.

Scientists have found an airborne chemical emitted by plants to protect them from rotting and/or being eaten by some insects and animals also benefits humans.

The chemical is phytoncide. Research confirms that the limonene phytoncide promotes sleep, helps fight anxiety and eases pain. Associate Professor David Wang, Department of Forestry, and Associate Professor Jiunn-wang Liao, Graduate Institute of Veterinary Pathology, National Chung Hsing University, have published Taiwan’s first report on the components of phytoncides. I had not heard of this chemical until I began research for this article.

A study published recently was done in Japan with 280 healthy residents who visit natural areas or parks for the therapeutic effect, which has become a popular practice. “Shinrin-yoku,” or forest bathing (simply the act of visiting nature), received its name from fans and followers.



The Japanese art of Shinrin-yoku, defined as taking in the forest atmosphere or “forest bathing,” is proving beneficial to health in many ways, studies are finding.



You may already be practicing the Japanese art form of Shinrin-Yoku without realizing it, but many people don't have easy access to forests and woods, which is why protecting our urban green space is so important.

This study revealed that forest environments are valuable to people suffering from chronic stress. Accordingly, shinrin-yoku may be used as a method to reduce stress, and health professionals can view forest environments for their benefits. Shinrin-yoku may help to decrease the risk of stress-related diseases. More research needs to be done on the long-term benefits of shinrin-yoku.

On the first day of the study, half of the study group was to visit a forested area for a few hours and the other half was to walk in the city. On the second day, they traded places. The scientists found that being among plants produced lower concentrations of cortisol (a hormone that is released when you have too much stress in your body), a lower pulse rate, and lower blood pressure among other benefits.

A number of other studies have shown that visiting parks and forests seems to raise levels of white blood cells. A study in 2007, in which men who took two-hour walks in a forest over two days, showed a 50-percent spike in levels of their white blood cells. Another study found an increase in white blood cells that lasted a week in women exposed to phytoncides in forest air. Shinrin-yoku has even been found to decrease blood glucose levels in diabetic patients.

All five of the human senses are engaged when entering a natural forest environment: sight (colors, shapes, scenery), smell (of plants such as the evergreens),

hearing (sound of running streams or the rustle of leaves), touch (the surfaces of trees and leaves) and taste (if you happen to be in the woods at the right time of the year to enjoy edible fruits and nuts such as muscadines, blackberries and pecans). The brain is affected by the information provided by the senses. Sensory areas of the brain send signals to the areas of the brain that control emotions and physiological functions.

Who knew that for more than 50 years I have been practicing the art of shinrin-yoku and enjoying the benefits that practice provides? It's great that we have our National Parks and National Forests. Not everyone, however, has easy access to these natural wonders. More than 80 percent of the U.S. population and more than 50 percent of all people in the world live in urbanized areas. That's why it's so important that we protect nature in our cities and towns so everyone can enjoy these benefits that nature provides.

Make a Memory...Plant a Tree



John Slater is urban forestry partnership coordinator with the Arkansas Forestry Commission. Contact him at 501-984-5867, or at john.slater@arkansas.gov.

GIS is a powerful tool for local governments

By Inderpreet "Sunny" Singh Farmahan

Geographical Information Systems (GIS) is used for the storage, management, analysis and mapping of spatial data. GIS is used in government, businesses and academics. Many economists use GIS to analyze the data spatially and then use the output of the geographical data as a catalyst to further their research. The ability to overlay different datasets for the same geography in order to study the spatial relationship between them makes GIS a very powerful tool.

The use of GIS is not new in utility industries like oil, gas and electricity. These industries have used GIS as a decision-making tool to create new markets and to explore new opportunities. Natural disasters, terrorist acts, and economic meltdowns in the last two decades have forced us to create and maintain large amounts of information, which can be used during an event to assess damages. In cases of natural or other disasters, the same data can be used post-disaster in the economic recovery and development process. Integration of GIS technologies with other data has resulted in an intelligent form of dataset that can make use of the spatial references within the data in order to plot the data on maps for easy analysis.

The use of GIS technology is still in its infancy in local government. Collaboration among various departments of city or state government is scarce; nevertheless, GIS influences many planning operations and decision-making processes. GIS was used extensively in the redistricting process conducted by most of the states after the 2010 Census. The accuracy, availability and usability of spatial data, and the ease with which the GIS software works, makes the process of policy-making much easier and more transparent. With the increasing demand for GIS data within the government and private sectors, many governmental agencies have started creating, maintaining and sharing GIS data. Tracking and monitoring the growth of projects is made much easier and more manageable using GIS. GIS is also used to track land use and urban sprawl, and to provide alternative development plans for decision makers. Reliable data and enhanced visuals provided by GIS make decision-making more efficient and less time-consuming.

Many states maintain a central repository for GIS data in order to reduce redundancy and increase accuracy of the data. Usually, many agencies are involved in creating or maintaining this public GIS data, which typically makes use of a central storage and dissemination data warehouse that is used by everyone within a defined geographical region. The current state of the economy has forced many

private businesses and government agencies to terminate many projects prematurely and lay off valuable employees. By sharing the GIS database across agencies and businesses, states can reduce the ill effects of such losses.

Data collected and maintained locally is very valuable when using GIS for emergency management personnel during emergencies and for economic recovery of the affected region. The occurrence of tornados in Arkansas is not uncommon, and first responders make use of GIS technologies to identify the affected regions and create maps of the disaster areas for decision makers. Emergency management personnel use Global Positioning Systems (GPS) to get the locations of businesses and houses that were damaged or destroyed during the disaster event. This data is then used to help locate and possibly save the lives of many people who might be displaced or in need of help. The same data is used in the recovery efforts months and years following the actual disaster.

The adoption of GIS technology by local governments is a process of technological innovation, often requiring a feasibility study in order to identify obstacles and opportunities created by the introduction of GIS technologies. The GIS technology has to be adopted across all agencies of the government in order to make effective use of the value-added data created by its use. As with any other technology, GIS is constantly evolving by incorporating more usable features, which requires additional training for those using it.

Where do I get more information?

