

AMENDED AGENDA

MEETING OF THE MOUNTAIN HOME CITY COUNCIL JULY 1st, 2021. . . 6:00 P.M. COUNCIL CHAMBERS OF THE MUNICIPAL BUILDING

Pledge of Allegiance
Prayer
Roll Call
Announcements
Minutes from the June 17th, 2021 Council Meeting
Committee Reports

NEW BUSINESS

AN ORDINANCE AMENDING ORDINANCE NO. 2021-10, 2020-27, 2019-27, 2017-17, 2016-4, 2014-3, 2012-11, 2011-12, 2009-17, 2009-12, 2008-37, AS AMENDED BY 96-033, 07-31, 06-14, 05-03, 04-04, 03-37, 03-05, 02-27, 02-20, 02-09, 01-04, TO EXPAND AND REDEFINE THE JOB CLASSIFICATION AND COMPENSATION PLAN IN ORDER TO ENHANCE EFFICIENT MANAGEMENT WITHIN THE DEPARTMENTS OF THE CITY OF MOUNTAIN HOME. presented by Human Resources Sue Edwards

PRESENTATION OF THE 2019 AUDIT

OLD BUSINESS

AN ORDINANCE DIRECTING AND ORDERING REMOVAL OR RAZING OF THE BUILDINGS LOCATED AT 1207 ROSSI ROAD MOUNTAIN HOME, AR

COMMENTS

ADJOURN

Respectfully Submitted,
Brian A. Plumlee, City Clerk

CITY OF MOUNTAIN HOME

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REGULAR CITY COUNCIL MEETING – JUNE 17th, 2021

1. The Mountain Home City Council met in regular session June 17th, 2021 in the Council Chambers of the Municipal Building. Mayor Hillrey Adams called the meeting to order at 6:00 p.m. followed by the Pledge of Allegiance and a prayer.
2. **ROLL CALL** The following council members were present for the roll call: Jim Bodenhamer, Jennifer Baker, Bob Van Haaren, Paige Evans, Nick Reed, Carry Manuel, and Susan Stockton. Wayne Almond was not present for the meeting.
3. **OFFICIALS IN ATTENDANCE** Mayor Hillrey Adams, City Attorney Roger Morgan, City Clerk Brian Plumlee, Fire Chief Kris Quick, Police Chief Eddie Griffin, Human Resources Sue Edwards, Parks & Recreation Director Billy D. Austin, Building Inspector Greg Ifland, and Treasurer Marshella Norell.
4. **MEDIA** Scott Liles of KTLO
5. **MINUTES** Councilwoman Jennifer Baker made a motion to approve the regular council meeting minutes from June 3rd, 2021. The motion was seconded by Councilwoman Paige Evans. The City Clerk recorded the following vote: all present – yes.
6. **NEW BUSINESS**

AN ORDINANCE DIRECTING AND ORDERING REMOVAL OR RAZING OF THE BUILDINGS LOCATED AT 1207 ROSSI ROAD MOUNTAIN HOME, AR (First Reading) City Attorney Roger Morgan put the ordinance on second reading and read it to its entirety.

AN ORDINANCE AMENDING ORDINANCE NO. 2019-24, 2018- , 2015-3, 2011-12, 2009-17, 2009-12, 2008-37, AS AMENDED BY 96-033, 07-31, 06-14, 05-03, 04-04, 03-37, 03-05, 02-27, 02-20, 02-09, 01-04, TO EXPAND AND REDEFINE THE JOB CLASSIFICATION AND COMPENSATION PLAN IN ORDER TO ENHANCE EFFICIENT MANAGEMENT WITHIN THE DEPARTMENTS OF THE CITY OF MOUNTAIN HOME City Attorney Roger Morgan put the ordinance on second reading and read it to its entirety.

SECOND READING Councilwoman Baker made a motion to suspend the rules and put the ordinance on second reading, Councilwoman Evans seconded the motion. The City Clerk recorded the following vote: all present – yes. The motion was declared adopted and the ordinance was read for a second time by title only.

THIRD READING Councilwoman Baker made a motion to suspend the rules and read the ordinance for the third time by title only. Councilwoman Stockton seconded the motion. The City Clerk recorded the following vote: all present – yes. The motion was declared adopted and the ordinance was read for a third time by title only.

ADOPTION... Councilman Van Haaren made the motion to adopt the ordinance it was seconded by Councilwoman Evans. The City Clerk recorded the following vote: all present – yes. The ordinance was declared adopted.

EMERGENCY CLAUSE... Councilwoman Baker made the motion to adopt the emergency clause, it was seconded by Councilwoman Evans. The City Clerk recorded the following vote: all present – yes. The emergency clause was declared adopted.

APPROVAL TO OPEN CHECKING ACCOUNT AND APPROVE LINE ITEM TO PROCESS THE GRANDMA'S HOUSE CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT) FOR NWAEDD Councilwoman Baker made a motion to approve the checking account, the motion was seconded by Councilwoman Evans. City Clerk Brian Plumlee recorded the following vote: all present – yes.

OLD BUSINESS

7. **ADJOURN...6:30 P.M.** with no further business to come before the council. Mayor Adams declared the meeting adjourned at 6:30 p.m.

HILLREY ADAMS, MAYOR

ATTEST:

BRIAN A. PLUMLEE, CITY CLERK

COMMITTEE REPORTS

Street Committee Meeting

June 22, 2021 – 1:15 p.m.

The meeting was called to order at 1:15 p.m.

Present were Arnold Knox, Director of Streets; Jim Bodenhamer, Susan Stockton and Jennifer Baker, Committee members.

Arnie began the meeting with a review of the Street Report for May 2021. New asphalt has been put down at Gentry Street which will complete that rebuild project. He said the total cost to Gentry Street is \$219,930.52. Another project that has been completed is the combined Market and Thorn Streets Rebuild project, totaling \$429,033.57. The crew that had been working at Medical Plaza has returned to Burnett Drive to continue that rebuild project ending at Buttercup. Currently, they are working just past Beard Street. The total cost to Burnett Drive as of May 31 is \$386,386.48. Arnie expects Burnett to be completed by the fall. Medical Plaza is the third rebuild project to be completed in May with a total cost of \$347,397.99.

Fill is continuing to be hauled to the new Fire Department location. Besides the Street and Water Departments hauling fill to the site, White River Materials and Mountain Home Concrete are hauling fill in. Arnie reported this is coming along well and waiting for the Water Department to run their sewer line across the property.

Spring Street is undergoing a rebuild from Forest Drive to Club Blvd. and was briefly discussed.

A total of \$15,994.20 has been spent on Maintenance for the month of May, with that crew getting the streets at Village Green ready for overlays.

The Budget Summary was reviewed, and Arnie said everything looked good.

The meeting adjourned at 1:45 p.m.

WATER & SEWER JUNE 2021 Committee Meeting

06/24/21 – 5:15PM. Attending: Alma Clark, Jennifer Baker, Bob Van Haaren, & Kirby Rowland. We met in council chamber. The meeting adjourned at 6:15 pm.

- Cash analysis / Revenue / Expense Report ending May 2021 were passed out.
- Project reports for month ending May 2021 passed out.
- Our water loss was 22.2 % Ending May 2021. The previous month was at 20.6%. We continue to fix and find leaks daily.
- Kirby gave updates to the Committee on several things that the water/sewer department is working on: WWTP upgrades, The new Lake intake site, Assessment of Backwash sludge handling at WTP, Possible change in disinfection / De-chlorination chemicals at WWTP.
- Discussion amongst the committee took place with regards to the WTP Sludge Disposal methods that would provide the best method overall for the Treatment Plant. An agreement will be on the Council Agenda at first meeting in August 2021 for a vote of council to authorize Garver to Proceed.
- Water / Sewer 2020 Audit was placed in council mail boxes for council review. Audit was completed and audit exit took place on May 23, 2021. Will need to note in minutes at next council meeting the receipt of the water / sewer audit.

PROJECT UPDATES:

- Spring Branch Terrace Water Line upgrade: Started 03/22/2021. Completed 06/10/21.
- 2nd & South St Sewer Line Upgrade: Started 02/09/21... Completed 05/25/21.
- Arkansas Avenue SL Ext: Started 05/19/21.. We laid 364' of Sewer line and set 2 new manholes. Completed on 06/17/2021.
- Water / Sewer Crews doing catch up work – Dirt work & Hydrant Repairs & New Service Installs before moving to new projects very soon. Water Crew will be going to Arkansas Avenue to extend water line and loop from end of Ozark Ave to N Cardinal Dr. Then will move College on 7th st to Bryant. Sewer Crew will be going to Buttercup Dr. to upgrade the Sewer line along the creek.

*****OUR NEXT MEETING HAS CHANGE DAYS & DATE*****
NEXT MEETING WILL BE HELD ON **THURSDAY – JULY 8, 2021 @ 5:15 pm.**
Meeting will be held in council chambers.

ORDINANCE NO: 2021 –

AN ORDINANCE AMENDING ORDINANCE NO. 2021-10, 2020-27, 2019-27, 2017-17, 2016-4, 2014-3, 2012-11, 2011-12, 2009-17, 2009-12, 2008-37, AS AMENDED BY 96-033, 07-31, 06-14, 05-03, 04-04, 03-37, 03-05, 02-27, 02-20, 02-09, 01-04, TO EXPAND AND REDEFINE THE JOB CLASSIFICATION AND COMPENSATION PLAN IN ORDER TO ENHANCE EFFICIENT MANAGEMENT WITHIN THE DEPARTMENTS OF THE CITY OF MOUNTAIN HOME.

WHEREAS, the Job Classification and Compensation Plan was adopted in 1996 and has served the City well since that time; and,

WHEREAS, the Job Classification and Compensation Plan recommends the classification system be reviewed no less than every three years for continuity and fairness; and,

WHEREAS, adjustments need to be made in order to meet the needs of the departments of the City of Mountain Home; and,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNTAIN HOME:

Section 1: It is in the economic interest of the City of Mountain Home to amend the Job Classification and Compensation Plan as it relates to the following:

- 1) The classification of "Chief Deputy Treasurer" shall be added to Table 4 Position Classifications - 2021 under "Grade 17" as noted on attached "Exhibit A".
- 2) The position of "Chief Deputy Treasurer" shall be placed in the City Administration's organizational structure.

Section 2: That all other provisions of the Job Classification and Compensation Plan of the City of Mountain Home shall remain in full force and effect unless specifically changed by the provisions of this Ordinance.

Section 3: EMERGENCY CLAUSE: The revised Position Classification Table affects the employees of the City departments, who in turn contribute to the safety and welfare of the residents of Mountain Home, Arkansas; therefore, an emergency is declared to exist, and this ordinance shall be in full force and effect from and after its passage.

PASSED AND APPROVED THIS 1ST DAY OF JULY, 2021.

