

# ARKANSAS MUNICIPAL Bulletin

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## INSIDE

CATEGORIES...2

2026 CALENDAR  
OF IMPORTANT  
DATES...3

ACT 283 + 2026  
ELECTION INFO  
FOR MUNICIPAL  
CANDIDATES...14

.GOV DOMAINS...16

TITLE II WEB  
ACCESSIBILITY RULE  
+ AI POLICY...18

RECORD RETENTION  
LAWS...19

FLSA OVERTIME  
OVERVIEW...22

KEY LEAGUE  
RESOURCES...24

PLUS: SAMPLE  
POLICIES,  
RESOLUTIONS &  
FORMS.

## Filing deadlines, new legislation affecting local gov among new guidance for 2026

The *Arkansas Municipal Bulletin* is an annual compendium of important dates, municipal deadlines, statutory reminders, best practices and other essential information to help Arkansas city and town officials follow the law and stay in compliance.

The Calendar of Important Dates includes entries from January 1, 2026, through the end of the year that cover a variety of categories, including general administrative duties, finance and budgeting, and human resources. The *Bulletin* also includes an overview of Arkansas and federal records retention laws, recent changes to U.S. Department of Labor overtime rules, and appendices featuring sample forms and resolutions cities and towns may utilize. Where applicable, entries contain references to specific statutes, League publications and other helpful resources.

Please note that this calendar is not all inclusive, and entries are subject to change based on action at the state and federal level. Please notify the League of any errors or omissions.

### NEW FOR 2026

Now in its second year of publication, the *Arkansas Municipal Bulletin* is growing in scope and content as it evolves with both the law and the needs of our member cities and towns.

2026 is an election year for many municipal offices. In this edition we have included essential information for candidates for local offices, including election dates and filing deadlines ahead of November's General Election.

This edition also features guidance on several laws passed during the 2025 General Session of the Arkansas

Legislature that affect local governance, including new legislation pertaining to adopting the municipal budget, training requirements for city and town treasurers, a requirement to adopt a local technology resources policy and more.

### LOOKING AHEAD

The *Arkansas Municipal Bulletin* is published annually. A print copy will be provided to each city and town hall. Copies will also be available at League meetings and by request. The *Bulletin* will also be available on the League's website, [www.arml.org](http://www.arml.org), as a downloadable PDF, which will have the added benefit of including clickable hyperlinks to statutes and other online resources, and which may be amended or updated throughout the year as necessary.

The *Arkansas Municipal Bulletin* recalls the very founding of the Arkansas Municipal League and reflects its core mission: to act as a clearinghouse of vital information for our state's cities and towns. It is our hope that this volume is an invaluable resource in carrying out the business of your municipality.

Prepared by the Arkansas Municipal League, the *Arkansas Municipal Bulletin* provides city and town officials with a reference to some of the more significant dates and deadlines during the calendar year. This material is provided as general information and is not a substitute for legal advice. Consult your city attorney or the League for advice concerning specific situations.

# CATEGORIES



Calendar entries are categorized to make it easy to scan the calendar for those items that relate to the user's specific job duties. Categories are:

**ADM**—Administration/general duties

**AML**—League deadlines, events, etc.

**EL**—Elections

**FIN**—Finance

**FIRE**—Fire

**HR**—Human Resources

**IT**—Information Technology

**LE**—Law Enforcement

**TAX**—All things related to local taxes, setting levies, etc.

**UTL**—Utilities, including water, sewer, solid waste, etc.

**WC**—Workers Compensation

A category key can also be found throughout the 2026 calendar.

# January 2026

DATE	DUTY	CATEGORY
Jan. 1	Newly elected officials take oath of office	ADM

Newly elected municipal officials should take the oath of office on or within 10 days of January 1, after which time the city or town council is, by law, permitted to declare the office vacant. See the referenced statute for a list of officials who may administer the oath. **Note:** Mayors may administer the oath to council members only.

**REFERENCES/RESOURCES:** A.C.A. § 14-42-106

DATE	DUTY	CATEGORY
Jan. 1	Act 833 application period opens for fire departments	FIRE

The 2026 Act 833 application period for Arkansas fire departments opens January 1 and closes June 30.

**REFERENCES/RESOURCES:** Act 833 application forms are available through the Arkansas Department of Emergency Management website at [dps.arkansas.gov](https://dps.arkansas.gov). For log-in credentials or for more information, please contact State Fire Coordinator Louis Eckelhoff at 501-683-6781 or email [louis.eckelhoff@adem.arkansas.gov](mailto:louis.eckelhoff@adem.arkansas.gov).

DATE	DUTY	CATEGORY
Jan. 5	MWC reporting portal opens	HR, WC

The Municipal Workers Comp Program online portal opens for reporting final/actual payroll for the previous calendar year.

**REFERENCES/RESOURCES:** [armuni.org/MWC](https://armuni.org/MWC)

DATE	DUTY	CATEGORY
Jan. 14-16	Called to Serve '26	AML

The Arkansas Municipal League's 2026 Winter Conference convenes in Little Rock. For an up-to-date list of all League meetings and events visit [armuni.org/Events](https://armuni.org/Events).

**REFERENCES/RESOURCES:** [armuni.org/Events](https://armuni.org/Events)

DATE	DUTY	CATEGORY
By Jan. 31	State law governs first council meeting of the year	ADM

Arkansas code requires members of a governing body elected for each city or town to assemble in January and organize the governing body.

**REFERENCES/RESOURCES:** A.C.A. § 14-43-501



**Reconcile bank statements monthly. FIN**

# February 2026

DATE	DUTY	CATEGORY
By Feb. 1	Time to pass your budget	ADM, FIN

Most cities and towns in Arkansas are legally obligated to pass their budget on or before February 1 of each year. Act 24 of 2025 amends [A.C.A. § 14-58-202](#), authorizing a municipality that has not passed a budget by January 1 to pay for certain, limited expenditures in accordance with the budget from the previous year until a new budget for the year is adopted by the governing body.

**REFERENCES/RESOURCES:**

**Mayor-Council Municipalities**

- Annual submission: [A.C.A. § 14-58-201](#)
- Adoption of budget: [A.C.A. § 14-58-202](#)
- Appropriations and changes: [A.C.A. § 14-58-203](#)

**City Administrator-Director Municipalities**

- Powers and duties/annual submission: [A.C.A. § 14-48-117\(6\)](#)
- Budgets and appropriations: [A.C.A. § 14-48-122](#)

**City Manager-Director Municipalities**

- Powers and duties/annual submission: [A.C.A. § 14-47-120\(6\)](#)
- Powers and duties of mayor: [A.C.A. § 14-47-140](#)
- Budgets and appropriations: [A.C.A. § 14-47-125](#)

See *Appendix A: Sample Resolution for the Adoption of the Municipal Budget* on page 26. Please contact the League with any questions you may have.

For in-depth discussion of Act 24, see the article “Legislative wrap-up: How the 95th General Assembly impacts Arkansas municipalities” in the Summer 2025 issue of *City & Town* or visit [armuni.org/LegislativeWrapUp2025](http://armuni.org/LegislativeWrapUp2025).

DATE	DUTY	CATEGORY
Feb. 2	MWC premium discount deadline	HR, WC

Municipal Workers Comp Program members must pay premium by February 2 to receive a 2% discount for early payment.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

REMINDER	DUTY	CATEGORY
	AML salary surveys mailed to members	AML, FIN, HR

Each February the League mails salary surveys to member cities and towns. The results are then compiled to give municipal officials insight into the staffing levels for various positions in Arkansas municipalities. The League requests that respondents return the surveys by April. The compiled results are available each year at the League’s Annual Convention and online.

Didn’t receive your survey? Contact Chief Human Resources Officer Tracey Cline Pew at 501-978-6111 or [tpew@arml.org](mailto:tpew@arml.org). **Note:** The annual salary survey is not to be confused with Municipal Workers Comp payroll reporting requirements. (See January 2026 calendar entry.)

REMINDER	DUTY	CATEGORY
	Certain municipal officials may opt out of APERS	FIN, HR

The Arkansas Public Employees Retirement System (APERS) provides cities with the ability to provide coverage for employees and officials (**A.C.A. § 24-4-303**). The law states generally that the mayor and clerk “shall become participating employees upon taking office.” However, the statute permits mayors and clerks of cities of the first class to opt out of APERS in order to participate in the local retirement plans provided for in **A.C.A. § 24-12-121**.

