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



FEATURES

6 Meet your League District 3 VP

The New York Says Thank You Foundation this year chose Mena to be the recipient of the group's annual rebuilding efforts in communities devastated by disasters like the April 2009 tornado that tore through the heart of Mena.

O Jonesboro incinerator turns trash to ash

A new incinerator is helping Jonesboro shrink a mountain of yard waste, limbs and debris from the devastating ice storm of 2009 and will continue to save landfill space for years to come.

12 Hot Springs and YMCA fight obesity together

With a goal of combating childhood obesity rates, Hot Springs and the YMCA have teamed up for the Activate Garland County initiative.

14 Let's Move! needs you

First Lady Michelle Obama's Let's Move! campaign is reaching out to cities and towns to join the fight against childhood obesity and the effort to create a healthier future in Arkansas and across the nation.



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ON THE COVER—Have you registered yet for the League's 2011 Winter Conference? With the 88th General Assembly of the Arkansas Legislature on the horizon and a slew of new legislators and municipal leaders taking office on January 1, this is not a Conference to miss. See page 18 in this issue of City & Town to register, or visit us online at www.arml.org. Read in this issue about League District 3 Vice President, Clarksville Mayor Billy Helms and his lovely city beginning on page 6. Read also inside about Jonesboro's new incinerator, the latest on the League's certified continuing education program, how cities and towns can get involved in the national Let's Move! campaign, about Hot Springs' efforts to combat childhood obesity and much more.—atm

DEPARTMENTS

Arkansas Municipal Officials Directory changes30
Attorney General Opinions22
Calendar39
Economic Development34
Fairs & Festivals
Grant Money Matters28
League Officers, Advisory Councils
Municipal Mart46
Municipal Notes
Park and Recreation38
Obituaries40
Planning to Succeed
President's Letter
Professional Directory44
<i>Sales Tax Map</i>
Sales Tax Receipts
Your Health 36

Cover Photo by Andrew Morgan, League staff

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Dear friends:

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While election night was not a completely satisfying experience from my perspective, it did remind us who is boss. Those bosses can and did flex their muscles to make their feelings known to their employees. (Note to self: When the boss tells you something, listen!)

Election night did have positive results regarding issues two and three for our communities around the state. We will have the opportunity to trade with our local businesses and lending institutions. Issue three will put all of our communities in a competitive position for expansion of existing businesses and new opportunities for growth of our economic base. We need to thank our constituents for this opportunity and demonstrate we can do something with the opportunity they have provided. Regardless of the size of your community, as an elected official you have the responsibil-

- If you were waiting until election night to decide if you will go to Denver for the NLC Congress of Cities, do it now.
- If you were waiting until election night to register for the League Winter Conference in January, do it now. The early bird registration deadline is Dec. 10. Conference fee also covers the two-hour continuing education course. For your new officials the Winter Conference will help them greatly with defining roles and responsibilities.
- Labor litigation leads the list of cases our communities are involved in on a regular basis. The HR and Personnel issues seminar was attended by 201 elected officials during the two one-
- The League staff is in the process of preparing the 2011 Directory of Arkansas Municipal Officials. If you are the person responsible for keeping records of the elected officials in your community, please send that information to the League publications staff as soon as possible. The guide will be available in January.
- We are always proud of the staff and the many things they do on a daily basis to make our organization great. Please note the photo of the team that represented the League in October's

With Thanksgiving upon us I am reminded of a story. A young girl was watching her mother prepare the turkey before roasting it for Thanksgiving dinner. Part of the preparation involved cutting off the legs of the turkey before placing them in the pan. The child asked her mother why she removed the legs. Mother replied, "That's the way my mother did it." The student then asked her grandmother why she had cut the legs off the turkey before she cooked it. Her grandmother said, "That's the way my mother did it." The child was lucky enough to have her great-grandmother present so she asked her about cutting off the turkey legs. The great-grandmother looked at the little girl with a strange look and said, "I can't imagine why my daughter and my granddaughter do that, but I did it because the roaster pan was too small to get all the bird in the pan."

As you carry on your daily responsibilities, do you ever ask yourself why we do it this way? Is there a better way? Happy Thanksgiving, and may God bless you in your daily life.

Murry Witcher President, Arkansas Municipal League Alderman, North Little Rock

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Loss of job blessing in disguise for Clarksville mayor

By Andrew Morgan, League staff

t took losing a good job to set the events in motion for Clarksville Mayor Billy Helms, the League's 2010-2011 District 3 vice president.

After serving four years in the Air Force, Helms worked for the Mohawk Rubber Company in West Helena in his native East Arkansas Delta. There he supported his family—his wife, Martha, and their four children—on a good wage and drew good insurance benefits.

"It was hot and it was nasty, but it was a good job," Helms says.

At the end of the 1970s things took a turn for the worse.

"We had a union, and the union was so strong that it got to the point where the union told the plant, 'We're the boss and we'll work when we want to and we won't work when we don't want to."

Rather than fight the union, the company closed the plant, leaving 650 workers without a job. Unemployment in Phillips County jumped to over 30 percent, Helms figures. It turned out to be a blessing in disguise.

"I had a friend who had a Sonic Drive-in, and he said, 'Would you be willing to cook hamburgers for a living?"



Moving to Clarksville in 1979 was the "best thing that ever happened" to Mayor Billy Helms, the League's 2010-2011 District 3 vice president.

Doing what he had to do to support his family, he accepted the offer and moved to Clarksville.

That was 1979, and Helms and his family still own and operate the local Sonic. He and his family quickly took to their new city and Helms became involved in the community. He is a member of the American Legion, VFW, Clarksville-Johnson County Chamber of Commerce, the University of the Ozarks Booster Club, Rotary Club and the Boys and Girls Clubs. Helms, who is a cancer survivor, is an active member and supporter of the American Cancer Society.

Helms has won numerous awards over the years for his involvement and leadership, including the Small Business Man of the Year Award, Pillar of Progress Award, and a 2001 Lifetime Achievement Award. He has been named a Paul Harris Fellow by the Rotary Foundation of Rotary International, and in 2008 he was named an honorary alumnus of the University of the Ozarks.

Also in 2008 the League honored Helms with the Marvin Vinson Commitment to Excellence Award. That award honors municipal officials who have served their cities or towns and the League for 12 years. The award is



Clarksville has a small but vibrant Main Street corridor. Many small downtowns have dwindled, but in Clarksville, Helms says, "It's just not that way."



named for Helms' predecessor, former Clarksville Mayor Marvin Vinson, who served in that office from 1983 until his death in 2001.

With an interest in local politics and driven by a desire to see his city grow and prosper, Helms won a seat on the city council in 1993, where he became good friends with long-serving and well-loved Mayor Vinson.

"The man could've been mayor forever if he'd lived

and if that's what he'd wanted to do," Helms says.

Upon Vinson's death, friends suggested that Helms run for the office, and he threw his hat in the ring.

One of the first things he did as mayor was work to pass a one-cent sales tax. The tax had been defeated at the polls twice before, but Helms managed to pull together enough community support to pass the initiative. With that tax, the city has been able to accomplish numerous things, Helms says, including much needed street and drainage improvements, sidewalks around the University

of the Ozarks, a walking and bicycle trail along the top of the Spadra Creek Levee, Spadra Creek water flow improvements, new playground equipment for the city's parks, improved city soccer fields, new concessions and restrooms at the fields, a new recycling center, and more community projects.

One Clarksville amenity that Helms is particularly proud of is the Marvin Vinson Multi-Purpose Building.

"This right here is the dream of Mayor Vinson," Helms says of the community center, which was completed in 2002, just a year after Vinson's death. "He was the one that got this off the ground."

The \$1.3 million center, which is adjacent to the city's four baseball fields, houses two basketball courts, an indoor walking track, community meeting and activity rooms and more.

"I think we really got our money's worth," Helms says, but he's not done with the center yet. He'd like to



Clarksville is home to the University of the Ozarks. The school and its president are very community-oriented, Helms says.

see Blessing, page 8

OCTOBER 2010

Blessing, continued from page 7

see the city build an aquatic center onto the building, the kind that has recently been built in other cities like Paragould and Heber Springs, complete with a full-size indoor pool, a physical therapy pool and more. It's something the community would really benefit from, Helms believes.

"It's a dream, but I think it's a realistic dream. We've been nurturing this for about two years."

The money isn't there right now, he says, but the city has had engineers draw up some plans for when the time is right.

"I'm one of those guys that believes that if you can't pay for it, you don't need it," Helms says.

Ending up in Clarksville in 1979 was "probably the best thing that ever happened to me," Helms says. Clarksville has been good to him, and he works hard to give back to the community.

"I think being the mayor is one of the most rewarding things a person can do. I enjoy visiting with people, and I enjoy especially helping senior citizens. I just like taking care of the city the way it should be taken care of."



Helms praises the work of Clarksville Clerk/Treasurer Barbara Blackard, right, who keeps things running smoothly in City Hall.

King Biscuit name returns to festival



HELENA-WEST HELENA—In a surprise announcement broadcast on the Main Stage at the opening of the 2010 Arkansas Blues & Heritage Festival, Bill Sagan, founder and CEO of Wolfgang's Vault said, "On behalf of the whole Wolfgang's Vault family of companies, including King Biscuit, we are pleased to announce a rekindled partnership between King Biscuit and the Blues Festival. It our pleasure to announce that beginning next year, 2011, this blues festival will once again be named the King Biscuit Blues Festival in honor of the great historical music legacy we share."

Six years ago blues fans and organizers of Helena's King Biscuit Blues Festival received a shock when they discovered that a contract had been signed that effectively turned their long-lived name over to a management group from New York. As a result, the 25-year old event was forced to change its name from the ever-popular King Biscuit Blues Festival to the Arkansas Blues & Heritage Festival.

After several years of effort, event organizers learned that the rights to the name had been sold to Wolfgang's Vault, a private music-focused company established in 2002 dedicated to the restoration and archiving of live concert recordings and the sale of music memorabilia. After learning of Helena-West Helena's interest in having the King Biscuit name back, Sagan negotiated a new relationship with the Festival that will see the name return for the 2011 event.

Jonesboro fires up new incinerator

By Karin Hill, The Jonesboro Sun

JONESBORO—State and local officials gathered around Jonesboro's new incinerator Oct. 4, praising the efforts of the city in cleaning up its massive piles of yard waste while minimizing the impact on landfill space.

"If all of our environmental problems were resolved this quickly, I'd probably be out of a job in three years," Karen Bassett, chief deputy director of the Arkansas Department of Environmental Quality, said during a ribbon-cutting ceremony.

Mayor Harold Perrin said the machine is the most efficient and cost-effective way to dispose of yard waste, limbs and similar debris. The city had been accumulating brush at the old city landfill on Strawfloor Drive since the fall of 2008. The large piles got even bigger after the devastating ice storm of 2009.

"A year ago we were looking at, literally, a mountain," Perrin said.

The city bought the \$450,000 incinerator from Waste Reduction Technologies LLC last fall. Crews

spent several months preparing the site along Dan Avenue and Lacy Drive and installing the large machine. It began running for several hours most weekdays in late June.

The Sanitation Department started by making daily trips to the old landfill to pick up waste to feed into the machine. The backlog of massive amounts of material slowly began to diminish.

The city had long been under pressure from ADEQ to develop a composting program, but removing the waste with the incinerator appeared to be a less costly alternative. Some estimates have put a composting operation at millions of dollars in expenses over several years.

Ash from the burned material amounts to a tiny fraction of the original tonnage, officials said. The ash will be transported to the county's Legacy Landfill for final disposal. The city estimates there could be 11 or 12 truckloads of ash per year.

Sanitation Superintendent Royce Leonard said the incinerator burns at 99.3 percent efficiency. Perrin added that landfill tipping fees since the city began burning waste have totaled just \$6,500. He said the cost would have been at least \$100,000 for the same unburned material.

"This will prove to be one of the smartest investments we've made in the City of Jonesboro," Perrin said.

Bassett said the financial benefit was only one advantage, noting that the minimal waste material helps save space at the landfill.

The incinerator will also be useful should other natural disasters produce large quantities of waste, which can be processed with fewer emissions using the incinerator than open burning would create.

The incinerator is housed at the new Public Works complex still under construction off Dan Avenue. Additional maintenance, warehouse and office space is planned.

This article originally appeared in **The Jonesboro Sun** and is reprinted with permission.



League training program covers HR issues

he League's new voluntary certified continuing education program continued to draw strong participation last month as city and town officials gathered Oct. 6 and 8 at the League's North Little Rock headquarters to review human resource and personnel matters affecting municipalities.