Hillrey Adams, Mayor

ATTEST:

Brian Plumlee, City Clerk

Table 4

Position Classifications – 2021

Revised 12/6/07 in accordance with Ordinance No: 2007-47
 Revised 10/16/08 in accordance with Ordinance No: 2008-37
 Revised 5/21/2009 in accordance with Ordinance No: 2009-12
 Revised 7/2/09 in accordance with Ordinance No. 2009-17
 Revised 9/2/2010 in accordance with Ordinance No. 2010-23
 Revised 10/18/2012 in accordance with Ordinance No. 2012-11
 Revised 2/20/2014 in accordance with Ordinance No. 2014-3
 Revised 5/5/2016 in accordance with Ordinance No. 2016-4
 Revised 10/19/19 in accordance with Ordinance No. 2019-27
 Revised 06/04/2020 in accordance with Ordinance No. 2020-27
 Revised 04/01/2021 in accordance with Ordinance No. 2021-10
 Revised 7/1/2021 in accordance with Ordinance No: 2021-__

GRADE 39 – EXEMPT

Director – Water & Sewer Services
 Director – Street Services
 Director – Fire Services
 Director – Police Services
 Director – Parks & Recreation Services

GRADE 37 – EXEMPT

Engineer

GRADE 36 – EXEMPT

Assistant Police Chief
 Assistant Fire Chief
 Assistant Director

GRADE 18 – EXEMPT

Chief Financial Officer
 Human Resources Coordinator
 Manager
 Building Official
 City Treasurer

GRADE 17 – NON-EXEMPT

Chief Deputy Treasurer

GRADE 16 – NON-EXEMPT

Chief Court Clerk
 Deputy Treasurer
 Computer & Software Technician

GRADE 15 – NON-EXEMPT

Fire Marshal – Fire Department

GRADE 14 – NON-EXEMPT

Battalion Chief – Fire Department
 Plant Supervisor – Water / Sewer
 Warehouse Supervisor – Water / Sewer
 Inspector – Fire Department
 CAD Draftsman
 Office Manager / Inventory Comptroller

GRADE 13 – NON-EXEMPT

Captain – Fire Department

Lieutenant

GRADE 12 – NON-EXEMPT

Lieutenant – Fire Department
 Foreman
 Assistant Supervisor
 Sergeant – Police Department
 Office Manager
 Chief Deputy Court Clerk

GRADE 11 – NON-EXEMPT

Corporal
 Engineer – Fire Department
 Water / Wastewater IV
 Lab Tech

GRADE 10 - NON-EXEMPT

Firefighter
 Plumbing Inspector
 Patrol Officer
 Probation Officer / Work Release Coordinator
 Heavy Equipment Operator
 Mechanic
 Concrete Finisher
 Program Coordinator
 Backflow Coordinator
 Water / Wastewater III
 Maintenance Operator

GRADE 9 – NON-EXEMPT

Mayor's Secretary
 Apprentice Operator / Water Treatment
 Communications Supervisor, Sergeant

GRADE 8 – NON-EXEMPT

Secretary
 Administrative Secretary
 District Court Clerk
 Equipment Operator
 Billing Clerk
 Radio Dispatch
 Maintenance & Building Coordinator
 Inventory Clerk

GRADE 6 – NON-EXEMPT

Clerk / Receptionist
 Truck Driver with CDL
 Facility Maintenance

GRADE 3 – NON-EXEMPT

Laborer II

GRADE 2 – NON-EXEMPT

Laborer

POSITION TITLE: Chief Deputy Treasurer – Grade 17 – FLSA STATUS: Non-Exempt

DEPARTMENT: General Administration

SUMMARY: Works under the direction of the Treasurer and is responsible for the City's payroll administration including all tax payments and necessary reporting; and, is responsible for the accounts payable functions of the City; and, responsible for daily supervision of Deputy Treasurer(s) in the absence of the Treasurer; and, other duties as may be assigned.

ESSENTIAL JOB DUTIES AND RESPONSIBILITIES

- 1) Performs routine accounting duties, following appropriate procedures to ensure timely and accurate preparation.
- 2) Administers computerized payroll procedures for the City;
- 3) Maintains employee payroll records; administers payroll deductions; prepares corresponding reports.
- 4) Compiles time worked from time sheets or records and calculates pay including standard deductions, taxes, overtime, salary changes, sick pay, holiday, and special pay.
- 5) Administers payroll deductions in the accounting system; submits deductions and any reports to proper authority before deadlines
- 6) Prepares and submits Federal, FICA and State Income Tax Deposits, employer contributions, garnishments and special allowances by the established deadlines
- 7) Prepares W-2, 1099s and any other tax forms required by law by the established deadlines; and, submits to the employee, and vendor with a copy going to the proper authority
- 8) Administers accounts payable invoices due for the City. Ensures all invoices paid by due date and submits sales taxes due.
- 9) Maintains confidential records and files
- 10) Assists Treasurer with the balance of cash receipts and bank deposits when necessary.
- 11) Performs general office and clerical duties as assigned.
- 12) Performs other related duties as assigned.

SUPERVISORY CONTROLS:

The supervisor assigns work in terms of general instructions as to goals to be attained and availability of resources. Work of this class originates by regularly scheduled reoccurring events and the employee is expected to schedule and initiate work activities without direct orders from the supervisor. Employee must establish priorities and deadlines and organize work so that goals are accomplished efficiently and effectively. Some tasks require detailed and specific instructions from the supervisor and are routinely reviewed during progress and at completion of the assigned task. Other work is not routinely reviewed; judgment is for propriety of final results.

GUIDELINES:

Guidelines are relevant Federal and State Laws and regulations; city codes, policies and procedures; and directives from the supervisor.

SCOPE AND EFFECT:

Successful performance contributes to the smooth operation of City government, sound financial standing and effective development of the City.

SPECIFIC KNOWLEDGE, SKILLS, ABILITIES OR EDUCATION:

- 1) Thorough knowledge of accounting principals.
- 2) Must have thorough knowledge of payroll tax regulations and ability to ensure accuracy with highly confidential materials.
- 3) Knowledge of relevant laws, City and departmental policies and procedures.
- 4) Ability to follow complex oral and written directions and to prepare complex data reports.
- 5) Ability to perform assignments with minimal supervision and under tight deadlines.
- 6) Thorough computer skills with proficiency in Microsoft Office programs including Excel. Ability to prepare/retrieve reports and data.
- 7) Strong math aptitude and ability to work accurately with numbers.
- 8) Strong interpersonal, organizational and communication skills.

- 9) Skill in operating standard office and accounting equipment related to position. (typewriter, computer, printer, copier, calculator, accounting software and others as may be needed)

PHYSICAL DEMANDS:

The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions and expectations. While performing the functions of this job, the employee is regularly required to talk or hear. The employee's work is typically performed at a desk or table with employee intermittently sitting, standing, stooping, walking; and, requires reaching and manual dexterity. The employee is occasionally required to use hands to finger, handle, or feel; reach with hands and arms. Lifting boxes a maximum of 20 – 25 pounds is required.

WORK ENVIRONMENT:

The work environment characteristics described herein are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions and expectations. Work is performed in an office with frequent use of a computer and other office equipment.

IMMEDIATE SUPERVISOR:

The Treasurer assigns work in terms of general instructions requiring the use of much judgment. Tasks performed routinely are done on the basis of established and learned procedures. Employee works under the supervision of the Treasurer to perform assigned tasks and work is not routinely reviewed, but may be checked for the nature and propriety of final results.

MINIMUM QUALIFICATIONS:

- 1) Experience sufficient to thoroughly understand the diverse objectives and functions of the City and its finances, usually associated with the completion of a degree in accounting or five years of paid full-time employment as a bookkeeper or accountant or any combination of training and experience that provides the required knowledge, skills and abilities.
- 2) The ability to know and understand relevant State and Federal Laws, insurance regulations, City Ordinances, and City and departmental policies and procedures. Most guidelines are clear and specific but some require interpretation in application.
- 3) The ability to keep records of all City functions and to ensure the proper accounting of funds received.
- 4) Ability to read, write and perform mathematical calculations at a level commonly associated with the completion of high school or equivalent.
- 5) Valid Driver's License

The above information is intended to describe the general nature of this position and is not to be considered a complete statement of duties, responsibilities and/or requirements.

EMPLOYEE ACKNOWLEDGEMENT:

This job description in no way states or implies that these are the only duties to be performed by this employee. Employee will be required to follow any other instructions and to perform any other duties requested by his or her supervisor. I acknowledge that I have read, understand and accept the job description outlined above.

Employee Signature

Date signed

POSITION TITLE: Deputy Treasurer – Grade 16 – FLSA STATUS: Non-Exempt

DEPARTMENT: General Administration

SUMMARY: Works under the direction of the Treasurer and/or Chief Deputy Treasurer and is responsible for the City's payroll administration including all tax payments and necessary reporting; and, is responsible for the accounts payable functions of the City; and, other duties as may be assigned.

ESSENTIAL JOB DUTIES AND RESPONSIBILITIES

- 13) Performs routine accounting duties, following appropriate procedures to ensure timely and accurate preparation.
- 14) Administers computerized payroll procedures for the City;
- 15) Maintains employee payroll records; administers payroll deductions; prepares corresponding reports.
- 16) Compiles time worked from time sheets or records and calculates pay including standard deductions, taxes, overtime, salary changes, sick pay, holiday, and special pay.
- 17) Administers payroll deductions in the accounting system; submits deductions and any reports to proper authority before deadlines
- 18) Prepares and submits Federal, FICA and State Income Tax Deposits, employer contributions, garnishments and special allowances by the established deadlines
- ~~19) Prepares W-2, 1099s and any other tax forms required by law by the established deadlines; and, submits to the employee, and vendor with a copy going to the proper authority~~
- 20) Administers accounts payable invoices due for the City. Ensures all invoices paid by due date and submits sales taxes due.
- 21) Maintains confidential records and files
- 22) Assists Treasurer and/or Chief Deputy Treasurer with the balance of cash receipts and bank deposits when necessary.
- 23) Performs general office and clerical duties as assigned.
- 24) Performs other related duties as assigned.

SUPERVISORY CONTROLS:

The supervisor assigns work in terms of general instructions as to goals to be attained and availability of resources. Work of this class originates by regularly scheduled reoccurring events and the employee is expected to schedule and initiate work activities without direct orders from the supervisor. Employee must establish priorities and deadlines and organize work so that goals are accomplished efficiently and effectively. Some tasks require detailed and specific instructions from the supervisor and are routinely reviewed during progress and at completion of the assigned task. Other work is not routinely reviewed; judgment is for propriety of final results.

GUIDELINES:

Guidelines are relevant Federal and State Laws and regulations; city codes, policies and procedures; and directives from the supervisor.

SCOPE AND EFFECT:

Successful performance contributes to the smooth operation of City government, sound financial standing and effective development of the City.

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The work environment characteristics described herein are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions and expectations. Work is performed in an office with frequent use of a computer and other office equipment.

IMMEDIATE SUPERVISOR:

The Treasurer **and/or Chief Deputy Treasurer** assigns work in terms of general instructions requiring the use of much judgment. Tasks performed routinely are done on the basis of established and learned procedures. Employee works under the supervision of the Treasurer **and/or Chief Deputy Treasurer** to perform assigned tasks and work is not routinely reviewed, but may be checked for the nature and propriety of final results.

MINIMUM QUALIFICATIONS:

- 6) Experience sufficient to thoroughly understand the diverse objectives and functions of the City and its finances, usually associated with the completion of a degree in accounting or five years of paid full-time employment as a bookkeeper or accountant or any combination of training and experience that provides the required knowledge, skills and abilities.
- 7) The ability to know and understand relevant State and Federal Laws, insurance regulations, City Ordinances, and City and departmental policies and procedures. Most guidelines are clear and specific but some require interpretation in application.
- 8) The ability to keep records of all City functions and to ensure the proper accounting of funds received.
- 9) Ability to read, write and perform mathematical calculations at a level commonly associated with the completion of high school or equivalent.
- 10) Valid Driver's License

The above information is intended to describe the general nature of this position and is not to be considered a complete statement of duties, responsibilities and/or requirements.

EMPLOYEE ACKNOWLEDGEMENT:

This job description in no way states or implies that these are the only duties to be performed by this employee. Employee will be required to follow any other instructions and to perform any other duties requested by his or her supervisor. I acknowledge that I have read, understand and accept the job description outlined above.

Employee Signature

Date signed

CITY OF MOUNTAIN HOME, ARKANSAS

REGULATORY BASIS FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2019**

BALLARD & COMPANY, LTD.