To opt out of APERS, the mayor or clerk must provide written notice to APERS within 90 calendar days of the date the official assumed office. Once made, this choice is irrevocable. Any employer contributions previously made on behalf of an official who elects not to participate will be refunded to the city and the official will forfeit service credit in the system. Newly elected city attorneys or city treasurers in cities of the first class who are otherwise covered by a local pension fund may also take advantage of these provisions.

**REFERENCES/RESOURCES:** APERS contact: 501-682-7800, [www.apers.org](http://www.apers.org)

## March 2026

DATE	DUTY	CATEGORY
March 1	Annexation reports due	ADM

**A.C.A. § 14-40-2201** provides that on March 1 “the mayor or city manager of a city or incorporated town shall file annually with the city clerk or recorder, town recorder, and county clerk a written notice describing any annexation elections that have become final in the previous eight years.”

**REFERENCES/RESOURCES:** See *Appendix B: Notice Describing Annexation Elections and Schedules of Services* on page 27. **A.C.A. § 14-40-2201**

DATE	DUTY	CATEGORY
March 3	Preferential Primary Election	EL

**ADM:** Administration/general duties **AML:** League-related **EL:** Elections **FIN:** Finance **FIRE:** Fire **HR:** Human Resources **IT:** Information Technology **LE:** Law Enforcement **TAX:** Local taxes, levies, etc. **UTL:** Utilities **WC:** Workers Comp

DATE	DUTY	CATEGORY
March 16	MWC reporting portal closes	HR, WC

The Municipal Workers Comp Program’s online portal closes for reporting final actual payroll for the previous calendar year. Failure to report results in a premium increase of 20%.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

DATE	DUTY	CATEGORY
March 31	MWC premium billing deadline	HR, WC

Municipal Workers Comp Program premium billing is due.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

DATE	DUTY	CATEGORY
March 31	League dues deadline	ADM, AML, FIN

Yearly membership dues allow access to Arkansas Municipal League educational and informational materials, as well as membership in the **National League of Cities**. To participate in League optional programs, membership is required.

Invoices are mailed each October. Didn’t receive your invoice? Contact Sheila Boyd at 501-374-3484 ext. 218 or email [sboyd@arml.org](mailto:sboyd@arml.org).

DATE	DUTY	CATEGORY
March 31	General Primary Election (Runoff)	EL

# April 2026

DATE	DUTY	CATEGORY
April 1	Annual financial statements due	FIN, UTL

In accordance with **A.C.A. § 14-59-116**, the governing body of each municipality shall publish annually a financial statement of the municipality by April 1 covering the previous calendar year (January through December). The financial statement shall include the receipts and expenditures for the year, along with a “statement of the indebtedness and financial condition of the municipality.” The statement must be published in a newspaper published in the municipality. In municipalities with no local newspaper, the financial statement “shall be posted in two (2) of the most public places in the municipality.”

**A.C.A. § 14-237-113** provides similar publication requirements for the operating authority of water and sewer departments. Water and sewer departments administered by one or two commissions must comply with the law. If the water and sewer departments are administered by the city council, then it is the responsibility of the council to comply with the statute.

**REFERENCES/RESOURCES:** See *Appendix C* on page 28 for suggested Form A for use by cities of the first and second class and by incorporated towns to comply with **A.C.A. § 14-59-116**. See *Appendix D* on page 29 for suggested Form B for use by water and sewer departments to comply with **A.C.A. § 14-237-113**. To download fillable PDFs of forms A and B, visit the League’s publication page at [armuni.org/Publications](http://armuni.org/Publications). For additional information, please call the League at 501-374-3484.

REMINDER	DUTY	CATEGORY
	AML salary survey responses due	AML, FIN, HR

The League requests that respondents return salary surveys by April. The compiled results are available each year at the League’s Annual Convention and online.

Didn’t receive your survey? Contact Chief Human Resources Officer Tracey Cline Pew at 501-978-6111 or [tpew@arml.org](mailto:tpew@arml.org). **Note:** The annual salary survey is not to be confused with Municipal Workers Comp payroll reporting requirements. (See January 2026 calendar entry.)

## June 2026

DATE	DUTY	CATEGORY
June 1	Cities with populations over 10,000 must adopt a .gov domain for primary websites and email addresses	ADM, IT

Act 929 of 2025 requires municipal governments to use a “.gov” domain for the government’s primary website and any email addresses made available by the municipal government for the municipality or its employees. Cities with populations over 10,000 must adopt a .gov domain by June 1, 2026. Cities and towns with populations fewer than 10,000 are required to comply with the act on and after Jan. 1, 2027.

**REFERENCES/RESOURCES:** For in-depth discussion of Act 24, see the article “Act 929 of 2025: What Arkansas municipalities need to know about the new .gov domain requirement” on page 16.

See also “Legislative wrap-up: How the 95th General Assembly impacts Arkansas municipalities” in the Summer 2025 issue of *City & Town* or visit [armuni.org/LegislativeWrapUp2025](http://armuni.org/LegislativeWrapUp2025).

DATE	DUTY	CATEGORY
June 17-19	Convention 92	AML

The 92nd Annual Convention of the Arkansas Municipal League convenes in Little Rock. For an up-to-date list of all League meetings and events visit [armuni.org/Events](http://armuni.org/Events).

**REFERENCES/RESOURCES:** [armuni.org/Events](http://armuni.org/Events)

DATE	DUTY	CATEGORY
June 30	Act 833 deadline for fire departments	FIRE

The 2026 Act 833 application period for Arkansas fire departments closes June 30.

**REFERENCES/RESOURCES:** Act 833 application forms are available through the Arkansas Department of Emergency Management website at [dps.arkansas.gov](http://dps.arkansas.gov). For log-in credentials or for more information, please contact State Fire Coordinator Louis Eckelhoff at 501-683-6781 or email [louis.eckelhoff@adem.arkansas.gov](mailto:louis.eckelhoff@adem.arkansas.gov).



- Reconcile bank statements monthly. FIN
- Review current year budget, make any necessary mid-year adjustments. ADM, FIN
- Review and update any capital improvement or other long-range plans ahead of the preparation of the 2026 annual budget. ADM, FIN

## July 2026

DATE	DUTY	CATEGORY
July 1	MWC reporting portal opens for estimated payroll	HR, WC

The Municipal Workers Comp Program online portal opens for reporting estimated payroll for the next calendar year.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

DATE	DUTY	CATEGORY
July 1	Act 671 of 2025 takes effect, requiring mandatory training for municipal treasurers	ADM, FIN

Act 671 of 2025 amends [A.C.A. § 14.59.115](#) and requires each municipal treasurer, whether elected or appointed, to complete a minimum of eight hours of training. The training must be completed 180 days of the treasurer taking office. If the treasurer does not comply with the training requirements within the specified time frame, the governing body of the municipality may assign specific duties of the treasurer to another private, qualified person or entity. Act 671 becomes effective July 1, 2026.

**REFERENCES/RESOURCES:** [A.C.A. § 14.59.115](#) See also “Legislative wrap-up: How the 95th General Assembly impacts Arkansas municipalities” in the Summer 2025 issue of *City & Town* or visit [armuni.org/LegislativeWrapUp2025](http://armuni.org/LegislativeWrapUp2025).

The Arkansas Municipal League, in collaboration with Arkansas Legislative Audit, is developing training curriculum to help municipal treasurers comply with Act 671, which becomes effective July 1, 2026. Stay tuned for League communications to learn when and where training may be offered in your area.

DATE	DUTY	CATEGORY
July 29, 12 p.m.	Filing period for independent municipal candidates opens	EL

Independent municipal candidates in mayor-council, city manager and city administrator forms of government seeking election at the November 3, 2026, General Election must file required documentation during the one-week filing period beginning at noon on July 29, 2026, and ending at noon on August 5, 2026.

**REFERENCES/RESOURCES:** The form of government in which the candidate seeks election determines the required documentation. See “2026 elections: Filing and election dates for candidates for municipal office” on page 14 for specific information.

## August 2026

DATE	DUTY	CATEGORY
Aug. 5, 12 p.m.	Filing period for independent municipal candidates closes	EL

Independent municipal candidates in mayor-council, city manager and city administrator forms of government seeking election at the November 3, 2026, General Election must file required documentation during the one-week filing period beginning at noon on July 29, 2026, and ending at noon on August 5, 2026.

**REFERENCES/RESOURCES:** The form of government in which the candidate seeks election determines the required documentation. See “2026 elections: Filing and election dates for candidates for municipal office” on page 14 for specific information.

