Date	Description	Status	
6/24/2024	get business license OR exemption from all businesses	if no exemption then own license - chamber owes for past years	
7/1/2024	Fire Training Approval	The maximum penalties for municipal code violations in Arkansas are outlined in the Arkansas Code § 14-55-504. Here are the key points:	
		1.	First Offense: The maximum fine for the first offense is \$1,000.
		2. 3.	Second Offense: The maximum fine for the second offense is \$2,000.  Subsequent Offenses: For each subsequent offense, the maximum fine is \$4,000.
		4. Continuous Violations: If the violation is continuous in nature, the fine cannot exceed \$500 per day for each day the violation continues .	

Pros of Imposing a \$50 Per Day Fine:

- 7/9/2024 Policy Code Enforcement, \$50 per day fee pro/con
- 1. Deterrence: Encourages property owners to address violations quickly to avoid daily fines.
- 2. Revenue Generation: Provides funds that can be used for further code enforcement and community improvement projects.
- 3. Public Health and Safety: Ensures timely removal of unsanitary conditions, improving overall community health and safety.

Cons of Imposing a \$50 Per Day Fine:

- I. Financial Burden: Can be a significant financial strain on property owners, especially those with limited resources.
- 2. Administrative Effort: Requires consistent monitoring and enforcement, which can be resource-intensive.

		Each position is graded - given a rate range - a rrice, the cash compensation only.	
7/15/2024	Clean up HR - Form real HR	The Rate Range is divided into quartiles.	
		Pre-approved grading (or approved annually) by council provides flexibility in hiring - for	
		example: can advertise \$14 - \$18 an hour.	
		Broaden the quality and quantity of applicants.	
		Assigning a rate to the position:	
		Flexibility to look at any changing needs of the role, the current market, and they type of	
		applicant you seek to attract.	
		Managers hire the applicant at the point in the grading that best matches the position	
		responsibilities and new-hire's experience and qualifications.	
		For the employee, joining at a 3rd or 4th quartile will max them out faster. Once maxed out,	
		there are no merit increases. At this point the employee should be encouraged to a promotion	ı
		or possibly re-evaluate the current role to confirm the accuracy of the current grading- perhaps	
		the grading should be changed - e.g., high inflation	
			Grading -& Quartiles
	Clean up HR - Form real HR	All positions require a job progression AND each employee should have his/her own development plan.	Job
			Progressi
			on and
7/15/2024			Develop
			ment Plan
			for each
			position
7/15/2024	Character LID. From well LID.	Calculated and applied to each proposed position AND part of the overall compensation	Fringe
//15/202 <del>4</del>	Clean up HR - Form real HR	calculation of each budgeted headcount	Rate
		BUDGETING - must budget for each position as they have been approved by council - FRINGE	Implemen
		RATE - with the fringe and the payroll taxes . In the event an employee chooses to forgo the	t and
	Clean up HR - Form real HR	health insurance - we must sill budget for it (e.g., employee could be hit by a bus - replacement	FOLLOW
		may want health coverage for her entire family) >	proper
		NOTE: Cannot budget for positions w/o fringe - e.g., health insurance, RATHER - must budget	HR
7/15/2024		for the positions as they are approved by council.	Procedur
//13/202 <del>4</del>			es for
		If someone does not take the insurance, then the city can make the adjustments in the	Budgeting
		quarterly true up.	Headcoun
		The city should do a quarterly true-up of book to budget.	t and
		Then do an updated budget.	Fringe
		Graded positions with quartiles	Expenses

Each position is "graded" - given a rate range - a Price, the cash compensation only.