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BALLARD & COMPANY, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BUSINESS CONSULTANTS

Members of the American Institute of Certified Public Accountants
Member of the Arkansas Society of Certified Public Accountants

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MOUNTAIN VIEW, AR 72560
870-269-2390

980 ASH FLAT DRIVE
ASH FLAT, AR 72513
870-994-2812

352 HIGHWAY 62 EAST
SALEM, AR 72576
870-895-2661

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
City of Mountain Home, Arkansas

We have audited the accompanying regulatory basis financial statements of the general fund, street fund and other funds in the aggregate of the City of Mountain Home, Arkansas, as of and for the year ended December 31, 2019, and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the City on the basis of the financial reporting provisions of Ark. Code Ann. 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Mountain Home, Arkansas, as of December 31, 2019, or the changes in financial position and, where applicable, cash flows thereof for the year then ended.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, street fund, and other funds in the aggregate of the City of Mountain Home, Arkansas, as of December 31, 2019, and regulatory basis receipts, disbursements, and changes in fund balance, and the budgetary comparisons for the general fund and street fund for the year then ended in accordance with the financial reporting provisions of Ark. Code Ann. 10-4-412 described in Note 1.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the City would have included some funds under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*. However, under the regulatory basis, these funds are not required to be included as part of the reporting entity. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the accompanying regulatory basis financial statements. The combining balance sheet – other funds in the aggregate – regulatory basis, the combining statement of receipts, disbursements, and changes in fund balances – other funds in the aggregate – regulatory basis, and the related notes are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining balance sheet – other funds in the aggregate – regulatory basis, the combining statement of receipts, disbursements, and changes in fund balances – other funds in the aggregate – regulatory basis, and the related notes are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet – other funds in the aggregate – regulatory basis, the combining statement of receipts, disbursements, and changes in fund balances – other funds in the aggregate – regulatory basis, and the related notes are fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

The schedule of capital assets has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021 on our consideration of the City of Mountain Home, Arkansas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Mountain Home, Arkansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Mountain Home, Arkansas' internal control over financial reporting and compliance.

Ballard & Company, Ltd.

Mountain Home, Arkansas
June 18, 2021

**CITY OF MOUNTAIN HOME, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2019**

	<u>General</u>	<u>Street</u>	<u>Other Funds In The Aggregate</u>
ASSETS			
Cash and cash equivalents	<u>\$ 1,034,417</u>	<u>\$ 1,443,892</u>	<u>\$ 2,397,688</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Payroll related	\$ 28,198	\$ 4,555	\$ 894
Settlements pending	<u>-</u>	<u>-</u>	<u>216,557</u>
Total Liabilities	<u>28,198</u>	<u>4,555</u>	<u>217,451</u>
 Fund balances:			
Restricted	51,089	1,439,337	1,989,937
Assigned	50,927	-	190,300
Unassigned	<u>904,203</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,006,219</u>	<u>1,439,337</u>	<u>2,180,237</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 1,034,417</u></u>	<u><u>\$ 1,443,892</u></u>	<u><u>\$ 2,397,688</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF MOUNTAIN HOME, ARKANSAS
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Street	Other Funds In The Aggregate
RECEIPTS			
State and federal aid	\$ 257,096	\$ 892,518	\$ -
Property taxes	518,248	349,944	-
Sales taxes	4,323,096	2,494,037	1,870,528
Franchise fees	1,020,898	-	-
Fines, forfeitures and costs	212,126	-	65,017
Local permits and fees	307,753	-	-
Advertising and promotion fees	-	-	125,681
Public safety services - fire district millage	157,217	-	-
Park and recreation fees	91,119	-	-
Administrative fees	387,383	-	-
Court costs and supplies reimbursements	207,163	-	-
Interest	10,850	27,354	28,045
Other	337,349	113,095	109,592
TOTAL RECEIPTS	7,830,298	3,876,948	2,198,863
DISBURSEMENTS			
Current:			
General government	1,160,875	-	-
Law enforcement - police and courts	2,860,814	-	471,048
Highways and streets	-	4,197,217	-
Public safety - fire protection	2,194,301	-	713,508
Recreation and culture	1,345,118	-	-
Cemetery maintenance	-	-	10,433
Advertising and promotion	-	-	120,700
TOTAL DISBURSEMENTS	7,561,108	4,197,217	1,315,689
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	269,190	(320,269)	883,174
FUND BALANCES - JANUARY 1	737,029	1,759,606	1,297,063
FUND BALANCES - DECEMBER 31	\$ 1,006,219	\$ 1,439,337	\$ 2,180,237

The accompanying notes are an integral part of these financial statements.

CITY OF MOUNTAIN HOME, ARKANSAS
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
RECEIPTS			
State and federal aid	\$ 196,793	\$ 257,096	\$ 60,303
Property taxes	518,248	518,248	-
Sales taxes	4,323,096	4,323,096	-
Franchise fees	1,020,899	1,020,899	-
Fines, forfeitures and costs	212,126	212,126	-
Local permits and fees	307,753	307,753	-
Public safety services - fire district millage	157,217	157,217	-
Park and recreation fees	91,118	91,118	-
Administrative fees	387,383	387,383	-
Court costs and supplies reimbursements	207,163	207,163	-
Interest	10,850	10,850	-
Other	20,772	337,349	316,577
TOTAL RECEIPTS	<u>7,453,418</u>	<u>7,830,298</u>	<u>376,880</u>
DISBURSEMENTS			
Current:			
General government	1,130,746	1,160,875	(30,129)
Law enforcement	2,625,541	2,860,814	(235,273)
Highways and streets	-	-	-
Public safety - fire protection	2,151,553	2,194,301	(42,748)
Recreation and culture	1,276,388	1,345,118	(68,730)
TOTAL DISBURSEMENTS	<u>7,184,228</u>	<u>7,561,108</u>	<u>(376,880)</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>269,190</u>	<u>269,190</u>	<u>-</u>
FUND BALANCES - JANUARY 1	<u>737,029</u>	<u>737,029</u>	<u>-</u>
FUND BALANCES - DECEMBER 31	<u>\$ 1,006,219</u>	<u>\$ 1,006,219</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF MOUNTAIN HOME, ARKANSAS
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - STREET FUND - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Street		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
RECEIPTS			
State and federal aid	\$ 892,518	\$ 892,518	\$ -
Property taxes	349,944	349,944	-
Sales taxes	2,494,037	2,494,037	-
Interest	27,354	27,354	-
Other	111,031	113,095	2,064
TOTAL RECEIPTS	<u>3,874,884</u>	<u>3,876,948</u>	<u>2,064</u>
DISBURSEMENTS			
Current:			
Highways and streets	4,195,153	4,197,217	(2,064)
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(320,269)</u>	<u>(320,269)</u>	<u>-</u>
FUND BALANCES - JANUARY 1	<u>1,759,606</u>	<u>1,759,606</u>	<u>-</u>
FUND BALANCES - DECEMBER 31	<u><u>\$ 1,439,337</u></u>	<u><u>\$ 1,439,337</u></u>	<u><u>\$ -</u></u>

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Mountain Home, Arkansas, was incorporated under the laws of the State of Arkansas and operates under an elected Mayor-Council form of government. The reporting entity includes all funds of the City. Under accounting principles generally accepted in the United States of America (GAAP) as established by the *Government Accounting Standards Board*, the following funds of the City would have been included in the reporting entity: Water and Wastewater. However, under Arkansas's regulatory basis described below, inclusion of these funds is not required and these funds are not included in this report.

Basis of Presentation – Regulatory

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Arkansas Code Ann. 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and street fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of: a balance sheet; a statement of revenues (receipts), expenditures (disbursements), and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general fund and street fund; notes to the financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basis financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

The accounting system of the City is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

General Fund – The General Fund is used to account for all financial resources not accounted for and reported in another fund.

Street Fund – The Street Fund (a Special Revenue Fund) is used to account for the proceeds of specific revenue sources that are restricted or committed to disbursements for specified purposes other than debt service or capital projects. The Street Fund accounts for and reports the proceeds of state highway turnback, property taxes, and sales taxes that are restricted or committed for maintaining and constructing highways and streets.

Other Funds in the Aggregate – Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Street Funds. The following types of funds are included in this column as follows:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific receipt sources that are restricted or committed to disbursements for specified purposes other than debt service or capital projects. The following Special Revenue Funds are reported with other funds in the aggregate: Breathalyzer, Criminal Justice, DWI/Drug Control, Public Safety Sales Tax, Court Automation, Court Administration (Amendment 80), Advertising and Promotion, Baxter Lab Economic Development Project, American Epoxy Economic Development Project, and Cemetery.

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Projects Funds – Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to disbursements for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The following capital projects fund is reported with other funds in the aggregate: Fire Department Apparatus Repair and Replacement Fund.

Agency Funds - Agency Funds are used to reports resources held by the reporting government in a purely custodial capacity (assets equal liabilities). The following Agency Funds are reported with the other funds in the aggregate: District Court (including City Docket, Probation, Small Claims, and Appeals accounts), Police Fees, and Police Seizure.

Basis of Accounting - Regulatory

The financial statements are prepared on a regulatory basis of accounting as prescribed or permitted by Arkansas Code Ann. 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, fund balance, receipts, and disbursements when they result from cash transactions with a provision for payroll liabilities withheld and settlements pending. As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable, interfund receivables, and capital assets) and certain liabilities (such as accounts payable, interfund payables, and long-term debt) are not recorded in these financial statements.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand accounts.

Liabilities

For the purpose of financial reporting, liabilities include payroll-related liabilities withheld but not yet paid and settlements pending. Settlements pending are considered fines, forfeitures, court fees and seized funds that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance - amounts are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance - amounts that are constrained by the City Council's intent to be used for specific purposes, but are neither restricted nor committed.
3. Unassigned fund balance - amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if disbursements incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year, but are not considered delinquent until after October 15. Property taxes reflected as receipts on the financial statements include the property tax relief distribution made by the State of Arkansas. The purpose of this distribution is to reimburse the municipality for property tax credits in accordance with Arkansas Code.

Budget Law

State law requires that the following procedures be followed in establishing the budgetary data:

- a. Prior to December 1 of each year, the Mayor submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed disbursements and the means of financing them.
- b. The proposed budget is discussed at a City Council meeting prior to adoption.
- c. Prior to February 1, the budget is legally enacted by action of the City Council.
- d. Appropriations lapse at the end of each year.
- e. Under certain conditions, the budget may be amended subsequent to the year-end.

The budgeted receipts and disbursements represent the formal operating budget adopted by the City Council, as amended by the Council during the year.

Basis of Accounting

The City prepared an annual budget on the regulatory basis of accounting for the General Fund, Street Fund and the other operating funds.

Fund Balance Classification Policies and Procedures

The City's highest level of decision-making authority is its City Council. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the City Council through passage of an ordinance. The City Council is authorized to assign amounts to a specific purpose, although a formal policy has not been established. There were no committed fund balances at year-end.

The City does not have a formal policy addressing whether it considers restricted or unrestricted amounts to have been spent when a disbursement is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The City has a policy addressing which resources to use within the unrestricted fund balance when restricted, assigned or unassigned fund balances are available. The City's policy is that all restricted and assigned accounts are earmarked and will have its own revenue line item within the appropriate department's budget as well as its own purchases line item. The balance in each restricted or assigned account is always readily identified. When funds are no longer available, no further expenditures are made in that account. If there is a balance at year-end, it is identified and carried forward.

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 2: CASH AND INVESTMENTS

Legal Provisions for Deposits and Investments

State law generally requires that municipal funds be deposited in federally insured banks located in the State of Arkansas. These deposits may be in the form of checking accounts, savings accounts, and/or time deposits. Public funds may be invested in eligible investment securities having a maturity of no longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

Cash Deposits with Financial Institutions

As of December 31, 2019, the carrying amount of the City's cash deposits was \$4,875,997 and the respective bank balances totaled \$4,910,799. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City of Mountain Home, Arkansas will not be able to recover deposits or will not be able to recover collateral securities. The City's policy is to place deposits only in collateralized or insured accounts. As of December 31, 2019, all bank balances of the City were fully insured or collateralized.