DATE	DUTY	CATEGORY
Aug. 19-21	Annual Planning Meeting	AML

The executive committee and boards of trustees meet in Beebe for the League’s Annual Planning Meeting. For an up-to-date list of all League meetings and events visit [armuni.org/Events](http://armuni.org/Events).

## September 2026

DATE	DUTY	CATEGORY
By Sept. 30	MWC estimated payroll early reporting deadline	HR, WC

Municipal Workers Comp Program members who report estimated payroll by September 30 receive a 1.5% early reporting discount.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

REMINDER	DUTY	CATEGORY
	Time to levy property taxes	FIN, TAX

City and town councils may levy general property taxes of up to five mills on the dollar (**Ark. Const. art. 12 § 4; A.C.A. §§ 26-25-102 and 103**). In order to implement this millage, the governing body of the city or town must certify the rate of taxation levied to the county clerk. (**A.C.A. § 26-73-202**). This must be done prior to the time fixed by law for the quorum court to levy county taxes. Id. **A.C.A. § 14-14-904(b)** establishes the November or December meeting of the quorum court as the time to levy those taxes. Accordingly, municipal officials should check with the quorum court to determine whether its levying meeting will be in November or December. It is important also to bear in mind that the city council must levy and certify its taxes annually, as failure to levy by the required date will result in a millage of zero for the following year (See **Ark. Ops. Atty. Gen. No. 91-044 and 85-5**).

**REFERENCES/RESOURCES:** **Ark. Const. art. 12 § 4; A.C.A. §§ 26-25-102 and 103; A.C.A. § 26-73-202; A.C.A. § 14-14-904(b)**

# October 2026

DATE	DUTY	CATEGORY
Oct. 1	League dues invoices mailed	ADM, AML, FIN

Yearly membership dues allow access to Arkansas Municipal League educational and informational materials, as well as membership in the **National League of Cities**. To participate in League optional programs, membership is required.

Invoices are mailed each October. Didn't receive your invoice? Contact Sheila Boyd at 501-374-3484 ext. 218 or email [sboyd@arml.org](mailto:sboyd@arml.org).

DATE	DUTY	CATEGORY
Oct. 9	MWC reporting portal for estimated payroll closes	HR, WC

The Municipal Workers Comp Program online portal closes for reporting estimated payroll for the next calendar year.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

DATE	DUTY	CATEGORY
Oct. 31	MWC billing goes out	HR, WC

The Municipal Workers Comp Program premium billing goes out for the next calendar year.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)



**Reconcile bank statements monthly. FIN**

## November 2026

DATE	DUTY	CATEGORY
Nov. 1	Racial profiling policy status submission deadline	ADM, LE

Pursuant to **A.C.A. § 12-12-1403**, each law enforcement agency in the state shall adopt a written policy prohibiting racial profiling. A copy of this policy must be submitted to Arkansas Legislative Audit for inclusion in its annual report.

Each law enforcement agency should provide contact information for the individual serving as the agency's contact person regarding the racial profiling policy and indicate the current status of its policy prohibiting racial profiling.

**REFERENCES/RESOURCES:** Arkansas Legislative Audit provides a form that law enforcement agencies may use to submit the status of their racial profiling policy. The form is available online at [arklegaudit.gov/docs/LEAComplianceForm.pdf](http://arklegaudit.gov/docs/LEAComplianceForm.pdf). For questions or additional assistance, contact Kevin White, Legislative Auditor, at [privatereports@arklegaudit.gov](mailto:privatereports@arklegaudit.gov) or 501-683-8600. **A.C.A. § 12-12-1403**

DATE	DUTY	CATEGORY
Nov. 3	General Election	EL

## December 2026

DATE	DUTY	CATEGORY
By Dec. 1	Supplemental Firefighter Income Protection Program reminders go out	HR, WC

The Municipal Workers Comp Program sends out reminders for members to sign up for the Supplemental Firefighter Income Protection Program for the next calendar year.

**REFERENCES/RESOURCES:** [armuni.org/MWC](http://armuni.org/MWC)

DATE	DUTY	CATEGORY
By Dec. 1	Budget submission	ADM, FIN

On or before December 1 of each year, mayors of all cities and incorporated towns having the mayor-council form of government shall submit to the governing body of the city or town, for its approval or disapproval, a proposed budget for operation of the city or town from January 1 to December 31 of the forthcoming year. (See also January 2026 calendar entry.)

**REFERENCES/RESOURCES:** [A.C.A. § 14-58-201](#)

DATE	DUTY	CATEGORY
Dec. 1	General Election (Runoff)	EL

DATE	DUTY	CATEGORY
Dec. 31	Bridge-load posting certification deadline	ADM

Arkansas law [A.C.A. § 27-85-101](#), Conservation of Bridges, requires the “administrators of the various public highway, road and street systems shall make every effort to conserve the safe function of the bridges under their jurisdiction pursuant to the findings and recommendations of the bridge safety inspections by the bridge inspection teams of the Arkansas Department of Transportation in accord with the national bridge inspection standards published in the Federal Register.”

**REFERENCES/RESOURCES:** Copies of required documents, as well as the *Local Government Procedures for Compliance with the National Bridge Inspection Standards* manual, are available for download from ARDOT. For questions or additional assistance, contact Todd Russell, district construction engineer, at [todd.russell@ardot.gov](mailto:todd.russell@ardot.gov) or 870-836-6401. [A.C.A. § 27-85-101](#)

# Understanding Act 283 of 2025: Maintaining ward-based voting in cities of the first and second class

During the 2025 General Session of the Arkansas Legislature, state lawmakers passed **Act 283**, amending local election laws to require cities of the first and second class that operate under the mayor-council form of government to pass an ordinance establishing how council members are elected. The default is that council members are all elected at large rather than by ward.

## WHO DOES ACT 283 APPLY TO?

Act 283 applies only to cities of the first and second class with the mayor-council form of government. These are generally cities with populations over 500 (second class) and over 2,500 (first class). The law does not apply to incorporated towns and cities with a city manager or city administrator form of government. **A.C.A. §§ 14-43-307 and 14-44-103. Note:** For cities that currently elect council members at large and want to continue to do so, no action is required because of Act 283.

## WHAT DOES ACT 283 DO?

Under Arkansas law, in the mayor-council form of local government, council members of cities

of the first and second class are elected in one of two ways. The first, and the default method, is that council members are elected “at large” to represent the ward that the candidate files for and resides in—i.e., all voters in the city get to vote on the candidates for council members of a specific ward. The second method is that the city may adopt an ordinance for the election of council members “by ward” to represent the specific ward they file for and reside in—i.e., only residents in the ward are allowed to vote on candidates of that ward.

To reiterate, cities of the first and second class that elect council members at large and wish to continue to do so, there is no action required. However, cities of the first and second class that have passed an ordinance establishing by-ward voting, or cities that wish to do so now, must file this ordinance with the county clerk no later than January 1, 2026. If a city fails to file the ordinance by the deadline, its council members will automatically be elected at large, meaning all voters in the city vote for all council seats, regardless of ward.

## 2026 ELECTIONS: FILING AND ELECTION DATES FOR CANDIDATES FOR MUNICIPAL OFFICE

For many local officials, 2026 is an election year and filing deadlines and other important dates are approaching. Prior to each election year, the State Board of Election Commissioners publishes *Running for Public Office: A “Plain English” Handbook for Candidates*. This comprehensive guide provides candidates with everything they need to know about elections in Arkansas, including the state statutes that govern the process and sample filing forms. Download the free handbook at [sbec.arkansas.gov](https://sbec.arkansas.gov).

### 2026 ELECTION DATES

**MARCH 3, 2026<sup>1</sup>**  
PREFERENTIAL PRIMARY ELECTION

**NOVEMBER 3, 2026<sup>3</sup>**  
GENERAL ELECTION

**MARCH 31, 2026<sup>2</sup>**  
GENERAL PRIMARY ELECTION (RUNOFF)

**DECEMBER 1, 2026<sup>4</sup>**  
GENERAL ELECTION (RUNOFF)

1. A.C.A. § 7-7-203(b), Act 405 of 2025

2. A.C.A. § 7-7-203(a)

3. A.C.A. § 7-5-102

4. A.C.A. § 7-5-106

## WHY WAS ACT 283 PASSED?

The Arkansas Board of Election Commissioners supported Act 283 to address confusion that arose during recent elections. In at least two counties, county clerks were unaware that certain cities within their jurisdiction conducted ward-based elections for city council members. This led to ballot errors and administrative challenges.

To resolve this, Act 283 requires that cities using ward-based voting must file a copy of the ordinance establishing that method with the county clerk. This filing ensures that election officials have accurate, up-to-date information about each city's election structure.

