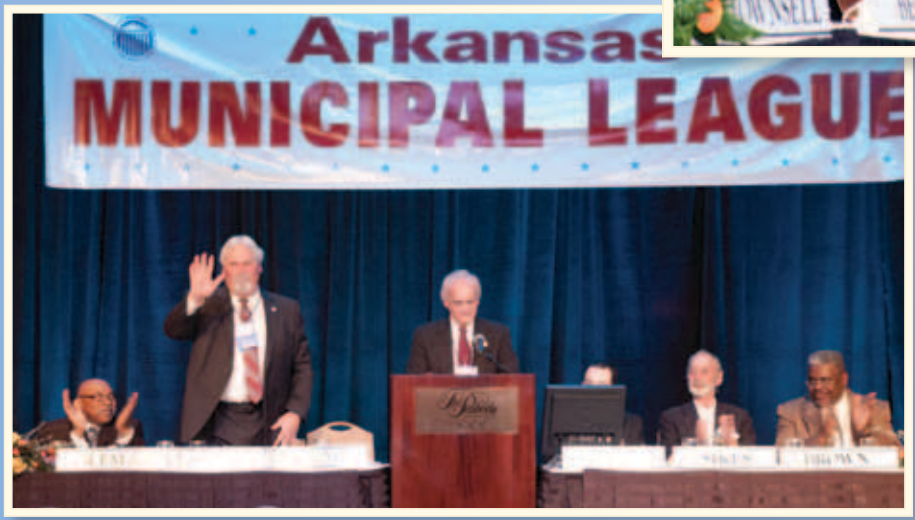
City & Town

FEBRUARY 2012 VOL. 68, NO. 02 THE OFFICIAL PUBLICATION OF THE ARKANSAS MUNICIPAL LEAGUE



"PROVIDING FINANCIAL SOLUTIONS THAT ARE AS SOLID AS OUR HANDSHAKES."

Founded in 1979 with only seven associates, Crews stands strong today with more than 200 investment professionals and a history of continued growth in both financial strength and influence. A distinctive, personal approach to customer service, the ability to make quick decisions, a hard-working attitude, and proven financial success for clients of all types and sizes. That's a lot to stand on. And when it comes to providing the capital you need and the service you deserve, you can always count on Crews to be fully invested.

Paul Phillips • Senior Managing Director
501.978.6309 • pphillips@crewsfs.com

INVESTMENT BANKING
BONDS • LEASES • LOANS
800.766.2000 • crewsfs.com • Member FINRA & SIPC

Crews&Associates
Fully Invested.

City&Town
FEBRUARY 2012 VOL. 68, NO. 02
OFFICIAL PUBLICATION OF THE ARKANSAS MUNICIPAL LEAGUE

FEATURES

6 Winter Conference preps for 2012

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

15 Severance taxes: A comparison

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

28 Local sales tax information is available: Part 2

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

CORRECTIONS

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

City&Town

Publisher
Don Zimmerman

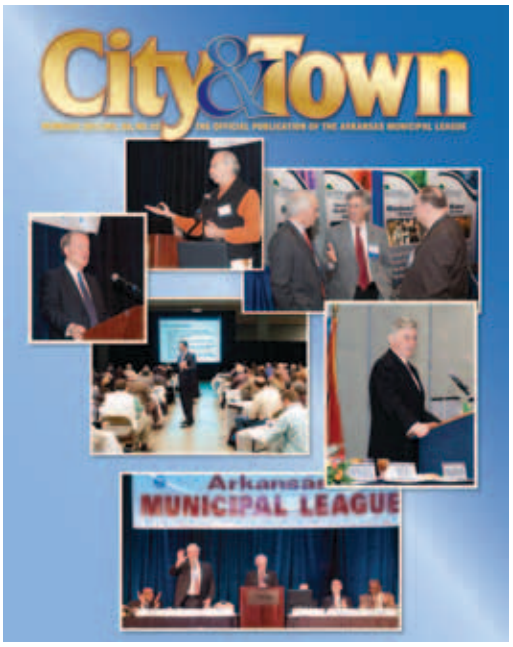
Communications Director
Whitnee V. Bullerwell

Advertising Assistant
Tricia Zello

Editor
Andrew T. Morgan

Graphic/Layout Designer
Mark Potter

Here's where to reach us:
501-374-3484 • Fax 501-374-0541
citytown@arml.org • www.arml.org



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

a'TEST 32
Attorney General Opinions 44
Calendar 40
Economic Development 38
Fairs & Festivals 26
Grant Money Matters 22
League Officers, Advisory Councils 5
Municipal Mart 54
Municipal Notes 40
Obituaries 40
Parks & Recreation 27
Planning to Succeed 24
President's Letter 4
Professional Directory 52
Sales Tax Map 49
Sales Tax Receipts 50
Urban Forestry 36
Your Health 20

Cover photos by League Staff

***City&Town* (ISSN 0193-8371 and Publication No. 031-620) is published monthly for $20 per year ($1.67 per single copy) by the Arkansas Municipal League, 301 W. Second St., North Little Rock, AR 72114. Periodicals postage paid at North Little Rock, Ark. POSTMASTER: Send address changes to *City&Town*, P.O. Box 38, North Little Rock, AR 72115.**

Dear Friends:

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

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

At the Winter Conference we had a nice presentation from Richard Wilson of Legislative Research and several members of our state delegation. Please keep in mind that our Legislature will soon be in session for fiscal matters. If you have issues that involve state fiscal matters, this would be a good time for you to be in touch with your legislators about those issues.

I trust that you had an opportunity to become more familiar with the severance tax issue. Please remember that the League voted to support the issue. Your work and support is needed to help collect signatures to get the subject on the ballot.

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

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

Frank Fogleman
Mayor, Marion
President, Arkansas Municipal League

Arkansas Municipal League Officers

Mayor Frank Fogleman, **Marion**	President
Mayor Chris Claybaker, **Camden**	First Vice President
Alderman Herman Coleman, **West Memphis**	Vice President, District 1
Mayor Virginia Hillman, **Sherwood**	Vice President, District 2
Mayor Laura Hamilton, **Garfield**	Vice President, District 3
Mayor C.T. (Chuck) Hollingshead, **Arkadelphia**	Vice President, District 4
Don A. Zimmerman	Executive Director

EXECUTIVE COMMITTEE: Mayor Rick Elumbaugh, **Batesville**; Mayor Bob McCaslin, **Bentonville**; Mayor Billy Helms, **Clarksville**; Mayor Roger Rorie, **Clinton**; Mayor Scott McCormick, **Crossett**; Alderman T. C. Pickett, **Dumas**; Alderman Rose Marie Wilkinson, **Haskell**; City Manager Lance Hudnell, **Hot Springs**; Alderman Reedie Ray, **Jacksonville**; Mayor Harold Perrin, **Jonesboro**; Alderman Joe Dan Yee, **Lake Village**; Alderman Joe Gies, **Lakeview**; Mayor Mark Stodola, **Little Rock**; Mayor Steve Northcutt, **Malvern**; Mayor David Osmon, **Mountain Home**; Alderman Maurice Taylor, **North Little Rock**; City Clerk/Collector Diane Whitbey, **North Little Rock**; Mayor Jackie Crabtree, **Pea Ridge**; Mayor Gerald Morris, **Piggott**; Mayor Carl Redus, **Pine Bluff**; Mayor Doug Sprouse, **Springdale**; Mayor Ian Ouei, **Stamps**; Mayor Bob Freeman, **Van Buren**; Alderman Dorothy Henderson, **Warren**

PAST PRESIDENTS: Mayor Tab Townsell, **Conway**; Mayor JoAnne Bush, **Lake Village**; Mayor Stewart Nelson, **Morrilton**; Mayor Patrick Henry Hays, **North Little Rock**; Alderman Murry Witcher, **North Little Rock**; Mayor Mike Gaskill, **Paragould**; Mayor Robert Patrick, **St. Charles**; Mayor Gene Yarbrough, **Star City**

LARGE FIRST CLASS CITIES: Mayor Gary Fletcher, **Jacksonville**, Chair; City Manager Jimmy Bolt, Clerk/Treasurer Glen Beedle, Vice Mayor James Calhoun, City Director Roland Gosey, **Arkadelphia**; Clerk/Treasurer Jane Wilms and Alderman Doug Farner, **Bella Vista**; Mayor James Sanders and Alderman Missy Langston, **Blytheville**; Mayor Jill Dabbs and Finance Director Gary Hollis, **Bryant**; Aldermen Eddie Long and Jon Moore and Director of Operations Eddie Cook, **Cabot**; Alderman Chris Aregood, **Camden**; Assistant to the Mayor Jack Bell, **Conway**; Alderman Adella Gray, **Fayetteville**; Mayor Larry Bryant and Aldermen Steve Hollowell, Mary Jeffers and Louise Fields, **Forrest City**; Vice Mayor Kevin Settle and City Director Steve Tyler, **Fort Smith**; Mayor Jeff Crockett, **Harrison**; City Director Cynthia Keheley, **Hot Springs**; Aldermen Kenny Elliott, Bill Howard, Marshall Smith and Bob Stroud, **Jacksonville**; Clerk/Treasurer Donna Jackson and Alderman John Street, **Jonesboro**; Intergovernmental Relations Manager Odies Wilson, III, **Little Rock**; Alderman James Moore, **Magnolia**; Alderman Sherry Holliman, **Marion**; Mayor Michael Watson, Clerk/Treasurer Joshua Clausen, and Aldermen Ken Saunders and Jamie Stell, **Maumelle**; Alderman Bob Devecki, **Mountain Home**; Treasurer Mary Ruth Morgan and Alderman Debi Ross, **North Little Rock**; Mayor David Morris and Alderman Dale English, **Searcy**; Aldermen Marina Brooks, Charlie Harmon, Mary Jo Heye, and Tim McMinn, **Sherwood**; Clerk/Treasurer Peggy Woody, **Siloam Springs**; Mayor N. Wayne Smith, Clerk/Treasurer Patti Scott Grey and City Director Laney Harris, **Texarkana**; Clerk/Treasurer Barbie Curtis, **Van Buren**

FIRST CLASS CITIES: Mayor Marianne Maynard, **Stuttgart**, Chair; Alderman Shirley Jackson, **Ashdown**; Clerk/Treasurer Carol Westergren, **Beebe**; Mayor Bill Edwards, **Centerton**; Clerk/Treasurer Barbara Blackard and Alderman Don Stimpson, **Clarksville**; Mayor Dewayne Phelan and Alderman Steve Weston, **Corning**; Aldermen C.T. Foster, David Harbour and Candace Jeffress, **Crossett**; Clerk/Treasurer Donna Jones, **DeQueen**; Alderman Gwendolyn Stephenson, **Dermott**; Mayor Ralph Relyea, **DeWitt**; Clerk/Treasurer Johnny Brigham, **Dumas**; Mayor Jackie McPherson, **Heber Springs**; Mayor Jon Milligan and Clerk/Treasurer Linda Simpson, **Lake City**; Assistant to Mayor Deannie Johnson, **Lake Village**; Clerk/Treasurer Ruth Keith, **Leachville**; Mayor Jimmy Williams, **Marianna**; Mayor Wayne Nichols, **Marked Tree**; Mayor Doyle Fowler, **McCrory**; Alderman Terri Neugent and Administrative Assistant Becky Horton, **Mena**; Mayor Allen Maxwell, **Monticello**; Mayor Frank Bigger and Alderman Rob Olvey, **Pocahontas**; Mayor Sonny Hudson, **Prairie Grove**; Alderman Sue Skipper, **Shannon Hills**; Mayor Don House, **Walnut Ridge**; Mayor Art Brooke and Planning Commissioner Gary Meadows, **Ward**; Mayor Bob Stacy, **Wynne**