NOTE 3: DETAILS OF FUND BALANCE CLASSIFICATIONS

Fund balance classifications at December 31, 2019 are comprised of the following:

Description	General Fund	Street Fund	Other Funds in the Aggregate
Fund Balance:			
Restricted for:			
General government	\$ 5,056	\$ -	\$ -
Law enforcement	7,940	-	68,271
Highways and streets	-	1,439,337	-
Public safety – fire protection	9,630	-	-
Public safety – police and fire	-	-	1,710,779
Recreation and culture	28,463	-	-
Advertising and promotion	-	-	134,177
Economic development	-	-	122
Cemetery maintenance	-	-	76,588
Total Restricted	51,089	1,439,337	1,989,937
Assigned to:			
General government	826	-	-
Law enforcement	5,904	-	-
Highways and streets	-	-	-
Public safety – fire protection	14,889	-	190,300
Recreation and culture	29,308	-	-
Advertising and promotion	-	-	-
Cemetery maintenance	-	-	-
Total Assigned	50,927	-	190,300
Unassigned	904,203	-	-
Totals	\$ 1,006,219	\$ 1,439,337	\$ 2,180,237

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 4: LEGAL DEBT LIMIT

Property Tax Secured Bonded Debt

The City is subject to a constitutional limitation for bonded indebtedness equal to 20% of the total assessed value of real and personal property as determined by the last tax assessment. As of December 31, 2019, the legal debt limit for the City was \$57,362,956. There were no property tax secured bond issues.

Short-term Financing Obligations

The City is subject to a constitutional limitation for short-term financing obligation equal to 5% of the assessed value of taxable property within the City as determined by the last tax assessment. As of December 31, 2019, the legal debt limit for short-term financing obligations was \$14,340,739. The City entered into a short-term financing agreement for communication equipment during the year ended December 31, 2016.

NOTE 5: COMMITMENTS

Short-Term Obligations

Short-term obligations as of December 31, 2019 are comprised of the following:

	December 31, 2019
Arvest Finance - communication equipment loan dated December 16, 2016, in the amount of \$169,213 due in three annual payments of \$56,404 with 0% interest; matures January 01, 2020	\$ 56,404

Long-Term Liabilities

Long-term liabilities as of December 31, 2019 are comprised of the following:

	December 31, 2019
Unfunded liability balance due to Arkansas Public Employees Retirement System (APERS) for District Court Judge's and Clerk's retirement determined by actuarial valuation as of December 31, 2004, and amortized over a 30-year period. Payment amounts adjusted annually by APERS. Payments are made from the General Fund.	\$ 264,715

Due to the City's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

Compensated Absences

Compensated absences do vest or accumulate. The amount of compensated absences was not determined.

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 6: JOINTLY GOVERNED ORGANIZATIONS

Ozark Mountain Solid Waste District

The City is a member of the Ozark Mountain Solid Waste District (District), formerly the Northwest Arkansas Regional Solid Waste District. The District is a jointly governed organization comprised of representatives from Baxter, Boone, Carroll, Marion, Newton, and Searcy counties and participating cities within the aforementioned counties. Representatives are the participating county judges and mayors unless some other representative is appointed by the participating entity. The City made no payments to the District during 2019.

Fourteenth Judicial Drug Task Force

The Prosecuting Attorney of the Fourteenth Judicial District, the Sheriff's Departments of Baxter, Boone, Marion, and Newton Counties, and the Police Departments of Harrison and Mountain Home entered into an agreement to establish the Fourteenth Judicial Drug Task Force. Funding was provided through the Drug Law Enforcement Program grant applied for by the Prosecuting Attorney of the Fourteenth Judicial District. Financial statements of the Fourteenth Judicial Drug Task Force are not available.

NOTE 7: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by through the Arkansas Municipal League Program, a public entity risk pool, and the Arkansas Public Entities Risk Management Association (APERMA), a public entity risk pool. The Arkansas Municipal League provides the City with workers' compensation and legal defense coverage. APERMA provides the City with building and contents, vehicle, and general liability coverage. The City also participates in the Self-Insured Fidelity Bond Program administered by the Government Bonding Board. The amount of settlements, if any, has not exceeded the insurance coverage in the past three years and there were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

**NOTE 8: LOCAL POLICE AND FIRE RETIREMENT SYSTEM (LOPFI)
(A Defined Benefit Pension Plan)**

Plan Description

The City contributes to the Local Police and Fire Retirement System (LOPFI), an agent multiple employer retirement system that acts as a common investment and administrative agent for cities and towns in Arkansas. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Local Police and Fire Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LOPFI. That report may be obtained by writing to the Arkansas Local Police and Fire Retirement System, 620 W. 3rd, Suite 200, Little Rock, Arkansas 72201, by calling (866) 859-1745, or on their website www.lopfi-prb.com.

Funding Policy

The employee contribution rate depends on the type of service being rendered and whether or not the service is also covered by Social Security. The different employee contribution rates, as required by state law, are as follows:

1. Paid service not covered by Social Security – 8.5% of gross pay.
2. Paid service also covered by Social Security – 2.5% of gross pay.
3. Volunteer fire service - no employee contribution.

**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE 8: LOCAL POLICE AND FIRE RETIREMENT SYSTEM (LOPFI) – Continued
(A Defined Benefit Pension Plan)**

The City is required to contribute at an actuarially determined rate. The contribution requirements of plan members are established and may be amended by State law. The contribution requirements of the City are established and may be amended by the LOPFI Board of Trustees. The plan is also funded with state insurance tax. The City's contribution to the plan was \$561,081 and the amount of insurance tax paid by the state to the plan for the benefit of the City was \$256,836 for the year ended December 31, 2019.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, is limited to disclosure of the City's share of the collective net pension liability. The City's proportionate share of the collective net pension liability as of December 31, 2019 (actuarial valuation date and measurement date) was \$6,076,637.

NOTE 9: ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM (APERS)

Plan Description

The City contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan that covers municipal employees whose municipalities have elected coverage under this System. APERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, One Union National Plaza, 124 W. Capitol, Little Rock, Arkansas 72201, by calling (800) 682-7377, or on their website www.apers.org.

Funding Policy

APERS has contributory and non-contributory plans. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system, based on the annual actuarial valuation. Contributory members are required by State law to contribute 5% of their salary. The City's contribution to the plan was \$430,146 for the year ended December 31, 2019.

Net Pension Liability

The City's proportionate share of the collective net pension liability as of June 30, 2019 (actuarial valuation date and measurement date) was \$3,451,237.

SUPPLEMENTARY AND OTHER INFORMATION

**CITY OF MOUNTAIN HOME, ARKANSAS
COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
REGULATORY BASIS
DECEMBER 31, 2019**

Schedule 1

	SPECIAL REVENUE FUNDS										CAPITAL PROJECTS FUNDS	AGENCY FUNDS		
	Breathalyzer	Criminal Justice	DWI/Drug Control	Public Safety Sales Tax	Court Automation	Amendment 80	Advertising and Promotion	Baxter Lab/ American Epoxy E.D. Projects	Cemetery	Fire Department Apparatus	District Court	Police Seizure/Fees	Totals	
ASSETS														
Cash and cash equivalents	\$ 6,731	\$ 12,592	\$ 11,260	\$ 1,711,673	\$ 11,921	\$ 25,767	\$ 134,177	\$ 122	\$ 76,588	\$ 190,300	\$ 117,811	\$ 98,746	\$ 2,397,688	
LIABILITIES AND FUND BALANCES														
Liabilities:														
Payroll related	\$ -	\$ -	\$ -	\$ 894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894	
Settlements pending	-	-	-	-	-	-	-	-	-	-	117,811	98,746	216,557	
Total Liabilities	-	-	-	894	-	-	-	-	-	-	117,811	98,746	217,451	
Fund balances:														
Restricted	6,731	12,592	11,260	1,710,779	11,921	25,767	134,177	122	76,588	-	-	-	1,989,937	
Assigned	-	-	-	-	-	-	-	-	-	190,300	-	-	190,300	
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Fund Balances	6,731	12,592	11,260	1,710,779	11,921	25,767	134,177	122	76,588	190,300	-	-	2,180,237	
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,731	\$ 12,592	\$ 11,260	\$ 1,711,673	\$ 11,921	\$ 25,767	\$ 134,177	\$ 122	\$ 76,588	\$ 190,300	\$ 117,811	\$ 98,746	\$ 2,397,688	

See auditor's report on supplementary information.
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CITY OF MOUNTAIN HOME, ARKANSAS
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS**
FOR THE YEAR ENDED DECEMBER 31, 2019

Schedule 2

	SPECIAL REVENUE FUNDS									CAPITAL PROJECTS FUNDS	
	Breathalyzer	Criminal Justice	DWI/Drug Control	Public Safety Sales Tax	Court Automation	Amendment 80	Advertising and Promotion	Baxter Lab/ American Epoxy E.D. Projects	Cemetery	Fire Department Apparatus	Totals
RECEIPTS											
Sales taxes	\$ -	\$ -	\$ -	\$ 1,870,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870,528
Fines, forfeitures and costs	1,799	20,388	16,484	-	24,298	2,048	-	-	-	-	65,017
Advertising and promotion taxes	-	-	-	-	-	-	125,555	-	-	-	125,555
Interest	121	192	159	22,192	559	462	126	-	1,418	2,942	28,171
Other	30	-	-	-	-	-	-	-	9,562	100,000	109,592
TOTAL RECEIPTS	1,950	20,580	16,643	1,892,720	24,857	2,510	125,681	-	10,980	102,942	2,198,863
DISBURSEMENTS											
Current:											
Law enforcement - police and courts	1,508	20,400	9,182	389,438	49,975	545	-	-	-	-	471,048
Public safety - fire protection	-	-	-	713,508	-	-	-	-	-	-	713,508
Cemetery maintenance	-	-	-	-	-	-	-	-	10,433	-	10,433
Advertising and promotion	-	-	-	-	-	-	120,700	-	-	-	120,700
TOTAL DISBURSEMENTS	1,508	20,400	9,182	1,102,946	49,975	545	120,700	-	10,433	-	1,315,689
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	442	180	7,461	789,774	(25,118)	1,965	4,981	-	547	102,942	883,174
FUND BALANCES - JANUARY 1	6,289	12,412	3,799	921,005	37,039	23,802	129,196	122	76,041	87,358	1,297,063
FUND BALANCES - DECEMBER 31	\$ 6,731	\$ 12,592	\$ 11,260	\$ 1,710,779	\$ 11,921	\$ 25,767	\$ 134,177	\$ 122	\$ 76,588	\$ 190,300	\$ 2,180,237

See auditor's report on supplementary information.
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**CITY OF MOUNTAIN HOME, ARKANSAS
NOTES TO SCHEDULES 1 AND 2
FOR THE YEAR ENDED DECEMBER 31, 2019**

