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FIRE CLASS IV	_	-0014	X	covered value	=	Premium
FIRE CLASS V	_	-0015	X	covered value	=	Premium
FIRE CLASS VI	_	-0016	X	covered value	=	Premium
FIRE CLASS VII	_	-0017	X	covered value	=	Premium
FIRE CLASS VIII	_	-0018	X	covered value	=	Premium
FIRE CLASS IX	_	-0019	X	covered value	=	Premium
FIRE CLASS X	_	.002	X	covered value	=	Premium
Unincorporated	_	.003	X	covered value	=	Premium

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



FEATURES

Baseball game helps cities heal
A special baseball game between the Mayflower and Vilonia varsity baseball teams raised money for tornado relief efforts in the cities, which were hit by the deadly storm April 27.

Summit talks sustainable growth
Central Arkansas trails and the rejuvenation of Little
Rock's Main Street corridor were two of the key
themes of the capital city's fifth annual Sustainability
Summit, April 10 at the Clinton Presidential Library.

Public has input on new Monticello fire station

When Monticello looked to place a new fire station in a historic neighborhood, the city listened to residents' concerns in order to create an acceptable, complimentary design.

Forum offers FOIA overview
The AG's office, Arkansas Press Association, and other partners offered a Freedom of Information Act forum April 30 in Little Rock to offer an overview of the law that helps keep government transparent in Arkansas.

3 Independent contractor or employee?

Determining whether your new hire is an independent contractor or an employee will help your city avoid misclassification and significant fines and penalties.

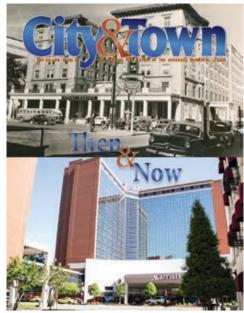


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ON THE COVER—In June of 1934, a group of municipal officials from across Arkansas gathered at the Hotel Marion in Little Rock and created the Arkansas Municipal League. In June of 2014, we will gather at the Marriott Hotel and Statehouse Convention Center, which stands in that same location, and carry on the business of Arkansas cities and towns on the 80th anniversary of the League. Make plans to join us June 18-20 to participate in this special event. Hotel and registration information appears inside starting on page 19. Read also inside about a fundraiser for victims of the recent deadly tornado, the Freedom of Information Act, Monticello's new fire station, and more.—atm

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PHOTO BY ANDREW MORGAN

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Greetings,

In just one month we'll gather in Little Rock for the League's 80th Convention. It will be June 18-20 at the Statehouse Convention Center. It's a milestone for our organization and for the cities and towns of Arkansas, so if you haven't yet registered, please do so. The early bird registration deadline is June 6. We already have about 500 city officials and 50 exhibitors registered, so it's on pace to be a well attended meeting.

Remember, we will be using our new CVENT program to register, so please take advantage of this online registration program. You should have already received an email from CVENT

Also remember, our Annual Convention is where we decide on the League's Policy and Goals for the coming year. If you have a resolution you would like to be considered, the deadline to submit is May 16. Submission information appears in this issue.

As you know, the deadly tornado that ripped across Central Arkansas left several of our cities and towns hurting. On May 6, the varsity baseball teams from Mayflower and Vilonia, which were particularly hard hit, met at Dickey-Stephens Park in North Little Rock for a special game to raise money for disaster relief. I was able to attend and it was truly an uplifting event. The stadium was packed in a show of support for the cities. You can see pictures from the event inside.

The tornado reminds us just how important it is to have a disaster recovery plan in place in your municipality. The Arkansas Continuity of Operations Program, or ACOOP, is there to help you do just that, and an article about the program and how to Here are a few more dates and tidbits to put on your calendar:

- The League Executive Committee will meet at 1 p.m. Wednesday, May 21, in Pea
- Arkansas Gov. Mike Beebe has proclaimed May as Arkansas Heritage Month. I invite everyone to go online and check out the official Pea Ridge website at

pea-ridge-ar.com. It looks great (in our humble opinion) and features links to everything from our city's history to the annual Pea Ridge Mule Jump. It also connects to our city's Facebook page, so take a minute and "like" Pea Ridge.

Jackie Crabtree Mayor, Pea Ridge

President, Arkansas Municipal League

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Mayflower, Vilonia teams play benefit game for tornado recovery

ickey-Stephens Park in North Little Rock was packed on May 6 in a show of support for the Mayflower and Vilonia varsity baseball teams and their cities, which were both devastated by the deadly tornado that hit Central Arkansas April 27. The teams—both schools' mascots are eagles—played a benefit game to raise funds for disaster relief in the cities. The crowd of 8,014 was the second highest the park has seen. Gov. Mike Beebe, Arkansas Razorbacks head football coach Brent Bielema, and other prominent figures were in attendance. Mayflower Mayor Randy Holland and Vilonia Mayor James Firestone each took a turn throwing the traditional first pitch. According to KATV, cash raised at the game was estimated at more than \$100,000.







Little Rock Sustainability Summit talks green growth

By Andrew Morgan, League staff

ivic, nonprofit, and business leaders discussed connectivity, quality of life issues, and sustainable growth at the fifth annual Little Rock Sustainability Summit, held April 10 in the Great Hall of the Clinton Presidential Library.

Little Rock's trail system, anchored by the Arkansas River Trail, has helped raise the quality of life in the city, and it was a major factor in Kiplinger putting Little Rock at the top of its list of 10 great places to live in 2013. Panelists Tony Karklins, managing director of Little Rock-based Orbea USA, the stateside home of the Spanish high-end bicycle maker; Becky Thompson, deputy director of global Commission; and Johnnie Chamberlain, Arkansas trails advocate (trailsofarkansas.blogspot.com) each praised the growth in recent years of the city's and the region's trails system, including urban water trails like Fourche Creek. The panelists said they'd like to see increased connectivity in coming years among the trails and the neighborhoods they cross to make all areas of the metro area more accessible.

Karklins recently hosted a delegation of South American bicycle industry representatives, 18 from nine countries, he said.

"They loved Little Rock; they loved the River Trail."

The city has made much progress on its trails system, he said.

"Five years ago, when I'd travel to Portland [Oregon] and see their trail connectivity, I was jealous. But we're really catching up."

At the conclusion of the meeting at the Clinton Library, Little Rock Mayor Mark Stodola led Summit participants on a tour of the work both completed and underway along the city's Main Street corridor. The corridor is an excellent example of public and private partners working together to grow in a sustainable way, he said.

The redevelopment of the South Main, or "SoMa" area, has seen new businesses and restaurants opening alongside some of the neighborhood's existing shops and the lovely Bernice Garden, and a newly improved streetscape encourages more bicycle use and pedestrian traffic. Stodola gave a great deal of credit to Anita Davis, creator of the Esse Purse Museum at 1510 South Main. Davis bought several of the commercial properties



maker; Becky Thompson, deputy director of global business with the Arkansas Economic Development From left, Little Rock City Manager Bruce Moore moderates a panel discussion with trails advocate Johnnie Chamberlain, AEDC's Becky Thompson, and Orbea's Tony Karklins at the fifth annual Little Rock Sustainability Summit.

along the street over the last decade, redeveloped them using sustainable practices, and has helped fill them with tenants.

Growing up in Murfreesboro, Davis learned the importance of developing a thriving, local neighborhood where the community has access to all kinds of shops and amenities within walking distance, she said.

"It just really made sense to me," Davis said.

"The hard part is getting other people to see that this might work."



Bernice Garden in Little Rock's South Main or "SoMa" district, is owned by Anita Davis and intended for public use. It hosts a regular farmers' market, vintage market, community events of all kinds, and an annual cornbread festival.

Private investment brings splash pad to Little Rock Riverfront Park



Though Riverfront Park's new splash pad is intended for children, Little Rock Mayor Mark Stodola joked that during summer we might find him and City Board Member Dr. Dean Kumpuris, right, cooling off in the water.

hildren now have a new way to beat the heat of summer in Riverfront Park, thanks to an investment by two Little Rock businessmen.

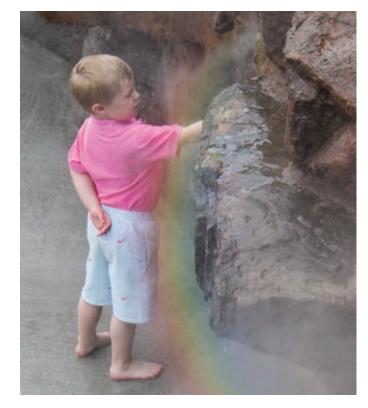
John Burkhalter and Wayne Woods joined

Little Rock Mayor Mark Stodola and City Board member Dr. Dean Kumpuris on April 24 to open a new splash pad in the children's play area of the park, located behind the Marriott Hotel along the Arkansas River.

Burkhalter is president of Burkhalter Technologies, and Woods is chairman and CEO of advertising and marketing firm Cranford Johnson Robinson Woods.

The splash pad will make the already popular Riverfront Park even more so, Stodola said.

"Riverfront Park is a very popular place year round," Stodola said. "At the same time, we all know how hot the spring and summers can be in Arkansas. Having this splash pad for children and their families will attract even more people to the Riverfront Park to not only enjoy it, but also the many other features of the sculpture garden and the entire park."



Monticello hears neighborhood's concerns when building new fire station

By Sherman Banks

hen cities and towns grow, municipal services must grow with them, including public safety services like police and fire protection. While citizens and neighborhoods may welcome the added protection, some NIMBY (Not In My Back Yard) feelings can arise among those concerned about

noisy disruptions and architectural eyesores, particularly in historic neighborhoods.

When Monticello citizens who live in a historic antebellum neighborhood voiced their concerns about maintaining architectural integrity when a new fire station was built, the city listened.

Andrea Chambers, Monticello's City Clerk/ Treasurer, said that since Monticello was growing and the existing fire station had fallen into disrepair, the city

began searching for the best location for a new facility that would help them keep an excellent ISO rating, the primary factor that insurance companies use to determine appropriate insurance premiums for residential and other properties. They also weighed factors such as noise, traffic, and other neighborhood-disruptions a new fire station might bring.

After reviewing three potential neighborhood locations, the city picked a lot it owned on which a 1930s era school, W.C. Whaley Elementary, had once stood. When the school district built a new elementary school about a decade ago, the city purchased the property and initially planned to renovate the Whaley building to house city hall. Restoration of the asbestos-riddled structure proved too costly, however, and it was razed.

The challenge then became how to make this new station adhere to the architectural integrity of the historic neighborhood. To help in this aspect, Monticello hired Little Rock-based ETC Engineers and Architects,





Inc., and lead architect Gerry Avery created a design to compliment and maintain the neighborhood's classic look. After several public meetings, the neighborhood and the city agreed on a design.

The new station was dedicated in October 2013, and it stands also as one of the final successes of Monticello Mayor Allen Maxwell, who died in March of this year.

This project highlights some of the challenges growing municipalities face, but more importantly it highlights how city governments can work with their citizens to find solutions that may be even better than the city originally planned.



Contact Sherman Banks at 501-374-8493, email sbanks@aristotle.net, or write to P.O. Box 165920, Little Rock, AR 72216.

County equalization boards to meet in August

ounty equalization boards will meet Aug. 1 through Oct. 1 to equalize the assessed value for all acreage lands, city and town lots, other real property and personal property. "Equalization" means to adjust the valuation of property in order to bring about a uniform tax rate (ACA § 26-27-315; *Black's Law Dictionary*). The boards will meet as often as necessary during this time to complete their work (ACA § 26-27-309). If a county's ratio of assessed-to-market value is out of compliance, the equalization board may meet after Oct. 1, but no later than the third Monday in November (ACA § 26-27-311).

County equalization boards have two responsibilities: (1) to review and equalize overall county assessments as assessed by the assessor, and (2) to hear assessment appeals by property owners. The board begins the review of assessments on Aug. 1, when the county assessor delivers the completed assessment records to the county clerk, who serves as the secretary for the board. Assessment appeals from landowners begin no later than the second Monday in August (ACA § 26-27-317).

Cities and incorporated towns have a part to play in deciding who sits as a member of the county equalization board. Cities and incorporated towns select one member of a five-member board (counties with a population less than 79,000) and two members of a nine-member board

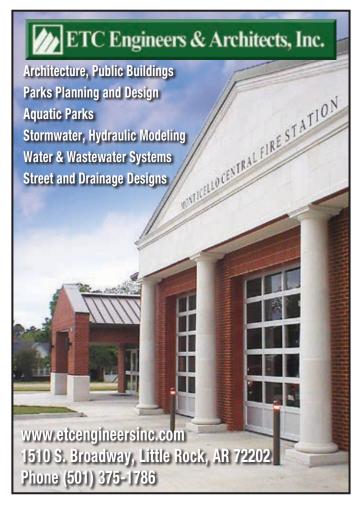
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(counties with a population greater than 79,000) (ACA $\$ 26-27-303 and 304).

To select county equalization board members, city and incorporated town representatives within the county shall hold a meeting during the month of May of each year in which the terms of any of the members of the county equalization board shall expire (ACA § 26-27-304(b)(2)(A)). The mayor of the city or town or his or her designee shall serve as the representative of his or her city or town (*Id.*). The mayor of the county seat shall be the chair of the meeting, and if there are dual county seats, the mayor of the larger of the two seats shall be the chair of the meeting (Id.). Those at the meeting shall select the member of the board via majority vote, and each city or town shall be entitled to one vote (Id.). No action shall be taken unless a quorum is present. A majority of all of the representatives of all cities and incorporated towns in the county shall constitute a quorum (*Id.*).

Information for this article comes from "Arkansas Property Tax Equalization and Appeal System," a publication of the Assessment Coordination Department. For more information, contact the Department at 501-324-9240, or visit www.arkansas.gov/acd.



A polished plan

Arkansas shows success with its COOP strategy.

By Amber Styles-Emberson

hen the Arkansas Continuity of Operations Program (ACOOP) was initiated for state agencies in 2004, no one could have predicted that it would become the most robust program in the nation.

The "Natural State" has seen its fair share of natural disasters, including devastating tornados, crippling ice storms, and record flooding. Over the past eight years, the Arkansas Department of Information Systems has identified areas in the COOP and disaster recovery process that are key to our success. These are the top three.

Look for leaders

Good plans can only be successfully executed with executive support. With more than 1,200 planners maintaining more than 2,000 plans they hope to never use, it's critical for leadership to fully support the process, to understand the plan, and understand their role in the process.

In addition to the 2004 governor's letter requiring all state organizations to create a continuity plan, the Arkansas Department of Education requires all K-12 schools to create a COOP plan, and the Administrative Office of the Courts requires the court systems to create and maintain a plan.

The ACOOP team and the Arkansas Division of Legislative Audit inspect each plan and its elements to ensure the requirements are met. Using an evaluation criteria we created based on our standards and those of the Federal Emergency Management Agency, we score in the low range, midrange, upper range, or completion (perfect score). Once a plan is reviewed, senior leaders are able to compare plan scores from year to year to see the level of improvement.

Offer ample training and technology

Most of Arkansas's 1,200 COOP planners are not full-time continuity professionals. This responsibility simply falls under "other duties as assigned." Because working one-on-one with the large group of planners wasn't feasible, the state needed a technology solution that offered guidance while also being user friendly.

In 2011, ACOOP launched SuperCOOP, a custom web-based solution that walks users through creating a COOP plan from start to finish. The system stores and prints plans and manages additional documents. It also provides tutorial videos to assist throughout the planning process and offers an ever-expanding knowledge base filled with examples and frequently asked questions.

Utilizing Microsoft SharePoint, users can easily manage their planning content, while also integrating with existing systems of record for state and K-12 workers. With this more simplistic approach, planners no longer need to manage and update multiple documents or struggle with technology to create a viable plan.

Before the implementation of SuperCOOP, planners were required to attend a four- to six-hour workshop on how to use the software effectively while focusing very little on the concept of COOP. The timeframe for the creation of a plan by an average state organization has been reduced from approximately 500 hours to 80 hours. Now, optional training focuses on the concept of COOP and disaster recovery and includes a short demo of the SuperCOOP system.

Don't let the technology become a barrier—make it work effectively for the organization.

Sign up for ACOOP list-serv

Get the latest news and updates from the Department of Information Services quickly and conveniently by signing up for the ACOOP list-serv.

To sign up, send an email request to either:

- Sammy Hugen at sammy.hugen@arkansas.gov, or
- Courtney Dettlinger at courtney.dettlinger@arkansas.gov.

Conduct training and exercises

Testing is the most vital element in continuity planning to ensure that a plan will be effective. Without this crucial step, it's guaranteed that functions will not be restored in an optimal timeframe following a disaster. Plans on paper are great, but how do they really come to life? ACOOP organizations must test plans twice yearly to answer this question.

Simple tests such as tabletop exercises can be conducted in a low-stress environment while discussing the response to a hypothetical situation. For example, one of the most important functions of an organization may revolve around financial transactions. Some of our biggest lessons learned come from tests that conduct payroll processes from an alternative or backup site. Without identifying the necessary resources to carry out this function before an event occurs, organizations could be unable to compensate employees.

Employers could create an image of being unprepared, or worse, unreliable. Over the years, Arkansas has conducted hundreds of tabletop exercises testing multiple functions. Commonly, there are issues that have not been addressed with senior leadership, or aspects of the COOP plan that have never been shared with employees. Testing prepares staff for the real event that may never happen, but it's never a waste of time. Cross training provides a more diverse staff and presents the potential for employees to learn new skills. Procedure documentation could be the difference between being called on vacation or enjoying time away from work.

It doesn't matter how complicated the test is as long as the workforce is being engaged in the process.

Amber Styles-Emberson is the former manager of the Arkansas Continuity of Operations Program (ACOOP) and current IT security communications manager for Fidelity Global Information Systems. This article appeared originally in the Winter 2013 issue of STATETECH magazine (statetechmagazine.com) and is reprinted with permission.