SECOND CLASS CITIES: Mayor Harry Brown, **Stephens**, Chair; Mayor Darrell Kirby, **Bay**; Mayor Kenneth Jones, **Brookland**; Mayor Alan Dillavou and Alderman Dona Burton, **Caddo Valley**; Mayor Barry Riley and Alderman Austin Zamora, **Caraway**; Alderman Richard Hawkins, II, **Cave City**; Alderman Wendell Moore, **Cedarville**; Mayor Bobby Box, Sr., **Chidester**; Mayor Ronnie Conley, **Cotton Plant**; Alderman Linda Duncan, **Fairfield Bay**; Alderman John Pfenenger, **Fountain Lake**; Mayor Jeff Braim, **Gassville**; Mayor Ron Martin, **Glenwood**; Mayor Earnest Nash and Alderman Essie Cableton, **Gould**; Mayor Jeff Arey, **Haskell**; Recorder/Treasurer Mary Ruth Wiles, **Highland**; Alderman John Grochowski, **Horseshoe Bend**; City Attorney Howard Cain, **Huntsville**; Mayor Dennis Behling, **Lakeview**; Mayor Jim Smithson, **Marshall**; Recorder/Treasurer Bobby Brown, **McDougal**; Mayor Jim Reeves and Alderman Don Sappington, **Norfork**; Mayor Bobby Neal and Recorder/Treasurer Carolyn Willett, **Smackover**; Recorder/Treasurer Rita Fite, **Sparkman**; Mayor McKinzie Riley and Aldermen Karen Coleman and Allan Loring, **Wrightsville**; Mayor Shawn Lane, **Yellville**

INCORPORATED TOWNS: Mayor Don Sikes, **Maynard**, Chair; Mayor Leroy C. Wright and Alderman Verdia Hillard, **Anthonyville**; Mayor Johnny McMahan, Aldermen Allison Cain and Elizabeth Sweat, **Bauxite**; Mayor Deborah Brown, **Haynes**; Recorder/Treasurer Naomi Mitchell, **St. Charles**

PUBLIC SAFETY: Mayor Jack May, **McGehee**, Chair; Alderman Larry Hall, **Bay**; Mayor Frank Anderson and Alderman Jim Wozniak, **Bella Vista**; Police Chief Mark Kizer, **Bryant**; Alderman Michael Bishop, **Brookland**; Mayor Bruce Powell, **Bull Shoals**; Chief of Staff Don Marr, **Fayetteville**; Fire Chief Bill Johnson and Police Chief Tim Mayfield, **Gassville**; City Director Karen Garcia, **Hot Springs**; Alderman Sammy Angel, **Lake Village**; Public Works Director Steve Beck and Police Sgt. (Ret.) Lee Harrod, **Little Rock**; Fire Chief Jon Puckett, **Mena**; Financial Director Steve Miller, **Pine Bluff**; Mayor Mike Kemp, **Shannon Hills**; Finance Officer Jane Jackson, **Stuttgart**; Police Chief Kenneth Bell, **Van Buren**; Alderman Charles Gastineau, **Ward**

MUNICIPAL HEALTH BENEFIT FUND BOARD OF TRUSTEES: Clerk/Treasurer Mitri Greenhill, **Stuttgart**, District 1; Mayor David Morris, **Searcy**, District 2; Clerk/Treasurer Barbie Curtis, **Van Buren**, District 3; Mayor Billy Ray McKelvy, **DeQueen**, District 4; Mayor Frank Anderson, **Bella Vista**, At-Large Member

WORKERS' COMPENSATION TRUST BOARD OF TRUSTEES: Mayor William Johnson, **West Memphis**, District 1; Mayor Mike Watson, **Maumelle**, District 2; Clerk/Treasurer Sondra Smith, **Fayetteville**, District 3; Mayor Bryan Martin, **Warren**, District 4; Group Manager City Attorney Howard Cain, **Huntsville**, At-Large Member

CASH MANAGEMENT TRUST-PENSION MANAGEMENT TRUST-MOPEB TRUST BOARD OF TRUSTEES: Finance Director Bob Sisson, **North Little Rock**, Chair; Finance Director Jane Jackson, **Stuttgart**, Vice-Chair; Finance Director Paul Young, **AML**; Finance Director Karen Scott, **Benton**; Clerk/Treasurer Donna Jones, **DeQueen**; Treasurer Mary Wiles, **Highland**; Finance Director Dorethea Yates, **Hot Springs**; Police Sgt. (Ret.) Lee Harrod, **Little Rock**; Finance Director Steve Miller, **Pine Bluff**

Fiscal matters top Winter Conference agenda

By Andrew Morgan, League staff

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

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

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

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

Moore

Ballot initiatives aim to boost road funds

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

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

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

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

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

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

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

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

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

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

Nelson

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

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

"Forget five percent gas. It ain't there and it never will be."

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

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

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

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

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

Webb

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

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

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

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

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

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

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

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

Bennett

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

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

League anticipates 2012 fiscal legislative session

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

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

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

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

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

Wilson

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

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

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

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

Teague

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

"I think we'll find some extra money for that," Teague said.

Rep. Darrin Williams too predicted a quick session.

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

Williams

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

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

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

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

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

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

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

Rice

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

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

Beebe

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

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

AG covers FOIA

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

McDaniel

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

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

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

Good policy encourages good health

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

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

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

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

Burden

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

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

Congressional delegates, NLC offer D.C. update

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

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

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

Pryor

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

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

Griffin

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

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

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

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

Ross

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

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

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

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

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

"Cities are not special interest groups," she said.

Coleman

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

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

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

Winter Conference Snapshots

Photos by Andrew Morgan, Sherman Banks, Mark Potter

Winter Conference Snapshots

Natural gas severance tax rates for Arkansas and surrounding states

Arkansas

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

Oklahoma

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

Texas

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

Louisiana

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

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

Volunteer Communities of the Year honored at Winter Conference

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

Benton

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

Bentonville

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

Booneville

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

Clarkridge

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

Clarksville

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

Fayetteville

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

Fort Smith

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

Heber Springs

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

Maumelle

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

Mountain Home

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

Quitman

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

Van Buren

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

Municipalities must publish annual financial statement

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

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

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

Section 14-237-113 provides similar publication requirements for the operating authority of the WATER and SEWER DEPARTMENTS. Water and sewer departments administered by one or two commissions must comply with the law. If the water and sewer departments are administered by the city council, then it is the responsibility of the city council to comply with the statute.

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

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

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

Form A

City or Town of_____

(Cities of the first class, second class, and incorporated towns)

Financial Statement January 1, 2011-Dec. 31, 2011

	GENERAL FUND
Balance January 1, 2011	$_____
Cash Receipts	
State Revenues	$_____
Property Taxes	$_____
Sales Taxes	$_____
Fines, Forfeitures, and Costs	$_____
Franchise Fees	$_____
Transfers In	$_____
Other	$_____
Total Receipts	$_____
Total General Fund Available	$_____
Expenditures	
*Administrative Department:	
Personal Services	$_____
Supplies	$_____
Other services and charges	$_____
Capital Outlay	$_____
Debt Service	$_____
Transfers Out	$_____
Total Expenditures	$_____
Balance General Fund Dec. 31, 2011	$_____

	STREET FUND
Balance January 1, 2011	$_____
Cash Receipts	
State Revenues	$_____
Property Taxes	$_____
Sales Taxes	$_____
Franchise Fees	$_____
Transfers In	$_____
Other	$_____
Total Street Receipts	$_____
Total Street Fund Available	$_____
Expenditures	
Personal Services	$_____
Supplies	$_____
Other services and charges	$_____
Capital Outlay	$_____
Debt service	$_____
Transfers out	$_____
Total Expenditures	$_____
Balance Street Fund Dec. 31, 2011	$_____

The classification of expenditures shall be by department, i.e., administrative, police department, fire department, parks department, etc.

	INDEBTEDNESS	
Type of Debt	**Amount**	**Date Last Payment Due**
Property Tax Bonds	$_____	_____
Short term financing obligations	$_____	
Sales & Use Tax Bonds	$_____	
Revenue Bonds	$_____	
Lease Purchase Agreements	$_____	
		Date Free of Debt
Total	$_____	_____

All financial records for the City of_____are public records and are open for public inspection during regular business hours of ___ A.M. to ___ P.M., Monday through Friday, at City Hall in _____, Arkansas.

If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.

Notice!

Revised Annual Statements

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

Form B

City or Town of_____

Financial Statement January 1, 2011-Dec. 31, 2011

WATER AND SEWER DEPARTMENTS

Balance January 1, 2011	$_____
Cash Receipts	
Water Payments	$_____
Sewer Payments	$_____
Sanitation Funds	$_____
Other	$_____
Total Receipts	$_____
Total Funds Available	$_____
Expenditures	
Personal Services	$_____
Supplies	$_____
Other services and charges	$_____
Capital Outlay	$_____
Debt Service	$_____
Transfers Out	$_____
Total Expenditures	$_____
Balance Water and Sewer Fund Dec. 31, 2011	$_____

INDEBTEDNESS

Type of Debt	Amount	Date Last Payment Due
Short term financing obligations	$_____	_____
Water Revenue Bonds	$_____	
Sewer Revenue Bonds	$_____	
		Date Free of Debt
Total	$_____	_____

All financial records of the Water and Sewer Department of (City or Town) of _____are public records and are open for public inspection during regular business hours of ___ A.M. to ___ P.M., Monday through Friday, at the Water Department in _____, Arkansas.

If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.

CSAsoftwaresolutions
Accounting & Billing Specialists

CenterPoint

Fund Accounting & Payroll

Key Features

* Direct Deposit Module
* Accrue and track vacation/sick leave
* Unlimited funds, departments & accounts
* Detailed general ledger and activity report
* Easy bank reconciliation
* Print Semi-Annual Financial Report in seconds
* Drill-down to detail of transaction
* Print income statements with budgets
* Receive on-site installation and training

Call us today for a free information packet!

1.800.264.4465

WWW.CSASoftwareSolutions.com

Tax refund can benefit Cord Blood Bank

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

By Michele Fox, M.D.

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

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

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

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

What is cord blood?

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

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

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

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

How to donate

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

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

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

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

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

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

ACCRTA scholarships available

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

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

Scholarships include: four local $400 scholarships to attend the Municipal Clerks' Institute, Sept. 16-21, 2012, in Fayetteville; one $400 scholarship for the Academy for Advanced Education, Sept. 19-20, 2012, in Fayetteville; and one $400 scholarship to attend the International Institute of Municipal Clerks (IIMC) annual conference, May 20-24, 2012, in Portland, OR.

