A. GENERAL INFORMATION
The following are highlights of various legal requirements.

1. Date of Annual School Election for 2020 – **March 3, 2020 Preferential Primary or November 3, 2020 General Election**; hours are continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. § 7-5-304 and § 6-14-102).

2. The school districts shall reimburse the county for the cost of the school election (Ark. Code Ann. § 6-14-118). 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 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.

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.

4. Absentee ballots shall be delivered to County Clerk not later than **January 16, 2020** (For the **November 3 election**, absentee ballots shall be delivered to the County Clerk by **September 17, 2020** (47 days prior to the Annual School Election), so they will be available for absentee voters. (Ark. Code Ann. § 7-5-407(a)(1))

5. 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) of this section and shall not exceed three (3) mills. (Ark. Code Ann. § 26-80-110(c)).

B. PUBLICATION OF THE BUDGET, PRINTING OF BALLOTS AND SCHOOL ELECTION DATES

1. The proposed 2021-22 budget of estimated expenditures should be prepared, approved by the school board, and recorded in the minutes on or before **January 3, 2020** (November 3 election – **September 4, 2020**). (Ark. Code Ann. § 26-80-102(a)(2) some districts may need to seek approval of the 2021-22 proposed budget at the December (November 3 election – August board meeting) board meeting in order to meet the deadline. The proposed 2021-22 budget shall be published on or before **January 3, 2020** (November 3 election – **September 4, 2020**), if the publication is in a daily newspaper. 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.

2. The statutory requirement (Ark. Code Ann. § 6-13-622) to publish a budget follows:
   (a) The requirement of Arkansas Constitution, Amendment 40, for publication of the budget shall be discharged by the board of directors of each school district by publication of its budget one (1) time in some newspaper published in the county in which the district lies or, if the district lies in more than one (1) county, in the county in which the district is administered.
   (b) The publication shall be made not less than sixty (60) days before the school election at which the annual ad valorem property tax for the district is decided by the electors.

3. Ark. Code Ann. § 6-14-102 sets forth the following requirements:
   (a)(1)(A) The annual school election shall be held in each school district of the state:
      (i) In even-numbered years, on the date of the:
         (a) Preferential primary election; or
         (b) General election; and
      (ii) In odd numbered years, on the:
         (a) First Tuesday following the first Monday in November; or
         (b) Third Tuesday in May.
   (B)(i) A school district shall adopt a policy setting forth which election date under subdivision (a)(1)(A) of this section the school district chooses to hold the annual school election upon.
      (ii) At least one hundred (100) days before the first day of the respective candidate filing period set forth in § 6-14-111 (e)(1)(A), a school district shall provide a copy of the policy under subdivision (a)(1)(B)(i) of this section to:
         (a) The county board of election commissioners of the county in which the school district is domiciled for administrative purposes; and
         (b) The county clerk of each county within the school district’s boundaries.
      (iii) If a school district fails to timely provide a copy of its most current policy to the county board of election commissioners and county clerks in accordance with subdivision (a)(1)(B)(ii) of this section, the school district shall be required to hold the school district’s annual school election in accordance with the most recent policy the school district provided to the county board of election commissioners and county clerks.
   b) The board of directors of any school district shall have the authority to hold a school election concerning the tax rate or debt issues on a date other than that fixed by law provided that:
      (1) All constitutional and statutory requirements for the annual school election are met, notwithstanding subsection (a) of this section;
      (2) The election is held before the date of the annual school election; and
      (3) The Commissioner of Education approves the date of the election.

C. SCHOOL BOARD ELECTION INFORMATION

1. March 3, 2020 Election - NO LATER THAN February 7, 2020
   November 3, 2020 Election - NO LATER THAN October 9, 2020
RESOLUTION AUTHORIZED BY THE BOARD OF DIRECTORS (Ark. Code Ann. § 6-13-630)
The board of directors of any school district shall have the authority to provide by resolution adopted by a majority vote that a portion of the board members shall be elected by zone, at large, or a combination thereof. The resolution should be published by February 7, 2020 (November 3, election – October 9, 2020). A candidate for a position to be elected by zones shall reside in the zone. The names of the candidates for at-large board positions shall appear upon the ballots throughout the school district.

   November 3, 2020 Election: May 3, 2020 – August 1, 2020
   [March 03, 2020 Election *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 deadlines will be Tuesday, November 12, 2019.]