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Breathalyzer	Ark. Code Ann. 16-10-308 authorized a portion of district court costs to be used to purchase and maintain alcohol testing devices.
Criminal Justice	Ark. Cod Ann. 16-17-129 and Mountain Home Ordinance 2010-12 (April 15, 2010) established fund for the purpose of helping defray the cost of incarcerating prisoners in the Baxter County jail. Ark. Code Ann. 16-10-308 established fund to receive the City's share of uniform court cost and filing fees levied by state law to be used to defray a part of the expense of administration of justice in the City.
DWI/Drug Control	Mountain Home Ordinance 2006-11 (May 18, 2006) designated a portion of each fine collected due to driving while intoxicated and drug convictions be designated for the purpose of each fine collected due to driving while intoxicated and drug convictions be designated for the purpose of maintaining and implementing educational programs concerning alcohol abuse and implementing programs or purchasing equipment to be used toward preventing or reducing the number of driving while intoxicated offenses and enforcement of the driving while intoxicated and drug statutes. Ark. Code Ann. 16-10-308 established fund to receive the City's share of uniform court cost and filing fees levied by state law to be used to defray a part of the expense of administration of justice in the City.
Public Safety Sales Tax	Ordinance 2017-13, under the authority of Ark. Code Title 26, Subtitle 6, called for the levy of a three-eighths of one percent (.375%) Citywide sales and use tax to be used solely for the purpose of public safety.
Court Automation	Ark. Code Ann. 16-13-704 established fund to receive district court installment fees of ½ of \$5 per month on each person to be used for court-related technology.
Court Administration (Amendment 80)	Ark. Code Ann. 16-17-126 authorizes district court filing fees for writs of garnishments and executions to be appropriated for any permissible use in the administration of the district court.
Advertising and Promotion	Ark. Code Ann. 26-75-606 and Mountain Home Ordinance 2013-14 (October 17, 2013) established fund to account for the tax levied on gross receipts of hotels, motels, and short-term rental accommodations. The tax shall be used for promoting and encouraging tourism.
Baxter Lab / American Epoxy E.D. Projects	Established to receive and disburse federal grant monies received through the Arkansas Economic Development Commission.
Cemetery	Funds used to open this account were received from the Mountain Home Cemetery Association with the stipulation that the funds, along with any future donations, were to be used solely to provide maintenance of the Mountain Home cemetery grounds.
Fire Department Apparatus Repair and Replacement	Established to receive monies to be used for the purchase of fire equipment.
District Court	Ark. Code Ann. 16-10-204 established account to receive fines, forfeitures, and costs collected by the district court.
Police Fee	Established to account for revenues generated from the Police Department.
Police Seizure	Consists of evidence awaiting disposition from the Circuit Court.

**CITY OF MOUNTAIN HOME, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2019
(Unaudited)**

Schedule 3

Land	\$ 1,158,778
Buildings and Improvements	4,515,157
Equipment	<u>8,709,604</u>
Total	<u>\$ 14,383,539</u>

OTHER REPORTS



BALLARD & COMPANY, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BUSINESS CONSULTANTS

Members of the American Institute of Certified Public Accountants
Member of the Arkansas Society of Certified Public Accountants

668 HIGHWAY 62 EAST
MOUNTAIN HOME, AR. 72653
870-425-6256

416 N. E. MAIN STREET
MOUNTAIN VIEW, AR. 72560
870-269-2390

980 ASH FLAT DRIVE
ASH FLAT, AR. 72513
870-994-2812

352 HIGHWAY 62 EAST
SALEM, AR. 72576
870-895-2661

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of City Council
City of Mountain Home, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying regulatory basis financial statements of the general fund, street fund, and other funds in the aggregate of the City of Mountain Home, Arkansas as of and for the year ended December 31, 2019, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2021. We issued an adverse opinion because the financial statements are prepared by the City on the basis of the financial reporting provisions of Ark. Code Ann. 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting as described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, street fund, and other funds in the aggregate were unmodified.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be a material weakness.

- 2019-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording cash transactions should be distributed among appropriate employees. The City's management did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the City's assets because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

The City of Mountain Home's management responded and indicated that the City will segregate the duties relating to initiating, receipting, depositing, disbursing, and recording cash transactions to the extent possible with the current staffing levels.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Mountain Home, Arkansas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Mountain Home, Arkansas' Response to Findings

The City's response to our findings identified in our audit is described above. The City of Mountain Home, Arkansas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Other Issues

The commentary contained in this section relates to the following officials that held office during 2019:

Mayor: Hillrey Adams
Treasurer: Marshella Norell (November 14, 2019)
 Rita Murray (January 01, 2019 – November 01, 2019)
District Court Clerk: Debra Jeffery
Police Chief: Carry Manuel

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

Our audit procedures indicated that the above offices were in substantial compliance with Arkansas fiscal and financial laws.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ballard & Company, Ltd.

Mountain Home, Arkansas
June 18, 2021

**AN ORDINANCE DIRECTING AND ORDERING REMOVAL OR RAZING OF THE BUILDINGS LOCATED AT 1207
ROSSI ROAD
MOUNTAIN HOME, AR**

WHEREAS, ACA 41-56-203 authorizes the City of Mountain Home, AR to remove or raze any buildings that have become dilapidated, unsightly, unsafe, unsanitary, obnoxious or detrimental to public welfare; and

WHEREAS, the buildings located at 1207 Rossi Road Mountain Home, AR should be removed and/or razed due to the reasons set forth in ACA 14-56-203

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Mountain Home, AR to wit:

The City of Mountain Home, AR has inspected the property located 1207 Rossi Road and has consistently found the following problems to wit:

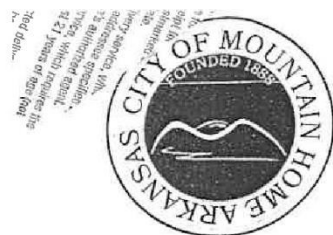
1. The buildings are in a state of disrepair and not fit in which to live in and nothing is being done to remedy the problem.
2. That the City has made efforts to have the problem outlined herein eliminated and has contacted the owner with no success.
3. That the City has been unable to remedy the problem with the property. It is the opinion of the City Council that the buildings described herein have become dilapidated, unsightly, unsafe, unsanitary and detrimental to the public welfare.
4. The City Attorney is directed to file the appropriate legal action in the Circuit Court of Baxter County, AR to obtain an Order authorizing and directing the removal/razing of the buildings described herein.

PASSED AND APPROVED this _____ day of _____ 2021.

MAYOR HILLREY ADAMS

ATTEST:

CITY CLERK, BRIAN PLUMLEE



MOUNTAIN HOME BUILDING INSPECTION DEPARTMENT

CODE ENFORCEMENT UNIT
Mountain Home Inspection
Department
720 South Hickory Street
Mountain Home, Arkansas 2653

Tel (870) 425-2550
Fax (870) 425-0477
www.cityofmountainhome.com

NOTICE OF VIOLATION IMMEDIATE ACTION REQUIRED IN 90 DAYS

01/17/2020

JAMIE MANN
1570 N HWY 5
Mountain Home, AR 72653

Case #: CE20-14

LOCATION OF VIOLATION:
1207 ROSSI Rd
MOUNTAIN HOME, AR 72653

PROPERTY ID #:007-14938-000

Dear JAMIE MANN ,

This notice is to advise you that the property at 1207 ROSSI Rd, MOUNTAIN HOME, AR 72653 was inspected on 01/17/2020 and found to be in violation of the Ordinance(s) of Mountain Home, Arkansas: Please have the House, Mobile Homes and Outbuildings torn down and cleaned up.

Codes	Description	Corrective Action
5.04.04(B)	All accessory structures, including but not limited to detached garages, fences, and walls shall be kept in good repair and free from vines or other vegetation that may grow into or onto an adjoining property.	Remove, abate, eliminate, or correct the ordinance violation.
6.05.05(A)	Dog or Cat: The owner shall keep his animal under restraint at all times and shall not permit such animal to be at large. A dog or cat shall be deemed at large when he is off the property of his owner and not on a leash, or under the control of a competent person. Furthermore, the owner shall keep his animal from barking or making noise in such a manner that would constitute a nuisance.	Keep dog or cat under restraint and not permit to be at large and keep animal from barking or making noise that would constitute a nuisance.
5.04.04(C)	A vacant structure unfit for human habitation, occupancy, or use shall not be allowed to remain standing.	Remove, abate, eliminate, or correct the ordinance violation.
5.04.04(E)	Premises and exterior property shall be kept free from all used or dismantled household appliances, furniture, vehicle parts, discarded personal property, garbage, junk, scrap, or refuse excepting those structures in building, remodeling, or demolition process.	Remove, abate, eliminate, or correct the ordinance violation.

You are required to correct this violation by . 3/17/20 At that time, the property will be reinspected and if the violation(s) are found to be corrected, no further action will be taken.

Failure to correct this violation could result in a citation, and a prosecution in the District Court of Baxter County.



MOUNTAIN HOME BUILDING INSPECTION DEPARTMENT

CODE ENFORCEMENT UNIT

Mountain Home Inspection
Department
720 South Hickory Street
Mountain Home, Arkansas
2653

Tel (870) 425-2550
Fax (870) 425-0477
www.cityofmountainhome.com

NOTICE OF VIOLATION IMMEDIATE ACTION REQUIRED IN 30 DAYS

Case #: CE21-239

05/07/2021

MANN JAMIE W
1570 5 NORTH
MOUNTAIN HOME, AR
72653

LOCATION OF VIOLATION:
1207 ROSSI Rd
MOUNTAIN HOME, AR 72653

Please have the house & trailers torn down and the property cleaned up.

PROPERTY ID #:007-14938-000

Dear MANN JAMIE W,

This notice is to advise you that the property at 1207 ROSSI Rd, MOUNTAIN HOME, AR 72653 was inspected on 05/07/2021 and found to be in violation of the Ordinance(s) of Mountain Home, Arkansas:

Codes	Description	Corrective Action
5.04.04(E)	Premises and exterior property shall be kept free from all used or dismantled household appliances, furniture, vehicle parts, discarded personal property, garbage, junk, scrap, or refuse excepting those structures in building, remodeling, or demolition process.	Remove, abate, eliminate, or correct the ordinance violation.
5.04.04(C)	A vacant structure unfit for human habitation, occupancy, or use shall not be allowed to remain standing.	Remove, abate, eliminate, or correct the ordinance violation.

You are required to correct this violation by 6/10/21 . At that time, the property will be reinspected and if the violation(s) are found to be corrected, no further action will be taken.

Failure to correct this violation could result in a citation, and a prosecution in the District Court of Baxter County.

Ifland, Greg

TITLE 5

HEALTH AND SANITATION

Chapters:

- 5.04 Maintenance of Real Property
- 5.08 Septic Tanks
- 5.12 Littering
- 5.16 Solid Waste Collection
- 5.20 Abandoned Containers
- 5.24 Sanitation Department
- 5.28 Land Contamination by Drugs
- 5.32 Northwest Arkansas Solid Waste Management District

CHAPTER 5.04

MAINTENANCE OF REAL PROPERTY

Sections:

- 5.04.01 General intent and purpose
- 5.04.02 Interpretation
- 5.04.03 Definitions
- 5.04.04 Minimum property maintenance requirements and standards
- 5.04.05 Enforcement
- 5.04.06 Penalties

5.04.01 General intent and purpose The intent of this ordinance is to protect the public health, safety and welfare of the residents of Mountain Home, Arkansas, with regard to non-wooded residential and non-residential properties within the city limits of Mountain Home by establishing minimum property maintenance requirements and standards to prevent blight, crime and disease, to preserve property values, to increase public confidence in safety, to increase tourism, to facilitate the basic rights of adjacent property owners and citizens to enjoy their surroundings, to fix the responsibility of owners and occupants and to provide for administration, enforcement and penalties. (Ord. No. 2007-27, Sec. 1.)

5.04.02 Interpretation This ordinance shall be construed liberally and justly in insure public health, safety and welfare insofar as they are affected by the continual use and maintenance of residential and non-residential properties. (Ord. No. 2007-27, Sec. 2.)

5.04.03 Definitions

Code Official Any person employed on a full time basis with the city of Mountain Home Building Inspection Department, Police Department or Fire Department with the authority to issue non-compliance citations.

Nuisance property A nuisance property is one that unreasonably interferes with the use and enjoyment of lands of another, including the use of a structure which disturbs the peaceful, quiet, undisturbed use and enjoyment of nearby property. The definition of nuisance property shall also include but not be limited to, those properties found to be dilapidated, unsightly, unsafe, unsanitary, obnoxious, unfit for human occupancy, unlawful or detrimental to the public welfare.

