# 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. §§ <u>6-14-111</u> and <u>7-7-203</u>). See Ark. Code Ann. § <u>6-13-616</u> 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 § <u>7-5-202</u> (Also see Ark. Code Ann. § <u>6-14-109</u> and § <u>7-5-206</u>).

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. §§  $\frac{7-5-304}{6-14-102}$  and  $\frac{7-7-203}{6-14-102}$ ).

**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.

1. SALARY FUN	ND EXPENDITURES (2	2022-23 budget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u> \$
2 ODED ATING	FUND EXPENDITURI	<b>30.</b>		
	uctional Expense	23.	\$	\$
	itenance & Operation		\$ \$	\$ \$
	Transportation		\$	\$ \$
	r Operating Expenses		\$	\$
	bonded Debt (Schedules	of Payments for 2023-2	24)	\$
DEBT SERVICE	EXPENDITURES (Sch	edules of payments for	fiscal year 2023-24)	\$
BUILDING FUN	D EXPENDITURES (E	stimated for 2023-24)		\$
DEDICATED MA	AINTENANCE & OPEI	RATIONS (Estimated for	or 2023-24) \$	\$
The Board of Direction requirements of A and does hereby r	PROPOSED BUDG FISCAL YEAR B ectors of ark. Code Ann.§ 6-13-62	GET OF EXPENDITU EGINNING JULY 1, 2  School District of 22 and Amendment 74 o	ng this line) <b>RES TOGETHER WITH TAX</b> 2023 TO AND INCLUDING JU  County, Arkans  f the Constitution of the State of A  for the district in 2023-24 together	LEVY FOR NE 30, 2024 sas in compliance with the Arkansas, has prepared, approved,
follows:				
1. Salary Fund E			6. Non-bonded Debt Payme	
2. Instructional E	Expense \$	<del></del>	7. Bonded Debt Payment	\$
	& Operation Exp. \$		8. Building Fund Expense	
<ul><li>4. Pupil Transpor</li><li>5. Other Operation</li></ul>			9. Dedicated Maint & Op.	Exp. \$
	_Total Mills School Tax	i		
This represents no	o change from the previo	ous year. The total tax le	evy proposed above includes	mills for the maintenance
			peration mills dedicated for	
			pledged for the retirement of existice millage for other purposes.	ting bonded indebtedness. The
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.

1. SALARY FUND EXPENDITURES (2022-23 budget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u> \$
<ul> <li>2. OPERATING FUND EXPENDITURES:</li> <li>A. Instructional Expense</li> <li>B. Maintenance &amp; Operation</li> <li>C. Pupil Transportation</li> <li>D. Other Operating Expenses</li> <li>E. Non-bonded Debt (Schedules of Payments for Payments)</li> </ul>	\$ \$ \$ or 2023-24)	\$ \$ \$ \$ \$
DEBT SERVICE EXPENDITURES (Schedules of payme	ents for fiscal year 2023-24)	\$
BUILDING FUND EXPENDITURES (Estimated for 202	23-24)	\$
DEDICATED MAINTENANCE & OPERATIONS (Estin	mated for 2023-24) \$	\$
The Board of Directors ofSchool Directors ofSchool Directors ofSchool Directors of Ark. Code Ann.§ 6-13-622 and Amendment and does hereby make public a proposed budget of expension follows:  1. Salary Fund Expenditures \$  2. Instructional Expense \$	ent 74 of the Constitution of the State of Arka ditures for the district in 2022-23 together with 6. Non-bonded Debt Payment 7. Bonded Debt Payment	so, 2024  a compliance with the mass, has prepared, approved a supporting tax rate as  \$
3. Maintenance & Operation Exp. \$ 4. Pupil Transportation Expense \$ 5. Other Operating Expense \$	<ul><li>8. Building Fund Expense</li><li>9. Dedicated Maint &amp; Op. Exp</li></ul>	\$ \$
Total Mills School Tax  The total tax levy proposed above includes mi maintenance and operation mills dedicated for continuing debt service tax pledged for the retirement of e produced each year by debt service millage for other purp operation previously pledged to a bond issue dated REFLECT AN INCREASE IN TOTAL MILLAGE.	purposes, and mills for debt service existing bonded indebtedness. The district maposes. This millage reflects a transfer of	e previously voted as a y use surplus revenues mills to maintenance and
Given thisday of, 20	·	County, Arkansas