However, compliance has proven more complicated than expected:

- Some cities adopted ward-based voting through a public election, not by ordinance, and may not have a formal ordinance on file.
- Others have lost or cannot locate the original ordinance, especially if it was adopted decades ago.
- In many cases, ward boundaries have changed over time due to annexations, but those changes were not always accompanied by updated ordinances or filings.

To address these gaps, many cities are now choosing to reaffirm their ward-based voting structure through a new ordinance, even if the original method was adopted by election or if the city believes it is already in compliance. This approach creates a clear, accessible record and

ensures compliance with Act 283's filing requirement.

Importantly, Act 283 does not require a new ordinance if a valid one already exists, but it must be filed with the county clerk by the statutory deadline of January 1, 2026, to avoid defaulting to at-large elections. The League suggests refiling the ordinance if it was filed long ago.

## WHAT SHOULD CITIES OF THE FIRST AND SECOND CLASS DO NOW?

Cities for which Act 283 applies should:

- Review their current government form and election structure.
- Locate the applicable ordinances.
- Decide whether to continue or adopt ward-based voting.
- Pass an ordinance if it is necessary.
- File the required ordinance with the county clerk before the deadline if ward-based voting is desired.
- Maintain a copy of the file-stamped ordinance.

## KEY DEADLINES

**January 1, 2026:** Final deadline for cities of the first or second class with the mayor-council form of government to comply if they wish to avoid defaulting to at-large elections.

**August 31:** Moving forward, this will be the deadline for cities to file a notice with the county clerk to change ward-based voting status in the next year. [A.C.A. § 14-43-307\(c\)\(3\)](#).

## 2026 FILING DATES FOR INDEPENDENT CANDIDATES

An independent municipal candidate in a **mayor-council** form of government seeking election at the November 3, 2026, General Election must file a petition, a political practices pledge and an affidavit of eligibility during the **one-week period starting at noon on July 29, 2026, and ending at noon on August 5, 2026**.<sup>1</sup> The deadline for the city clerk to certify names of candidates to the county board of election commissioners is August 20, 2026.<sup>2</sup>

An independent municipal candidate in a **city manager** form of government seeking election at the November 3, 2026, General Election must file a petition, a political practices pledge and an affidavit of eligibility during the **one-week**

**period starting at noon on July 29, 2026, and ending at noon on August 5, 2026**.<sup>3</sup> The deadline for the city clerk to certify names of candidates for director to the county board of election commissioners is August 20, 2026.<sup>4</sup>

An independent candidate in a **city administrator** form of government seeking election at the November 3, 2026, General Election must file a statement of candidacy and petition of nomination during the **one-week period starting at noon on July 29, 2026, and ending at noon on August 5, 2026**.<sup>5</sup> The deadline for the city clerk to certify names of candidates for director to the county board of election commissioners is August 20, 2026.<sup>6</sup>

*The preceding information has been reviewed by the Municipal Law staff and is accurate as of press time.*

1. A.C.A. § 7-6-102(a)(3); A.C.A. § 14-42-206(b)(1)

2. A.C.A. § 14-47-110(a)(3)(D)(i)

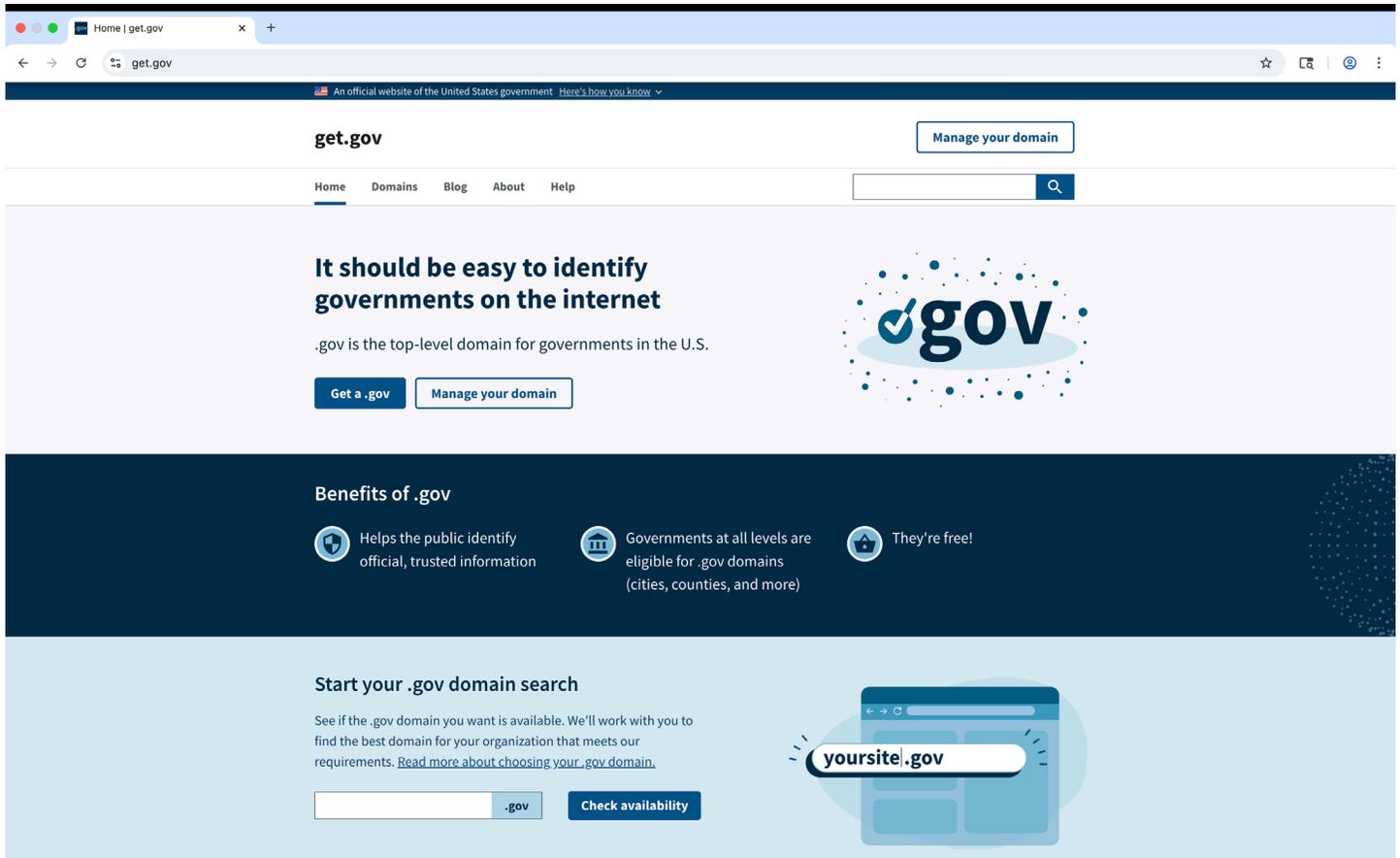
3. A.C.A. § 14-47-110(a)(2)

4. A.C.A. § 14-47-110(a)(3)(D)(i)

5. A.C.A. 14-48-109(a)(4)

6. A.C.A. § 14-48-109(6)(C)

# Act 929 of 2025: What Arkansas cities and towns need to know about the new .gov domain requirement



In an era where digital trust is so important, the Arkansas General Assembly has taken a significant step to enhance the credibility and security of municipal websites. **Act 929** of 2025, codified at **A.C.A. § 14-1-115**, requires municipal governments to adopt a .gov domain for their primary websites and email addresses. This move aligns Arkansas with a growing national trend to ensure that government communications are easily identifiable, secure and trustworthy.

## WHY THE CHANGE?

Domain extensions like .gov, .mil and .edu are restricted and verified, providing the public assurance that they are interacting with an official government entity. These domains are harder to spoof, reducing the risk of phishing scams and misinformation. By requiring .gov domains, the state aims to reinforce public trust, enhance cybersecurity and promote transparency.

## WHO MUST COMPLY AND WHEN?

Cities and towns are not required to have websites, but those that do must have .gov for their primary site. The deadlines to comply are:

- **June 1, 2026:** cities with populations over 10,000
- **January 1, 2027:** cities and towns with fewer than 10,000 residents

Act 929 recognizes that not all municipal web content is hosted on a primary site. The law provides clear exceptions for websites that are not intended to be perceived as the city's official website. A municipal government may operate a non-.gov website if:

1. A reasonable person would not mistake it for the city's primary website, and
2. The site is:
  - For internal use only (not public-facing),
  - Temporary (used for less than one year), or
  - Part of a campaign, event or program in partnership with a non-governmental entity.