Owners, occupants Any person(s) whether owner(s) or occupants (s) under a lease agreement, shall be responsible for the care, maintenance and upkeep of the property owned or occupied.

Property For the intent and purpose of this ordinance, "property" or "properties" shall be defined as any non-wooded lot or parcel and its existing structures or buildings whether residential, commercial or industrial.

Unfit for human occupancy A structure is unfit for human occupancy or use whenever the Code Official determines that such structure is unsafe, unlawful or because of the degree in which the structure is in disrepair or lacks maintenance, is unsanitary, vermin or rat infested, contains filth and contamination or lacks water and sewer service or other utility services making the structure a hazard.

Unlawful structure A structure found in whole or in part to be a harbor for criminal activity, or one that constitutes a blighting problem due to a consistent lack of regular property maintenance, or is in such a structural state that the building constitutes a danger to anyone in, on or near said structure.

Unsafe equipment Equipment that is unsafe means any machinery that no longer functions in a manner consistent with its make and is openly and obviously displayed on property within the city limits.

Unsafe property An unsafe property is one in which all or part of the premises thereof is found to be dangerous to life, health, property, or the safety of the public or the occupants of the structure due to a state of non-repair, damage, decay, dilapidation, trash or fire hazard of such faulty construction or unstable foundation that would make the structure unsafe with partial or complete collapse likely.

Unsanitary property An unsanitary property is one in which the condition of the premises allows for infestation by rodents, vermin, pestiferous insects, mosquitoes or flies. An unsanitary property will include, but not be limited to, those allowing stagnant pools of water causing the breeding of mosquitoes.

Unightly property Any non-wooded residential, commercial or industrial lot, business, residential yard property within the city limits of Mountain Home that allows weeds or grass to grow over 12 inches high. Unsightly properties shall include those allowing bagged or un-bagged trash, garbage or refuse of any kind to accumulate on the premises. Unsightly properties shall include those allowing overgrown vegetation or conditions to exist that would have a potential to cause rat infestation or other vermin to occupy and breed on the property thereby causing infestation to spread to neighboring properties. Unsightly properties shall include those allowing inoperable, wrecked or "junked" vehicles, or vehicles on blocks, to remain on the property. Unsightly properties shall include those allowing non-trash items of any kind to accumulate on and around the premises, including but not limited to appliances, furniture or other household items.

5.04.04 Minimum property maintenance requirements and standards It shall be unlawful for any person to keep, own or maintain any property, house, building, or other structure within the corporate limits of the city of Mountain Home that constitutes a nuisance or that is unsightly, unsanitary, unsafe, unlawful or unfit for human occupancy. Property owners/occupants shall be held responsible for compliance to this ordinance as follows:

- A. Any equipment that is unsafe, inoperative, unfit for human use, or unlawful shall not be kept, owned or displayed on properties.
- B. All accessory structures, including but not limited to detached garages, fences and walls shall be kept in good repair and free from vines or other vegetation that may grow into or onto an adjoining property.
- C. A vacant structure unfit for human habitation, occupancy or use shall not be allowed to remain standing.
- D. Long-term offensive odors to emanate from the property that unreasonably interfere with the ordinary use and enjoyment of neighboring property owners' land shall not be permitted. This excludes naturally occurring odors beyond the control of the property owner.
- E. Premises and exterior property shall be kept free from all used or dismantled household appliances, furniture, vehicle parts, discarded personal property, garbage, junk, scrap, or refuse excepting those structures in building, remodeling or demolition process. (Ord. No. 2007-27, Sec. 4.)

5.04.05 Enforcement Any tenant and/or owner of real property within the city of Mountain Home, Arkansas, whose property violates this ordinance shall be notified of the violation by the city of Mountain Home and shall be given seven (7) days' notice to correct the ordinance violation. Said notice shall be sent by regular and certified mail and shall be sent to the following:

- A. The occupant, if any, of the property, with notice sent to the physical address of the property;
- B. The owner of the property, with notice sent to the owner's address of record at the office of Baxter County Collector; and
- C. Any lien holders of the property as reflected in the office of the Clerk and Ex-Officio Recorder for Baxter County, Arkansas.

If the owner, occupant or lien holder shall, after being sent notice as provided hereinabove, shall neglect or refuse to remove, abate or eliminate any condition as may be provided for in this ordinance or fails to correct the ordinance violation, then the city may take any and all action necessary to correct the ordinance violation, and shall charge the costs thereof to the owner of the real property. As used herein, the term "costs" shall include the actual cost to correct the ordinance violation, as well as any administrative and collection costs incurred by the city. The city shall be entitled to a lien against the property for all such costs, provided that the lien shall be perfected, imposed and collected in the time and manner set forth in A.C.A. 14-54-903 and 14-54-904. (Ord. No. 2007-27, Sec. 5.)

5.04.06 Penalties Any person in violation of this ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than Fifty Dollars (\$50.00) nor more than One Hundred Dollars (\$100.00) per day. Each act of violation and every day upon which any such violation shall occur shall constitute a separate offense. (Ord. No. 2007-27, Sec. 6.)

ORDINANCE NO. 2007-27

AN ORDINANCE PERTAINING TO MAINTENANCE OF REAL PROPERTY AND PROVISIONS FOR ABATEMENT OF NUISANCE PROPERTIES OR STRUCTURES WITHIN THE CITY LIMITS OF THE CITY OF MOUNTAIN HOME, ARKANSAS

WHEREAS, Arkansas State Statute §14-54-901 states that incorporated cities of the first class are empowered to order the owner of lots and other real property within the city limits to cut weeds, to remove garbage, rubbish and other unsightly and unsanitary articles and things upon the property; and to eliminate, fill up, or remove stagnant pools of water or any other unsanitary thing, place or condition which might become a breeding place for mosquitoes, flies and germs harmful to the health of the community; and,

WHEREAS, there exists within the city limits several properties that have remained a continual nuisance for numerous years and persist in the cycle of code enforcement; and, those properties persisting in the cycle of code enforcement cause perpetual use of city funds; and, the number of nuisance properties continues to increase annually; and,

WHEREAS, Arkansas Code Annotated §§ 14-54-901 through 14-54-904 with §14-54-903 being amended by Act 854 grants cities additional tools to deal with criminal, nuisance and vacant properties; and

**NOW, THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
MOUNTAIN HOME, ARKANSAS:**

SECTION 1. GENERAL INTENT AND PURPOSE: The intent of this Ordinance is to protect the public health, safety and welfare of the residents of Mountain Home, Arkansas with regard to non-wooded residential and nonresidential properties within the city limits of Mountain Home by establishing minimum property maintenance requirements and standards to prevent blight, crime and disease, to preserve property values, to increase public confidence in safety, to increase tourism, to facilitate the basic rights of adjacent property owners and citizens to enjoy their surroundings, to fix the responsibility of owners and occupants and to provide for administration, enforcement and penalties.

SECTION 2. INTERPRETATION: This ordinance shall be construed liberally and justly to insure public health, safety and welfare insofar as they are affected by the continual use and maintenance of residential and non-residential properties.

SECTION 3. DEFINITIONS:

Code Official: Any person employed on a full time basis with the City of Mountain Home Building Inspection Department, Police Department or Fire Department with the authority to issue noncompliance citations.

Property: For the intent and purpose of this ordinance, "property" or "properties" shall be defined as any non-wooded lot or parcel and its existing structures or buildings whether residential, commercial or industrial.

Owners, Occupants: Any person(s), whether owner(s) or occupant(s) under a lease agreement, shall be responsible for the care, maintenance and upkeep of the property owned or occupied.

Unlawful Structure: A structure found in whole or in part to be a harbor for criminal activity, or one that constitutes a blighting problem due to a consistent lack of regular property maintenance, or is in such a structural state that the building constitutes a danger to anyone in, on or near said structure.

Nuisance Property: A nuisance property is one that unreasonably interferes with the use and enjoyment of lands of another, including the use of a structure which disturbs the peaceful, quiet, undisturbed use and enjoyment of nearby property. The definition of nuisance property shall also include but not be limited to, those properties found to be dilapidated, unsightly, unsafe, unsanitary, obnoxious, unfit for human occupancy, unlawful or detrimental to the public welfare.

Unightly property: Any non-wooded residential, commercial or industrial lot, business, residential yard property within the city limits of Mountain Home that allows weeds or grass to grow over 12 inches high. Unightly properties shall include those allowing bagged or un-bagged trash, garbage or refuse of any kind to accumulate

on the premises. Unsightly properties shall include those allowing overgrown vegetation or conditions to exist that would have a potential to cause rat infestation or other vermin to occupy and breed on the property thereby causing infestation to spread to neighboring properties. Unsightly properties shall include those allowing inoperable, wrecked, or "junked" vehicles, or vehicles on blocks, to remain on the property. Unsightly properties shall include those allowing non-trash items of any kind to accumulate on and around the premises, including but not limited to appliances, furniture or other household items.

Unsafe Property: An unsafe property is one in which all or part of the premises thereof is found to be dangerous to life, health, property, or the safety of the public or the occupants of the structure due to a state of non-repair, damage, decay, dilapidation, trash or fire hazard of such faulty construction or unstable foundation that would make the structure unsafe with partial or complete collapse likely.

Unsanitary Property: An unsanitary property is one in which the condition of the premises allows for infestation by rodents, vermin, pestiferous insects, mosquitoes or flies. An unsanitary property will include, but not be limited to, those allowing stagnant pools of water causing the breeding of mosquitoes.

Unfit for Human Occupancy: A Structure is unfit for human occupancy or use whenever the Code Official determines that such structure is unsafe, unlawful or because of the degree in which the structure is in disrepair or lacks maintenance, is unsanitary, vermin or rat infested, contains filth and contamination or lacks water and sewer service or other utility services making the structure a hazard.

Unsafe Equipment: Equipment that is unsafe means any machinery that no longer functions in a manner consistent with its make and is openly and obviously displayed on property within the city limits.

SECTION 4. MINIMUM PROPERTY MAINTENANCE REQUIREMENTS AND STANDARDS: Properties and structures: It shall be unlawful for any person to keep, own or maintain any property, house, building, or other structure within the corporate limits of the city of Mountain Home that constitutes a nuisance or that is unsightly, unsanitary, unsafe, unlawful or unfit for human occupancy. Property owners/occupants shall be held responsible for compliance to this Ordinance as follows:

1. Any equipment that is unsafe, inoperative, unfit for human use, or unlawful shall not be kept, owned or displayed on properties.
2. All accessory structures, including but not limited to detached garages, fences and walls shall be kept in good repair and free from vines or other vegetation that may grow into or onto an adjoining property.
3. A vacant structure unfit for human habitation, occupancy or use shall not be allowed to remain standing.
4. Long-term offensive odors to emanate from the property that unreasonably interfere with the ordinary use and enjoyment of neighboring property owners' land shall not be permitted. This excludes naturally occurring odors beyond the control of the property owner.
5. Premises and exterior property shall be kept free from all used or dismantled household appliances, furniture, vehicle parts, discarded personal property, garbage, junk, scrap, or refuse excepting those structures in building, remodeling or demolition process.
6. Unregistered, dismantled, inoperable, untagged, or stripped vehicles shall not be kept or stored outside on any premises, commercial or residential and will be enforced in accordance with Ordinance Number 96-019.
7. All structures and exterior property shall be kept clean and sanitary and free from rat/vermin infestation.
8. Stagnant water shall not be permitted. This provision shall not apply to private lakes or ponds.
9. Weeds, grasses or other vegetation growth exceeding twelve (12) inches shall not be permitted. This provision shall not apply to ornamental trees, shrubs and flowers.
10. Nothing contained herein shall be interpreted or construed to prevent a person from using acreage for pastureland, wooded lots or for cutting of hay. Hay acreage shall be cut by June 30th and October 15th.

