

MAYOR
George B McGill

**ACTING CITY
ADMINISTRATOR**
Jeff Dingman

CITY CLERK
Sherri Gard

BOARD OF DIRECTORS
Ward 1 - Jarred Rego
Ward 2 - Andre' Good
Ward 3 - Lee Kemp
Ward 4 - George Catsavis
At-Large Position 5 - Christina Catsavis
At-Large Position 6 - Kevin Settle
At-Large Position 7 - Neal Martin

AGENDA

Fort Smith Board of Directors STUDY SESSION

May 12, 2026 ~ 6:00 p.m.
Blue Lion
101 North 2nd Street
Fort Smith, Arkansas

THIS MEETING IS BEING TELECAST LIVE AT THE FOLLOWING LINK:
<http://www.fortmithar.gov/watch>

CALL TO ORDER

ITEMS OF BUSINESS

1. Review proposed amendments to the City of Fort Smith Fiscal Performance Policies ~ *Settle/Rego placed on a future study session at the February 24, 2026 study session ~ (Finance)*
2. First Quarter Budget Review *(January - March 2026) (Finance)*
3. Discussion regarding changing to a Mayor-Council form of government ~ *C. Catsavis/Rego placed on future study session agenda at the March 17, 2026 regular meeting; Directors Good, Kemp, Settle, and Rego removed from the April 28, 2026 study session agenda on April 27, 2026 and immediately thereafter, the Board unanimously placed the item on the May 12, 2026 study session agenda ~ (City Administrator)*
4. Review preliminary agenda for the May 19, 2026 regular meeting *(City Clerk)*

ADJOURN



MEMORANDUM

TO: Jeff Dingman, Acting City Administrator
CC: Maggie Rice, Deputy City Administrator
FROM: Andrew Richards, Chief Financial Officer
DATE: May 5, 2026
SUBJECT: Review proposed amendments to the City of Fort Smith Fiscal Performance Policies

SUMMARY

During the February 24th Study Session, the Board of Directors discussed potential amendments to the City's Fiscal Performance Policies to establish a cap or ceiling on fund balances and placed the item on a future study session agenda.

Per the attached best practices document, *Fund Balance Guidelines for the General Fund*, issued September 30, 2015, by the Government Finance Officers Association (GFOA), the "GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period. In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed."

The best practices document also suggest that, "in some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures."

The City's current policy follows Government Finance Officers Association best practices for maintaining adequate levels of fund balance and working capital to provide a margin or buffer for meeting obligations. The existing policy establishes a minimum contingency reserve of 20 percent of the estimated operating expenditures for each operating fund, including the General, Street Maintenance, Water and Sewer, and Solid Waste funds.

While GFOA best practices do not specify having a ceiling or cap on fund balance/working capital, the City's staff suggests as a starting point for the Board's discussion a policy could

establish an 80 percent contingency reserve ceiling and outline actions that could be taken if that level is maintained for two consecutive years. If a contingency reserve exceeds 80 percent of expenditures for two consecutive years, Board could consider a Fund Balance Utilization Plan during the subsequent budget cycle which could include allocating excess funds to one-time purposes such as capital improvements, deferred maintenance, equipment replacement, or debt reduction.

ATTACHMENTS

1. [Fort Smith, AR Code of Ordinances.pdf](#)
2. [Fund Balance Guidelines for the General Fund.pdf](#)

Sec. 2-166. - Fiscal performance policies.

The fiscal performance policies represent an effort to establish written policies to guide the city's financial management and decision-making practices. They are designed to help contain the costs of city government, as well as to strengthen the financial capacity of the city to provide and maintain effective services and programs.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the board of directors to manage emergency or unusual service delivery needs above or beyond the limitation established by the fiscal performance policies.

(a) *Revenue policies.*

- (1) The city will strive to maintain a diversified and stable revenue base that will equitably distribute the burden of supporting city services and will protect the city from short-term fluctuations in any one revenue source.
- (2) The city will estimate revenues on an objective and reasonable basis. Revenues will be projected on a two year basis with an annual update. This projection will be used for operating budget preparation.
- (3) The city will use one-time or special purpose revenues for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, or operation and maintenance costs.
- (4) The city will establish and periodically review all user charges, licenses and fees at a level related to the cost of providing the services. Such charges, licenses and fees will be reviewed and established where possible so that those who directly benefit from a service principally pay for it.
- (5) The city will set and maintain water, sewer and sanitation rates at levels that support the total direct and indirect costs of the enterprise, including debt service and capital maintenance.
- (6) The city will annually review, and revise where necessary, its indirect cost allocation formula on an objective and reasonable basis.
- (7) The city will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.
- (8) The city will give priority to those revenue alternatives which involve the least collection and administrative cost, per dollar raised, to the city government.
- (9) They city will seek a balanced revenue base through active support of area economic development, diversification, and retention efforts.

(b)

Operating expenditure/expense policies.

- (1) The city administrator will propose, and the board of directors will adopt, a balanced operating budget in which budgeted expenditure/expenses don't exceed reasonably estimated revenues for the fiscal year. Basic and essential services provided by the city will receive first priority for funding. The city will utilize unallocated fund balance to balance the annual budget only in times of emergency or fiscal and economic hardship. The monies from the fund balance can only be allocated by board of directors approval. additional funding will be assigned according to city-wide goals established by the board of directors and comprehensive plan policies.
- (2) The city will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a two-year basis with an annual update.
- (3) The city will establish service measurements for all program areas, when feasible. The service measures will reflect the demand, workload capability and projected outcomes for the program to accomplish its goals and objectives.
- (4) Annual budgets shall be legally adopted for the four operating funds: general fund, street maintenance fund, water and sewer operating fund and the sanitation operating fund. Project budgets shall be approved for major capital projects.
- (5) The city will provide access to appropriate retirement plans and other post-employment benefits (OPEB) for its employees. The city will make contributions for eligible employees at the level defined for the respective retirement plans. The city will make contributions to the OPEB trust plan when funds are available.
- (6) The city will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency, effectiveness and service can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.
- (7) The city will maintain a budgetary control system to help it adhere to the adopted budget, and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
- (8) All budgets shall be adopted on a basis consistent with generally accepted accounting principles (GAAP) except for depreciation expense in the applicable funds.
- (9) All appropriations lapse at yearend. Any encumbrance at yearend may be re-appropriated by the board of directors in the subsequent year.
- (10)

The legal level of budgetary control is the departmental program level. Operational budgetary control is maintained at the program level. All departments will be given the opportunity to participate in the budget process.

(c) *Capital improvement policies.*

- (1) The city will prepare annually and update a five year capital improvements program (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital assets.
- (2) The CIP will identify long-range capital projects and capital improvements of all types which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
- (3) The CIP will reflect for each project the likely source of funding, the priority ranking of each project and attempt to quantify the project's impact to future operating expenditures/expenses.
- (4) The city will determine and follow the most cost-effective financing method for all capital projects. The city will pursue federal, state and other funding to assist in financing capital projects and improvements.
- (5) All equipment, projects and improvements, other than infrastructure, with a value equal to or greater than \$20,000.00 per unit and an estimated life greater than or equal to 3 years will be capitalized for financial reporting purposes. Items below this threshold may be capitalized on a case-by-case basis. Infrastructure assets are those that are provided by the street sales tax fund and include streets, bridges and drainage projects. All land and rights-of-way are capitalized for infrastructure projects. The project cost is capitalized for projects greater than or equal to \$250,000.00 and are grouped by project year. Individual infrastructure projects are capitalized separately if the project totals greater than or equal to \$5.9 million.
- (6) Capital projects and improvements will be constructed to:
 - a. Protect or improve the city's quality of life.
 - b. Protect or enhance the community's economic vitality.
 - c. Support and service new development.

(d) *Debt policies.*

- (1)

The city will issue debt to finance or refinance capital improvements and long-term fixed assets or other costs directly associated with financing a project which have been determined to be beneficial to a significant proportion of citizens in Fort Smith and for which repayment sources have been identified. Debt issuance shall be used only after considering alternative funding sources such as project revenues, federal and state grants and special assessments.

- (2) The scheduled maturity of bond issues should not exceed the expected useful life of the capital projects or improvements financed.
 - (3) The city will consider refunding outstanding bonds if one or more of the following conditions exist:
 - a. Present value savings are at least three percent with certain exceptions, of the par amount of the refunding bonds.
 - b. The bonds to be refunded have restrictive or outdated covenants.
 - c. Restructuring debt is deemed to be desirable.
 - (4) The city will seek credit enhancements, such as bond insurance or letters of credit, when necessary for cost-effectiveness.
 - (5) The city will monitor compliance with bond covenants, adhere to Federal arbitrage regulations, and abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c 2-12 concerning primary and secondary market disclosure. The city will also monitor bond issues by adhering to its Post-Issuance Compliance Manual required by the IRS. This manual includes the requirements for monitoring bond offering transactions by the underwriter.
 - (6) The city will encourage and maintain communications with financial bond rating agencies and continue to strive for improvements in the city's bond rating.
 - (7) The city will require that the total annual payments for debt service not exceed 25 percent of total operating revenues of the applicable fund.
 - (8) The city will evaluate the benefits of conducting financings on a competitive or negotiated basis. Negotiated financings may be used where market volatility or the use of an unusual or complex financing or security structure is a concern with regard to marketability.
 - (9) The city will coordinate its debt issuances with other local government agencies in an effort to review overlapping debt in the community.
- (e) *Reserve policies.*
- (1) The city will maintain an operating contingency reserve to:
 - a. Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature.
 - b.

Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.

- c. Serve as local match for public or private grants.
 - d. Meet unexpected small increases in service delivery costs.
 - e. Maintain an adequate cash flow.
- (2) The contingency reserve will be maintained at not less than 20 percent of estimated operating expenditures/expenses. Prior approval of the board of directors shall be required before spending contingency funds.
 - (3) If the contingency reserve balance falls below the 20 percent level for a current year budget, then the following steps will be taken by the appropriate departments:
 - a. If the contingency reserve is between 15 percent and 19.99 percent, then capital reductions will be required.
 - b. If the contingency reserve is between ten percent and 14.99 percent, then operating and capital reductions will be required.
 - c. If the contingency reserve is between five percent and 9.99 percent, then personnel reductions, including services will be implemented.
 - d. If the contingency reserve is less than five percent, then personnel, operating and capital reductions will take place. Service levels may be significantly reduced if this scenario occurs.
 - (4) If the contingency reserve balance exceeds 25 percent, the city may consider utilizing the funds above this amount for one-time capital projects or other non-recurring expenditures that support city goals or comprehensive plan policies.
 - (5) The city will develop an equipment reserve fund, and will appropriate funds to it annually to provide for the timely replacement of equipment. The reserve will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon the adopted equipment replacement schedule. The schedule will be updated annually.
- (f) *Investment and cash management policies.*
- (1) The city's cash management system will be designed to accurately monitor and forecast revenues and expenditures/expenses in order to invest funds to the fullest extent possible. All cash and investments, other than accounts required by bond covenants, will be maintained in a single cash and investment pool. Interest revenue will be allocated to each investing fund consistent with fund ownership.
 - (2) The city's investment and cash management program will be governed by the following investment objectives in order of priority:

- a. Preservation and safety of the principal;
 - b. Liquidity; and
 - c. Yield.
- (3) The city will limit its investments to the safest type of securities permitted by Arkansas statutes. These shall include the following:
- a. Direct obligations of the United States Government;
 - b. Obligations of agencies and instrumentalities created by act of Congress and authorized thereby to issue securities or evidences of indebtedness, regardless of guarantee of repayment by the United States Government;
 - c. Obligations the principal and interest of which are fully guaranteed by the United States Government or an agency or an instrumentality created by an act of Congress and authorized thereby to issue such a guarantee;
 - d. Obligations the principal and interest of which are fully secured, insured, or covered by commitments or agreements to purchase by the United States Government or an agency or instrumentality created by an act of Congress and authorized thereby to issue such commitments or agreements;
 - e. General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories, or insular possessions thereof;
 - f. Obligations issued by the State Board of Education under authority of the Arkansas Constitution or applicable statutes;
 - g. Warrants of political subdivisions of the State of Arkansas and municipalities thereof having maturities not exceeding one year;
 - h. Prerefunded municipal bonds, the principal and interest of which are fully secured by the principal and interest of a direct obligation of the United States Government;
 - i. The sale of federal funds with a maturity of not more than one business day;
 - j. Demand, savings, or time deposits or accounts of any depository institution chartered by the United States, any state of the United States, or the District of Columbia, provided funds invested in such demand, savings, or time deposits or accounts are fully insured by a federal deposit insurance agency;
 - k. Repurchase agreements that are fully collateralized by direct obligations of the United States Government, and general obligations of any state of the United States or any political subdivision thereof, provided that the repurchase agreement shall provide for the taking of delivery of the collateral, either directly or through an authorized custodian; and
 - l.

Securities of, or other interest in, any open-end type investment company or investment trust registered under the Investment Company Act of 1940, and which is defined as a "money market fund" under 17 C.F.R. § 270.2a-7, provided that the portfolio of the investment company or investment trust is limited principally to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations, and provided further that the investment company or investment trust shall take delivery of the collateral either directly or through an authorized custodian.

- m. The city may invest no more than 20 percent of its portfolio in any single investment of the following types:
 1. Corporate debt obligations, including commercial paper;
 2. Revenue bond issues of any state of the United States or any municipality or any political subdivision thereof;
 3. Industrial development bonds for corporate obligors issued through any state of the United States or any political subdivision thereof;
 4. Securities of, or other interests in, an open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio of such an investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations, and provided further that any such investment company or investment trust shall take the delivery of the collateral either directly or through an authorized custodian; and
 5. Securities or other interests issued, assumed, or guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the European Bank for Reconstruction and Development, the Asian Development Bank, or the African Development Bank.
- (4) Clear title to the principal of and collateral backing for any investment will be maintained by the city or by a third-party safekeeping agent under agreement to the city.
- (5) The city may specify monthly interest payment in order to enhance cash flow and investment return.
- (6) The city administrator, or his designated representative, will provide the mayor and board of directors with quarterly information concerning cash position and investment performance. The information shall include, as a minimum, type of investment, maturity date, face value, rate of interest, amount of interest received during the accounting period, and institution where the funds are invested.
- (7)

A request for banking services will be issued when it is deemed necessary to provide services as required by the city, but not less frequently than every five years. The request will be made to all qualified banks located within the city limits that are capable of providing the level of services required. Banking services may continue with a selected bank if the services provided are maintained at an acceptable level and reasonable cost.

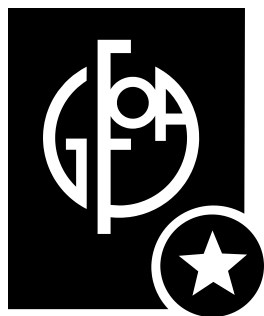
- (8) The standard of prudence to be applied by the investment officials shall be the "prudent person rule" and shall be applied in the context of managing an overall portfolio. Under the prudent person rule, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

(g) *Financial reporting policies.*

- (1) The city will adhere to a policy of full and open public disclosure of all financial activity. The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. opportunities will be provided for full citizen input prior to final decisions on the budget.
- (2) The City's accounting system will maintain records on a basis consistent with the accepted accounting standards of the Governmental Accounting Standards Board (GASB), Government Accounting Office (GAO), Financial Accounting Standards Board (FASB), and the State of Arkansas.
- (3) The City Administrator or his designee will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- (4) The city will employ an independent public accounting firm to perform an annual audit, and will make the annual audit available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the city within 180 days of the close of the fiscal year.
- (5) The city will prepare an annual budget document that provides a basic understanding of the city's planned financial operations for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties and opportunities will be provided for citizen input prior to final adoption of the budget.
- (6) The city will provide all financial documents to the internal and external auditors and city representatives will not improperly influence the conduct of audits.