The use of GIS applications by local government for decision-making is not only helpful, but is in fact a critical component for economic development within our communities. The GIS Lab at UALR's Institute for Economic Advancement can conduct a wide range of GIS studies and offers technical assistance in support of local economic development. For more information about GIS and its applications, please feel free to contact our office at 501-569-8519. The Institute has the data, staff and expertise to provide invaluable guidance.



Inderpreet "Sunny" Singh Farmahan is director of the GIS Applications Laboratory at UALR's Institute for Economic Advancement.

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NWA trails lit by alt energy

Springdale is installing two wind turbines and an array of solar panels to light street crossings on city trails that are part of the expansive Razorback Greenway, *NWA Online* reported Jan. 18. The turbines will include a 70-foot tower by Shiloh Square and a 45-footer in J.B. Hunt Park. The Hunt Park turbine will have an array of solar panels that move to track the sun. The city received a \$657,100 federal grant to pay for the turbines and solar panels.

The six-foot turbine blades should produce about 400 kilowatt hours per month, the equivalent of a 40-watt light bulb burning for 10,000 hours. The solar panels produce about 300 to 400 kilowatt hours per month.

The Hunt Park installation will provide power for a kiosk, bathrooms and lights. Both towers will include security cameras. The trail crossings will have LEDs embedded in the pavement to mark the lanes. The crossings will use power from the grid when solar power isn't available.

Obituaries

ALVIN HALL, 86, a Marianna firefighter for more than 40 years and fire chief for 10 years, died Oct. 1.

HELEN ARNOLD OVERBEY, 86, of Lamar, died Jan. 27. Helen is the mother of former State Rep., mayor of Lamar and League president, George Overbey Jr., and mother-in-law of State Rep. Betty Overbey.

GEORGE EUGENE WIMBERLY, 92, a former Little Rock mayor and state representative, died Feb. 5.

AHPP calls for "Preserve Our Past" entries

Fifth and seventh graders from across Arkansas are invited to participate in the 21st "Preserve Our Past" art and essay invitational, the Department of Arkansas Heritage has announced. The Arkansas Historic Preservation Program (AHPP) sponsors the annual contest.

Fifth and seventh graders can enter an artwork or essay based on any Arkansas property that is at least 50 years old, focusing on how these places reflect Arkansas history or why it is important to preserve the state's historic places. All entries must be postmarked by April 4.

First, second and third place winners in each category will receive a trophy. Winners in the art division will have their work professionally framed. Honorable mentions will receive ribbons. All students who enter will receive a certificate. Winning entries will be displayed at the Old State House Museum in Little Rock throughout May, which is Arkansas Heritage Month.

For more information or an entry form, write AHPP Art and Essay Invitational, 1500 Tower Building, 323 Center Street, Little Rock, AR 72201; call 501-324-9786; or email amandad@arkansasheritage.org. Entries can be downloaded online at www.arkansaspreservation.com.

Kensett fire causes \$100K of damage

A fire that swept through downtown Kensett on Sunday, Jan. 29 caused about \$100,000 worth of damage, the *Arkansas Democrat-Gazette* has reported. The fire destroyed four downtown buildings, including Kensett's City Council chambers, a district court and a storage building used by the water department. As of Tuesday, Jan. 31 a state fire marshal had not determined the cause of the blaze.

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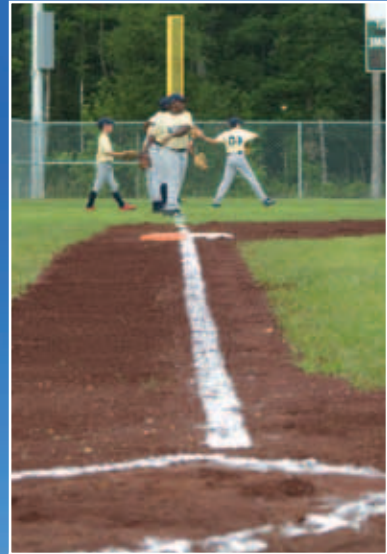
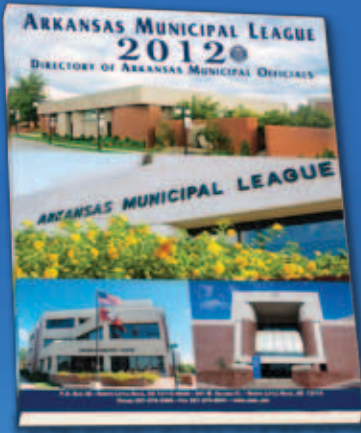
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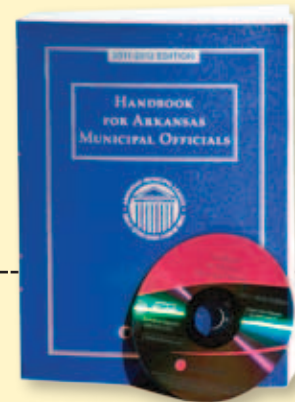
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Summaries of attorney general opinions

Recent opinions that affect municipal government in Arkansas

From the Office of Attorney General Dustin McDaniel

Monetary expenses incurred may qualify local enforcement as victims

Opinion: 2011-122

Requestor: Baker, Gilbert—State Senator

Could expenses incurred by municipal law enforcement agencies in the investigation, apprehension, and service or processing of defendants be considered “monetary expenses” incurred as a “direct or indirect result of the defendant’s offense or criminal episode,” as contemplated by provisions of ACA 5-4-205(c)(1), or is the language in *Tumlison v. State*, 93 Ark. App. 91 (2005) dispositive of this question? **RESPONSE:** In my opinion, *Tumlison* is not dispositive, and there may be instances where a municipal law enforcement agency, in the course of investigation or one of the other activities mentioned in your question, incurs monetary expense as a direct or indirect result of a defendant’s offense or criminal episode, and therefore is a victim as defined in ACA § 5-4-205(c)(1). Whether an expense will be eligible for reimbursement through restitution will depend on the facts of each particular case.

Various officials qualified to swear in new police officer

Opinion: 2011-123

Requestor: Ratliff, James—State Representative

Who can swear in a new city police officer or county deputy sheriff so they will be commissioned officers?

