

**Division of Elementary and Secondary Education (DESE)
Annual School Election Requirements and Timelines
May 9, 2023 School Elections**

SCHOOL ELECTION INFORMATION

The following are highlights of various legal requirements and do not contain all relevant information. All state laws should be reviewed in their entirety for complete information.

November 14, 2022 – Deadline for Designating Election Date (Ark. Code Ann. § [6-14-102](#)).

December 1, 2022 – Resolution Publication Deadline for Election by Zone and At-Large (Ark. Code Ann. § [6-13-630](#)).

February 22, 2023 – March 1, 2023 – Candidate Filing Period (Ark. Code Ann. §§ [6-14-111](#) and [7-7-203](#)). See Ark. Code Ann. § [6-13-616](#) regarding school board member eligibility.

March 10, 2023 – Deadline for publication of the proposed 2024-25 budget of estimated expenditures as recorded in the school board meeting minutes (Ark. Code Ann. § [26-80-102\(a\)\(2\)](#)).

[Some districts may need to seek approval of the **2024-25** proposed budget at the February board meeting in order to meet the deadline. It is suggested that the proposed budget be published at least one week prior to the legal deadline to allow for corrections if an error is printed.]

March 23, 2023 – Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants (Ark. Code Ann. § [7-5-407\(a\)\(1\)](#)).

April 9, 2023* – Deadline for the county board of election commissioners of each county to designate all the polling sites for each school district in its respective county, including districts having territory in more than one (1) county but which are domiciled in its county for administrative purposes, and to provide the election supplies and appoint the poll workers for holding all school elections. (Ark. Code Ann. § [6-14-106](#)).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, April 10, 2023.]

April 24, 2023 and May 2, 2023 – Deadline for the county board of election commissioners to give notice of all school elections under § [7-5-202](#) (Also see Ark. Code Ann. § [6-14-109](#) and § [7-5-206](#)).

May 2, 2023 – Beginning of early voting for any qualified elector who applies to the county clerk's designated early voting location (Ark. Code Ann. § [7-5-418](#)).

May 9, 2023 – Annual School Election - Poll hours must be continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. §§ [7-5-304](#), [6-14-102](#) and [7-7-203](#)).

June 6, 2023 - Whenever there are more than two (2) candidates for election to any position on a board of directors and whenever no candidate for any school district position receives a majority of the votes cast for the office or whenever there is a tie vote, there shall be a runoff election held in the district. (Ark. Code Ann. § [6-14-121](#)).

REMINDERS

1. A school district shall reimburse the county for the cost of the school election. If the school election is held in an even-numbered year, the school district shall reimburse each county in which the school election appears on the preferential primary election or general election ballot for additional costs incurred by the county when holding the school election in conjunction with the preferential primary election or general election. Total reimbursement for a school election shall not exceed an amount equal to the amount the school district reimbursed one or more counties in the aggregate for the last contested school election held in an odd-numbered year. The school district shall reimburse a county for the entire cost of a school runoff election if the school election is held in an even-numbered year and the preferential primary election or general election which the school election is held in conjunction with does not result in the holding of a general primary election or a general runoff election in the county so that the school runoff election is the only issue on the ballot. (Ark. Code Ann. § [6-14-118](#))
2. Special Election (Ark. Code Ann. § [6-14-102](#)). The board of directors of any school district shall have the authority to hold a school election concerning the tax rate or debt issues under § 7-11-205 provided that:
 - (1) All constitutional and statutory requirements for the annual school election are met, notwithstanding subsection (a) of this section; and
 - (2) The board of directors of a school district files a document calling for the special school election with the district's domiciled county clerk not less than seventy (70) days before the date of the special school election.
3. If the tax rate proposed in the school election is rejected, the tax rate last approved by the electors in the district will continue to be levied. There are two exceptions to this rule: First, if there is a debt service millage pledge to a commercial bond that has been completely serviced, then that debt service millage shall not be levied. Second, if the operation of Arkansas Constitution Article 14, Section 3(b) or (c) (2) adjusts the millage levied, then the adjusted millage shall be levied (Ark. Code Ann. § [26-80-102](#)).
4. Upon approval of a majority of the qualified voters in the school district voting in the school election, the board of directors of each local school district may designate as dedicated maintenance and operation millage some of the school district's additional maintenance and operation millage that exceeds the uniform rate of tax. (Ark. Code Ann. § [26-80-110 \(a\) \(1\)](#)). Any funds received from the collection of a dedicated maintenance and operations tax shall be used only for maintenance and operation purposes specifically approved by the majority of the qualified voters of the school district voting in the school election and for no other purposes than those that were stated on the ballot. (Ark. Code Ann. § [26-80-110 \(b\)](#)). Any levy of a dedicated maintenance and operation millage shall be limited as set forth in subsection (b) and shall not exceed three (3) mills. (Ark. Code Ann. § [26-80-110\(c\)](#)).