PETITION FOR CANDIDATE FOR SCHOOL BOARD (Ark. Code Ann. § 6-14-111)
(b) The county board of election commissioners shall prepare and furnish ballots and all other necessary supplies for the annual school election.
(c) A candidate for a position on the board of directors of a school district may qualify for the ballot by filing a political practices pledge, an affidavit of eligibility, and either:
   (1) A petition; or
   (2) A notice of write-in candidacy
(d)(1) The petition shall be directed to the county clerk and shall contain the names of at least twenty (20) registered voters who are residents of the school district and, if applicable, the electoral zone for the position.
(e)(1) The petition, affidavit of eligibility, and the candidate’s political practices pledge shall be filed with the county clerk as follows:
   (A)(i) For even-numbered years, during the party filing period as set forth in §7-7-203 for school elections held concurrently with a preferential primary election;
   (ii) For odd-numbered years, during the dates that would be the filing period as forth in § 7-7-203 if a preferential primary and general election were to be held in that year; or
   (B) During a one-week period ending at 12:00 noon on August 1 for school elections held on the first Tuesday following the first Monday in November.
(f)(1) Candidates may begin circulating petitions not earlier than ninety (90) days before the filing deadline.
   (2) A signature dated more than ninety (90) days before the filing deadline under subdivision (e)(1) of this section shall not be counted by the county clerk as a valid signature.
(h)(1) The county board of election commissioners shall place on the ballot as candidates for school district director the names of any qualified registered voters whose political practices pledges and affidavits of eligibility have been filed and whose petitions have been filed with and verified by the county clerk of the county in which the school district is domiciled for administrative purposes.

QUALIFICATIONS FOR DIRECTORS (Ark. Code Ann. § 6-13-616)
(a) No person shall be eligible to be a member of any school district board of directors in this state unless he is a qualified elector of the school district which he or she serves.
(b) No person who is elected to a school district board of directors shall be eligible for employment in that same school district.

   [November 03, 2020 Election *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 deadlines will be Monday, July 27, 2020 and Monday, August 3, 2020.]

WRITE-IN CANDIDATES (Ark. Code Ann. § 6-14-111)
(e) (1) The petition, affidavit of eligibility, and the candidate’s political practices pledge shall be filed with the county clerk as follows:
   (A)(i) For even-numbered years, during the party filing period as set forth in §7-7-203 for school elections held concurrently with a preferential primary election;
(ii) For odd-numbered years, during the dates that would be the filing period as forth in §7-7-203 if a preferential primary and general election were to be held in that year; or
(B) During a one-week period ending 12:00 noon on August 1 for school elections held on the first Tuesday following the first Monday in November.
(g) (1) Votes for a write-in candidate for school district director shall not be counted or tabulated unless the candidate files with the county clerk during a one-week period under subdivision (e) (1) of this section:
   (A) A written notice of his or her intention to be a write-in candidate, identifying the position sought, including without limitation the position number or other identifying information if applicable;
   (B) An affidavit of eligibility, and;
   (C) The political practices pledge.

PREPARATION OF THE BALLOT
(h) The county board of election commissioners shall place on the ballot as candidates for school district director the names of any qualified registered voters whose political practices pledges and affidavits of eligibility have been filed and whose petitions have been filed with and verified by the county clerk of the county in which the school district is domiciled for administrative purposes.
(i) (1) On the day after the deadline for candidates to file for a petition on the board of directors by petition, the county clerk shall certify to the board of election commissioners the names of those candidates who are registered voters in the school district and the electoral zone, if applicable, and who have qualified for the ballot by petition.
   (2) Immediately after the close of the write-in filing period, the county clerk shall certify to the county board of election commissioners any write-in candidates who have filed the affidavit of eligibility, the notice of write-in candidacy, and the political practices pledge with the county clerk.

   November 3, 2020 Election – September 17, 2020
   Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants.

   November 3, 2020 Election – October 14, 2020

NOTICE OF SCHOOL ELECTION (Ark. Code Ann. § 6-14-109)
(a) The county board of election commissioners shall give notice of all school elections under § 7-5-202.
(b) If a school election for a school district that includes more than one county is conducted by the county board of election commissioners for the domicile county and no county board of election commissioners for a nondomicile county, the notice of election shall be published in one (1) or more newspapers of general circulation in each of the counties in which the district has territory.
(c) The county board of election commissioners shall publish notice of an issue to be placed on the ballot in the manner provided under § 7-5-206.