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Municipal infrastructure funding takes persistence, patience

By Jim McClelland

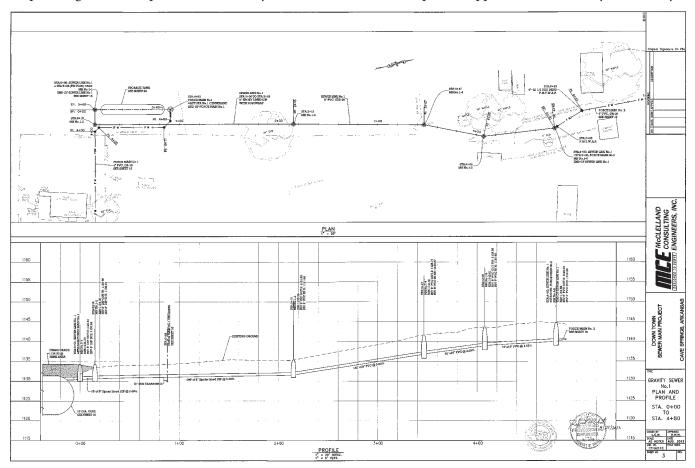
hen a municipality has infrastructure needs or innovative project plans, cost can be a major factor in accomplishing a project. Fortunately, there are a wide variety of grant and loan funds available at the state and federal level that can assist when local revenues are not enough. When you first start looking for these funding sources, it may feel like you are looking under every rock. But with patience and persistence, many municipalities will realize that grant or loan funding sources exist for their project.

Before beginning the search for outside funding sources, the project type and the needs it addresses should be determined. This narrows some of the searching involved. Next, obtain a preliminary estimate of probable project costs. If you have not already done so, now is a good time to get in touch with your regional planning and development district. They can

provide assistance with funding applications and grant administration.

With a well-defined project and estimate of cost, the search for funding sources can begin. Focus on sources and agencies that are appropriate for your project, and be open to adapting your project to meet additional requirements if it will allow greater opportunities for funding.

Begin contacting funding agencies for applications and specific criteria. It can be a lengthy process to gather all necessary data for a successful application, so it is important to understand the application requirements early in the process. Applications generally require more than describing your project and emphasizing the needs it fulfills. Ordinances that approve seeking funding may need to be passed, and letters of support for the project from the community and elected officials also make for more competitive applications. Often, if you submit your



Cave Springs received a \$1.26 million grant for the construction and installation of a sewer service extension to serve the city's downtown area. The funding comes from the Arkansas Community and Economic Development Program and the Arkansas Natural Resources Commission in the form of a federal community development block grant.

application in advance of the final deadline, agency staff can perform a preliminary review of information and alert you to possible deficiencies or missing information.

It should be noted that the majority of grant funding sources will not reimburse the cost of work performed prior to the award of a grant. For instance, if the first phase of a multi-phase project has been constructed, a grant application could be made for phases yet to be constructed. Funds awarded from this application could not reimburse the applicant for previous work completed. The same is true for a brand new project. Even if you feel confident in your application, you should not begin detailed design or construction work with an expectation to pay for it with grant funding, because the work would likely be ineligible. Ultimately, you should check with the potential funding agency for their requirements.

Although amounts vary by funding agency and project type, applicants should expect to put forth matching funds and/or be willing to borrow funds and have the proper rate structure in place for repayment. In some instances, in-kind labor may count toward matching requirements. Demonstration of need can also be a criterion for grant application evaluation. Remember to look for this information early in the application process to help you budget properly. Having allocated matching funds in advance will help you be prepared to accept an award of funds.

The process to obtain project funding is competitive, so applicants should anticipate preparing a thorough application. But even then, not all applications are successful on the first try because there are always more worthy projects than funding dollars available. Do not be discouraged; be persistent. Work with the funding agency to improve your application, apply in the next funding cycle, and be patient.

In our next column, we'll discuss several state and federal funding agencies and the types of projects that they support.



James E. McClelland is chairman emeritus of McClelland Consulting Engineers, Inc., and works at the company's headquarters in Little Rock. Contact Jim at 501-371-0272 or jmcclelland@mcclelland-engrs.com.



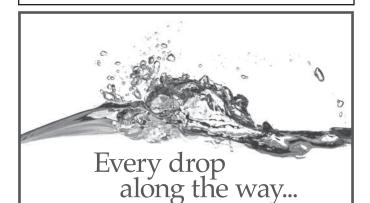
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Rogers diamonds a NWA gem



softball tournament in the four-state region. The weekend tournaments will continue as late as October, and weeknight recreation play ends in November.

We are fortunate to have hard working, dedicated staff that has made our adult softball league the largest in Northwest Arkansas, with 192 teams and 1,412 league games played in 2013 in the adult softball league alone! In 2012, our fields accommodated eight tournaments throughout the year. In 2013 that number rose to 26 tournaments. This increase would not have been possible without the completion of the Rogers Regional Sports Park.

The Rogers Regional Sports Park was a \$6.8 million project that was made possible by a voter-approved 2011 bond issue. This facility has been instrumental in attracting not only local teams but also teams from the surrounding states, which in turn benefits our local hotels and businesses.

Our park offers a unique feature with the automated lighting system. This system has given us the capability

to pre-schedule lights, run reports of usage, prevent unauthorized use of lights, and insure the facility is secure. In addition to field play, the Rogers Regional Sports Park offers a bike/walking trail throughout the facility that connects to the city's trail system. Whether you are a sports enthusiast, know a child who is, or simply enjoy being active outside on trails, this park has something to offer everyone.

Rogers Regional Sports Parl

This facility also has the capability to offer temporary fencing and portable mounds to allow several age groups and gender neutrality to accommodate youth baseball, youth softball, and adult softball. Having this capability has brought in interested parties to our park that we've never experienced before. Within one year of completion, Rogers Regional Sports Park has quickly become the premiere place for quality play in Northwest Arkansas.



FEMA aid available for disaster victims in four counties

he U.S. Department of Homeland Security's Federal Emergency Management Agency announced that federal disaster aid has been made available to the State of Arkansas and ordered federal aid to supplement state and local recovery efforts in the area affected by severe storms, tornadoes, and flooding on April 27.

The President's action makes federal funding available to affected individuals in Faulkner, Pulaski, Randolph, and White Counties.

Assistance can include grants for temporary housing and home repairs, low-cost loans to cover uninsured property losses, and other programs to help individuals and business owners recover from the effects of the disaster.

Federal funding is also available to state and eligible local governments and certain private nonprofit organizations on a cost-sharing basis for debris removal and emergency work for damage from the severe storms, tornadoes, and flooding in Faulkner County.

Federal funding is available on a cost-sharing basis for hazard mitigation measures statewide.

Timothy J. Scranton has been named as the Federal Coordinating Officer for federal recovery operations in the affected area. Scranton said additional designations may be made at a later date if requested by the state and warranted by the results of further damage assessments.

Individuals and business owners who sustained losses in the designated area can begin applying for assistance by registering online at www.DisasterAssistance.gov or by calling 1-800-621-FEMA (3362) or by web-enabled mobile device at m.fema.gov.

Disaster assistance applicants, who have a speech disability or hearing loss and use TTY, should call 1-800-462-7585 directly; for those who use 711 or Video Relay Service (VRS), call 1-800-621-3362. The toll-free telephone numbers will operate from 6 a.m. to 10 p.m. seven days a week until further notice.

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Teri Borton, LEED® AP (501) 626-9870 teri.borton@siemens.com

Visit Teri Borton at the Arkansas Municipal League Convention in Little Rock on June 18–20.



Answers for infrastructure and cities.



It's Convention time again.

June 18-20—Little Rock, Ark.

See next page for more information.

Register online at www.arml.org.

Contact Whitnee Bullerwell

at 501-978-6105.

Cost for the exhibit space is \$500.



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80th Annual Convention

Marriott Hotel/Statehouse Convention Center June 18-20, 2014

Registration and payment must be received in League office by Friday, June 6, 2014, to qualify for advance registration.

Advance registration for municipal officials	0
Registration fee after June 6, 2014 , and on-site registration for municipal officials	5
Spouse/guest registration	5
Child registration	5
Other registrants\$20	0

- Registration will be processed ONLY with accompanying payment in full.
 Make checks payable to the Arkansas Municipal League.
- Registration includes meals, activities and a copy of **Handbook for Arkansas Municipal Officials, 2013-2014 edition.**
- No daily registration is available.
- Registration must come through the League office. No telephone registrations will be accepted.
- No refunds after June 6, 2014.
- Cancellation letters must be postmarked by June 6, 2014.
- Mariott guests: In order to avoid a cancellation penalty of one night's room and tax, reservations must be cancelled at least seven (7) days prior to arrival.

Hotel Room Rates

MatGtt Hatel Feadquarters hotel) formerly the Peabody Hotel Single/Double	Check-in
	Check-in
	Check-in
Wyndham Hotel Single/Double	Check-in 3 p.m. Check-in 3 p.m.
Hampton Inn & Suites Double Queen	Check-in 3 p.m. Check-in 3 p.m.
Residence Inn by Marriott	Check-in

- Cut-off date for hotel reservations is June 6, 2014.
- Rooms in Little Rock are subject to an 13-15 percent tax, depending on hotel choice.
- Rooms will be held until 6 p.m. and then released unless guaranteed by credit card.
- Contact the hotel directly to make changes or cancellations in hotel accommodations.
- Hotel confirmation number will come directly from the hotel.
- Please check on cancellation policy for your hotel.

Register online at www.arml.org and pay by credit card or complete the steps below and mail with payment.

Step 1: Delegate Information

Name:				
Title:	City of:.			
Address:	Email (requi	red)		
City:	State:Zip:T	elephone:		
Spouse/Guest will attend: \square Yes \square	No Name:			
Children will attend: ☐ Yes ☐ 1	No Name(s):			
80tl	re page for fees) Registration Spouse 75 \$7 cansas Municipal Lea h Annual Convention box 38 th Little Rock, AR 72 pelow and send to address a	5 \$75 gue 1 115 bove Exp. Date:		
City:				
E-mail address (required for credit	•	•		
Step 3: Hotel Reservation To obtain hotel reservations, registere that you are with the Arkansas Munic	ns and Hotel Pay d delegates must directly d	/ment contact participating hote		
Martiot Hotel	Reservations	877-759-6290		
Capital Hotel	Reservations	877-637-0037 or 5	501-374-7474	
Doubletree Hotel	Reservations	800-222-8733 or 5	501-372-4371	
Wyndham Hotel	Reservations	866-657-4458 or 5	501-371-9000	
Holiday Inn Presidential	Reservations	501-375-2100		
Hampton Inn & Suites	Reservations	501-244-0600		
Courtyard by Marriott	Reservations			
Residence Inn by Marriott	Reservations	501-376-7200		

TENTATIVE

80th ANNUAL CONVENTION OF THE ARKANSAS MUNICIPAL LEAGUE JUNE 18 - 20, 2014

WEDNESDAY, JUNE 18, 2014	7:00 P.M.			
	OPENING NIGHT BANQUET Governor's Exhibit Hall IV, SCC			
11:30 A.M. to 1:00 P.M. OPEN HOUSE ARKANSAS MUNICIPAL LEAGUE	Welcome to the 80th Annual Convention's Opening Night Banquet. Enjoy a delicious meal and visit with fellow delegates.			
HEADQUARTERS301 W. Second St., North Little Rock, AR The Arkansas Municipal League welcomes you to an "Open	Presiding: Mayor Jackie Crabtree, Pea Ridge President, Arkansas Municipal League			
House" at our headquarters. Use this opportunity to drop by	Invocating: TBA			
and see some of the recent building and office changes. Light refreshments will be served.	Speaker: Honorable Mike Beebe, Governor (invited) State of Arkansas			
1:30 P.M. to 3:30 P.M.	8:30 P.M. to 10:00 P.M.			
ARKANSAS CITY CLERKS, RECORDERS, AND	PRESIDENT'S DESSERT RECEPTION Governor's Exhibit Halls I - III, SCC			
TREASURERS ASSOCIATION	After the Opening Night Banquet, stroll over to the Exhibit Hall and enjoy delicious desserts and entertainment.			
will be meeting in the Conway room located on the 2nd floor of the Statehouse Convention Center. In addition to the regular agenda, ACCRTA will be conducting their annual business meeting.	Sponsored by: Marriott Hotel and Statehouse Convention Center Entertainment: Dueling Pianos Unlimited			
1:30 P.M. to 7:00 P.M.				
REGISTRATION Osage & Caddo Rooms, SCC	THURSDAY, JUNE 19, 2014			
1:30 P.M. to 6:45 P.M.				
MEET YOUR EXHIBITORS/	6:30 A.M. to 7:00 A.M.			
RENEW ACQUAINTANCES Governor's Exhibit Halls I - III, SCC	PRE-BREAKFAST EXERCISE WALK/JOGMarriott Lobby Meet in the Grand Lobby of the Marriott Hotel and from there take			
Use this time to meet the exhibitors and see what products and services they have that could benefit your city. Popcorn and cool	a scenic 30 minute walk or jog across a designated route. You should be back in time for breakfast.			
beverages will be served throughout the afternoon. Also, take the time to renew acquaintances with fellow municipal officials while	7:15 A.M. to 7:30 A.M.			
relaxing in the Exhibit Hall.	VOLUNTARY PRAYER SESSIONFulton Room, SCC			
1:30 P.M. to 6:45 P.M. SOCIAL MEDIA LAB	This is a brief time set aside for those who wish to gather to pray for our national, state and local leaders.			
Do you want to build a social media presence to promote your	7:15 A.M. to 4:30 P.M.			
municipality? Do Friends, Fans and Followers confuse you? Let League staffers walk you through the process of creating a social	REGISTRATION			
media presence using our lab.	7:30 A.M. to 4:15 P.M.			
2:00 P.M. to 2:30 P.M.	EXHIBITS OPEN			
STATE AID STREET COMMITTEEFulton Room, SCC	7:30 A.M. to 8:45 A.M.			
The State Aid Street Committee will conduct its regularly scheduled meeting. City officials are welcome to attend.	HOST CITY BREAKFAST BUFFET Governor's Exhibit Halls I - III, SCC Country-style breakfast buffet will be served, courtesy of our Host			
2:30 P.M. to 5:30 P.M.	City of Little Rock.			
UNDERSTANDING HOW ETHICAL LAPSES HAPPEN IN GOVERNMENT	8:30 A.M. to NOON			
AND HOW TO PREVENT THEM Marriott Ballrooms A & B	CITY ATTORNEYS			
Why do good and smart people do really dumb and unethical things? What can we learn? (Attendees will receive 3 hours of Certified Continuing Education credit.)	City attorneys will receive 12 hours of CLE credit for participating in two days of meetings located in the Statehouse Convention Center.			
Presiding: Mayor Jackie Crabtree, Pea Ridge	8:45 A.M. to 9:45 A.M.			
President, Arkansas Municipal League	OPENING GENERAL SESSIONMarriott Ballrooms A, B & C			
Speaker: Dr. Marianne M. Jennings, PhD. Carey School of Business at Arizona State University	The 80th Annual Convention begins with the posting of the colors and the singing of the National Anthem, followed by a Host City			
3:30 P.M. to 5:00 P.M.	Welcome from Mayor Mark Stodola of Little Rock.			
INTERIM JOINT CITY, COUNTY, LOCAL AFFAIRS COMMITTEEFulton Room, SCC	PRESENTATION OF COLORS			
The Interim Committee welcomes all city officials to attend this	Color Guard by: TBA			
committee meeting.	Singing the National Anthem: TBA			
5:30 P.M. to 6:45 P.M.	Host City Welcome Address: Mayor Mark Stodola, Little Rock			
RESOLUTIONS COMMITTEE	Presiding: Mayor Jackie Crabtree, Pea Ridge President, Arkansas Municipal League			
Each municipality has a designated representative who is a member of the Resolutions Committee.	Speaker: TBA			
Presiding: Mayor Mark Stodola, Little Rock	9:45 A.M. to 10:00 A.M.			
First Vice President, Arkansas Municipal League	BREAK Governor's Exhibit Halls I - III and Marriott Foyer			

10:00 A.M. to 11:00 A.M.

GENERAL SESSION 2: VISIT WITH

THE CANDIDATES FOR GOVERNOR. Marriott Ballrooms A, B & C

Presiding: Mayor Jackie Crabtree, Pea Ridge

President, Arkansas Municipal League

Mayor Mark Stodola, Little Rock

First Vice President, Arkansas Municipal League

Speakers: Republican candidate (invited)

Democratic candidate (invited)

11:00 A.M. to NOON

GENERAL SESSION 3: VISIT WITH THE CANDIDATES FOR OTHER CONSTITUTIONAL OFFICES.....Marriott Ballrooms A, B & C

Candidates for the constitutional offices that affect municipalities will be invited to share with us their vision for Arkansas.

Presiding: Mayor Mark Stodola, Little Rock

First Vice President, Arkansas Municipal League

Speakers: Candidates for the constitutional offices

NOON to 1:30 P.M.

PAST PRESIDENTS LUNCHEONGovernor's Hall IV, SCC

At today's luncheon we celebrate 80 years of service to cities and towns across this great state. We will hear from several past League presidents and view a video of League highlights since our 75th anniversary.

1:00 P.M. to 5:30 P.M.

CITY ATTORNEYS...... Riverview Room

1:30 P.M. to 5:30 P.M.

SOCIAL MEDIA LAB......Quapaw Room

Do you want to build a social media presence to promote your municipality? Do Friends, Fans and Followers confuse you? Let League staffers walk you through the process of creating a social media presence using our lab.

CONCURRENT WORKSHOPS

1:30 P.M. to 2:45 P.M.