RESPONSE: Various officials are authorized to administer the oath referenced in your request, including a judge, a county judge or a county clerk. See Ark. Const. art. 19, sec. 20 and ACA sec. 21-2-105(a)(3) (Supp. 2011).

Statute governs timing and approval of commission appointments

Opinion: 2011-130

Requestor: Walker, John W.—State Representative

Under ACA 14-169-208, what is required to be in a notice and what is considered to be notice of an appointment or reappointment given to a governing body of a city? Q2) Under ACA 14-169-208, when a sitting commissioner is reappointed by a housing authority’s Board of Commissioners for an additional term, written notice of that reappointment is given to the governing body of a city before his/her current term expires and the governing body of a city before his/her current term expires and the governing body of a city acts to confirm or reject the appointment, does the governing body of the city’s 45 calendar day time frame to confirm or reject begin to run upon receipt of written notice? Q3) Under ACA 14-169-208, if a governing body of a city customarily and routinely accepts notice of an appointment or reappointment of a commissioner by the housing authority’s Board of Commissioners before the term expires and acts accordingly, does that set a precedent on when notice can be given? Q4) Under ACA 14-169-208, if a certificate of the appointment or reappointment is filed and stamped by the clerk of the governing body of a city, does that automatically confirm the appointment or reappointment of the commissioner? **RESPONSE:** Q1) The Arkansas Code contains no requirement of notice by a mayor of his initial appointments of commissioners to serve on a newly formed city housing authority. As regards the appointment or reappointment of successor commissioners, which seems to be the object of your concern, the statute referenced in your question requires that the commission

provide the city's governing body with written notice of its provisional selection of an appointee. The statute appears to require no more than that the referenced written notice inform the governing body of the selection. Q2) The statute mandates that the commission provisionally appoint a successor commissioner only when a sitting commissioner's term has expired or a vacancy otherwise occurs. The statute neither authorizes the commission to make an earlier provisional reappointment nor obligates the city's governing body to act on notification of such a premature reappointment. Given that there could be no notification of a valid provisional reappointment under these circumstances, the question of when the 45-day period for the city's governing body to affirm or reject the reappointment might begin to run would be moot. Q3) Given my response to your second question, in my opinion, the answer to your third question is "no." I do not believe a city's governing body might by custom and practice adopt a procedure that is expressly contrary to the dictates of the Arkansas Code. Moreover, I do not believe the concept of ratification would serve to legitimize such a departure from legislative mandates. Q4) It is unclear which entity—the commission or the city's governing body—should file the certificate of the appointment referenced in the statute. The statute appears to contemplate, however, that no such certificate shall issue until the governing body has either expressly or constructively approved the commission's action. As regards such a provisional appointment or reappointment, I believe a certificate is not ripe for filing with the clerk, thereby confirming that the appointment or reappointment is "due and proper," until the city's governing body has approved a timely submission of the commission's provisional choice to fill the vacancy.

Commissioners must avoid conflicts of interest

Opinion: 2011-133

Requestor: Hutchinson, Jeremy—State Senator

Is it a conflict of interests for members of the Benton Planning and Zoning Commission to also be builders and/or land developers due to business interests and connections with the industry being regulated? **RESPONSE:** In my opinion, a builder or developer may serve on a city's planning and zoning commission because such service does not give rise, per se, to an unlawful conflict of interests. This is subject to the condition, however, that a commissioner must not participate in making decisions that might constitute a common-law conflict of interest. This will involve a question of fact in each instance, and you have presented no facts suggesting that such a conflict might exist with respect to the commission members at issue. It must simply be noted, generally, that a public official is precluded at common law from using his office for personal profit or to exalt his personal interest above his public duty. See Attorney General Opinion 2002-065.

County may sell tax-supported hospital to city

Opinion: 2011-151

Requestor: Moore, Robert S., Jr.—State Representative

May a County [1] sell its interest in a hospital facility, which has been constructed or maintained in whole or part by taxes approved by the voters of the County, to a municipality located within the County, [2] for nominal consideration, [3] without seeking a vote of the electors of the County? **RESPONSE:** In my opinion, the answer to each sub-question is "yes," pursuant to ACA § 114-16-108.

For full Attorney General opinions online, go to www.arkansasag.gov/opinions.

ACCRTA seeks nominations for Clerk of the Year

The Municipal Clerk of the Year Award each year recognizes a member of the Arkansas City Clerks, Recorders and Treasurers Association (ACCRTA) who has made significant contributions to the objectives of the municipal clerks' profession and to the improvement of municipal government in Arkansas and the clerk's own community.

Qualities are length of service, good relationship with other clerks, interest in education, furthering of the association, attendance at national and regional conferences, community service and furthering the municipal clerks' association.

Any municipal official or ACCRTA member may nominate a candidate for Municipal Clerk of the Year for 2012. **The deadline for nominations is May 1, 2012.** The finalist will be honored at the 78th Arkansas Municipal League Convention, June 20-22, in Hot Springs.

Requirements for nominees:

- Has been an active ACCRTA member at least five years
- Holds a city clerk/recorder/treasurer or deputy position
- Is a Certified Municipal Clerk or Certified Arkansas Municipal Clerk
- Provides service to other municipal clerks in the state as the opportunity exists
- Exhibits leadership

Complete the nomination form below and mail to:

City Clerk Johnny Brigham, CMC
P.O. Box 157
Dumas, AR 71639

Municipal Clerk of the Year 2012

Nominee's Full Name _____

Number of Years as Municipal Clerk _____

Date of Certification _____ Date of Recertification _____

Number of Years as ACCRTA Member _____ Date of Membership _____

Municipal Clerk of what city _____ Appointed/Elected Yr. _____

Address _____ City _____ Zip _____

Business Phone _____

ACCRTA Offices held _____

Committee service _____

Other activities IIMC participation _____

Education program participation (instructor, panel member, moderator): _____

Individual submitting nomination _____

Name _____

Address _____

Signature _____ Phone _____ Date _____

Nominator: Please briefly summarize the reasons why you believe your nominee should be selected as the 2012 Municipal Clerk of the Year. (Attach separate pages as needed.)