PUBLICATION REQUIREMENTS (Ark. Code Ann. § 7-5-206)
The County board of election commissioners shall make publication of all nominations, of all proposed amendments to the Arkansas Constitution, and of all other measures and questions required by law to be submitted to the electors at any election by posting a list thereof at the door of the courthouse at least ten (10) days before the day of the election.

   November 3, 2020 Election - October 19, 2020

EARLY VOTING (Ark. Code Ann. § 7-5-418)
(a) (1) (A) Except as provided in subdivision (a) (1) (B) of this section, early voting shall be available to any qualified elector who applies to the county clerk’s designated early voting location,
beginning fifteen (15) days before a preferential primary election between the hours of 8:00 a.m. and 6:00 p.m. Monday through Friday and 10:00 a.m. and 4:00 p.m. Saturday and ending at 5:00 p.m. on the Monday before the election.

(B) Early voting shall not be available on state or county holidays.

(2) (A) Except as provided I subdivision (a) (2) (B) of this section, on all other elections, including the general primary and general runoff elections, early voting shall be available to any qualified elector who applies to the county clerk during regular office hours, beginning seven (7) days before the election and ending on the day before the election day at the time the county clerk’s office regularly closes.

(B) If an annual school election is held at the same time as the preferential primary election or general election, early voting for the annual school election shall comply with subdivision (a) (1) (A) of this section.

(b) (1) (A) The county board of election commissioners may decide to hold early voting at additional polling sites outside the offices of the county clerk on any of the days and times provided for in subsection (a) of this section, if it so chooses.

November 3, 2020 Election: October 24, 2020 – October 30, 2020

March 03, 2020 Election *Any deadline falling on a weekend or holiday when the designated filing office is closed is extended to the following business day, per § 7-1-108. The actual deadline will be Monday, February 24, 2020.*

POLLING PLACES (Ark. Code Ann. § 6-14-106)
(a) (1) Except as provided under subdivision (a) (5) of this section, the county board of election commissioners of each county shall 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 shall provide the election supplies and appoint the poll workers for holding all school elections.

(2) The county board shall consult with each school district regarding:
(A) The number of polling sites to be designated for each school district; and
(B) The location of polling sites.

(a)(5) If the annual school election is held at the same time as the preferential primary or general election, the polling sites for the annual school election shall be the same as the polling sites for the preferential primary or general election.

(b) If the annual school election is held on a date on which no other elections are held and a school district has territory in more than one (1) county, the county board of election commissioners of the county in which the school district is domiciled shall designate in a contested school election one or more polling sites in each county:
(1) In which the school district has territory;
(2) In which school district territory contains a city of the second class or larger; and
(3) That has registered electors.

(d) (1) The board of directors of each school district shall cause to be published, by at least one (1) insertion in a newspaper with general circulation in the county or counties in which the school district is located, not more than ten (10) days nor less than three (3) days before any school election, a notice identifying the polling site for each ward or precinct.

D. RUNOFF ELECTION INFORMATION

November 3, 2020 Election - December 1, 2020

RUNOFF ELECTION (Ark. Code Ann. § 6-14-121)
(a) (1) Whenever there are more than two (2) candidates for election to any position on a board of directors at any election held in this state 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.
(2) The names of the two (2) candidates receiving the highest number of votes, but not a majority, shall be placed on the ballot to be voted upon by the qualified electors for that position on a school district board of directors.

(3) The runoff election shall be held:
   (A) Four (4) weeks following the date of an election held in any odd-numbered year;
   (B) On the date designated for the general primary election if the annual school election is held with the preferential primary election; or
   (C) On the date designated for the general runoff election if the annual school election is held with the general election.

(b) The person receiving the majority of the votes cast for the position at the runoff election shall be declared elected.

(d)(1) In the event the two (2) candidates seeking election to the same school district position shall receive the same number of votes in a runoff election, a tie shall be deemed to exist.
   (2) The county board of election commissioners shall determine the winner by lot at an open public meeting and in the presence of the two (2) candidates.

E. SAMPLE BUDGETS AND BALLOTS

Sample Budgets and Ballots 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

NOTE: The Arkansas Statutory requirements quoted above MAY NOT be the entire text. If more information is needed, please refer to actual code cites.
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 2020-21 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2021-22 school year.