1. MUNICIPAL PLANNING AND LAND USE CHALLENGES.....

Some land use laws affecting Municipalities were changed during the last legislative session. As a result, should you consider annexing or updating your city master plan?

2. LEGAL TOOLS TO KEEP YOUR CITY CLEAN.....

Vacant houses and overgrown lots contribute to rundown neighborhoods. What can you do to keep your city clean? What enforcement tools are available to assist you?

3. AVOIDING LAWSUITS.....

Avoiding lawsuits is a full-time job. However, there are steps you can take to reduce your risks. Understanding the Fair Labor Standards Act and how to properly pay your uniformed employees will be discussed at this session.

4. PLANNING FOR CAPITAL PROJECTS

Capital projects may include water/waste upgrades, community centers, or recreational facilities. How do you go about raising the revenue for these projects? What about post bond issue compliance? The speakers explain.

5. PUBLIC HOUSING: THE NEW HUD REGULATIONS......

HUD has new rules regarding affirmatively furthering fair housing. These new rules could affect your public housing. Authorities from the Arkansas Fair Housing Commission will explain.

The Complete Streets concept includes improving the quality of life in your city by providing pedestrian friendly walkways, bike lanes, and traffic flow. The speaker will explain.

2:45 P.M. to 3:00 P.M.

3:00 P.M. to 4:15 P.M.

1. EMERGENCY PREPAREDNESS: EMERGENCY RESPONSE

Tornadoes and floods are some of the most common disasters that happen in Arkansas municipalities. What should you do to prepare and what can you do after disaster strikes? When was the last time you had your property appraised? Are you properly insured?

2. DEALING WITH ANGRY CITIZENS AND CIVILITY AT CITY HALL......

Incivility at city council meetings is becoming more and more common. Name calling and rude behavior result in a breakdown of good government. At the same time, how do you deal with angry citizens? See what suggestions today's speakers have to offer.

What can you do to make your city more attractive to business and industry? Are there certain strategies you can adopt to create a vibrant community? The workshop speakers share their ideas.

4. MUNICIPAL FINANCING: DOs AND DON'Ts

What steps can you take to create a budget that adequately reflects your cities revenues and expenditures? Are there things you can do to prepare for a Legislative Audit? The speakers offer their ideas.

5. HEALTH, WELLNESS AND YOUR MUNICIPALITY

Striving for a healthy employee workforce can be a real challenge. However the rewards are numerous including lower health premiums. How do you get started? Those who have had positive experiences will explain.

6. CREATIVE WAYS TO SAVE MONEY AND ENERGY......

What is automatic meter reading? Can it save you money? What other ideas can be adopted to save energy and city resources? Municipal leaders from across the state explain.

4:15 P.M. to 4:30 P.M.

4:30 P.M.

The exhibit hall will close for the day.

4:30 P.M. to 5:30 P.M.

IMPORTANT HUMAN RESOURCES CONCERNS

Sexual harassment in the work place continues to be a problem. What steps can you take to prevent this? What about employee background checks? Is there a proper and legal way to conduct these? The speakers explain.

2. ANIMAL CONTROL.....

Animal control continues to be a tremendous challenge throughout our state. What are some helpful hints that you might consider regarding animal control?

Sophicity's IT in a Box will be featured as a complete IT solution for city government. Additionally, the use of social media in economic development for city government will be discussed.

4. GRANTS AND FUNDING SOURCES......

What grants are available for municipalities? If so, how do you go about finding them? Grant experts explain.

5. MUNICIPAL AQUATIC PARKS......

Municipal aquatic parks are becoming more popular throughout the state. How do they enhance your city recreation program? What are some of the best practices of managing aquatic parks?

6. THE BENEFITS OF BECOMING A SISTER CITY AND IDEAS TO PROMOTE YOUR CITY.....

Having a sister city has benefited several Arkansas Municipalities. What are you doing to promote unique events or historical events that have contributed to your municipal heritage? Today's speakers share from their experience.

4:30 P.M. to 5:30 P.M.

Each municipality has a designated representative who is a member of the Resolutions Committee.

Presiding: Mayor Mark Stodola, Little Rock

First Vice President, Arkansas Municipal League

5:30 P.M. to 7:00 P.M.

RECEPTION Marriott Ballrooms A & B

This fantastic reception sponsored by Crews & Associates, Inc. is one of the highlights of the Annual Convention. Drop by and enjoy delicious heavy

hors d'oeuvres. Be sure and thank our sponsor for this event.

Hosted by: Crews & Associates, Inc.

7:00 P.M.

DINNER.....ON YOUR OWN

Visit some of Little Rock's finest restaurants before coming back for desserts beginning at 8:30 p.m. in the Capital Hotel.

8:30 P.M. to 10:00 P.M.

DESSERTS......Capital Hotel

Visit one of our state's historic hotels where Stephens Inc. will host a dessert reception.

Hosted by: Stephens Inc.

FRIDAY, JUNE 20, 2014

6:30 A.M.

PRE-BREAKFAST EXERCISE WALK/JOG......Marriott Lobby

Meet in the Grand Lobby of the Marriott Hotel and follow the same route as Thursday morning.

7:15 A.M. to 8:45 A.M.

SOCIAL MEDIA LAB......Quapaw Room

Do you want to build a social media presence to promote your municipality? Do Friends, Fans and Followers confuse you? Let League staffers walk you through the process of creating a social media presence using our lab.

7:15 A.M. to NOON

7:30 A.M. to 10:30 A.M.

(Exhibit Hall will close at 10:30 A.M. for the remainder of the Convention.)

7:30 A.M. to 8:45 A.M.

BUFFET BREAKFAST......Governor's Exhibit Halls I - III, SCC

8:30 A.M. to 3:15 P.M.

CITY ATTORNEYS......Riverview Room

8:45 A.M. to 10:00 A.M.

ANNUAL BUSINESS MEETING Marriott Ballroom C

At this session President Crabtree will give his presidential address. Afterward Executive Director Don Zimmerman will give his annual report followed by the Annual Business Meeting. During the business meeting, the League's Policies and Goals are presented and voted on. The nominating committee presents their recommended slate of new officers for the upcoming year, which will be followed by the annual business meetings for Municipal League Worker's Compensation Trust, Municipal Health Benefit Fund, Municipal Vehicle Program, and Municipal Property Program.

10:00 A.M. to 10:15 A.M.

BREAK Marriott Ballroom Foyer

10:15 A.M. to 10:45 A.M.

GREETINGS FROM NATIONAL LEAGUE OF CITIES .. Marriott Ballroom C

The League welcomes NLC President Chris Coleman, who will discuss national issues affecting Arkansas cities and towns.

Presiding: Mayor Mark Stodola, Little Rock

First Vice President, Arkansas Municipal League

Speaker: Mayor Chris Coleman, Saint Paul, Minnesota President, National League of Cities

10:45 A.M. to 11:00 A.M.

TOWN'S PRAYER: U.S. SUPREME COURT RULING... Marriott Ballroom C

Little Rock City Attorney Tom Carpenter will give a briefing on the Supreme Court's ruling on praying at public events.

Presiding: Mayor Mark Stodola, Little Rock

First Vice President, Arkansas Municipal League

Speaker: Tom Carpenter, Little Rock City Attorney

11:00 A.M. to 11:45 A.M.

Cyber liability is a risk posed by conducting business over the Internet, over other networks or using electronic storage technology. Municipalities need to be aware of the growing cyber threats and what can be done to mitigate these dangers. Equally important is the need for comprehensive Continuity of Operations Plans for municipalities.

Presiding: Mayor Jackie Crabtree, Pea Ridge President, Arkansas Municipal League

NOON to 1:30 P.M.

AWARDS AND NEW OFFICERS'

Municipalities and individuals are honored for their many successes and contributions during this past year. The new League president and officers will be introduced to the Convention delegates.

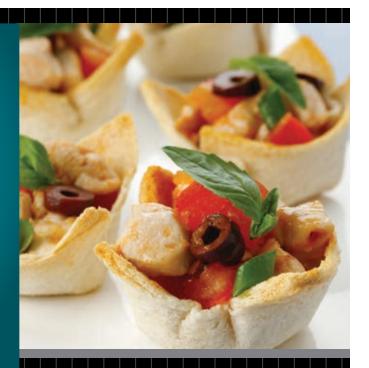
We cordially invite you to be our guest at the

I5TH ANNUAL CREWS & ASSOCIATES APPRECIATION RECEPTION

as we celebrate the 80th Annual Arkansas Municipal League Convention.

THURSDAY, JUNE 19, 2014 5:30-7:00 P.M.

Marriott Ballroom of the Statehouse Convention Center Little Rock, Arkansas





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Dueling Pianos to square off at 80th Convention

ittle Rock's Dueling Pianos team, which regularly draws crowds in the city's River Market District, will bring its entertaining show to the League's 80th Convention. The duel will begin at 8:30 p.m. Wednesday, June 18, in Marriott Ballrooms A and B during our President's Dessert Reception. Bring your favorite requests to challenge the players and prepare for a fun-filled, rollicking, and witty show of piano skill.



Continuing Legal Education offered at League Convention

welve (12) hours of continuing legal education (CLE) will be available for city attorneys who attend the 80th Arkansas Municipal League Convention, June 18-20, at the Little Rock Convention Center. The Arkansas City Attorney's Association (ACAA) sponsors the CLE.

Robert Bamburg, Jacksonville city attorney and the current ACAA president, urges members to register for the Convention as soon as possible. A registration form is in this issue of *City & Town* and copies are also being mailed to city attorneys.

The 12 hours are offered June 19 and 20 and the tentative CLE agenda includes topics such as case law update, a session on sexual harassment and hostile work environment, Act 1460 of 2013, wet

and dry counties and the ABC, among other topics. Additionally, the program will include one (1) hour of ethics.

To attend the CLE program, registration is required at the League Convention. For registration information, call Whitnee Bullerwell at 501-374-3484 Ext. 206. For CLE information, call Mark Hayes, ACAA secretary/treasurer and League director of legal services, at 501-978-6102, or Jamie Adams at 501-978-6124.

RESOLUTIONS

Suggested Convention Resolutions for consideration at the 80th Annual Convention should be mailed to:

80th Convention Resolutions

Arkansas Municipal League

P.O. Box 38

North Little Rock, AR 72115-0038

The deadline for Resolution submission is Friday, May 16.

Resolutions may be drafted by an official of any member city or town and can relate to any matter of municipal concern. See your **2013-2014 Policies and Goals** for resolutions adopted at the 79th Convention.

WANTED: Elected City officials with 25 years of service

Were you elected and begin serving your city or town in 1989? The League would like to know!

The League will give special recognition to **elected city and town officials** who are in their 25th year of municipal service at the 80th League Convention, June 18-20, in Little Rock.

Names must be submitted to the League by May 20.

Call Ken Wasson at 501-374-3484, ext. 211; Sheila Boyd, ext. 218; or write to P.O. Box 38, North Little Rock, AR 72115-0038.

NOTICE TO EXHIBITORS

At the 80th Convention, a special Exhibit Hall is available for businesses, companies and manufacturers to display their products and services that are available to Arkansas municipalities.

To guarantee your firm's exhibit area, contact the League immediately to reserve space for your display. Your name will be added to the list of exhibitors, and we will reserve a space for your exhibit when you arrive.

The cost this year is \$500 for a regular exhibit space or \$1,050 for a large exhibit space. We cannot guarantee space for companies that do not register before June 6.

Call Whitnee Bullerwell at 501-978-6105, or write to Arkansas Municipal League, P.O. Box 38, North Little Rock, AR 72115-0038.



As an elected official, you have plans and policies to put into action. By partnering with a professional city, town, or county manager you can set the wheels in motion—and know that they will run more smoothly. Leverage their strengths in leadership, management, efficiency, and ethics, and make your community great. Their job is to bring your vision to life.

Log on today to learn more about how professional local government managers work with you to build communities we are proud to call home.

LifeWellRun.org/elected-officials

SIEMENS







Arkansas Municipal League The 2014 Directory of Arkansas Municipal Officials









THE NEW AML DIRECTORY IS NOW AVAILABLE!

Don't be without the best resource for information on Arkansas cities. The Directory of Arkansas Municipal Officials is published annually by the Arkansas Municipal League.

Directory information on each incorporated Arkansas cities or town includes:

- Municipal officials' names
- City population as updated by the city
- County in which the city is located
- City hall mailing addresses
- Phone and fax numbers for city hall
- Day of city council meetings
- City's Web address

To order copies of the directory, visit the AML Web site at www.arml.org or call 501-374-3484.

Great Cities Make a Great State





Changes to 2014 Directory, Arkansas Municipal Officials

Submit changes to Whitnee Bullerwell, wvb@arml.org.



Delete AL Allison Cain Add AL (Vacant)

Buckner

Delete AL Joseph Miller Add AL Nina Hamilton

Cherokee Village

Add AC Phil Caves

Dumas

Delete AM Janice Young Add AM Sean McCormick

Gould

Delete AL (Vacant)
Add AL Clifford Nolan

Greenland

Delete AL (Vacant)
Add AL Lisa Thornton

Harrison

Delete FC Marc Lowery Add /A/FC Linda DeWald

Johnson

Delete AL Jim Shankle Add AL Melissa Posinski

Keo

Delete AL Vince Cole Add AL Charlotte Romine Add AL Pam Turner

Lakeview (Baxter)

Delete AL Wade Robson Add AL (Vacant)

Lake Village

Delete AM Deannie Johnson
Delete PRD Ariel Smith
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AG's FOIA Forum offers overview of state "sunshine law"

By Andrew Morgan

he Arkansas Freedom of Information Act (FOIA) provides access to public information, keeping citizens informed about their government, and helps keep our democracy strong. Arkansas Attorney General Dustin McDaniel during his two terms in that office has made spreading the word about FOIA a priority, and, partnering with the Arkansas Press Association, the Arkansas Broadcasters Association, and the Arkansas Pro Chapter of the Society of Professional Journalists, hosted the 2014 FOIA Forum on April 30 at the Central Arkansas Library System's Ron Robinson Theater in Little Rock. The forum provided a history of FOIA in Arkansas and an overview of the law.

Veteran Arkansas journalist Brenda Blagg was a college journalism student in 1967 when the state Legislature passed the act, one of the strongest of its kind in the nation.

"I became acutely aware of what the law could mean for the citizens of the state because my professors were just astounded that the Legislature was about to pass this thing," Blagg said.

An outgrowth of post-WWII "sunshine laws," which encouraged public openness but often lacked teeth, the FOIA was a game changer, she said. It wasn't perfect, but it had bipartisan support and was and remains one of the best in the country.

Assistant Attorney General Ryan Owsley gave an overview of the law, including what entities are covered, what materials are open, exemptions, enforcement, and more. He encouraged officials to make themselves familiar with the *Arkansas Freedom of Information Handbook*, now in its 16th edition and available in print or as a downloadable PDF at www.arkansasag.gov. To access it, go to the site and follow the Media Center link to "FOIA." Also available at the Attorney General's website is the handy PowerPoint presentation Owsley used to cover the ins and outs of the law. Scroll to the bottom of the FOIA page and you'll find a link to the "FOIA Roadshows PowerPoint."

Since 2007 the Attorney General's office has offered similar forums across the state several times a year, and in that time, McDaniel said he's seen attitudes about the law evolve. Local officials, school board members, and others the law addresses have gone from being reticent to being eager to learn about and comply with the law, McDaniel said.



Arkansas Assistant AG Ryan Owsley covers pubic records, meetings, exemptions, redactions, and other details about the state's strong FOIA law during an April 30 forum in Little Rock.

"That's a big shift, and that's a really good thing," he said.

A delegation from Egypt visited his office recently, he said, and they asked specifically about the FOIA, wondering if it was burdensome.

"I said yes," McDaniel said, "and you can quote me on that: The Freedom of Information Act is a burden. But it is also the price we pay to live in a free society, and it is the most important accountability measure that we have ever had in ensuring that what is done with the people's money, in the people's name, and on the people's behalf is actually done with transparency and in a way that there is true accountability."

The FOIA is complicated, he said, but we should be proud that through the years the Legislature has not eroded the law and filled it with exemptions. A quarter of all the AG opinions released by the office during his two terms have been about FOIA issues, McDaniel said, a testament to the law's importance in the public life of the state. He encouraged the state's next Attorney General, whomever that may be, to continue to work with the Press Association and other groups to make the FOIA a priority.

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Independent contractor vs. employee: avoiding misclassification

By David Schoen and Jenna Wells, League staff

t is critical that employers correctly determine whether to classify the individuals providing services as independent contracts or employees. Failure to correctly classify an individual can result in fines and penalties with the IRS and denial of critical benefits and protections, such as family and medical leave, overtime, minimum wage, and unemployment insurance. Additionally, employers that misclassify their employees may not be paying the proper overtime compensation or minimum wage under the Fair Labor Standards Act, FICA and Unemployment Insurances taxes, or workers' compensation premiums.

The general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result. Anyone who performs services for you is generally your employee if you have the right to control what will be done and how it will be done. Classification as an employee generally requires the business to withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on wages paid to an employee.

To determine whether an individual is an independent contractor or employee, there are two main tests: 1) the Economic Reality Test: The FLSA, and 2) the Federal Common-Law Test.

Federal courts applying the FLSA consider an "economic reality test." This test focuses on "whether the individual is economically dependent on the business to which he renders service or is, as a matter of economic fact, in business for himself" and applies factors similar to the common law tests (*Doty v. Elias*, 733 F.2d 720, 723 (10th Cir. 1984)). Courts generally focus on five factors: 1) the degree of control exerted by the alleged employer over the worker, 2) the worker's opportunity for profit or loss, 3) the worker's investment in the business, 4) the permanence of the working relationship, and 5) the degree of skill required to perform the work. The U.S. Court of Appeals for the Eighth Circuit (whose decisions apply to Arkansas) applies a variation of this test called

the "hybrid test," defining employee under the FLSA "in light of general common-law concepts, taking into account the economic realities of the situation" (*Wilde v. County of Kandiyohi*, 15 F.3d 103, 105 (8th Cir. 1994)).