7/15/2024	Perform exit interviews for each official and or employee	We are wasting the institutional knowledge being built up - look at the $\#$ of RT's that left this year	
8/1/2024	MDandA Section of Audit	Began collecting and preparing the MDandA section of the Financial Audit- Auditors said prior RTs were not qualified to provide info for section, am agreed to develop and present for 2024 audit inclusion.	
8/9/2024	Sewer Department Grant Funding Options	List	
8/9/2024	Public-Private Partnership - Sewer Dept		
8/9/2024	Volunteer Program Outline and Electronic FORM	Set up Program, Electronic Form and Train on Same	
9/19/2024	Smart Clerk	look at this option for reconciliation	
9/19/2024	Data Rails	another option - may be better for analysis	
9/19/2024	Booke.ai	look at this option for reconciliation	
10/2/2024	Policy - Pro Rata Calculation of Service based fees	Policy Proposed	
10/30/2024	City had no official identified and customary financial closing procedures for the proper close of accounting periods. Currently NO procedures are conducted until auditors give closing entries.	Closing Checklist Drafted - Month Close - Quarter Close, Year End Close	Finance
10/30/2024	JE Form & Procedures	am created a JE form to attach to each signed set of Minutes, RESO or ORD recommending the proper entries for the movement of funds	

A government entity cannot delete or remove a post solely because it disagrees with the opinion expressed. This principle aligns with the First Amendment and has been upheld in recent Supreme Court cases, such as O'Connor-Ratcliff v. Garnier (2023), where it was determined that public officials managing government-sponsored social media platforms cannot suppress speech based on viewpoint.

Clarity on Content Moderation:

Your example of removing a post unrelated to the subject matter (e.g., discussing COVID-19 procedures in a fee schedule discussion) is also consistent with the permissible content moderation guidelines. Governments can set neutral, content-based rules for maintaining relevance and decorum on their pages, provided those rules are applied consistently and without targeting specific viewpoints.

Opportunities to Strengthen Your Statement:

Clarify the Scope: Explicitly state that removing posts unrelated to the topic (like the COVID-19 example) is acceptable when it violates clearly defined, viewpoint-neutral rules. For example, "Posts can be removed if they do not pertain to the topic at hand, as long as the same standard applies to all users and viewpoints."

Avoid Ambiguity: Instead of saying, "That would not be a subjective issue," clarify why the example does not involve subjectivity. For instance: "This is not a subjective issue because the removal is based on relevance, not the opinion expressed."

Legal Precision:

Consider referencing key legal principles or cases briefly to reinforce your understanding. For not something that can throw any - needs to be a thoughtful hire and someone that we are willing to pay and that will work with barb and train for an allocated # of months - the mayor's attitude that barb is simply a clerk is misplaced

Social Media Take Down Policy
content-neutral policy consistently applied

RISK

biggest staffing risk at the moment is Barb

GASB 54 governs the allocation of General Fund revenues for Parks and Recreation,

GASB 34: Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments

GASB 34 requires the use of fund-based financial statements and discusses the reporting of proprietary funds (like enterprise funds) separately from governmental funds.

GASB 34 and related standards address the need to appropriate funds to proprietary funds for sustainability, accountability, and compliance.

Why appropriating funds for proprietary funds matters: Proprietary funds, which are self-sustaining (e.g., utilities, golf courses), operate on a business-like model. However, these funds sometimes require support from the General Fund, particularly during shortfalls or for capital improvements. GASB 34 underscores the need for transparency and accountability in such transfers. Appropriating funds ensures:

Compliance with budgetary requirements.

Clear tracking of inter-fund transfers or subsidies.

Adequate resources are available to sustain proprietary operations without disrupting governmental fund objectives.

## GASB 37 and GASB 38

These standards build on GASB 34 by refining financial reporting requirements for fund transfers and interfund appropriations, ensuring transparency in how resources flow between funds, including the General Fund and proprietary

In my experience, the following is the way most sophisticated operations approach setting compensation & pay structures so that they minimize discrimination claim risk, etc. while promoting fairness and transparency:

Clean up HR - Form real HR

Onboarding Checklist - Applicable to all New Hire There is NO onboarding - no introduction - no general training - no 1st week emersion

All Current and Proposed Positions to be Paid within the job grading. If you are in the top of your quartile - then you do no get any more raises - you should look to get a promotion.