After a welcome from North Little Rock Alderman and League President Murry Witcher and an overview of the certification program and the League's Legal Defense Program by Executive Director Don Zimmerman, League General Counsel Mark Hayes and other members of the legal staff guided attendees through state and federal laws governing employment. Topics included avoiding common mistakes, creating local policies and ordinances, property and liberty interest, discipline and discharge, civil service commissions, harassment, drug testing and more. The seminar also covered major federal laws, including the Americans with Disabilities Act, the Family Medical Leave Act and the Fair Labor Standards Act.

The seminar drew 201 participants, and for the second month in a row the League added a second day to accommodate the crowd.

The next seminar in the series, designed specifically for newly elected municipal officials, is *Municipal Operations and Services: Understanding the Basic Functions of Your City Departments.* The two-hour course will be offered on Jan. 12, 2011, at the League's annual Winter Conference in Little Rock.

Other upcoming continuing education seminars include *Procedural Rules/Conducting Your Council Meetings: Who Does What at City Hall*, April 28, 2011, at League headquarters; *Municipal Land Use: Planning and Zoning*, June 16, 2011, at the League Convention; and *Great Cities and Towns: Methods and Suggestions to Effectively Lead*, June 17, 2011, at the League Convention.

For information on future certification program seminars, contact League Assistant Director Ken Wasson at 501-374-3484 Ext. 211, or email kwasson@arml.org.





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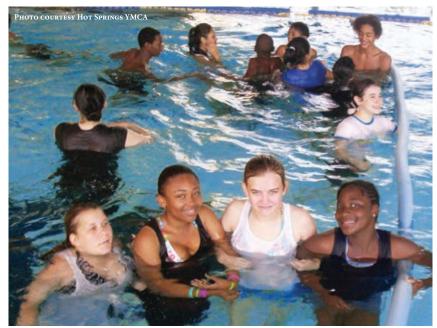
Hot Springs, YMCA join forces to combat childhood obesity

By Sherman Banks

ot Springs and the YMCA are working together to combat childhood obesity through a new health initiative, Activate Garland County, the local affiliate of the YMCA's national Activate America campaign. Together, the city, the YMCA and other local partners are taking a proactive role by developing a policy to increase access to a healthier lifestyle.

Statistics have shown that children born in 2008 are most likely to be affected by childhood obesity and diabetes. Arkansas is ranked 14th in the U.S. among states for

being the most at risk for childhood obesity. In response the YMCA in 2008 began to be more strategic in the way it planned its programs to combat childhood obesity. Working through the school district, hospitals, local and state parks, and with families of overweight students, they developed programs for better nutrition and physical activity. All of their programs take place after school and include swimming lessons, basketball, and unstructured playtime.



The Hot Springs YMCA's aquatic center offers children a great way to get fit and have fun in the water year-round.

The YMCA community entered into a collaborative agreement with the Center for Disease Control (CDC) and the Robert Wood Johnson Foundation. They have received \$65,000 in funding to help with the development of public policies and advocacy programs within the community.

The Activate Garland County program shares many of the pillars of First Lady Michelle Obama's *Let's Move Cities and Towns* initiative. The goals are:

- To provide increased opportunities for convenient access to physical activity for all;
- To encourage healthy eating through culturally sensitive programs and community education;
- To advocate for policy changes that support the development of healthy lifestyles;
- To develop measurement tools, collect data and

identify barriers; and

 To encourage, assist and support the development of a healthy and physically fit work place to position Garland County as a choice for new and expanded business.

Sixty percent of the families involved in the program are from the underserved, but through Activate Garland County transportation is provided to and from the farmers market for fresh fruits and vegetables. Advocacy plays a major role in reaching the community. The city and YMCA work with local schools and with volunteers to

help spread the message about the child-hood obesity crisis and the importance of making healthier lifestyle choices.

Since the YMCA began the program it has reached more than 400 Hot Springs children through counseling on nutrition and on how to build a healthier environment through physical activities. The Let's Move Cities and Towns campaign has not only given value to the already existing work by the YMCA, it

has given a voice for advocacy on the local level to begin addressing an obesity crisis that will face our children into the next generation. It brings the message close to home, and it highlights the long-term negative effect childhood obesity is having and will continue to have on our society if left unattended.

For more information on Activate Garland County, visit their website at www.activategarlandcounty.org.



Contact Sherman Banks at 501-376-8193, email sbanks@aristotle.net, or write to P.O. Box 165920 Little Rock, AR 72216.

National League of Cities







CONGRESS OF CITIES & E X P O S I T I O N

Solutions for Moving Communities Forward

Nov 30 – Dec 4 | Colorado Convention Center | Denver, Colorado



REGISTER ONLINE, NOW! at www.nlccongressofcities.org

www.nlccongressofcities.org

Let's Move calls on cities and towns to fight childhood obesity

ncouraging city and town leaders to take an active role at the local level in reversing the nation's obesity epidemic is a major part of First Lady Michelle Obama's Let's Move! campaign. She believes mayors and other local officials are in a unique position to combat childhood obesity through Let's Move Cities and Towns.

"Ultimately, it's going to take all of us, and particularly all of you, our nation's mayors, all working together to help our kids get, and stay, healthy," the First Lady said in an address to local leaders. "It's about the kind of future we want for our kids. We need your ideas and input. We're looking to you to be leaders on the frontlines of this effort across the country. I look forward to working with

all of you to give them that chance."

It's a historic opportunity for city and town leaders, said National League of Cities President Ronald O. Loveridge, mayor of Riverside, Calif.

"If we fail to respond at this critical time," Loveridge said, "our communities will face the increased burdens of poor health and higher healthcare costs for decades to come."

Childhood obesity rates in the U.S. have tripled in recent decades. An estimated one-third of children born in 2000 and later may suffer from diabetes at some point in their lives, and many will be at higher risk for chronic health problems like heart disease, high blood pressure, cancer and asthma. Childhood obesity may harm the long-term economic vitality of our cities and towns. The healthcare expenses of obesity-related diseases are estimated to cost families, businesses and governments up to \$147 billion per year.

Become a Let's Move City or Town

Cities and towns are in a prime position to help reverse this trend by promoting physical activity, healthy food and other positive lifestyle choices at the local level. Municipal leaders can push for city and town designs that promote walking and biking, partner with local schools to offer healthy food choices and exercise programs, help establish farmers markets and other healthy food vendors in underserved neighborhoods and much more.



AMERICA'S MOVE TO RAISE A HEALTHIER GENERATION OF KIDS



Let's Move Cities and Towns is designed to encourage mayors and elected officials to adopt a long-term, sustainable and holistic approach to fight childhood obesity. The initiative recognizes that every city is different, and every town will require a distinct approach to the issue. Once an elected official signs up as a prospective Let's Move! city or town, he or she will choose at least one significant action to take over the following 12 months in each of the four pillar areas:

- 1. Help parents make healthy family choices
- 2. Create healthy schools
- 3. Provide access to healthy and affordable food
- 4. Promote physical activity

The League encourages all interested cities and towns to sign up for the *Let's Move!* initiative by Nov. 30.

If you are an elected local official interested in combating childhood obesity in your city or town, the Let's Move! campaign wants to hear from you. Send an email to Letsmove@hhs.gov for creative ideas, recommendations and different ways to get involved.

Check out the full action plan for mayors and other local officials at the official *Let's Move!* website at www.letsmove.gov/officials.php.

www.letsmove.gov/officials.php

Advertise in the 2011 Directory

The *Arkansas Municipal League Directory* reaches municipal officials and many more.

The *Directory* is a working reference of state and federal agencies, legislators, city and town elected and appointed officials, municipal department heads and others. It is a one-stop information guide to all of Arkansas's 500 incorporated cities and towns.

• Published in early 2011

• More than 1,200 copies distributed

• 100-110 pages

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he skies were clear as far as the eye could see Oct. 16 for Carlisle's Airport Day, and residents and visitors took to the air from the city's municipal airport. Thirteen local pilots gave about 400 people rides for an aerial view of the city. For some, it was their first flying experience. Of course there was also plenty of food and fun down on the tarmac for the slightly less adventurous. An estimated 650 gathered at the airport to celebrate the city and the airport's role as an economic driver in the community.

This was the second year the Airport Commission and Carlisle Chamber of Commerce organized the event.

"I'm very pleased with how everything went," Carlisle Chamber President Beth Plafcan told the *Lonoke News*. "We just thought it was a huge success, and all of the volunteers and pilots made it such a success."

Carlisle Airport Day after this year will be a biannual event.











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2011 Winter Conference

Peabody Hotel/Statehouse Convention Center January 12-14, 2011

Registration and payment must be received in League office by Friday, December 10, 2010, to qualify for advance registration.

Advance registration for municipal officials
Registration fee after December 10, 2010 , and on-site registration for municipal officials \$175
Spouse/guest registration
Child registration
Other registrants\$200

- Registration will be processed **ONLY** with accompanying payment in full. Make checks payable to the Arkansas Municipal League.
- Registration includes meals, activities and a copy of **Handbook for Arkansas Municipal Officials, 2009-2010 edition**.
- No daily registration is available.
- Registration must come through the League office. No telephone registrations will be accepted.
- No refunds after December 10, 2010.
- Cancellation letters must be postmarked by December 10, 2010.

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Wyndham Hotel	
Single/Double\$94	Check-in

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Step 2: Payment	Information		
• What is your total?			
Advance Registration \$150		se/Guest Child Other Registrants Total \$75 \$75 \$200 \$	
How ARE YOU PAYING Check Mail payment as	nd form to: Arkansas Municipal Leag 2011 Winter Conference P.O. Box 38 North Little Rock, AR 721		
Credit Card: □ Visa □ Card Number: Card Holder Name (as i Billing address (as it ap City:	t appears on card):		
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Doubletree Hotel	Reservations	800-937-2789 or 501-372-4371	
Wyndham Hotel	Reservations	800-996-3426 or 501-371-9000	الممسيد
To obtain direct billing as a par	or Direct Bill Note: only two po yment option, registered delegates	must directly contact hotel accounting offices listed below:	
Capital Hotel	Accounting		
Doubletree Hotel	Accounting		
Wyndham Hotel	Accounting	501-371-9000	1

League team joins more than 45,000 for 2010 Race for the Cure

he rising sun on the morning of Saturday,
Oct. 16 illuminated a sea of pink in downtown
Little Rock as tens of thousands of runners and
walkers filled the streets in support of the 17th
Susan G. Komen Race for the Cure.

The League for the third year in a row was well represented at the event, putting together a team of more than 30 staffers and family members to join the fight for a cure for breast cancer. Two city officials joined the League's team for the race this year, Lake Village Mayor JoAnne Bush and Warren Treasurer Bertia Mae Lassiter.

Karen Mitchell and Cami Garner acted as this year's League team co-captains. Pat Planek recruited the team's sponsors, eDocAmerica, Rx Results, Catalyst Rx and the Arkansas Eye Association. Image One printed team t-shirts. Tricia Zello created unique bottle-cap necklaces for the racers. The team would like to also thank League Executive Director Don Zimmerman for his ongoing support.

The unofficial count for this year's race was 45,900, making it the third largest race in the Komen series. Thirty-eight other states and Canada host races annually.

The race may be over, but that doesn't mean your chance to contribute to the cause has passed. Fundraising for 2010 is open until November 16. Visit the Arkansas chapter of the Susan G. Komen Race for the Cure online at komenarkansas.org to find out how you can contribute.





The League's 2010 Race for the Cure team. Top row, L-R, Shellie Arnold, Jill Sloan, Tammie Williams, Joyce Standley, Lori Sander, David Baxter, Debbie Finkbeiner, Whitnee Bullerwell; middle row, Pat Planek, Gladys Rogers, Glenda Robinson, Jane Barnett, Sheryll Lipscomb, Jamie Adams, Debbie Hogue, Karen Lauderdale; kneeling, Karen Mitchell, Cami Garner.



Summaries of attorney general opinions

Recent opinions that affect municipal government in Arkansas

From the Office of Attorney General Dustin McDaniel

Pension fund revenues can't be diverted

Opinion: 2010-110

Bookout, Paul—State Senator Requestor: Is it legal for the revenue from the millage for the fire fighters' pension fund to be included in the general fund of the City of Jonesboro? RESPONSE: If the millage revenues are being commingled with general revenues and thereby diverted to purposes other than fire pension purposes, then the answer is clearly "no." See ACA 24-11-804(b)(2) and (4)(B); Op. Atty. Gen. 2007-050. But if the question focuses on how millage funds are to be accounted for, this may require a factual determination as to whether the City has complied with the requirements applicable to an "inactive" local fire pension and relief fund. This may be a question for the legislative auditors at the Division of Legislative Audit or other appropriate officials. See opinion for discussion.