Legislative Council may also grant an exception to the requirement under limited circumstances.

### **SECURING YOUR DIGITAL IDENTITY: CHOOSING A .GOV DOMAIN AND BUYING YOUR EXISTING .COM**

As Arkansas municipalities prepare to comply with Act 929 of 2025, many are asking: What about our existing .com domains? Should we keep or buy them too? According to League Director of IT Services Jeff Melton, the answer is a resounding yes. Even after transitioning to a .gov domain, owning the equivalent .com, .net and .org domains is a smart move for several reasons:

**Prevent impersonation or misuse:** If your municipality doesn't own the .com version of its .gov domain, someone else could buy it—and potentially use it to mislead residents, spread misinformation or run phishing scams.

**Redirect traffic seamlessly:** Many residents may still type in the old .com out of habit. By owning it, you can redirect users to your new .gov site, ensuring a smooth transition and preserving access.

**Protect your brand:** Your city or town's name is part of its digital identity. Owning both the .gov and .com versions helps maintain consistency and control over how your municipality is represented online.

**Support marketing and outreach:** For tourism, economic development or event promotion, a .com domain may still be useful for campaigns or microsites that link back to the official .gov site.

### **HOW TO CHOOSE A .GOV DOMAIN NAME**

You can check domain availability and apply for a .gov domain at [get.gov](https://get.gov). The U.S. Cybersecurity and Infrastructure Security Agency (CISA), which manages the .gov registry, recommends selecting a domain that is:

**Clear and recognizable:** Use your city or town's full name or a well-known abbreviation. For example, [silosprings-ar.gov](https://silosprings-ar.gov) or [cityofsilosprings-ar.gov](https://cityofsilosprings-ar.gov).

**Consistent with branding:** Align the domain with your existing branding and signage. Avoid obscure acronyms unless they are widely recognized.

**Simple and memorable:** Shorter may be better—avoid unnecessary words or hyphens. For example, [NLR.gov](https://nlr.gov) is preferable to [cityofnorthlittlerockar.gov](https://cityofnorthlittlerockar.gov).

**Unique and unambiguous:** Ensure your domain doesn't conflict with another city or agency. If your city or town shares a name with others, consider adding the state abbreviation (e.g., [silosprings-ar.gov](https://silosprings-ar.gov)).

**Aligned with function:** If the domain is for a specific department or service (e.g., police, library), include that in the name (e.g., [silosprings-ar-police.gov](https://silosprings-ar-police.gov) or [silosprings-ar-library.gov](https://silosprings-ar-library.gov)).

Renewing a .gov domain name annually is a critical task. Each year, the municipality must verify its domain registration details and confirm authorized contacts to avoid service interruptions. Failure to renew on time could result in the domain becoming inactive, disrupting access to essential public services, communications and transparency tools. When establishing the domain name, municipalities are encouraged to include more than one contact person so that it will be easier to renew if the primary contact is not available.

### **COSTS**

Qualifying governmental entities can obtain a .gov domain name free of charge. However, while the domain itself is free, municipalities will incur expenses for email and web hosting, security and maintenance, which are typically handled through third-party managed service providers (MSP). These hosting costs vary depending on the provider and the level of service required. The League has a list of trusted MSPs that is available upon request.

### **LEARN MORE**

For access to an hour-long webinar on this topic, contact Dylan McLeod, League grants and legal assistant, at [dmcleod@arml.org](mailto:dmcleod@arml.org).

# Final rule sets ADA Title II compliance requirements, deadlines for web and app accessibility

In April 2024, the Department of Justice (DOJ) published a rule updating its regulations for Title II of the Americans with Disabilities Act. The rule sets technical requirements for state and local governments (“public entities”) to follow to make sure that their websites and mobile apps are accessible to people with disabilities.

## WHAT DOES THE RULE REQUIRE?

The rule requires all public-facing digital services, including websites, portals, PDFs, forms and apps to meet the Web Content Accessibility Guidelines (WCAG) 2.1 AA Standards.

## WHEN IS THE DEADLINE?

Public entities with a population of more than 50,000 must comply by April 2026. Public entities with a population of less than 50,000 must comply by April 2027.

## WHY IS WEB ACCESSIBILITY IMPORTANT?

Citizens who are disabled must be able to apply for permits, pay bills, access public meetings, read agendas and minutes, use and complete forms, and read PDFs. This includes third-party vendor products like payment systems, 311 apps and more.

Many people with disabilities use “assistive technology” to enable them to use computers

and access the internet. Blind people who can’t see computer monitors may use screen readers, devices that speak the text that would normally appear on a monitor. People who have difficulty using a computer mouse can use voice recognition software to control their computers with verbal commands. People with other types of disabilities may use still other kinds of assistive technology.

Web accessibility should be considered the digital equivalent of making public buildings accessible, protecting residents and local governments alike. In other words, digital access is public access.

## HOW DO WE COMPLY?

The DOJ offers a number of resources at [ADA.gov](https://www.ada.gov). Start with the following guides and fact sheets to gain an understanding of the rule and learn more about getting in compliance.

- Fact Sheet: [armuni.org/WebRuleFactSheet](https://armuni.org/WebRuleFactSheet)
- Small Entity Compliance Guide: [armuni.org/WebRuleCompliance](https://armuni.org/WebRuleCompliance)
- First Steps Toward Compliance: [armuni.org/WebRuleFirstSteps](https://armuni.org/WebRuleFirstSteps)
- WCAG 2.1 AA Standards: [w3.org/TR/WCAG21](https://www.w3.org/TR/WCAG21)
- Introductory webinar: [armuni.org/WebRuleADAWebinar](https://armuni.org/WebRuleADAWebinar)

## State law now requires local artificial intelligence policy

During the 2025 General Session, the Arkansas Legislature passed **Act 848**, which requires all public entities to create a technology resources policy that defines the authorized uses of technology resources for the entity. Under the act, a public entity is defined as “an instrumentality funded in whole or in part by taxpayer funds.”

As part of Act 848, public entities, including cities and towns, are required to create an artificial intelligence (AI) and automated decision tool policy that defines the authorized uses of the tools and requires an authorized human employee or designee to make a final decision in the course of their employment, regardless of AI recommendations.

The League has created a free training course in the ACE Hub to walk you through how to use AI tools and how to adopt a responsible AI policy. This course offers a practical introduction to AI and is tailored for local government professionals. Participants will explore the fundamentals of AI, examine real-world applications in the public sector and learn how to implement AI tools safely and effectively. You can access this course by creating an account at [armuni.org/ACEhub](https://armuni.org/ACEhub).

See also *Appendix E* on page 30 for a sample artificial intelligence policy for use by cities and towns to comply with Act 848 of 2025. The sample policy is also available as a downloadable PDF at [armuni.org/Publications](https://armuni.org/Publications).



# Record retention laws for Arkansas municipalities

## DESTRUCTION/RETENTION

### A.C.A. §§ 14-2-201; 14-2-203

These statutes provide for the destruction of paper records and reproduction in another format. Review these procedures carefully before destroying any records.

#### Authority—Requirements.

(1.) The head of any county or municipal department, commission, bureau, or board may cause any or all records kept by the official, department, commission, or board to be photographed, microfilmed, photostated, or reproduced on or by film, microcard, miniature photographic recording, optical disc, digital compact disc, electronic imaging, or other process that accurately reproduces or forms a durable medium for reproducing the original when provided with equipment necessary for such method of recording.

(2.) At the time of reproduction, the agency head **shall** attach his or her certificate to the record certifying that it is the original record, and the certificate shall be reproduced with the original.

(3.) The device used to reproduce the records **shall** be such as to accurately reproduce and perpetuate the original records in all details.

#### Disposal, etc., of copied records.

(1.) Whenever reproductions of public records have been made in accordance with § 14-2-201 and have been placed in conveniently accessible files or other suitable format and provision has been made for preserving, examining, and using them, the head of a county office or department or city office or department may certify those facts to the county court or to the mayor of a municipality, respectively, who **shall** have the power to authorize the disposal, archival storage, or destruction of the records.

(2.) Cities of the first class, cities of the second class, and incorporated towns may by ordinance declare a policy of record retention and disposal,

provided that:

- a. The city or town complies with any specific statute regarding municipal records; and
- b. The following records are maintained permanently in either the original or electronic format as required by law:

- (i) Ordinances;
- (ii) City council minutes;
- (iii) Resolutions;
- (iv) Annual financial audits; and
- (v) Year-end financial statements.