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

Fill out the scholarship application below and return it to:

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

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

2012 APPLICATION FOR SCHOLARSHIP ASSISTANCE

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

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

Other related experience:

Title	Municipality	Years

Education: H.S. ___ Graduate College (years) _____ Degree _____
Check one: This application is for a _____First _____ Second ____ Third year Institute
What are the approximate costs of the institute you plan to attend?
Travel/Transportation _____ Registration Fee/Tuition _____
Lodging and Meal _____ Total Amount _____
How much does your municipality budget your department yearly for education? _____
What is your reason(s) for applying for this scholarship? _____
_____

I understand that if a scholarship is awarded to me, it must be used between Jan. 1, 2012, and Dec. 31, 2012, and that I must attend all sessions. Yes. _____
Have you attached written evidence that your Chief Executive or legislative body supports your attendance at the institute and that in the event that a scholarship is awarded, you will be given the time to attend the institute? Yes ____ No ____
I do hereby attest that the information submitted with this application is true and correct to my best knowledge.

Signature: _____ Date: _____

CHECK THE SCHOLARSHIP FOR WHICH YOU ARE APPLYING:

_____ Municipal Clerks' Institute, Fayetteville—Sept. 16-21, 2012 **DEADLINE: April 2, 2012**
_____ Academy for Advanced Education, Fayetteville—Sept. 19-20, 2012 **DEADLINE: April 2, 2012**
_____ IIMC Conference, Portland, OR—May 20-24, 2012 **DEADLINE: March 2, 2012**

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

Prepping for a successful proposal

By Chad Gallagher

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

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

Develop an overall community plan

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

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

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

Grants are a strategy

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

Prepare thoroughly

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

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

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

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

In other grant news...

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

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

House cleaning chores for planning in 2012

By Jim von Tungeln

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

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

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

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

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

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

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

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

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

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

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

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

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

Photos by Jim von Tungeln

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

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

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

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

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

The League can assist with preliminary training but staff and commissioners need detailed and frequent training. The Arkansas Chapter of the American Planning Association provides training in all aspects of urban planning. Workshops occur throughout the state for convenience, and the cost, even if a city reimbursed its commissioners for lost time, is minimal compared to the expenses of litigation.

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

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

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

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

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

By Sherman Banks

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

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

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

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

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

Fairs & Festivals

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

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

Water has much to teach us

By Tim Herd

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

Three awesome things about water trails:

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

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

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

Three life lessons from water trails

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

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

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

Local Sales Tax Collection Information: Part 2

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

By Paul Young, League Staff

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

NAICS Quarterly Business Code Report

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

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

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

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

Analysis of the NAICS information

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

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

continued on page 31

City of Morrilton
NAICS Business Code Info. 2010

NAICS	NAICS DESCRIPTION	1st QTR	2nd QTR	3rd QTR	4th QTR	Total	% of Total	Cumm %
45299	All Other General Merchandise Stores	$108,948.00	116,340.00	104,013.17	117,673.92	$446,975.09	31.36%	31.36%
72211	Full-Service Restaurants	39,223.96	40,888.12	39,397.78	39,701.99	159,211.85	11.17%	42.53%
44131	Automotive Parts and Accessories Stores	16,875.98	20,167.96	21,313.06	19,827.70	78,184.70	5.49%	48.02%
44711	Gasoline Stations with Convenience Stores	16,523.58	19,553.07	20,184.15	18,152.39	74,413.19	5.22%	53.24%
44511	Supermarkets and Other Grocery (except Convenience) Stores	16,158.83	16,632.29	17,138.53	22,036.91	71,966.56	5.05%	58.29%
44531	Beer, Wine, and Liquor Stores	13,261.00	16,010.00	15,412.00	15,681.01	60,364.01	4.24%	62.52%
44411	Home Centers	10,457.72	17,849.96	16,199.56	14,189.65	58,696.89	4.12%	66.64%
453991	Tobacco Stores	7,593.81	7,983.32	7,791.39	7,750.43	31,118.95	2.18%	68.82%
51331	Wired Telecommunications Carriers	11,534.93	7,398.93	5,382.97	4,990.97	29,307.80	2.06%	70.88%
42182	Farm and Garden Machinery and Equipment Wholesalers	5,021.00	9,951.00	6,882.00	4,964.11	26,818.11	1.88%	72.76%
45291	Warehouse Clubs and Supercenters	6,176.00	6,563.00	6,383.00	7,564.00	26,686.00	1.87%	74.63%
42183	Industrial Machinery and Equipment Wholesalers	4,771.61	6,459.25	6,502.71	5,758.88	23,492.45	1.65%	76.28%
22121	Natural Gas Distribution	12,640.98	3,933.20	1,851.00	3,844.99	22,270.17	1.56%	77.84%
811111	General Automotive Repair	4,322.36	5,168.25	6,128.87	4,805.82	20,425.30	1.43%	79.28%
443112	Radio, Television, and Other Electronics Stores	3,380.88	3,930.22	7,069.24	5,102.65	19,482.99	1.37%	80.64%
42291	Farm Supplies Wholesalers	4,029.88	5,563.88	4,441.00	4,433.00	18,467.76	1.30%	81.94%
53221	Consumer Electronics and Appliances Rental	3,458.42	2,814.23	3,113.94	3,610.56	12,997.15	0.91%	82.85%
44211	Furniture Stores	2,495.03	2,887.35	2,688.14	2,837.17	10,907.69	0.77%	83.62%
42142	Office Equipment Wholesalers	1,424.48	1,989.99	4,073.60	2,770.50	10,258.57	0.72%	84.34%
562998	All Other Miscellaneous Waste Management Services	2,472.28	1,975.00	2,885.46	2,545.05	9,877.79	0.69%	85.03%
532299	All Other Consumer Goods Rental	2,298.02	557.04	170.30	6,565.77	9,591.13	0.67%	85.70%
451211	Book Stores	2,818.45	1,321.37	3,087.00	1,796.45	9,023.27	0.63%	86.33%
81341	Civic and Social Organizations	2,083.49	2,060.46	2,020.94	2,042.02	8,206.91	0.58%	86.91%
44312	Computer and Software Stores	1,312.52	[illegible]	2,945.55	1,996.67	7,405.46	0.52%	87.43%
23511	Plumbing, Heating [illegible]			1,994.07	2,506.42	7,219.42	0.51%	87.94%
44821	Shoe Stores	25.34	34.22	[illegible]	[illegible]	[illegible]	[illegible]	100.23%
45114	Musical Instrument and Supplies Stores		73.00			73.00	0.01%	100.24%
54181	Advertising Agencies			33.00	39.00	72.00	0.01%	100.24%
313311	Broadwoven Fabric Finishing Mills		62.21			62.21	0.00%	100.25%
48711	Scenic and Sightseeing Transportation, Land				31.13	31.13	0.00%	100.25%
811212	Computer and Office Machine Repair and Maintenance				29.05	29.05	0.00%	100.25%
312112	Bottled Water Manufacturing			24.00		24.00	0.00%	100.25%
23531	Electrical Contractors	191.91	-889.41	79.64	-3,174.32	-3,792.18	-0.27%	99.99%
811412	Appliance Repair and Maintenance			151.00	42.00	193.00	0.01%	100.00%

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

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

Arkansas Department of Finance and Administration
Sales and Use Tax Section

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

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

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

continued from page 28

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

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

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

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

1. Each code has a business description that typically groups businesses according to "primary business activity." The codes will have two to six digits. **Longer business codes will narrow the activity and possibly exclude certain businesses**. Therefore, to insure broadest coverage of local businesses, you should request that four digit codes be used by DF&A when generating a report.
2. With the passage of time, the figures reflected in the NAICS code information will change as a result of any audit or amended return adjustments and rebates. Any such adjustments will affect future local tax distributions when they occur, producing potential differences with business code information for that period. The prior tax period that is actually affected is not identified. Therefore, **a NAICS report that is prepared when first available will be the most likely to reflect figures that approximate local tax receipts for that period**.
3. DF&A does not currently have staff or resources dedicated to providing information to local entities. Work on this matter is now done based on available staff time not dedicated to other responsibilities.

Conclusion

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

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

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

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

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

NEWSLETTER

FEBRUARY 2012

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

K2 Spice and federal drug testing

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

The following resources provided help: 21 USC 813 of the Federal CSA, "Treatment of Controlled Substance Analogues. A controlled substance analogue shall, to the extent intended for human consumption, be treated, for the purposes of any federal law as a controlled substance in Schedule 1 Drug." This means that the federal government has not gotten around to listing designer (analogue) drugs under one of the CSA Schedules; nevertheless, it is still a Schedule 1 Drug. Additionally, it was noted that there is no acceptable medical condition that warrants Schedule 1 Drugs, commonly called illegal/illicit drugs, designer drugs, analogue drugs or new frontier drugs.

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

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

DOT issues warning on CCF use

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

The key to recognizing the new form is the line in Step 1 noted as "D" that says: "Specify Testing Authority which has check-off boxes for HHS, NRC, and DOT." After that statement, a box is available to denote whether the testing is for FMCSA, FAA, FRA, FTA, PHMSA, FTA, USCG and one of these boxes must be checked.

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

a'TEST CONSULTANTS, Inc., provides drug and alcohol testing as a service of the Arkansas Municipal League Legal Defense Program. The program helps cities and towns comply with the U. S. Department of Transportation required drug testing for all holders of commercial drivers' licenses.

2012 Women's Leadership Summit

Professional Development in Recreation, Sport and Tourism

Fayetteville, AR
April 12–13, 2012

inspire. influence. innovate.

Registration fee:
$85 / Professionals
$65 / Students

Fayetteville VISITORS BUREAU

PlayWell
Athletic, Park, and Playground Equipment

UNIVERSITY OF ARKANSAS
COLLEGE OF EDUCATION & HEALTH PROFESSIONS

For more information, contact Kitty Lane (501) 416-6700 · execdir@arkarpa.org

ARPA
AFEA + ATRS
Annual Conference & Tradeshow
2012

March 14-16, 2012
Embassy Suites
Rogers, Arkansas
arkarpa.org

ARKANSAS RECREATION & PARKS ASSOCIATION

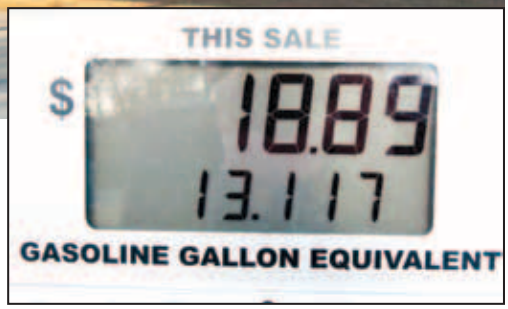
AFEA
Arkansas Festivals & Events Association

ATRS
Arkansas Therapeutic Recreation Society

Find us on Facebook!

First six months of CNG a success in North Little Rock

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



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

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

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

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

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

ECOnomy

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

This ad is 100% recyclable.