(Ord. No. 79-19, § 1(att.), 9-3-2019; Ord. No. 82-22, § 1, 9-20-2022)

State Law reference— Investment of Public Funds, A.C.A. §§ 19-1-505, 23-47-401.



ACCOUNTING AND FINANCIAL REPORTING, BUDGETING AND FORECASTING

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.[1] While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*. [2] The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.

Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase

orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.[3] Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.[4] In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.[5] The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.[6] Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum. In any case, such measures should be applied within the context of long-term forecasting,

thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.

4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

*This best practice was previously titled *Appropriate Level of Unrestricted Fund Balance in the General Fund*.*

Board approval date: Wednesday, September 30, 2015



MEMORANDUM

TO: Jeff Dingman, Acting City Administrator
CC: Maggie Rice, Deputy City Administrator
FROM: Andrew Richards, Chief Financial Officer
DATE: May 7, 2026
SUBJECT: First Quarter Budget Review (*January - March 2026*)

SUMMARY

Attached is the Board Financial Report for the first quarter of 2026 for the four operating funds. The Board of Directors will discuss this report at the May 12, 2026 study session.

ATTACHMENTS

1. [Board Financial Report Q1 2026.pdf](#)

The background of the report cover is an aerial photograph of Fort Smith, Arkansas, taken during sunset. The scene shows a wide highway with traffic, surrounded by city buildings, parking lots, and green spaces. The sky is a mix of orange and yellow, and the water in the distance reflects the light.

INTERIM FINANCIAL REPORT

(Unaudited)
Operating Funds
March 31, 2026

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Balance Sheets - Governmental Operating Funds
March 31, 2026

	General Fund	Street Maintenance Fund
Assets		
Pooled Cash and Investments	\$20,635,677	\$7,785,648
Receivables, net	2,235,352	-
Due from Other Governments	304,211	514,223
Prepaid Items	2,107,889	-
Total Assets	\$25,283,129	\$8,299,870
Liabilities and Fund Balance		
Liabilities		
Accounts payable and accrued liabilities	\$831,757	\$51,770
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$25,283,129	\$8,299,870

Budget Comparison Summary - General Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Operating Revenues						
Intergovernmental	\$846,740	\$3,786,601	\$3,787,351	\$622,371	\$3,164,980	83.57%
Taxes and Assessments	6,770,942	43,407,890	43,407,890	7,008,241	36,399,649	83.85%
Court Fines and Forfeitures	384,422	2,076,450	2,076,450	363,225	1,713,225	82.51%
Licenses and Permits	350,499	1,639,980	1,639,980	410,655	1,229,325	74.96%
Service Charges and Fees	131,078	582,470	582,470	119,840	462,631	79.43%
Miscellaneous	159,068	198,020	226,452	153,271	73,180	32.32%
Transfers	25,000	1,144,000	1,144,000	286,000	858,000	75.00%
Interest	259,998	700,000	700,000	154,677	545,323	77.90%
Total	8,927,746	53,535,411	53,564,593	9,118,280	44,446,313	82.98%
Operating Expenditures						
Personnel						
Policy and Administration						
Services	476,542	2,157,948	2,150,748	420,476	1,730,272	80.45%
Management Services	346,832	1,866,822	1,866,851	390,288	1,476,563	79.09%
Development Services	374,963	1,988,222	1,988,222	377,070	1,611,153	81.03%
Police Services	3,146,978	12,666,259	12,669,646	2,474,996	10,194,651	80.47%
Fire Services	2,842,616	12,163,678	12,163,678	2,490,227	9,673,450	79.53%
Operation Services	952,504	4,767,841	4,767,841	878,642	3,889,199	81.57%
Non-Departmental	(3,057)	19,420	19,420	2,355	17,065	87.87%
Total	8,137,378	35,630,190	35,626,406	7,034,053	28,592,353	80.26%
Other Operating						
Policy and Administration						
Services	252,458	1,343,610	1,320,210	209,615	1,110,595	84.12%
Management Services	1,023,800	2,906,310	2,987,324	656,561	2,330,762	78.02%
Development Services	21,035	226,123	227,446	21,044	206,402	90.75%
Police Services	841,080	4,850,870	5,073,216	698,671	4,374,545	86.23%
Fire Services	520,970	2,995,250	3,117,565	467,793	2,649,772	84.99%
Operation Services	495,737	2,069,713	2,106,572	360,105	1,746,467	82.91%
Non-Departmental	1,205,188	4,235,193	4,405,193	916,149	3,489,044	79.20%
Total	4,360,268	18,627,070	19,237,526	3,329,939	15,907,587	82.69%
Total Operating Expenditures	12,497,646	54,257,260	54,863,932	10,363,992	44,499,940	81.11%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	(3,569,900)	(721,849)	(1,299,340)	(1,245,712)		
Capital Related Revenues						
Transit Capital	-	1,965,041	5,108,392	-	5,108,392	100.00%
Total	-	1,965,041	5,108,392	-	5,108,392	100.00%
Capital Outlay						
Policy and Administration						
Services	300	-	-	-	-	-
Management Services	72,062	38,237	804,762	26,022	778,739	96.77%
Development Services	-	40,000	40,000	-	40,000	100.00%
Police Services	4,667	-	114,362	-	114,362	100.00%
Fire Services	-	605,000	646,721	-	646,721	100.00%
Operation Services	164,627	1,806,000	5,862,726	631,160	5,231,566	89.23%
Non-Departmental	4,644,407	-	2,657,849	(12,051)	2,669,900	100.45%
Total	4,886,063	2,489,237	10,126,420	645,131	9,481,288	93.63%

Budget Comparison Summary - General Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Excess (Deficiency) Revenues						
Over Expenditures	(\$8,455,963)	(\$1,246,045)	(\$6,317,368)	(\$1,890,844)		
Fund Balance, Beginning of Year	35,472,067	20,535,904	26,342,216	26,342,216		
Fund Balance, End of Period	\$27,016,104	\$19,289,859	\$20,024,849	\$24,451,373		
Contingency Reserve Percentage	33.8%	34.0%	30.8%	37.6%		

Budget Comparison Summary - Street Maintenance Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Operating Revenues						
Intergovernmental	\$1,824,943	\$7,566,500	\$7,566,500	\$1,691,251	\$5,875,249	77.65%
Taxes and Assessments	87,464	2,813,800	2,813,800	95,051	2,718,749	96.62%
Licenses and Permits	66,332	322,000	322,000	73,910	248,090	77.05%
Miscellaneous	20,472	34,200	85,934	85,270	664	0.77%
Interest	80,341	230,000	230,000	59,867	170,133	73.97%
Total	2,079,552	10,966,500	11,018,234	2,005,349	9,012,885	81.80%
Operating Expenditures						
Personnel						
Policy and Administration						
Services	16,876	102,668	99,468	17,552	81,917	82.35%
Management Services	111,576	627,686	627,699	129,008	498,690	79.45%
Development Services	13,634	105,229	105,229	14,041	91,189	86.66%
Operation Services	1,125,063	5,238,514	5,238,514	1,039,142	4,199,372	80.16%
Total	1,267,150	6,074,098	6,070,910	1,199,742	4,871,168	80.24%
Other Operating						
Policy and Administration						
Services	70,856	155,239	144,839	50,646	94,193	65.03%
Management Services	224,099	767,972	789,821	182,142	607,679	76.94%
Development Services	1,025	3,868	7,175	3,781	3,394	47.31%
Operation Services	796,597	3,711,249	3,785,793	662,967	3,122,826	82.49%
Total	1,092,577	4,638,328	4,727,628	899,535	3,828,093	80.97%
Total Operating Expenditures	2,359,727	10,712,425	10,798,539	2,099,278	8,699,261	80.56%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	(280,176)	254,075	219,695	(93,929)		
Capital Outlay						
Policy and Administration						
Services	133	-	-	-	-	-
Management Services	19,476	14,302	25,366	7,329	18,037	71.11%
Operation Services	399,030	1,159,900	1,159,900	-	1,159,900	100.00%
Total	418,640	1,174,202	1,185,266	7,329	1,177,937	99.38%
Excess (Deficiency)						
Revenues Over Expenditures	(698,815)	(920,127)	(965,571)	(101,257)		
Fund Balance, Beginning of Year	9,082,409	8,044,979	8,349,357	8,349,357		
Fund Balance, End of Period	\$8,383,593	\$7,124,852	\$7,383,787	\$8,248,100		
Contingency Reserve Percentage	62.7%	59.9%	61.6%	68.8%		

Statements of Working Capital - Enterprise Operating Funds

March 31, 2026

	Water & Sewer Operating Fund	Solid Waste Operating Fund
Current Assets		
Pooled Cash and Investments	\$24,343,318	\$10,010,356
Receivables, net	7,264,030	2,732,702
Inventories	2,113,272	119,614
Total Current Assets	33,720,620	12,862,671
Current Liabilities		
Accounts payable and accrued liabilities	342,788	152,328
Working Capital	\$33,377,832	\$12,710,343

Budget Comparison Summary - Water & Sewer Operating Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Operating Revenues						
Service Charges and Fees	\$15,361,550	\$71,463,969	\$71,463,969	\$17,186,222	\$54,277,747	75.95%
Miscellaneous	275,268	21,362	23,450	403,457	(380,007)	-1620.53%
Interest	163,386	750,000	750,000	208,041	541,959	72.26%
Total	15,800,204	72,235,331	72,237,419	17,797,719	54,439,699	75.36%
Operating Expenditures						
Personnel						
Policy and Administration						
Services	107,358	846,284	827,484	150,594	676,891	81.80%
Management Services	586,916	3,606,534	3,606,609	742,801	2,863,808	79.40%
Development Services	58,978	712,977	712,977	136,818	576,159	80.81%
Operation Services	4,072,464	19,747,776	19,744,876	4,434,709	15,310,167	77.54%
Total	4,825,716	24,913,571	24,891,945	5,464,922	19,427,023	78.05%
Other Operating						
Policy and Administration						
Services	136,356	277,954	216,854	31,256	185,598	85.59%
Management Services	801,420	3,259,882	3,337,243	723,665	2,613,578	78.32%
Development Services	5,481	32,949	38,242	8,839	29,403	76.89%
Operation Services	7,459,245	40,754,831	41,596,556	8,184,165	33,412,391	80.32%
Non-Departmental	25,000	100,000	100,000	25,000	75,000	75.00%
Total	8,427,502	44,425,617	45,288,895	8,972,924	36,315,970	80.19%
Total Operating Expenditures	13,253,218	69,339,188	70,180,840	14,437,846	55,742,994	79.43%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	2,546,986	2,896,143	2,056,579	3,359,873		
Capital Outlay						
Policy and Administration						
Services	784	-	-	-	-	-
Management Services	58,429	95,357	129,644	24,722	104,923	80.93%
Operation Services	-	2,016,385	2,056,385	212,669	1,843,716	89.66%
Total	59,212	2,111,742	2,186,029	237,391	1,948,638	89.14%
Excess (Deficiency)						
Revenues Over Expenditures	2,487,774	784,402	(129,450)	3,122,482		
Working Capital, Beginning of Period	22,549,917	25,981,968	30,255,350	30,255,350		
Working Capital, End of Period	\$25,037,691	\$26,766,370	\$30,125,899	\$33,377,832		
Contingency Reserve Percentage	32.3%	37.5%	41.6%	46.1%		
Estimated Annual Net Revenues						
Available for Debt Service	\$27,184,600	\$20,457,352	\$19,543,500	\$32,162,879		
Annual Debt Service	19,640,384	19,672,950	19,672,950	19,672,950		
Estimated Debt Service Coverage	138.4%	104.0%	99.3%	163.5%		

Budget Comparison Summary - Solid Waste Operating Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Operating Revenues						
Service Charges and Fees	\$4,916,532	\$24,453,099	\$24,453,099	\$5,987,638	\$18,465,461	75.51%
Miscellaneous	289,326	1,503,000	1,506,709	442,366	1,064,343	70.64%
Interest	98,989	221,000	221,000	71,715	149,285	67.55%
Total	5,304,847	26,177,099	26,180,808	6,501,719	19,679,089	75.17%
Operating Expenditures						
Personnel						
Policy and Administration						
Services	45,078	276,847	268,847	47,979	220,867	82.15%
Management Services	204,320	1,138,984	1,139,016	233,042	905,975	79.54%
Operation Services	1,664,555	7,024,306	7,024,306	1,409,896	5,614,410	79.93%
Total	1,913,954	8,440,137	8,432,169	1,690,917	6,741,252	79.95%
Other Operating						
Policy and Administration						
Services	106,809	227,620	201,620	58,838	142,783	70.82%
Management Services	354,401	1,271,385	1,307,457	294,295	1,013,162	77.49%
Operation Services	1,070,842	8,490,061	8,692,353	1,207,247	7,485,106	86.11%
Non-Departmental	1,575,272	7,059,433	7,059,433	1,764,859	5,294,574	75.00%
Total	3,107,324	17,048,499	17,260,863	3,325,239	13,935,624	80.74%
Total Operating Expenditures	5,021,278	25,488,636	25,693,032	5,016,156	20,676,876	80.48%
Operating-Excess (Deficiency)						
Revenues Over Expenditures	283,569	688,463	487,776	1,485,563		
Capital Outlay						
Policy and Administration						
Services	334	-	-	-	-	-
Management Services	29,214	29,433	46,028	10,993	35,035	76.12%
Operation Services	27,979	568,800	738,592	154,514	584,078	79.08%
Total	57,527	598,233	784,621	165,507	619,114	78.91%
Excess (Deficiency)						
Revenues Over Expenditures	226,042	90,230	(296,845)	1,320,056		
Working Capital, Beginning of Period	11,970,040	9,582,388	11,390,287	11,390,287		
Working Capital, End of Period	\$12,196,082	\$9,672,618	\$11,093,442	\$12,710,343		
Contingency Reserve Percentage	46.2%	37.1%	41.9%	48.0%		

Combining Statement of Revenues and Expenditures - Water & Sewer Operating Fund
Periods Ended March 31, 2025 and 2026

	YTD March 31, 2025			YTD March 31, 2026		
	Water	Sewer	Combined	Water	Sewer	Combined
Revenues						
Service Charges and Fees	\$8,207,264	\$7,154,286	\$15,361,550	\$8,896,749	\$8,289,473	\$17,186,222
Miscellaneous	137,634	137,634	275,268	201,728	201,728	403,457
Interest	81,693	81,693	163,386	104,020	104,020	208,041
Total Revenues	8,426,591	7,373,613	15,800,204	9,202,498	8,595,222	17,797,719
Expenditures						
Policy and Administration Services	122,249	122,249	244,497	90,925	90,925	181,850
Management Services	730,663	716,102	1,446,764	752,689	738,499	1,491,188
Development Services	32,229	32,229	64,459	72,828	72,828	145,656
Operation Services	6,802,599	4,729,110	11,531,710	7,635,730	5,195,813	12,831,543
Non-Departmental	12,500	12,500	25,000	12,500	12,500	25,000
Total Expenditures	7,700,240	5,612,190	13,312,430	8,564,672	6,110,565	14,675,237
Excess (Deficiency)						
Revenues Over Expenditures	\$726,351	\$1,761,423	\$2,487,774	\$637,826	\$2,484,656	\$3,122,482