## COURT RECORDS

### A.C.A. §§ 13-4-201, -202, -204; 16-46-101; 16-10-211

Sections 13-4-201, -202 and -204 permit the destruction of paper records once they have been reproduced in another format unless another statute permits destruction without requiring a copy made. Any handwritten document over 50 years old, and any document of historical value as determined by the Arkansas State Archives, may not be destroyed as well as if otherwise required to be kept by law.

Section 16-46-101 provides means by which copies of certain records are to be maintained for evidentiary purposes.

## ACCOUNTING

### A.C.A. § 14-59-114

Accounting records fall into three groups: support documents, semipermanent records and permanent records.

**Support documents** must be kept for at least four years and may not be destroyed before an audit for the time in question. They consist of cancelled checks, invoices, bank statements, receipts, deposit slips, bank reconciliations, check book registers or listings, receipts listings, monthly financial reports, payroll records, budget documents, and bids, quotes, and related documentation.



**Semipermanent records** must be kept for at least seven years with the same restriction regarding an audit. They consist of fixed assets and equipment detail records, investment and certificate of deposit records, journals, ledgers and subsidiary ledgers, and annual financial reports. For investment and certificate of deposit records, the seven years of required maintenance begins on the date of maturity.

**Permanent records** shall be maintained permanently. They consist of city or town council minutes, ordinances, resolutions, employee retirement documents and annual financial audits.

### **POLICE TICKET BOOKS**

#### **A.C.A. § 16-10-211(A)(3)(K) & (L)**

Citation books and logs must be kept for at least three years and may not be destroyed before an audit.

### **POLICE DEPARTMENT RECORDS**

#### **A.C.A. § 14-2-204**

Maintain permanently or for at least seven years, as the municipality may determine: closed municipal police case files for felony and Class A misdemeanor offenses and expungement orders of municipal police cases. However, after 10 years, these may be copied and maintained under **§ 14-2-203**. In addition, records constituting evidence of sexual offenses or violent offenses resulting in convictions must comply with **§§ 12-12-104** and **5-42-203** and must also be maintained permanently. Furthermore, all of the above records must comply with **§ 14-2-203(b)(1)**.

Maintain for three years: accident, incident and offense reports; fine and bond records; parking meter records; radio logs and complaint cards; and employment records, payroll sheets, time-cards and leave requests. After three years, they may then be copied electronically or disposed of.

### **WATER and SEWER**

#### **A.C.A. § 14-237-112**

These provisions are substantially the same as for accounting records (see above).

### **HISTORICAL**

#### **A.C.A. § 13-3-107**

Before any records “other than ephemeral materials” are destroyed, city officials must advise the Arkansas State Archives in writing and give any records deemed to have historical value to the State Archives.

### **COURT RECORDS**

#### **A.C.A. § 16-10-211. Record retention schedule.**

(1.) All towns, cities, and counties of the State of Arkansas shall maintain records for the district courts and are to:

a. Permanently maintain:

- (i) Case indices for all district courts;
- (ii) Case dockets for all district courts;
- (iii) Active warrants;
- (iv) Waivers;
- (v) Expungement and sealed records;
- (vi) Files concerning convictions under the Omnibus DWI or BWI Act, **A.C.A. § 5-65-101** et seq; and
- (vii) Domestic battering files;

b. Maintain for a period of at least seven (7) years and in no event dispose of before being audited:

- (i) Complete case files and written exhibits for all district courts, not including civil or small claims division cases in which the judgment is not satisfied;
- (ii) Show cause orders;
- (iii) Case information, including arrest reports and affidavits; and
- (iv) Files concerning cases resulting in a suspended imposition of sentence; and

c. Maintain for a period of at least three (3) years and in no event dispose of before being audited:

- (i) Bank reconciliations;
- (ii) Checkbook registers and check listings;
- (iii) Cancelled checks;
- (iv) Bank statements;
- (v) Receipts;
- (vi) Deposit collection records;
- (vii) Receipts listings;
- (viii) Distribution reports;



- (ix) Receipt and disbursement journals;
- (x) Time payment records;
- (xi) Citation book logs;
- (xii) Citation books from each police department and sheriff's office;
- (xiii) Served, recalled, or quashed arrest warrants;
- (xiv) Copies of citations;
- (xv) Alternative service or community service timesheets;
- (xvi) Uniform filing fees collection remittance forms and fine reports;
- (xvii) Miscellaneous fee and fine collection reports; and
- (xviii) Served or unexecuted search warrants.

(2.) After a town, city, or county has maintained records for the time periods required by subdivision (a)(2) or subdivision (a)(3) of this section and after the records described in subdivision (a)(2) or subdivision (a)(3) of this section have been audited, the records may be destroyed.

(3.) When records are destroyed under subsection (b) of this section, the town, city, or county **shall** document the destruction by the following procedure:

- a. An affidavit is to be prepared stating:
  - (i) Which records are being destroyed and to which period of time the records apply; and
  - (ii) The method of destruction; and
- b. The affidavit is to be signed by the town, city, or county employee performing the destruction and one (1) employee of the governing body or, if applicable, governing bodies that contribute to the expenses of the court.

(4.) In addition to the procedure described in subsection (c) of this section, the approval of the governing body or, if applicable, governing bodies that contribute to the expenses of the court **shall** be obtained before the destruction of district court records and an appropriate note of the approval indicated in the minutes of the governing body or bodies along with the destruction affidavit.

## GRANTS

### 2 C.F.R. § 200.334

In addition to the accounting record retention requirements under state law, the federal government also requires that recipients of federal awards retain records and supporting documents for at least three years after submitting the final expenditure report or, for an award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report.

There are exceptions to this rule. The federal government can now notify recipients in writing to retain documents longer. Sometimes, this requirement can be found in a grant award document such as the American Rescue Plan Act, which requires municipalities to keep the records for five years after the grant ends. Further, records should be retained until all litigation, claims or audit-related issues have been resolved.

Records for real property and equipment acquired with federal funds must be retained for three years after final disposition. In instances where federal grants result in program income after the end of the grant, the retention period starts from the end of the municipality's fiscal year in which the program income is earned. If records are retained after the retention period has expired, then federal auditors have the right to go back through them and recover any improper costs.

# Overtime overview: Exemptions under the Fair Labor Standards Act

Whether an employee qualifies as overtime-exempt is governed by criteria established in the Fair Labor Standards Act (FLSA). The FLSA exempts several categories of employee, including executive, administrative and professional employees. An employee may be exempt from overtime if they meet specific criteria for their job category and are paid a statutorily set minimum. It's important to note that being paid on a salary basis alone does not automatically render an employee exempt from overtime. The employee must meet the salary basis test and fit into one of the categories. Beyond these well-known categories, the FLSA outlines additional exemptions that municipal employers should understand.

## KEY DISTINCTIONS

**Salary vs. Exempt:** These are not synonymous. Being salaried does not automatically mean exempt from overtime.

**Overtime Pay:** Must be at 1.5 times the non-exempt employee's regular hourly rate for hours worked over 40 per week. Excludes paid time off, vacation, holidays, comp time used and sick time. Public employers can compensate with comp time at the same rate rather than paid overtime.

## COMMON EXEMPTIONS

An employee must meet ALL components of each exemption to be exempt from overtime compensation. If any one of the following requirements is not met, the employee is non-exempt and eligible for overtime compensation.

### EXECUTIVE

#### SALARY BASIS

At least \$684 per week.

#### PRIMARY DUTY

Managing the enterprise or a recognized department.

#### DIRECT SUPERVISION

Must direct two or more full-time employees.

#### HIRING/FIRING AUTHORITY

Must have significant input.

### ADMINISTRATIVE

#### SALARY BASIS

At least \$684 per week.

#### PRIMARY DUTY

Office or non-manual work related to management or general business operations.

#### DISCRETION & JUDGMENT

Must exercise discretion and independent judgment on significant matters.

### PROFESSIONAL

#### SALARY BASIS

At least \$684 per week.

#### PRIMARY DUTY

Work requiring advanced knowledge or creative talent.

#### EXAMPLES

Attorneys, engineers, doctors, CPAs.

## OTHER KEY EXEMPTIONS

Beyond these well-known categories, the FLSA outlines additional exemptions that municipal employers should understand.

### Elected officials and appointees

Elected municipal officials and individuals appointed by elected officials to serve in policymaking or legal advisory roles are exempt from FLSA overtime provisions.

### Volunteers

Volunteers are not considered employees and are therefore not entitled to overtime compensation. However, employees may not volunteer to perform the same duties for the same public agency that employs them.