SECTION 5. ENFORCEMENT: Any tenant and/or owner of real property within the City of Mountain Home, Arkansas whose property violates this Ordinance shall be notified of the violation by the City of Mountain Home and shall be given seven (7) days notice to correct the Ordinance violation. Said notice shall be sent by regular and certified mail and shall be sent to the following:

- a) The occupant, if any, of the property, with notice sent to the physical address of the property;
- b) The owner of the property, with notice sent to the owner's address of record at the Office of Baxter County Collector; and
- c) Any lien holders of the property as reflected in the Office of the Clerk and Ex-Officio Recorder for Baxter County, Arkansas.

Refusal of Owner to Comply:

If the owner, occupant or lien holder shall, after being sent notice as provided hereinabove, shall neglect or refuse to remove, abate or eliminate any condition as may be provided for in this Ordinance or fails to correct the

Ordinance violation, then the City may take any and all action necessary to correct the Ordinance violation, and shall charge the costs thereof to the owner of the real property. As used herein, the term "costs" shall include the actual cost to correct the Ordinance violation, as well as any administrative and collection costs incurred by the City. The City shall be entitled to a lien against the property for all such costs, provided that the lien shall be perfected, imposed and collected in the time and manner set forth in Arkansas Code Annotated §§14-54-903 and 14-54-904.

SECTION 6. PENALTIES: Any person in violation of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than \$50.00 nor more than \$100.00 per day. Each act of violation and every day upon which any such violation shall occur shall constitute a separate offense.

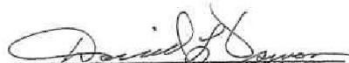
SECTION 7. INCONSISTENCIES REPEALED: All other ordinances or parts thereof in conflict herewith are hereby repealed.

SECTION 8. SEVERABILITY: Should any section, clause or paragraph of this Ordinance be declared by court of competent jurisdiction to be invalid, the same will not affect the validity of the ordinance as a whole or part hereof other than the part declared to be invalid.

SECTION 9. SAVING CLAUSE: That nothing in this Ordinance shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

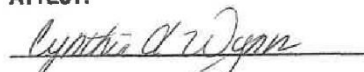
SECTION 10. EMERGENCY CLAUSE: It is determined that this Ordinance is necessary and vital to the health, welfare and safety of the citizens of the City of Mountain Home; therefore, an emergency is hereby declared to exist and this ordinance shall be in full force and effect from and after its passage.

PASSED AND APPROVED THIS 20TH DAY OF SEPTEMBER 2007.



David Osmon, Mayor

ATTEST:



Cynthia A. Wynn, City Clerk

6.04.16 Hydrophobia (rabies). In the event of the prevalence of hydrophobia (rabies) to such an extent as in the discretion of the city of Mountain Home, Arkansas, to make such action advisable, said city may by proclamation require that all dogs owned, kept or harbored in the city be kept confined upon the premises of the owners, keepers or harborers of such dogs for such time as may be designated in such proclamation, and such proclamation to take effect upon publication thereof by such city in a newspaper having a general and bona fide circulation in the city of Mountain Home, Arkansas, and any dog not so confined after the effective date of such proclamation shall be taken up by such city and disposed of as provided in Section 6.04.15.

CHAPTER 6.05

DOG AND CAT LICENSING

Sections:

6.05.01	Definitions
6.05.02	Enforcement
6.05.03	Contracting Animal Control
6.05.04	Licensing
6.05.05	Restraint
6.05.06	Investigation
6.05.07	Impoundment
6.05.08	Confinement of Certain Animals
6.05.09	Rabies Control
6.05.10	Pit Bull Terrier
6.05.11	Destruction of injured/diseased dogs
6.05.12	Records
6.05.13	Penalty

6.05.01 Definitions. For the purpose of the chapter, the following words and phrases shall have the following meaning:

Animal Control Officer: The person(s) employed by the City as the enforcement officers for this chapter.

Animal Shelter: Any premises designated by the City for the purpose of impounding and caring for animals.

At Large: Any animal shall be deemed at large when he is off the property of his owner and not on a leash, or under the control of a competent person.

Enclosure: A fence or structure suitable to confine an animal and prevent it from escaping.

Exposed to Rabies: An animal has been exposed to rabies if it has been bitten by, or been exposed to, any animal known to have been infected with rabies. (See Section 6.04.01 (H))

Kennel: Any person, firm, or corporation engaged in the commercial business of breeding, boarding, buying, selling, grooming, letting for hire, or training for a fee.

License: A metal tag and certificate issued by the City showing that the animal has been registered with the City, a licensing fee paid, proof of rabies vaccination shown, and (if applicable) proof of neutering. The Certificate will state the name, address and telephone number of the owner(s); the name, breed, color, age and sex of the animal; and date of issue and expiration.

Owner: Any person, firm, or corporation owning, keeping or harboring an animal, or responsible for its care, custody, or control.

Pit Bull Terrier: Any Staffordshire Bull Terrier or American Staffordshire Terrier breed of dog; or any mixed breed of dog which contains an element of American Staffordshire Bull Terrier.

Restraint: An animal is under restraint if he is controlled by a leash, at "heel" by voice command beside a competent person, in a vehicle being driven on the streets, or within the property limits of its owner.

Vicious Animal: Any animal that attacks, bites, or injures human beings or domestic animals without adequate provocation. However, the fact that an animal has bitten or attempted to bite someone when that person was teasing the animal shall not constitute a vicious animal. (Ord. No. 96-018, Sec. I)

6.05.02 Enforcement. The provisions of the chapter shall be enforced by the Animal Control Officer of the city of Mountain Home, Arkansas. (Ord. No. 96-018, Sec. III)

6.05.03 Contracting Animal Control. The Mayor of the city of Mountain Home is authorized to hire/contract with any person, firm, or corporation for services as an Animal Control Officer and/or Animal Shelter. Terms, conditions, and compensation for such services shall be agreed to by the Mayor and the contractor, subject to approval by the City Council. (Ord. No. 96-018, Sec. III)

6.05.04 Licensing.

- A. All dogs and cats over the age of six (6) months shall be licensed. Application for licenses shall be made at the City Hall, or designated place. Owner shall be required to show proof of neutering (if applicable), and proof of rabies vaccination. Licensing fees are Five Dollars (\$5.00) per year for neutered animals, and Ten Dollars (\$10.00) per year for unneutered animals. Fees will be doubled if over thirty (30) days delinquent. There will be a Two Dollar (\$2.00) replacement charge for lost tags.
- B. For registered dogs serving the blind or deaf or used for law enforcement purposes, the fee will be waived.
- C. The licensing period will be for one year and will be concurrent with the rabies vaccination.
- D. Tags must be attached to the collar and be worn at all times. Tags are not transferrable from one dog or cat to another. (Ord. No. 96-018, Sec. II)

6.05.05 Restraint.

- A. The owner shall keep his animal under restraint at all times and shall not permit the animal to be at large. Furthermore, the owner shall keep his animal from barking or making noise in such a manner that would constitute a nuisance.
- B. There shall be no more than three (3) animals which are over six (6) months old kept in any home or on any property in the residential zone of the City.
- C. No one may keep a vicious animal in the city of Mountain Home. (Ord. No. 96-018, Sec V)

6.05.06 Investigation.

- A. The Animal Control Officer or any police officer is empowered to enter upon any premise, using proper legal procedures, and investigate any complaint of animal cruelty. The officer may demand to examine any animal and, if necessary, take possession of the animal if it is in need of humane treatment. No person shall interfere with, hinder, or molest the Animal Control Officer in the performance of his duties, or seek to release any animal in the custody of the officer.
- B. If any person shall torture, torment, drive, overload, deprive of necessary sustenance or cruelly beat or needlessly mutilate or kill any animal, he shall be guilty of a misdemeanor.
- C. It shall be unlawful for any person to knowingly release any animal within the corporate limits of the city of Mountain Home. Violation of this section will be punishable of a fine up to Two Hundred and Fifty Dollars (\$250.00) per animal.
- D. No person may display animals for sale or to give away in any public place. This prohibition does not apply to pet shops, licensed kennels, humane societies, veterinarian's offices or animal control facilities. (Ord. No. 96-018, Sec. VI)

6.05.07 Impoundment.

- A. Any animal found running at large shall be taken up by the Animal Control Officer. If the animal is wearing a license tag, the Animal Control Officer will make every possible effort to notify the owners and return the animal. A Ten Dollar (\$10.00) fine will be assessed for a licensed animal.
- B. If the at large animal is not wearing a license tag, the Animal Control Officer may impound the animal at the Animal Control Shelter. A Twenty Dollar fine will be assessed for an unlicensed animal.
- C. Animals impounded at the Animal Control Shelter will be held for a reasonable length of time, in compliance with the rules of the Animal Control Shelter. Fees will be assessed for reclaiming, boarding, and adoption. Disposal of animals will be at the discretion of the Animal Control Shelter.
- D. The Animal Control Officer may, at their discretion, cite the owner of the animal for a violation of this chapter and schedule their appearance in Municipal Court. (Ord. No. 96-018, Sec VII)

6.05.08 Confinement of certain animals.

- A. Every female animal in heat shall be confined to the owner's property, or in a kennel or veterinary hospital, in such a manner that such female animal cannot come in contact with a male animal, except for breeding purposes.
- B. No wild or exotic animal may be kept within the City limits of the City except under such conditions as shall be fixed by the city of Mountain Home. However, wild animals may be kept for exhibition purposes by circuses, zoos and educational institutions in accordance with such regulations established by the City.
- C. The keeping of horses or cows within the city limits is permitted where they are maintained on an enclosed pasture containing one (1) acre for each animal. The enclosures shall not become harbors for breeding flies, mosquitoes or rats. They shall not be unsanitary, obnoxious, unhealthful or discomforting to any of the citizens of the city. Upon investigating and finding such conditions to exist, the proper law enforcement official shall serve written notice of the violation to the owners or posting the notice in a conspicuous place on the premises. The owner shall have five (5) days, to correct the situation. If the situation is not corrected in five (5) days, the owner will be charged with a violation of this chapter and scheduled for appearance in Municipal Court.
- D. It shall be unlawful for any person to keep any hogs, goats or sheep within the City. Animals in transit may be kept in an established stockyard for a period not to exceed twenty-four (24) hours.
- E. No person shall be allowed to transport into this city any animal infected with a contagious disease.
- F. It shall be unlawful for any person to allow chickens, turkeys or other fowl to run at large within the City limits.
- G. An animal may be destroyed for humane reasons upon recommendation of a licensed veterinarian. (Ord. No. 96-018, Sec. VIII)

6.05.09 Rabies Control.

- A. Every animal suspected of having/being exposed to rabies which bites a person shall be promptly reported to the Animal Control Officer. The animal shall be securely quarantined at the direction of a veterinarian for period of ten (10) days and shall not be released from quarantine except by written permission of the veterinarian. The quarantine may be on the premises of the owner.