Majority vote necessary to fill board vacancy

Opinion: 2010-116

Malone, Percy—State Senator Requestor: If only five board members are present out of the six remaining members (on a seven-member board), can a new member of the Arkadelphia Board of Directors be elected with 3 votes? O2) Is it permissible under any conditions for three members to elect a new member to fill a vacancy on the Arkadelphia Board of Directors? Q3) If the answer to question 2 is "yes," what are the conditions? RESPONSE: Q1) No. Three votes would not suffice. See ACA 14-42-103 (and 14-47-113). Where five members are present out of the six remaining members of the seven-member Board, a favorable vote of four would, in my opinion, be required to fill a vacancy on the Board. Q2 & 3) A vote of three in favor of a nominee will be sufficient to fill a vacancy on the seven-member Board if the three votes constitute a majority vote of the remaining members, and if the three votes are a majority of a quorum of the whole seven-member Board. Cf. Op. Att'v Gen. 2003-380 (concluding that it would take three votes of the five members who were present to fill a vacancy in the office of mayor in a city of the second class with a six-member city council, this constituting a majority of the remaining council members, as well as a majority of a quorum of the whole as required by ACA 14-42-103).

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



The deadline for enrollment in the Arkansas Municipal League 2010 Municipal Officials and Department Heads Accidental Death and Dismemberment Plan is Dec. 31, 2010.

Contact Tammie Williams at 501-374-3484, Ext. 216, or e-mail twilliams@arml.org.

Cities have responsibility to collect sales tax on water sales to non-residents

By David Schoen, League staff

Some city officials have raised questions regarding a city's obligation to collect a sales tax when it sells water to non-residents of the city. The following discussion is provided to assist city officials and employees in understanding the city's obligations in this area.

Ark. Code Ann. § 26-52-521 governs a seller's obligation to collect and remit a sales or use tax. Subsection (b)(2) of the statute states:

If the product or service is not received by the purchaser at a business location of the seller, the sale is sourced to the location where receipt by the purchaser or the purchaser's designated donee occurs, including the location indicated by instructions for delivery to the purchaser or donee known to the seller;...

According to communications with the Arkansas Municipal League, the Department of Finance and Administration (DFA) interprets this law to define the location of a sale of water by a city as the location of the customer's water meter. DFA has provided the following illustrations of how this would impact a city's duty to collect sales taxes:

- In the sale of water to customers located within the city's boundaries, collect city and county (if levied) sales tax.
- When a sale of water is to customers located outside the city's boundaries but within the unincorporated area of the same county, collect county sales tax (if levied).
- If the customer is located within another city's boundaries within the same county, collect the other city's sales tax (if levied) and county sales tax (if levied).
- When customers are in the unincorporated area of a neighboring county, collect neighboring county's sales tax (if levied).
- As to a sale of water to customers located within another city's boundaries within a neighboring county, collect the other city's sales tax (if levied) and neighboring county's sales tax (if levied).

In short, it is the city's responsibility to collect the applicable sales tax on all its sales without regard to the location of the customer. Note, however, that the city should not collect its own sales tax unless the customer's meter is located within the selling city's limits.

Continuing Legal Education Offered at League Winter Conference

Six (6) hours of continuing legal education (CLE) will be available for city attorneys who attend the Arkansas Municipal League's 2011 Winter Conference, Jan. 12-14, 2011, at the Peabody Hotel and Statehouse Convention Center in Little Rock. The Arkansas City Attorneys Association (ACAA) sponsors the CLE. All CLE will occur on Friday, Jan. 14 in the Arkansas Room of the Peabody Hotel.

A.J. Kelley, city attorney for Fairfield Bay and ACAA president, urges members and non-members to register for the Conference as soon as possible. A registration form is in this issue of City & Town. Copies also are being mailed to city attorneys.

CLE topics are selected based on the requests from our city attorney members and will include expungement, law enforcement officer reporting, administrative searches, BAT machines update and one (1) hour of ethics.

To attend the CLE program, registration is required at the League Winter Conference. For Conference registration information, call Whitnee Bullerwell at the League, 501-374-3484 Ext. 206. For CLE information, call Mark Hayes, ACAA secretary/treasurer and League general counsel at 501-978-6102, or his assistant, Jamie Adams, at 501-978-6124.

OCTOBER 2010 23

The automobile: Our beloved terrorist

"The outcome of the city will depend on the race between the automobile and the elevator, and anyone who bets on the elevator is crazy."

—Frank Lloyd Wright

By Jim von Tungeln

t is a wonder that all branches of government
—federal, state and local—show complete homage
to the motor vehicle. Consider the following, based
on a recent report by Cambridge Systematics Inc.,
prepared for the American Automobile Association.

If a terrorist state inflicted \$164.2 billion worth of destruction upon our country, and killed 40,000 to 50,000 of our citizens each year, would we rest until they were subdued? No, Congress would be so apoplectic that it would probably try to draft me again. That is the annual "butcher's bill" for our dependence upon personal motor vehicles.

If two jumbo jets crashed each week, could we get anyone to fly, or even allow them to? That's what the cost of automobile crashes represents.

And while the automobile is killing almost five Americans per hour, other crash cost factors include an 85 percent increase in hospital costs in the past 10 years. In the same period, the cost of auto repair has risen 38 percent and the cost of car insurance is up 32 percent, according to an online *Wall Street Journal* article about the study.

Assume then, that we have a truly dangerous hombre amongst us. What has been the response of state and local government? We spend more and more of our resources attempting to appease it.

Recently, the national press reported the abandonment of a major railroad tunnel that would have enhanced non-automotive commuting between New York and New Jersey. Funds will be redirected, apparently, to

projects that would appease the automobile. High-speed rail seems to be a dream only for Americans vacationing in foreign countries.

At the state level, our efforts to accommodate traffic can promote lengthy commutes and induce additional vehicular traffic. A person getting from one town to the next must purchase a car, walk, bike along the shoulder of the road, or rely upon the "kindness of strangers." This concerns my wife, who fondly remembers catching the bus in Lonoke as a teenager and riding it with a friend to Little Rock for a day of shopping and movies.

Locally, serving automobiles represents the first and most important consideration in the design of any building, neighborhood, city or region. As Donald Shoup pointed out in his seminal work, *The High Cost of Free Parking*, the cost of parking facilities sometimes exceeds the cost of constructing the attached building.

At the suburban level, families who have more cars than they are able to store on their property (each child must receive one on his or her 16th birthday, after all) can simply store them on the sidewalk. This assumes there is a sidewalk.

There is, however, a glimmer of hope at the municipal level. Cities increasingly understand the value in providing transportation systems for pedestrians and bicyclists. For example, the city of Fayetteville, a leader in trail planning, currently has 18.45 miles of multi-use trails. They also have seven miles of on-street bike facilities, with a goal of installing about six miles of these facilities per year. And they are not through.



Negotiation of this downtown Little Rock intersection can cause a pedestrian to become neurotic. The author risked life and limb taking this shot.

According to the city's Development Services Director, Jeremy Pate, "We have a cost-share grant that we are working on next with the University of Arkansas to connect their campus directly to our primary backbone. Next year we will be working to connect a two-mile section that will cross under Interstate 540 to capture West Fayetteville users."

This type of effort isn't easy. It first requires the recognition that, while automobiles can be a great convenience, they may not be "city-friendly." Next, it requires the admission that conditions cannot continue to escalate. There simply isn't enough room.

This should lead to new policy formation based on a desired policy outcome, simply that the automobile doesn't dominate urban life in the future to the extent it does now. Policies designed to promote that outcome might include:

- The city will promote traffic-calming devices instead of traffic-facilitation devices, i.e., make it easier to walk and bike and more difficult to drive, with crossings designed to favor the pedestrian.
- The city—its taxpayers—will be held harmless from any traffic problems produced by any new development, including schools. Some cities are doing this now. Thanks to a farsighted and brilliant city engineer, the construction of a new junior high school in Russellville a few years ago resulted in negligible costs to the municipality.

- The city will not include any new beltway bypasses in its transportation planning, as they tend to destroy what is left of downtown and will, themselves, become obsolete in a few years. This will create the temptation to plan another bypass farther out. Detroit is now on its eighth beltway while hundreds of acres of the old city lay vacant.
- The city will adopt maximum standards for allowing surface parking spaces instead of minimum standards for requiring them. This recognizes the fact that there is really no such thing as "free parking."
- The city will incorporate New Urbanism's design ideas into its land-use regulation where appropriate to promote human-scale, mixed-use developments that reduce dependency upon the automobile.

Yes, such policies seem radical. But our cities need radical urban policy decisions that recognize first, that non-vehicular movement is possible and second, that it is healthier for both the environment and our bodies.



Jim von Tungeln is staff planning consultant available for consultation as a service of the Arkansas Municipal League and is a member of the American Institute of Certified Planners. Persons having comments or questions may reach him at 501-372-3232. His Web site is www.planyourcity.com.



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Budgeting with a purpose

Your municipal annual budget should reflect both the short- and long-term goals and a strategic vision of the community.

By Chad Gallagher

It's that time of year again. Election season is over and the new year looms ahead, which for municipal officials means it is budget time. It's time to set priorities, evaluate income, sales tax receipts, utility rates, expenditures, capital needs and figure out a way to make the money stretch. Having built municipal budgets and closely watched the construction of state budgets I know firsthand what a frustrating process it can be.

Municipalities have a wide range of responsibilities and these only seem to grow over the years. Cities and towns are responsible for police and fire protection, code enforcement, utility services, solid waste, economic development, infrastructure improvements, animal control, parks and recreation, planned growth and much more. City leadership must find enough funding opportunities to keep pace with new and proposed projects. This is one reason why the grant process is important. However, it is also why creating the municipal budget should be a purposeful, strategic exercise.

In its simplest form, the municipal budget is a projection of income and a plan for expenditures. Your expenditures play a pivotal role because they impact the quality of life of citizens. Because it is one of the most important documents created by municipalities, the budget should be a strategic document. Since the municipal budget determines the amount of resources available to each department, budgeting usually exerts more influence on what gets done than a strategic plan. It is because the budget is such an important part of municipal government that it should be tied to a strategic plan.

Every municipality should have a governing strategic document. I like to call these documents community blueprints. They map out a future direction, what you would like to build and the desired results the community would like to see achieved. Each community blueprint should cover a wide spectrum of issues and clearly articulate the community's overall vision, values, mission and objectives. This grand scale blueprint casts a clear picture of the community's destination. The budget should advance the fulfillment of this vision. Every mayor and city council can articulate what they hope to accomplish and what they would like to see transpire in the community, even if a formal process has not been conducted. While we recommend a formal process be initiated, it is fundamental that the budget be tied to these larger goals.

Many strategic plans do not achieve their goals because there is no organizational mechanism to drive the plan through the budgeting process. The strategic (bigger picture, longer term) thinking and the tactical managing (shorter term, narrower picture) of the organization are disconnected. As always, the tactical is more specific, more immediate and more tangible in its urgency and its payoffs. For this reason the tactical tends to usurp the strategic. Without strong linking mechanisms between these two worlds, the strategic drifts out of focus and becomes less relevant.

Creating departmental objectives is a key to preventing your overall strategic plan from being lost. Each department should be asked to create a list of department objectives, as well as a list of long-term capital improvements needed to achieve these objectives. Then the objectives should be rigorously tested. Each objective should be challenged with questions such as: Does the objective drive the overall strategic plan (mission, values and vision)? Does the department objective fit into the sum total of the plan? City department heads and managers should think more broadly, to consider the overall direction of the community and to form objectives to achieve that goal. This will immediately begin to weed out unnecessary spending and spending that might appear good but simply does not help achieve the goals of the community.

As you engage in the budget process, try to be succinct and to-the-point. Do not let the budget process own you—instead take ownership of it. Give clear instructions and help department managers see the overall direction the council and mayor are leading the city. Lastly, ask each department head to make a list of every department activity, service and responsibility. Ask them to evaluate those services against the overall community plan and to analyze if it is a core piece of business or something peripheral that the city started doing at some point. Then ask each leader to compare each activity to

an alternative way of achieving the desired result.

Budgets must be built from the departments up, not from city hall down. They must also be tied to the overall vision of your community. Helping develop your department leaders into strategic planners will only lighten your load as a community leader and help achieve the greater good for the citizens. Give your department heads the guidance and tools necessary to create a strategic plan for their department. It should address these questions: What is our primary purpose? How can we become more efficient? What do we need to better fulfill our objectives? When do we need to identify them? Creating a plan that projects long-term capital improvement needs over several years allows the city council to plan instead of react.

Lastly, creating a strategic budget helps in your grant writing efforts. It allows you to demonstrate a thoughtful, organized approach to handling funds. It also allows the funder to see the city's good stewardship of resources, its practical planning capacity and ultimately helps prove that when a grant request is made the need is genuine and any assistance given compliments the city's thoughtful efforts. Happy budgeting!



Chad Gallagher is principal of Legacy Consulting and a former mayor of DeQueen. Contact him at 501-580-6358 or by e-mail at chad.gallagher@legacyincorporated.com.