### Small law enforcement agencies

Law enforcement officers in municipalities with fewer than five officers (including the chief) are exempt from overtime requirements.

### Small fire departments

Municipalities with fewer than five paid firefighters (including the chief) are exempt from paying overtime to those employees.

### Partial overtime exemption for police officers and firefighters

For police and fire departments with five or more paid officers and firefighters, the FLSA allows the municipality to establish a “work period” for law enforcement officers and firefighters ranging from seven to 28 days. If a city fails to formally establish such a work period, the standard 40-hour workweek applies, and overtime must be paid accordingly.

For the maximum allowable hours before overtime applies based on the length of the work period, see the chart below.

EST. WORK PERIOD	FIRE PROTECTION	LAW ENFORCEMENT
28	212	171
27	204	165
26	197	159
25	189	153
24	182	147
23	174	141
22	167	134
21	159	128
20	151	122
19	144	116
18	136	110
17	129	104
16	121	98
15	114	92
14	106	86
13	98	79
12	91	73
11	83	67
10	76	61
9	68	55
8	61	49
7	53	43

**Note:** Only actual hours worked count toward overtime eligibility. Time missed due to illness, vacation or personal leave is not compensable for overtime purposes.

### RESOURCES

Department of Labor Wages and the Fair Labor Standards Act: <https://www.dol.gov/agencies/whd/flsa>

For an in-depth discussion of this issue, see the article “Overtime exemptions under the Fair Labor Standards Act” in the Autumn 2025 issue of *City & Town* magazine.

Refer also to Section E of *The Civilpedia Handbook: A Guide to Municipal Government in Arkansas*, “The Fair Labor Standards Act (FLSA): 21 Things You Should Know,” available online at [armuni.org/Publications](http://armuni.org/Publications).

Questions or concerns? Contact League Chief Human Resources Officer Tracey Cline-Pew at 501-374-3484, ext. 111, or email [tpew@arml.org](mailto:tpew@arml.org), or Legal and Inquiry Counsel Caleb Alexander-McKinzie at 501-978-6132 or [calexander@arml.org](mailto:calexander@arml.org).

# KEY LEAGUE RESOURCES

From optional benefit programs and a large publication library to a robust training and education program, the Arkansas Municipal League offers a wealth of information to its membership. Below you'll find an overview of our most popular resources, as well as quick links to access them online.

## AML COMMUNITIES

AML Communities (formerly referred to as the Listserv) is a secure, online community for municipal officials and personnel to connect, share resources and work together. There are 11 role-specific communities, including city attorney, city director/council member, clerk/recorder/treasurer, code enforcement, communications, grants, human resources/personnel, information technology, mayor/city manager, planning and zoning, and public safety. AML Communities is voluntary and only open to League members. To sign up, visit [armuni.org/Communities](https://armuni.org/Communities).

## CITY & TOWN

The League's official publication, *City & Town* is published on a quarterly basis and is available in both print and digital formats. The *City & Town* website offers expanded coverage and exclusive content, and its namesake podcast complements each issue. Find both at [cityandtown.org](https://cityandtown.org).

## EDUCATION

The Arkansas Civic Education (ACE) Program is the League's online and in-person training and certification program, and all municipal officials and personnel are encouraged to participate. The ACE Program offers four levels of certification, starting with Level 1, which follows *The Civilpedia Handbook* to provide the most fundamental information about municipal government in Arkansas. From there, participants may take advanced courses that provide more in-depth discussion of all aspects of local governance. To register for the ACE Program or for more information, visit [armuni.org/Education](https://armuni.org/Education).

## FIELD REPS

Comprised of retired elected municipal officials with decades of public service and experience, the League's field rep team is uniquely qualified to offer guidance on a broad range of topics. Field reps are available to visit cities and towns to assist with various issues and serve as a liaison between member municipalities and League staff. [armuni.org/FieldReps](https://armuni.org/FieldReps)

## GRANTS

The League's in-house grants service provides members with information about grant opportunities, guidance with application processes, training and certification classes, webinars and more. [armuni.org/Grants](https://armuni.org/Grants)

## LEGISLATIVE ADVOCACY

As the voice for Arkansas' cities and towns during legislative sessions, the League assists in developing legislation of interest to all municipal governments and in tracking other legislation that affects cities and towns. [armuni.org/Advocacy](https://armuni.org/Advocacy)

## LOSS CONTROL & SAFETY

The Loss Control and Safety Program helps participating Municipal Workers Comp members develop safety-related, cost-avoidance practices through audits, inspections and on-site training. [armuni.org/LossControl](https://armuni.org/LossControl)

## MEETINGS & EVENTS

Coming together to share ideas and exchange information is an essential component of the League, which hosts several meetings and events throughout the year. Winter Conference and the Annual Convention, held in January and June, respectively, are the League's largest events and offer timely agendas packed with sessions that cover a range of topics important to Arkansas' municipalities. Regional one-day meetings that focus on specific issues are held throughout the year. [armuni.org/Events](https://armuni.org/Events)

## OPTIONAL BENEFIT PROGRAMS

Municipal Health: [armuni.org/MH](https://armuni.org/MH)

Municipal Law: [armuni.org/ML](https://armuni.org/ML)

Municipal Vehicle and Property: [armuni.org/MVP](https://armuni.org/MVP)

Municipal Workers Comp: [armuni.org/MWC](https://armuni.org/MWC)

## PUBLICATIONS

The League produces a variety of free publications covering all areas of local government concern. Digital publications are available to view or download at [armuni.org/Publications](https://armuni.org/Publications).

# APPENDICES

- A. SAMPLE RESOLUTION FOR THE ADOPTION OF THE MUNICIPAL BUDGET
- B. SAMPLE NOTICE DESCRIBING ANNEXATION ELECTIONS AND SCHEDULES OF SERVICES
- C. SAMPLE FINANCIAL STATEMENT FORM A
- D. SAMPLE FINANCIAL STATEMENT FORM B
- E. SAMPLE ARTIFICIAL INTELLIGENCE POLICY

**RESOLUTION FOR THE ADOPTION OF THE MUNICIPAL BUDGET**

**Resolution No. \_\_\_\_\_**

**A RESOLUTION PROVIDING FOR THE ADOPTION OF A BUDGET FOR THE CITY (OR TOWN) OF \_\_\_\_\_, ARKANSAS, FOR THE TWELVE (12) MONTHS BEGINNING JANUARY 1, 20\_\_\_\_ AND ENDING DECEMBER 31, 20\_\_\_\_, APPROPRIATING MONEY FOR EACH ITEM OF EXPENDITURE THEREIN PROVIDED FOR; AND FOR OTHER PURPOSES.**

**WHEREAS, the City (or Town) Council has made a comprehensive study and review of the proposed budget submitted by the mayor, and;**

**WHEREAS, it is the finding and conclusion of the City (or Town) Council that the schedules and exhibits of anticipated revenues and expenditures for the calendar year appear to be as accurate as possible for budgetary purposes.**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY (OR TOWN) COUNCIL OF \_\_\_\_\_, ARKANSAS:**

**Section 1.** This resolution shall be known as the budget resolution for the City (or Town) of \_\_\_\_\_, Arkansas, for the twelve (12) month period beginning January 1, 20\_\_\_\_ and ending December 31, 20\_\_\_\_.

**Section 2.** The budget for the period described in Section 1 of this Resolution shall be:

**[Insert budget figures here]**

**Section 3.** The respective funds for each item of expenditure proposed in the budget for 20\_\_\_\_ are hereby approved and adopted for the operation of the City (or Town) of \_\_\_\_\_, Arkansas, by the City (or Town) Council on this date and constitute an appropriation of funds which are lawfully applicable to the items contained within the budget. This budget may be altered or revised by action of this governing body and unpledged funds may be subsequently appropriated to another purpose except as prohibited by law. A.C.A. § 14-58-203(a).

**Section 4.** The Mayor or his duly-authorized representative may approve for payment, out of funds appropriated by this budget or otherwise approved by the city council for those purposes, or may disapprove any bills, debts, or liabilities asserted as claims against the City (or Town). Provided, however, that the execution of all contracts and conveyances and lease contracts shall be performed by the mayor and city clerk or recorder, when authorized by a resolution in writing and approved by a majority vote of the city council present and participating.