Under the Federal Common-Law Test, or "right to control test," the relationship of the worker and the business must be examined. All information that provides evidence of the degree of control and the degree of independence must be considered. Facts that provide evidence of the degree of control and independence fall into three categories: behavioral control, financial control, and type of relationship. The courts have applied this test in Arkansas worker's compensation cases as well. See *Woodmancy v. Framco*, 2011 Ark. App. 785.

If after reviewing the three categories of evidence, it is still unclear whether a worker is an independent contractor or employee, Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding, can be filed with the IRS. The IRS will review the facts and circumstances and officially determine the worker's status.

Misclassifying employees as independent contractors can result in significant fines and penalties. The IRS has a "reasonable basis" or "safe harbor" provision that allows employers to escape certain penalties for a misclassification. If you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker. If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required federal information returns on a basis consistent with your treatment of the worker. The FLSA provides a defense to liquidated damages to employers who prove that they had a good faith belief that their practices complied with the FLSA. An employer must demonstrate that it actually believed that its practices complied with FLSA and that its actual belief was reasonable when compared to other employers.

Federal Common-Law Test: Facts Showing Degree of Control				
	Independent Contractor	Employee		
Behavioral	Facts that show whether the business has a right to direct and control how the worker does the task for which the worker is hired.			
Instructions	Business has given up the right to control the details of a worker's performance and little or no instruction has been given about when, where, and how to work.	Subject to business's instructions about when, where, and how to work (what tools or equipment to use, what workers to hire, where to purchase supplies, what work must be performed by a specific individual, what sequence to follow). Even if no instructions are given, sufficient behavioral control may exist if employer has right to control how work results are achieved.		
Training	Ordinarily use their own methods to perform their services.	May be trained to perform services in a particular manner.		
Financial	Facts that show whether the business has a right to control the business aspects of the worker's job.			
Expense Reimbursement	More likely to have unreimbursed expenses. Company is not liable for any expenses paid or incurred.	Company reimburses worker for business or traveling expenses.		
Investment	Usually has a significant investment in the facilities or tools used in performing services. Furnishes their own tools and materials.	Company usually provides worker's tools and materials.		
Service Availability	1	Does not regularly make services available to the general public.		
Payment Method	Often paid a flat fee, on commission, or on a time and materials basis for the job.	Guaranteed a regular wage amount for an hourly, weekly, monthly, or other period of time.		
Profit or Loss	Can realize a profit or loss.	Cannot make a profit or loss.		
Type of Relationship	Facts that show the parties' type of relationshi	p.		
Written Contract				
Benefits	Employee-type benefits are generally not provided.	Provides worker with employee-type benefits (insurance, pension plan, vacation pay, sick pay)		
Permanency of relationship	Expectation that the relationship is for a specific project or period of time.	Expectation that the relationship will continue indefinitely.		
Regular business of company	Worker performs services that are separate and distinct from work done by regular full-time employees. Services are not a key aspect of the business.	Worker provides services that are a key aspect of your regular business activity and parallels work done by regular full-time employees.		

Find the shoe that fits

By Chad Gallagher

f the shoe fits, wear it! The old saying is usually meant as an exclamation following a statement not welcomed by the hearer. The point is that if it applies then put it on, own it. We could also spin the adage: If it doesn't fit, then don't wear it! This often applies when it comes to cities and grants. Grants are a wonderful tool to use in achieving your overall community development goals, but sometimes they don't fit and you have to know when they do.

Pursuing any grant that comes along haphazardly is foolish and more times than not it leads to frustration and wasted energy. Sure, I know, you have that one story about a mayor that just read about a funding opportunity, invented a matching need overnight, and received every penny for which he or she asked. To that I'd say, "Even a blind hog finds an acorn every now and then." Grants just don't generally work that way. They work, but not like that.

Grants are a strategy for reaching a goal or destination you've already pre-determined. They are meant to be an important part of your overall plan. This implies that you should have a plan. I don't mean a large, threering binder collecting dust on a shelf that was produced as a result of long and boring meetings that made you want to push someone out the window or hurl yourself. Community development plans don't have to be that way and the process to develop them certainly does not have to be so painful. However, if you are serious about pursuing grants you really should first become serious about community development and strategic planning.

Assess everything in your municipality: municipal services, economic realities, infrastructure, healthcare, and more. Leave no stone unturned. Condense these findings into a document that acknowledges the city's strengths and weaknesses, liabilities and opportunities.

Next use these to spur conversations about where the city should be 10 years from now. What's your niche? Who is your city in the decade of 2020? How does it stay relevant, grow, change, develop, and serve the citizens of the region? How does it preserve what is important and safeguard the things everyone values? These are all good things to consider. Let this dialogue begin to shape a compelling vision for the future.

Undertaking this process creates goals and objectives that—step-by-step and component-by-component—make your vision a reality. Every goal has strategies, the actual way or process by which you are going to achieve them. Grants should be one of these strategies. When you approach grant writing this way, you are bound to select a grant that fits perfectly into your vision. That shoe will fit, and believe me, funders can usually spot the difference a mile off.

Selecting a grant that fits significantly enhances the likelihood of actually being funded, and it also increases the likelihood that you will have true success in implementing and managing the grant process. Grabbing at every grant that floats by is poor form and a waste of energy.

To initiate a formal or informal assessment, community development plan, or strategic grant process for your city, give us a call and let one of our consultants work with you.



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

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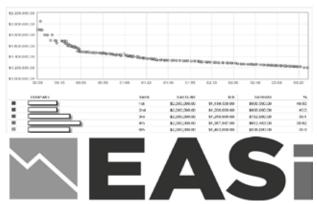
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Determine where you sit before you plan

By Jim von Tungeln

ssues and conditions that influence the future of a municipality or region are different in each case. It makes sense, therefore, that the approach to planning must be different as well. Perhaps the first step in the planning process should be an evaluation, and acceptance, of a municipality's placement on the planet.

We might paraphrase the old political science maxim known as Miles' Law: "Where you stand depends on where you sit." Our version would be "how you plan depends on where you are placed." And that placement rarely, if ever, depends on anything the current elected officials may have done. Issues facing our communities at the present time derive from destiny, not directive.

For example, an official of a municipality in the path of explosive growth may have the sensation of riding an alligator down a raging river. The creature can't be controlled, but must be fed periodically lest it turn and feed on its current rider.

This situation may call for what was described in a classic planning study as a "war room approach." Planners concentrate on responding more than controlling. The planning function is set up to provide immediate and valid action as events unfold in rapid succession. Staff, planning commissioners, and elected officials must guard against decisions that will come back to haunt them in the future. It is not a situation that always allows studied and contemplative responses.

Having an available resource database upon which to base decisions is vital in this environment. There simply will not always be time to develop them after proposals presented and decisions demanded. Additionally, such cities must have technicians that are capable of producing and analyzing such resources. Of utmost importance is the ability to assess rapidly the fiscal impact of various development proposals. This would include externalities or those consequences of an economic activity that is experienced by unrelated third parties, i.e. the taxpayers.

Not all municipalities experience rapid growth. Some may even be losing population. This creates the need for a different approach to planning. Along with stagnation in population growth may come stagnation in revenue. This creates a sort of double jeopardy as far as growth issues area concerned. The one positive is that there is time to make carefully considered decisions.

Unfortunately, cities seeking to spur growth may become seduced by the "build it and they will come" temptation. While a catchy slogan for a movie, it can be a catastrophe for a city of limited resources banking on an expensive investment that may or may not lure residents. A better slogan might be, "Build ourselves and they will come join us."

In other words, concentrate on creating such a pleasant community that it will draw families who appreciate living in a superior environment. The best advice I have heard is one that has appeared in this column before. It is to address the basics first. Identify the major flaw that would prevent the attraction of new families. It may be crime. It may be inadequate infrastructure. It may be pure unsightliness. But once a municipality has identified the most basic need, why work at anything else until it has been addressed?

It must be noted that some needs are outside the power of a city. The leaders of a city cannot fix the fact that it is not located on an interstate. Nor can it address the demographics that identify it. Efforts must concentrate on those areas over which the locals have control.

Finally, there are cities that don't experience explosive growth, but rather a more steady and reliable increase in population growth. These create additional rooftops for revenue growth without operating in a perpetual panic mode. Their challenges lie in maintaining the growth and avoiding issues that undermine it. They may also see changing demographic trends such as an aging population or an influx of less skilled or educated cohorts.

Even maintaining a pleasant community that attracts new residents can create lurking dangers. There is a growing tendency for newcomers to a neighborhood, attracted by its charm and ambience, to destroy the very things that attract them. They do this by demolishing charming homes and replacing them with new structures that detract from the appearance of the area. It is a difficult problem to address.

In short, eternal vigilance through analysis and sound planning is essential for such cities. Many still rely upon an industrial base to support the local economy. As the traditional manufacturers increasingly leave the United States, the void can change a growing city to a stagnant one.



Though not in the path of explosive population growth, the pleasant city of Piggott boasts the Hemingway-Pfeiffer Museum and Educational Center, where Ernest Hemingway wrote portions of *A Farewell to Arms*.

There are a number of lessons looming when we look at cities this way. Population growth may not go up forever, but the cost of providing municipal services can. Municipalities that are on the rise at present may face a leveling of growth in the future. Compelling evidence suggests that a resource base that relies on sales tax revenue depends on continued population growth to maintain viability. If true, it would certainly be possible for a city to overextend its level of services while times are good and face disaster when they aren't.

As we look around our state at the high population growth areas, we can see some differences. Some cities have responded well to accommodating rapid growth. Others have struggled or continue to struggle with it. At the same time, there are cities that lag in growth but still remain pleasant, attractive places to live. Their challenge

is to find ways to develop an economic base that will serve them in a post-industrial paradigm.

We close with an analogy from our bridge-playing friends. Newcomers to the game, we are told, tend to wait for a good hand to play. Seasoned masters, on the other hand, become experts at playing the hand that is dealt them. As true as it is for card players, it is equally true for the local officials of our state.



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.

Getting the most out of your doctor's appointments

By Kristie Hadden, Ph.D.

o you sometimes leave your doctor's office with more questions than answers? Doctors and nurses sometimes use medical terminology that can leave their patients confused about their health. Patients then are sometimes given pamphlets or handouts on their condition that can also use the same terminology and cause confusion.

Health literacy is defined as the wide range of skills (reading, writing, listening, etc.) that improve the ability of people to act on information in order to live healthier lives. An estimated 820,000 adults in Arkansas struggle with health literacy to different degrees. But health care professions are becoming more aware of health literacy and its importance, including a statewide program through the University of Arkansas for Medical Sciences (UAMS) that is reaching out to Arkansans to ensure stronger relationships between patients and doctors and leaving them more informed.

What is health literacy?

People are continually in situations that involve making decisions that affect their health, whether at work, home, the grocery store, or the doctor's office. Average patients should not be expected to be able to understand all that a doctor does. However, they should be able to understand and process information that help them make appropriate health decisions. This includes communicating with doctors, nurses, and other health care workers in a way that helps patients know what they need to do to take care of themselves.

Many people have difficulty once they get home knowing how to treat and manage their conditions. People with limited health literacy skills are also likely to skip important preventive measures like flu shots. Low literacy and low health literacy have been linked to poor health outcomes and higher rates of hospitalization.

UAMS health literacy program

The Center for Health Literacy, a part of UAMS Regional Programs, is dedicated to improving health literacy through outreach, research, and organizational policy work. The mission of the program is to improve individual, provider, systems, and community health literacy at a local, state and national level to improve

health outcomes. The center offers plain language services for providers and other people who work in health care. Physicians and health facilities can take written material to the center to transform into language that's easy for patients to understand. The program has more than 20 statewide partners with organizations such as the Arkansas Department of Health, the Arkansas Insurance Department and the Arkansas Foundation for Medical Care.

The program also works with clinics, including the eight UAMS regional centers, to provide training to health care providers in those regions. Health care provider trainings and workshops are held around the state to teach effective communication skills to both patients and providers.

What can you do to increase your health literacy?

Perhaps most importantly, don't be afraid to ask questions. Your doctor went to school for many years to diagnose and treat medical conditions just like yours. Don't be afraid to contact the clinic or physician after the appointment for clarification if you do not understand. It also can be helpful to make a list of questions for your doctor before your appointment, and bring all of your medications with you. This will help you explain your questions and give your provider more information that can be used to answer them.

Try to repeat what your health care provider said in your own words to be sure you understand. It can also help to bring a family member or close friend with you to help remember information or write down what the provider said.

For more information about health literacy, feel free to contact me at the UAMS Center for Health Literacy at 501-686-2595 or khadden@uams.edu, or visit www.ruralhealth.uams.edu/healthliteracy.



Kristie Hadden, Ph.D. is Assistant Professor, Director of Health Literacy Program, Center for Rural Health, University of Arkansas for Medical Sciences.

TEWSLETTER

MAY 2014

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

Mark your calendars for May 24 CDL deadline

f you employ CDL (Commercial Drivers License) holders in your municipality, then this date is one to remember. Effective May 24, 2014, the Federal Motor Carrier Safety Administration has a new regulation that impacts physical examinations and who may perform them. The medical provider must have completed a DOT-approved course of study dealing with DOT regulations, passed an comprehensive examination, and finally be listed on the DOT's National Registry of Medical Examiners to conduct physical exams on your employees. This is a big deal!

The number of qualified examiners is limited, and a recent review of the approval list indicated how difficult it may become to find a doctor to conduct your biannual physical examinations. During the examination, there will be a greater emphasis on sleep apnea disorders and close monitoring of blood pressures. Drivers may be referred for sleep apnea studies that must be completed before passing the medical exam. Dr. McDonald is looking forward to conducting the medical exams for your employees.

As an employer, it is very important that you verify that your medical provider is qualified to conduct DOT FMCSA medical exams. Otherwise, you may be wasting your money on a physical that is no good.



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's required drug testing for all holders of commercial drivers' licenses.

William G. McDonald passes DOT medical examiners course

Congratulations to William G. McDonald, M.D. on the completion of the Department of Transportation Medical Examiner Certification Course. This course has been designed by the Federal Motor Carrier Safety Administration to insure that medical examinations are completed by qualified medical personnel who are knowledgeable concerning the DOT rules and regulations for driver safety. This course is difficult and we are very proud of Dr. McDonald's passing the test and being listed on the National Directory for Medical Examiners. As of last month, only eight individuals had completed the course and passed the test in the Little Rock area.

Dr. McDonald is also a Certified Medical Review Officer and has completed the course of study through the American Association of Medical Review Officers.

Dr. McDonald is an amazing person and I want to share some important information about him with you. His character and determination are exceedingly strong, and I think you will be amazed at what he has overcome in the past few years. While working as an Emergency Room physician at a local hospital, Dr. McDonald suffered a massive stroke that left him with many limitations. Through his determination and the support of his family and medical team, he overcame most of limitations and worked to get back into the activities he enjoys, including his work as a physician. He regained his medical license and passed two very strenuous exams to work as a Medical Review Officer and to be listed on the DOT's website as an approved medical examiner.

After learning of Dr. McDonald and of his eagerness to work, and then meeting with him, we recognized an opportunity to utilize his skills and knowledge in our company and to provide a valuable service to our clients. He may not do the fastest physicals, but he is extremely thorough and our clients have commented on how much they like him.

When your drivers need physicals, please call for an appointment with Dr. McDonald. Not only will your employee get personalized care, but you will be showing support for a man who has overcome so much from the stroke that he suffered. We appreciate Dr. McDonald and you will too.

Establishing roots in your city

By Alison Litchy

have many memories of trees growing up. One fond memory is of a silver maple tree in the front yard of my parents' house. My sister and I would climb that tree frequently and we had a great time. I am grateful that someone had the forethought to plant it in the front yard prior to my family moving there. Along with other trees the maple helped shape who I am today. Trees affect us all in different ways, some in more direct ways than others. Everyone has a tree story, whether it is a fond memory of climbing a tree as a kid or sitting under a tree reading a book and enjoying the shade. Think back to a time when a tree impacted your life.

A great book I loved as a child that is worth reading at any age is *The Giving Tree* by Shel Silverstein. It shows how people take, take, and take. The story is about a tree and a boy. As a child the boy loves to play in the tree and eat her apples. As the boy gets older he asks more from the tree. First he uses her simply for selling her apples then later uses her branches for a home. By the time he

reaches middle age he wants a boat and the tree gives him her trunk leaving just the stump behind. As an old man he just wants a quiet place to rest, which the stump provides. The tree gives literally all it had to make this boy happy. It is important to appreciate what is already obtained and give back from time to time.

According to the U.S. Forest Service, our urban trees have an average lifespan of just less than 10 years! Cities are removing more trees than they are planting. Trees are also not being cared for after they are planted. Urban trees have a hard job. They often are planted in small spaces surrounded by concrete, and they have to deal with the heat of the roads and abuse from people, pollution, poor soils, and the list goes on. With so much stacked against them, it is important to understand the benefits we receive from our existing trees as well as why it is important to plant more.

Neil Norton of the online community American Grove (www.americangrove.org) puts a great spin



Planting new trees is important, but our mature urban trees are invaluable resources that must be protected.

on understanding the benefit of our existing trees. Established trees are some of the hardest working members in a community. Existing healthy urban trees that are intermediate to mature in age are nearly impossible to replace. An existing tree is like money in the bank that has compounded interest over time raising the initial investment exponentially. Replacing that tree is like starting over, losing all the interest that has accrued over time. While a new tree is still an investment in the future, it is important to keep in mind the value that is already there. You can learn more about trees by joining the Arkansas grove at www.americangrove.org/ar.