Statement of Program Expenditures - General Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Policy & Administrative Services						
4100 Mayor	\$13,119	\$65,435	\$65,435	\$13,747	\$51,688	78.99%
4100 Mayor (Non-Allocated)	24,738	177,750	177,750	26,586	151,164	85.04%
4101 Board of Directors	36,365	96,523	96,523	24,751	71,772	74.36%
4102 City Administrator	62,577	240,415	209,815	30,801	179,014	85.32%
4201 District Court	385,599	1,979,658	1,979,658	316,684	1,662,974	84.00%
4202 City Prosecutor	52,039	371,758	371,758	65,844	305,914	82.29%
4203 Public Defender	23,125	92,500	92,500	23,125	69,375	75.00%
4204 City Attorney	94,643	217,500	217,500	90,458	127,042	58.41%
4205 Rise Court	1,506	37,700	37,700	1,058	36,642	97.19%
4206 District Court - State Division	11,403	64,863	64,863	10,951	53,912	83.12%
4207 District Court - DWI Court	7,137	72,700	72,700	9,491	63,209	86.95%
4405 Internal Auditor	17,050	84,757	84,757	16,596	68,161	80.42%
Total Policy and Administration Services	729,301	3,501,558	3,470,958	630,092	2,840,866	81.85%
Management Services						
4104 Human Resources	58,621	383,408	391,045	93,917	297,127	75.98%
4105 City Clerk	20,588	128,059	142,429	19,880	122,549	86.04%
4301 Finance	65,993	422,011	422,011	71,479	350,533	83.06%
4306 Purchasing	45,776	58,845	58,845	9,854	48,991	83.25%
4401 Information & Technology Svcs	902,853	2,915,841	3,012,406	740,756	2,271,650	75.41%
4504 Citizens Service	9,707	49,683	49,683	9,460	40,224	80.96%
4504 Citizens Service CC Fee	212,068	-	-	-	-	-
4501 City Services	31,641	493,422	1,219,450	51,487	1,167,963	95.78%
4503 Facilities Maintenance	-	252,991	255,959	58,357	197,602	77.20%
4407 Communications	20,845	107,108	107,108	17,682	89,426	83.49%
4408 Mobility Coordinator	74,601	-	-	-	-	-
Total Management Services	1,442,693	4,811,369	5,658,936	1,072,871	4,586,065	81.04%
Development Services						
4103 Engineering	5,864	41,390	42,713	6,574	36,138	84.61%
4103 Engineering Administration	-	2,249	2,249	554	1,695	75.36%
4106 Planning & Zoning	133,261	758,698	758,698	149,586	609,112	80.28%
4108 Building Safety	256,874	1,452,008	1,452,008	241,399	1,210,609	83.37%
Total Development Services	395,998	2,254,345	2,255,668	398,114	1,857,555	82.35%
Police Services						
4701 Administration	419,616	2,297,111	2,311,576	430,926	1,880,649	81.36%
4702 Support Services	533,016	2,207,611	2,321,996	413,119	1,908,876	82.21%
4703 Investigations	601,586	3,042,144	3,044,391	554,341	2,490,050	81.79%
4704 Patrol	1,352,412	5,909,124	5,964,250	1,245,605	4,718,645	79.12%
4705 Radio Communications	322,758	1,662,445	1,662,445	210,112	1,452,333	87.36%
4706 Airport Services	31,675	225,829	225,829	41,226	184,603	81.74%
4707 Animal Control	359,197	1,352,866	1,506,738	275,767	1,230,970	81.70%
4708 Communications	372,464	-	-	-	-	-
4710 Sebastian County Detention Center	-	820,000	820,000	2,569	817,431	99.69%
Total Police Services	3,992,725	17,517,129	17,857,224	3,173,667	14,683,557	82.23%
Fire Services						
4801 Administration	344,828	1,593,587	1,592,686	335,826	1,256,860	78.91%
4802 Suppression	2,957,250	13,721,818	13,886,755	2,513,004	11,373,751	81.90%
4804 Training	61,507	448,522	448,522	109,190	339,332	75.66%
Total Fire Services	3,363,586	15,763,928	15,927,964	2,958,021	12,969,943	81.43%
Operation Services						
Parks & Recreation						
6201 Parks Maintenance	312,935	1,895,951	1,903,152	368,652	1,534,500	80.63%
6201 Parks Maintenance (Capital Outlay)	-	182,000	182,000	44,108	137,892	75.76%
6201 Parks Maintenance (Program Expense)	3,075	40,000	40,000	-	40,000	100.00%
6201 Parks Maintenance Ins	116,172	-	-	-	-	-
6202 Oak Cemetery	48,521	266,746	266,746	37,442	229,304	85.96%

Statement of Program Expenditures - General Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
6204 Community Centers	\$54,731	\$187,626	\$187,626	\$28,072	\$159,554	85.04%
6205 Aquatics	13,940	200,316	206,316	28,636	177,680	86.12%
6206 Riverfront/Downtown Maintenance	54,064	559,382	559,382	107,016	452,366	80.87%
Total Parks & Recreation	603,438	3,332,020	3,345,222	613,927	2,731,295	81.65%
6550 Transit	935,963	4,825,060	8,605,351	1,187,253	7,418,098	86.20%
1114 Miss Laura's	32,795	233,742	533,320	34,250	499,069	93.58%
6101 Health	40,672	252,733	253,248	34,477	218,771	86.39%
Total Operation Services	1,612,868	8,643,555	12,737,140	1,869,907	10,867,233	85.32%
Non-Departmental						
0101 Pension Paid Monthly - Court	2,355	9,420	9,420	2,355	7,065	75.00%
0101 Unemployment	(5,412)	10,000	10,000	-	10,000	100.00%
0101 Property Insurance	-	49,204	49,204	11,954	37,250	75.71%
0101 Cap Outlay - Buildings	3,973,844	-	-	-	-	-
0101 Non-Departmental Program Expen	599,812	-	15,000	-	15,000	100.00%
0101 Ft Smith Museum of History	-	20,000	20,000	-	20,000	100.00%
0101 SRCA	-	175,000	175,000	-	175,000	100.00%
0101 Area Agency on Aging	-	60,000	60,000	-	60,000	100.00%
0101 Project Compassion	-	9,500	9,500	-	9,500	100.00%
0101 Senior Citizens Center	5,158	41,991	41,991	4,128	37,863	90.17%
0101 FCRA - Umarex	-	82,400	82,400	-	82,400	100.00%
0101 West Ark Reg Intermodal Author	16,868	16,868	16,868	19,370	(2,502)	-14.83%
0101 FS Public Library Tax Alloc	243,909	1,470,383	1,470,383	255,589	1,214,794	82.62%
0101 Frontier MPO	15,154	15,154	15,154	15,154	-	-
0101 Washington Comm & Cultural Cnt	44	10,301	10,301	1,356	8,945	86.84%
0101 Bost Building	1,268	-	-	-	-	-
0101 MakeMyMove	3,625	-	-	-	-	-
0101 Parrot Island Water Park	70,750	-	2,642,849	(12,051)	2,654,900	100.46%
0101 FEMA Consultant	413	-	-	-	-	-
0101 Transfer Out to Other Funds	575,000	1,600,000	1,600,000	400,000	1,200,000	75.00%
0101 Main Street Fort Smith	-	-	150,000	37,500	112,500	75.00%
0101 Trsf Out to Cleanup/Demo Fund	31,250	125,000	125,000	31,250	93,750	75.00%
0101 Levitt AMP	-	-	20,000	-	20,000	100.00%
0101 Trsf Out to Conv Ctr Fund	312,500	559,392	559,392	139,848	419,544	75.00%
Total Non-Departmental	5,846,538	4,254,613	7,082,462	906,452	6,176,010	87.20%
Total General Fund Expenditures	\$17,383,709	\$56,746,497	\$64,990,352	\$11,009,123	\$53,981,229	83.06%

Statement of Program Expenditures - Street Maintenance Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Policy & Administrative Services						
4100 Mayor	\$1,640	\$8,179	\$8,179	\$1,718	\$6,461	78.99%
4101 Board of Directors	6,830	12,938	12,938	3,412	9,526	73.63%
4102 City Administrator	27,812	106,851	93,251	13,689	79,562	85.32%
4204 City Attorney	47,322	108,750	108,750	45,229	63,521	58.41%
4405 Internal Auditor	4,263	21,189	21,189	4,149	17,040	80.42%
Total Policy and Administration Services	87,866	257,907	244,307	68,197	176,110	72.09%
Management Services						
4104 Human Resources	16,749	109,545	111,727	26,834	84,893	75.98%
4105 City Clerk	5,882	36,588	40,694	5,680	35,014	86.04%
4301 Finance	36,663	234,451	234,451	39,710	194,740	83.06%
4306 Purchasing	18,310	23,538	23,538	3,942	19,596	83.25%
4401 Information & Technology Svcs	244,014	788,065	814,164	200,204	613,959	75.41%
4504 Citizens Service	24,268	124,209	124,209	23,649	100,560	80.96%
4503 Facilities Maintenance	-	45,961	46,500	10,602	35,898	77.20%
4407 Communications	9,264	47,603	47,603	7,859	39,745	83.49%
Total Management Services	355,151	1,409,960	1,442,886	318,479	1,124,407	77.93%
Development Services						
4103 Engineering	14,660	103,474	106,782	16,436	90,346	84.61%
4103 Engineering Administration	-	5,623	5,623	1,385	4,237	75.36%
Total Development Services	14,660	109,097	112,405	17,821	94,583	84.15%
Operation Services						
Public Works						
5100 Public Works Administration	-	212,098	212,098	42,589	169,509	79.92%
5101 Administration	202,233	603,312	603,312	152,297	451,015	74.76%
5302 Street Construction	298,170	828,165	828,165	153,512	674,653	81.46%
5303 Street Drainage	366,482	1,834,221	1,840,317	417,602	1,422,716	77.31%
5304 Street Maintenance	537,363	1,496,565	1,496,565	248,675	1,247,890	83.38%
5305 Sidewalk Construction	233,194	1,689,419	1,735,056	224,014	1,511,042	87.09%
5401 Traffic Control	306,504	1,711,303	1,711,960	277,186	1,434,774	83.81%
5403 Street Lighting	321,522	1,400,000	1,420,882	121,177	1,299,705	91.47%
Total Public Works	2,265,466	9,775,084	9,848,356	1,637,052	8,211,304	83.38%
Parks & Recreation						
6201 Parks Maintenance	55,224	334,580	335,850	65,056	270,794	80.63%
Total Parks & Recreation	55,224	334,580	335,850	65,056	270,794	80.63%
Total Operation Services	2,320,690	10,109,663	10,184,207	1,702,109	8,482,098	83.29%
Total Street Maintenance Fund Expenditures	\$2,778,367	\$11,886,627	\$11,983,804	\$2,106,606	\$9,877,198	82.42%

Statement of Program Expenditures - Water & Sewer Operating Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Policy & Administrative Services						
4100 Mayor	\$11,151	\$55,619	\$55,619	\$11,685	\$43,935	78.99%
4101 Board of Directors	31,587	59,836	59,836	15,778	44,058	73.63%
4102 City Administrator	163,395	627,750	547,850	80,424	467,426	85.32%
4102 Contract and Bond Services	-	190,329	190,329	36,621	153,708	80.76%
4405 Internal Auditor	38,364	190,703	190,703	37,341	153,362	80.42%
Total Policy and Administration Services	244,497	1,124,238	1,044,338	181,850	862,488	82.59%
Management Services						
4104 Human Resources	58,621	383,408	391,045	93,917	297,127	75.98%
4105 City Clerk	27,206	169,220	188,210	26,270	161,940	86.04%
4301 Finance	153,983	984,693	984,693	166,784	817,910	83.06%
4306 Purchasing	56,457	72,576	72,576	12,153	60,422	83.25%
4401 Information & Technology Svcs	732,043	2,364,196	2,442,491	600,613	1,841,878	75.41%
4504 Citizens Service	364,027	1,863,130	1,863,130	354,732	1,508,398	80.96%
4502 Program Services	-	265,081	265,081	56,808	208,272	78.57%
4503 Facility Maintenance	-	579,799	586,601	133,741	452,860	77.20%
4407 Communications	54,427	279,670	279,670	46,169	233,501	83.49%
Total Management Services	1,446,764	6,961,773	7,073,496	1,491,188	5,582,308	78.92%
Development Services						
4103 Engineering	23,456	165,559	170,852	26,298	144,554	84.61%
4103 Engineering Administration	-	121,447	121,447	29,923	91,524	75.36%
4106 Planning & Zoning	41,003	233,446	233,446	46,027	187,419	80.28%
4108 Specialized Inspections	-	225,474	225,474	43,409	182,065	80.75%
Total Development Services	64,459	745,926	751,218	145,656	605,562	80.61%
Operation Services						
5100 Public Works Administration	-	212,098	212,098	42,589	169,509	79.92%
5501 Utility Administration	443,359	1,891,622	1,498,840	394,170	1,104,670	73.70%
5521 Business & Finance	298,315	1,078,536	1,007,657	223,948	783,709	77.78%
5522 Communications & Training	118,162	-	-	-	-	-
5523 Engineering	460,170	2,220,870	2,379,337	467,737	1,911,600	80.34%
5524 Technology	97,543	387,860	387,860	104,651	283,209	73.02%
5590 Non-Capital Projects	213,619	362,500	362,500	10,911	351,589	96.99%
5656 Sewer Treatment	853,398	6,914,671	7,380,755	1,132,223	6,248,532	84.66%
5556 Water Treatment	1,241,445	8,833,819	8,951,355	1,450,408	7,500,947	83.80%
5610 Water Line Maintenance	1,412,906	7,963,758	8,465,019	1,784,206	6,680,813	78.92%
5611 Water Reclamation Maintenance	904,627	5,682,432	5,682,432	1,022,156	4,660,277	82.01%
5618 Debt Service	4,308,376	19,672,950	19,672,950	4,918,238	14,754,713	75.00%
5625 Environmental Quality	421,639	2,393,601	2,463,089	516,222	1,946,868	79.04%
5626 Fleet, Bldg, Environ Maintenance	758,151	4,904,275	4,933,924	764,086	4,169,838	84.51%
Total Operation Services	11,531,710	62,518,992	63,397,817	12,831,543	50,566,273	79.76%
Non-Departmental						
2101 Trsf Out to GF for Franchise	25,000	100,000	100,000	25,000	75,000	75.00%
Total Non-Departmental	25,000	100,000	100,000	25,000	75,000	75.00%
Total Water & Sewer Operating Fund Expenditures	\$13,312,430	\$71,450,929	\$72,366,869	\$14,675,237	\$57,691,632	79.72%

Statement of Program Expenditures - Solid Waste Operating Fund
Period Ended March 31, 2026

	FY25 Actuals	FY26 Original	FY26 Amended	FY26 Actuals	Available Budget	% Available
Policy & Administrative Services						
4100 Mayor	\$2,952	\$14,723	\$14,723	\$3,093	\$11,630	78.99%
4101 Board of Directors	15,367	29,110	29,110	7,676	21,434	73.63%
4102 City Administrator	69,530	267,128	233,128	34,223	198,905	85.32%
4204 City Attorney	47,322	108,750	108,750	45,229	63,521	58.41%
4405 Internal Auditor	17,050	84,757	84,757	16,596	68,161	80.42%
Total Policy and Administration Services	152,221	504,467	470,467	106,817	363,650	77.30%
Management Services						
4104 Human Resources	25,123	164,318	167,591	40,250	127,340	75.98%
4105 City Clerk	13,235	82,323	91,562	12,780	78,782	86.04%
4301 Finance	54,994	351,676	351,676	59,566	292,111	83.06%
4306 Purchasing	22,888	29,423	29,423	4,927	24,496	83.25%
4401 Information & Technology Svcs	366,022	1,182,098	1,221,246	300,306	920,939	75.41%
4504 Citizens Service	82,513	422,309	422,309	80,406	341,903	80.96%
4503 Facilities Maintenance	-	88,647	89,687	20,448	69,239	77.20%
4407 Communications	23,161	119,009	119,009	19,646	99,362	83.49%
Total Management Services	587,935	2,439,803	2,492,501	538,330	1,954,172	78.40%
Operation Services - Solid Waste						
6301 Administration	188,641	1,032,963	1,232,463	197,298	1,035,166	83.99%
6302 Residential Collections	680,333	3,554,564	3,594,357	746,921	2,847,435	79.22%
6303 Commercial Collections	302,548	1,694,775	1,698,483	332,407	1,366,077	80.43%
6304 Fleet & Grounds Maintenance	352,754	1,615,412	1,615,412	267,544	1,347,868	83.44%
6305 Solid Waste Landfill	900,637	6,175,975	6,259,722	905,576	5,354,147	85.53%
6307 Industrial Collection	236,040	1,417,660	1,462,997	249,867	1,213,129	82.92%
6308 Waste Reduction	62,238	591,817	591,817	72,044	519,773	87.83%
Total Operation Services	2,763,376	16,083,167	16,455,251	2,771,657	13,683,594	83.16%
Non-Departmental						
2104 Trsf Out to Cleanup/Demo Fund	206,250	825,000	825,000	206,250	618,750	75.00%
2104 Trsf Out to San Sinking -Equip	827,548	3,533,782	3,533,782	883,446	2,650,336	75.00%
2104 Trsf Out to San Sinking - Clos	224,356	995,999	995,999	249,000	746,999	75.00%
2104 Transfer to General Fund	-	1,000,000	1,000,000	250,000	750,000	75.00%
2104 Trsf Out to Landfill Cons Fund	317,119	704,652	704,652	176,163	528,489	75.00%
Total Non-Departmental	1,575,272	7,059,433	7,059,433	1,764,859	5,294,574	75.00%
Total Solid Waste Operating Fund Expenditures	\$5,078,805	\$26,086,869	\$26,477,653	\$5,181,663	\$21,295,990	80.43%