**Section 5.** If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared to be severable.

**DATED:** \_\_\_\_\_

**APPROVED:** \_\_\_\_\_

Mayor

**ATTEST:** \_\_\_\_\_

Recorder or City Clerk

**NOTICE DESCRIBING ANNEXATION ELECTIONS, PETITIONS AND SCHEDULES  
OF SERVICES FOR THE CITY [TOWN] OF \_\_\_\_\_**

**DATE:** \_\_\_\_\_

This NOTICE DESCRIBING ANNEXATION ELECTIONS, PETITIONS AND SCHEDULE OF SERVICES has been prepared in compliance with Act 1502 of 2013, A.C.A. § 14-40-2201 and shall be filed with the city [or town] clerk [or recorder] and the Clerk of the County of \_\_\_\_\_. The following annexation elections containing a schedule of services became final in the previous eight [8] years, resulting in the annexation of territory to the city of \_\_\_\_\_.

A schedule of services, if applicable, and a statement concerning the provision of said services, is provided for each annexation or petition listed.

1. Annexation election held: [date] \_\_\_\_\_

(a) Schedule of Services: [Insert scheduled services]

(b) Statement of Provision of Services:

The services listed above have been provided to the inhabitants of the annexed portion of the city.

OR

The foregoing services have not been provided to the inhabitants of the annexed portion of the city. [If applicable, include the following:] The scheduled services have not been provided to the new inhabitants within three [3] years after the date the annexation became final. The inhabitants of the annexed territory have the right to seek detachment. A written plan for completing the extension of services is filed herewith. It is estimated that the extension of said services will be complete no later than [date] \_\_\_\_\_.

2. [Repeat above information for additional annexation elections, if any]

**SIGNED:** \_\_\_\_\_

Mayor or City Manager

**DATE:** \_\_\_\_\_

**City or Town of \_\_\_\_\_**  
**Financial Statement January 1, 2025—Dec. 31, 2025**

**GENERAL FUND**

Balance January 1, 2025	\$ _____
Cash Receipts	
State Revenues	\$ _____
Property Taxes	\$ _____
Sales Taxes	\$ _____
Fines, Forfeitures, and Costs	\$ _____
Franchise Fees	\$ _____
Transfers In	\$ _____
Other	\$ _____
Total Receipts	\$ _____
Total General Fund Available	\$ _____
Expenditures	
*Administrative Department:	\$ _____
Personal Services	\$ _____
Supplies	\$ _____
Other services and charges	\$ _____
Capital Outlay	\$ _____
Debt Service	\$ _____
Transfers Out	\$ _____
Total Expenditures	\$ _____
Balance General Fund	\$ _____
December 31, 2025	

**GRANT FUND**

Balance January 1, 2025	\$ _____
Cash Receipts	\$ _____
ARPA Expenses	\$ _____
Total Grant Fund Available:	\$ _____

**STREET FUND**

Balance January 1, 2025	\$ _____
Cash Receipts	
State Revenues	\$ _____
Property Taxes	\$ _____
Sales Taxes	\$ _____
Franchise Fees	\$ _____
Transfers In	\$ _____
Other	\$ _____
Total Street Receipts	\$ _____
Total Street Fund Available	\$ _____
Expenditures	
Personal Services	\$ _____
Supplies	\$ _____
Other services and charges	\$ _____
Capital Outlay	\$ _____
Debt service	\$ _____
Transfers out	\$ _____
Total Expenditures	\$ _____
Balance Street Fund	\$ _____
December 31, 2025	

*\*The classification of expenditures shall be by department, i.e., administrative, police department, fire department, parks department, etc.*

**INDEBTEDNESS**

<b>Type of Debt</b>	<b>Amount</b>	<b>Date Last Payment</b>
Property tax bonds	\$ _____	_____
Short-term financing obligations	\$ _____	_____
Sales & Use Tax Bonds	\$ _____	_____
Revenue Bonds	\$ _____	_____
Lease Purchase Agreement	\$ _____	_____
Total Indebtedness	\$ _____	_____ <i>Date Free of Debt</i>

All financial records for the City of \_\_\_\_\_ are public records and are open for public inspection during regular business hours of A.M. to P.M., Monday through Friday, at City Hall in \_\_\_\_\_, Arkansas. If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) days at which time the record will be available for inspection and copying.

**City or Town of \_\_\_\_\_**  
**Financial Statement January 1, 2025—Dec. 31, 2025**

**WATER AND SEWER DEPARTMENTS**

Balance January 1, 2025	\$ _____
Cash Receipts	
Water Payments	\$ _____
Sewer Payments	\$ _____
Sanitation Funds	\$ _____
Other	\$ _____
Total Receipts	\$ _____
Total Funds Available	\$ _____
Expenditures	
Personal Services	\$ _____
Supplies	\$ _____
Other services and charges	\$ _____
Capital Outlay	\$ _____
Debt Service	\$ _____
Transfers Out	\$ _____
Total Expenditures	\$ _____
Balance Water and Sewer Fund December 31, 2025	\$ _____

<b>Type of Debt Due</b>	<b>INDEBTEDNESS Amount</b>	<b>Date Last Payment</b>
Short-term financing obligations	\$ _____	_____
Water Revenue Bonds	\$ _____	_____
Sewer Revenue Bonds	\$ _____	_____
Total	\$ _____	_____

*Date Free of Debt*

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# ARTIFICIAL INTELLIGENCE POLICY

CITY OF: \_\_\_\_\_ POLICY NO: \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

## 1. PURPOSE

This policy establishes guidelines for the authorized and prohibited use of artificial intelligence (AI) and automated decision tools by employees and contractors of the City of \_\_\_\_\_ (hereinafter the City), in compliance with Act 848 of 2025, the same being Ark. Code Ann. § 25-1-128.

## 2. DEFINITIONS

- *Artificial Intelligence (AI)*: A machine-based system that, based on human-defined objectives, can make predictions, recommendations, or decisions influencing real or virtual environments.
- *Automated Decision Tool*: A system or service that uses AI and has been specifically developed and marketed, or specifically modified, to make or to be a controlling factor in making consequential decisions.
- *Employee*: Any person employed by the City.

## 3. AUTHORIZED USE

- AI and automated decision tools may be used to enhance efficiency, accuracy, and service delivery in city operations.
- All consequential decisions involving AI tools must be reviewed and finalized by a human employee or authorized designee.
- AI tools must not be used to make autonomous decisions without human oversight.

## 4. PROHIBITED USE

In accordance with Section (d) of Act 848, AI and automated decision tools shall not be used by city employees to:

- Express personal political opinions to elected officials unless within the scope of the employee's job duties or upon request by an elected official or public entity;
- Engage in lobbying an elected official on a personal opinion if the employee is not a registered lobbyist for the city;
- Engage in illegal activities or activities otherwise prohibited by federal or state law;
- Intentionally override or avoid the security and system integrity procedures of the city.

## 5. PROTECTING PERSONAL INFORMATION

Employees must never input Personally Identifiable Information (PII) into AI tools. This includes, but is not limited to:

- Full names of individuals
- Social Security numbers
- Driver's license or ID numbers
- Home addresses or phone numbers
- Email addresses
- Medical or financial records
- Employee or student ID numbers
- Photos of individuals without consent

## 6. TRAINING

- (Optional – decide on whether to include) All employees using or interacting with AI tools must complete training on AI and this policy prior to using AI on city business or equipment. OR All employees are strongly encouraged to attend training on Act 848 and the proper use of AI prior to using AI on city business or equipment.
- Training shall be provided through the Arkansas Municipal League's ACE HUB AI Training or other approved sources.

## 7. DISCIPLINARY ACTION

Violations of this policy may result in disciplinary action, up to and including termination, in accordance with the City's personnel policies and procedures.

## 8. ACKNOWLEDGMENT

I acknowledge that I have read and understood the Artificial Intelligence Policy. I agree to follow all rules, responsibilities, and guidelines outlined in the policy, including the appropriate and ethical use of artificial intelligence tools. I understand that violations of this policy and/or failure to comply with this policy may result in disciplinary action, up to and including termination.

\_\_\_\_\_  
EMPLOYEE SIGNATURE

\_\_\_\_\_  
DATE





# ARKANSAS MUNICIPAL LEAGUE

**THE *ARKANSAS MUNICIPAL BULLETIN* IS A PUBLICATION  
OF THE ARKANSAS MUNICIPAL LEAGUE**

**REVISED JANUARY 2026**

**ARML.ORG**

Prepared by the Arkansas Municipal League, *The Arkansas Municipal Bulletin* provides city and town officials with a reference to some of the more significant dates and deadlines during the calendar year. This material is provided as general information and is not a substitute for legal advice. Consult your city attorney or the League for advice concerning specific situations.