A great way to see the benefits that trees have at a local level is to use a new online tool called I-Tree Design (www.itreetools.org/design.php) developed by the U.S. Forest Service and Davey Resource Group. It allows users to see the monetary benefits of planting future trees around a building or structure. It also can show the increase of benefits the trees will provide into the future. Best of all, this is a free tool that can be used even if not out in the field. The program guides the user step

by step through the whole process. The entire process for a typical building will take around five minutes if the information on existing trees is available.

Education is the key to the success of urban forestry practices in our municipalities. There are many ways it can be done on a community level. Some examples include joining or helping to establish a tree board, advocating for trees, and volunteering at a local parks department or with other groups that promote trees. Lead by example by planting trees and educating the citizens in your city. To quote Julius Sterling Morton, the founder of Arbor Day, "Each generation takes the earth as trustees. We ought to bequeath to posterity as many forests and orchards as we have exhausted and consumed."



Alison Litchy is urban forestry partnership coordinator with the Arkansas Forestry Commission. Call Alison at 501-984-5867 or email alison.litchy@arkansas.gov.

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Taking care of your existing industry

By Mark S. Goodman, CEcD

ver the past few years, I have addressed a number of issues germane to business development and its importance to cities and towns in articles for the Municipal League. Historically, municipalities and local economic development leaders have placed great emphasis on industry recruitment and the allure of getting a new industry in town. Though industry attraction is a legitimate component of an economic development plan, do not forget about the established industries already in place. In my opinion, there is nothing more important than taking care of existing businesses. These are the folks who are already there in your city. Their employees pay local taxes on everything from groceries to "big ticket items." They make products and offer services that both bring in new money and keep money circulating around town.

What do our existing industries mean to us?

When it comes to growing an economy, economic developers focus on two things: 1) bringing new money into the city, and 2) keeping that money circulating locally as long as possible. Our existing industries are critical to both processes, but especially the first. The economic energy generated by this process is often referred to as economic impact.

An existing industry with its employee salaries and benefits, the spending of employees' salaries, as well as the spending by the business itself to buy products and services, generates other economic activity in the municipality and beyond. Existing industry jobs and income are really responsible for the existence of a number of other local jobs, in everything from construction to manufacturing, retail and service, transportation, finance, and even government. From a local government's perspective, this economic activity means more revenue. It is not unreasonable to assume that for every 100 jobs in an area's existing industry base, another 100–250 jobs in the city and region are directly linked.

It is important to note that economic impact can also run the other way. The loss of an industry will also be felt in the other sectors of the local and regional economy. Therefore, it is critical that we do everything in our power to keep our existing industries. It all starts with building relationships.

What is an existing industry program?

Quite simply, an existing industry program is a series of strategies focused on satisfying the needs of the industries currently in our municipalities, always centered on encouraging them to stay and prosper. An active existing industry program reminds businesses that the city cares about them and is responsive to their needs. Working with partners, such as the Arkansas Economic Development Commission (AEDC), Planning and Development Districts, electric (and other) utilities, and community colleges, also reminds local industry that you are "connected" and can deliver more through these partnerships when addressing their potential needs.

Much is published on tactics that cities can employ in their existing industry programming. As stated earlier, it starts with relationship building, but it continues with data, information, facilitation, partnerships, and solutions to cultivate a lasting positive relationship. The first phase of a program is to know your companies, both by visiting with them and by gathering information about them from your partners, such as AEDC. For example, what do they make? Who works there and where are the workers from? Who does the company serve? Where are their suppliers? Where are their headquarters? What are their utility and infrastructure needs? Industry visits are ultimately about information sharing and identifying needs or concerns, where the dialog carries all parties to solutions and problem-solving strategies.

The second phase of an existing industry program is to offer the companies value-added deliverables either directly or indirectly through statewide and regional partnerships. Deliverables generally offered include:

- Technical assistance—Providing data and analysis
 to companies, from surveys and studies to industry
 trend findings and other technical subjects. There
 are many good examples of surveys utilized by
 economic developers and community leaders in
 their formal visits with companies.
- Hosting ally speaker sessions—Developing a speaker series through the chamber of commerce, economic development office, or city hall with topics pertinent to existing industry leaders, such as finance and incentive program availability,

workforce training and assessment, government procurement, exporting of products, etc. Your partners can be your speakers.

- Industry appreciation events and initiatives—
 Offering programming such as golf tournaments
 and banquets to thank industries for their community involvement, as well as facilitate positive
 media coverage for existing industry.
- Forming local existing industry councils or roundtables—Convening regularly-scheduled programs for local industry leaders to come together, where dialog can provide avenues for both the community and its partners to support industry through identification of issues and solutions.

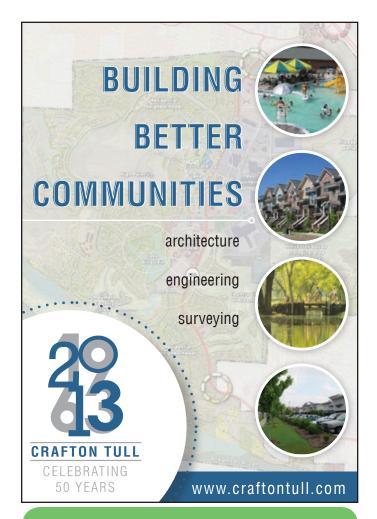
The best industry recruitment program is a strong business retention program. If a city is actively engaged in these principles and with their partners, the existing industries in town will be the best ambassadors with future prospective industries and businesses.

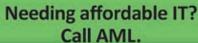
Where do I get help and get started?

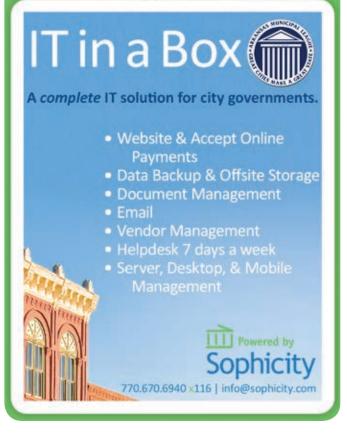
It requires few resources to establish relationships. And delivering through partnering has many benefits. The AEDC has staff in position to assist municipalities in developing and implementing an existing industry program. Additionally, the utilities' economic development offices are very engaged with the state's existing industries and provide training and support. Your local community colleges are also working with existing industry, especially with workforce issues. For further information on partners and existing industry programming in general, call us at 501-569-8519.



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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

Golf cart ordinance must not be contrary to state law

Opinion: 2013-138

Requestor: Key, Johnny—State Senator Q1(A) Can a municipality refuse to consider an ordinance that would allow operation of golf carts on city streets if it determines their streets are not designated for such use? (B) If the answer is no, who bears liability in case of an accident? Q2) Can a municipality require golf carts to have liability insurance and set a minimum age for individuals operating golf carts? **RESPONSE**: Q1(A) It is clear under ACA 14-54-1410 (as amended by Act 170 of 2013) that a municipality has discretion to decide whether to pass an ordinance allowing golf carts on its streets. Q1(B) The answer to this question turns on standard principles of tort liability and, thus, cannot be answered in the abstract. Q2) Yes. Municipalities are authorized to enact ordinances that are not contrary to state law. According to my review, there are no state laws establishing insurance or age requirements for golf carts operating on city streets pursuant to an ordinance passed under section 14-54-1410.

Local wet/dry option doesn't give rise to equal protection claim

Opinion: 2013-149

Requestor: Douglas, Charlotte Vining

—State Representative

Can a city in one district within a county, and contiguous to another district, leave the one district and become a part of the other and, if so, by what procedure and/or mechanism? Q2) Whether ACA 3-8-305, which allows some cities to vote wet/dry, but denies that right to other cities, is unconstitutional as being violative of the equal protection clauses of the state and federal constitutions? **RESPONSE**: It is my understanding that the questions concern the City of Barling, whose situation with respect to the first question may be unique and is at the very least extraordinary. My answer to the first question is accordingly limited to Barling and should not necessarily be relied upon in instances involving other municipalities. 1) In my opinion, only the General Assembly may remove Barling from Sebastian

County's Greenwood District and place it in the County's Fort Smith District. 2) In my opinion, the local option law's distinction between cities does not give rise to an equal protection claim.

City may cooperate with volunteer fire dept. post-annexation

Opinion: 2014-009

Requestor: Cozart, Bruce & Vines, John

—State Representatives

Once a city has annexed a portion of land that was formerly part of a volunteer fire department's territory, does the volunteer fire department automatically lose the households and property within the annexed territory as part of their district? Q2) If the answer to question 1 is "yes," does the volunteer fire department owe a return membership fee to the properties within the annexed area? Q3) Is there any prohibition to a cooperation agreement between the [municipal and volunteer] departments regarding fire protection, equipment usage, etc.? Q4) Is there any prohibition against the annexing city deferring fire protection to the volunteer fire department if that fire protection is deemed adequate? **RESPONSE**: Q1 & 2) No provision of state law specifies that a subscription fire department automatically loses its membership or owes a return membership fee as a consequence of its service territory being annexed by a city. I can speculate that the department will at some point no longer have a membership base in the annexed portion of its service area. But the absence of any controlling state law makes it impossible to draw any certain conclusions regarding the applicable time frame or procedures. The issue may also turn to some extent on facts, of which I am unaware, surrounding the particular fire department. Q3) No, there is no prohibition to this effect. Indeed, a cooperation agreement may well be the preferred course of action, assuming the city decides an agreement with the volunteer department offers the best means of providing fire protection to the annexed area. Q4) Yes. The city is prohibited from simply deferring fire protection to the volunteer fire department because the city has an obligation under state law to provide fire protection for its inhabitants.

Municipal Accounting Law guides handling of noncompliance

Opinion: 2014-020

Requestor: Key, Johnny—State Senator

Even though the current elected Recorder/Treasurer is still in office, can the city council hire the former Recorder/Treasurer to bring the financial records of the municipality up to date and answer to the city council? If so, what is the procedure? Q2) If not, are there any other avenues the city council can pursue beyond the removal of the current Recorder/Treasurer using the nonfeasance process? (Due to failure to submit regular financial reports or complete the reconciliation of bank statements, among other matters). **RESPONSE**: Q1) I cannot address the purely factual question whether the current recorder/treasurer is failing to comply with the Municipal Accounting Law. But if that is the case, then it seems ACA 14-59-115 is authority for either assigning duties to another employee or contracting with a qualified person—including the former recorder/treasurer if he or she is in fact so qualified—to perform specific duties under the Accounting Law. The applicable procedure is a matter to be determined by the city council, as the body authorized by section 14-59-115 to take steps to address the matter of noncompliance with this law. Q2) A failure to comply with the Municipal Accounting Law is reviewable by the state Division of Legislative Audit and subject to investigation by the prosecuting attorney.

Water service opinion on hold pending litigation

Opinion: 2014-033

Requestor: Branscum, David L.

—State Representative

Is it permissible for the Ozark Mountain Regional Public Water Authority to refuse water service to the City of Marshall for lack of payment? **RESPONSE**: My review of the Water Authority Act, which governs this water authority, indicates that this question is a matter of contract between the parties. See ACA 4-35-210(22); cf. Op. Att'y Gen. 2008-028. I am consequently unable to

offer an opinion on the matter. Additionally, the water purchase contract between these parties is the subject of currently pending litigation. *Ozark Mountain Regional Public Water Authority of the State of Arkansas v. City of Marshall, Arkansas*, Searcy County Circuit Court Case No. CV 2013-49. Because my office adheres to a long-standing policy against issuing opinions concerning matters in litigation, I must for this additional reason respectfully decline to address your question.

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

Having a hard time connecting?



You may now reach the Municipal Health Benefit Fund and the Workers' Compensation Trust directly, by phone or by fax, 8 a.m. to 5 p.m., Mon.—Fri.

Municipal Health Benefit Fund

501-978-6137

fax 501-537-7252

Municipal League Workers' Compensation Trust

501-978-6127

fax 501-537-7253



Municipal utility customers' addresses subject to FOIA, court rules

The Arkansas Supreme Court has ruled that Municipal utility customers' home addresses are subject to release under the Arkansas Freedom of Information Act, Arkansas News Bureau reported April 3. In a 6-1 decision the court overturned a Monroe County circuit judge's ruling that Brinkley Water and Sewer Department did not have to release the address of a ratepayer in response to an FOI request. When a request for the address, phone number, and payment history of a Brinkley resident was made, the utility had responded with information from which the resident's address was redacted. The utility cited a conflict with its identity theft prevention program, which it was required by federal law to adopt. A circuit judge upheld the utility's action. A majority of the Supreme Court justices disagreed, however, saying the courts cannot create an exemption to the FOI law where the state Legislature has not created one.

"It is the job of the General Assembly to establish exemptions under the FOIA, and arguments for additional exemptions must be addressed to the General Assembly," Chief Justice Jim Hannah wrote in the court's majority opinion.

The majority also said the question of whether releasing the information to would be consistent with the FOIA's purpose of giving voters access to information about the actions of public officials was irrelevant.

"The FOIA does not direct itself to the motivation of the person who seeks public records," Hannah wrote in the opinion.

Justice Cliff Hoofman noted in a dissenting opinion that Arkansas law does make the addresses of the employees of public utilities exempt from the law

"Given that the General Assembly exempted from disclosure the personal contact information of employees of these public utilities ... it defies logic and common sense to conclude that this same information concerning a public utility's private customers was intended to be disclosed under the act," Hoofman wrote.

Bentonville Police Chief receives Outstanding Award

The Arkansas Fraternal Order of Police in Little Rock has selected Bentonville Police Chief John Simpson to receive the Outstanding Police Chief Award, according to a news release. The Bentonville Fraternal Order of Police membership nominated Simpson for the award, which is given for outstanding support and contribution to the Fraternal Order of Police. Simpson has helped ensure the department and organization work together for a common goal. Simpson will receive his award June 21 at the State of Arkansas Fraternal Order of Police conference in Fayetteville.

Fayetteville implements new alert system

Fayetteville has launched a new alert system and encourages the public to sign up, the city has announced. The new Fayetteville Alert System is a free emergency alert and community information service for Fayetteville residents, businesses, and people working or attending school in Fayetteville. The Fayetteville Alert System will send immediate notice by landline phone, mobile phone, email, or text message about real and potential life threatening and property-threatening events, including tornadoes, severe thunderstorms, flash flooding, and other severe weather bulletins. The alerts will be sent directly from the National Weather Service, allowing citizens to be alerted about danger at the same time as the weather service alerts are issued so that those who sign up to create a Fayetteville Alert System account can be immediately in the know wherever they go.

An additional benefit of the Fayetteville Alert System is the public's option to sign up to receive various types of city government information, such as city recreation, road closures, Amber Alerts, the quarterly newsletter, press releases, economic reports, infrastructure projects, and more.

Osceola awarded \$1.2 million jobs grant

The U.S. Commerce Department is awarding a \$1.2 million grant to Osceola so the city can build infrastructure to support a planned \$1.1 billion steel mill, the Associated Press has reported. The department's Economic Development Administration said the money will go toward water and sewer improvements needed for operation of the Big River Steel mill.

The mill will employ 545 full-time employees earning upward of \$75,000 per year, and 2,000 construction workers are to build the plant. Osceola is also getting a railroad tank car unloading facility, which is expected to bring in \$325 million in private investment.

Obituaries

JOE BIARD, 74, mayor of Batesville from 1995-2006, died April 9.

MATTHEW TANNER RUNDLE,

26, a Siloam Springs firefighter, died April 6.

LOYCE WOODROW TINKER,

91, a former mayor of Minturn, died Jan. 22.

New Argenta library branch opens in North Little Rock



orth Little Rock's new Argenta Branch of the William F. Laman Public Library opened to the public on March 31. The new library is located at 420 Main Street in the city's old downtown post office. The \$4 million renovation created more than 10,000 square feet of space, which includes reading areas, meeting rooms, a large children's library section, and media center. Future plans for the new library include converting the back loading dock area to an outdoor event space in the warmer months.