YouTube KeepArkansasBeautiful.com

Japanese "forest bathing" promotes health

As an antidote to the stress of urban life, take a does of "Shinrin-yoku."

By John Slater

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

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

Scientists have found an airborne chemical emitted by plants to protect them from rotting and/or being eaten by some insects and animals also benefits humans. The chemical is phytoncide. Research confirms that the limonene phytoncide promotes sleep, helps fight anxiety and eases pain. Associate Professor David Wang, Department of Forestry, and Associate Professor Jiunn-wang Liao, Graduate Institute of Veterinary Pathology, National Chung Hsing University, have published Taiwan's first report on the components of phytoncides. I had not heard of this chemical until I began research for this article.

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

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

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

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

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

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

All five of the human senses are engaged when entering a natural forest environment: sight (colors, shapes, scenery), smell (of plants such as the evergreens), hearing (sound of running streams or the rustle of leaves), touch (the surfaces of trees and leaves) and taste (if you happen to be in the woods at the right time of the year to enjoy edible fruits and nuts such as muscadines, blackberries and pecans). The brain is affected by the information provided by the senses. Sensory areas of the brain send signals to the areas of the brain that control emotions and physiological functions.

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

Make a Memory…Plant a Tree

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

GIS is a powerful tool for local governments

By Inderpreet "Sunny" Singh Farmahan

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

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

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

Many states maintain a central repository for GIS data in order to reduce redundancy and increase accuracy of the data. Usually, many agencies are involved in creating or maintaining this public GIS data, which typically makes use of a central storage and dissemination data warehouse that is used by everyone within a defined geographical region. The current state of the economy has forced many private businesses and government agencies to terminate many projects prematurely and lay off valuable employees. By sharing the GIS database across agencies and businesses, states can reduce the ill effects of such losses.

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

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

Where do I get more information?

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

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

National League of Cities
CONGRESSIONAL CITY CONFERENCE 2012

REGISTER NOW FOR THE 2012 CONGRESSIONAL CITY CONFERENCE

March 10 – 14, 2012 | Washington, D.C.

Connect to a national organization that the White House, federal agencies, and members of Congress look to for help with addressing the nation's economic challenges and as a resource for learning about innovate solutions being implemented every day at the local level.

CONFIRMED SPEAKERS AT THIS YEAR'S CONGRESSIONAL CITY CONFERENCE

Ed Gillespie
Former Chair
Republican National Committee

Terry McAuliffe
Former Chair
Democratic National Committee

nlc.org

NATIONAL LEAGUE of CITIES

Modernizing Municipal Facilities
Without Capital Investment

Q. How can I use less energy and water and make more facility improvements without a bigger budget?

A. Contact NORESCO for Energy Savings Performance Contracting.

NORESCO
WWW.NORESCO.COM

MELANIE HAYES
(501) 353-7708 MHAYES@NORESCO.COM

GLOVER'S

Glover's Truck Center

WESTERN STAR

1200 Baucum Industrial Drive, North Little Rock, AR 72002
Telephone: 501-945-2000 Fax: 501-945-1196

Please visit us at www.gloverstruck.com and join our customer loyalty program!

We specialize in "heavy duty" refuse, fire, emergency vehicles and dump trucks. Glover's Truck Center is a "one call does it all" facility that can handle ALL of your drivetrain needs. From engine to drive axles, we keep your power tied to the road. Our engine technicians are expert certified in Detroit, Cummins and Caterpiller engines. At Glover's, you receive best in class service. We also have a towing and recovery department that can transport your downed unit to the shop for repairs.

Any make, any model, any year!

- **Allison automatic transmisions**
- **Eaton/Fuller manual transmissions**
- **Differentials by Eaton, Dana, and Spicer**
- **Complete driveline center**
- **Detroit engines**
- **Cummins heavy duty and Mid-range engines**
- **Caterpiller engines**

We offer municipal discounts!

Steve Hokams, ext. 235
shokams@glvrs.com
Call or email Steve for your transmission questions.

Chuck Smith, ext. 259
csmith@glvrs.com
Call or email Chuck for your driveline questions.

Charlie Holland, ext. 242
cholland@glvrs.com
Call or email Charlie for your engine and service questions.

ACCESSFLEET Inc. Allison Transmission EATON DANA SPICER

Municipal Notes

NWA trails lit by alt energy

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

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

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

Obituaries

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

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

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

AHPP calls for "Preserve Our Past" entries

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

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

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

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

Kensett fire causes $100K of damage

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

CALENDAR

NLC Congressional City Conference
Saturday-Wednesday
March 10-14, 2012
Washington, D.C.

Arkansas Municipal League
78th Annual Convention
Wednesday-Friday
June 20-22, 2012
Hot Springs, AR

New Dates!

RICE SIGNS

Your Leader In Transportation Safety

- Traffic Signs
- Roll-Up Construction Signs
- Sign Stands
- Traffic Cones & Barricades
- Custom Street Name Signs
- Sign Posts & Hardware

Free Traffic Sign Catalog:

Call 888-728-7665

- or -

Visit www.RiceSigns.com

Contact Us / Bids / Quotes:

Toll-Free: 888-728-7665
Fax: 877-546-6165

Email: sales@RiceSigns.com
Web: www.RiceSigns.com

Arkansas Municipal League
The 2012 Directory of Arkansas Municipal Officials

THE NEW AML DIRECTORY IS NOW AVAILABLE!

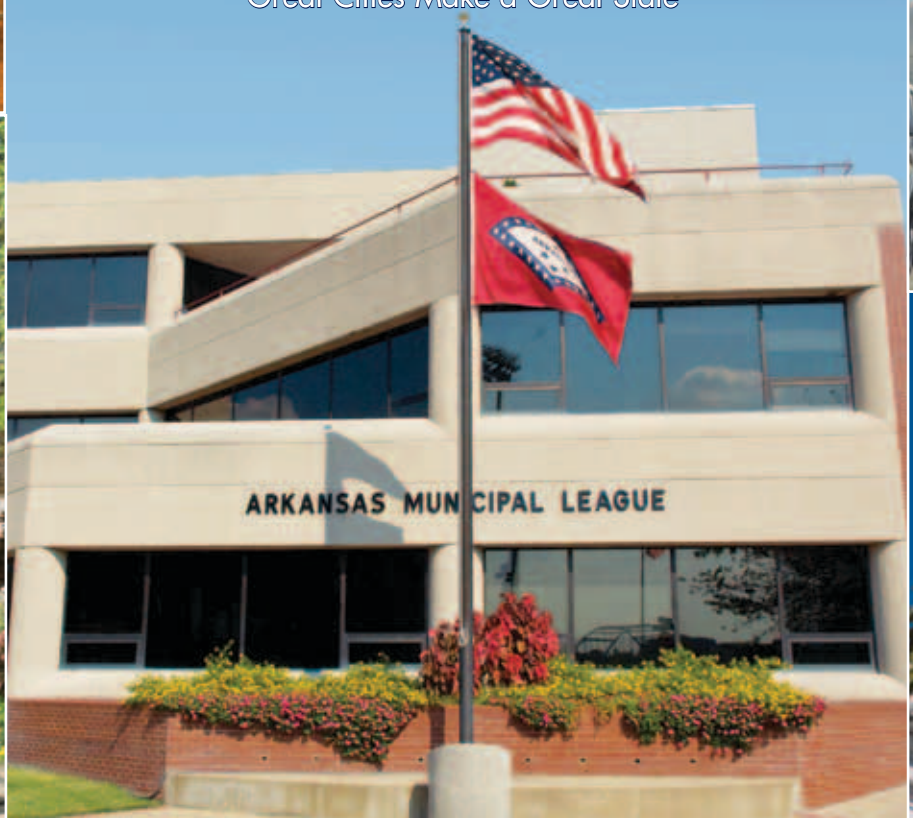
Don't be without the best resource for information on Arkansas cities. The Directory of Arkansas Municipal Officials is published annually by the Arkansas Municipal League.

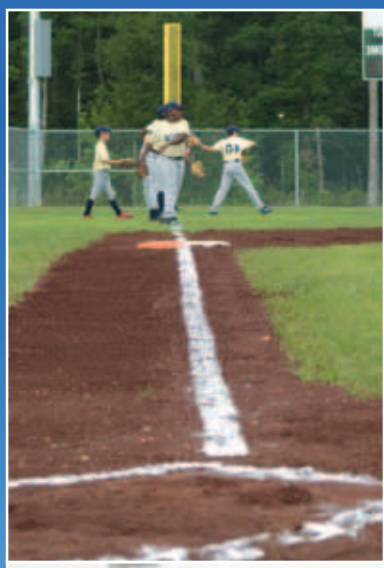
Directory information on each incorporated Arkansas cities or town includes:

- Municipal officials' names
- City population as updated by the city
- County in which the city is located
- City hall street and 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





2012 Directory of Arkansas Municipal Officials

Price: **$25 each**
Orders must be pre-paid.
To get your copy of this valuable resource, fill out form below and send to the Arkansas Municipal League at the address below.

Please send me _____ copies of the ***2012 Directory of Arkansas Municipal Officials*** at: $25 each.
My check of $_____ is enclosed, payable to:
The Arkansas Municipal League.

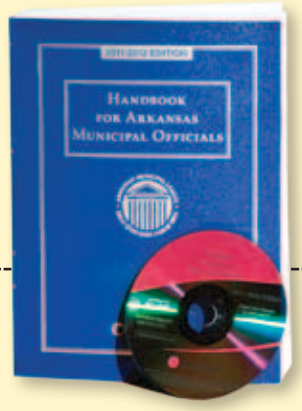
Send ***Directory*** to:
Name _____
Title _____
Mailing Address:
City _____ State _____ Zip _____

Clip and mail to: **Arkansas Municipal League**
2012 Directory
P.O. Box 38
North Little Rock, AR 72115-0038

The must-have reference for every city hall in Arkansas

The new 2011-2012 edition of the *Handbook for Arkansas Municipal Officials* has arrived. The *Handbook* compiles state laws affecting Arkansas municipalities, including the newest laws from the 2011 legislative session.

This is the most complete publication on municipal law and city government in Arkansas. You may order and pay for your copy online via Visa or MasterCard by visiting the Publications page at www.arml.org, or use the order form below.



ORDER FORM
Mail to:
Arkansas Municipal League
Attn: Handbook Sales
P.O. Box 38
North Little Rock, AR 72115-0038

Please send _____copies at $75.00 each

Enclosed is a check in payment for $_____

Name _____

Title _____

Address _____

City _____

State _____ Zip Code _____

Phone _____

Summaries of attorney general opinions

Recent opinions that affect municipal government in Arkansas

From the Office of Attorney General Dustin McDaniel

Monetary expenses incurred may qualify local enforcement as victims

Opinion: 2011-122

Requestor: Baker, Gilbert—State Senator

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

Various officials qualified to swear in new police officer

Opinion: 2011-123

Requestor: Ratliff, James—State Representative

Who can swear in a new city police officer or county deputy sheriff so they will be commissioned officers? **RESPONSE**: Various officials are authorized to administer the oath referenced in your request, including a judge, a county judge or a county clerk. See Ark. Const. art. 19, sec. 20 and ACA sec. 21-2-105(a)(3) (Supp. 2011).