Schedule of Outstanding Utility Billing Receivables

	Current	30-60	61-90	91-120	>120 Days	Total
Sewer	\$2,069,713	\$181,931	\$54,994	\$78,393	\$299,658	\$2,684,689
Water	1,431,265	128,457	9,559	18,494	(38,990)	1,548,785
Sanitation	696,570	54,438	11,390	10,477	5,954	778,829
Late Fees	2,263	28,313	3,821	5,100	3,432	42,930
Fire Protection	4,770	157	68	35	98	5,127
Service Charge	-	-	-	-	51	51
Total	\$4,204,581	\$393,297	\$79,832	\$112,499	\$270,203	\$5,060,412

Utility Billing Activity Summary

Period Ended March 31, 2026

Beginning Balance	\$5,598,232
Billings	21,145,290
Bill Adjustments	(251,659)
Payments	(21,321,162)
Write-Offs	(110,290)
Ending Balance	\$5,060,412

Treasury Report
March 31, 2026

Pooled Cash Bank Accounts		
	Interest Rate	Bank Balance
Savings	3.25%	\$170,469,119
Operating	3.25%	14,603,406
Accounts payable	3.25%	2,509,875
Payroll	3.25%	574,823
		<u>\$188,157,222</u>
Pooled Investment Accounts		
	Current Yield	Fair Value
Ddm Reich & Tang FDIC Fund (Invested Income)	3.25%	640,462
Cadence Trust Variable Rate Mma	3.53%	162,683
US Treasury Bill Due 06/09/26	3.55%	16,999,916
		<u>17,803,061</u>
Total Pooled Cash and Investments		\$205,960,283
Restricted Bank Accounts		
		Bank Balance
Community Development Block Grant		\$1,674
Home Investment Trust Fund Fund		7,424
		<u>\$9,098</u>
Escrow Investment Account		
		Fair Value
SEP Line Replacement Escrow		
Ddm Reich & Tang FDIC Fund		\$21,590
Cadence Trust Variable Rate Mma		229,410
		<u>\$250,999</u>
Revenue Bond Trust Accounts		
Series 2015 Bond Fund		
Federated Government Oblig #395		\$1,196,534
Series 2015 Debt Service Reserve		
Federated Government Oblig #395		2,719,302
Series 2016 Bond Fund		
Federated Government Oblig #395		3,166,893
Series 2016 Debt Service Reserve Fund		
Federated Government Oblig #395		759
Series 2018 Bond Fund		
Federated Government Oblig #395		5,769,889
Series 2018 Construction Fund		
Federated Government Oblig #395		20,817,044
Series 2018 Debt Service Reserve Fund		
Federated Government Oblig #395		1,364
		<u>\$33,671,786</u>
Sales and Use Tax Bond Trust Accounts		
		Fair Value
2025 SUT Series .75% Pledge Account		
Federated Hermes Money Market		\$271
2025 SUT Series 1% Pledge Account		
Federated Hermes Money Market		1,010
2025 SUT Series Bond Closing Expense Account		
Federated Hermes Money Market		2,509

Treasury Report
March 31, 2026

2025 SUT Series Bond Fund

Federated Hermes Money Market 2,583,978

2025 SUT Series DSR

Federated Hermes Money Market 16,104

United States Treasury NTS DTD 4/30/2024 4.625% 4/30/2031 3,037,586

2025 SUT Series Project Improvement Fund

FEDERATED HERMES MONEY MARKET US SVC SHS 6,927,331

SLGS - TIME DEPOSIT 3.56% 10/15/2026 2,731,902

SLGS - TIME DEPOSIT 3.59% 09/15/2026 2,714,432

SLGS - TIME DEPOSIT 3.63% 08/15/2026 2,842,776

SLGS - TIME DEPOSIT 3.68% 06/15/2026 2,709,209

SLGS - TIME DEPOSIT 3.69% 07/15/2026 2,706,160

SLGS - TIME DEPOSIT 3.71% 04/15/2026 2,779,801

SLGS - TIME DEPOSIT 3.73% 05/15/2026 2,870,866

U S TREASURY NOTE DTD 08/15/2017 2.25% 08/15/2027 3,388,008

U S TREASURY NOTE DTD 11/15/2016 2% 11/15/2026 2,862,687

U S TREASURY STRIP DISC ZERO CPN 11/15/2027 3,290,280

U S TREASURY STRIP DTD 08/15/1998 0% 08/15/2028 2,739,510

U S TREASURY STRIP DTD 08/15/1998 ZERO CPN 02/15/2028 2,793,720

U S TREASURY STRIP DTD 11/16/1998 ZERO CPN 05/15/2028 2,767,080

UNITED STATES TREAS NTS DTD 01/15/2024 4% 01/15/2027 3,250,391

UNITED STATES TREAS NTS DTD 01/15/2025 4.25% 01/15/2028 2,902,376

UNITED STATES TREAS NTS DTD 02/15/2024 4.125% 02/15/2027 3,401,546

UNITED STATES TREAS NTS DTD 03/15/2024 4.25% 03/15/2027 3,284,789

UNITED STATES TREAS NTS DTD 03/15/2025 3.875% 03/15/2028 2,897,270

UNITED STATES TREAS NTS DTD 04/15/2024 4.5% 04/15/2027 3,318,060

UNITED STATES TREAS NTS DTD 04/15/2025 3.75% 04/15/2028 2,928,982

UNITED STATES TREAS NTS DTD 05/15/2024 4.5% 05/15/2027 3,448,125

UNITED STATES TREAS NTS DTD 06/15/2024 4.625% 06/15/2027 3,329,945

UNITED STATES TREAS NTS DTD 06/15/2025 3.875% 06/15/2028 2,946,914

UNITED STATES TREAS NTS DTD 07/15/2024 (AQ-2027) 4.375% 07/15/2027 3,332,508

UNITED STATES TREAS NTS DTD 07/15/2025 3.875% 07/15/2028 2,946,443

UNITED STATES TREAS NTS DTD 09/15/2024 3.375% 09/15/2027 3,316,236

UNITED STATES TREAS NTS DTD 09/15/2025 3.375% 09/15/2028 2,919,586

UNITED STATES TREAS NTS DTD 10/15/2024 3.875% 10/15/2027 3,369,121

UNITED STATES TREAS NTS DTD 10/15/2025 3.5% 10/15/2028 681,662

UNITED STATES TREAS NTS DTD 12/15/2023 4.375% 12/15/2026 2,751,755

UNITED STATES TREAS NTS DTD 12/15/2024 4% 12/15/2027 3,385,115

Total Sales and Use Tax Bond Trust Accounts \$98,534,584

Solid Waste Landfill Sinking and Constructions Fund

INVESCO TREASURY PORTFOLOIO SHORT \$3,436,503

US TREASURY BOND 3.25% 6/30/27 140,037

US TREASURY BOND 4% 1/31/29 396,845

US TREASURY BOND 4% 10/31/29 422,735

Treasury Report
March 31, 2026

US TREASURY BOND 4.25% 3/15/27	426,090
US TREASURY BOND 1.25% 5/31/28	421,500
US TREASURY BOND 2.875% 4/30/29	160,441
US TREASURY BOND 3.125% 8/31/27	205,000
US TREASURY BOND 3.5% 1/31/30	429,019
US TREASURY BOND 3.625% 3/31/30	430,576
US TREASURY BOND 3.875% 12/31/27	390,312
US TREASURY BOND 4% 1/15/27	390,800
US TREASURY BOND 4% 7/31/29	426,959
US TREASURY BOND 4.5% 4/15/27	393,011
US TREASURY BOND 4.5% 7/15/26	380,825
US TREASURY BOND 1.5% 08/15/26	296,476
US TREASURY BOND 1.625% 5/15/26	433,856
US TREASURY BOND 2% 11/15/26	212,689
US TREASURY BOND 2.25% 02/15/27	213,216
US TREASURY BOND 2.375% 5/15/27	211,659
US TREASURY BOND 2.75% 02/15/28	402,202
US TREASURY BOND 4.125% 7/31/28	392,738
US TREASURY NTS 2.75% 7/31/27	404,309
Total Solid Waste Landfill Sinking and Constructions Fund	\$11,017,796



MEMORANDUM

TO: Honorable Mayor and Members of the Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: April 20, 2026
SUBJECT: Discussion regarding changing to a Mayor-Council form of government

SUMMARY

At the March 17 regular meeting, the Board asked that discussion of the technicalities involved in the petition effort seeking an election to change Fort Smith's form of government from City Administrator form of government to Mayor-Council form of government, as well as information as to how such change would be implemented upon voter approval, be placed on a future study session for the Board's information and discussion. That discussion is included on the April 28 study session agenda.

City Attorneys Jerry Canfield and Colby Roe compiled a letter on the topic in response to specific questions from Board members in preparation for this discussion. That letter was forwarded to the Board on April 16, 2026 and is attached hereto as part of the April 28 agenda packet. Mr. Roe and Mr. Canfield will present this information at the study session and answer questions from the Board. The slide deck for their presentation is also attached.

Please contact me with questions related to this agenda item.

ATTACHMENTS

1. [4-28-26 Item ID 2650 Opinion Letter.pdf](#)
2. [Change of Form of Govt Presentation.pdf](#)
3. [MEDIA NOTIFICATION Director Request to Remove Item from Agenda.pdf](#)

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April 16, 2026

Mr. Jeff Dingman
City of Fort Smith, Arkansas
Acting City Administrator
623 Garrison Avenue
Fort Smith, Arkansas 72901
jdgingman@fortsmithar.gov

Via Email Only

Re: Questions on Potential Petition to Change Form of Government

Dear Mr. Dingman:

We have been provided questions by Directors Jarred Rego and Christina Catsavis regarding the potential petition to change the form of government of the City of Fort Smith.

We will provide our responses in the form of repeating the questions followed by our answers. Enclosed with this letter are copies of the pertinent statutes and constitutional provisions cited below.

Arkansas Code Title 7 Elections:

- **Section 7-1-106 states “The Secretary of State shall designate at least one (1) member of his or her staff to become knowledgeable of the election laws as they pertain to elections in the State of Arkansas for the purpose of answering procedural questions concerning elections and to aid the candidates and their agents in filing for election.” Question: Who is this person?**

Current designated staff person is Raynetta Hansberry; telephone: 501-680-0032; email address: *raynetta.hansberry@arkansas.gov*.

- **Please provide an executive summary of Section 7-1-111.**

It is unlawful for a governing body or a public servant to authorize expenditure of public funds to support or oppose a ballot measure. Public servant does not include elected officials. The statute expressly:

(1) does not prohibit a governing body from expressing an opinion on the ballot measure;

(2) does not prohibit the incidental use of state resources by a public servant when speaking at a public event where the ballot measure is discussed if the subject matter being discussed is within the scope of duties of the public servant; and,

(3) does not prohibit the dissemination of public information at a speaking engagement and the incidental use of state resources in preparation of the public information if the subject matter of the public information is within the scope of the duties of the public servant.

- **Please review Sections 7-9-101 to 7-9-127 and share any information relevant to the current change of government petition effort.**

Sections 7-9-101 to 7-9-127 are codified both in the 2018 Replacement volume of the Arkansas Code Annotated and in the 2025 Supplement to Volume 6A of the Arkansas Code. The provisions apply to municipal measures involving “an amendment, an act, or an ordinance.” A.C.A. § 7-9-101(5) and (6) (Supp. 2025). The sections provide procedures for preparing, circulating, and determining the sufficiency of covered petitions.

Based on the definition of “measure” in Ark. Code Ann. § 7-9-101(6), it is our opinion that the referenced statutory sections do not apply to a petition calling for a change in the city administrator form of government. Rather, we believe a petition requesting a change from the city administrator form of government to another form of local government is governed by the provisions of Article 5, Section 1 of the Arkansas Constitution and the express statutory provisions dealing with the procedure to change to another form of government set forth in Ark. Code Ann. § 14-48-105 (Supp. 2025). We note the definition of “measure” in Article 5, Section 1 of the Arkansas Constitution is more broad than the definition in Ark. Code Ann. § 7-9-101(6) and encompasses “any bill, law . . . or legislative proposal or enactment of any character.” It is our opinion that the City Clerk retains the City Clerk’s election duties with reference to petitions subject to Article 5, Section 1 of the Arkansas Constitution (providing that the “sufficiency of all local petitions shall be decided in the first instance by . . . the city clerk . . .”), including a petition to change the city administrator form of government to another form of local government pursuant to Ark. Code Ann. § 14-48-105.

- **Please provide an executive summary of Section 7-11-205 and answer the following questions:**
 - **Is it accurate that 7-11-205 limits a City to two special elections per year?**
 - **While some procedures do exist in 7-11-205 for emergency special elections, would the current petition effort to change the form of government meet the definition of an emergency?**
 - **If the Board of Directors, based on 7-11-205, wants to place this question to the voters in November of 2026, would it have to act no later than the July 21, 2026**

regular meeting?

Initially we note that Ark. Code Ann. § 14-48-105(b)(2)(A)(1) requires a special election on a petition to change the form of government to be called pursuant to the provisions of Ark. Code Ann. § 7-11-201 *et seq.*, including Ark. Code Ann. § 7-11-205 (Supp. 2025). Section 7-11-205 provides that a special election on a measure referred to the voters shall be held on a designated day in March or on a designated day in November except for legal holidays and emergency changes. The authorization for an emergency special election does not appear to be applicable. Special elections may be held on the second Tuesday of months other than March and November, if necessary to comply with the initiative and referendum provisions of Article 5, Section 1 of the Arkansas Constitution. A.C.A. § 7-11-205(a)(1)(C).

Article 5, Section 1 broadly defines “measure,” and provides that referred measures may be voted on at a special election petitioned by the people and called by “the proper official.” Arkansas Code § 14-48-105(b)(2)(A)(i) provides with reference to a petition to change the form of government from the administrator form: “. . . the mayor by proclamation in accordance with § 7-11-201 *et seq.* shall submit the question of organization of the city under the form of government stated in the petition at a special election to be held at a time specified therein.” Thus, unless Article 5, Section 1 of the Arkansas Constitution requires otherwise because of the nature and timing of a filed petition, a petition to change the city administrator form of government to another form would be subject to special election held on the designated days of March or November. Regarding the question’s reference to the July 21, 2026 board meeting, we concur with the July 21, 2026 date assuming the process results in an approved petition being submitted to a special election to be called on the date of the November 2026 general election.