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FIRE CLASS I	—	.0021	X	covered value	=	Premium
FIRE CLASS II	—	.0022	X	covered value	=	Premium
FIRE CLASS III	—	.0023	X	covered value	=	Premium
FIRE CLASS IV	—	.0024	X	covered value	=	Premium
FIRE CLASS V	—	.0025	X	covered value	=	Premium
FIRE CLASS VI	—	.0026	X	covered value	=	Premium
FIRE CLASS VII	—	.0027	X	covered value	=	Premium
FIRE CLASS VIII	—	.0028	X	covered value	=	Premium
FIRE CLASS IX	—	.0029	X	covered value	=	Premium
FIRE CLASS X	—	.003	X	covered value	=	Premium
FIRE CLASS Unincorporated	—	.003	X	covered value	=	Premium

For more information, call Linda Montgomery at League headquarters, 501-978-6123 or 501-374-3484, Ext. 233.

Local Option Sales and Use Tax in Arkansas



Source: Debbie Rogers, Office of State Treasurer See also: www.dfa.arkansas.gov

Sales and Use Tax Year-to-Date 2012 with 2011 Comparison (shaded gray)								
Month	Municipal Tax		County Tax		Total Tax		Interest	
January	37,846,866	\$35,123,247	\$37,289,267	\$35,666,555	\$75,136,134	\$70,789,802	\$12,533	\$27,640
Total	\$37,846,866	\$35,123,247	\$37,289,267	\$35,666,555	\$75,136,134	\$70,789,802	\$12,533	\$27,640

January 2012 Municipal Levy Receipts and January 2012 Municipal/County Levy Receipts with 2010 Comparison (shaded gray)