SAMPLE BUDGETS

Sample Budgets are provided for each of the following circumstances:

- I No Change in Mills
- II Transfer of Mills
- III New Bond Issue
- IV Extending Existing Tax or Increase of Total Millage

SAMPLE BUDGET I
(For Districts Proposing No Change of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

	<u>2022-23 Budget</u>	<u>Estimate 2023-24</u>
1. SALARY FUND EXPENDITURES (2022-23 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2023-24)	\$ _____	\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24)	\$ _____	\$ _____

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**PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR
FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024**

The Board of Directors of _____ School District of _____ County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved, and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows:

1. Salary Fund Expenditures	\$ _____	6. Non-bonded Debt Payment	\$ _____
2. Instructional Expense	\$ _____	7. Bonded Debt Payment	\$ _____
3. Maintenance & Operation Exp.	\$ _____	8. Building Fund Expense	\$ _____
4. Pupil Transportation Expense	\$ _____	9. Dedicated Maint & Op. Exp.	\$ _____
5. Other Operating Expense	\$ _____		

_____ Total Mills School Tax

This represents no change from the previous year. The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness. The district may use surplus revenues produced each year by debt service millage for other purposes.

Given this _____ day of _____, 20_____.

_____ School District
County, Arkansas
President of Board
Secretary of Board

SAMPLE BUDGET II

(Transfer of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

	<u>2022-23 Budget</u>	<u>Estimate 2023-24</u>
1. SALARY FUND EXPENDITURES (2022-23 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2023-24)		\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24)	\$ _____	\$ _____

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**PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR
FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024**

The Board of Directors of _____ School District of _____ County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved, and does hereby make public a proposed budget of expenditures for the district in 2022-23 together with a supporting tax rate as follows:

1. Salary Fund Expenditures	\$ _____	6. Non-bonded Debt Payment	\$ _____
2. Instructional Expense	\$ _____	7. Bonded Debt Payment	\$ _____
3. Maintenance & Operation Exp.	\$ _____	8. Building Fund Expense	\$ _____
4. Pupil Transportation Expense	\$ _____	9. Dedicated Maint & Op. Exp.	\$ _____
5. Other Operating Expense	\$ _____		

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness. The district may use surplus revenues produced each year by debt service millage for other purposes. This millage reflects a transfer of _____ mills to maintenance and operation previously pledged to a bond issue dated _____ to be retired on _____. **THIS DOES NOT REFLECT AN INCREASE IN TOTAL MILLAGE.**

Given this _____ day of _____, 20_____.

 _____ School District
 _____ County, Arkansas
 _____ President of Board
 _____ Secretary of Board

SAMPLE BUDGET III
(For Districts Voting New Bond Issue)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

	<u>2022-23 Budget</u>	<u>Estimate 2023-24</u>
1. SALARY FUND EXPENDITURES (2022-23 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2023-24)	\$ _____	\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24)	\$ _____	\$ _____

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**PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR
FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024**

The Board of Directors of _____ School District of _____ County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows:

1. Salary Fund Expenditures	\$ _____	6. Non-bonded Debt Payment	\$ _____
2. Instructional Expense	\$ _____	7. Bonded Debt Payment	\$ _____
3. Maintenance & Operation Exp.	\$ _____	8. Building Fund Expense	\$ _____
4. Pupil Transportation Expense	\$ _____	9. Dedicated Maint & Op. Exp.	\$ _____
5. Other Operating Expense	\$ _____		

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, and _____ mills as a continuing debt service tax or a proposed bond issue of \$ _____ which will be retired on _____. The district may use surplus revenues produced each year by debt service millage for other purposes.

Given this _____ day of _____, 20_____.

School District
County, Arkansas
President of Board
Secretary of Board

SAMPLE BUDGET IV

(For Districts Voting to Extend Existing Tax or Proposing to Increase Maintenance and Operation)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

	<u>2022-23 Budget</u>	<u>Estimate 2023-24</u>
1. SALARY FUND EXPENDITURES (2022-23 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2023-24)		\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24)	\$ _____	\$ _____

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**PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR
FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024**

The Board of Directors of _____ School District of _____ County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved, and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows:

1. Salary Fund Expenditures	\$ _____	6. Non-bonded Debt Payment	\$ _____
2. Instructional Expense	\$ _____	7. Bonded Debt Payment	\$ _____
3. Maintenance & Operation Exp.	\$ _____	8. Building Fund Expense	\$ _____
4. Pupil Transportation Expense	\$ _____	9. Dedicated Maint & Op. Exp.	\$ _____
5. Other Operating Expense	\$ _____		

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, of which _____ mills is an increase for maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness.* The district may use surplus revenues produced each year by debt service millage for other purposes.