Statute governs timing and approval of commission appointments

Opinion: 2011-130

Requestor: Walker, John W.—State Representative

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

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

Commissioners must avoid conflicts of interest

Opinion: 2011-133

Requestor: Hutchinson, Jeremy—State Senator

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

County may sell tax-supported hospital to city

Opinion: 2011-151

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

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

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

ACCRTA seeks nominations for Clerk of the Year

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

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

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

Requirements for nominees:

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

Complete the nomination form below and mail to:

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

Municipal Clerk of the Year 2012

Nominee's Full Name_____

Number of Years as Municipal Clerk_____

Date of Certification _____ Date of Recertification_____

Number of Years as ACCRTA Member _____ Date of Membership_____

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

Address_____City_____Zip_____

Business Phone _____

ACCRTA Offices held_____

Committee service_____

Other activities IIMC participation _____

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

_____

_____

Individual submitting nomination _____

Name _____

Address_____

Signature _____ Phone_____ Date_____

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

IS YOUR WASTEWATER LAGOON FAILING TO MEET NEW PERMIT REQUIREMENTS?

Call Us Today For A Free Consultation And Learn How Our Mechanical Treatment Plants Can Solve Your Problems!

- Long Term Financing
- Turn-Key Service
- 40 Year History

AUC GROUP

A Leader In The Wastewater Industry For Over 40 Years

Toll Free: (800) 868-8674 Email: info@aucgroup.net www.aucgrouplp.com

Municipal Property Program

Your Municipal Property Program offers broad coverage for your municipal property. The limits of coverage are $500 million per occurrence per member for damages from fire, windstorm and other incidents in excess of $5,000.

Coverage is $50 million for losses exceeding $100,000 on earthquakes and flooding.

The Municipal Property Program's 2011 annual meeting in November adopted rates according to the following scale. See the new rates below.

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

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

Local Option Sales and Use Tax in Arkansas

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

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

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

CITY SALES AND USE TAX	AMOUNT	LAST YEAR
Alexander	38,466.43	43,076.42
Alma	175,094.70	174,965.90
Almyra	2,159.20	2,031.55
Alpena	2,605.74	2,308.33
Altheimer	2,768.01	2,063.74
Altus	6,185.28	6,104.14
Amity	9,177.73	8,349.39
Anthonyville	.238.99	73.76
Arkadelphia	150,334.93	145,690.05
Ash Flat	78,034.30	78,733.70
Ashdown	110,029.24	107,171.55
Atkins	42,592.57	31,450.76
Augusta	22,972.95	20,120.73
Austin	9,112.18	6,450.88
Avoca	8,315.15	2,604.40
Bald Knob	43,996.66	46,109.54
Barling	16,750.92	19,726.18
Batesville	312,455.42	303,057.87
Bauxite	9,898.27	10,939.06
Bay	5,441.14	NA
Bearden	9,159.89	7,927.61
Beebe	69,166.29	68,690.38
Beedeville	.99.97	182.05
Bella Vista	98,265.20	80,868.79
Belleville	2,240.27	1,593.42
Benton	624,652.89	595,231.11
Bentonville	1,212,403.80	1,386,755.66
Berryville	215,783.44	149,805.23
Bethel Heights	36,651.40	35,375.02
Black Rock	5,247.64	5,885.20
Blevins	1,808.65	1,578.99
Blue Mountain	.113.78	115.49
Blytheville	284,136.78	259,326.40
Bonanza	2,013.70	1,069.98
Bono	8,317.22	NA
Booneville	79,860.61	79,904.85
Bradley	2,749.08	4,104.16
Branch	3,701.24	1,181.68
Briarcliff	.759.20	906.24
Brinkley	77,875.23	80,504.11
Brookland	7,855.44	NA
Bryant	861,153.86	838,828.64
Bull Shoals	11,903.34	10,882.39
Cabot	621,121.35	599,058.79
Caddo Valley	32,049.06	30,121.48
Calico Rock	22,311.97	20,827.56
Camden	268,021.86	248,193.76
Carlisle	24,417.02	26,864.19
Cave Springs	7,643.59	7,958.92
Centerton	61,002.11	49,989.77
Charleston	22,600.19	22,613.87
Cherry Valley	5,896.06	2,623.89
Chidester	2,310.71	2,041.67
Clarendon	54,330.24	19,977.55
Clarksville	185,690.69	154,101.22
Clinton	83,700.32	81,158.76
Conway	1,787,546.55	1,731,809.53
Corning	75,654.99	73,957.25
Cotter	6,794.06	7,030.40
Cotton Plant	1,337.04	1,991.04
Cove	12,183.61	8,892.85
Crossett	397,000.02	331,220.09
Danville	36,569.67	37,090.98
Dardanelle	149,478.72	141,432.73
Decatur	15,122.42	12,854.40
Delight	3,232.16	NA
DeQueen	85,392.73	89,319.53
Dermott	26,713.70	21,972.24
Des Arc	15,871.94	17,340.90
DeValls Bluff	8,522.24	4,519.96
DeWitt	145,740.52	134,886.33
Diamond City	2,370.70	2,338.81
Diaz	3,066.37	2,497.06
Dierks	13,939.66	12,300.61
Dover	17,577.36	16,367.77
Dumas	118,205.75	103,874.85
Dyer	1,240.41	848.98
Earle	18,913.90	20,106.92
East Camden	3,209.19	3,138.58
El Dorado	469,256.06	434,064.97
Elkins	30,716.80	27,038.18
Elm Springs	3,957.01	2,655.49
England	63,154.40	54,403.69
Etowah	.600.55	505.90
Eudora	26,916.37	26,350.95
Eureka Springs	154,819.19	146,913.59
Fairfield Bay	20,407.32	19,076.33
Farmington	94,150.93	84,848.95
Fayetteville	2,734,262.84	2,512,665.24
Flippin	43,897.25	40,533.74
Fordyce	76,755.00	71,889.35
Foreman	8,320.61	5,928.68
Forrest City	152,776.96	165,849.13
Fort Smith	3,286,574.62	3,078,957.44
Fouke	7,619.30	6,805.78
Fountain Hill	.776.18	344.56
Franklin	2,782.37	3,329.43
Garfield	5,415.49	4,079.22
Garland	20,948.67	2,605.18
Gassville	29,521.27	27,552.89
Gentry	35,364.64	29,481.63
Gilbert	.114.50	312.76
Gillett	7,967.49	7,981.51
Gillham	1,706.95	1,775.28
Gilmore	.242.83	274.21
Glenwood	58,045.48	51,726.09
Gosnell	13,083.83	13,342.68
Gould	3,267.68	3,062.83
Grady	2,553.14	2,947.82
Gravette	48,600.92	39,041.60
Green Forest	28,043.85	24,174.95
Greenbrier	122,399.34	106,057.43
Greenland	14,879.00	8,535.19
Greenwood	155,004.92	146,439.71
Guion	7,251.63	2,567.88
Gurdon	28,110.49	26,826.19
Guy	4,597.77	5,138.95
Hackett	4,123.58	3,561.43
Hamburg	28,909.41	31,784.53
Hardy	15,942.78	15,533.35
Harrisburg	21,969.14	19,790.37
Harrison	236,384.90	231,203.96
Hartford	1,654.29	1,644.70
Haskell	13,432.67	10,602.00
Hatfield	2,515.96	2,744.45
Havana	2,097.50	2,394.02
Hazen	47,878.61	41,666.14
Heber Springs	128,072.53	124,894.65
Helena-West Helena	221,219.34	233,698.37
Hermitage	3,693.16	3,983.17
Highfill	55,812.35	58,616.06
Highland	25,996.79	23,896.58
Holly Grove	7,616.85	6,912.54
Hope	155,523.60	157,523.26
Horseshoe Bend	18,122.84	18,810.77
Hot Springs	1,329,897.48	1,305,823.74
Hoxie	14,963.96	13,080.79
Hughes	14,480.97	8,608.96
Humphrey	1,830.45	1,622.55
Huntington	2,166.81	5,995.06
Huntsville	48,076.76	42,338.48
Imboden	6,030.63	6,122.23
Jacksonville	567,914.31	534,296.69
Jasper	24,439.65	11,710.27
Jennette	.109.65	93.16
Johnson	33,179.90	30,805.61
Joiner	1,757.41	1,798.57
Jonesboro	1,777,118.05	1,198,006.01
Keiser	2,263.99	2,356.39
Keo	1,602.62	1,102.55
Kibler	1,526.19	1,381.05
Kingsland	1,007.20	928.33
Lake City	10,488.29	0.17
Lake Village	61,283.21	56,977.20
Lakeview	3,042.28	3,259.62
Lamar	10,782.41	6,804.11
Lepanto	19,487.14	20,756.46
Leslie	4,444.81	4,429.37
Lewisville	7,562.38	6,626.61
Lincoln	17,635.55	14,811.42
Little Flock	6,344.72	3,204.21
Little Rock	1,798,374.47	1,803,162.22
Lonoke	130,366.02	125,946.82
Lowell	143,380.42	162,221.07
Luxora	3,266.15	2,851.53
Madison	.943.28	952.47
Magazine	7,135.53	3,825.43
Magnolia	407,724.33	383,775.63
Malvern	145,258.96	136,262.85
Mammoth Spring	6,399.74	6,134.46
Manila	14,716.39	13,989.90
Mansfield	23,211.73	27,958.35
Marianna	71,110.51	65,316.96
Marion	145,286.72	135,815.29
Marked Tree	42,722.63	42,281.70
Marshall	11,957.21	11,477.84
Marvell	19,238.70	22,454.44
Maumelle	160,103.50	151,181.21
Mayflower	58,009.80	48,487.73
McCrory	17,398.13	17,329.08
McGehee	147,867.33	152,235.20
Melbourne	29,270.57	27,476.82
Mena	123,995.07	128,325.33
Menifee	4,456.71	4,344.98
Mineral Springs	3,090.84	3,526.29
Monticello	161,624.00	157,802.74
Moro	1,972.79	2,093.54
Morrilton	137,501.97	132,079.94
Mount Ida	17,438.65	15,300.41
Mountain Home	332,427.89	343,563.14
Mountain View	145,031.31	157,704.02
Mountainburg	12,515.18	11,326.09
Mulberry	18,758.15	18,076.75
Murfreesboro	21,032.23	20,126.72
Nashville	95,936.25	97,702.31
Newport	156,055.08	146,717.56
Norfork	3,456.94	3,253.75
Norman	1,422.16	1,812.85
North Little Rock	1,232,333.38	1,222,917.24
Oak Grove	.801.30	748.40
Ola	8,894.42	7,718.06
Oppelo	1,968.63	1,993.81
Osceola	77,406.60	85,584.72
Oxford	1,870.75	1,478.84
Ozark	78,049.23	68,756.79
Palestine	7,089.03	7,554.85
Paragould	401,267.18	336,979.52
Paris	29,553.79	21,997.34
Patmos	.105.77	136.83
Patterson	1,347.59	924.85
Pea Ridge	25,469.15	21,136.40
Perla	1,613.95	1,729.45
Perryville	18,057.67	16,740.90
Piggott	56,228.50	51,255.38
Pine Bluff	901,353.42	558,556.57
Pineville	.486.14	1,595.72
Plainview	3,417.14	2,977.68
Plumerville	4,522.72	4,005.81
Pocahontas	101,087.20	103,205.40
Portia	1,642.52	1,967.94
Pottsville	24,165.23	18,064.43
Prairie Grove	68,756.64	54,164.36
Prescott	41,138.52	35,919.46
Pyatt	.742.33	1,185.71
Quitman	26,701.10	24,530.54
Ravenden	2,511.13	2,964.62
Rector	23,090.62	22,292.72
Redfield	14,319.26	11,346.00
Rison	11,162.00	10,212.60
Rockport	3,892.85	3,250.04
Roe	.476.13	376.73
Rogers	2,079,960.15	1,906,032.68
Rose Bud	21,525.51	15,787.97
Russellville	828,283.92	830,065.51
Salem	18,975.35	18,412.36
Searcy	255,180.88	249,680.64
Shannon Hills	11,346.74	8,568.08
Sheridan	177,534.05	177,393.26
Sherrill	.582.28	760.79
Sherwood	372,804.10	366,043.17
Shirley	3,010.60	3,332.13
Siloam Springs	468,614.41	435,446.34
Sparkman	4,009.46	3,448.85
Springdale	1,586,217.92	1,446,371.57
Springtown	.124.45	37.80
St. Charles	2,481.95	1,836.14
Stamps	14,011.27	10,716.03
Star City	65,096.89	63,103.89
Stephens	6,745.04	5,677.08
Stuttgart	391,927.15	342,595.30
Sulphur Springs	1,533.36	1,114.99
Summit	2,478.76	2,145.23
Sunset	1,765.53	824.92
Swifton	2,518.53	2,948.72
Taylor	5,666.54	4,350.00
Texarkana	340,925.45	331,211.73
Texarkana Special	168,251.78	165,499.39
Thornton	.862.99	773.25
Tontitown	82,528.78	63,773.25
Trumann	65,344.85	61,581.85
Tuckerman	12,281.19	13,520.70
Turrell	4,441.73	5,207.75
Twin Groves	.645.00	541.01
Tyronza	2,167.19	1,686.01
Van Buren	277,275.06	273,366.36
Vandervoort	.544.94	309.56
Vilonia	79,521.35	68,022.79
Viola	2,369.47	2,153.65
Wabbaseka	.616.30	605.70
Waldenburg	5,689.22	6,529.19
Waldron	44,347.40	41,883.86
Walnut Ridge	59,968.17	59,996.36
Ward	17,040.20	13,401.72
Warren	58,874.25	61,554.16
Washington	.881.39	1,002.91
Weiner	6,261.50	6,680.95
West Fork	23,316.14	19,552.55
West Memphis	503,296.18	478,648.70
Wheatley	4,532.66	2,950.03
White Hall	57,486.17	58,154.44
Wickes	2,580.18	2,485.38
Wiederkehr Village	2,113.62	2,010.87
Wilton	1,149.38	1,299.15
Wynne	105,609.05	NA
Yellville	15,602.91	15,841.92