Announcing Board Vacancies

The Municipal Health Benefit Fund (MHBF) and the Municipal League Workers' Compensation Trust (MLWCT) Boards of Trustees have Board vacancies. The MHBF board is seeking a District 1 representative. The MLWCT Board is seeking a District 4 representative and an At-Large representative. If interested, submit a letter of intent to Don Zimmerman no later than Jan. 10, 2011.



Volunteer Communities of the Year named

Twelve communities have been selected to receive the 2010 Arkansas Volunteer Community of the Year Award, the DHS Department of Volunteerism announced Oct. 28. Chosen for their volunteer efforts were: Benton, Bentonville, Clarkridge, Fayetteville, Fort Smith, Heber Springs, McGehee, McCrory, Mountain Home, Stuttgart, Trumann and Van Buren.

Of this year's winners, Bentonville and Trumann are first-time recipients of the award.

The award presentations will take place Jan.
13 at the Arkansas Municipal League's Winter
Conference in Little Rock. A panel of citizens from
across the state served on the selection committee.

The Arkansas Volunteer Community of the Year Awards is sponsored by the Governor's Office, the Arkansas Municipal League and the Arkansas DHS Division of Volunteerism. The Arkansas Highway and Transportation Department provides signs announcing the Volunteer Community of the Year designation, which are placed at prominent locations along highways of the winning cities.

Fort Smith department honored

The Fort Smith Development Services Department was recognized by the International Code Council (ICC) with its annual Community Service Award, *The Times Record* has reported. The award was presented in October at the ICC's conference in Charlotte, N.C.

The ICC cited the city's Good Neighbors program, a city support system to assist property owners in bringing property up to city standards.

see Municipal Notes, page 40

Changes to 2010 Directory, Arkansas Municipal Officials

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

Amity Delete	Greenbrier DeleteCJRussell Roberts AddAmy Brazil	Pea RidgeDelete
Arkadelphia DeleteDRAnthony Owen AddDRTerry Sims	LakeviewDeleteALChuck BarnesAddALChuck Birmes	Portland DeleteR/TMack Borgognoni AddR/T. Suzanne Singleton
Bull Shoals Delete	McRae Delete	Van Buren Add
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New trends in economic development

Part 4: The Arkansas experience economy

This is the fourth and final article in a four-part series focusing on the newest trends in economic development and how they can benefit Arkansas cities and towns.

By Daniel Hintz and Paul Esterer, guest writers

n this article, we will introduce several programs than have been implemented around the country to help grow an experience economy—an economy fueled by Arkansas' unique places and its creative people—and ways our state can foster similar opportunities at home. Developing the right tools and understanding one incentive size does not fit all is crucial. Empowering local efforts to design and tailor support that suits their local brand, style and climate is the key to success.

Some state programs that have been used effectively around the country include:

- Experience Stage 1—Many communities struggle to define a sense of place and lack of resources. One of the solutions may be to look at Missouri Downtown Economic Stimulus Act (Including DREAM Communities), a three year commitment from the state to provide through third party consultants the support communities need to assess their assets, analyze and complete a strategy to help find their new sweet spot of economic development. Small and mid size communities must apply for and are chosen as a DREAM community to receive needed technical assistance in areas needed for revitalization.
- Experience Stage 2—Once the community or area becomes focused, they realize that there are experience gaps. In Iowa, the Iowa Great Places program since 2005 has helped identify those regions, communities or areas that meet the seven required dimensions of a "Great Place" through additional technical assistance, dedicated state tax credits, consideration for grant funding and increased publicity.
- Experience Stage 3—Once a community has
 pushed its way up the experience ladder in
 Stages 1 and 2, it is ready for building on the
 momentum and use incentives like the Nebraska
 Tax Rebate Program (Transformational Act).
 Nebraska has just implemented a local option
 sales tax towards economic development to aid
 qualified developers of tourism, entertainment
 and dining establishments.

Experience Stage 4—Finally, when these areas reflect a strong sense of community there are two additional needs: stabilization of funding for these areas and the expansion to more regional projects through programs like the Kansas Sales Tax and Revenue Bond (STAR Bond Program). This program uses new local and state sales tax generated by tourism to help support more regional projects to pay for a percentage of up-front costs and repaid through sales and transient guest tax revenues generated by the projects.

Government, for-profit and nonprofit sectors need to unite to help develop similar programs in Arkansas. It is vital to understand that the government alone cannot build the experience economy ecosystem, but it is their job to reduce and remove structural barriers to local investment and develop policies friendly to these efforts. The private sector, which includes nonprofits, must be willing and able to promote, advocate and take advantage of the programs. Education on the why and how to develop the "it" factor must accompany this effort, as it is a seismic shift in economic development practices.

A grassroots group was formed several years ago to help do just this. Downtown Arkansas serves as a statewide forum and an informal think tank responsible for conducting research and creating solutions for new economic development opportunities in Arkansas. This coalition of private and public leaders, and like-minded people and organizations, are coming together from across the state to discuss new ideas and creative solutions to improving economic development through smart growth and place-making initiatives.

Goals of the organization include sharing best practices and next practices, incubating ideas and fostering a culture of entrepreneurship in downtowns. The group also consults, provides seminars and works with local and state leaders to educate about the opportunities creative and experiential economies offer. This grassroots Downtown Arkansas also supports and advocates for the expansion of existing state programs and the passage of new legislation that emphasizes the creation of jobs through smart growth and place-making strategies.

see New Trends, page 35

Fairs & Festivals

- Nov. 13, YELLVILLE, Fall Frenzy on the Square, 870-414-1270
- Nov. 18, **EL DORADO**, Holiday Lighting Ceremony, 870-863-6113
- Nov. 20, FAYETTEVILLE, Lights of the Ozarks Parade, 479-521-5776
- Nov. 20-27, **STUTTGART**, 75th World Championship Duck Calling Contest & Wings Over the Prairie Festival, 870-673-1602, www.stuttgartarkansas.org
- Nov. 27, PARIS, 14th Trail of Holiday Lights Ceremony & Parade, 479-963-2244
- Nov. 29-Dec. 30, **SHERWOOD**, 10th Enchanted Forest-Sherwood Festival of Lights, 501-833-3790
- Dec. 2, **EL DORADO**, Christmas Parade, 870-863-6113; **MARION**, Christmas Parade, 870-739-6041; **PRESCOTT**, 25th Christmas on the Square, 870-887-2101; **RUSSELLVILLE**, Christmas Parade, 479-968-1272
- Dec. 3, **BOONEVILLE**, Christmas Tree Lighting Ceremony, 479-675-2666; **BLYTHEVILLE**, Christmas Parade, 870-762-2012; **EUREKA SPRINGS**, Christmas Parade, 866-947-4387; **FORREST CITY**, Christmas Parade, 870-633-1651; **MENA**, Mena Christmas Festival, 479-394-8355
- Dec. 4, ASH FLAT, Christmas Parade, 870-994-7325; BATESVILLE, Christmas Parade, 870-793-2378; BEEBE, Christmas Parade, 501-882-8135; BOONEVILLE, 29th Christmas Parade, 479-675-2666; CLARKSVILLE, Christmas Parade, 479-754-2340; DEQUEEN, 30th Christmas Parade & Courthouse Lighting Ceremony, 870-584-3225; HEBER SPRINGS, Christmas Parade, 501-362-2444; JACKSONVILLE, 53rd Christmas Parade, 501-985-1511; LITTLE ROCK, Big Jingle Jubilee Holiday Parade, 501-376-4781; LITTLE ROCK, 72nd State Capitol Lighting Ceremony, 501-683-3702; MANILA, Christmas Parade, 870-561-3501; MARKED TREE, Christmas Parade, 870-358-4998; MOUNTAIN VIEW, 21st Christmas Tree Lighting Up Celebration, 870-269-8068; VAN BUREN, Lighting of the Courthouse & Festival of Trees, 479-474-2761
- Dec. 5, NORTH LITTLE ROCK, Christmas Parade, 501-758-1424
- Dec. 6, **GREENWOOD**, Christmas Parade, 479-996-6357; **SALEM**, Christmas Parade & Lights on the Square, 870-895-5565; **TEXARKANA**, 26th Christmas Parade, 903-277-4603
- Dec. 7, **NASHVILLE**, Holiday Lighting in the Park, 870-845-7405; **PARAGOULD**, Christmas Parade, 870-240-0544; **WEST MEMPHIS**, 58th Christmas Parade, 870-735-1134
- Dec. 9, POCAHONTAS, Christmas Parade, 870-892-3956
- Dec. 11, **CARAWAY**, Christmas Parade, 870-482-3830; **LAKE VILLAGE**, Christmas Parade, 870-265-5997; **MAGAZINE**, Christmas Parade, 479-969-8550; **VAN BUREN**, 11th Christmas Parade, 479-474-2761

Dec. 12, ALTUS, Christmas Parade, 479-468-4684

The art of economic forecasting

"Prediction is very difficult, especially about the future."

-Niels Bohr, Nobel prize-winning physicist

By Michael Pakko

he above quote (variants of which are often attributed to Yogi Berra or Mark Twain) is the motto of anyone who is called upon to make forecasts. It speaks an obvious truth, but one that is easily forgotten by both forecasters and those who depend on their forecasts: Uncertainty about the future is always present. And in the "dismal science" of economics, forecasters also face the compounded uncertainty of unpredictable human nature.

I often compare economics with meteorology. Both sciences are dedicated to the study of large, multi-dimensional, dynamic systems that defy complete explanation by their very complexity. Yet economists—like weather-forecasters—are called upon to make predictions. Governments, businesses and households all need to make financial plans, and economic forecasts are needed to help inform the planning process.

In one sense, economic forecasting is a very scientific endeavor. Economists construct elaborate mathematical models, calibrate the models using measurements from past data, and then extrapolate that information into the future, given a set of assumptions about relevant future events. Obviously, there is uncertainty about future events. And the assumptions underlying the forecasting model itself need to be considered as a source of uncertainty as well.

Sometimes, there is even uncertainty about the accuracy of the data used to measure the recent past. For instance, in the late summer and autumn of 2009, data from the Bureau of Labor Statistics (BLS) were indicating that job losses in Arkansas were slowing, suggesting that an upturn in employment might be imminent. As more accurate updated data became available, it was clear that employment had continued to decline precipitously during the third quarter of the year. It was as if a weather forecaster were told, "Oh, by the way, it turns out that there were actually severe thunderstorms yesterday, instead of partly-cloudy conditions." It's hard to predict the future, especially when even the past is uncertain.

That's where the art of economic forecasting comes into play. Anecdotal evidence can sometimes provide subtle signals that help to refine the accuracy of mathematical forecasts. My former employer, the Federal Reserve System, employs hundreds of economists, studying the economy and crunching numbers. Yet one of the Fed's reports—known as the Beige Book—is

devoted almost exclusively to analyzing informal reports from business contacts around the nation. In contrast to the black-and-white quantitative evaluation of the data, these anecdotal reports add background color (or at least shades of gray) to the analysis.

Back in the autumn of 2009, as I was preparing my forecast for the Arkansas economy, I went to get a haircut. During my conversation with the barber, I told him about my outlook for the economy: Labor markets seem to be stabilizing and an upturn in growth should be coming soon. His response was skeptical: "I don't know where you're getting your information, but the people I talk to tell me that lots of folks are still losing jobs." I was getting my information from the BLS, the federal agency charged with producing the most comprehensive analysis of the nation's labor markets as is possible. And yet, the barber's insight proved to be remarkably prescient about the true state of economic conditions.

Of course, it would be reckless to throw out all of my mathematical models and statistical analysis in favor of one barber's observations. But it would also be reckless to ignore his comment, along with similar sentiments I had heard when meeting with business and community leaders across the state. So when the forecast models yielded predictions that covered a range of values, I tended to shade my forecasts slightly in the direction of ongoing near-term weakness in labor markets.

So, you might ask, where do the shades of gray lead me for making such "judgmental adjustments" in my forecast for 2011? The word on the street seems to be "uncertainty." Not uncertainty about forecasts, but a more fundamental type of ambiguity about the outlook. Are we heading toward a "new normal" in which the economy has been forever changed by the recession of 2008-2009? How are new government programs changing health care and financial regulation going to affect the course of business activity? In some sense, these questions defy measurement. They reflect an amorphous concern about the future known by economists as Knightian uncertainty—a kind of uncertainty in which the risks cannot even be quantified, let alone assessed.

This introduces an additional element of ambiguity in the forecasts themselves. It means that businesses are likely to modify their behavior as more information becomes available. The human element in the equation becomes even more pronounced than it is in less turbulent

times. Consequently, the risks associated with any given forecast are even more uncertain than usual. For those who rely on economic forecasts for planning, the lesson from all of this is that there is inherent uncertainty attached to projections about the future, no matter how precisely a forecast appears to be expressed.