### 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.

1. SALARY FUN	ID EXPENDITURES (	2022-23 budget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u> \$
i. Britziki i ork	(D LITT ET (BIT CITES (	2022 23 budget)	Ψ	Ψ
	FUND EXPENDITURI	ES:		
	ctional Expense		\$	\$
	tenance & Operation		\$	\$
	Transportation Operating Expenses		\$	Ф
		s of Payments for 2023-2	φ	Ф ¢
E. Non-c	onded Debt (Senedules	5 01 1 ayıncınıs 101 2023-2	<del>/+</del> /	Ψ
DEBT SERVICE	EXPENDITURES (Sch	nedules of payments for t	Fiscal year 2023-24)	\$
BUILDING FUNI	D EXPENDITURES (E	estimated for 2023-24)		\$
DEDICATED MA	AINTENANCE & OPE	RATIONS (Estimated fo	or 2023-24) \$	\$
	(TI)		1.161 1.6 1.11	
	(This page is	a work sheet only; the b	ottom half is to be used for public	eation) 
			RES TOGETHER WITH TAX	
			023 TO AND INCLUDING JU	
	FISCAL TEAK D	Ediminio John 1, 2	023 TO AND INCLUDING 30	112 30, 2024
The Board of Dire	ctors of	School District of	County, Arkans	sas in compliance with the
				Arkansas, has prepared, approved
			or the district in 2023-24 together	
follows:	1 1 1		Ç	
1. Salary Fund Ex			<ol><li>Non-bonded Debt Paymo</li></ol>	ent \$
2. Instructional Ex	xpense \$		7. Bonded Debt Payment	ent \$ \$
3. Maintenance &	Operation Exp. \$		8. Building Fund Expense	\$
4. Pupil Transport			9. Dedicated Maint & Op.	Exp. \$
5. Other Operating	g Expense \$	<del></del>		
	Total Mills Cabool Tor			
	Total Mills School Tax	<u>(</u>		
The total tax levy	nronosed above include	es mills for th	e maintenance and operation of so	chools dedicated
maintenance and o	proposed above include operation mills dedicate	d for nurnoses	, andmills for debt serv	vice previously voted as a
				mills as a continuing debt service
			ed on The distr	
produced each yea	r by debt service millag	ge for other purposes.	. 110 0.150	iot may use surprus revenues
F	J	9 F F		
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.

1. SALARY FUND EXPENDITURES (2022-23 budget)	2022-23 Budget \$	<u>Estimate 2023-24</u> \$
<ul> <li>2. OPERATING FUND EXPENDITURES: <ul> <li>A. Instructional Expense</li> <li>B. Maintenance &amp; Operation</li> <li>C. Pupil Transportation</li> <li>D. Other Operating Expenses</li> <li>E. Non-bonded Debt (Schedules of Payments for 2023-24)</li> </ul> </li> </ul>	\$ \$ \$ \$	\$ \$ \$ \$
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal ye	ar 2023-24)	\$
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-2	24) \$	\$
(This page is a work sheet only; the bottom has been seen along this been seen along this been seen along the seen along this been seen along the seen along	ine) OGETHER WITH TAX LE	VY FOR
The Board of Directors ofSchool District of _	nstitution of the State of Arka	ansas, has prepared, approved,
<ul><li>2. Instructional Expense \$</li></ul>	Non-bonded Debt Payment Bonded Debt Payment Building Fund Expense Dedicated Maint & Op. Exp	\$ \$ \$ D. \$
Total Mills School Tax		
The total tax levy proposed above includesmills for the mainte is an increase for maintenance and operation of schools,dedicapurposes, andmills for debt service previously voted of existing bonded indebtedness.* The district may use surplus revenues purposes.  *If the mills for more than one issue are rededicated, please identify each	ted maintenance and operation as a continuing debt service produced each year by debt service.	on mills dedicated for tax pledged for the retirement
Given thisday 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 SCHOOL DISTRICT OF COUNTY ARKANS

IN	SCHOOL	DISTRICT O	F	COUNTY,	ARKANSAS

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

	BOARD OF DIRECTORS FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	( )
	James W. Hall	( )
	(Write In)	( )
DO CHELONI	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams	( )
	Charles Smith	( )
	(Write In)	( )
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUA	
	For Tax	( )
	Against Tax	( )
	Total Mills School Tax	
operation of scl for debt service	no change from the previous year. The total tax levy proposed above includes	purposes, and mills
	(Perforation)	

### 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 FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	( )
	James W. Hall	( )
	(Write In)	( )
POSITION	BOARD OF DIRECTORS FOR year term (regular)	
NO	Mrs. Linda Williams	( )
	Charles Smith	( )
	(Write In)	( )
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUAI OPPOSITE THE MEASURE EITHER FOR OR AGAINST	RE
	For Tax	( )
	Against Tax	( )
	Total Mills School Tax	
naintenance and continuing debt produced each y operation previo	y proposed above includesmills for the maintenance and operation of loperation mills dedicated for purposes, and mills for debt service tax pledged for the retirement of existing bonded indebtedness. The distriear by debt service millage for other purposes. This millage reflects a transfer of usly pledged to a bond issue dated to be retired on NCREASE IN TOTAL MILLAGE.	service previously voted as a ct may use surplus revenues mills to maintenance and
	(Perforation)	

### 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 FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	( )
	James W. Hall	( )
	(Write In)	( )
DOGUTION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams.	( )
	Charles Smith	( )
	(Write In)	( )
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUAR OPPOSITE THE MEASURE EITHER FOR OR AGAINST	RE
	For Tax	( )
	Against Tax	( )
	Total Mills School Tax	
maintenance ar retirement of ex	evy proposed above includesmills for the maintenance and operation of and operation mills, mills for debt service previously voted as a continuing existing bonded indebtedness, and mills as a continuing debt service tax on a which will be retired on The district may use surplus revenues per purposes.	g debt service tax pledged for the a proposed bond issue of
	(Perforation)	

### 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 FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	( )
	James W. Hall	( )
	(Write In)	( )
DOCUTION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams	( )
	Charles Smith	( )
	(Write In)	( )
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUA	
	For Tax	( )
	Against Tax	( )
	Total Mills School Tax	
is an increase f	evy proposed above includesmills for the maintenance and operation of or maintenance and operation of schools, dedicated maintenance and opposes, and mills for debt service previously voted as a continuing debt s	eration mills for
of existing bor purposes.	ided indebtedness.* The district may use surplus revenues produced each year by a more than one issue are rededicated, please identify each issue separately.	
	(Perforation)	