<table>
<thead>
<tr>
<th></th>
<th>2020-21 Budget</th>
<th>Estimate 2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. SALARY FUND EXPENDITURES (2020-21 budget)</td>
<td>$____________</td>
<td>$_____________</td>
</tr>
<tr>
<td>2. OPERATING FUND EXPENDITURES:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Instructional Expense</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>B. Maintenance &amp; Operation</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>C. Pupil Transportation</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>D. Other Operating Expenses</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>E. Non-bonded Debt (Schedules of Payments for 2021-22)</td>
<td>$____________</td>
<td>$____________</td>
</tr>
<tr>
<td>DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2021-22)</td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>BUILDING FUND EXPENDITURES (Estimated for 2021-22)</td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>DEDICATED MAINTENANCE &amp; OPERATIONS (Estimated for 2021-22)</td>
<td>$_________</td>
<td>$_________</td>
</tr>
</tbody>
</table>

(This page is a work sheet only; the bottom half is to be used for publication)

PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR
FISCAL YEAR BEGINNING JULY 1, 2021 TO AND INCLUDING JUNE 30, 2022

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 2021-22 together with a supporting tax rate as follows:

<table>
<thead>
<tr>
<th></th>
<th>2020-21 Budget</th>
<th>Estimate 2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salary Fund Expenditures</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>2. Instructional Expense</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>3. Maintenance &amp; Operation Exp.</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>4. Pupil Transportation Expense</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>5. Other Operating Expense</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>6. Non-bonded Debt Payment</td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>7. Bonded Debt Payment</td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>8. Building Fund Expense</td>
<td>$_________</td>
<td></td>
</tr>
</tbody>
</table>

_______________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
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 2020-21 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2021-22 school year.

1. SALARY FUND EXPENDITURES (2020-21 budget)  
   
   2020-21 Budget  Estimate 2021-22
   
   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 2021-22)  

   DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2021-22)  

   BUILDING FUND EXPENDITURES (Estimated for 2021-22)  

   DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2021-22)

   (This page is a worksheet only; the bottom half is to be used for publication)

   PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR  
   FISCAL YEAR BEGINNING JULY 1, 2021 TO AND INCLUDING JUNE 30, 2022

   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 2020-21 together with a supporting tax rate as follows:

   2. Instructional Expense 7. Bonded Debt Payment
   3. Maintenance & Operation Exp. 8. Building Fund Expense
   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 2020-21 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2021-22 school year.

<table>
<thead>
<tr>
<th>2020-21 Budget</th>
<th>Estimate 2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. SALARY FUND EXPENDITURES (2020-21 budget)</td>
<td>$____________</td>
</tr>
<tr>
<td>2. OPERATING FUND EXPENDITURES:</td>
<td></td>
</tr>
<tr>
<td>A. Instructional Expense</td>
<td>$___________</td>
</tr>
<tr>
<td>B. Maintenance &amp; Operation</td>
<td>$___________</td>
</tr>
<tr>
<td>C. Pupil Transportation</td>
<td>$___________</td>
</tr>
<tr>
<td>D. Other Operating Expenses</td>
<td>$___________</td>
</tr>
<tr>
<td>E. Non-bonded Debt (Schedules of Payments for 2021-22)</td>
<td>$____________</td>
</tr>
<tr>
<td>DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2021-22)</td>
<td>$________________</td>
</tr>
<tr>
<td>BUILDING FUND EXPENDITURES (Estimated for 2021-22)</td>
<td>$___________</td>
</tr>
<tr>
<td>DEDICATED MAINTENANCE &amp; OPERATIONS (Estimated for 2021-22)</td>
<td>$___________</td>
</tr>
</tbody>
</table>

(This page is a work sheet only; the bottom half is to be used for publication)

PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2021 TO AND INCLUDING JUNE 30, 2022

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 2021-22 together with a supporting tax rate as follows:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salary Fund Expenditures</td>
<td>$___________</td>
</tr>
<tr>
<td>2. Instructional Expense</td>
<td>$___________</td>
</tr>
<tr>
<td>3. Maintenance &amp; Operation Exp.</td>
<td>$___________</td>
</tr>
<tr>
<td>4. Pupil Transportation Expense</td>
<td>$___________</td>
</tr>
<tr>
<td>5. Other Operating Expense</td>
<td>$___________</td>
</tr>
<tr>
<td>6. Non-bonded Debt Payment</td>
<td>$___________</td>
</tr>
<tr>
<td>7. Bonded Debt Payment</td>
<td>$___________</td>
</tr>
<tr>
<td>8. Building Fund Expense</td>
<td>$___________</td>
</tr>
</tbody>
</table>

__________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 2020-21 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2021-22 school year.