COUNTY SALES AND USE	AMOUNT	LAST YEAR
Arkansas County	277,695.63	251,722.33
Ashley County	234,854.67	207,996.08
Crossett	57,153.04	51,181.60
Fountain Hill	1,816.19	1,334.73
Hamburg	29,650.67	25,511.05
Montrose	3,673.90	4,415.54
Parkdale	2,874.78	3,164.75
Portland	4,462.65	4,633.79
Wilmot	5,708.03	6,598.13
Baxter County	260,803.73	277,906.17
Big Flat	1,131.33	1,272.16
Briarcliff	2,567.24	2,935.76
Cotter	10,551.81	11,265.97
Gassville	22,604.80	20,868.34
Lakeview	8,060.71	9,333.26
Mountain Home	135,411.26	134,702.35
Norfork	5,558.74	5,920.44
Salesville	4,895.17	5,345.54
Benton County	495,680.17	680,615.54
Avoca	5,447.77	6,723.97
Bella Vista	295,396.44	248,485.00
Bentonville	394,081.47	313,626.47
Bethel Heights	26,479.74	11,349.69
Cave Springs	19,301.63	17,533.20
Centerton	106,220.37	34,112.64
Decatur	18,966.73	20,887.24
Elm Springs	.424.21	206.65
Garfield	5,604.06	7,789.00
Gateway	4,521.20	7,852.58
Gentry	35,254.22	38,722.46
Gravette	25,955.06	30,075.08
Highfill	6,508.30	10,395.93
Little Flock	28,857.56	41,090.95
Lowell	81,794.71	85,551.83
Pea Ridge	53,517.65	37,291.82
Rogers	624,752.15	629,414.79
Siloam Springs	167,887.35	172,359.44
Springdale	67,583.62	31,966.69
Springtown	.971.22	1,812.13
Sulphur Springs	5,704.52	10,666.17
Boone County	322,393.92	312,038.37
Alpena	3,401.96	3,267.30
Bellefonte	4,841.65	4,537.91
Bergman	4,681.69	4,617.33
Diamond City	8,339.59	8,281.69
Everton	1,418.37	1,928.61
Harrison	138,029.80	137,861.85
Lead Hill	2,890.06	3,255.95
Omaha	1,802.29	1,871.89
South Lead Hill	1,087.77	998.34
Valley Springs	1,951.59	1,894.58
Zinc	1,098.44	862.22
Bradley County	110,776.29	112,301.52
Banks	.855.36	754.17
Hermitage	5,725.41	4,832.94
Warren	41,409.19	40,486.11
Calhoun County	49,912.31	55,465.89
Hampton	10,990.17	14,236.12
Harrell	2,108.39	2,641.66
Thornton	3,378.40	4,661.23
Tinsman	.448.24	676.19
Carroll County	136,119.25	127,106.68
Beaver	.498.31	478.68
Blue Eye	.149.49	181.39
Chicot County	187,358.79	177,283.18
Dermott	19,564.09	20,069.08
Eudora	15,365.49	15,155.30
Lake Village	17,437.70	15,176.81
Clark County	332,456.94	315,758.43
Clay County	46,047.14	44,662.71
Datto	.318.09	275.07
Greenway	.664.81	691.92
Knobel	.912.93	1,015.19
McDougal	.591.65	552.97
Nimmons	.219.48	283.57
Peach Orchard	.429.43	552.97
Pollard	.706.17	680.57
St. Francis	.795.23	708.93
Success	.473.96	510.43
Cleburne County	360,975.55	335,425.74
Concord	2,679.89	2,801.92
Fairfield Bay	2,009.92	1,604.24
Greers Ferry	9,786.00	10,218.77
Heber Springs	78,694.40	70,674.35
Higden	1,317.98	1,109.78
Quitman	8,039.68	7,515.75
Cleveland County	35,769.95	32,471.62
Kingsland	1,762.81	1,621.10
Rison	5,300.28	4,588.90
Columbia County	395,450.19	351,035.06
Emerson	.704.49	584.84
Magnolia	22,162.68	19,167.79
McNeil	.987.82	1,078.45
Taylor	1,083.53	922.06
Waldo	2,626.52	2,596.76
Conway County	320,007.78	296,368.27
Menifee	3,384.81	3,395.11
Morrilton	75,844.48	71,504.79
Oppelo	8,753.44	7,914.65
Plumerville	9,257.81	9,322.92
Craighead County	242,755.52	272,379.62
Bay	24,251.31	29,141.90
Black Oak	3,527.95	4,630.32
Bono	28,694.92	24,479.20
Brookland	22,110.30	21,565.01
Caraway	17,222.34	21,840.23
Cash	4,605.19	4,759.84
Egypt	1,508.13	1,635.18
Jonesboro	905,728.02	898,784.74
Lake City	28,035.11	31,667.53
Monette	20,211.70	19,087.95
Crawford County	214,439.26	229,349.82
Alma	41,500.17	38,264.83
Cedarville	10,675.63	10,421.65
Chester	1,217.67	910.63
Dyer	6,708.65	5,380.99
Kibler	7,359.60	8,913.13
Mountainburg	4,832.37	6,273.22
Mulberry	12,674.44	14,965.60
Rudy	.467.15	662.28
Van Buren	174,539.66	174,638.47
Crittenden County	578,424.94	567,881.82
Anthonyville	.846.34	1,313.42
Clarkedale	1,950.27	325.73
Crawfordsville	2,518.00	2,700.39
Earle	12,689.86	15,950.19
Edmondson	2,244.64	2,695.14
Gilmore	.889.44	1,380.67
Horseshoe Lake	1,534.98	1,686.43
Jennette	.544.08	586.31
Jericho	.625.56	966.68
Marion	64,894.94	46,763.05