I am reminded of a joke I heard recently: Q: How can you tell if an economist has a sense of humor? A: He uses decimal points. Yes, my forecast has decimal points (as do all other economic forecasts). But properly interpreted, forecasts give one likely outcome among a range of alternatives. The art of forecasting is trying to pick the path that is most likely, and to communicate to those who use the forecasts that there is also a range of alternative outcomes. Use a forecast for what it tells you, but also be aware that situations change and forecasts change along with the situation.

Michael Pakko is the Chief Economist and State



Economic Forecaster at UALR's Institute for Economic Advancement. He maintains a website that reports on economic conditions and issues in the Arkansas economy at arkansaseconomist.com.

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New Trends, continued from page 32

The end point of these efforts is not only to change the way economic and community development occurs in Arkansas, but also to support and grow the progression of community value so that we can all prosper. Arkansas is an amazing place full of unlimited opportunities for place-making. The new sweet spot of economic development is right around the corner for us because of our natural resources, our talented and creative people and our passion for a special place.

Daniel Hintz is the executive director of Downtown Bentonville, Inc. Contact Daniel at 301 NE Blake Ave., Bentonville, AR 72712; call 479-254-0254; or email daniel@downtownbentonville.org.

Paul Esterer is Bentonville-based commercial banker, real estate developer and advisor, community development consultant, founder of Grubb & Ellis/Solomon Partners, and founder and CEO of Vanadis 3 Companies. Contact Paul at 609 SW 8th St., Bentonville, AR 72712; call 479-271-6118; or email pesterer@vanadis3.com.







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Get flu facts

Know the facts to protect your family's health this flu season.

Louise Allison, R.N.

hough flu season has arrived this year with less media hype than in 2009, which included H1N1 warnings, it doesn't make it any less important to get your annual flu vaccination this season.

As many as 50 million cases of the flu are reported each year in the United States, according to the Centers for Disease Control and Prevention. That leads to an estimated 150,000 hospitalizations and 40,000 deaths annually.

Still, some people choose not to take any preventive action, increasing the likelihood of spreading the virus.

Two of the most common questions so far this season are:

- Do I still have to get the flu shot if I got the H1N1 shot last year?
- When is it considered too late in the season to get one?

The answer to the first question is simple. Last year the H1N1 was separate from the seasonal influenza vaccine. The 2010-2011 vaccine provides protection against A/H1N1 and two other influenza viruses—influenza A/H3N2 and influenza B. All influenza vaccines are only good for one year. So, yes, it's important to get a flu shot every year.

When is flu season?

The answer to the second question varies. Annual flu vaccination should begin in September—or as soon as vaccine is available—and continue throughout the influenza season, into January and beyond. In Arkansas, mid-October is usually the prime time to begin giving flu shots, and can continue into February and even March.

Influenza outbreaks can begin as early as October, but the flu season typically peaks in January or February, sometimes later in Arkansas. So if you don't get vaccinated early in the fall it's still beneficial to get a vaccination even if you've missed the initial offering. Once you've received it you are protected throughout the season.

Children six months to nine years of age who are getting a flu vaccine for the first time will need two doses. If possible, the first dose should be given in September or as soon as vaccine becomes available, while the second dose should be given 28 or more days later.

Does it really work?

In years when the vaccine and virus strains are "well matched," the chance of getting the flu is reduced in healthy adults by as much as 90 percent.

A "well-matched" vaccine means that scientists have chosen a serum that mimics the strains or types of viruses that are prominently circulating. However, even a well-matched flu vaccine will not provide protection against non-flu viruses that cause colds and other respiratory sicknesses that mimic the flu.

And since the vaccine takes nearly two weeks to begin protecting against the flu, it won't knock out the cold or flu viruses that may already be in your body when you get a flu vaccine; sometimes falsely giving the impression that it was the flu shot that made you sick.

Don't like shots?

The standard vaccination uses an inactivated flu virus injected into the muscle of the upper arm. Some of the side effects can be soreness at the injection site, redness, low-grade fever and aches.

However, a nasal spray using a weakened flu virus is approved for the prevention of flu in healthy children, adolescents and adults ages two to 49. Some side effects from the nasal spray can include runny nose, headache, sore throat, cough and low-grade fever. Speak to your primary care physician to see which option is best for you.



Louise Allison, R.N., Family and Preventive Medicine, University of Arkansas for Medical Sciences.

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November 15 is America Recycles
Day – rethink, reduce, reuse and
recycle. Doing a little can do a lot.

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KEEP ARKANSAS BEAUTIFUL

Rating system helps volunteer coaches step up their game

Volunteer youth coaches nationwide are taking advantage of the National Youth Sports Coaches Association's Coach Rating System to help hone their skills and motivate players.

By Greg Bach

olunteer youth coaches throughout the country devote countless hours running practices, helping children develop skills and making sure their game days are fun-filled ones, but most have never been able to accurately gauge how well they are performing their duties – until now.

A rapidly growing number of coaches are stepping forward to use the National Youth Sports Coaches Association's (NYSCA) Coach Rating System to propel their coaching skills to a higher level, in the process opening the door for them to have an even greater impact on their players.

The one-of-a-kind rating system evaluates coaches' skills in 14 key areas and provides both beginning and experienced coaches with incredibly useful information that most have never been able to get their hands on before. It is part of the National Alliance for Youth

Sports' (NAYS) ongoing efforts to provide volunteer coaches with all the tools they need to be a hit with their players and a positive influence throughout their program.

Rarely do the overwhelming majority of coaches have a true sense of just how well they are performing and if the needs of all the children on the team are being met. In virtually every other corner of society evaluations are routinely used to inform individuals of how well they are doing in their roles, as well as identify those areas that may require additional attention and improvement. Through the Coach Rating System, available only to NYSCA members and chapters, youth sports are finally catching up. Now, coaches are enthusiastically reviewing their evaluations and using the information to improve upon those areas where they may not be as efficient as they had hoped.



Improving volunteer coaches' communication skills is one of the goals of the NYSCA Coach Rating System.

"I love the idea of giving the parents a way to offer their feedback without the fear of repercussions," said Matt Shoffer, a youth football coach in Georgia. "The ratings confirm certain areas of weakness that I was aware of and I feel that it will give the parents some confidence that I am working to improve as a coach."

"The questions provide a broad spectrum of the parents' views of my coaching philosophy as well as their perception of the job that I did during the season," said Michael Carbonaro, a youth coach in Pennsylvania. "I will use the ratings to help me adjust my coaching and practice approach in the hopes of improving in those areas that I had a lower score than I thought I should have."

"I like the feedback and it allows me to see firsthand how well I have done or where I need to improve," said Michael Sidare, who coaches youth football in Texas. "It gives me an idea on where I may have to change or communicate better."

The user-friendly system features 14 questions covering such areas as a coach's knowledge of the rules of the sport, how effective their practices are, how well they teach sportsmanship, how proficient they are at identifying improper technique and correcting it, and how effective they are in motivating players, among others.

The system is set up so that all a coach has to do is visit www.nays.org, log in with their member ID number and password and click on My Coach Rating on the menu bar. Then, they simply cut and paste the pre-written text that is on that page and email it to their players' parents. This directs the parents on how to complete the evaluation. The parents rate the coach with a score between one and 10 for each of the categories. The parents' responses are anonymous and the coaches are able to see their average score in each category.

What makes the system so useful for anyone who coaches is that it serves a dual purpose: First, high scores in specific categories reinforce to coaches that they are on target with their coaching and they can use that positive reinforcement to propel them through the remainder of the season; and secondly, any areas that result in a lower score than they had expected they now know where to focus a little more of their attention.

In the end, it's all about the kids. When coaches approach the evaluation as a tool to help them pinpoint those areas, if any, that they can upgrade, everyone wins. For more information visit www.nays.org, email nays@nays.org or call 1-800-729-2057.

Greg Bach is Vice President-Communications of the National Alliance for Youth Sports.

CALENDAR

NLC Congress of Cities & Exposition
Tuesday-Saturday
Nov. 30 -Dec. 4, 2010
Denver, Colorado

Arkansas Municipal League Winter Conference Wednesday-Friday Jan. 12-14, 2011 Little Rock, Arkansas

NLC Congressional City Conference Saturday-Wednesday March 12-16, 2011 Washington, D.C.

Arkansas Municipal League 77th Annual Convention Wednesday-Friday June 15-17, 2011 Hot Springs, Arkansas

NOVEMBER 2010 39

Paragould Municipal Airport named 2010 Airport of the Year

The Arkansas Airport Commission has named the Paragould Municipal Airport at Kirk field its 2010 Airport of the Year, the *Paragould Daily Press* has reported. The Commission made the announcement at a recent regular meeting of the Paragould City Council. The airport's new additions, safety record and overall efficiency are reasons why the airport was chosen.

Mayor Mike Gaskill thanked the airport staff and board members for their service.

"Thank you guys for serving," Gaskill said. "We appreciate your dedication to the airport."

Intercity trail project gets \$15 million grant

A project to connect several Northwest Arkansas cities by trails could begin next year thanks to a \$15 million U.S. Transportation Department grant, the Northwest Arkansas Times has reported. The end goal of the project is to build a 36-mile trail, dubbed the Northwest Arkansas Razorback Regional Greenway, linking Bella Vista, Bentonville, Rogers, Lowell, Springdale, Johnson and Fayetteville. The total estimated cost for the project is \$38.5 million.

Searcy Fire Department achieves ISO Class 1 rating

Insurance Services Office, Inc., has awarded the Searcy Fire Department an ISO Class 1 rating, the city has announced.

The only service of its kind, the Insurance Service Office's (ISO) purpose is to review and categorize a community's ability to fight fires. The ISO is in all 50 states and maintains information on more than 43,000 municipalities nationwide.

Presently, Searcy Fire Department is the only municipal fire department in the state to achieve the ISO Class 1 rating.

Conway becoming more bike friendly

The League of American Bicyclists last month recognized Conway with an honorable mention in their Bicycle Friendly Community program, *The Log Cabin Democrat* has reported. Conway is one of 15 honorable mentions out of about 400 applications.

A report from the bike organization highlighted the city's complete streets policy, recent infrastructure improvements, the growing Safe Routes to School program, a dedicated funding stream and the strong support from the mayor and city government.

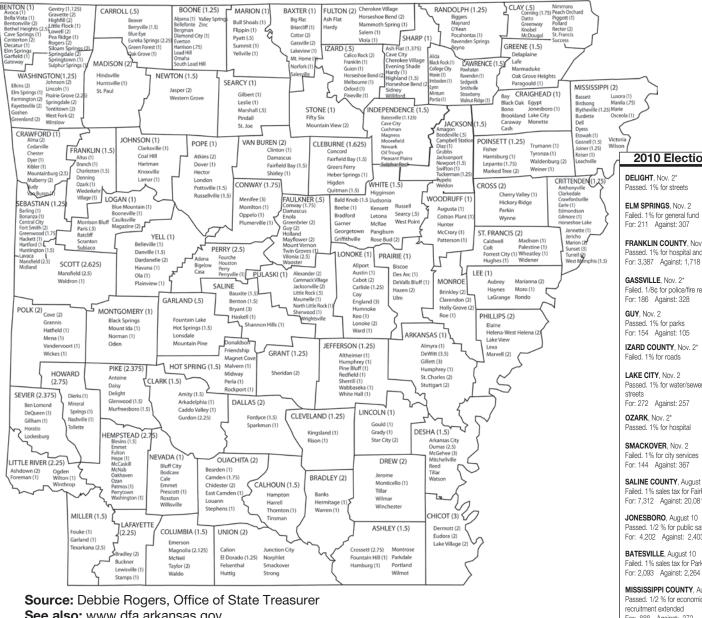
The report also outlined improvements the city can make, which include implementing bicycle safety education in local schools, increasing bicycle accommodation on arterial streets, strengthening connections between the cycling community and law enforcement, and implementing a comprehensive bicycle master plan.

Do you have an event in your city you would like featured in City & Town? Contact Whitnee Bullerwell at wvb@arml.org.

Obituaries

William C. "Bill" Finch, 84, mayor of Crossett from 1995-1998, died Oct. 16.