*If the mills for more than one issue are rededicated, please identify each issue separately.

Given this _____ day of _____, 20_____.

School District
County, Arkansas
President of Board
Secretary of Board

SAMPLE BALLOT I
 (For Districts Proposing No Change of Mills)
 OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION
 IN _____ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date)
 VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE
 THE PERSON FOR WHOM YOU WISH TO VOTE

BOARD OF DIRECTORS FOR _____ year term (unexpired) VOTE FOR 1

POSITION
 NO. _____

	David P. Carter	()
	James W. Hall	()
	_____	()
	(Write In)	

POSITION
 NO. _____

BOARD OF DIRECTORS FOR _____ year term (regular)		
	Mrs. Linda Williams	()
	Charles Smith	()
	_____	()
	(Write In)	

VOTE ON MEASURE BY PLACING AN "X" IN THE SQUARE
 OPPOSITE THE MEASURE EITHER FOR OR AGAINST

For Tax		()
Against Tax		()

_____ Total Mills School Tax

This represents no change from the previous year. The total tax levy proposed above includes _____ for the maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness. The district may use surplus revenues produced each year by debt service millage for other purposes.

(Perforation)

LIST OF VOTERS NUMBER _____

SAMPLE BALLOT II
 (Transfer of Mills)
 OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION
 IN _____ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date)
 VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE
 THE PERSON FOR WHOM YOU WISH TO VOTE

BOARD OF DIRECTORS FOR _____ year term (unexpired) VOTE FOR 1

POSITION
 NO. _____

David P. Carter	()
James W. Hall	()
_____	()
(Write In)	

POSITION
 NO. _____

BOARD OF DIRECTORS FOR _____ year term (regular)	
Mrs. Linda Williams	()
Charles Smith	()
_____	()
(Write In)	

VOTE ON MEASURE BY PLACING AN "X" IN THE SQUARE
 OPPOSITE THE MEASURE EITHER FOR OR AGAINST

For Tax	()
Against Tax	()

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, _____ dedicated maintenance and operation mills dedicated for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness. The district may use surplus revenues produced each year by debt service millage for other purposes. This millage reflects a transfer of _____ mills to maintenance and operation previously pledged to a bond issue dated _____ to be retired on _____. THIS DOES NOT REFLECT AN INCREASE IN TOTAL MILLAGE.

(Perforation)

LIST OF VOTERS NUMBER _____

SAMPLE BALLOT III
 (For Districts Voting a New Bond Issue)
OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION
 IN _____ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date)
 VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE
 THE PERSON FOR WHOM YOU WISH TO VOTE

BOARD OF DIRECTORS FOR _____ year term (unexpired) VOTE FOR 1

POSITION
 NO. _____

	David P. Carter	()
	James W. Hall	()
	_____	()
	(Write In)	

POSITION
 NO. _____

BOARD OF DIRECTORS FOR _____ year term (regular)		
	Mrs. Linda Williams.	()
	Charles Smith	()
	_____	()
	(Write In)	

VOTE ON MEASURE BY PLACING AN "X" IN THE SQUARE
 OPPOSITE THE MEASURE EITHER FOR OR AGAINST

For Tax	()
Against Tax	()

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, _____ dedicated maintenance and operation mills, _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, and _____ mills as a continuing debt service tax on a proposed bond issue of \$_____ which will be retired on _____. The district may use surplus revenues produced each year by debt service millage for other purposes.

(Perforation)

LIST OF VOTERS NUMBER _____

SAMPLE BALLOT IV
 (Extending Existing Tax or Increasing Total Millage)
 OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION
 IN _____ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date)
 VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE
 THE PERSON FOR WHOM YOU WISH TO VOTE

BOARD OF DIRECTORS FOR _____ year term (unexpired) VOTE FOR 1

POSITION
 NO. _____

	David P. Carter	()
	James W. Hall	()
	_____	()
	(Write In)	

POSITION
 NO. _____

BOARD OF DIRECTORS FOR _____ year term (regular)		
	Mrs. Linda Williams.	()
	Charles Smith	()
	_____	()
	(Write In)	

VOTE ON MEASURE BY PLACING AN "X" IN THE SQUARE
 OPPOSITE THE MEASURE EITHER FOR OR AGAINST

For Tax		()
Against Tax		()

_____ Total Mills School Tax

The total tax levy proposed above includes _____ mills for the maintenance and operation of schools, of which _____ mills is an increase for maintenance and operation of schools, _____ dedicated maintenance and operation mills for _____ purposes, and _____ mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness.* The district may use surplus revenues produced each year by debt service millage for other purposes.

*If the mills for more than one issue are rededicated, please identify each issue separately.

(Perforation)

LIST OF VOTERS NUMBER _____