Arkansas Code Title 14 Local Government:

- **Please provide an executive summary of Section 14-43-303 and answer the following questions:**
 - **Assuming a successful vote is taken to change the form of government, will this require an election to take place in 2028 for the positions of Mayor, City Clerk, and City Council members from Wards 1-4?**

Yes. See A.C.A. § 14-43-303(a)(1) (Supp. 2025).

- **Assuming a successful vote is taken to change the form of government, will this require an election to take place in 2030 for the positions of City Attorney, City Treasurer, and one additional City Council member from Wards 1-4?**

It is our opinion that all council members would be elected in 2028 (and take office the following January); however, because council members must be elected every two years for staggered four year terms in each ward (A.C.A. § 14-43-303(d)(2)), the determination of council members’ initial term of office “shall be made by lot” and “fixed accordingly.” A.C.A. § 14-48-105(f)(1)(C)(ii).

We opine that the election for the positions of city attorney and city treasurer would also occur at the 2028 general election and the initial term of office for such position would be two years, unless the governing body of the city adopts an ordinance providing the mayor, city clerk, city attorney, and city treasurer shall be elected at the same election and serve four year terms. A.C.A. § 14-43-303(a)(3).

- **Assuming a successful vote is taken to change the form of government, how will the positions of City Clerk and Board of Directors/City Council be handled from 1/1/27-1/1/29?**
- **Assuming a successful vote is taken to change the form of government, how will the positions of City Attorney, City Treasurer, and additional City Council members from Wards 1-4 be handled between 1/1/27 and 1/1/31?**

In our opinion, the municipal officials in office at the time of a petition and affirmative vote to change the form of government will continue to serve until the election of officials under the new form of government “at the next time provided for the election of city officials under the statutes then in effect pertaining to the form of government adopted” A.C.A. § 14-48-105(f)(1)(B) (Supp. 2025). The terms of office of the current mayor and members of the board of directors will terminate “when the newly elected officials take office” and the “transition to the form of government adopted shall be completed.” A.C.A. § 14-48-105(f)(1)(C).

- **Please provide an executive summary of Section 14-43-307 and answer the following question:**
 - **Assuming a successful vote is taken to change the form of government, will all City Council positions be elected by voters on an at-large basis?**

Yes, unless the governing body of a city in transition to the mayor-council form of government adopts an ordinance providing council members be elected by their wards, in which case candidate names appear on the ballot only in the ward. A.C.A. § 14-43-307(b)(1)(A) (Supp. 2025). Further, the governing body may provide for one ward council member to be elected at large and the other by ward. A.C.A. § 14-43-307(b)(1)(B)(ii).

- **In Section 14-43-411, in a city with a population of greater than 20,000, is the Mayor permitted to veto a vote taken by the City Council to fill a vacancy on the City Council?**

No. See A.C.A. §§ 14-43-411(b) and 14-42-103(b) (Supp. 2025).

- **Please provide an executive summary of Section 14-43-501.**

In January, annually, the council members are to meet and organize the governing body and, by majority vote of the city council, provide for agenda procedures, the filing of resolutions and ordinances, and citizen commentary.

- **Please provide an executive summary of Section 14-43-504 and answer the following questions:**
 - **In this section, the Mayor is described as being the “conservator of the peace”, what does this mean?**

Generally, in the mayor-council form of government, the mayor has the duties to exercise and supervise the exercise of the police powers of the city. Those duties would include supervision of the police officers of the city.

- **Also, Subsection (b)(2) states that “The Mayor shall Have and exercise the power conferred on sheriffs, within the city limits, to suppress disorder and keep the peace.” Please elaborate on what this means.**

As indicated in the previous response, the mayor is charged with execution and supervision of the city’s police powers specifically including law enforcement roles in criminal law enforcement.

- **Please provide an executive summary of Section 14-48-105 and answer the following questions:**
 - **Assuming a successful vote is taken to change the form of government, what is the status of the incumbent Board Members in Wards 1-4 (who are not up for election in 2026) on January 1, 2027?**

As indicated above, it is our opinion that the elected mayor and board members in the current form of government continue to serve until the elected city officials required by the laws governing the form of government adopted take office. A.C.A. § 14-48-105(f)(1)(A). The election of “all the city officials required by the laws governing the form of government adopted” will not occur until the 2028 general election. A.C.A. § 14-48-105(f)(B). Section 14-48-105(f)(1)(C)(i) provides that on the date the last of the required officials to be elected take office (January 1 of the year following their election), “the transition to the form of government adopted shall be completed.” As such, a transition to the mayor-council form of government shall not be complete until January 1, 2029.

- **If the Board of Directors were to place the question of the change of form of government onto the ballot at the first meeting in May, would that measure be on the November ballot or would it be decided at a special election?**

Section 14-48-105(b)(1)(A) of the Arkansas Code states:

- (i) . . . a petition signed by electors equal in number to fifteen percent (15%) of the aggregate number of ballots cast for all candidates for mayor in the preceding general election may be presented to the mayor, calling for the election to consider any other form of municipal government authorized by the laws of this state.

(ii) As an alternative to the petition presented to the mayor by electors under subdivision (b)(1)(A)(i) of this section, a petition may be presented to the mayor by the board of directors by ordinance.

Based on the above, the Board of Directors may, by ordinance, present to the mayor a petition calling for the election to consider any other form of municipal government. A petition presented by the Board must be in compliance with the provisions of the Arkansas Constitution. See Ark. Const., Art. 5, § 1 (“At the time of filing petitions the exact title to be used on the ballot shall by the petitioners be submitted with the petition . . .”). Upon receipt of a petition (either from the Board or the electors), the mayor “shall submit the question of organization of the city under the form of government stated in the petition at a special election . . .” A.C.A. § 14-48-105(b)(2)(A)(i). Such submittal of the mayor shall be by proclamation in accordance with Ark. Code Ann. § 7-11-201 *et seq.* As noted above, unless Article 5, Section 1 of the Arkansas Constitution requires otherwise because of the nature and timing of a submitted petition (either from the Board or the electors), a petition to change the city administrator form of government to another form of local government would be subject to special election held on the designated days of March or November as set forth in Ark. Code Ann. § 7-11-205. If the Board were to approve a proper petition on the topic at its regular meeting of May 5, 2026, it is our opinion that a special election on such petition would be held on the date of the November 2026 general election.

The foregoing are our responses to the inquiries based on our reading and interpretation of the governing provisions of law – primarily Article 5, Section 1 of the Arkansas Constitution and the statutory provisions of Ark. Code Ann. § 14-48-105 making express provision for the procedures to change to another form of local government from the city administrator form of government.

Thank you for your attention to this matter.

Very truly yours,



Jerry L. Canfield
Colby T. Roe
CTR/cmm
Enclosures

cc: Maggie Rice (via email only)

West's Arkansas Code Annotated
Constitution of the State of Arkansas of 1874
Article 5. Legislative Department

AR Const. Art. 5, § 1

§ 1. Initiative and Referendum

Currentness

The legislative power of the people of this State shall be vested in a General Assembly, which shall consist of the Senate and House of Representatives, but the people reserve to themselves the power to propose legislative measures, laws and amendments to the Constitution, and to enact or reject the same at the polls independent of the General Assembly; and also reserve the power, at their own option to approve or reject at the polls any entire act or any item of an appropriation bill.

Initiative. The first power reserved by the people is the initiative. Eight per cent of the legal voters may propose any law and ten per cent may propose a constitutional amendment by initiative petition and every such petition shall include the full text of the measure so proposed. Initiative petitions for state-wide measures shall be filed with the Secretary of State not less than four months before the election at which they are to be voted upon; provided, that at least thirty days before the aforementioned filing, the proposed measure shall have been published once, at the expense of the petitioners, in some paper of general circulation.

Referendum. The second power reserved by the people is the referendum, and any number not less than six per cent of the legal voters may, by petition, order the referendum against any general Act, or any item of an appropriation bill, or measure passed by the General Assembly, but the filing of a referendum petition against one or more items, sections or parts of any such act or measure shall not delay the remainder from becoming operative. Such petition shall be filed with the Secretary of State not later than ninety days after the final adjournment of the session at which such Act was passed, except when a recess or adjournment shall be taken temporarily for a longer period than ninety days, in which case such petition shall be filed not later than ninety days after such recess or temporary adjournment. Any measure referred to the people by referendum petition shall remain in abeyance until such vote is taken. The total number of votes cast for the office of Governor in the last preceding general election shall be the basis upon which the number of signatures of legal voters upon state-wide initiative and referendum petitions shall be computed.

Upon all initiative or referendum petitions provided for in any of the sections of this article, it shall be necessary to file from at least fifteen of the counties of the State, petitions bearing the signature of not less than one-half of the designated percentage of the electors of such county.

Emergency. If it shall be necessary for the preservation of the public peace, health and safety that a measure shall become effective without delay, such necessity shall be stated in one section, and if upon a yea and nay vote two-thirds of all the members elected to each house, or two-thirds of all the members elected to city or town councils, shall vote upon separate roll call in favor of the measure going into immediate operation, such emergency measure shall become effective without delay. It shall be necessary, however, to state the fact which constitutes such emergency. Provided, however, that an emergency shall not be declared on any franchise or special privilege or act creating any vested right or interest or alienating any property of the State. If a referendum is filed against any emergency measure such measure shall be a law until it is voted

upon by the people, and if it is then rejected by a majority of the electors voting thereon, it shall be thereby repealed. The provision of this sub-section shall apply to city or town councils.

Local for Municipalities and Counties. The initiative and referendum powers of the people are hereby further reserved to the legal voters of each municipality and county as to all local, special and municipal legislation of every character in and for their respective municipalities and counties, but no local legislation shall be enacted contrary to the Constitution or any general law of the State, and any general law shall have the effect of repealing any local legislation which is in conflict therewith.

Municipalities may provide for the exercise of the initiative and referendum as to their local legislation. General laws shall be enacted providing for the exercise of the initiative and referendum as to counties. Fifteen per cent of the legal voters of any municipality or county may order the referendum, or invoke the initiative upon any local measure. In municipalities the number of signatures required upon any petition shall be computed upon the total vote cast for the office of mayor at the last preceding general election; in counties upon the office of circuit clerk. In municipalities and counties the time for filing an initiative petition shall not be fixed at less than sixty days nor more than ninety days before the election at which it is to be voted upon; for a referendum petition at not less than thirty days nor more than ninety days after the passage of such measure by a municipal council; nor less than ninety days when filed against a local or special measure passed by the General Assembly.

Every extension, enlargement, grant, or conveyance of a franchise or any rights, property, easement, lease, or occupation of or in any road, street, alley or any part thereof in real property or interest in real property owned by municipalities, exceeding in value three hundred dollars, whether the same be by statute, ordinance, resolution, or otherwise, shall be subject to referendum and shall not be subject to emergency legislation.

General Provisions

Definition. The word “measure” as used herein includes any bill, law, resolution, ordinance, charter, constitutional amendment or legislative proposal or enactment of any character.

No Veto. The veto power of the Governor or mayor shall not extend to measures initiated by or referred to the people.

Amendment and Repeal. No measure approved by a vote of the people shall be amended or repealed by the General Assembly or by any city council, except upon a yea and nay vote on roll call of two-thirds of all the members elected to each house of the General Assembly, or of the city council, as the case may be.

Election. All measures initiated by the people whether for the State, county, city or town, shall be submitted only at the regular elections, either State, congressional or municipal, but referendum petitions may be referred to the people at special elections to be called by the proper official, and such special elections shall be called when fifteen per cent of the legal voters shall petition for such special election, and if the referendum is invoked as to any measure passed by a city or town council, such city or town council may order a special election.

Majority. Any measure submitted to the people as herein provided shall take effect and become a law when approved by a majority of the votes cast upon such measure, and not otherwise, and shall not be required to receive a majority of the electors voting at such election. Such measures shall be operative on and after the thirtieth day after the election at which it is approved, unless otherwise specified in the Act.

This section shall not be construed to deprive any member of the General Assembly of the right to introduce any measure, but no measure shall be submitted to the people by the General Assembly, except a proposed constitutional amendment or amendments as provided for in this Constitution.

Canvass and Declaration of Results. The result of the vote upon any State measure shall be canvassed and declared by the State Board of Election Commissioners (or legal substitute therefor); upon a municipal or county measure, by the county election commissioners (or legal substitute therefor).

Conflicting Measures. If conflicting measures initiated or referred to the people shall be approved by a majority of the votes severally cast for and against the same at the same election, the one receiving the highest number of affirmative votes shall become law.

The Petition

Title. At the time of filing petitions the exact title to be used on the ballot shall by the petitioners be submitted with the petition, and on state-wide measures, shall be submitted to the State Board of Election Commissioners, who shall certify such title to the Secretary of State, to be placed upon the ballot; on county and municipal measures such title shall be submitted to the county election board and shall by said board be placed upon the ballot in such county or municipal election.

Limitation. No limitation shall be placed upon the number of constitutional amendments, laws, or other measures which may be proposed and submitted to the people by either initiative or referendum petition as provided in this section. No petition shall be held invalid if it shall contain a greater number of signatures than required herein.

Verification. Only legal votes shall be counted upon petitions. Petitions may be circulated and presented in parts, but each part of any petition shall have attached thereto the affidavit of the person circulating the same, that all signatures thereon were made in the presence of the affiant, and that to the best of the affiant's knowledge and belief each signature is genuine, and that the person signing is a legal voter and no other affidavit or verification shall be required to establish the genuineness of such signatures.

Sufficiency. The sufficiency of all state-wide petitions shall be decided in the first instance by the Secretary of State, subject to review by the Supreme Court of the State, which shall have original and exclusive jurisdiction over all such causes. The sufficiency of all local petitions shall be decided in the first instance by the county clerk or the city clerk as the case may be, subject to review by the chancery court.

Court Decisions. If the sufficiency of any petition is challenged such cause shall be a preference cause and shall be tried at once, but the failure of the courts to decide prior to the election as to the sufficiency of any such petition, shall not prevent the question from being placed upon the ballot at the election named in such petition, nor militate against the validity of such measure, if it shall have been approved by a vote of the people.

Amendment of Petition. (a)(1) If the Secretary of State, county clerk or city clerk, as the case may be, shall decide any petition to be insufficient, he or she shall without delay notify the sponsors of such petition, and permit at least thirty (30) days from the date of such notification, in the instance of a state-wide petition, or ten (10) days in the instance of a municipal or county petition, for correction or amendment.

(2) For a state-wide petition, correction or amendment of an insufficient petition shall be permitted only if the petition contains valid signatures of legal voters equal to:

(A) At least seventy-five percent (75%) of the number of state-wide signatures of legal voters required; and

(B) At least seventy-five percent (75%) of the required number of signatures of legal voters from each of at least fifteen (15) counties of the state.

(b) In the event of legal proceedings to prevent giving legal effect to any petition upon any grounds, the burden of proof shall be upon the person or persons attacking the validity of the petition.

Unwarranted Restrictions Prohibited. No law shall be passed to prohibit any person or persons from giving or receiving compensation for circulating petitions, nor to prohibit the circulation of petitions, nor in any manner interfering with the freedom of the people in procuring petitions; but laws shall be enacted prohibiting and penalizing perjury, forgery, and all other felonies or other fraudulent practices, in the securing of signatures or filing of petitions.

Publication. All measures submitted to a vote of the people by petition under the provisions of this section shall be published as is now, or hereafter may be provided by law.

Enacting Clause. The style of all bills initiated and submitted under the provisions of this section shall be, “Be It Enacted by the People of the State of Arkansas, (municipality or county, as the case may be).” In submitting measures to the people, the Secretary of State and all other officials shall be guided by the general election laws or municipal laws as the case may be until additional legislation is provided therefor.

Self-Executing. This section shall be self-executing, and all its provisions shall be treated as mandatory, but laws may be enacted to facilitate its operation. No legislation shall be enacted to restrict, hamper or impair the exercise of the rights herein reserved to the people.