CITY SALES AND USE TAX . AMOUNT	LAST YEAR	Gilmore	274.21	Patterson	1,347.59	924.85	Garfield	5,604.06	7,789.00
Alexander	38,466.43	Glenwood	51,726.09	Pea Ridge	25,469.15	21,136.26	Gateway	4,521.20	7,852.58
Alma	175,094.70	Gosnell	13,342.68	Perla	1,613.95	1,729.45	Gentry	35,254.22	38,722.46
Almyra	2,159.20	Gould	3,062.83	Perryville	18,057.67	16,740.90	Gravette	25,955.06	30,075.08
Alpena	2,605.74	Grady	2,947.82	Piggott	56,228.50	51,255.38	Highfill	6,508.30	10,395.93
Alzheimer	2,768.01	Gravette	48,600.92	Pine Bluff	901,353.42	558,556.57	Little Flock	28,857.56	41,090.95
Altus	6,185.28	Green Forest	28,043.85	Pineville	486.14	1,595.72	Lowell	81,794.71	85,551.83
Amity	9,177.73	Greenbrier	122,399.34	Plainview	3,417.14	2,977.68	Pea Ridge	53,517.65	37,291.82
Anthonyville	238.99	Greenland	14,879.00	Plumerville	4,522.72	4,005.81	Rogers	624,752.15	629,414.79
Arkadelphia	150,334.93	Greenwood	155,004.92	Pocahontas	101,087.20	103,205.40	Siloam Springs	167,887.35	172,359.44
Ash Flat	78,034.30	Guion	7,251.63	Portia	1,642.52	1,967.94	Springdale	67,583.62	31,966.69
Ashdown	110,029.24	Gurdon	28,110.49	Pottsville	24,165.23	18,064.43	Springtown	971.22	1,812.13
Atkins	42,592.57	Guy	4,597.77	Prairie Grove	68,756.64	54,164.36	Sulphur Springs	5,704.52	10,666.17
Augusta	22,972.95	Hackett	4,123.58	Prescott	41,138.52	35,919.46	Boone County	322,393.92	312,038.37
Austin	9,112.18	Hamburg	28,909.41	Pyatt	742.33	1,185.71	Belleville	3,401.96	3,267.30
Avoca	8,315.15	Hardy	15,942.78	Quitman	26,701.10	24,530.54	Bellefonte	4,841.65	4,537.91
Bald Knob	43,996.66	Harrisburg	21,969.14	Ravenden	2,511.13	2,964.62	Bergman	4,681.69	4,617.33
Barling	16,796.92	Harrison	236,384.90	Rector	23,090.62	22,292.72	Diamond City	8,339.59	8,281.69
Batesville	312,455.42	Hartford	1,654.29	Redfield	14,319.26	11,346.00	Everton	1,418.37	1,928.61
Bauxite	9,898.27	Haskell	13,432.67	Rison	11,162.00	10,212.60	Harrison	138,029.80	137,861.85
Bay	5,441.14	Hatfield	2,515.96	Rockport	3,892.85	3,250.04	Lead Hill	2,890.06	3,255.95
Bearden	9,159.89	Havana	2,097.50	Roe	476.13	376.73	Omaha	1,802.29	1,871.89
Beebe	69,166.29	Hazen	47,878.61	Rogers	2,079,960.15	1,906,032.68	South Lead Hill	1,087.77	998.34
Beehiveville	99.97	Heber Springs	128,072.53	Rose Bud	21,525.51	15,787.97	Valley Springs	1,951.59	1,894.58
Bella Vista	98,265.20	Helena-West Helena	221,219.34	Russellville	828,283.92	830,065.51	Zinc	1,098.44	862.22
Belleville	2,240.27	Hermitage	3,693.16	Salem	18,975.35	18,412.36	Bradley County	110,776.29	112,301.52
Benton	624,652.89	Highfill	55,812.35	Searcy	255,180.88	249,680.64	Banks	855.36	754.17
Bentonville	1,212,403.80	Highland	25,996.79	Shannon Hills	11,346.74	8,568.08	Hermitage	5,725.41	4,832.94
Berryville	215,783.44	Holly Grove	7,616.85	Sheridan	177,534.05	177,393.26	Warren	41,409.19	40,486.11
Bethel Heights	36,651.40	Hope	155,523.60	Sherrill	582.28	760.79	Calhoun County	49,912.31	55,465.89
Black Rock	5,247.64	Horseshoe Bend	18,122.84	Sherwood	372,804.10	366,043.17	Hampton	10,990.17	14,236.12
Blevins	1,808.65	Hot Springs	1,329,897.48	Shirley	3,010.60	3,332.13	Harrell	2,108.39	2,641.66
Blue Mountain	113.78	Hoxie	14,963.96	Siloam Springs	468,614.41	435,446.34	Thornton	3,378.40	4,661.23
Blytheville	284,136.78	Hughes	14,480.97	Sparkman	4,009.46	3,448.85	Tinsman	448.24	676.19
Bonanza	2,013.70	Humphrey	1,830.45	Springdale	1,586,217.92	1,446,371.57	Carroll County	136,119.25	127,106.68
Bono	8,317.22	Huntington	2,166.81	Springtown	124.45	37.80	Beaver	498.31	478.68
Booneville	79,860.61	Huntsville	48,076.76	St. Charles	2,481.95	1,836.14	Blue Eye	149.49	181.39
Bradley	2,749.08	Imboden	6,030.63	Stamps	14,011.27	10,716.03	Chicot County	187,358.79	177,283.18
Branch	3,701.24	Jacksonville	567,914.31	Star City	65,099.69	63,103.89	Dermott	19,564.09	20,069.08
Briarcliff	759.20	Jasper	24,439.65	Stephens	6,745.04	5,677.08	Eudora	15,365.49	15,155.30
Brinkley	77,875.23	Jennette	93.16	Stuttgart	391,927.15	342,595.30	Lake Village	17,437.70	15,176.81
Brookland	7,855.44	Johnson	33,179.90	Sulphur Springs	1,533.36	1,114.99	Clark County	332,456.94	315,758.43
Bryant	861,153.86	Joiner	1,757.41	Summit	2,478.76	2,145.23	Clay County	46,047.14	44,662.71
Bull Shoals	11,903.34	Jonesboro	1,777,118.05	Sunset	1,765.53	824.92	Datto	318.09	275.07
Cabot	621,121.35	Keiser	2,263.99	Swifton	2,518.53	2,948.72	Greenway	664.81	691.92
Caddo Valley	32,049.06	Keo	1,602.62	Taylor	5,666.54	4,350.00	Knobel	912.93	1,015.19
Calico Rock	22,311.97	Kibler	1,526.19	Texarkana	340,925.45	331,211.73	McDougal	591.65	552.97
Camden	268,021.86	Kingsland	1,007.20	Texarkana Special	168,251.78	165,499.39	Nimmons	219.48	283.57
Carlisle	24,417.02	Lake City	10,488.29	Thornton	862.99	773.25	Peach Orchard	429.43	552.97
Cave Springs	7,643.59	Lake Village	61,283.21	Tontitown	82,528.78	63,773.25	Pollard	706.17	680.57
Centerton	61,002.11	Lakeview	3,042.28	Trumann	65,344.85	61,581.85	St. Francis	795.23	708.93
Charleston	22,610.19	Lamar	10,782.41	Tuckerman	12,281.19	13,520.70	Success	473.96	510.43
Cherry Valley	5,896.06	Lepanto	19,487.14	Turrell	4,441.73	5,207.75	Cleburne County	360,975.55	335,425.74
Chidester	2,310.71	Leslie	4,444.81	Twin Groves	645.00	541.01	Concord	2,679.89	2,801.92
Clarendon	54,330.24	Levisville	7,562.38	Tyronza	2,167.19	1,686.01	Fairfield Bay	2,009.92	1,604.24
Clarksville	185,690.29	Lincoln	17,635.55	Van Buren	277,275.06	273,366.36	Greers Ferry	9,786.00	10,218.77
Clinton	83,700.32	Little Flock	6,344.72	Vandervoort	544.94	309.56	Heber Springs	78,694.40	70,674.35
Conway	1,787,546.55	Little Rock	1,798,374.47	Vilonia	79,521.35	68,022.79	Higden	1,317.98	1,109.78
Corning	75,654.99	Lonoke	130,366.02	Viola	2,369.47	2,153.65	Quitman	8,039.68	7,515.75
Cotter	6,794.06	Lowell	143,380.42	Wabbaseka	616.30	605.70	Cleveland County	35,769.95	32,471.62
Cotton Plant	1,337.04	Luxora	3,266.15	Waldenburg	5,689.22	6,529.19	Kingsland	1,762.81	1,621.10
Cove	12,183.61	Madison	943.28	Waldron	44,347.40	41,883.86	Rison	5,300.28	4,588.90
Crossett	397,000.02	Magazine	7,135.53	Walnut Ridge	59,968.17	59,996.36	Columbia County	395,450.19	351,035.06
Danville	36,569.67	Magnolia	407,724.33	Ward	17,040.20	13,401.72	Emerson	704.49	584.84
Dardanelle	149,478.72	Malvern	145,258.96	Warren	58,874.25	61,554.16	McNolia	22,162.68	19,167.79
Decatur	15,122.42	Mammoth Spring	6,399.74	Washington	881.39	1,002.91	Magnolia	987.82	1,078.45
Delight	3,232.16	Manila	14,716.39	Weiner	6,261.50	6,680.95	Taylor	1,083.53	922.06
DeQueen	85,392.73	Mansfield	23,211.73	West Fork	23,316.14	19,552.76	Waldo	2,626.52	2,596.76
Dermott	26,713.70	Marianna	71,110.51	West Memphis	503,296.18	478,648.70	Conway County	320,007.78	296,368.27
Des Arc	15,871.94	Marion	145,286.72	Wheatley	4,532.66	2,950.03	Menifee	3,384.81	3,395.11
DeValis Bluff	8,522.24	Marked Tree	42,722.63	White Hall	57,486.17	58,154.44	Morrilton	75,844.48	71,504.79
DeWitt	145,740.52	Marshall	11,957.21	Wickes	2,580.18	2,485.38	Oppelo	8,753.44	7,914.65
Diamond City	2,370.70	Marvell	19,238.70	Wiederkehr Village	2,113.62	2,010.87	Plumerville	9,257.81	9,322.92
Diaz	3,066.37	Maumelle	160,103.50	Wilton	1,149.38	1,299.15	Craighead County	242,755.52	272,379.62
Dierks	13,939.66	Mayflower	58,009.80	Wynne	105,609.05	NA	Bay	24,251.31	29,141.90
Dover	17,577.36	McCrory	17,398.13	Yellville	15,602.91	15,841.92	Black Oak	3,527.95	4,630.32
Dumas	118,205.75	McGehee	147,867.33				Bono	28,694.92	24,479.20
Dyer	1,240.41	Melbourne	29,270.57				Brookland	22,110.30	21,565.01
Earle	18,913.90	Mena	123,995.07				Caraway	17,222.34	21,840.23
East Camden	3,209.19	Menifee	4,456.71				Cash	4,605.19	4,759.84
El Dorado	469,256.06	Mineral Springs	3,090.84				Egypt	1,508.13	1,635.18
Elkins	30,716.80	Monticello	161,624.00				Jonesboro	905,728.02	898,784.74
Elm Springs	3,957.01	Moro	1,972.79				Lake City	28,035.11	31,667.53
England	63,154.40	Morrilton	137,501.97				Monette	20,211.70	19,087.95
Etowah	600.55	Mount Ida	17,438.65				Crawford County	214,439.26	229,349.82
Eudora	26,916.37	Mountain View							