- B. No person shall kill a (suspected) rabid animal, or any animal biting a human, without written permission from the Animal Control Officer upon recommendation from a veterinarian. The animal may not be removed from the city limits without permission from the Animal Control Officer.
- C. In the event of the prevalence of rabies (Hydrophobia), the City may require that all animals kept in the city be confined upon the premises of the owners for a designated time. The proclamation will be publicized in the media. Any dog not confined after the effective date of the proclamation shall be taken up the City and impounded at the discretion of the Animal Control Officer. (Ord. No. 96-018, Sec IX)

6.05.10 Pit Bull Terrier.

- A. No person shall own or keep a pit bull terrier within the municipal limits of the city of Mountain Home.
- B. This section is a necessary control to eliminate the risk of attack by pit bulls on human beings in the City. Lack of knowledge or lack of intent is not a defense.
- C. Whoever is found guilty of violating the provisions of this section shall be fined not more than Five Hundred Dollars (\$500.00), or be imprisoned for more than thirty (30) days. Three (3) or more offenses may be fined One Thousand Dollars (\$1000.00) and imprisoned up to sixty (60) days. The fine will be mandatory and shall not be suspended or remitted.
- D. Any person found guilty of violating this section shall pay all expenses, including shelter, food and veterinary expenses necessitated by the seizure of the dog for the protection of the public. (Ord. No. 96-018, Sec. X)

6.05.11 Destruction of dogs. Any dog taken into custody by the City that is diseased or injured may be destroyed, at the discretion of the Animal Control Officer. (Ord. No. 96-018, Sec. XI)

6.05.12 Records.

- A. It shall be the duty of the Animal Control Officer to keep accurate and detailed records of any animal licensed by the City, or any animal taken into custody.
- B. The Animal Control Officer will keep records of all bite cases reported and investigated to him.
- C. The Animal Shelter will keep records of all animals received from the city of Mountain Home. (Ord. No. 96-018, Sec. XII)

6.05.13 Penalty Any person violating this chapter shall be guilty of a misdemeanor and punished by a fine not less than Ten Dollars (\$10.00) nor more than Five Hundred dollars (\$500.00). Each day's violation shall be a separate offense. (Ord. No. 96-018, Sec. XIII.)

CHAPTER 6.08

OTHER ANIMALS AND FOWL

Sections:

- 6.08.01 Horses and cows
- 6.08.02 Hogs, goats and sheep
- 6.08.03 Diseased animals
- 6.08.04 Releasing animals
- 6.08.05 Fowl
- 6.08.06 Cruelty to animals

- 6.08.01 Horses and cows.

- A. It shall be unlawful for any person to keep, maintain or permit to run at large within the corporate limits of the city of Mountain Home, Arkansas, any cows and/or horses except as provided in this chapter. The violation of this section is hereby declared to be a misdemeanor. It shall be the duty of the proper law enforcement official to enforce the provisions hereof.
- B. The keeping of horses or cows within the corporate limits of the city of Mountain Home, Arkansas, is permitted where they are maintained on an enclosed pasture containing one (1) acre for each animal.

ORDINANCE NO. 96-018**AN ORDINANCE ESTABLISHING ANIMAL CONTROL IN THE CITY OF MOUNTAIN HOME, REQUIRING LICENSING OF ALL DOGS AND CATS, AND OTHER PURPOSES.****BE IT ORDAINED BY THE CITY OF MOUNTAIN HOME:****SECTION I: DEFINITIONS**

For the purpose of this ordinance, the following words and phrases shall have the following meaning:

- A. **ANIMAL:** Dog or cat, both male and female.
- B. **ANIMAL CONTROL OFFICER:** The person(s) employed by the City as the enforcement officer of this ordinance.
- C. **ANIMAL SHELTER:** Any premises designated by the City for the purpose of impounding and caring for animals.
- D. **AT LARGE:** Any animal shall be deemed at large when he is off the property of his owner and not on a leash, or under the control of a competent person.
- E. **ENCLOSURE:** A fence or structure suitable to confine an animal and prevent it from escaping.
- F. **EXPOSED TO RABIES:** An animal has been exposed to rabies if it has been bitten by, or been exposed to, any animal known to have been infected with rabies. (Ord. #530, Sec. 1).
- G. **KENNEL:** Any person, firm, or corporation engaged in the commercial business of breeding, boarding, buying, selling, grooming, letting for hire, or training for a fee.
- H. **LICENSE:** A metal tag and certificate issued by the City showing that the animal has been registered with the City, a licensing fee paid, proof of rabies vaccination shown, and (if applicable) proof of neutering. The Certificate will state the name, address and telephone number of the owner(s); the name, breed, color, age and sex of the animal; and date of issue and expiration.
- I. **OWNER:** Any person, firm, or corporation owning, keeping or harboring an animal, or responsible for its care, custody, or control.
- J. **PIT BULL TERRIER:** Any Staffordshire Bull Terrier or American Staffordshire Terrier breed of dog; or any mixed breed of dog which contains an element of American Staffordshire Bull Terrier.
- K. **RESTRAINT:** An animal is under restraint if he is controlled by a leash, at "heel" by voice command beside a competent person, in a vehicle being driven on the streets, or within the property limits of its owner.
- L. **VICIOUS ANIMAL:** Any animal that attacks, bites, or injures human beings or domestic animals without adequate provocation. However, the fact that an animal has bitten or attempted to bite someone when that person was teasing the animal shall not constitute a vicious animal.

SECTION II: ENFORCEMENT

The provisions of this ordinance shall be enforced by the Animal Control Officer of the City of Mountain Home, Arkansas.

SECTION III: CONTRACTING ANIMAL CONTROL

The Mayor of the City of Mountain Home is authorized to hire/contract with any person, firm, or corporation for services as an Animal Control Officer and/or Animal Shelter. Terms, conditions,

and compensation for such services shall be agreed to by the Mayor and the contractor, subject to approval by the City Council.

SECTION IV: LICENSING

A. All dogs and cats over the age of six (6) months shall be licensed. Application for licenses shall be made at the City Hall, or designated place. Owner shall be required to show proof of neutering (if applicable), and proof of rabies vaccination. Licensing fees are \$5.00 per year for neutered animals, and \$10.00 per year for unneutered animals. Fees will be doubled if over 30 days delinquent. There will be a \$2.00 replacement charge for lost tags.

B. For registered dogs serving the blind or deaf or used for law enforcement purposes, the fee will be waived.

C. The licensing period will be for one year and will be concurrent with the rabies vaccination.

D. Tags must be attached to the collar and be worn at all times. Tags are not transferable from one dog or cat to another.

SECTION V: RESTRAINT

A. The owner shall keep his animal under restraint at all times and shall not permit the animal to be at large. Furthermore, the owner shall keep his animal from barking or making noise in such a manner that would constitute a nuisance.

B. There shall be no more than three (3) animals which are over six (6) months old kept in any home or on any property in the residential zone of the City.

C. No one may keep a vicious animal in the City of Mountain Home.

SECTION VI: INVESTIGATION

The Animal Control Officer or any police officer is empowered to enter upon any premise, using proper legal procedures, and investigate any complaint of animal cruelty. The officer may demand to examine any animal and, if necessary, take possession of the animal if it is in need of humane treatment. No person shall interfere with, hinder, or molest the Animal Control Officer in the performance of his duties, or seek to release any animal in the custody of the officer.

If any person shall torture, torment, drive, overload, deprive of necessary sustenance or cruelly beat or needlessly mutilate or kill any animal, he shall be guilty of a misdemeanor.

It shall be unlawful for any person to knowingly release any animal within the corporate limits of the City of Mountain Home. Violation of this section will be punishable of a fine up to \$250.00 per animal.

No person may display animals for sale or to give away in any public place. This prohibition does not apply to pet shops, licensed kennels, humane societies, veterinarian's offices or animal control facilities.

SECTION VII: IMPOUNDMENT

A. Any animal found running at large shall be taken up by the Animal Control Officer. If the animal is wearing a license tag, the Animal Control officer will make every possible effort to notify the owners and return the animal. A \$10.00 fine will be assessed for a licensed animal.

B. If the at large animal is not wearing a license tag, the Animal Control Officer may impound the animal at the Animal Control Shelter. A \$20.00 fine will be assessed for an unlicensed animal.

C. Animals impounded at the Animal Control Shelter will be held for a reasonable length of time, in compliance with the rules of the Animal Control Shelter. Fees will be assessed for reclaiming, boarding and adoption. Disposal of animals will be at the discretion of the Animal Control Shelter.

D. The Animal Control Officer may, at their discretion, may cite the owner of the animal for a violation of this ordinance and schedule their appearance in Municipal Court.

SECTION VIII: CONFINEMENT OF CERTAIN ANIMALS

A. Every female animal in heat shall be confined to the owner's property, or in a kennel or veterinary hospital, in such a manner that such female animal cannot come in contact with a male animal, except for intentional breeding purposes.

B. No wild or exotic animal may be kept within the city limits of the City except under such conditions as shall be fixed by the City of Mountain Home. However, wild animals may be kept for exhibition purposes by circuses, zoos and educational institutions in accordance with such regulations established by the City.

C. The keeping of horses or cows within the city limits is permitted where they are maintained on an enclosed pasture containing one (1) acre for each animal. The enclosures shall not become harbors for breeding flies, mosquitoes or rats. They shall not be unsanitary, obnoxious, unhealthful or discomforting to any of the citizens of the city. Upon investigating and finding such conditions to exist, the proper law enforcement official shall serve written notice of the violation to the owners or posting the notice in a conspicuous place on the premises. The owner shall have five (5) days to correct the situation. If the situation is not corrected in five (5) days, the owner will be charged with a violation of this ordinance and scheduled for appearance in Municipal Court.

D. It shall be unlawful for any person to keep any hogs, goats or sheep within the City. Animals in transit may be kept in an established stockyard for a period not to exceed twenty-four (24) hours.

E. No person shall be allowed to transport into this city any animal infected with a contagious disease.

F. It shall be unlawful for any person to allow chickens, turkeys or other fowl to run at large within the City limits.

G. An animal may be destroyed for humane reasons upon recommendation of a licensed veterinarian.

SECTION IX: RABIES CONTROL

A. Every animal suspected of having/being exposed to rabies which bites a person shall be promptly reported to the Animal Control Officer. The animal shall be securely quarantined at the direction of a veterinarian for a period of ten (10) days and shall not be released from quarantine except by written permission of the veterinarian. The quarantine may be on the premises of the owner.

B. No person shall kill a (suspected) rabid animal, or any animal biting a human, without written permission from the Animal Control officer upon recommendation from a veterinarian. The animal may not be removed from the city limits without permission from the Animal Control Officer.

C. In the event of the prevalence of rabies (Hydrophobia), the City may require that all animals kept in the city be confined upon the premises of the owners for a designated time. The proclamation will be publicized in the media. Any dog not confined after the effective date of the proclamation shall be taken up by the City and impounded at the discretion of the Animal Control Officer.

SECTION X: PIT BULL TERRIER

A. No person shall own or keep a pit bull terrier within the municipal limits of the City of Mountain Home.

B. This section is a necessary control to eliminate the risk of attack by pit bulls on human beings in the City. Lack of knowledge or lack of intent is not a defense.

C. Whoever is found guilty of violating the provisions of this Section shall be fined not more than \$500.00 (five hundred dollars), or be imprisoned for not more than 30 (thirty) days. Three or more offenses may be fined \$1,000.00 (one thousand dollars) and imprisoned up to 60 (sixty) days. The fine will be mandatory and shall not be suspended or remitted.

D. Any person found guilty of violating this ordinance shall pay all expenses, including shelter, food, veterinary expenses necessitated by the seizure of the dog for the protection of the public.

SECTION XI: DESTRUCTION OF INJURED/DISEASED DOGS

Any dog taken into custody by the City that is diseased or injured may be destroyed, at the discretion of the Animal Control Officer.

SECTION XII: RECORDS

A. It shall be the duty of the Animal Control Officer to keep accurate and detailed records of any animal licensed by the City, or any animal taken into custody.

B. The Animal Control Officer will keep records of all bite cases reported and investigated to him.

C. The Animal Shelter will keep records of all animals received from the City of Mountain Home.

SECTION XIII: PENALTY

Any person violating this Ordinance shall be guilty of a misdemeanor and punished by a fine not less than \$10.00 (ten dollars) nor more than \$500.00 (five hundred dollars). Each day's violation shall be a separate offense.

SECTION XIV: PREVIOUS ORDINANCES

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

PASSED AND APPROVED THIS 2ND DAY OF MAY, 1996.


CAROL HOWELL, MAYOR

ATTEST:


DEBORAH D. HOUSE, CITY CLERK