Credits

Acts of 1909, S.J.R. 1, p. 1238, approved Feb. 19, 1909; amended by Const. Amend. 7, approved at Nov. 2, 1920, election; Const. Amend. 93, § 1, proposed by Acts of 2013, S.J.R. 16, § 1, approved at Nov. 4, 2014, election.

Notes of Decisions (449)

Const. Art. 5, § 1, AR CONST Art. 5, § 1

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General

§ 1. Initiative and Referendum, AR CONST Art. 5, § 1

Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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West's Arkansas Code Annotated

Title 7. Elections

Chapter 1. General Provisions

A.C.A. § 7-1-106

§ 7-1-106. Specialist

Currentness

The Secretary of State shall designate at least one (1) member of his or her staff to become knowledgeable of the election laws as they pertain to elections in the State of Arkansas for the purpose of answering procedural questions concerning elections and to aid the candidates and their agents in filing for election.

Credits

Acts of 1977, Act 312, § 8.

Formerly A.S.A. 1947, § 3-1314.

A.C.A. § 7-1-106, AR ST § 7-1-106

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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West's Arkansas Code Annotated

Title 7. Elections

Chapter 1. General Provisions

A.C.A. § 7-1-111

§ 7-1-111. Use of public funds to support or oppose ballot measure

Effective: August 16, 2013

Currentness

(a) As used in this section:

(1) "Governmental body" means the same as defined in § 21-8-402;

(2) "Public funds" means funds, moneys, receivables, grants, investments, instruments, real or personal property, or other assets, liabilities, equities, revenues, receipts, or disbursements belonging to, held by, or passed through a governmental body; and

(3)(A) Except as provided in subdivision (a)(3)(B) of this section, "public servant" means an individual who is:

(i) Employed by a governmental body;

(ii) Appointed to serve a governmental body; or

(iii) Appointed to a governmental body.

(B) "Public servant" does not include:

(i) An elected official; or

(ii) A person appointed to an elective office.

(b) It is unlawful for a public servant or a governmental body to expend or permit the expenditure of public funds to support or oppose a ballot measure.

(c) This section does not:

(1) Limit the freedom of speech of a public servant or government body, including without limitation verbal expressions of views supporting or opposing a ballot measure;

(2) Prohibit a governmental body from expressing an opinion on a ballot measure through the passage of a resolution or proclamation;

(3) Prohibit the incidental use of state resources by a public servant, including without limitation travel costs, when speaking at an event in which a ballot measure is discussed if the subject matter of the speaking engagement is within the scope of the official duties and responsibilities of the public servant; or

(4) Prohibit the dissemination of public information at a speaking engagement and the incidental use of state resources in the analysis and preparation of that public information if the subject matter of the public information is within the scope of the official duties and responsibilities of the public servant.

(d)(1) Except as provided under subdivision (d)(2) of this section, a violation of this section is a Class A misdemeanor.

(2)(A) A public servant who is found guilty or pleads guilty or nolo contendere to a violation under this section is ineligible to hold any office, employment, or appointment in a governmental body.

(B) If a public servant is found guilty or pleads guilty or nolo contendere to a violation under this section while employed by a governmental body, he or she shall be removed from employment immediately.

Credits

Acts of 2013, Act 312, § 2, eff. Aug. 16, 2013.

A.C.A. § 7-1-111, AR ST § 7-1-111

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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West's Arkansas Code Annotated

Title 7. Elections

Chapter 9. Initiatives, Referenda, and Constitutional Amendments (Refs & Annos)

Subchapter 1. Petition and Election Procedure (Refs & Annos)

A.C.A. § 7-9-101

§ 7-9-101. Definitions

Effective: August 5, 2025

Currentness

As used in this subchapter:

- (1) "Act" means an act having general application throughout the state, whether originating in the General Assembly or proposed by the people;
- (2) "Amendment" means an amendment to the Arkansas Constitution that is proposed by the people;
- (3) "Canvasser" means a person who circulates an initiative or referendum petition or a part or parts of an initiative or referendum petition to obtain the signatures of petitioners thereto;
- (4) "Election" means a regular general election at which state and county officers are elected for regular terms;
- (5) "Local" means a county or municipality;
- (6) "Measure" means an amendment, an act, or an ordinance;
- (7) "Ordinance" means an ordinance of a municipality or county, whether originating in the legislative body of the municipality or county or proposed by the people;
- (8) "Petition part" means a petition signature sheet containing the information required under § 7-9-104 or § 7-9-105;

(9) “Petitioner” means a person who signs an initiative or referendum petition ordering a vote on a measure;

(10) “Registered voter” means a person who is registered at the time of signing the petition pursuant to Arkansas Constitution, Amendment 51; and

(11) “Sponsor” means a person who arranges for the circulation of an initiative or referendum petition or who files an initiative or referendum petition with the official charged with verifying the signatures.

Credits

Acts of 1943, Act 195, § 1; Acts of 1997, Act 646, § 1; Acts of 2013, Act 1413, § 2, eff. April 22, 2013; Acts of 2025, Act 768, § 1, eff. Aug. 5, 2025.

Formerly A.S.A. 1947, § 2-201.

Notes of Decisions (8)

A.C.A. § 7-9-101, AR ST § 7-9-101

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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West's Arkansas Code Annotated

Title 7. Elections

Chapter 11. Special Elections

Subchapter 2. Special Elections on Measures and Questions (Refs & Annos)

A.C.A. § 7-11-201

§ 7-11-201. Calling special elections on measures or questions

Effective: January 1, 2022

Currentness

All special elections on measures or questions referred to the voters by governmental entities as authorized by law shall be called by proclamation, ordinance, statute, resolution, order, or other authorized document of the properly constituted authority as required by law.

Credits

Acts of 2009, Act 1480, § 47, eff. April 10, 2009; Acts of 2021, Act 610, § 9, eff. Jan. 1, 2022.

A.C.A. § 7-11-201, AR ST § 7-11-201

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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West's Arkansas Code Annotated
Title 7. Elections
Chapter 11. Special Elections
Subchapter 2. Special Elections on Measures and Questions (Refs & Annos)

A.C.A. § 7-11-203

§ 7-11-203. Calling special elections on local measures or questions

Effective: April 10, 2009

Currentness

(a) The document under § 7-11-201 calling the special election on a local measure or question shall be filed with the county clerk of the county administering the election, who shall immediately transmit the document to the county board of election commissioners in each county where the special election is to be held.

(b) The county board of election commissioners shall publish the document as soon as practicable in a newspaper of general circulation in the county in which the special election is held.

Credits

Acts of 2009, Act 1480, § 47, eff. April 10, 2009.

A.C.A. § 7-11-203, AR ST § 7-11-203

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

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§ 7-11-204. Content of calling document, AR ST § 7-11-204

West's Arkansas Code Annotated

Title 7. Elections

Chapter 11. Special Elections

Subchapter 2. Special Elections on Measures and Questions (Refs & Annos)

A.C.A. § 7-11-204

§ 7-11-204. Content of calling document

Effective: April 10, 2009

Currentness

The proclamation, ordinance, statute, resolution, order, or other authorized document of the properly constituted authority calling the special election shall state:

- (1) The date of the special election;
- (2) The full text of any measure or question for which the election is called;
- (3) The ballot title, if any, for the measure or question for which the election is called; and
- (4) Any other information required by law.

Credits

Acts of 2009, Act 1480, § 47, eff. April 10, 2009.

A.C.A. § 7-11-204, AR ST § 7-11-204

The constitution and statutes are current through acts passed during the 2025 Regular Session of the 95th Arkansas General Assembly. The general effective date for the session is August 5, 2025. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through March 23, 2026.

§ 7-11-204. Content of calling document, AR ST § 7-11-204

West's Arkansas Code Annotated

Title 7. Elections

Chapter 11. Special Elections

Subchapter 2. Special Elections on Measures and Questions (Refs & Annos)

A.C.A. § 7-11-205

§ 7-11-205. Dates of special elections on measures and questions--Exceptions--Separate ballots--Definition

Effective: August 5, 2025

Currentness

(a)(1) Except as provided in subdivision (a)(2) of this section, all special elections on measures or questions referred to the voters by governmental entities as authorized by law shall be held on the:

(A) First Tuesday after the first Monday in March; or

(B) Second Tuesday of November.

(2)(A) Special elections scheduled to occur on a legal holiday:

(i) In March on the first Tuesday after the first Monday shall be held on the second Tuesday of the month; and

(ii) In November on the second Tuesday shall be held on the third Tuesday of the month.

(B) Special elections held in months in which a preferential primary election or general election is scheduled to occur shall be held on the date of the preferential primary election or general election.

(C) A special election on a measure or question may be scheduled on the second Tuesday of a month, other than the months provided in subdivision (a)(1) of this section, if necessary to comply with the requirements of Arkansas Constitution, Article 5, § 1.

(b)(1) An emergency special election may be held on a date other than the dates specified under subsection (a) of this section.

(2) An emergency special election may be held on the second Tuesday of any month, other than the month following a preferential primary election or general election, when two-thirds ($\frac{2}{3}$) of all the members elected to the governing entity have determined that an emergency exists.

(3) As used in this subsection, “emergency” means that:

(A) A substantial change has occurred in:

(i) The interpretation of the law by the federal or state courts which if not addressed by an election will render the governing entity incapable of performing its lawful duties and obligations;

(ii) Circumstances due to a fire, flood, tornado, or other natural disaster which if not addressed by an election will render the governing entity financially incapable of performing its lawful duties and obligations; or

(iii) Circumstances that the governing body of the entity requesting the election has determined to be an imminent danger to public health and safety; and

(B) A delay of the emergency special election until the next date under this section would cause a substantial and undue hardship to the governing entity or a threat to the public peace, health, and safety.

(4)(A) A qualified elector for an emergency special election may file an action in the circuit court of the county in which the document calling for the emergency special election is filed to ask the court to determine if circumstances exist that permit the governing entity to call an emergency special election under this subsection.

(B) If the court determines circumstances do not exist that permit the governing entity to call an emergency special election:

(i) The emergency special election shall not occur; or

(ii) If the emergency special election has already occurred, any measure approved in the emergency special election shall be void.

(C) A challenge filed under subdivision (b)(4)(A) of this section may not be filed more than thirty (30) days from the date the document calling for the special election being challenged is filed with the county clerk.

(c)(1) If a special election is held on the date of the preferential primary election, the issue or issues to be voted upon at the special election shall be included on the ballot of each political party.

(2) The portion of the ballot containing the special election shall be labeled with a heading stating "SPECIAL ELECTION ON _____" with a brief description of the measure or question to be decided in the election.

(d) Separate ballots containing the issue or issues to be voted on at the special election and candidates for nonpartisan judicial office shall be prepared and made available to voters requesting a separate ballot.

(e) A voter shall not be required to vote in a political party's preferential primary in order to be able to vote in the special election.

(f) A special election shall be held not less than seventy (70) days following the date that the proclamation, ordinance, resolution, order, or other authorized document is filed with the county clerk.

Credits

Acts of 2009, Act 1480, § 47, eff. April 10, 2009; Acts of 2011, Act 1185, § 16, eff. Oct. 2, 2011; Acts of 2017, Act 1088, § 4, eff. Aug. 1, 2017; Acts of 2021, Act 610, § 10, eff. Jan. 1, 2022; Acts of 2023, Act 300, § 1, eff. Jan. 1, 2024; Acts of 2025, Act 405, § 8, eff. Aug. 5, 2025.

A.C.A. § 7-11-205, AR ST § 7-11-205

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 42. Government of Municipalities Generally

Subchapter 1. General Provisions

A.C.A. § 14-42-103

§ 14-42-103. Vacancies in municipal offices generally

Effective: August 5, 2025

Currentness

(a) A vacancy of a municipal office in a municipality, regardless of the classification or form of government of the municipality, shall be filled according to one (1) of the following methods:

(1)(A) At the first council meeting after the declaration of the vacancy, the governing body of the municipality shall elect by a majority vote of the governing body of the municipality a person to serve the unexpired term.

(B)(i) Except as otherwise provided under subdivision (a)(1)(B)(ii) of this section, if a vacancy is filled under subdivision (a)(1)(A) of this section, a majority of the remaining members of the governing body of the municipality shall fill the vacancy and the governing body of the municipality may appoint any qualified elector of the municipality.

(ii) A member of the governing body of the municipality shall not be appointed to fill a vacancy under this section in municipalities with a population of fifty thousand (50,000) or more; or

(2)(A) At the first council meeting after the declaration of the vacancy, the governing body of the municipality shall call a special election to be held at the next special election date under § 7-11-101 et seq. to fill the vacant position for the remainder of the term.

(B)(i) If the governing body of a municipality calls for a special election to fill the vacancy under subdivision (a)(2)(A) of this section, the governing body may appoint a qualified elector of the municipality to serve in the office until the office is filled at the special election.

(ii) A member of the governing body of the municipality may be appointed under subdivision (a)(2)(B)(i) of this section to serve in the office until the vacancy is filled at a special election.

(b) For a vacancy filled under subsection (a) of this section in a municipality having a mayor, the appointment is not subject to veto by the mayor.

Credits

Acts of 1977, Act 9, §§ 1, 2; Acts of 1981, Act 303, § 2; Acts of 2009, Act 185, § 1, eff. July 31, 2009; Acts of 2025, Act 995, § 1, eff. Aug. 5, 2025.

Formerly A.S.A. 1947, § 19-905.1.

Notes of Decisions (3)

A.C.A. § 14-42-103, AR ST § 14-42-103

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 43. Government of Cities of the First Class

Subchapter 3. Election of City Officials

A.C.A. § 14-43-303

§ 14-43-303. Officials in mayor-council cities of 50,000 or more

Effective: July 30, 2019

Currentness

(a)(1)(A) In the general election in the year 1960, and every four (4) years thereafter, cities of the first class that have a population of fifty thousand (50,000) persons or more, according to the latest federal decennial census or special federal census, and that also have the mayor-council form of government shall elect the following officials:

(i) One (1) mayor;

(ii) One (1) city clerk; and

(iii) One (1) council member from each ward of the city.

(B) All of these officials shall hold office for a term of four (4) years and until their successors are elected and qualified.

(2)(A) At the general election in the year 1962 and every four (4) years thereafter, the city shall elect:

(i) One (1) city attorney;

(ii) One (1) city treasurer; and

(iii) One (1) council member from each ward of the city.

(B) All of these officials shall hold office for a term of four (4) years and until their successors are elected and qualified.

(3) The governing body of a city in transition to the mayor-council form of government may provide by ordinance that the mayor, city clerk, city attorney, and city treasurer shall be elected on the same date and every four (4) years thereafter.

(b) In all primaries or general elections, the candidates for the office of council member shall reside in their respective wards. However, all qualified electors residing in these cities and entitled to vote in the elections may vote at their several voting precincts for each and every candidate so to be nominated or elected.

(c) All odd-year elections for municipal officials in the cities of the first class that have a population of fifty thousand (50,000) or more persons, according to the latest federal census, and that also have the mayor-council form of government are abolished.

(d)(1) If a city first attains a population of fifty thousand (50,000) as shown in a federal decennial census or special federal census completed after January 1, 1997, and the mayor or other elected official of the city last elected before the census was elected to a four-year term and the term will expire two (2) years before the quadrennial general election year at which city officials are elected as provided in subsection (a) of this section, the terms of such officials shall be extended for a period of two (2) years in order that the terms will coincide with the next quadrennial general election year. At that quadrennial general election and at each quadrennial general election thereafter, the mayor and such other municipal officials shall be elected to terms of four (4) years as provided in this section.

(2) The provisions of this subsection shall not affect in any way the provisions of this section that provide for staggering the terms of office of council members so that one (1) council member will be elected from each ward every two (2) years.