Sunset	936.76	1,645.45	Humphrey	2,935.40	3,485.55	Mount Ida	4,605.91	4,083.79	Huntington	9,435.56	10,156.17
Turrell	2,909.63	4,525.00	Pine Bluff	467,786.72	481,643.59	Norman	1,618.06	1,760.90	Lavaca	34,012.58	26,940.42
West Memphis	137,964.17	145,348.43	Redfield	12,361.09	10,107.22	Oden	993.09	915.83	Mansfield	10,743.16	10,421.88
Cross County	223,633.92	213,400.11	Sherrill	800.56	1,100.70	Nevada County	26,850.37	26,110.92	Midland	4,829.22	3,734.75
Cherry Valley	5,744.16	5,414.41	Wabbaseka	2,430.28	2,821.64	Bluff City	744.51	833.61	Sevier County	225,045.06	229,065.52
Hickory Ridge	2,400.02	2,953.32	White Hall	52,665.69	41,337.39	Bocaw	828.57	812.50	Ben Lomond	1,025.16	973.90
Parkin	9,750.07	12,320.86	Johnson County	112,435.79	95,801.19	Caldwell	474.32	395.70	DeQueen	46,619.92	44,559.60
Wynne	73,826.98	66,257.32	Clarksburg	82,587.89	64,086.09	Emmet	2,851.95	2,532.48	Gillham	1,131.21	1,453.11
Dallas County	127,977.37	124,440.75	Coal Hill	9,106.44	8,310.68	Prescott	19,789.54	19,447.34	Horatio	7,381.13	7,706.14
Desha County	92,170.14	93,386.44	Hartman	4,670.20	4,948.22	Rosston	1,567.07	1,398.14	Lockesburg	5,224.77	5,495.55
Arkansas City	3,555.47	4,774.08	Knoxville	6,577.88	4,242.52	Willisville	912.63	991.89	Sharp County	62,776.62	63,052.34
Dumas	45,715.92	42,456.12	Lamar	14,442.53	11,747.87	Newton County	71,986.55	35,999.51	Ash Flat	7,508.98	7,781.78
McGehee	40,985.02	37,041.70	Lafayette County	73,033.99	57,839.87	Jasper	2,880.70	1,493.11	Cave City	13,347.60	15,036.79
Mitchellville	3,497.18	4,028.39	Bradley	3,441.99	2,188.03	Western Grove	2,373.79	1,220.27	Cherokee Village	29,714.11	30,640.25
Reed	1,369.73	2,228.99	Buckner	1,507.24	1,539.00	Ouachita County	308,585.00	285,151.64	Evening Shade	3,310.08	3,711.31
Tillar	204.00	267.48	Lewisville	7,015.52	4,993.99	Bearden	8,096.40	7,883.51	Hardy	5,593.43	5,802.41
Watson	2,049.74	2,334.35	Stamps	9,279.11	8,281.85	Camden	102,110.14	92,177.45	Highland	8,007.03	7,869.57
Drew County	365,639.14	273,833.13	Lawrence County	122,745.84	112,694.68	Chidester	2,405.45	2,522.72	Horseshoe Bend	61.30	39.91
Jerome	397.38	461.66	Alicia	661.99	710.59	East Camden	7,803.05	6,320.82	Sidney	1,386.86	2,194.86
Monticello	96,462.42	91,789.55	Black Rock	3,534.17	3,513.75	Louann	1,374.54	1,366.47	Williford	574.67	502.81
Tillar	2,078.62	2,077.46	College City	2,429.08	1,318.27	Stephens	7,467.79	8,072.71	Bigelow	1,218.62	1,388.68
Wilmar	5,206.75	5,730.57	Hoxie	14,841.40	13,805.05	Perry County	85,762.64	84,478.95	Casa	774.14	774.14
Winchester	1,701.62	1,916.88	Imboden	3,614.25	3,352.02	Adona	764.28	692.65	Fourche	226.73	218.54
Faulkner County	643,694.51	626,510.40	Lynn	1,537.53	1,543.70	Bigelow	1,151.91	1,218.62	Houston	632.64	588.94
Damascus	764.06	875.19	Minturn	581.91	558.67	Casa	625.32	774.14	Perry	987.35	1,163.06
Enola	1,956.47	1,394.37	Portia	2,332.98	2,367.00	Marvell	21,063.41	21,043.34	Perryville	5,339.03	5,400.41
Holland	3,224.12	4,279.53	Powhatan	384.38	245.03	Marvell	21,063.41	21,043.34	Phillips County	100,904.04	102,999.31
Mount Vernon	839.31	1,068.03	Ravenden	2,509.16	2,504.22	Pike County	150,076.92	143,375.24	Elaine	11,295.39	13,048.38
Wooster	4,977.99	3,827.11	Sedgwick	811.47	548.87	Antoine	781.16	999.01	Helena-West Helena	178,986.67	186,045.66
Franklin County	153,475.84	130,171.20	Smithville	416.41	357.75	Daisy	767.81	755.66	Lake View	7,867.70	8,010.04
Altus	6,004.22	5,735.77	Strawberry	1,612.27	1,386.88	Delight	1,862.76	1,991.62	Lexa	5,079.38	4,993.07
Branch	2,907.05	2,506.33	Walnut Ridge	26,105.92	24,135.54	Glenwood	14,595.00	13,493.08	Marvell	21,063.41	21,043.34
Charleston	19,755.30	20,815.88	Lee County	27,720.95	24,590.04	Murreesboro	10,956.26	11,296.54	Marvell	21,063.41	21,043.34
Denning	3,730.85	2,843.31	Aubrey	859.02	853.93	Poinsett County	99,441.74	97,176.59	Marvell	21,063.41	21,043.34
Ozark	29,181.44	24,747.38	Haynes	757.96	826.88	Fisher	1,480.66	1,611.45	Marvell	21,063.41	21,043.34
Wiederkehr Village	301.01	322.95	LaGrange	449.72	471.40	Harrisburg	15,191.73	13,329.44	Marvell	21,063.41	21,043.34
Fulton County	82,639.77	76,314.13	Marianna	20,793.24	20,019.01	Lepanto	12,569.03	12,970.66	Marvell	21,063.41	21,043.34
Ash Flat	409.45	7.90	Moro	1,091.46	931.21	Marked Tree	17,037.58	17,026.65	Marvell	21,063.41	21,043.34
Cherokee Village	3,183.24	3,195.56	Rondo	1,000.49	915.74	Trumann	48,091.64	41,891.65	Marvell	21,063.41	21,043.34
Hardy	168.60	106.65	Lincoln County	43,736.88	44,174.45	Tyronza	5,059.48	5,582.31	Marvell	21,063.41	21,043.34
Horseshoe Bend	68.24	27.65	Gould	3,462.06	5,655.61	Waldenburg	405.02	486.48	Marvell	21,063.41	21,043.34
Mammoth Spring	3,921.85	4,530.66	Grady	1,857.18	2,266.58	Weiner	4,756.06	4,621.52	Marvell	21,063.41	21,043.34
Salem	6,563.17	6,284.46	Star City	9,405.87	10,708.83	Polk County	228,206.48	210,107.50	Marvell	21,063.41	21,043.34
Viola	1,352.77	1,504.95	Little River County	200,112.28	195,720.83	Cove	6,845.30	6,470.34	Marvell	21,063.41	21,043.34
Garland County	605,599.03	589,530.19	Ashdown	40,817.99	39,122.89	Grannis	9,927.48	9,713.90	Marvell	21,063.41	21,043.34
Fountain Lake	3,218.11	2,778.85	Foreman	8,737.45	9,205.87	Hatfield	7,400.80	6,791.28	Marvell	21,063.41	21,043.34