Local Option Sales and Use Tax in Arkansas



See also: www.dfa.arkansas.gov

	Sales a	and Use Tax \	/ear-to-Date 2	010 with 200	9 Compariso	n (shaded gra	ay)	
Month	Municip	oal Tax	Count	у Тах	Total Tax		Interest	
Jan.	\$34,674,109	\$35,895,776	\$35,450,558	\$38,497,274	\$70,124,667	\$74,393,050	\$60,271	\$92,482
Feb.	\$41,006,941	\$42,021,936	\$42,937,896	\$43,359,038	\$83,944,837	\$85,380,974	\$59,485	\$103,317
March	\$33,818,100	\$33,523,556	\$34,971,579	\$35,926,755	\$68,789,679	\$69,450,311	\$76,714	\$102,348
April	\$34,427,642	\$35,106,978	\$36,042,561	\$37,321,460	\$70,470,203	\$72,428,438	\$78,790	\$109,108
May	\$38,636,249	\$37,844,100	\$38,049,225	\$39,586,629	\$76,685,474	\$77,430,729	\$49,923	\$48,100
June	\$37,512,337	\$35,354,936	\$38,602,771	\$37,127,878	\$76,115,108	\$72,482,814	\$63,686	\$84,093
July	\$36,860,261	\$36,239,404	\$37,359,158	\$37,874,981	\$74,219,419	\$74,114,385	\$52,871	\$68,590
August	\$37,616,032	\$36,555,700	\$39,562,409	\$40,128,797	\$77,178,441	\$76,684,497	\$58,934	\$73,271
Sept.	\$36,434,296	\$36,037,008	\$38,376,562	\$38,673,292	\$74,810,859	\$74,710,300	\$51,022	\$69,889
Oct.	\$38,103,354	\$36,931,425	\$40,272,526	\$38,991,204	\$78,375,881	\$75,922,629	\$66,397	\$84,838
Total	\$369,089,321	\$365,510,819	\$381,625,245	\$387,487,308	\$750,714,568	\$752,998,127	\$618,093	\$836,036
Averages	\$36,908,932	\$36,551,082	\$38,162,525	\$38,748,731	\$75,071,457	\$75,299,813	\$61,809	\$83,604

2010 Elections

Failed, 1% for general fund

FRANKLIN COUNTY, Nov. 2 Passed. 1% for hospital and cities

Failed, 1/8¢ for police/fire ret.

Passed, 1% for water/sewer and

SMACKOVER, Nov. 2 Failed, 1% for city services

SALINE COUNTY, August 10 Failed, 1% sales tax for FairPlex For: 7.312 Against: 20.081

Passed. 1/2 % for public safety For: 4,202 Against: 2,403

BATESVILLE. August 10 Failed. 1% sales tax for Parks & Rec

MISSISSIPPI COUNTY, August 10 Passed, 1/2 % for economic recruitment extended For: 888 Against: 372

FARMINGTON, May 18 Passed. 1% for parks For: 641 Against: 602

BOONEVILLE May 18 Passed. 1% renewed for various For: 382 Against: 184

REDFIELD, May 18 Failed. 5% for parks For: 93 Against: 103

PIGGOTT, May 18 Passed. 1% for hospital For: 847 Against: 125

CADDO VALLEY, May 18 Passed. 1% for water treatment For: 70 Against: 63

ROCKPORT, May 18. Failed. 1% for city services. For: 74 Against: 104

HAZEN. April 13 Passed. 1% for emergency services For: 65 Against: 40

VAN BUREN COUNTY, April 13 Passed, 1% for hospital

For: 985 Against: 849

* preliminary results

NOVEMBER 2010 41

October 2010 Municipal Levy Receipts and October 2010 Municipal/County Levy Receipts with 2009 Comparison (shaded gray)

Alexander		20.070.00	Pto dila ootobol 1	0.101.10	4 COO 77	, . ,	1.010.04	1	Garfield	7 969 78	7,568.84
Alexander		32,879.69 193,559.73	Grady		4,693.77 28,864.01	Perla	10,447.26	2,315.16 19,154.92	Gateway		7,630.63
Almyra		2,340.01	Green Forest		35,644.44	Piggott		29,084.62	Gentry		37,627.95
Alinyra		2,728.66	Greenbrier		118,115.24	Pine Bluff		619,545.64	Gravette		29,224.99
Altheimer		2,466.56	Greenland		16,042.10	Pineville		1,781.99	Highfill		10,102.08
Altus		5,435.09	Greenwood		167,430.76	Plainview		3,274.88	Little Flock		39,929.49
Amity		9,035.35	Guion		1,195.50	Plumerville		5,524.37		87,537.47	83,133.66
Arkadelphia		158,468.13	Gurdon		29,008.91	Pocahontas		109,322.33	Pea Ridge		36,237.75
Ash Flat		76,485.35	Guy		6,463.66	Portia		2,663.35	Rogers	644,023.33	611,624.03
Ashdown		105,652.65	Hackett		5,601.13	Pottsville		27,158.48	Siloam Springs	176,359.86	167,487.61
Atkins		48,367.58	Hamburg		27,893.30	Prairie Grove		62,582.55	Springdale		31,063.14
Augusta		26,067.92	Hardy		20,366.13	Prescott		41,358.36	Springtown		1,760.91
Austin		6,709.97	Harrisburg		25,863.15	Pyatt		1,486.62	Sulphur Springs		10,364.66
Avoca		2,571.20	Harrison		232,731.99	Quitman		21,852.95	Benton County Special	Aviation 11,407.16	13,237.78
Bald Knob		84,122.08	Hartford		, , , , , , , , , , , , , , , , , , , ,	Ravenden		2,519.81	Boone County		328,951.56
Barling	22,952.88	26,135.12	Haskell	10,967.88	9,487.34	Rector	30,125.60	24,793.64	Alpena		3,444.39
Batesville		288,084.58	Hatfield	2,831.07	3,491.99	Redfield	25,333.74	14,639.98	Bellefonte		4,783.88
Bauxite	8,064.72	10,066.08	Havana	2,690.99	2,611.37	Rison	14,011.55	11,753.24	Bergman		4,867.60
Bearden		11,599.42	Hazen	35,359.87	35,667.62	Rockport	2,894.20	4,491.35	Diamond City		8,730.58
Beebe		80,134.22	Heber Springs		145,261.00	Roe		504.19	Everton		2,033.15
Beedeville		97.80	Helena-West Helena		264,549.21	Rogers		1,893,274.52	Harrison		145,334.28
Bella Vista			Hermitage		3,847.69	Rose Bud		18,444.80	Lead Hill		3,432.43 1,973.35
Belleville		1,986.04	Highfill		58,455.10	Russellville		998,726.72	Omaha South Lead Hill		1,052.45
Benton		627,666.27	Highland		28,291.23	Salem		19,075.48	Valley Springs		1,997.27
Bentonville		1,050,850.44	Holly Grove		5,146.66	Searcy		278,803.62	Zinc		908.94
Berryville		157,717.56	Hope		162,961.33	Shannon Hills		11,172.03	Bradley County		114,683.72
Bethel Heights Black Rock		66,275.45 4,690.52	Horseshoe Bend		19,706.54 1,529,955.89	Sheridan		167,714.78 791.84	Banks		770.16
Blevins		3,056.75	Hoxie		19,347.51	Sherwood		411,390.05	Hermitage		4,935.46
Blue Mountain		143.10	Hughes		9,796.28	Shirley		3,897.12	Warren		41,344.94
Blytheville		297,494.57	Humphrey		2,041.89	Siloam Springs		493,278.12	Calhoun County		58,046.91
Bonanza		2,049.04	Huntington		2,445.53	Sparkman		3,221.89	Hampton		14,898.58
Booneville		98,766.24	Huntsville		41,125.89	Springdale		1,676,314.29	Harrell		2,764.59
Bradley		8,365.79	Imboden		,.20.00	Springtown		71.45	Thornton	5,599.19	4,878.13
Branch		2,042.36	Jacksonville		590,195.31	St. Charles		2,799.40	Tinsman		707.66
Briarcliff		968.62	Jasper		25,011.68	Stamps		15,437.25	Carroll County		148,720.77
Brinkley	106,250.38	89,323.00	Jennette		145.69	Star City		64,855.23	Beaver		560.08
Bryant		830,669.50	Johnson	45,251.72	44,803.10	Stephens		5,616.79	Blue Eye		212.24
Bull Shoals	17,569.71	14,756.30	Joiner	1,985.34	2,385.27	Stuttgart	364,625.63	302,131.56	Chicot County		206,670.78
Cabot	658,965.35	599,509.74	Jonesboro	1,208,728.77	1,135,845.88	Sulphur Springs	1,416.42	1,688.41	Dermott		23,395.86
Caddo Valley		36,586.64	Keiser		2,897.30	Summit		2,488.57	Eudora		17,667.54
Calico Rock		21,681.03	Keo		1,045.57	Sunset		872.76	Lake Village		17,692.62
Camden		269,228.24	Kibler		1,727.50	Swifton		4,044.72	Clark County		377,876.24
Carlisle		33,217.98	Kingsland		1,146.52	Taylor		5,224.06	Clay County		50,755.94
Cave Springs		8,364.32	Lake City		7.79	Texarkana		350,668.91	Datto		312.59 786.31
Centerton	/0,3/9./9	61,774.42	Lake Village		65,193.16	Texarkana Special		174,801.11	Knobel		1,153.69
Charleston		23,522.57	Lakeview		4,270.87	Thornton		1,111.67	McDougal		628.41
Cherry Valley		3,329.63	Lamar		7,651.01	Tontitown		92,513.93	Nimmons		322.26
Chidester		2,852.53	Lepanto		25,953.20	Trumann		64,526.94	Peach Orchard		628.41
		25,692.57 165,962.39	Leslie		4,880.22	Tuckerman		16,966.31	Pollard		773.42
Clarksville		95,018.33	Lewisville		7,317.27 16,397.17	Turrell		5,471.23 2,062.61	St. Francis		805.65
Conway		1,791,523.35	Little Flock		5,997.03	Tyronza		1,699.01	Success		580.07
Corning		83,436.58	Little Rock		1,865,239.30	Van Buren		305,054.16	Cleburne County		374,969.71
Cotter		9,188.23	Lonoke		126,522.13	Vandervoort		439.03	Concord		3,132.25
Cotton Plant		1,935.14	Lowell		217,382.95	Vilonia		74,703.38	Fairfield Bay		1,793.36
Cove		8,664.93	Luxora		4,718.97	Viola		1,781.73	Greers Ferry		11,423.48
Crossett	469.249.50	271,187.34	Madison		1,292.74	Wabbaseka		756.18	Heber Springs	87,990.80	79,006.29
Danville		41,932.07	Magazine		7,847.04	Waldenburg		9,020.90	Higden	1,381.70	1,240.61
Dardanelle		148,877.94	Magnolia		426,738.28	Waldron	42,208.52	43,870.22	Quitman	9,357.23	8,401.79
Decatur		15,119.39	Malvern		147,531.54	Walnut Ridge		58,316.88	Cleveland County		36,181.27
DeQueen	100,205.44	95,656.98	Mammoth Spring		8,682.57	Ward	16,522.66	17,443.49	Kingsland		1,806.30
Dermott		27,445.23	Manila		15,647.59	Warren		60,249.35	Rison		5,113.15
Des Arc		16,826.00	Mansfield		40,018.33	Washington		278.58	Columbia County		381,386.44
	5,081.39	4,021.05	Marianna		67,163.95	***************************************	9,473.84	9,188.87	Emerson		635.41
DeWitt		110,684.59	Marion		143,300.38	West Fork		24,813.98	Magnolia		20,825.08
Diamond City	2,544.25	1,648.16	Marked Tree		50,732.58	West Memphis		515,056.13	McNeil		1,171.70
Diaz		2,214.76	Marshall		12,998.60	Wheatley		3,363.95	Taylor		1,001.78 2,821.28
Dierks		11,373.96	Marvell		17,633.97	White Hall		49,891.85	Conway County		307,215.88
Dover		19,908.46	Maumelle		156,103.75	Wickes		3,531.12	Menifee	3 869 43	3,519.38
Dyer		115,905.12 1,265.23	Mayflower		52,822.28 16,483.64	Wilton		2,602.30 1,614.46	Morrilton		74,122.00
Earle		24,912.80	McGehee		146,226.01	Wynne		92.58	Oppelo		8,204.34
East Camden		4,306.28	Melbourne		31,197.74	Yellville		20,164.10	Plumerville		9,664.16
El Dorado		520,610.29	Mena		137,243.80			20,701.10	Craighead County	282,333.77	257,416.36
Elkins		35,943.11	Menifee		6,556.69	COUNTY SALES AND U	SE AMOUNT		Bay	30,206.89	27,540.98
Elm Springs		4,287.46	Mineral Springs		4,248.54	Arkansas County		233,004.92	Black Oak	4,799.54	4,375.96
England	72,854.46	53,271.88	Monticello	164,169.18	162,819.97	Ashley County		296,699.19	Bono		23,134.42
Etowah		520.58	Moro	2,716.64	2,737.72	Crossett	63,974.38	49,047.64	Brookland		20,380.33
Eudora		27,275.79	Morrilton	145,168.42	137,925.66	Fountain Hill	1,668.35	1,279.08	Caraway		20,640.43
Eureka Springs		183,017.25	Mount Ida		17,471.15	Hamburg		24,447.40	Cash		4,498.36
Fairfield Bay		32,968.41	Mountain Home		354,835.57	Montrose		4,231.43	Egypt		1,545.36
Farmington		66,539.10	Mountain View		159,395.95	Parkdale		3,032.80	Jonesboro		849,409.74
Fayetteville		2,663,774.00	Mountainburg		18,535.01	Portland		4,440.59	Lake City		29,927.87
Flippin		40,384.83	Mulberry		23,068.81	Wilmot		6,323.02	Monette		18,039.34 245,504.49
Fordyce		91,771.08	Murfreesboro		23,696.37	Baxter County		305,157.49	Crawford County		40,960.08
Foreman		13,600.07	Nashville		108,238.70	Big Flat		1,396.91	Cedarville		11,155.71
Forrest City		168,592.53	Newport		162,183.16	Briarcliff		3,223.64	Chester		974.77
Fort Smith		3,166,376.58	Norfork		5,327.57 1,773.05	Cotter Gassville		12,370.71	Dyer		5,760.01
Fountain Hill		7,755.35 887.15	North Little Rock		1,773.05 1,287,239.46	Lakeview		22,914.68 10,248.48	Kibler		9,540.94
Franklin		5,038.52	Oak Grove		935.69	Mountain Home		147,911.19	Mountainburg		6,715.09
Garfield		4,666.07	Ola		8,976.35	Norfork		6,501.00	Mulberry		16,019.72
Garland		2,159.40	Oppelo		2,745.37	Salesville		5,869.70	Rudy		708.92
Gassville		38,719.09	Osceola		80,384.98	Benton County		661,377.57	Van Buren		186,939.47
Gentry		49,845.87	Oxford		1,721.95	Avoca		6,533.92	Crittenden County	632,950.94	596,430.15
Gilbert		981.05	Ozark		69,868.15	Bella Vista		241,461.43	Anthonyville	1,463.92	1,379.45
Gillett		6,721.27	Palestine		8,316.66	Bentonville		304,761.65	Clarkedale		342.10
Gillham	1,580.02	1,589.12	Paragould	341,130.84	340,283.11	Bethel Heights	11,613.11	11,028.88	Crawfordsville		2,836.15
Gilmore		408.18	Paris	22,754.71	22,477.55	Cave Springs	17,940.14	17,037.61	Earle		16,752.03
Glenwood		57,133.56	Patmos		127.28	Centerton	34,904.39	33,148.43	Edmondson		2,830.63
Gosnell		16,679.51	Patterson		1,104.91	Decatur		20,296.85	Gilmore		1,450.08
Gould	3,232.25	3,053.08	Pea Ridge	56,348.45	29,031.94	Elm Springs	211.44	200.81	Horseshoe Lake	1,879.67	1,771.21