Sunset	936.76	1,645.45
Turrell	2,909.63	4,525.00
West Memphis	137,964.17	145,348.43
Cross County	223,633.92	213,400.11
Cherry Valley	5,744.16	5,414.41
Hickory Ridge	2,400.02	2,953.32
Parkin	9,750.07	12,320.86
Wynne	73,826.98	66,257.32
Dallas County	127,977.37	124,440.75
Desha County	92,170.14	93,386.44
Arkansas City	3,555.47	4,774.08
Dumas	45,715.92	42,456.12
McGehee	40,985.02	37,041.70
Mitchellville	3,497.18	4,028.39
Reed	1,369.73	2,228.99
Tillar	204.00	267.48
Watson	2,049.74	2,334.35
Drew County	365,639.14	273,833.13
Jerome	397.38	461.66
Monticello	96,462.42	91,789.55
Tillar	2,078.62	2,077.46
Wilmar	5,206.75	5,730.57
Winchester	1,701.62	1,916.88
Faulkner County	643,694.51	626,510.40
Damascus	764.06	875.19
Enola	1,956.47	1,394.37
Holland	3,224.12	4,279.53
Mount Vernon	839.31	1,068.03
Wooster	4,977.99	3,827.11
Franklin County	153,475.84	130,171.20
Altus	6,004.22	5,735.77
Branch	2,907.05	2,506.33
Charleston	19,755.30	20,815.88
Denning	3,730.85	2,843.31
Ozark	29,181.44	24,747.38
Wiederkehr Village	301.01	322.95
Fulton County	82,639.77	76,314.13
Ash Flat	409.45	7.90
Cherokee Village	3,183.24	3,195.56
Hardy	168.60	106.65
Horseshoe Bend	68.24	27.65
Mammoth Spring	3,921.85	4,530.66
Salem	6,563.17	6,284.46
Viola	1,352.77	1,504.95
Garland County	605,599.03	589,530.19
Fountain Lake	3,218.11	2,778.85
Lonsdale	601.40	801.72
Mountain Pine	4,926.32	5,245.16
Grant County	155,538.58	157,887.66
Greene County	115,767.92	135,506.54
Delaplaine	1,001.95	1,332.30
Lafe	3,955.96	4,038.86
Marmaduke	9,596.22	12,148.07
Oak Grove Heights	7,678.70	7,626.64
Paragould	225,550.07	230,970.61
Hempstead County	509,998.80	513,592.80
Blevins	3,169.08	3,546.76
Emmet	432.61	252.65
Fulton	2,022.18	2,380.70
Hope	101,561.62	103,157.29
McCaskill	965.82	816.24
McNab	684.12	728.79
Oakhaven	633.82	524.73
Ozan	855.15	787.09
Patmos	643.88	592.75
Perrytown	2,736.48	2,477.87
Washington	1,810.89	1,438.13
Hot Spring County	249,534.04	264,311.39
Donaldson	2,019.11	2,513.98
Friendship	1,180.61	1,588.59
Magnet Cove	33.54	3,493.36
Malvern	69,213.09	69,566.38
Midway	2,609.41	2,637.37
Perla	1,616.63	886.83
Rockport	5,064.52	6,107.60
Howard County	283,165.19	285,619.11
Dierks	13,871.89	14,783.35
Mineral Springs	14,790.15	15,192.00
Nashville	56,650.66	58,628.60
Tollette	2,938.44	3,894.14
Independence County	436,089.55	460,983.02
Batesville	107,613.94	111,911.80
Cave City	1,701.16	734.62
Cushman	4,746.44	5,462.29
Magness	2,121.20	2,263.12
Moorefield	1,438.63	1,895.81
Newark	12,349.14	14,443.67
Oil Trough	2,730.25	2,583.04
Pleasant Plains	3,664.84	3,163.63
Sulphur Rock	4,788.44	4,988.33
Izard County	40,028.32	38,383.84
Jackson County	112,841.84	109,508.42
Amagon	799.86	716.18
Beedeville	873.32	791.57
Campbell Station	2,081.28	1,718.84
Diaz	10,757.34	9,679.80
Grubbs	3,150.48	3,301.99
Jacksonport	1,730.31	1,771.61
Newport	64,307.32	58,885.46
Swifton	6,513.17	6,566.28
Tuckerman	15,197.39	13,245.65
Tupelo	1,469.14	1,334.37
Weldon	612.13	753.89
Jefferson County	650,885.97	369,376.57
Altheimer	9,378.04	10,412.97
Humphrey	2,935.40	3,485.55
Pine Bluff	467,786.72	481,643.59
Redfield	12,361.09	10,107.22
Sherrill	800.56	1,100.70
Wabbaseka	2,430.28	2,821.64
White Hall	52,665.69	41,337.39
Johnson County	112,435.79	95,801.19
Clarksville	82,587.89	64,086.09
Coal Hill	9,106.44	8,310.68
Hartman	4,670.20	4,948.22
Knoxville	6,577.88	4,242.52
Lamar	14,442.53	11,747.87
Lafayette County	73,033.99	57,839.87
Bradley	3,441.99	2,188.03
Buckner	1,507.24	1,539.00
Lewisville	7,015.52	4,993.99
Stamps	9,279.11	8,281.85
Lawrence County	122,745.84	112,694.68
Alicia	661.99	710.59
Black Rock	3,534.17	3,513.75
College City	2,429.08	1,318.27
Hoxie	14,841.40	13,805.05
Imboden	3,614.25	3,352.02
Lynn	1,537.53	1,543.70
Minturn	581.91	558.67
Portia	2,332.98	2,367.00
Powhatan	384.38	245.03
Ravenden	2,509.16	2,504.22
Sedgwick	811.47	548.87
Smithville	416.41	357.75
Strawberry	1,612.27	1,386.88
Walnut Ridge	26,105.92	24,135.54
Lee County	27,720.95	24,590.04
Aubrey	859.02	853.93
Haynes	757.96	826.88
LaGrange	449.72	471.40
Marianna	20,793.24	20,019.01
Moro	1,091.46	931.21
Rondo	1,000.49	915.74
Lincoln County	43,736.88	44,174.45
Gould	3,462.06	5,655.61
Grady	1,857.18	2,266.58
Star City	9,405.87	10,708.83
Little River County	200,112.28	195,720.83
Ashdown	40,817.99	39,122.89
Foreman	8,737.45	9,205.87
Ogden	1,555.63	1,751.16
Wilton	3,232.25	3,592.33
Winthrop	1,659.34	1,522.04
Logan County	90,502.49	76,320.55
Blue Mountain	891.72	808.79
Booneville	28,693.28	25,225.73
Caulksville	1,531.75	1,427.64
Magazine	6,091.03	5,606.40
Morrison Bluff	460.24	453.41
Paris	25,399.67	22,713.58
Ratcliff	1,452.64	1,170.30
Scranton	1,610.85	1,360.24
Subiaco	4,113.43	2,689.85
Lonoke County	221,929.54	234,801.22
Allport	897.39	1,241.61
Austin	15,903.39	5,914.76
Cabot	185,534.35	149,198.54
Carlisle	17,276.79	22,524.96
Coy	749.13	1,134.07
England	22,044.69	29,485.80
Humnoke	2,216.17	2,737.41
Keo	1,997.68	2,297.47
Lonoke	33,125.56	41,911.68
Ward	31,736.56	25,223.26
Madison County	163,876.69	143,812.14
Hindsville	345.73	411.64
Huntsville	13,296.49	11,229.66
St. Paul	640.45	894.65
Marion County	70,144.60	67,549.79
Bull Shoals	12,084.28	12,706.88
Flippin	8,397.03	8,621.62
Pyatt	1,369.55	1,607.42
Summit	3,743.03	3,723.12
Yellville	7,461.27	8,335.71
Miller County	416,203.35	383,059.66
Fouke	8,241.65	7,585.34
Garland	8,241.65	7,585.34
Texarkana	185,437.14	170,670.15
Mississippi County	639,114.75	573,633.95
Bassett	1,982.41	1,540.28
Birdsong	469.82	366.73
Blytheville	178,989.71	167,523.45
Burdette	2,188.67	1,182.71
Dell	2,555.36	2,301.25
Dyess	4,698.19	4,721.68
Etowah	4,022.11	3,355.60
Gosnell	40,656.56	36,379.87
Joiner	6,600.39	4,950.89
Keiser	8,697.39	7,408.00
Leachville	22,837.80	18,162.43
Luxora	13,498.71	12,074.67
Manila	38,296.01	28,009.20
Marie	962.56	990.18
Osceola	88,887.53	81,368.79
Victoria	423.98	540.93
Wilson	10,347.49	8,609.05
Montgomery County	32,789.27	31,250.76
Black Springs	423.78	474.57
Glenwood	179.78	NA
Mount Ida	4,605.91	4,083.79
Norman	1,618.06	1,760.90
Oden	993.09	915.83
Nevada County	26,850.37	26,110.92
Bluff City	744.51	833.61
Bodcaw	828.57	812.50
Cale	474.32	395.70
Emmet	2,851.95	2,532.48
Prescott	19,789.54	19,447.34
Rosston	1,567.07	1,398.14
Willisville	912.63	991.89
Newton County	71,986.55	35,999.51
Jasper	2,880.70	1,493.11
Western Grove	2,373.79	1,220.27
Ouachita County	308,585.00	285,151.64
Bearden	8,096.40	7,883.51
Camden	102,110.14	92,177.45
Chidester	2,405.45	2,522.72
East Camden	7,803.05	6,320.82
Louann	1,374.54	1,366.47
Stephens	7,467.79	8,072.71
Perry County	85,762.64	84,478.95
Adona	764.28	692.65
Bigelow	1,151.91	1,218.62
Casa	625.32	774.14
Fourche	226.73	218.54
Houston	632.64	588.94
Perry	987.35	1,163.06
Perryville	5,339.03	5,400.41
Phillips County	100,904.04	102,999.31
Elaine	11,295.39	13,048.38
Helena-West Helena	178,986.67	186,045.66
Lake View	7,867.70	8,010.04
Lexa	5,079.38	4,993.07
Marvell	21,063.41	21,043.34
Pike County	150,076.92	143,375.24
Antoine	781.16	999.01
Daisy	767.81	755.66
Delight	1,862.76	1,991.62
Glenwood	14,595.00	13,493.08
Murfreesboro	10,956.26	11,296.54
Poinsett County	99,441.74	97,176.59
Fisher	1,480.66	1,611.45
Harrisburg	15,191.73	13,329.44
Lepanto	12,569.03	12,970.66
Marked Tree	17,037.58	17,026.65
Trumann	48,091.64	41,891.65
Tyronza	5,059.48	5,582.31
Waldenburg	405.02	486.48
Weiner	4,754.06	4,621.52
Polk County	228,206.48	210,107.54
Cove	6,845.30	6,470.30
Grannis	9,927.48	9,713.90
Hatfield	7,400.80	6,791.28
Mena	102,804.92	95,230.06
Vandervoort	1,559.00	2,027.24
Wickes	13,511.40	11,403.30
Pope County	294,166.58	291,885.52
Atkins	35,328.57	35,180.77
Dover	16,141.50	16,245.74
Hector	5,271.17	6,185.36
London	12,170.55	11,307.23
Pottsville	33,243.53	15,536.75
Russellville	327,046.99	289,489.62
Prairie County	28,444.50	27,444.30
Biscoe	2,358.46	2,899.78
Des Arc	11,155.60	11,775.77
DeValls Bluff	4,021.73	4,770.01
Hazen	9,537.81	9,972.55
Ulm	1,104.51	1,248.84
Pulaski County	761,723.11	895,373.50
Alexander	3,687.37	2,875.74
Cammack Village	11,999.58	13,893.81
Jacksonville	443,171.86	500,177.27
Little Rock	3,023,705.77	3,061,872.07
Maumelle	268,162.41	176,506.60
North Little Rock	973,465.64	1,010,402.90
Sherwood	461,280.59	359,650.80
Wrightsville	33,030.09	22,872.13
Randolph County	105,002.62	109,770.05
Biggers	2,545.79	2,656.74
Maynard	3,125.37	2,851.32
O'Kean	1,423.29	1,504.24
Pocahontas	48,479.96	48,779.21
Ravenden Springs	865.71	1,025.28
Reyno	3,345.48	3,622.13
Saline County	NA	NA
Scott County	134,683.85	131,068.81
Mansfield	6,338.06	6,167.94
Waldron	25,352.26	24,671.78
Searcy County	34,575.03	32,801.78
Big Flat	5.64	NA
Gilbert	158.03	174.34
Leslie	2,489.00	2,546.38
Marshall	7,647.60	6,936.50
Pindall	632.13	501.88
St. Joe	745.00	681.50
Sebastian County	755,840.07	683,471.05
Barling	69,080.16	61,645.58
Bonanza	8,544.01	7,587.60
Central City	7,459.29	7,838.55
Fort Smith	1,280,991.94	1,184,906.04
Greenwood	133,019.06	104,986.44
Hackett	12,065.62	10,244.74
Hartford	9,539.57	11,396.17
Huntington	9,435.56	10,156.17
Lavaca	34,012.58	26,940.42
Mansfield	10,743.16	10,421.88
Midland	4,829.22	3,734.75
Sevier County	225,045.06	229,065.52
Ben Lomond	1,025.16	973.90
DeQueen	46,619.92	44,559.60
Gillham	1,131.21	1,453.11
Horatio	7,381.13	7,706.14
Lockesburg	5,224.77	5,495.55
Sharp County	62,776.62	63,052.34
Ash Flat	7,508.98	7,781.78
Cave City	13,347.60	15,036.79
Cherokee Village	29,714.11	30,640.25
Evening Shade	3,310.08	3,711.31
Hardy	5,593.43	5,802.41
Highland	8,007.03	7,869.57
Horseshoe Bend	61.30	39.91
Sidney	1,386.86	2,194.86
Williford	574.67	502.81
St. Francis County	132,309.22	138,608.80
Caldwell	8,705.58	6,842.16
Colt	5,929.20	5,414.86
Forrest City	241,105.50	217,389.20
Hughes	22,603.16	27,471.62
Madison	12,062.34	14,523.02
Palestine	10,681.98	10,903.30
Wheatley	5,568.44	5,473.72
Widener	4,282.22	4,929.30
Stone County	73,048.70	75,021.78
Fifty Six	1,334.05	1,445.46
Mountain View	21,190.52	25,503.86
Union County	469,085.92	411,856.25
Calion	13,675.37	12,003.06
El Dorado	582,281.21	533,660.94
Felsenthal	3,350.91	2,868.44
Huttig	18,743.63	17,766.57
Junction City	16,719.44	16,034.51
Norphlet	21,095.41	17,763.53
Smackover	55,499.51	49,468.72
Strong	15,790.94	14,671.04
Van Buren County	267,436.38	228,750.42
Clinton	23,756.30	19,156.23
Damascus	2,282.50	1,577.47
Fairfield Bay	19,675.18	19,416.35
Shirley	2,656.83	2,827.70
Washington County	1,062,801.76	1,089,076.44
Elkins	31,653.97	17,779.45
Elm Springs	17,895.01	14,652.77
Farmington	71,412.69	51,234.94
Fayetteville	879,569.14	824,974.90
Goshen	12,802.64	10,687.57
Greenland	15,049.98	12,890.45
Johnson	40,093.43	32,958.06
Lincoln	26,884.36	25,638.79
Prairie Grove	52,358.15	36,098.96
Springdale	761,978.47	622,309.09
Tontitown	29,406.63	28,850.74
West Fork	27,697.22	29,021.29
Winslow	4,674.00	5,670.66
White County	793,577.05	811,818.36
Bald Knob	30,882.59	39,678.98
Beebe	77,979.34	60,939.99
Bradford	8,091.09	9,888.84
Garner	3,027.50	3,510.54
Georgetown	1,321.86	1,557.49
Griffithville	2,398.54	3,238.60
Higginson	6,619.98	4,672.48
Judsonia	21,522.94	24,499.61
Kensett	17,568.00	22,138.65
Letona	2,718.35	2,484.57
McRae	7,270.25	8,170.66
Pangburn	6,406.78	8,084.13
Rose Bud	5,138.21	5,302.89
Russell	2,302.60	2,818.32
Searcy	243,670.78	233,970.02
West Point	1,972.14	2,571.10
Woodruff County	15,079.87	9,184.74
Augusta	15,597.67	9,247.21
Cotton Plant	4,603.41	3,331.08
Hunter	744.77	527.42
McCrory	12,263.93	6,419.26
Patterson	3,206.07	1,620.43
Yell County	87,283.26	83,890.53
Belleville	2,484.11	2,100.54
Danville	13,569.64	13,543.10
Dardanelle	26,728.07	23,938.22
Havana	2,112.33	2,219.44
Ola	7,215.73	6,816.84
Plainview	3,424.80	4,274.68