<table>
<thead>
<tr>
<th>Category</th>
<th>2020-21 Budget</th>
<th>Estimate 2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salary Fund Expenditures (2020-21 budget)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Operating Fund Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Instructional Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Maintenance &amp; Operation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Pupil Transportation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Other Operating Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Non-bonded Debt (Schedules of Payments for 2021-22)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2021-22)</td>
<td>$_____________</td>
<td></td>
</tr>
<tr>
<td>BUILDING FUND EXPENDITURES (Estimated for 2021-22)</td>
<td>$_____________</td>
<td></td>
</tr>
<tr>
<td>DEDICATED MAINTENANCE &amp; OPERATIONS (Estimated for 2021-22)</td>
<td>$_____________</td>
<td>$_____________</td>
</tr>
</tbody>
</table>

(This page is a work sheet only; the bottom half is to be used for publication)

PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2021 TO AND INCLUDING JUNE 30, 2022

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 2021-22 together with a supporting tax rate as follows:

1. Salary Fund Expenditures $_____________
2. Instructional Expense $_____________
3. Maintenance & Operation Exp. $_____________
4. Pupil Transportation Expense $_____________
5. Other Operating Expense $_____________
6. Non-bonded Debt Payment $_____________
7. Bonded Debt Payment $_____________
8. Building Fund 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___.

____________________________________________________________________________________

______________________________ 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)

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 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

<table>
<thead>
<tr>
<th>POSITION</th>
<th>NO.</th>
<th>Name</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>David P. Carter</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>James W. Hall</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>_____________________</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Write In)</td>
<td></td>
</tr>
</tbody>
</table>

BOARD OF DIRECTORS FOR _______ year term (regular)

<table>
<thead>
<tr>
<th>POSITION</th>
<th>NO.</th>
<th>Name</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Mrs. Linda Williams</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Charles Smith</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>_____________________</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Write In)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Measure</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Tax</td>
<td>(    )</td>
</tr>
<tr>
<td>Against Tax</td>
<td>(    )</td>
</tr>
</tbody>
</table>

_________________ 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 _______
### BOARD OF DIRECTORS FOR _______ year term (unexpired)

<table>
<thead>
<tr>
<th>NO.</th>
<th>Position</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO. _____</td>
<td>David P. Carter</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>James W. Hall</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>_________________________</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>(Write In)</td>
<td></td>
</tr>
</tbody>
</table>

### BOARD OF DIRECTORS FOR _______ year term (regular)

<table>
<thead>
<tr>
<th>NO.</th>
<th>Position</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO. _____</td>
<td>Mrs. Linda Williams</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>Charles Smith</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>_________________________</td>
<td>(    )</td>
</tr>
<tr>
<td></td>
<td>(Write In)</td>
<td></td>
</tr>
</tbody>
</table>

### VOTE ON MEASURE BY PLACING AN “X” IN THE SQUARE OPPOSITE THE MEASURE EITHER FOR OR AGAINST

<table>
<thead>
<tr>
<th>Measure</th>
<th>Vote</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Tax</td>
<td>(    )</td>
</tr>
<tr>
<td>Against Tax</td>
<td></td>
</tr>
</tbody>
</table>

**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.

---

**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

<table>
<thead>
<tr>
<th>BOARD OF DIRECTORS FOR ________year term (unexpired)</th>
<th>VOTE FOR 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO._____</td>
<td></td>
</tr>
<tr>
<td>David P. Carter ........................................</td>
<td>( )</td>
</tr>
<tr>
<td>James W. Hall ...........................................</td>
<td>( )</td>
</tr>
<tr>
<td>____________________________</td>
<td>( )</td>
</tr>
<tr>
<td>(Write In)</td>
<td></td>
</tr>
</tbody>
</table>

| BOARD OF DIRECTORS FOR ________ year term (regular) |
|-----------------------------------------------------|------------|
| NO._____                                              |            |
| 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 ________