2014 State Turnback Funds

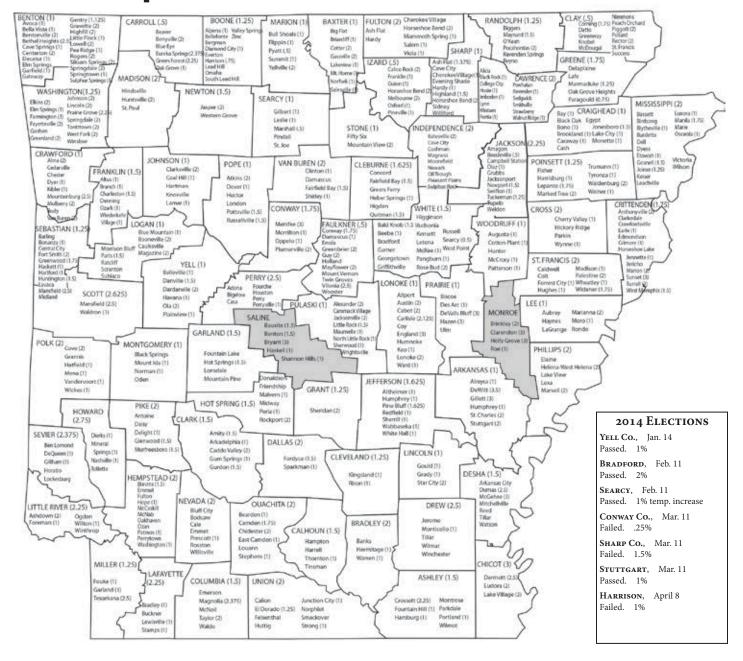
		Actual	Totals Per C	apita		
	STREET		SEVERANCE	TAX	GENERAL	
MONTH	2013	2014	2013	2014	2013	2014
January	\$3.2369	\$5.1428	\$0.3020	\$0.3163	\$3.1338	\$1.9533
February	\$3.4064	\$4.5811	\$0.3873	\$0.4833	\$1.0094	\$1.0052
March	\$3.0946	\$4.7165	\$0.3953	\$0.4463	\$1.0055	\$1.0055
April	\$3.2024	\$4.8363	\$0.3438	\$0.5347	\$1.0056	\$1.0055
May	\$3.5348	\$5.1527	\$0.3138	\$0.5897	\$1.0028	\$1.0053
June	\$3.6607		\$0.3573		\$1.0055	
July	\$3.5917		\$0.4276		\$2.8863	
August	\$4.0882		\$0.4603		\$1.3763	
September	\$5.0401		\$0.4348		\$1.0055	
October	\$5.0134		\$0.3953		\$1.0055	
November	\$4.3811		\$0.3652		\$1.0053	
December	\$4.4869		\$0.3649		\$1.0055	
Total Year	\$46.7372	\$24.4294	\$4.5476	\$2.3704	\$16.4470	\$5.9748

Actual Totals Per Month STREET SEVERANCE TAX GENERAL MONTH 2013 2014 2013 2014 2013 2014 \$9,666,249.40 January \$6,083,989.12 \$567,571.55 \$594,574.44 *\$5,890,046.27 * \$3,671,282.93 February \$6,402,534.31 \$8,610,432.52 \$728,037.16 \$908,313.92 \$1,897,309.37 \$1,889,234.55 March \$5,816,498.28 \$8,864,931.29 \$742,998.16 \$838,837.95 \$1,889,913.31 \$1,889,913.97 \$6,019,069.40 \$9,090,103.48 \$646,153.53 \$1,005,050.29 \$1,890,083.64 \$1,889,913.97 April \$6,643,763.23 \$9,684,675.50 \$589,734.49 \$1,108,429.75 \$1,884,771.73 \$1,889,592.55 May \$1,889,910.83 \$6,880,560.47 \$671,509.25 June \$6,750,810.43 \$803,621.40 ** \$5,424,973.20 July August \$2,586,803.92 \$7,684,015.71 \$865,190.21 September \$9,473,119.80 \$817,319.05 \$1,889,909.64 **October** \$9,422,855.56 \$742,984.39 \$1,889,909.64 November \$8,234,597.41 \$686,466.96 \$1,889,429.45 December \$8,433,440.86 \$685,869.13 \$1,889,909.64 **Total Year** \$87,845,254.58 \$45,916,392.19 \$8,547,455.28 \$4,455,206.35 \$30,912,970.64 11,229,937.97

 $^{^{\}star}$ Includes \$2 million appropriation from the Property Tax Relief Fund

^{**} Includes \$3,516,799.83 supplemental in July 2013

Local Option Sales and Use Tax in Arkansas



KEY: Counties not collecting sales tax

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

		Sales and Use T	ax Year-to-Date	2014 with 2013 C	omparison (shad	led gray)		
Month	Municipal Tax		County Tax		Total Tax		Interest	
January	\$44,899,051	\$43,764,256	\$41,135,484	\$39,379,372	\$86,034,535	\$83,143,628	\$4,805	\$12,329
February	\$51,556,660	\$51,585,273	\$46,326,186	\$44,215,215	\$97,882,846	\$95,800,488	\$5,765	\$26,338
March	\$41,142,676	\$42,875,487	\$37,596,230	\$38,040,827	\$78,738,906	\$80,916,314	\$5,571	\$8,508
April	\$44,819,678	\$44,204,032	\$41,824,879	\$39,707,294	\$86,644,557	\$83,911,326	\$6,185	\$24,953
Total	\$182,418,065	\$182,429,048	\$166,882,779	\$161,342,708	\$349,300,844	\$343,771,756	\$22,326	\$72,128
Averages	\$45,604,516	\$45,607,262	\$41,720,695	\$40,335,677	\$87,325,211	\$85,942,939	\$5,582	\$18,032

April 2014 Municipal Levy Receipts and April 2014 Municipal/County Levy Receipts with 2013 Comparison (shaded gray)

April 2014	Mullicipai	Levy Hee	cipio anu Aprii	ZUI + IVIUI	ilicipai/o	builty Lovy Hot	cipto with	2013 00	iliparisoli (silaucu gray)	
CITY SALES AND U	SE AMOUNT	LAST YEAR	Gilbert	126.32	160.87	Oppelo	2,249.75	1,882.17	Mountain Home 144,175.62	135,304.20
Alexander	68,703.55	46,258.15	Gillett	8,955.70	8,200.20	Osceola		74,048.24	Norfork 5,918.52	5,554.34
Alma	183,682.59	180,146.67	Gillham	1,792.44	3,034.57	Oxford	2,257.51	2,167.49	Salesville 5,212.01	4,891.31
Almyra		3,185.70	Gilmore		443.59	Ozark		69,865.23	Benton County 605,605.47	533,996.68
Alpena		2,861.14	Glenwood	56.287.84	58,965.97	Palestine		15,429.76	Avoca 6,655.90	5,868.89
Altheimer		3,090.41	Gosnell	17.755.28	15,154.83	Pangburn		NA	Bella Vista 360,905.51	318,230.85
Altus		6,107.86	Gould	3.762.80	3,817.19	Paragould	280.751.77	122,154.66	Bentonville 481,475.58	424,544.32
Amity		9,153.54	Grady		5,372.15	Paris		23,957.09	Bethel Heights 32,352.06	28,526.65
Anthonyville		144.61	Gravette		107,256.44	Patmos		132.93	Cave Springs 23,582.09	20,793.66
Arkadeĺphia	152.282.43	151,573.72	Green Forest	57.667.20	25,466.87	Patterson		1,281.91	Centerton 129,776.50	114,431.30
Ash Flat		75,447.25	Greenbrier		130,478.81	Pea Ridge		25,799.90	Decatur	20,432.87
Ashdown		106,214.34	Greenland		13,504.24	Perla		1,970.90	Elm Springs 518.29	457.00
Atkins		45,084.47	Greenwood		154,285.21	Perryville		15,870.46	Garfield	6,037.26
Augusta		21,735.52	Guion		6,102.33	Piggott		60,496.63	Gateway 5,523.86	4,870.70
Austin		21,595.58	Gum Springs		NA NA	Pine Bluff	1 001 540 69	987,462.93	Gentry 43,072.43	37,979.40
Avoca		2,416.50	Gurdon		19,165.62	Pineville		688.40	Gravette	27,961.40
Bald Knob		51,273.44	Guy		4,372.55	Plainview		2,883.44	Highfill 7,951.62	7,011.40
Barling		17,722.87	Hackett		2,619.04	Plumerville	9 922 76	11,251.01	Little Flock	31,088.27
Batesville	525 878 43	546,726.37	Hamburg	27 562 44	28,504.33	Pocahontas		107,512.16	Lowell99,934.04	88,117.51
Bauxite	18 669 32	17,194.86	Hardy		14,962.55	Portia		2,195.24	Pea Ridge 65,386.08	57,654.61
Bay		7,935.28	Harrisburg		24,272.38	Portland		NA NA	Rogers 763,301.30	673,046.04
Bearden	11 632 23	9,549.60	Harrison		233,295.20	Pottsville		21,058.84	Siloam Springs 205,119.15	180,865.19
Beebe		85,143.19	Hartford		1,726.84	Prairie Grove		70,443.37	Springdale 82,571.40	72,807.89
Beedeville	156 73	104.38	Haskell		17,443.22	Prescott		44,295.04	Springtown 1,186.61	1,046.30
Bella Vista		109,599.44	Hatfield		2,776.80	Pyatt		448.78	Sulphur Springs 6,969.60	6,145.50
Belleville		2,115.93	Havana		2,275.49	Quitman	25 295 32	21,795.14	Boone County	321,107.93
Benton		677,738.26	Hazen		52,936.21	Ravenden		2,411.75	Alpena 3,722.29	3,388.39
Bentonville		1,343,804.74	Heber Springs		125,958.93	Rector	21 914 87	24,515.60	Bellefonte 5,297.55	4,822.34
Berryville	206 647 57	205,286.57	Helena-West Helena	253 505 76	250,554.00	Redfield		17,689.49	Bergman 5,122.52	4,663.01
Bethel Heights	9.332.92	31,143.82	Hermitage	3,693,69	4,220.67	Rison		12,046.27	Diamond City 9,124.85	8,306.32
Black Rock	NA	5,725.09	Highfill		58,370.64	Rockport		7,130.87	Everton 1,551.93	1,412.71
Blevins		1,842.47	Highland		21,384.77	Roe		700.00	Harrison 151,026.84	137,479.22
Blue Mountain		206.56	Holly Grove		8,671.02	Rogers		2,179,426.73	Lead Hill 3,162.19	2,878.53
Blytheville	221.093.45	509.285.61	Hope	184.171.07	165,741.82	Rose Bud	17.907.74	23.829.09	Omaha 1 972 00	1,795.10
Bonanza	1.966.88	1,678.39	Horseshoe Bend		17,653.47	Russellville		849,516.26	South Lead Hill 1,190.20	1,083.43
Bono	11,296.09	9,994.83	Hot Springs	1.393,402.78	1,425,011.24	Salem		19,560.46	Valley Springs2,135.36	1,943.81
Booneville		80,484.17	Hoxie		17,941.41	Salesville		3,307.84	Zinc 1,201.86	1,094.06
Bradley		3,281.51	Hughes		8,811.52	Searcy		804,642.93	Bradley County 116,249.22	117,868.09
Branch		1,555.29	Humphrey		2,572.97	Shannon Hills	20.062.81	15,047.03	Banks897.62	910.12
Briarcliff		1,021.22	Huntington		2,857.05	Sheridan	171 204 34	171,984.39	Hermitage6,008.27	6,091.94
Brinkley		105,373.05	Huntsville	91.865.72	47,236.28	Sherrill		778.67	Warren 43,455.02	44,060.17
Brookland		11,509.74	Imboden		6,469.99	Sherwood	375.520.83	369,440.83	Calhoun County 38,907.95	56,122.73
Bryant		922,533.65	Jacksonville		626,032.48	Shirley		3,452.88	Hampton8,567.13	12,357.64
Bull Shoals		10,994.78	Jasper		24,936.07	Siloam Springs	495 976 36	454,632.02	Harrell 1,643.54	2,370.73
Cabot	580 161 18	647,786.16	Jennette		208.17	Sparkman		4,644.68	Thornton	3,798.76
Caddo Valley		38,622.30	Johnson	44.443.29	37,960.46	Springdale	1.792.210.98	1,669,142.94	Tinsman	504.01
Calico Rock	18 367 14	23,284.87	Joiner	1 925 56	2,525.50	Springtown	302.82	229.58	Carroll County 130,844.56	125,447.83
Camden		282,428.83	Jonesboro	1 897 696 20	1,880,501.46	St. Charles	2 362 27	1,755.02	Beaver 479.00	459.25
Caraway		4,982.85	Junction City	3.626.82	NA	Stamps		14,135.74	Blue Eye 143.70	137.77
Carlisle	54.945.16	49,375.27	Keiser		2,806.35	Star City	77.068.36	68,620.55	Chicot County 203,327.24	200,348.77
Cave Springs		11,605.05	Keo		1,839.72	Stephens		6,771.97	Dermott	20,920.50
Centerton	94.817.39	84,330.57	Kibler		1,663.90	Strong		NA.	Eudora 16,675.08	16,430.82
Charleston		21,318.74	Kingsland		1,553.29	Stuttgart	369,263,47	349,183.20	Lake Village 18,923.91	18,646.69
Cherokee Village .		12,420.18	Lake City		10,252.89	Sulphur Springs	1.571.71	1,386.03	Clark County	351,564.22
Cherry Valley		4,733.86	Lake Village		71,844.51	Summit		3,437.55	Clay County 50,089.57	48,044.33
Chidester		2,094.72	Lakeview		2,889.52	Sunset		1,792.73	Datto	331.89
Clarendon		39,584.07	Lamar		8,703.78	Swifton		3,217.92	Greenway 723.18	693.65
Clarksville	331.515.33	333,521.22	Lepanto		20,752.19	Taylor	6.603.39	8,618.22	Knobel	952.52
Clinton		75,702.50	Leslie		4,051.76	Texarkana		376,680.05	McDougal 643.59	617.31
Coal Hill		NA	Lewisville		9,420.54	Texarkana Special	183.512.12	187,012.09	Nimmons	229.00
Conway		1,751,079.68	Lincoln		31,247.85	Thornton		1,223.01	Nimmons	448.05
Corning	70.224.99	66,756.77	Little Flock	8,408.98	5,579.71	Tontitown	88.528.12	90,890.00	Pollard 768.16	736.79
Cotter		7,838.19	Little Rock	5.516.435.55	5,687,874.67	Trumann		67,953.72	St. Francis 865.05	829.72
Cotton Plant	1,630.67	1,680.72	Lonoke	144,023.30	135,394.77	Tuckerman		13,714.69	Success 515.57	494.54
Cove		9,827.00	Lowell	238,217.65	179,624.84	Turrell		5,598.45	Cleburne County 343,646.15	334,952.09
Crossett		160,388.85	Luxora	2,829.20	3,248.74	Twin Groves		0.35	Concord 2,551.24	2,486.69
Damascus		8,052.77	Madison		1,335.39	Tyronza		3,089.56	Fairfield Bay 1,913.43	1,865.02
Danville		42,191.96	Magazine		7,136.96	Van Buren		541,804.75	Greers Ferry 9,316.20	9,080.51
Dardanelle		137,390.49	Magnolia		450,580.40	Vandervoort		1,167.42	Heber Springs 74,916.51	73,021.16
Decatur	17,816.58	14,786.50	Malvern	148,364.94	145,485.33	Vilonia	86,885.52	72,776.71	Higden 1,254.71	1,222.96
Delight	3,694.45	4,444.03	Mammoth Spring	7,496.93	7,306.15	Viola	2,598.73	3,014.52	Quitman 7,653.71	7,460.09
De Queen	113,596.70	88,943.21	Manila	41,357.43	38,400.56	Wabbaseka		534.16	Cleveland County46,559.27	37,380.45
Dermott	34,935.59	28,340.46	Mansfield	29,799.04	29,356.24	Waldenburg	8,527.45	7,315.43	Kingsland 2,294.53	1,842.18
Des Arc	17,167.83	17,652.98	Marianna		78,434.91	Waldron	43,718.73	44,752.56	Rison 6,899.01	5,538.92
DeValls Bluff	10,721.65	6,914.15	Marion		164,280.42	Walnut Ridge		68,526.06	Columbia County 411,027.18	394,590.88
DeWitt	173,685.58	161,912.68	Marked Tree		45,794.42	Ward	19,812.97	18,215.77	Emerson 732.24	702.96
Diamond City	2,750.45	2,442.21	Marmaduke		19,658.57	Warren		67,698.72	Magnolia 23,035.67	22,114.52
Diaz		3,948.71	Marshall		12,373.59	Washington		1,111.10	McNeil 1,026.73	985.67
Dierks		14,891.55	Marvell		22,248.80	Weiner		8,865.46	Taylor	1,081.18
Dover		17,545.94	Maumelle		153,503.81	West Fork		49,002.59	Waldo 2,729.97	2,620.80
Dumas		130,258.20	Mayflower		54,300.44	West Memphis	567,616.84	576,402.33	Conway County 321,517.56	341,057.07
Dyer		1,102.50	Maynard		4,440.52	Wheatley		3,092.17	Menifee 3,400.78	3,607.46
Earle		23,951.61	McCrory	18,636.13	17,019.66	White Hall		57,860.11	Morrilton	80,833.34
East Camden		2,516.78	McGehee		174,438.97	Wickes		3,160.42	Oppelo 8,794.74	9,329.22
El Dorado		493,037.59	McRae		NA C4 FF0 70	Widener	3,636.02	1,376.23	Plumerville 9,301.48	9,866.75
Elkins		41,255.66	Melbourne		64,552.76	Wiederkehr Village		1,959.53	Craighead County 265,563.35	258,112.00
Elm Springs		3,543.83	Mena		124,715.55	Wilton		804.90	Bay	25,785.43
England		67,776.93	Menifee		4,734.04	Wynne	124,069.64	115,390.84	Black Oak 3,859.42	3,751.13
Etowah		369.70	Mineral Springs		4,011.19	Yellville	32,529.59	32,524.34	Bono	30,510.13
Eudora		33,729.51	Monette		107 025 02	COLINEY CALED AN	ID LICE AMOUNT	LACTVEAD	Brookland	23,508.98
Eureka Springs		115,412.17	Monticello		187,835.92	COUNTY SALES AN		LAST YEAR	Caraway	18,311.81
Fairfield Bay		20,239.43	Moro		2,984.45	Arkansas County .		276,938.72	Cash	4,896.51
Farmington		96,514.94	Morrilton		137,464.44	Ashley County		212,418.46	Egypt 1,649.83	1,603.54
	2,913,281.33		Mount Ida		16,373.78		55,811.16	51,693.07	Jonesboro	963,023.49
Flippin		40,324.45	Mountain Home	325,/50.03	327,819.45		1,773.55	1,642.69	Lake City	29,808.59
Fordyce		73,724.73	Mountain View	134,566.38	145,728.18		28,954.51	26,818.07	Monette	21,490.23
Foreman	8,883.01	7,926.59	Mountainburg		9,588.01	Montrose	3,587.64	3,322.93	Crawford County 243,473.44	206,239.83
Forrest City	179,660.02	169,792.96	Mulberry		19,236.86		2,807.28	2,600.14	Alma	39,913.35
	3,264,219.79		Murfreesboro		22,592.16		4,357.87	4,036.32	Cedarville	10,267.43
Fouke	9,034./5	7,130.57	Nashville		105,811.68		5,574.03	5,162.74	Chester1,382.53	1,171.11
Fountain Hill	/1/.5/	463.10	Newport		180,090.17	Baxter County		260,597.55	Dyer	6,452.13
Franklin	2,440.33	1,780.06	Norfork		4,588.00		1,204.55	1,130.43	Kibler 8,356.06	7,078.19
Garfield		6,346.64	Norman		2,563.23		2,733.41	2,565.21	Mountainburg 5,486.65	4,647.60
Garland	2/ 751 0/	2,403.79	North Little Rock		1,296,963.29 480.48		24.067.88	10,543.47	Mulberry	12,189.81
Gassville		30,490.54 30,631.65	Oak Grove		6,651.19		24,067.88	22,586.93 8,054.34	Van Buren198,171.60	449.29 167.865.85
aciiu y	43,030.34	30,031.03	υια	13,310.42	0,031.19	Laneview	0,002.43	0,004.34	van Duien130,1/1.00	167,865.85