Credits

Acts of 1959, Act 176, §§ 1, 2; Acts of 1997, Act 707, §§ 2, 3; Acts of 2003, Act 1185, § 25, eff. July 16, 2003; Acts of 2015, Act 233, § 1, eff. July 22, 2015; Acts of 2017, Act 879, § 15, eff. Aug. 1, 2017; Acts of 2019, Act 1092, § 1, eff. July 30, 2019.

Formerly A.S.A. 1947, §§ 19-1002.2, 19-1002.3.

Notes of Decisions (5)

§ 14-43-303. Officials in mayor-council cities of 50,000 or more, AR ST § 14-43-303

A.C.A. § 14-43-303, AR ST § 14-43-303

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 43. Government of Cities of the First Class

Subchapter 3. Election of City Officials

A.C.A. § 14-43-307

§ 14-43-307. Election of council members at large or by ward

Effective: August 5, 2025

Currentness

(a)(1) Candidates for the office of council member in cities of the first class shall reside in the ward from which they seek to be elected and shall run at large.

(2)(A) All of the qualified electors of these cities shall be entitled to vote in the election.

(B)(i)(a) Except as provided under subsection (b) of this section, provisions shall be made by the election commissioners in these cities so that the qualified electors of each ward shall have at least one (1) voting site in each ward where the resident electors thereof may cast their ballots.

(b) The county board of election commissioners may reduce the number of voting sites in a city of the first class by unanimous vote if:

(1) In the most recent federal decennial census the city has a population of five thousand (5,000) or less; and

(2) The county in which the city is situated has established vote centers under § 7-5-101.

(ii) Cities of the second class that elect their council members citywide may have one (1) public place only for holding elections.

(b)(1)(A) The city council of any such city or the governing body of any city in transition to the mayor-council form of government may provide by ordinance that all council members be elected by ward, in which event each council member shall be voted upon by the qualified electors of the ward from which he or she is a candidate.

(B)(i) When so provided by city ordinance, the name of the candidate shall appear upon the ballot only in the ward in which he or she is a candidate.

(ii) The city council of these cities may provide for the election of one (1) council member from each ward citywide and the other council members from each ward by the voters of the ward only.

(2) All such cities choosing to elect all council members by wards or in part by wards shall provide, in the manner provided by law, for the establishment of wards of substantially equal population in order that each council member elected from each ward shall represent substantially the same number of people in the city.

(c)(1) Ordinances enacted under subdivision (b)(1) of this section shall be filed with the county clerk no later than August 31 of the calendar year before the election of council members.

(2) A city of the first class that has an ordinance enacted under subdivision (b)(1) of this section shall file the ordinance with the county clerk no later than January 1, 2026.

(3) Once an ordinance is filed with the county clerk, changes shall not be made to the election of council members until a new ordinance is passed by the governing body of the municipality and filed with the county clerk by August 31 of the calendar year before the election of council members.

(4) A city of the first class that does not file an ordinance under subdivision (b)(1) of this section shall have its council members elected at large.

Credits

Acts of 1965, Act 484, § 3; Acts of 1969, Act 45, § 1; Acts of 1973, Act 501, § 1; Acts of 1985, Act 421, § 1; Acts of 1993, Act 857, § 1, eff. April 2, 1993; Acts of 2017, Act 879, § 16, eff. Aug. 1, 2017; Acts of 2019, Act 949, § 1, eff. July 24, 2019; Acts of 2025, Act 283, § 1, eff. Aug. 5, 2025.

§ 14-43-307. Election of council members at large or by ward, AR ST § 14-43-307

Formerly A.S.A. 1947, § 19-1002.7.

Notes of Decisions (37)

A.C.A. § 14-43-307, AR ST § 14-43-307

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 43. Government of Cities of the First Class

Subchapter 4. Officers and Employees Generally

A.C.A. § 14-43-411

§ 14-43-411. Council member vacancy in mayor-council form of government

Effective: August 5, 2025

Currentness

(a) Whenever a vacancy occurs in the office of council member in a city of the first class having a population of less than twenty thousand (20,000) according to the most recent federal decennial census, at the first regular meeting after the occurrence of the vacancy, the vacancy shall be filled under § 14-42-103.

(b) When a vacancy occurs in any position of council member in a city having a population of twenty thousand (20,000) or more according to the most recent federal decennial census, the vacancy shall be filled under § 14-42-103.

Credits

Acts of 1943, Act 154, § 1; Acts of 1981, Act 303, § 1; Acts of 1997, Act 202, § 1; Acts of 2005, Act 2145, § 28, eff. Aug. 12, 2005; Acts of 2007, Act 1049, § 47, eff. July 31, 2007; Acts of 2009, Act 1480, § 65, eff. April 10, 2009; Acts of 2009, Act 185, § 2, eff. July 31, 2009; Acts of 2009, Act 385, § 2, eff. July 31, 2009; Acts of 2025, Act 995, § 5, eff. Aug. 5, 2025.

Formerly A.S.A. 1947, § 19-1026.

Notes of Decisions (6)

A.C.A. § 14-43-411, AR ST § 14-43-411

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 43. Government of Cities of the First Class

Subchapter 5. Powers and Duties Generally

A.C.A. § 14-43-501

§ 14-43-501. Organization of governing body

Effective: July 22, 2015

Currentness

(a)(1) The members of a governing body elected for each city or town shall annually in January assemble and organize the governing body.

(2)(A) A majority of the whole number of members of a governing body constitutes a quorum for the transaction of business.

(B)(i) The governing body shall judge the election returns and the qualifications of its own members.

(ii) These judgments of the governing body are not subject to veto by the mayor.

(C)(i) The governing body shall determine the rules of its proceedings and keep a journal of its proceedings, and the journal shall be open to the inspection and examination of any citizen.

(ii) The governing body may also compel the attendance of absent members in such a manner and under such penalties as it prescribes.

(iii) The governing body may consider the passage of rules on the following subjects, including without limitation:

(a) The agenda for meetings;

(b) The filing of resolutions and ordinances; and

(c) Citizen commentary.

(b)(1)(A) In a mayor-council form of government, the mayor shall be ex officio president of the city council and shall preside at its meetings.

(B) The mayor shall have a vote to establish a quorum of the city council at any regular or special meeting of the city council and when his or her vote is needed to pass any ordinance, bylaw, resolution, order, or motion.

(2) In the absence of the mayor, the city council shall elect a president pro tempore to preside over council meetings.

(3) If the mayor is unable to perform the duties of office or cannot be located, one (1) of the following individuals may perform all functions of a mayor during the disability or absence of the mayor:

(A) The city clerk;

(B) Another elected official of the city if designated by the mayor; or

(C) An unelected employee or resident of the city if designated by the mayor and approved by the city council.

(c) As used in this section, “governing body” means the city council in a mayor-council form of government, the board of directors in a city manager form of government, and the board of directors in a city administrator form of government.

Credits

Acts of 1875, Act 1, § 51, p. 1; Acts of 1981, Act 345, § 1; Acts of 2001, Act 354, § 1, eff. Feb. 22, 2001; Acts of 2005, Act 190, § 1, eff. Aug. 12, 2005; Acts of 2009, Act 185, § 3, eff. July 31, 2009; Acts of 2011, Act 110, § 1, eff. July 27, 2011; Acts of 2013, Act 753, § 1, eff. Aug. 16, 2013; Acts of 2015, Act 235, § 1, eff. July 22, 2015.

§ 14-43-501. Organization of governing body, AR ST § 14-43-501

Formerly C. & M. Dig., §§ 7738 to 7741; Pope's Dig., §§ 9934 to 9937; A.S.A. 1947, § 19-1010.

Notes of Decisions (18)

A.C.A. § 14-43-501, AR ST § 14-43-501

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 43. Government of Cities of the First Class

Subchapter 5. Powers and Duties Generally

A.C.A. § 14-43-504

§ 14-43-504. Mayor

Effective: August 1, 2017

Currentness

(a) The mayor of the city shall be its chief executive officer and conservator of its peace. It shall be his or her special duty to cause the ordinances and regulations of the city to be faithfully and constantly obeyed.

(b) The mayor shall:

(1) Supervise the conduct of all the officers of the city, examine the grounds of all reasonable complaints made against them, and cause all their violations of duty or other neglect to be properly punished or reported to the proper tribunal for correction;

(2) Have and exercise the power conferred on sheriffs, within the city limits, to suppress disorder and keep the peace; and

(3) Perform such other duties compatible with the nature of his or her office as the city council may from time to time require.

(c) The mayor shall report, within the first ninety (90) days of each year and at such other times as he or she shall deem expedient, to the council the municipal affairs of the city and recommend such measures as may seem advisable.

(d)(1) In addition to the powers and duties already pertaining to that office, the mayor of any city of the first class shall be clothed with and exercise and perform the following:

(A) A mayor may veto within five (5) days, Sundays excepted, after the action of the city council thereon, any ordinance, resolution, or order adopted or made by the council, or any part thereof, which in his or her judgment is contrary to the public interest; and

(B)(i) In case of a veto, before the next regular meeting of the council, the mayor shall file in the office of the city clerk, to be laid before that meeting, a written statement of his or her reasons for so doing.

(ii) An ordinance, an order, or a resolution or part thereof, vetoed by the mayor is invalid unless, after the written statement is laid before it, the council, by a vote of two-thirds ($\frac{2}{3}$) of all the council members elected thereto, passes it over the veto.

(2) The mayor does not have the power of veto in circumstances prescribed under § 14-43-501(a) or § 14-43-411(a).

Credits

Acts of 1875, Act 1, § 53, p. 1; Acts of 1885, Act 67, § 2, p. 92; Acts of 1893, Act 42, §§ 1, 2, p. 64; Acts of 1913, Act 226, § 1; Acts of 1979, Act 153, §§ 1, 2; Acts of 1991, Act 786, § 14; Acts of 1995, Act 534, § 2; Acts of 1995, Act 914, § 2, eff. April 5, 1995; Acts of 2009, Act 161, § 1, eff. July 31, 2009; Acts of 2009, Act 185, § 4, eff. July 31, 2009; Acts of 2017, Act 879, § 24, eff. Aug. 1, 2017.

Formerly C. & M. Dig., §§ 7697 to 7701; Pope's Dig., §§ 9840 to 9844; A.S.A. 1947, §§ 19-1013, 19-1014.

Notes of Decisions (13)

A.C.A. § 14-43-504, AR ST § 14-43-504

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West's Arkansas Code Annotated

Title 14. Local Government (Refs & Annos)

Subtitle 3. Municipal Government (Chapters 36 to 69)

Chapter 48. City Administrator Form of Municipal Government

A.C.A. § 14-48-105

§ 14-48-105. Subsequent changes in form

Effective: July 30, 2019

Currentness

(a) When the question of the adoption of the city administrator form of government is submitted to, and approved by, a majority of the qualified electors of a municipality voting on the issue, the question of changing to another form of government shall not again be submitted to the electors of that municipality for a period of four (4) years.

(b)(1)(A)(i) After the expiration of four (4) years from the date on which the first board of directors and mayor take office in a city organized under this chapter, a petition signed by electors equal in number to fifteen percent (15%) of the aggregate number of ballots cast for all candidates for mayor in the preceding general election may be presented to the mayor, calling for an election to consider any other form of municipal government authorized by the laws of this state.

(ii) As an alternative to the petition presented to the mayor by electors under subdivision (b)(1)(A)(i) of this section, a petition may be presented to the mayor by the board of directors by ordinance.

(B) At the time the reorganization is effective under this chapter:

(i) The mayor shall continue in office until the remainder of his or her term of office; and

(ii) The member of the city board of directors shall become a member of the governing body and shall continue in office until the remainder of his or her term of office.

(2)(A)(i) Upon the receipt of a petition under subdivision (b)(1)(A) of this section, the mayor by proclamation in accordance with § 7-11-201 et seq. shall submit the question of organization of the city under the form of government

stated in the petition at a special election to be held at a time specified therein.

(ii) The proclamation shall be published one (1) time at length in a newspaper having a general circulation in the city.

(B)(i) Notice of the election shall be published one (1) time a week for two (2) weeks in a newspaper having a general circulation in the city, the first publication to be not less than fifteen (15) days before the date set for the election.

(ii) No other notice of the election is necessary.

(c) At the special election for the submission or resubmission of the proposition, the ballots shall read:

.....
"FOR the
proposition to
organize this
City under the
..... form of
government

.....
AGAINST the
proposition to
organize this
City under the
..... form of
government

The name of the form of government specified in the petition for election shall be printed on the ballot in lieu of the blank lines appearing above.

(d)(1) The election shall be conducted, the votes canvassed, and the results declared in the same manner as provided by law in respect to other city elections.

(2)(A) The county board of election commissioners shall certify the results to the mayor.

(B) The results shall be conclusive and not subject to attack unless suit is brought in the circuit court of the county in

which the city is situated to contest the certification within thirty (30) days after certification by the county board of election commissioners.

(e) If no suit is brought to contest the certification of the results of the election on the question of the form of government within the thirty-day period after certification, the mayor shall file certificates stating that the proposition was adopted with the Secretary of State and county clerk of the county in which the city is situated.

(f)(1)(A) If the majority of the votes cast on that issue shall be in favor of the adoption, the city shall thereupon proceed to the election of all of the city officials required by the laws governing the form of government adopted.

(B) The election of the city officials shall be held at the next time provided for the election of city officials under the statutes then in effect pertaining to the form of government adopted for the class of cities to which the particular city belongs, and all laws pertaining to the form of government adopted for such class of cities shall apply.

(C)(i) On the date prescribed by these laws when newly elected city officials take office, the term of office of all members of the board and mayor shall terminate and the transition to the form of government adopted shall be completed.

(ii) If under the form of government adopted the terms of the officials elected are staggered, then determination shall be made by lot, and the length of the terms fixed accordingly.

(2) The provisions of this section for converting to another form of government shall be in addition to the right to change to any other form of municipal government that may exist under present law.

(g) If the plan is not adopted by a majority of the voters voting upon that issue at the special election called, the question of adopting that same form of government shall not be resubmitted to the voters of that city for adoption within four (4) years thereafter. At that time the question may be resubmitted upon the presentation to the mayor of a petition signed by electors equal in number to fifteen percent (15%) of the aggregate number of votes cast for all candidates for mayor in the preceding general election.

(h)(1) When a municipality elects to adopt any other form of government in the manner provided in this section, the question of reorganizing the municipality under the city administrator form shall not be submitted to the electors within a period of four (4) years, and thereafter, only in the manner provided in § 14-48-104.

(2) If the qualified electors of the municipality do not approve the organization of the municipality under the city administrator form at the election, the proposition shall not again be submitted to the electors of the city for a period of four (4) years, and then, only in the manner provided in § 14-48-104.

Credits

Acts of 1967, Act 36, § 18; Acts of 2005, Act 2145, § 35, eff. Aug. 12, 2005; Acts of 2007, Act 1049, § 54, eff. July 31, 2007; Acts of 2009, Act 1480, § 72, eff. April 10, 2009; Acts of 2019, Act 1092, § 4, eff. July 30, 2019.

Formerly A.S.A. 1947, § 19-818.

A.C.A. § 14-48-105, AR ST § 14-48-105

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Overview of the Process to Change the City Administrator Form of Government

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General Comments

- The comments set forth in this presentation are based on our interpretation of the governing provisions of law – primarily Article 5, § 1 of the Arkansas Constitution and the statutory provisions of Ark. Code Ann. § 14-48-105.
- Our comments are also based on a proposed petition to change the City’s form of government to the mayor-council form of government pursuant to Ark. Code Ann. § 14-43-201 et seq.