Jennette	615.79	Tuckerman	15,291.89
Jericho	1,015.27	Tupelo 1,802.69	1,540.50
Marion	49,113.90 1,728.17	Weldon	870.35 395,492.98
Turrell 5,043.48	4,752.48	Altheimer17,766.94	11,149.21
West Memphis	152,655.35 241,032.32	Humphrey	3,731.99 515,697.73
Cherry Valley 6,754.20	6,115.50	Redfield 17,245.26	10,821.84
Hickory Ridge 3,684.11	3,335.73	Sherrill	1,178.52
Parkin	13,916.23 74,836.68	Wabbaseka	3,021.14 44,260.12
Dallas County	150,831.93	Johnson County	108,893.57
Desha County	99,231.05 5,072.87	Clarksville	72,844.22 9,446.44
Dumas48,199.87	45,113.24	Hartman 5,809.79	5,624.45
McGehee	39,359.97 4.280.50	Knoxville 4,981.21 Lamar	4,822.31 13,353.37
Reed 2,530.54	2,368.49	Lafayette County 78,059.71	84,570.73
Tillar	284.22 2.480.45	Bradley	3,199.23 2,250.26
Drew County	283,126.37	Lewisville	7,301.97
Jerome	477.33 94.904.67	Stamps	12,109.34
Tillar	2,147.96	Alicia	138,460.00 873.05
Wilmar	5,925.06	Black Rock	4,317.09
Winchester 2,027.84 Faulkner County	1,981.93 644.147.58	College City	1,619.66 16,961.29
Damascus	899.83	Imboden 4,169.64	4,118.40
Enola	1,433.63 4,400.01	Lynn	1,896.63 686.40
Mount Vernon 1,126.42	1,098.10	Portia2,944.35	2,908.17
Wooster	3,934.83 140,780.36	Powhatan	301.05 3,076.76
Altus 6,257.41	6,203.25	Sedgwick	674.36
Branch	2,710.60 22,512.41	Smithville	439.54 1,703.96
Denning3,101.90	3,075.05	Walnut Ridge	29,653.64
Ozark	26,764.33 349.26	Lee County	29,737.07 1,032.67
Fulton County	89,752.45	Haynes	999.96
Ash Flat	9.29 3,758.27	LaGrange	570.07 24,209.27
Cherokee Village 3,695.02 Hardy	125.43	Moro 1,243.63	1,126.12
Horseshoe Bend	32.52	Rondo	1,107.43
Salem	5,328.47 7,391.11	Lincoln County	47,317.19 6,057.97
Viola	1,769.96 707,700.11	Grady	2,427.83 11,470.70
Garland County	3,335.86	Star City	193,564.63
Lonsdale	962.42	Ashdown	38,691.88
Mountain Pine 6,147.31 Grant County 165,270.86	6,296.55 156,722.37	Foreman	9,104.45 1,731.87
Greene County	341,914.56 1,374.91	Wilton 5,399.27 Winthrop 2,287.61	3,552.76 1,505.27
Lafe	4,168.04	Logan County	84,504.50
Marmaduke	12,536.60	Blue Mountain	895.52 27,930.72
Paragould 241,002.24	7,870.56 238,357.72	Caulksville	1,580.73
Hempstead County	519,197.57 3,585.47	Magazine	6,207.58 502.03
Emmet	255.40	Paris	25,149.18
Fulton 2,682.07 Hope	2,406.68 104.283.03	Ratcliff	1,295.79 1,506.10
McCaskill919.57	825.15	Subiaco 2,537.58	2,978.28
McNab821.04 Oakhaven591.15	736.74 530.45	Lonoke County	797,932.91 1,318.73
Ozan	795.68	Austin	6,282.12
Patmos	599.21	Cabot	158,465.15 23.923.97
Washington 1,620.18	2,504.91 1,453.84	Coy	1,204.51
Hot Spring County	329,653.33 3,135.48	England	31,317.14 2,907.43
Friendship 1,660.76	1,981.32	Keo 2,721.49	2,440.16
Magnet Cove	4,356.97 86,764.29	Lonoke	44,514.78 26,789.85
Midway 2,757.18	3,289.37	Madison County	140,264.97
Perla	1,106.07 7,617.48	Hindsville	401.49 10,952.68
Howard County	303,294.40	St. Paul	872.58
Dierks	15,698.20 16,132.14	Marion County	77,072.87 14,498.28
Nashville	62,256.77	Flippin	9,837.08
Tollette	4,135.14	Pyatt	1,834.03
Batesville	461,332.53 111,996.65	Yellville	4,248.00 9,510.88
Cave807.91	735.18	Miller County	409,374.92
Cushman	5,466.43 2,264.83	Garland	8,106.43 8,106.43
Moorefield 2,084.93	1,897.24	Texarkana	182,394.78
Newark	14,454.62 2,584.99	Mississippi County	543,486.21 1,459.33
Pleasant Plains 3,479.23	3,166.02	Birdsong	347.46
Sulphur Rock	4,992.15 40,126.11	Blytheville	158,719.13 1,120.55
Jackson County 147,942.38	126,425.76	Dell 2,561.63	2,180.30
Amagon	826.82 913.86	Dyess	4,473.53 3,179.25
Campbell Station 2,322.10	1,984.38	Gosnell	34,467.90
Diaz	11,175.18 3,812.09	Joiner	4,690.69 7,018.67
Jacksonport 2,393.40 Newport	2,045.30 67,982.35	Leachville	17,207.89 11,440.08
Swifton	7,580.67	Manila	26,537.16

Marie	938.14
Osceola	77,092.40
Victoria	512.50 8,156.59
Montgomery County	43,160.89 655.43
Mount Ida 4,697.35	5,640.18
Norman	2,432.00 1,264.88
Nevada County	27,633.42 882.21
Bodcaw 1,058.47	859.88
Cale	418.77 2,680.15
Prescott	20,581.29 1,479.66
Willisville 1,292.15	1,049.73
Newton County	28,063.61 1,814.32
Western Grove1,575.69 Ouachita County332,827.15	1,482.78 328,078.27
Bearden9,201.58	9,070.29
Camden	106,053.81 2,902.49
East Camden	7,272.35 1,572.18
Stephens 9,422.41	9,287.97
Perry County	99,480.10 815.64
Bigelow 1,498.96 Casa	1,435.01 911.60
Fourche	257.34
Houston	693.51 1,369.58
Perryville 6,642.80 Phillips County	6,359.41 150,225.69
Elaine	11,551.37
Helena-West Helena 225,629.19 Lake View 9,714.28	200,473.05 7,091.08
Lexa	4,420.24 18,629.10
Pike County203,694.82	168,557.98 1,174.48
Antoine	888.39
Delight	2,341.44 15,863.04
Glenwood 19,169.78 Murfreesboro 16,049.12 Poinsett County 116,750.56	13,280.69 116,941.52
Fisher 1,936.04	1,939.21
Harrisburg	16,040.54 15,608.79
Marked Tree	20,489.74 50,412.07
Tyronza 6,706.74	6,717.71
Waldenburg	585.42 5,561.49
Polk County	245,743.53 7,567.72
Grannis	11,361.46 7,943.14
Mena105,412.74	111,381.87
Vandervoort	2,371.08 13,337.39
Pope County	363,769.16 43,844.86
Dover	20,246.64 7,708.65
Hector	14,091.90
Pottsville	19,363.04 360,783.21
Prairie County	31,789.50 3,358.89
Des Arc	13,640.20
DeValls Bluff 6,440.37 Hazen	5,525.23 11,551.48
Ulm	1,446.59 915,226.94
Alexander	2,939.50 14.201.89
Jacksonville	511,267.89
Little Rock 3,272,468.38 Maumelle	3,129,764.08 180,420.35
North Little Rock 1,079,898.66 Sherwood	1,032,806.93 367,625.47
Wrightsville 24,445.27	23,379.27
Randolph County	108,928.52 2,636.37
Maynard 2,810.48 0'Kean 1,482.69	2,829.46 1,492.71
Pocahontas 48,080.52	48,405.25
Ravenden Springs 1,010.59 Reyno 3,570.26	1,017.42 3,594.37
Saline County	1,537.44 79,270.59
Mansfield 6,737.43 Waldron 26,949.72	7,046.27 28,185.10
Searcy County41,457.06	36,707.83
Gilbert	195.10 2,849.60
Marshall8,766.81 Pindall	7,762.50 561.64
St. Joe	762.66 732,049.87
Sebastian County 688,568.73	