Crittenden County 675,469.81	681,890.35
Anthonyville 986.59	995.97
Clarkedale 2,273.44 Crawfordsville 2,935.25	2,295.05 2,963.15
Earle14,792.68	14,933.29
Edmondson 2,616.60 Gilmore 1,450.47	2,641.47 1,464.26
Horseshoe Lake 1,789.34	1,806.35
Jennette 634.24 Jericho 729.22	640.26 736.15
Marion 75,648.58	76,367.64
Sunset 1,091.99 Turrell 3,391.78	1,102.37 3,424.01
West Memphis	162,354.71
Cross County	235,193.63 6,041.08
Cherry Valley 6,529.16 Hickory Ridge 2,728.00	2,524.07
Parkin	10,254.05
Wynne	77,643.14 142,350.93
Desha County 103.382.01	96,244.18
Arkansas City 4,001.04 Dumas 51,445.03	3,724.79 47,893.11
McGehee 46,121.25	42,936.90
Mitchellville 3,935.45 Reed 1,880.27	3,663.73 1,750.45
Tillar	213.72
Drew County 461 385 16	2,147.36 428,135.48
Jerome	465.31
Monticello	112,950.12 2,433.91
Wilmar 6,570.19	6,096.71
Winchester 2,147.21 Faulkner County 610,764.93	1,992.45 636,968.50
Enola 1,859.77	1,939.56
Holland 3,064.77	3,196.26
Mount Vernon	832.06 1,922.35
Wooster 4,731.97	4,934.99
Franklin County 164,208.85 Altus 6,433.41	144,645.94 5,666.97
Branch 3,114.85 Charleston 21,405.08	2,743.77
Denning 3.997.54	18,855.00 3,521.29
Ozark	27,542.35
Wiederkehr Village 322.51 Fulton County 103,311.18	284.09 88,106.64
Ash Flat 408.73	348.57
Cherokee Village 3,177.65 Hardy 168.30	2,709.99 143.53
Hardy	58.10
Mammoth Spring 3,914.97 Salem 6,551.66	3,338.79 5,587.43
Viola	1,151.66 1,475,338.47
Garland County 1,787,776.34 Fountain Lake 6,069.35	1,475,338.47 3,456.64
Hot Springs 181,992.44	NA
Lonsdale	645.97 5,291.47
Grant County 168,652.35	166,219.17
Greene County483,705.93 Delaplaine1,247.70	338,099.95 872.12
Lafe 4,926.28	3,443.36
Marmaduke 11,950.00	8,352.79 6,683.73
Oak Grove Heights 9,562.15 Paragould 280,873.31	196,324.35
Hempstead County 0 Blevins 0	557,558.33 3,464.62
Emmet 0	472.95
Fulton0	2,210.75
Hope0 McCaskill0	111,032.67 1,055.88
McNab	747.92 692.92
Oakhaven 0 Ozan 0	934.90
Patmos0	703.92 2.991.67
Perrytown	1,979.78
Washington	245,638.37
Donaldson 2,340.42 Friendship 1,368.49	1,987.32 1,162.02
Malvern 80,227.57	68,123.39
Midway	2,568.33 1,591.17
Rockport5,870.50	4,984.80
Howard County	313,475.12 15,356.73
Mineral Springs 16,253.01	16,373.28
Nashville	62,714.54 3,252.96
Tollette 3,229.09 Independence County 650,036.51	471,219.89
Batesville	116,283.07 1,838.20
Cushman	5,128.80
Mooretield 1.487.92	2,292.07 1,554.53
Newark12,772.22	13,343.96
Oil Trough	2,950.19 3,960.07
Sulphur Rock 4,952.48	5,174.19
Izard County	40,896.63 130,310.41
	923.69
Amagon 897.75	
Amagon	1,008.51 2,403.47

Diaz	12,073.82	12,422.63
Grubbs	3,536.04	3,638.19
Jacksonport Newport	72,177.27	1,998.18 74,262.47
Swifton Tuckerman		7,521.44 17,550.03
Tupelo	1,648.93	1,696.57
Weldon Jefferson County	687.06	706.90 714,980.62
Altheimer	10,601.05	10,301.52
Humphrey	. 528,792.13	3,224.46 513,851.06
Redfield	13,973.14	13,578.32 879.40
Wabbaseka	2,747.22	2,669.60
White Hall Johnson County	59,533.95	57,851.82 103,163.16
Clarksville	83,063.03	75,776.83
Coal Hill		8,355.43 4,285.05
Knoxville		6,035.40 13,251.45
Lafayette County Bradley	87,220.85	81,792.38
Bradley	4,110.59	3,854.76 1,687.99
Lewisville	8.378.28	7,856.83 10,391.89
Stamps Lawrence County	. 177,364.41	131,586.08
Alicia	3 404 52	709.67 3.788.71
College City	2,339.97	2,604.02
Hoxie	3,481.67	15,910.29 3,874.56
Lynn	1,481.12	1,648.26 623.82
Portia	2,247.40	2,501.01
Powhatan	370.28	412.07 2.689.87
Sedgwick	781.70	869.92
Smithville	1.553.12	446.40 1,728.38
Walnut Ridge Lee County	25,148.22	27,986.07 31,570.46
Aubrey	1,048.31	978.30
Haynes		863.21 512.17
LaGrange	25,375.36	23,680.72 1,243.02
Rondo	1,220.98	1,139.44
Lincoln County Gould	4.691.03	53,122.75 4,205.01
Grady	2,516.46	2,255.73 11,424.35
Little River County	. 164,945.99	152,565.68
Ashdown	7,202.00	31,119.65 6,661.44
Ogden		1,186.01 2.464.27
Winthrop	1,367.74	1,265.07
Logan County	916.50	83,744.00 825.13
Booneville	29,490.66 1 574 31	26,550.54 1,417.36
Caulksville	6,260.30	5,636.17
Morrison Bluff Paris	26.105.52	425.87 23,502.89
Ratcliff	1 655 62	1,344.16 1,490.56
Subiaco	4,227.74	3,806.24
Lonoke County Allport	932.57	236,513.28 956.37
Austin	192 805 90	16,948.46 197,726.43
Carlisle	17,953.91	18,412.11
Coy England	778.49	798.36 23,493.32
Humnoke	2,303.03	2,361.81 2,128.95
Lonoke	34.423.83	35,302.35
Ward	. 163,793.54	33,822.05 154,780.92
Hindsville	345.56	326.54 12,558.49
St. Paul	640.13	604.90
Marion County Bull Shoals	12,065.09	69,974.70 12,055.01
Flippin	1 367 38	8,376.69 1,366.23
Summit	3 737 09	3,733.96
Yellville	. 330,537.41	7,443.20 328,354.90
Fouke	8.698.35	8,640.92 8,640.92
Texarkana	. 195,712.95	194,420.66
Mississippi County Bassett	2,516.09	562,940.21 1,746.13
Birdsong	596.30	413.82 157,656.37
Burdette	2.777.88	1,927.81
Dell	5,962.98	2,250.79 4,138.23
Etowah	5,104.90	3,542.73 35,810.81
Joiner	8,377.26	5,813.70
Keiser Leachville		7,660.77 20,115.82

Luxora		11,889.83
Manila	. 48,605.58	33,731.60 847.83
Osceola	112,816.73	78,293.24
Victoria	538.12	373.45 9,114.19
Monroe County	NA	NA
Montgomery County Black Springs	. 38,606.37	36,363.16 469.97
Glenwood	211.68	199.38
Mount Ida	5,423.04	5,107.93 1,794.42
Norman	1,169.27	1,101.34
Nevada County	904 13	31,354.80 869.41
Bodcaw	1,006.21	967.57 553.90
Cale	3,463.40	3,330.40
Prescott	. 24,032.33	23,109.44 1,829.96
Rosston	1,108.28	1,065.72
Newton County	. 41,418.52	46,219.28 1,849.57
Jasper	1,365.80	1,524.10
Bearden	9,264.85	338,125.60 8,871.46
Camden	116,846.49	111,885.06 2,654.09
East Camden	8,929.17	8,550.03
Louann	1,572.92 8 545 54	1,506.13 8,182.68
Perry County	. 92,759.75	85,527.60
Adona		762.19 1,148.76
Casa	676.34	623.61
Fourche	684.25	226.10 630.90
Perry	1,067.91	984.65 5,324.39
Perryville	114,767.09	113,292.12
Elaine	. 12,847.23	12,682.12 200,960.92
Lake View	8,948.63	8,833.61
Lexa	5,777.22	5,702.96 23,649.36
Pike County	131,651.14	127,916.69
Antoine	844.29	820.34 806.32
Daisy	2,013.30	1,956.19 15,327.01
Glenwood	. 11,841.68	11,505.77
Poinsett County Fisher	110,582.08	109,194.97 1,633.19
Harrisburg	. 17,073.39	16,859.22
Harrisburg	19 031 41	13,863.82 18,792.69
Trumann	. 54,112.70	53,433.92
Tyronza	452.42	5,580.68 446.75
Weiner	5,310.41	5,243.79 225,345.32
Polk County	6,922.24	6,759.48
Grannis	. 10,039.06 7 484 00	9,803.00 7,308.02
Mena	103,960.52	101,515.98
Vandervoort	. 13,663.28	1,539.46 13,342.00
Pope County	299,277.25	285,890.70
Atkins	. 16,421.94	34,334.66 15,687.39
Hector	5 362 75	5,122.88
London	. 33,821.08	11,828.15 32,308.28
Russellville	. 30,508.08	317,846.06 31,515.10
Biscoe	2,529.56	2,613.06
Des Arc DeValls Bluff	4,313.50	12,359.85 4,455.88
Hazen	. 10,229.75	10,567.42 1,223.75
Pulaski County	797,402.63	812,335.35
Alexander	3,860.09	3,932.37 12,796.88
Cammack Village Jacksonville	463,930.26	472,618.15
Little Rock 3	280,723.28	3,224,614.09 285,980.30
Maumelle	,019,063.29	1,038,146.98
Wrightsville	34.5//.23	491,930.11 35,224.74
Randolph County Biggers	117,243.69	113,125.95 2,742.73
Maynard	3,489.72	3,367.16
O'Kean	. 54,131.69	1,533.40 52,230.52
Ravenden Springs	966 64	932.69 3,604.30
Reyno	NA	NA
Scott County	146,408.35	143,102.12 6,734.22
Mansfield	. 27,559.21	26,936.87
Big Flat	32,772.49	33,164.13 5.41
Gilbert	149.79	151.58
Gilbert	7,248.89	2,387.43 7,335.52
Pindall	599.17	606.33