Governing Law

- Ark. Code Ann. § 14-48-105 addresses the procedure to change the city administrator form of government to another form of local government.
- Article 5, § 1 of the Arkansas Constitution addresses “Initiative and Referendum.”
 - It provides that “municipalities may provide for the exercise of the initiative and referendum as to their local legislation.”
 - Defines “measure” as “any bill, law, resolution, ordinance, charter, constitutional amendment or legislative proposal or enactment of any character.”
- Ark. Code Ann. § 7-9-101 et seq. addresses the petition and election procedures for initiatives, referenda, and constitutional amendments.
 - Applies to petitions on “measures,” which are either an: (1) amendment to the Arkansas Constitution; (2) act having state-wide implication; or (3) ordinance of a municipality, whether originating in the municipal legislative body or proposed by the electorate.
 - Because of the narrow definition of “measure,” Ark. Code Ann. § 7-9-101 et seq. is not applicable to a petition to change the form of government.

Petition to Change the Form of Government

To change form of government, there must be a petition:



signed by electors equal in number to 15% of the aggregate number of ballots cast for all mayoral candidates in the preceding general election; or,



Authorized by ordinance enacted by the Board of Directors.

Petition to Change the Form of Government

Substance and form of petition:

- It must identify a form of municipal government to which the City will change.
- The exact title to be used on the ballot must be submitted with the petition.
- Verification of person circulating petition.

Petition is submitted to the mayor.

When must a petition be submitted?

- Initiative petitions must be filed at least 90 days before the next regular election. Fort Smith Municipal Code, sec. 2-67.
- Referendum petitions must be filed by the close of business on the 31st day after the date of passage of the measure sought to be referred. Fort Smith Municipal Code, sec. 2-68.
- A petition to change the form of government can be presented at any time; however, date of presentment will affect the date of any special election on the petition.

After Petition submitted, what happens next?

- The city clerk's duties:
 - The sufficiency of all local petitions shall be decided by the city clerk. Ark. Const., Art. 5, § 1.
- Fort Smith Municipal Code, sec. 2-71:
 - The city clerk has 30 days to determine the sufficiency of the petition.
 - If the city clerk determines the petition is sufficient, the city clerk shall certify that determination to the petition sponsors and the board of directors.
 - If the city clerk determines the petition is insufficient, notice is given to the petition sponsors and the board of directors and the petition sponsors have ten days to correct or amend the petition. After the expiration of the ten-day period or resubmission (whichever occurs first), the city clerk must issue a final certification of sufficiency or insufficiency and provide notice to the petition sponsors and the board of directors.
 - The City Clerk's decision is final unless suit is filed within 30 days of the certification date.

After Petition certified, proclamation issued by the Mayor

- The mayor's duties:
 - The mayor, by proclamation, "shall submit the question of organization of the city under the form of government stated in the petition at a special election to be held at a time specified therein." Ark. Code Ann. § 14-48-105(b)(2).
- The proclamation must be published one (1) time.
- Notice of the election must be published one (1) time for two (2) weeks.
 - The first publication cannot be less than fifteen (15) days before the date of the election.

Proclamation

- The proclamation must be filed with the county clerk. Ark. Code Ann. § 7-11-203
- Contents of proclamation (Ark. Code Ann. § 7-11-204):
 - Date of the special election;
 - The full text of the measure or question for which the election is called;
 - The ballot title;
 - Any other information required by law.



Date of Special Election on a Petition

- The mayor's proclamation must be in accordance with Ark. Code Ann. § 7-11-201 et seq.
- Under Ark. Code Ann. § 7-11-205, all special elections are held on:
 - the first Tuesday after the first Monday in March (if that day is a legal holiday, then on the second Tuesday);
 - the second Tuesday of November (if that day is a legal holiday, then on the third Tuesday); or,
 - The second Tuesday of any other month, if necessary to comply with the requirements of Art. 5, § 1 of Arkansas Constitution.
- A special election cannot occur within seventy (70) days of the date the proclamation is filed with the county clerk.

Election on Petition

- Election conducted and results declared in the same manner as provided by law in respect to other city elections.
- The county board of election commissioners shall certify the results of the election to the mayor.
- The results of the election are conclusive unless suit is brought to contest the certification within thirty (30) days after results certified.
- If no suit filed, the mayor shall file certificates stating the proposition was adopted with the secretary of state and the county clerk.
- If the proposal to change the form of government is defeated, the question of adopting that same form of government cannot be resubmitted to the voters within four (4) years thereafter.
- See Ark. Code Ann. § 14-48-105(d), (e) & (g).

After Election on a Petition

- If a majority of the votes cast on the question are in favor of adoption of the proposed form of government, the city must proceed to the election of all of the city officials required by the laws governing the form of government adopted. Ark. Code Ann. § 14-48-105(f)(1)(A).
- The election of the city officials under the new form of government adopted shall be held at the next time provided for the election of city officials under the form of government adopted. Ark. Code Ann. § 14-48-105(f)(1)(B).

Required elections under mayor-council form of government

- Required elected officials in mayor-council city with population in excess of 50,000:
 - 1 mayor;
 - 1 city clerk;
 - 2 council members from each ward of the city;
 - 1 city attorney; and,
 - 1 city treasurer.
- All of the above officials hold office for a term of four (4) years.
- See Ark. Code Ann. § 14-43-303

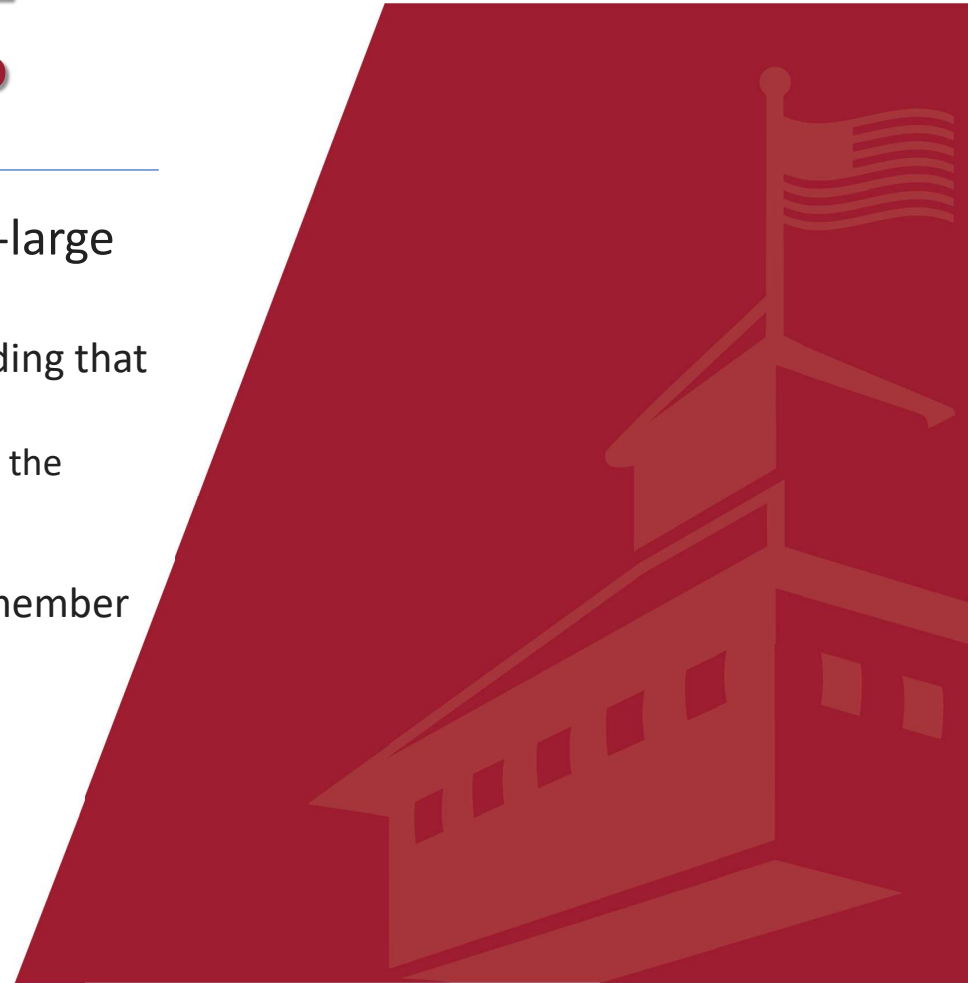


Required elections under mayor-council form of government

- The election for the officials required under the mayor-council form of government would occur in the general election in November 2028. Ark. Code Ann. § 14-42-201(a). (Assuming voters approved change in form of government in November 2026.)
- Because council members must be elected every two years for staggered four year terms in each ward, one council member from each ward would serve an initial two year term.
 - That determination is “made by lot.” Ark. Code Ann. § 14-48-105(f)(1)(C)(ii).
- The initial term of the city attorney and city treasurer would be two years, unless the Board adopts an ordinance providing that the mayor, city clerk, city attorney and city treasurer shall be elected at the same election. See Ark. Code Ann. § 14-43-303(a)(2) & (3).

Council member positions – elected at large or by ward?

- All council member positions are elected on an at-large basis, unless:
 - the governing body of a city adopts an ordinance providing that council members shall be elected by wards; and,
 - Board of directors could adopt such an ordinance during the transition period or the city council could adopt such an ordinance after the transition is complete.
 - the governing body may provide for one ward council member to be elected at large and the other by ward.
- See Ark. Code Ann. § 14-43-307(a)(1) & (b)(1).



After the election of officials required in the mayor-council form of government.

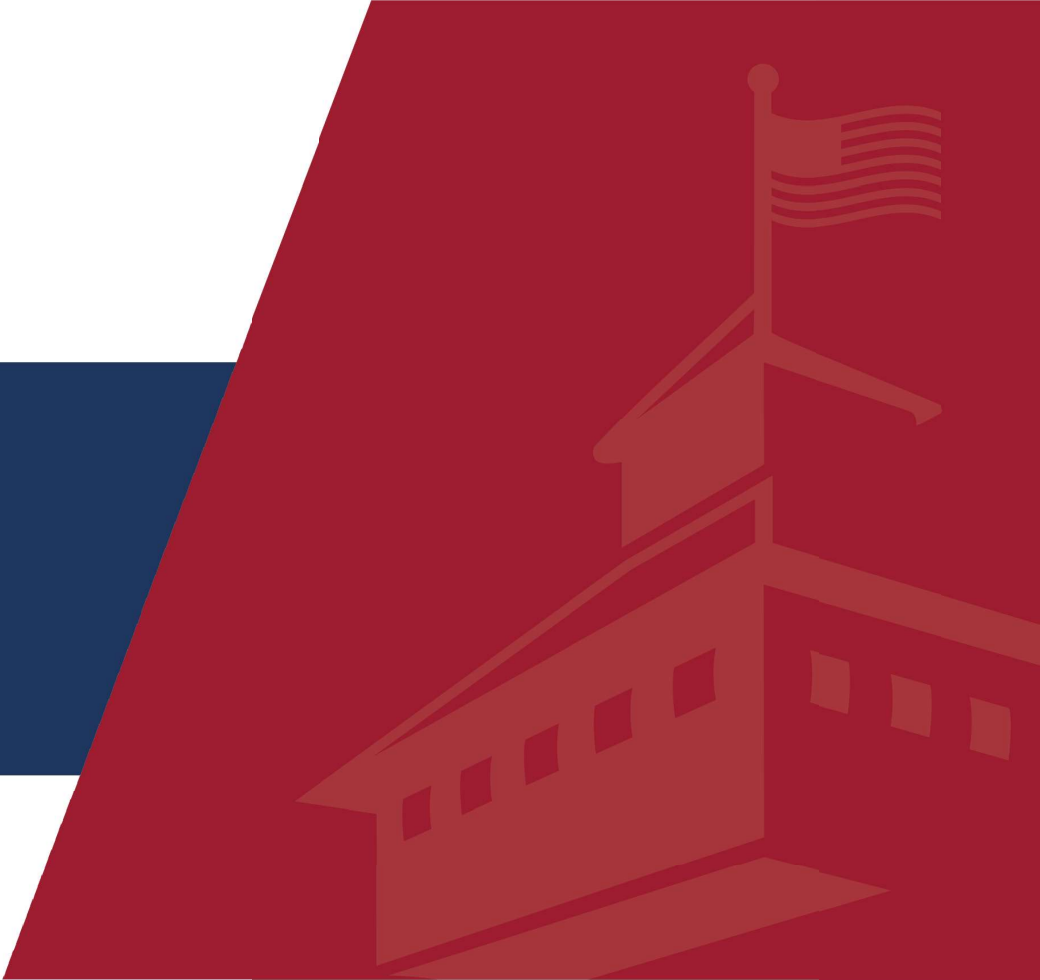
- All officials under the city administrator form of government continue to serve until January 1, 2029.
 - No elections for board of directors at large positions in 2028.
- The officials elected to serve in the mayor-council form of government would take office January 1, 2029. Ark. Code Ann. § 14-42-201(b)
- On January 1, 2029, the term of office of all members of the board of directors and the mayor shall terminate and the transition to the mayor-council form of government is complete. Ark. Code Ann. § 14-48-105(f)(1)(C)(i).

Duties of Mayor in Mayor-Council Form of Government

- The mayor is the ex officio president of the city council and presides over council meetings.
- The mayor is entitled to vote to establish a quorum of the city council and is entitled to vote “when his or her vote is needed to pass any ordinance, bylaw, resolution, order, or motion.” Ark. Code Ann. § 14-43-501.
- The mayor is the city’s chief executive officer.
- The mayor shall: supervise the conduct of all the officers of the city; have and exercise the power conferred on sheriffs to suppress disorder and keep the peace; perform such duties compatible with the office as the city council may require.
- The mayor has the power of veto, that can be overridden by a vote of two-thirds (2/3) of all council members.
 - No veto power over appointment to fill vacancy of council-member position. Ark. Cod Ann. § 14-42-103(b)

Powers of City Council Generally

- The city council:
 - Possesses all legislative powers granted to it;
 - Manages and controls finances of the city; and,
 - Provides the times and places of holding its meetings, which are open to the public.
 - The mayor or any three (3) council members may call special meetings in the manner provided by ordinance.
- See Ark. Code Ann. § 14-43-502.



City of Fort Smith - Director Request to Remove an Item from the April 28, 2026 Study Session Agenda

Fort Smith, Arkansas sent this bulletin at 04/27/2026 10:39 PM CDT



Director Request to Remove an Item from the April 28, 2026 Study Session Agenda

MEDIA NOTIFICATION April 27, 2026

At approximately 5:30 p.m., Director Andre' Good contacted the City Clerk's Office and advised of an unexpected circumstance that prevents his attendance at the April 28, 2026 study session. Due to his desire to participate in discussion of Item No. 3 on the aforementioned study session agenda, pursuant to Section 2-31(4) of the Fort Smith Municipal Code, Director Good requested the noted and below provided item be removed from the April 28, 2026 study session agenda:

3. Discussion regarding changing to a Mayor-Council form of government ~
C. Catsavis/Rego placed on future study session agenda at the March 17, 2026 regular meeting ~ (City Administrator)

All remaining members of the Board were contacted and advised of the request to remove the above referenced item from the April 28, 2026 study session agenda.

Directors Lee Kemp, Kevin Settle, and Jarred Rego concurred with the request; however, Directors George Catsavis, Christina Catsavis, and Neal Martin did not concur.

Due to the concurrence of four (4) directors, the above referenced item has been removed from the April 28, 2026 study session agenda as requested.

Pursuant to Section 2-31(3) of the Fort Smith Municipal Code, Director Good further requested the same item be placed on the May 12, 2026 study session agenda whereby all remaining directors concurred with said request.

Due to the above noted concurrences, the subject item has been removed from the April 28, 2026 study session agenda and placed on the May 12, 2026 study session agenda.

The Agenda Board Packet for the April 28, 2026 study session will be revised accordingly and uploaded to the City of Fort Smith's website as soon as possible. Once uploaded, notice of same will be provided in like-manner.

Sherri Gard, MMC
City Clerk
479-784-2207
sgard@fortsmithar.gov

POWERED BY