Lonsdale	601.40	801.72	Ogden	1,555.63	1,751.16	Mena	102,804.92	95,230.06	Marvell	21,063.41	21,043.34
Mountain Pine	4,926.32	5,245.16	Wilton	3,232.25	3,592.33	Vandervoort	1,559.00	2,027.24	Marvell	21,063.41	21,043.34
Grant County	155,538.58	157,887.66	Winthrop	1,659.34	1,522.04	Wickes	13,511.40	11,403.30	Marvell	21,063.41	21,043.34
Greene County	115,767.92	135,506.54	Logan County	90,502.49	76,320.55	Pope County	294,166.58	291,885.52	Marvell	21,063.41	21,043.34
Delaplaine	1,001.95	1,332.30	Blue Mountain	891.72	808.79	Atkins	35,328.57	35,180.77	Marvell	21,063.41	21,043.34
Lafe	3,955.96	4,038.86	Booneville	28,693.28	25,225.73	Dover	16,141.50	16,245.74	Marvell	21,063.41	21,043.34
Marmaduke	9,596.22	12,148.07	Caulksville	1,531.75	1,427.64	Hector	5,271.17	6,185.36	Marvell	21,063.41	21,043.34
Oak Grove Heights	7,678.70	7,626.64	Magazine	6,091.03	5,606.40	London	12,170.55	11,307.23	Marvell	21,063.41	21,043.34
Paragould	225,550.07	230,970.61	Magison Bluff	460.24	453.41	Pottsville	33,243.53	15,536.75	Marvell	21,063.41	21,043.34
Hempstead County	509,998.80	513,592.80	Paris	25,399.67	22,713.58	Russellville	327,046.99	289,489.62	Marvell	21,063.41	21,043.34
Blevins	3,169.08	3,546.76	Ratcliff	1,452.64	1,170.30	Prairie County	28,444.50	27,444.30	Marvell	21,063.41	21,043.34
Emmet	432.61	252.65	Scranton	1,610.85	1,360.24	Biscoe	2,358.46	2,899.78	Marvell	21,063.41	21,043.34
Fulton	2,022.18	2,380.70	Subiaco	4,113.43	2,689.85	Des Arc	11,555.60	11,775.77	Marvell	21,063.41	21,043.34
Hope	101,561.62	103,157.29	Lonoke County	221,929.54	234,801.22	DeValls Bluff	4,021.73	4,770.01	Marvell	21,063.41	21,043.34
McCaskill	965.82	816.24	Allport	897.39	1,241.61	Hazen	9,537.81	9,972.55	Marvell	21,063.41	21,043.34
McNab	684.12	728.79	Austin	15,903.39	5,914.76	Ulm	1,104.51	1,248.84	Marvell	21,063.41	21,043.34
Oakhaven	633.82	524.73	Cabot	185,534.35	149,198.54	Pulaski County	761,723.11	895,373.50	Marvell	21,063.41	21,043.34
Ozan	855.15	787.09	Carlisle	17,276.79	22,524.96	Alexander	3,687.37	2,875.74	Marvell	21,063.41	21,043.34
Pattos	643.88	592.75	Coy	749.13	1,134.07	Cammack Village	11,999.58	13,893.81	Marvell	21,063.41	21,043.34
Perrytown	2,736.48	2,477.87	England	22,044.69	29,485.80	Jacksonville	443,171.86	500,177.27	Marvell	21,063.41	21,043.34
Washington	1,810.89	1,438.13	Humnoko	2,216.17	2,737.41	Little Rock	3,023,705.77	3,061,872.07	Marvell	21,063.41	21,043.34
Hot Spring County	249,534.04	264,311.39	Keo	1,997.68	2,297.47	Maumelle	268,162.41	176,506.60	Marvell	21,063.41	21,043.34
Donaldson	2,019.11	2,513.98	Lonoke	33,125.56	41,911.68	North Little Rock	973,465.64	1,010,402.90	Marvell	21,063.41	21,043.34
Friendship	1,180.61	1,588.59	Ward	31,736.56	25,223.26	Sherwood	461,280.59	359,650.80	Marvell	21,063.41	21,043.34
Magnet Cove	33.54	3,493.36	Madison County	163,876.69	143,812.14	Wrightsville	33,030.09	22,872.13	Marvell	21,063.41	21,043.34
Malvern	69,213.09	69,566.38	Hindsville	345.73	411.64	Randolph County	105,002.62	109,770.05	Marvell	21,063.41	21,043.34
Midway	2,609.41	2,637.37	Huntsville	13,296.49	11,229.66	Biggers	2,545.79	2,656.74	Marvell	21,063.41	21,043.34
Perla	1,616.63	886.83	St. Paul	640.45	894.65	Maynard	3,125.37	2,851.32	Marvell	21,063.41	21,043.34
Rockport	5,064.62	6,107.60	Marion County	70,144.60	67,549.79	O'Keane	1,423.29	1,504.24	Marvell	21,063.41	21,043.34
Howard County	283,165.19	285,619.11	Bull Shoals	12,084.28	12,706.88	Pocahontas	48,779.21	48,779.21	Marvell	21,063.41	21,043.34
Dierks	13,871.89	14,783.35	Flippin	8,397.03	8,621.62	Ravenden Springs	865.71	1,025.28	Marvell	21,063.41	21,043.34
Mineral Springs	14,790.15	15,192.00	Pyatt	1,369.55	1,607.42	Reyno	3,345.48	3,622.13	Marvell	21,063.41	21,043.34
Nashville	56,650.66	58,628.60	Summit	3,743.03	3,723.12	Saline County	NA	NA	Marvell	21,063.41	21,043.34
Tollette	2,938.44	3,894.14	Yellville	7,461.27	8,335.71	Scott County	134,683.85	131,068.81	Marvell	21,063.41	21,043.34
Independence County	436,089.55	460,983.02	Miller County	416,203.35	383,059.66	Mansfield	6,338.06	6,167.94	Marvell	21,063.41	21,043.34
Batesville	107,613.94	111,911.80	Fouke	8,241.65	7,585.34	Waldron	25,352.26	24,671.78	Marvell	21,063.41	21,043.34
Cave City	1,701.16	734.62	Garland	8,241.65	7,585.34	Searcy County	34,575.03	32,801.78	Marvell	21,063.41	21,043.34
Cushman	4,746.44	5,462.29	Texarkana	185,437.14	170,670.15	Big Flat	5.64	NA	Marvell	21,063.41	21,043.34
Magness	2,121.20	2,263.12	Mississippi County	639,114.75	573,633.95	Gilbert	158.03	174.34	Marvell	21,063.41	21,043.34
Moorefield	1,438.63	1,895.81	Basset	1,982.41	1,540.28	Leslie	2,489.00	2,546.38	Marvell	21,063.41	21,043.34
Newark	12,349.14	14,443.67	Birdsong	469.82	366.73	Marshall	7,647.60	6,936.50	Marvell	21,063.41	21,043.34
Oil Trough	2,730.25	2,583.04	Blytheville	178,989.71	167,523.45	Pindall	632.13	501.88	Marvell	21,063.41	21,043.34
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FOR SALE—City of Centerton has for sale a 2005 Chevrolet Impala police car fully equipped with a light bar and cage and is ready for use as a patrol car. Asking \$3,000. Please contact Mayor Bill Edwards PO Box 208 Centerton, AR 72719; or call 479-795-2750