Barling 62,105.37	66,027.15
Bonanza 7,644.20	8,126.90
Central	8,395.69
Fort Smith 1,193,743.70	
ruit oiliilii 1,195,745.70	1,269,125.22
Greenwood 105,769.49	112,448.53
Hackett 10,321.15	10,972.90
Hartford	12,206.17
Huntington	10,878.04
Lavaca27,141.35	28.855.25
Mansfield	11,162.64
Midland 3,762.61	4,000.21
Sevier County	247,995.64
Ben Lomond 1,112.37	1,054.38
DeQueen	
	48,242.03
Gillham 1,659.73	1,573.20
Horatio8,801.85	8,342.98
Lockesburg 6,276.94	5,949,71
	- /
Sharp County 65,775.10	68,229.40
Ash Flat 8,117.81	8,420.72
Cave City	16,271.42
Cherokee Village 31,963.37	33,156.03
Evening Shade	4,016.03
Hardy6,052.97	6,278.83
	8,515.72
Highland 8,209.40	
Horseshoe Bend	43.18
Sidney 2,289.64	2,375.07
Williford	544.12
	158,941.10
St. Francis County	
Caldwell	7,845.82
Colt 6,561.70	6,209.16
Forrest City	249,277.69
Hughes	31,501.38
Madison	16,653.38
Palestine 13,212.56	12,502.70
Wheatley 6,633.02	6,276.66
Widener	5,652.36
Stone County 81,293.95	78,451.57
Fifty Six 1,566.30	1,511.54
Mountain View27,636.10	26,669.82
Union County	454,625.19
Calion	13,249.52
El Dorado538,363.60	589,078.64
Felsenthal 2,893.72	3,166.31
Huttig17,923.13	19,611.53
Junction City 16,175.81	17,699.61
Norphlet	19,608.17
Smackover 49,904.65	54,605.77
Strong	16,194.56
Van Buren County	341,110.17
Clinton	28,565.57
	0.000.01
Damascus 1,878.83	2,352.31
Fairfield Bay	28,953.45
Fairfield Bay	28,953.45 4,216.64
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18	28,953.45 4,216.64 1,180,800.61
Fairfield Bay	28,953.45 4,216.64
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18	28,953.45 4,216.64 1,180,800.61
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs. 17,329.27	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs. 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11
Fairfield Bay 23,125.57 Shirley 3,367.90 Washington County 1,288,009.18 Elkins 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,322.02	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs. 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs. 17,329.27 Farmington. 60,593.61 Fayetteville. 975,666.35 Goshen. 12,639.78 Greenland. 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove. 42,692.86 Springdale. 735,981.23	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19
Fairfield Bay. 23,125.57 Shirley. 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs. 17,329.27 Farmington. 60,593.61 Fayetteville. 975,666.35 Goshen. 12,639.78 Greenland. 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove. 42,692.86 Springdale. 735,981.23	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiovin 34,120.67	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 674,721.31
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,466.52 6,148.26
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 66,0593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,738.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 66,0593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,485.52 6,148.26 1,015,329.02 49,625.91 76,216.73
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 4,390.58
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 4,390.58
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Gefriffithville 3,620.22 Higginson 5,223.07	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,485.52 6,148.26 (1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County 907,480.67 White County 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,399.58 1,947.93 4,050.46 5,843.80 30,641.29
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garmer 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Kensett 24,747.40	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,4865.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Georgetown 1,741.02 Ligginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 15,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,486.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 27,688.47
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garmer 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Kensett 24,747.40	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,4865.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Lingginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55.50.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County 907,480.67 White Gounty 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Kensett 24,747.40 Letona 2,777.35 KcRae 9,133.46 Pangburn 9,036.74	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garmer 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,485.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,1110.70 6,632.25
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120,98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 6,3524.83
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 MCRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,485.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,1110.70 6,632.25
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 MCRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garmer 3,924.21 Garmer 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 627,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 West Point 2,874.07 Woodfuff County 13,335.98	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.13 31,280.61 31,486.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garmer 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Lingginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Woodruff County 13,335.98 Woodruff County 13,335.98 Woodruff County 13,335.98	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77 17,960.07
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 West Point 2,874.07 Woodfuff County 13,335.98	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.13 31,280.61 31,486.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson 38,978.25 Lincoln 30,372.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow 6,706.48 White County 907,480.67 White Gounty 10,545.05 Bradford 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Letona 27,773.55 Kensett 24,747.40 Letona 2,777.35 MCRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 627,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 322,622.79 3,215.64 17,838.77 17,960.07 6,469.67
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Georgetown 1,741.02 Georgetown 1,741.02 Georgetown 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell. 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 Hunter 7,65.80	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,485.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 29,662.79 3,215.64 17,838.77 17,960.07 6,499.67 1,024.36
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 Winte County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodfurff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 7,65.80 McCrory 9,320.58	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 854,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 10,218.92 10,110.70 6,632.27 3,215.64 17,838.77 17,960.07 6,499.67 1,7960.07 6,499.67 1,024.36 12,467.59
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Letona 27,773.55 Kensett 24,747.40 Letona 2,777.35 MCRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 765.80 McCrory. 9,320.58 Patterson 2,352.82	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77 17,960.07 6,469.67 1,024.36 12,467.59 3,147.22
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 Winte County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodfurff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 7,65.80 McCrory 9,320.58	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 10,218.92 10,110.70 6,632.27 3,215.64 17,838.77 17,960.07 6,499.67 1,7960.07 6,499.67 1,024.36 12,467.59
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 White Gounty. 907,480.67 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Letona 27,773.55 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell. 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 McCrory 9,320.58 Patterson 2,352.82 Yell County 94,192.33	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 894,455.91 11,587.69 13,976.11 35,733.86 627,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77 17,960.07 6,499.67 1,024.36 12,467.59 3,147.22 93,218.38
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 McCrory 9,320.58 Patterson 2,352.82 Yell County 94,192.33 Belleville 2,358.49	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 15,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.13 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 10,218.92 10,110.70 6,632.25 3,524.83 292,622.79 3,215.64 17,838.77 17,960.07 6,469.67 1,024.36 12,467.59 3,147.22 39,218.38 29,234.10
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodfurff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 7,65.80 McCrory 9,320.58 Patterson 2,352.82 Yell County 94,192.38 Belleville 2,358.49 Danville 15,206.20	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.27 3,215.64 17,838.77 17,960.07 6,499.67 1,024.36 12,467.59 3,147.22 93,218.38 2,3343.10 15,048.96
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitown 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 White Gounty. 907,480.67 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Kensett 24,747.40 Letona 2,777.35 MCRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell. 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodruff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 765.80 MCCroy. 9,320.58 MCCroy. 9,320.58 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 765.80 MCCroy. 9,325.84 Palpulille 1,526.84 Palpulille 1,5358.89 Patterson 2,352.82 Yell County 94,192.33 Belleville 2,358.49 Danville 1,5206.97 Dardanelle 26,877.85	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 627,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.25 3,524.83 322,622.79 3,215.64 17,838.77 17,960.07 6,469.67 1,024.36 12,467.59 3,2147.22 93,218.38 2,334.10 15,048.96 26,599.92
Fairfield Bay. 23,125.57 Shirley 3,367.90 Washington County. 1,288,009.18 Elkins. 21,027.07 Elm Springs 17,329.27 Farmington 6,60,593.61 Fayetteville 975,666.35 Goshen 12,639.78 Greenland 15,245.05 Johnson. 38,978.25 Lincoln. 30,322.02 Prairie Grove 42,692.86 Springdale 735,981.23 Tontitiown. 34,120.67 West Fork 34,322.37 Winslow. 6,706.48 White County. 907,480.67 Bald Knob 44,354.64 Beebe 68,120.98 Bradford. 11,054.12 Garner 3,924.21 Georgetown 1,741.02 Griffithville 3,620.22 Higginson 5,223.07 Judsonia 27,386.57 Kensett 24,747.40 Letona 2,777.35 McRae 9,133.46 Pangburn 9,036.74 Rose Bud 5,927.77 Russell 3,150.42 Searcy 261,540.36 West Point 2,874.07 Woodfurff County 13,335.98 Augusta 13,426.68 Cotton Plant 4,836.63 Hunter 7,65.80 McCrory 9,320.58 Patterson 2,352.82 Yell County 94,192.38 Belleville 2,358.49 Danville 15,206.20	28,953.45 4,216.64 1,180,800.61 19,276.87 15,886.85 55,550.05 884,455.91 11,587.69 13,976.11 35,733.86 27,798.14 39,139.28 674,721.19 31,280.61 31,465.52 6,148.26 1,015,329.02 49,625.91 76,216.73 12,367.83 4,390.58 1,947.93 4,050.46 5,843.80 30,641.29 27,688.47 3,107.42 10,218.92 10,110.70 6,632.27 3,215.64 17,838.77 17,960.07 6,499.67 1,024.36 12,467.59 3,147.22 93,218.38 2,3343.10 15,048.96
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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.

DISPATCHER—BELLA VISTA POLICE DEPARTMENT:
Applications are being accepted for a full-time position. Must have computer skills and a strong word processing background; high school diploma or equivalent; good organizational and interpersonal skills; ability to work effectively under stressful conditions, and willingness to work nights, weekends and holidays. Experience preferred. Applications available from the Bella Vista Police Department, 105 Town Center, Bella Vista AR 72714. Phone: (479) 855-8030; or on the web at www.bellavistacityar.com. AN EQUAL OPPORTUNITY EMPLOYER

LOSS CONTROL SPECIALIST—The Arkansas Municipal League is accepting resumés for the position of Loss Control Specialist. Applicants should have experience in loss control, preferably with municipalities. Salary negotiable depending on education and experience. Mail resumé to Arkansas Municipal League, ATTN: Don Zimmerman, P.O. Box 38, North Little Rock, AR 72115. The Arkansas Municipal League is an Equal Opportunity Employer.

POLICE OFFICER—Cammack Village is accepting applications for Police Officer. Candidates must meet all requirements of law enforcement standards and training. *CERTIFIED OFFICERS PREFERRED.* Salaries start at \$29,500, DOE, plus benefits (health, dental, three weeks' paid vacation and LOPFI retirement). Applications can be picked up at City Hall, 2710 N. McKinley, Cammack Village, AR 72207, or call for more information, 501-663-4593. EOE.

PARKS & RECREATION DIRECTOR—The City of Conway,

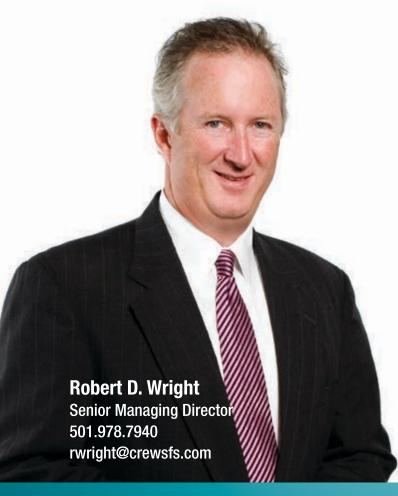
Arkansas, is seeking an experienced professional with proven leadership skills to serve as the Parks and Recreation Director. Conway is a vibrant and progressive community with an estimated population of over 59,500 located 31 miles northwest of Little Rock. Also known as "the City of Colleges," Conway is home to three institutions of higher education the University of Central Arkansas, Hendrix College and Central Baptist College. The Parks & Recreation Director reports directly to the Mayor and is responsible for 18 City parks and 650 acres of park land. The director manages a staff of 30 full time and 22 part time and seasonal employees to provide residents of Conway with green space, recreation facilities and programs; including the rental and use of the Conway Expo Center and Fairgrounds. Responsibilities include but are not limited to accounting and financial reporting functions, preparation of the Parks & Recreation Department annual budget, and overseeing new construction and parks expansion projects. The Parks & Recreation Director advises the Mayor, City Council, other City departments and the general public regarding Parks & Recreation issues. Bachelor's degree in Parks & Recreation, Public Administration or Business Administration or a related field plus ten (10) years Parks & Recreation experience including five (5) years experience in a Director position. Equivalent combinations of education and experience may be considered. Resumes and at least three professional and one personal reference may be mailed to human Resources Director, City of Conway, 1201 Oak Street, Conway, AR 72032; email to lisa.williams@cityofconway.org; or faxed to the attention of Human Resources Director at 501-513-3503. Submitted resumes will be subject to disclosure under the Arkansas Freedom of Information Act. Conway is an Equal Opportunity Employer.

WATER & SEWER OPERATOR—The City of Elaine, AR, is looking to hire a certified Water & Sewer Operator or someone willing to train and receive certification. Send resume to: City of Elaine, c/o Mayor Lucien Webster, P.O. Box 605, Elaine, AR, 72333, or FAX to 870-827-4064. If you have any questions, please call 870-827-760

GENERAL MANAGER—Hot Springs Village is accepting applications for the position of General Manager. The General Manager is appointed by the Hot Springs Village POA Board of Directors. The Property Owners' Association is governed by a set of Declarations and Protective Covenants. The General Manager reports to the BOD and leads a team of professionals. The functional departments include Public Safety, Finance, Public Works, Planning and Inspection and Golf, Recreation and Club services. In addition there are several standing committees that report to the Board but require significant support from the General Manager and staff. The Candidate will have a combination of education and experience equivalent to a Bachelor's degree in Public Administration or related field combined with at least 10 years of experience in a large municipal or large corporation at the executive level. Will have superior management and leadership skills with the knowledge, ability, commitment and energy to deliver excellent business results in these uncertain times. Government experience a plus. Strong communications skills. Hands-on experience managing \$30 million operating and capital budgets. Experience and skill in financial analysis and process analysis striving for continuous cost improvements. The General Manager will implement the recently completed 2011-2020 strategic plan; build relationships with the BOD, staff and property owners, quests, and visitors; represent Hot Springs Village at the local, state, and federal level with pride and enthusiasm; actively engage the Board by anticipating their needs and providing thorough and timely information concerning both project status and policy development; provide direction to staff consistent with Lean Management or Total Quality principles and holds himself/herself and staff accountable for results; and behave in a customer centric manner and expect a rapid response to issues or complaints raised. Competitive salary commensurate with experience. Comprehensive benefit package is available as well relocation assistance for out-of-area candidate. Applications and more information can be found at www.hsvpoa. org. Completed applications and resumes should be sent to HSVPOA, H.R. Dept., 895 DeSoto Blvd., Hot Springs Village, AR 71909; or email to wperkins@ hsvpoa.org by 11/19/10. Hot Springs Village is an Equal Opportunity Employer.

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Mark McBryde (Executive
Vice President and Director of
Public Finance), Carey Smith,
Michael McBryde, Andrew Stephens
and Bobbie Nichols

Front (left to right): Chris Angulo, Kevin Faught, Dennis Hunt and Jack Truemper

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