PROFESSIONAL

MCE McCLELLAND CONSULTING ENGINEERS, INC.

DESIGNED TO SERVE

Water & Wastewater Systems ♦ Streets & Drainage ♦ Airports & Parks
Surveying & Land Planning ♦ Environmental & Materials Testing Laboratories

900 W. Markham, Little Rock, AR 72201, Ph. 501-371-0272
1810 N. College, Fayetteville, AR 72703, Ph. 479-443-2377

EMTEC Engineering Management Corporation

AIR QUALITY
MOLD SURVEYS
ASBESTOS PROJECTS
STORMWATER MGT.
ENVIRONMENTAL AUDITS
LEAD ANALYSIS
SITE CLEANUP
PERMITS

P.O. Box 3703, Little Rock, AR 72203 **Phone: 501-374-7492**
Visit us at our Web site at *www.emtecconsulting.com* **Fax: 501-374-7494**

A. L. FRANKS ENGINEERING

• Water and Wastewater • Streets and Drainage
• Pedestrian Facilities
118 East Broad Street
Texarkana, Arkansas 71854
Phone: 870.216.1906 Fax: 870.216.1907

Miller-Newell

Miller-Newell Engineers, Inc.

Consulting Engineers and Surveyors

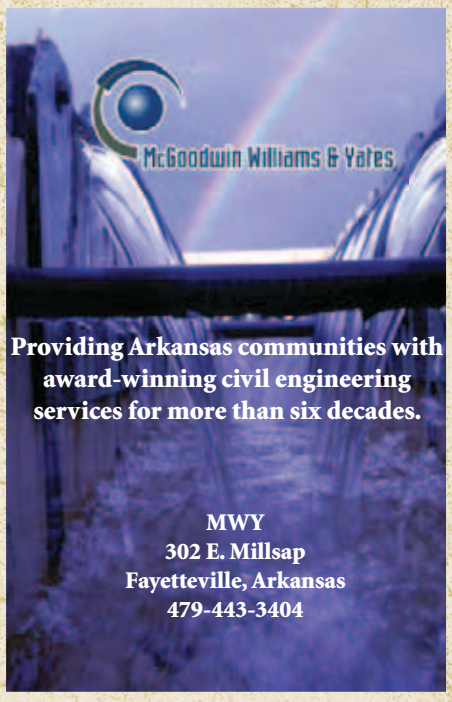
510 Third St.
Newport, Ark.
870-523-6531

ETC Engineers & Architects, Inc.

• 1510 S. Broadway • Little Rock, AR 72202 • Phone (501) 375-1786

- Water and Wastewater Systems
- Street and Drainage Designs
- Parks Planning and Design
- Architecture, Public Buildings
- Aquatic Parks
- Stormwater, Hydraulic Modeling
- Landscape Architecture
- Airports
- Surveying and Land Planning
- Environmental Engineering

DIRECTORY



EIOCO
Disaster Data Documentation Assistance and Analysis
www.eioco.com (479) 619-8900
No Charge for Initial Review

ftn Associates Ltd.
water resources/environmental consultants
- Environmental Assessments
- Sustainable Site Designs
- Stormwater - Management, Permitting & Modeling
- Floodplains - Management, Administration & Modeling
- Wetlands - Section 404 Delineation, Permitting, & Mitigation

3 Innwood Circle • Suite 220 • Little Rock, AR 72211-2492
(501) 225-7779 • Fax (501) 225-6738 • www.ftn-assoc.com

URBAN PLANNING ASSOCIATES, INC.
Urban Planning | Zoning | GIS Mapping | City Management
James P. Walden, AICP
james@planyourcity.com
www. planyourcity.com
(501) 372-3232

CEI®
- Engineers
- Surveyors
- Planners
- Landscape Architects
- Environmental Scientists

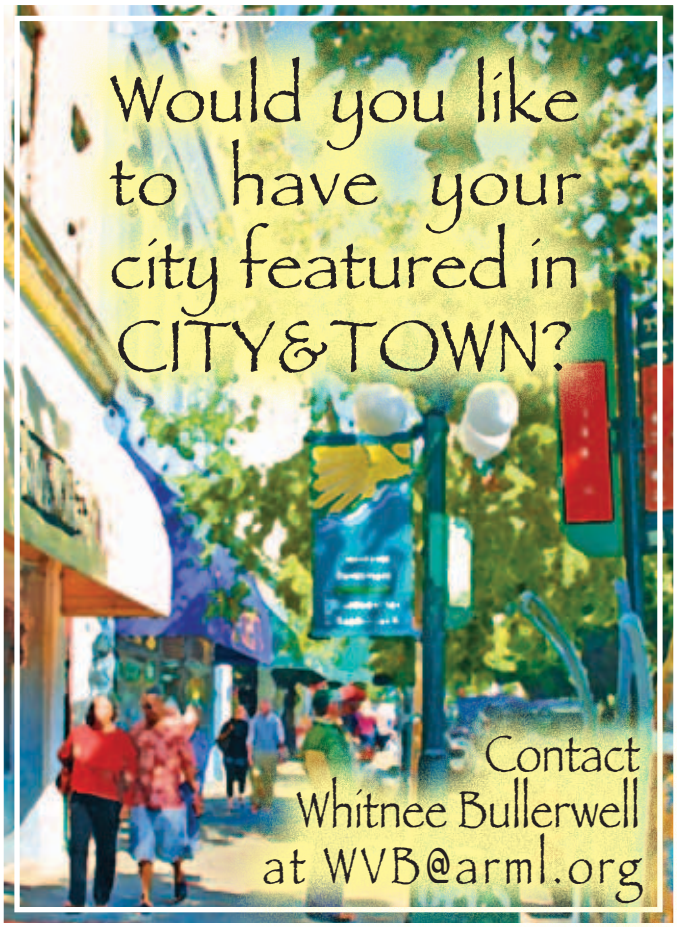
3108 SW Regency Parkway
PO Box 1408
Bentonville, AR 72712
479.273.9472
www.ceieng.com

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.

FOR SALE—City of Centerton has for sale a 2005 Chevrolet Impala police car fully equipped with a light bar and cage and is ready for use as a patrol car. Asking $3,000. Please contact Mayor Bill Edwards PO Box 208 Centerton, AR 72719; or call 479-795-2750

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



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

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

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

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

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

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

Visit Us.
www.arml.org

Check us out on facebook!

Arkansas Municipal League

- Communicate key local issues to municipal officials
- Receive real-time League news and updates
- Achieve expansion of AML's online communications with local officials
- Receive reminders/notices on meeting registration dates

If you are a member of Facebook, visit www.arml.org and "like" us from our home page, or go straight to our facebook page at www.facebook.com/Arkansas.Municipal.League.

THE NATURAL CHOICE FOR YOUR PUBLIC FINANCE TEAM.

In the South Central United States, Morgan Keegan has been the top underwriter of municipal bonds for over a decade, and has become one of the top ten underwriters in the country. We've done it by offering innovative ideas and building lasting relationships. With a tradition in Arkansas going back to 1931, we pair our local team and deep resources to achieve success for our clients. You might say it comes naturally. Give us a call.

Little Rock Public Finance

100 Morgan Keegan Drive • Suite 400 • Little Rock, AR 72202 • 501.671.1339

Pictured: Nick Papan, Ron Pyle, Jim Fowler, Carmen Quinn
Patricia Quinn, Jim Alexander, Charlie Roberts

Morgan Keegan

Morgan Keegan & Company, Inc. | A Regions Company | Member FINRA, SIPC