FOR SALE—The City of Gentry has for sale a 2002 Ford Crown Victoria Police Interceptor, white, 117,400 miles, K-9 cage installed (rear seat included), full-size spare tire and wheel, tinted windows and all power accessories in working order. All lighting and interior police components have been removed. Asking \$3,200. Contact Mayor Kevin Johnston, 479-212-0839.

LIBRARY MANAGER—The City of Siloam Springs is accepting applications for a Library Manager. Under the direction of the Community Services Director, the Library Manager performs professional level librarian work, is responsible for implementing and promoting library programs and special events, oversees the selection of library materials, coordinates library development and fundraising, provides managerial supervision over the staff and support workers. This position is responsible for the preparation and administration of the department budget.


This position requires a Master's Degree in Library and Information Science (preferred) or four-year undergraduate degree; five years of increasingly responsible related experience in supervisory library operations. Any equivalent combination of education and experience will be considered. Knowledge of the Polaris library software program is beneficial.

The City of Siloam Springs requests that only qualified applicants meeting the above requirements apply for this position. The city requires a completed application be submitted for all positions. Applications are available at City Hall, 400 N. Broadway, Siloam Springs; or can be accessed on our website, www.siloamsprings.com.

Salary range: \$41,864-\$65,092. The city offers a generous benefit package including, but not limited to medical, dental, vision, LTD, 457 Deferred Compensation, vacation and sick leave.

For further information, including a copy of the complete job description, please call 479-524-5136 or email humanresources@siloamsprings.com. EOE.

MOSQUITO CONTROL DIRECTOR—The City of Stuttgart is accepting applications for the position of Mosquito Control Director. For job description and application, contact Personnel Director Carol Ables at Stuttgart City Hall, 304 South Maple, Stuttgart, AR 72160; call 870-673-8817; or email personnel@cebridge.net. Position open until filled.



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