St. Joe		
	706.18	714.61
Sebastian County		742,912.00
Barling		67,898.60
Bonanza		8,397.87
Central City	7,533.12	7,331.70
Fort Smith	293,670.54	1,259,081.53
Greenwood		130,743.86
Hackett		11,859.25
Hartford		9,376.40
Huntington		9,274.17
Lavaca		33,430.82
Mansfield		10,559.41
Midland	4,877.02	4,746.62
Sevier County		232,177.10
Ben Lomond		1,057.65
De Queen		48,097.39
Gillham		1,167.06
Horatio		7,615.05
Lockesburg		5,390.35
Sharp County		64,301.27
Ash Flat	8,204.48	7,691.35
Cave City	. 14,583.89	13,671.77
Cherokee Village		30,435.78
Evening Shade		3,390.47
Hardy	0.740.00	5,729.27
Highland		8,201.49 62.79
Horseshoe Bend Sidney	1 515 22	1,420.55
Williford	627.80	588.62
St. Francis County		136,640.06
Caldwell		8,990.54
Colt		6,123.28
Forrest City	278 4 22 86	248,997.54
Hughes	26 101 68	23,343.02
Madison		12,457.16
Palestine		11,031.64
Wheatley		5,750.70
Widener		4,422.39
Stone County		75,303.90
Fifty Six	1.319.79	1,375.23
Mountain View		21,844.73
Union County		510,124.15
Calion		14,871.77
El Dorado		633,222.37
Felsenthal		3,644.07
Huttig		20,383.43
Junction City	. 18,428.49	18,182.14
Norphlet	. 23,251.78	22,940.95
Smackover	. 61,172.66	60,354.91
Strong		17,172.42
Van Buren County		244,080.37
Clinton		21,681.59
Damascus		2,083.17
Fairfield Bay	. 19,439.98	17,956.89
Fairfield Bay	. 19,439.98	17,956.89 2,424.80
Fairfield Bay	. 19,439.98	17,956.89 2,424.80 1,098,050.15
Fairfield Bay	. 19,439.98 2,625.07 180,147.81 . 35,148.95	17,956.89 2,424.80 1,098,050.15 32,703.79
Fairfield Bay	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51
Fairfield Bay	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14
Fairfield Bay	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53
Fairfield Bay Shirley Washington County . 1, Elkins	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25
Fairfield Bay Shirley Washington County . 1, Elkins	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson .	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68 . 44,520.23	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16
Fairfield Bay Shirley Washington County . 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 . 14,216.21 . 16,711.68 . 44,520.23 . 29,852.71	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99
Fairfield Bay Shirley Washington County . 1, Elkins	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68 . 44,520.23 . 29,852.71 . 58,139.12	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64
Fairfield Bay Shirley Washington County . 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln	. 19,439.98 2,625.07 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68 . 44,520.23 . 29,852.71 . 58,139.12 846,110.02	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99
Fairfield Bay Shirley Washington County . 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork	. 19,439.98 2,625.07 . 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68 . 44,520.23 . 29,852.71 . 58,139.12 846,110.02 . 32,653.48 . 30,755.33	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90
Fairfield Bay Shirley Washington County . 1, Elkins	. 19,439.98 2,625.07 . 180,147.81 . 35,148.95 . 19,870.84 . 79,297.51 976,684.11 . 14,216.21 . 16,711.68 . 44,520.23 . 29,852.71 . 58,139.12 846,110.02 . 32,653.48 . 30,755.33	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow . White County .	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .14,216.21 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 846,110.02 .32,653.48 .30,755.33 .5190.04 824,931.31	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob 1,	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .32,653,48 .30,755,33 .5,190,04 .824,931,31 .32,102,76	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18
Fairfield Bay Shirley Washington County . 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297.51 .79,297.51 .14,216.21 .16,711.68 .44,520.23 .29,852,71 .58,139.12 .846,110.02 .32,653,48 .30,755,38 .5,190.04 .824,931.31 .32,102,76 .81,060.31	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford .	.19,439.98 .20,625.07 .80,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .84,110.02 .32,653.48 .30,755.33 .51,900.44 .824,931.31 .32,102.76 .81,060.31 .81,060.31	17,956.89 2,424.80 1,098.050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 487,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner	.19,439.98 .2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .44,520.23 .29,852.71 .58,139.12 .44,520.23 .30,755.33 .51,90.04 .52,431.31 .32,102.76 .81,060.31 .84,077 .81,077 .81,077	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 478,249.09 30,381.92 28,615.82 4,829.00 48,29.00 378,056.89 34,170.18 86,280.59 8,952.42 3,349.79
Fairfield Bay Shirley Washington County . 1, Elkins	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .79,297,51 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .32,653,48 .30,755,38 .5,190,04 .824,931,31 .32,102,76 .81,060,31 .8,410,77 .31,147,11	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville .	.19,439.98 .2,625.07 .80,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .846,110.02 .32,653.48 .30,755.33 .32,102.76 .81,060.31 .84,10.77 .31,47.11 .13,74.09	17,956.89 2,424.80 1,098.050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 487,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higqinson	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .46,110,02 .32,653,48 .30,755,33 .5,190,04 .24,931,31 .32,102,76 .81,060,31 .31,147,11 .1,374,09 .2,493,31 .1,1374,09 .2,493,31	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 477,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garmer Georgetown Griffithville Higginson Judsonia	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .32,653,48 .30,755,33 .5,190,04 .824,931,31 .32,102,76 .81,060,31 .8,410,77 .31,47,11 .1,374,09 .2,483,31 .6,881,54 .22,373,31	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15
Fairfield Bay Shirley Washington County . 1, Elkins	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .76,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .32,653,48 .30,755,33 .5,190,04 .824,931,31 .32,102,76 .81,060,31 .8,410,77 .3,147,11 .1,374,09 .2,493,31 .6,881,54 .22,373,31 .18,262,12	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville . Higginson . Judsonia . Kensett . Letona	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .14,216.21 .14,216.21 .29,852.71 .58,139.12 846,110.02 .32,653.48 .30,755.33 .32,102.76 .81,060.31 .31,374.09 .24,931.31 .32,102.76 .81,060.31 .31,374.09 .24,931.31 .34,410.77 .31,474.11 .13,74.09 .24,931.31 .6,881.54 .22,373.31 .18,862.12 .22,825.75	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 7,324.71 23,814.15 19,438.20 3,007.73
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae	.19,439.98 .2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .44,520.23 .29,852.71 .58,139.12 .46,110.02 .32,653.48 .30,755.33 .5,190.04 .22,493.31 .32,102.76 .81,060.31 .31,147.11 .1,374.09 .2,493.31 .1,1374.09 .2,493.31 .1,1374.09 .2,493.31 .1,1374.09 .2,493.31 .1,1374.09 .2,493.31 .1,262.12 .2,825.75	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.93 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110.02 .32,653,48 .30,755,33 .5,190,04 .824,931,31 .32,162,76 .81,060,31 .8,410,77 .3,147,11 .1,374,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,493,31 .1,494,09 .2,494	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .846,1	17,956.89 2,424.80 1,098.050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .846,1	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .32,653,48 .30,755,33 .5,190,04 .824,931,31 .32,102,76 .81,060,31 .347,11 .1,374,09 .2,493,31 .18,262,12 .2,825,75 .7,557,50 .6,681,54 .22,373,31 .18,262,12 .2,825,75 .7,557,50 .6,659,91 .5,341,23 .2,393,58 .2,393,58	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.87 1,462.58 2,653.814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville . Higginson . Judsonia . Kensett . Letona . McRae . Pangburn . Rose Bud . Russell . Searcy . West Point .	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .846,110.02 .32,653.48 .30,755.33 .32,102.76 .81,060.31 .81,060.3	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 2,653.87 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .846,110.02 .32,653.48 .30,755.33 .5,190.04 .82,4931.31 .32,102.76 .81,060.31 .84,410.77 .3,147.11 .1,374.09 .2,493.31 .18,262.12 .2,825.75 .7,557.50 .6,681.54 .22,373.31 .18,262.2 .2,825.75 .7,557.50 .6,659.91 .5,341.23 .2,393.58 .23,298.23 .2,393.58 .20,500.61 .7,322.10	17,956.89 2,424.80 1,098.050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4872,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.62 2,547.72 269,610.62 2,182.08
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy West Point Woodruff County 1,	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .46,110,02 .32,653,48 .30,755,33 .5,190,04 .24,931,31 .32,102,76 .81,060,31 .31,47,11 .13,74,09 .24,93,31 .18,262,12 .2825,75 .6881,54 .22,373,31 .18,262,12 .2825,75 .6689,91 .5,341,23 .29,358,28 .23,295,28 .23,295,28 .23,295,28 .23,295,29 .23,295,28 .23,295,29 .23,29 .23,29 .23,29 .23,29 .23,29 .23,29 .23,29 .23,29 .23,20	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy West Point Woodruff County Augusta	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .14,216.21 .14,216.21 .29,852.71 .846,110.02 .32,653.48 .30,755.33 .32,102.76 .81,060.31 .84,10.77 .31,471.11 .1,374.09 .24,931.31 .8,410.77 .31,471.11 .1,374.09 .24,93.31 .6,881.54 .22,373.31 .18,262.12 .2,825.75 .7,557.50 .6,659.91 .5,341.23 .2,393.58 .2,393.58 .2,393.58 .2,393.58 .2,393.58	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 2,653.88 2,653.88 2,324.71 23,814.15 19,438.20 3,007.38 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97
Fairfield Bay Shirley Washington County 1, Elkins 1, Elm Springs Farmington 5, Farmington 6, Fayetteville 6, Goshen 6, Greenland 1, Johnson 1, Lincoln Prairie Grove 5, Springdale 7, Tontitown West Fork Winslow White County 8, Bald Knob 8, Beabe 1, Bradford 6, Garner 6, Georgetown 6, Griffithville 1, Higginson 1, Judsonia Kensett 1, Letona 1, McRae Pangburn 1, Rose Bud 1, Russell 5, Searcy West Point 1, Woodruff County 1, Augusta 1, Cotton Plant 1, Hunter 1, McCrory 1, Elins 5, Elins 6, Elins 7, Elins 8, Elins 7, El	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .46,510,00 .32,653,48 .30,755,33 .5,190,04 .24,931,31 .32,102,76 .81,060,31 .32,102,76 .81,060,31 .31,171,11 .1,374,09 .2,493,31 .18,262,12 .2,825,75 .6,681,54 .22,373,31 .18,262,12 .2,825,75 .5,341,23 .2,825,75 .5,341,23 .2,333,58	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 38,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 2,653.88 2,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville . Higginson . Judsonia . Kensett . Letona . McRae . Pangburn . Rose Bud . Russell . Searcy . West Point . Woodruff County . Augusta . Cotton Plant . Hunter .	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .46,510,00 .32,653,48 .30,755,33 .5,190,04 .24,931,31 .32,102,76 .81,060,31 .32,102,76 .81,060,31 .31,171,11 .1,374,09 .2,493,31 .18,262,12 .2,825,75 .6,681,54 .22,373,31 .18,262,12 .2,825,75 .5,341,23 .2,825,75 .5,341,23 .2,333,58	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 13,492.31 13,492.31
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Fairfield Bay Shirley Washington County 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville . Higginson . Judsonia . Kensett . Letona . McRae . Pangburn . Rose Bud . Russell . Searcy . West Point . Woodruff County . Augusta . Cotton Plant . Hunter . McCrory . Patterson . Yell County .	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .44,520.23 .29,852.71 .58,139.12 .46,110.02 .32,653.48 .30,755.33 .5,190.04 .82,4931.31 .32,102.76 .81,000.31 .82,4931.31 .32,102.76 .81,000.31 .84,10.77 .3,147.11 .1,374.09 .2,493.31 .18,262.12 .2,825.75 .7,557.50 .6,659.91 .5,341.23 .2,257.55 .7,557.50 .6,659.91 .5,341.23 .2,257.55 .7,557.50 .17,916.88 .5,267.88 .855.51 .14,087.44 .3,682.78	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,0566.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,668.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 13,492.31 3,527.20 91,303.22 2,598.53
Fairfield Bay Shirley Washington County 1, Elkins Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy West Point Woodruff County Augusta Cotton Plant Hunter McCrory Patterson Yell County Belleville Belleville Danville	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .846,110,02 .846,110,02 .846,110,02 .846,110,02 .846,110,02 .846,110,02 .846,110,02 .846,110,02 .849,13,13 .32,102,76 .81,060,31 .8410,77 .3147,11 .1,374,09 .2,493,31 .18,262,12 .2,825,75 .6,681,54 .22,373,31 .18,262,12 .2,825,75 .6,689,91 .5,341,23 .2,393,58 .2,393,58 .2,393,58 .5,287,88 .5,2	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 2,7324.71 23,814.15 19,438.20 3,007.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 3,527.20 91,303.92 2,598.53 14,194.71
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy West Point Woodruff County Augusta Cotton Plant Hunter McCrory Patterson Yell County Belleville Dardanelle	.19,439.98 2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .14,216.21 .14,216.21 .29,852.71 .58,139.12 .846,110.02 .32,653.48 .30,755.33 .32,102.76 .81,060.31 .32,102.76 .81,060.31 .34,409.31 .6,881.54 .22,373.31 .18,262.12 .2,493.31 .6,881.54 .22,373.31 .18,262.12 .2,2825.75 .7,557.50 .6,659.91 .7,322.10 .17,916.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .5,287.88 .92,773.16 .2,640.35 .14,423.13 .2,840.20	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 13,492.31 3,527.20 91,303.92 2,598.53 14,1194.71 27,959.28
Fairfield Bay Shirley Washington County 1, Elkins . Elm Springs Farmington Fayetteville Goshen . Greenland . Johnson . Lincoln . Prairie Grove . Springdale . Tontitown . West Fork . Winslow . White County . Bald Knob . Beebe . Bradford . Garner . Georgetown . Griffithville . Higginson . Judsonia . Kensett . Letona . McRae . Pangburn . Rose Bud . Russell . Searcy . West Point . Woodruff County . Augusta . Cotton Plant . Hunter . McCrory . Patterson . Yell County . Belleville . Danville . Dardanelle . Dardanelle .	.19,439.98 .2,625.07 180,147.81 .35,148.95 .19,870.84 .79,297.51 .976,684.11 .14,216.21 .16,711.68 .44,520.23 .29,852.71 .58,139.12 .846,511.02 .32,653.48 .30,755.33 .51,90.04 .824,931.31 .32,102.76 .81,060.31 .84,10.77 .3,147.11 .1,374.09 .2,493.31 .6,681.54 .22,373.31 .14,826.21 .2,825.75 .7,557.50 .6,659.91 .31,312.10 .2,825.75 .7,557.50 .6,659.91 .7,916.88 .5,287.88	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 13,492.31 3,527.20 91,303.92 2,598.53 14,194.71 27,959.53
Fairfield Bay Shirley Washington County . 1, Elkins . Elm Springs Farmington Fayetteville Goshen Greenland Johnson Lincoln Prairie Grove Springdale Tontitown West Fork Winslow White County Bald Knob Beebe Bradford Garner Georgetown Griffithville Higginson Judsonia Kensett Letona McRae Pangburn Rose Bud Russell Searcy West Point Woodruff County Augusta Cotton Plant Hunter McCrory Patterson Yell County Belleville Dardanelle	.19,439,98 .2,625,07 180,147,81 .35,148,95 .19,870,84 .79,297,51 .976,684,11 .14,216,21 .16,711,68 .44,520,23 .29,852,71 .58,139,12 .44,520,23 .29,852,71 .58,139,12 .46,510,00 .20,653,48 .30,755,33 .5,190,04 .20,653,48 .30,755,33 .5,190,04 .20,733,147,11 .1,374,09 .20,433,13 .21,02,76 .81,060,31 .81,060,31 .81,062,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .18,262,12 .24,937,331 .14,423,33 .24,940,20 .24,245,19 .24,640,35 .14,423,13 .28,409,20 .24,245,19 .7,669,59	17,956.89 2,424.80 1,098,050.15 32,703.79 18,488.51 73,781.14 908,740.53 13,227.25 15,549.12 41,423.16 27,775.99 54,094.64 4787,249.90 30,381.92 28,615.82 4,829.00 878,056.89 34,170.18 86,280.59 8,952.42 3,349.79 1,462.58 2,653.88 7,324.71 23,814.15 19,438.20 3,007.73 8,044.21 7,088.81 5,685.20 2,547.72 269,610.63 2,182.08 16,590.30 17,159.97 5,064.49 819.37 13,492.31 3,527.20 91,303.92 2,598.53 14,1194.71 27,959.28

MUNICIPAL MART

To place a classified ad in City & Town, please contact the League at 501-374-3484 or e-mail citytown@arml.org. Ads are FREE to members of the League and available at the low rate of \$.70 per word to non-members. For members, ads will run for two consecutive months from the date of receipt unless we are notified to continue or discontinue. For non-members, ads will run for one month only unless otherwise notified.

city Engineer.—Benton is accepting applications for a City Engineer. Qualifications include a Bachelor's Degree in Civil Engineering or a related field with at least eight years' experience. Primary responsibilities will be oversight of street and drainage projects, stormwater management, and subdivision plat review. Successful applicant must be registered as a professional engineer in the State of Arkansas. Applications and a complete job description are available at www.bentonar.org or Benton Municipal Complex. Applications and resumes should be returned to Human Resources, P.O. Box 607, Benton, AR 72018-0607. The position is open until filled but consideration will begin on May14. EOE.

DEPUTY DIRECTOR OF FINANCE—Fort Smith is recruiting a professional to help lead its finance department. Excellent opportunity for a visionary and a doer to keep the city's financial services top notch. Starting salary to \$79K with growth potential to \$96,762 + excellent benefits. A detailed recruitment brochure is available by calling the City of Fort Smith human resources department, 479-784-2221 or online at www.fortsmithar.gov/humanresources under the documents tab. EOE.

FIRE CHIEF—Maumelle seeks a Fire Chief to lead its Fire Department, which is comprised of two fire stations, 31 budgeted full-time positions, and 22 volunteer positions. The Fire Department's 2014 operating budget is approximately \$2.2 million, Education/ Experience: Bachelor's degree (B.S.) from a four-year college or university; 7 vears of experience in a chief level (Battalion. Division or Assistant Chiefs) position; related experience and/or training or equivalent combination of education and experience, with 7 years of managerial experience will be considered. Completion of the National Fire Academy's Executive Fire Office (EFO) program is preferred or a Master's in Public Admin. or other Master's programs will be considered but is not required. A full job description required city application may be found at www.maumelle.org on the Human Resources page located under City Departments in the menu. Closing Date: Applications will be accepted until 5 p.m. on Friday, June 20. Please submit resume to: Director of Human Resources, City of Maumelle, 550 Edgewood Drive, Suite 590 Maumelle, AR 72113. Questions may also be directed to the Director of Human Resources at email Vernon@Maumelle.org or fax 501-803-4016. Submitted applications/resumes will be subject to disclosure under the Arkansas Freedom of Information Act. EOE.

MARSHAL—Concord is seeking a F/T marshal.

Candidates must meet all requirements of law enforcement standards and training. The successful applicant will be required to live in the immediate area. Mail resume to P.O. Box 115, Concord, AR 72523; or fax to 870-668-3009. Contact 870-668-3315. Leave message if no answer.

METROPOLITAN TRANSPORTATION DIRECTOR—

Jonesboro is accepting applications for the position of Metropolitan Transportation Director. This position manages and performs the administrative and technical tasks in developing and maintaining a comprehensive transportation planning process that results in plans and programs that consider all transportation modes and supports metropolitan community development and social goals. Must possess the equivalent to 4 years of college, plus 5 years related experience and/or training, and 3 years related management experience, or equivalent combination of education and experience. Submit application and/or resume to the Human Resources Department, Municipal Complex, 300 S. Church Street, Jonesboro AR 72401; or online at www.jonesboro.org. Open until filled. EOE.

POLICE OFFICER—Camden Civil Service Commission will conduct an open competitive examination for the position of Police Officer at 8 a.m., on Saturday, June 7. Applications will be accepted until Friday, May 23, and may be obtained online at www.camden.ar.gov/ or from the City Clerk's office at City Hall, 206 Van Buren Street, Camden. AR 71701; or by contacting City Hall at 870-836-6436. A study session will be held 8 a.m.-2 p.m. on Saturday, May 31 for anyone interested in attending and who have submitted a completed application. For complete requirements, contact City Hall. Starting salary range is \$29K - \$30K after 1 year. Uniform allowance \$700 first year, \$600 annually thereafter. Take home vehicle benefit after 1 yr. for employees residing in Camden. Educational Incentive Pay up to 10% of base salary (based on college credit hours). Certificate Pay up to 10% of base salary. Three weeks paid annual vacation (accrue 15 days vacation leave annually). Sick leave benefits (accrue 15 days first year of employment and 20 days thereafter). Health and Life Insurance premiums for the employee and the majority of family coverage are paid by the City of Camden. Excellent retirement benefits. EOE.

POLICE CHIEF—Plainview is seeking qualified applicants for the position of full-time Police Chief. Paid vacation, holidays, and sick leave. Salary negotiable depending upon experience and qualifications. Send resume to P.O. Box 117 Plainview, AR 72857; or email pviewsfund@arkwest.com.

SANITATION SUPERVISOR—Arkadelphia is accepting applications for a Sanitation Supervisor. Under the direction of the City Manager, the Sanitation Supervisor is responsible for managing and directing the day to day operations of the workers to include trash collecting/ recycling, animal control and minor repairs of vehicles. Responsible for annual budget review and keeping within this budget. Responsible for all supervisory functions including evaluating, disciplining, completing timecards. Experience in sanitation or related field preferred with 3 years of managerial experience preferred. Salary DOE. Benefits include vacation, sick leave, paid holidays, APERS retirement. health insurance as well as dental, vision and life insurance. Submit resume and cover letter to City of Arkadelphia, Attn: City Manager 700 Clay St., Arkadelphia, AR 71923.

FOR SALE—The Bryant Fire Department has for sale a 2000 E-One Pumper on a 4-door International chassis. The unit has a 1,250 GPM pump, 1,000 gal booster tank, new tires, and several other options and loose equipment. For information please contact Fire Chief J.P. Jordan at 501-943-0390 or jpjordan@cityofbryant.com.

FOR SALE—Lowell is taking bids for 1 complete set of McQuillin Law of Municipal Corporations Books. 2011 Edition, like new. No updates since 2011. Bids will be accepted at the City of Lowell, please contact Melanie Houston at 479-770-2185 or melanie@lowellarkansas.gov. The City of Lowell reserves the right to reject any and all bids.



Fairs & Festivals

May 16, **DERMOTT**, 2nd Dermott Community Fest, 870-329-3378

May 16-17, **ATKINS**, 23rd Atkins Picklefest, 479-747-0122, atkinspicklefest@yahoo.com; **MAGNOLIA**, 26th Magnolia Blossom Festival, 870-234-4352, www.blossomfestival.org

May 17, **NORFORK**, Norfork Pioneer Days Heritage Festival, cityofnorfork.org

May 23, **AUGUSTA**, 17th Augusta Days, 870-347-6457, augustaar.org

May 24, **GILLETT**, Heritage Days, 870-548-2634

June 5-7, DES ARC, 29th Steamboat Days; WYNNE, Wynne Farm Fest, 870-238-4183, www.crosscountychamber.com

June 6-7, **MENA**, 37th Lum & Abner Festival, 479-394-8355, visitmena.com

June 7, **GASSVILLE**, 12th Gassville in the Park, 870-421-2200; **HARRISBURG**, 17th Festival on the Ridge, 870-931-2790, www.harrisburgchamber.com

June 13-14, **BERRYVILLE**, 29th Ice Scream Social, 870-423-3704, berryvillear.com

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Kevin Faught, Jack Truemper,
Chris Angulo and Bobbie Nichols

Seated from left: Lindsey Ollar, Jason Holsclaw, Michele Casavechia and Dennis Hunt

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