

ORDINANCE NO. 2026-____

CITY OF TONTITOWN, WASHINGTON COUNTY, ARKANSAS

AN ORDINANCE AMENDING §30.52 OF THE TONTITOWN MUNICIPAL CODE PERTAINING TO THE OFFICE OF CLERK-TREASURER; PROVIDING FOR OFFICE FACILITIES, ADMINISTRATIVE SUPPORT, STAFFING, PROFESSIONAL ACCOUNTING ASSISTANCE, BUDGETARY RESOURCES, AND RELATED MATTERS; DECLARING LEGISLATIVE FINDINGS; AND FOR OTHER PURPOSES.

WHEREAS, the Office of Clerk-Treasurer is an elected municipal office established pursuant to Arkansas Code Annotated §14-43-316 and §14-43-405 and codified under §30.52 of the Tontitown Municipal Code;

WHEREAS, Arkansas Code Annotated §14-43-506 assigns responsibilities relating to the maintenance, accounting, reporting, and safeguarding of municipal financial information;

WHEREAS, Arkansas Code Annotated §14-59-101 et seq., known as the “Arkansas Municipal Accounting Law”, requires municipalities to maintain accounting records and systems sufficient to accurately account for municipal finances;

WHEREAS, Arkansas Code Annotated §14-43-502 authorizes the Tontitown City Council to legislate concerning municipal affairs, establish offices, appropriate funding, and provide resources necessary for the conduct of municipal business;

WHEREAS, Arkansas Code Annotated §14-43-504 designates the Mayor as the chief executive officer of the City;

WHEREAS, the Tontitown City Council has previously approved the engagement of professional accounting assistance through a certified public accounting firm to assist the Office of Clerk-Treasurer;

WHEREAS, the Tontitown City Council finds that providing adequate facilities, staffing, and professional accounting assistance promotes sound fiscal management, internal controls, transparency, continuity of operations, and compliance with Arkansas law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TONTITOWN, ARKANSAS:

SECTION 1. Amendment of §30.52.

Section 30.52 of the Tontitown Municipal Code shall be amended to include, the following:

(E) Office of Clerk-Treasurer.

(1) The Office of Clerk-Treasurer shall be maintained within City Hall as an elected municipal office and shall be provided facilities and resources reasonably necessary to discharge duties imposed by Arkansas law, municipal ordinance, and lawful action of the City Council.

(2) Such facilities may include designated office space, office furnishings, secure storage, accounting software access, computer equipment, communication equipment, and workspace sufficient for the Clerk-Treasurer to perform official duties.

(3)The City Council may appropriate personnel positions intended to provide administrative and accounting support to the Office of Clerk-Treasurer. Such personnel shall perform duties consistent with Arkansas law, City personnel policies, and assignments made through the City's administrative structure. .

(4) The City Council may appropriate funds for certified public accountants, accounting consultants, or other qualified financial professionals to assist the Office of Clerk-Treasurer.

(5) Professional accounting assistance retained by the City shall serve in an advisory, technical, and support capacity and shall not alter the statutory duties, elected status, or responsibilities of the Clerk-Treasurer and shall remain subject to the direction of the City Council or its authorized designee as provided by contract.

(6) "The City Council may appropriate funds from time to time for staffing, equipment, training, software, professional services, and other reasonable operational expenses necessary for the Office of Clerk-Treasurer.

(7) Nothing contained herein shall be construed to modify, transfer, expand, or diminish any authority vested by Arkansas law in the Mayor, the Clerk-Treasurer, or any other municipal official. This ordinance is intended solely to authorize the appropriation and provision of resources to facilitate the lawful performance of statutory duties.

SECTION 2. Legislative Intent. The purpose of this ordinance is to recognize and support the Office of Clerk-Treasurer as an elected municipal office, provide reasonable facilities and resources, promote sound financial administration, and enhance accountability and internal controls relating to municipal finances.

SECTION 3. Severability. If any section, subsection, sentence, clause, phrase, or provision of this ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase, and provision hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or provisions may be declared invalid or unconstitutional.

SECTION 4. Repealer. All ordinances, resolutions, orders, or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict. It is the intent of the City Council that this ordinance supplement the existing provisions of the Tontitown Municipal Code except where an express conflict exists.

SECTION 5. Effective Date. This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

PASSED AND APPROVED on this _____ day of July 2026.

APPROVED:

Angela Russell, Mayor

ATTEST:

Rhonda Ardemagni, City Clerk-Treasurer
(SEAL)

SPONSORSHIP AND LEGISLATIVE HISTORY

Sponsor (Initiated By): _____

Motion to Introduce Made By: _____

Seconded By: _____

Adopted / Passed: _____

Vote: Ayes ____ Nays ____ Abstain ____ Absent ____

This requirement is in addition to, and does not supersede, any authentication, attestations, or signature requirements imposed by state law or other provisions of the Tontitown Municipal Code.

DRAFT ORDINANCE FOR ATTORNEY REVIEW
ORDINANCE NO. ____

AN ORDINANCE AMENDING §30.52 OF THE TONTITOWN MUNICIPAL CODE PERTAINING TO THE OFFICE OF CLERK-TREASURER; PROVIDING FOR OFFICE FACILITIES, ADMINISTRATIVE SUPPORT, STAFFING, PROFESSIONAL ACCOUNTING ASSISTANCE, BUDGETARY RESOURCES, AND RELATED MATTERS; DECLARING LEGISLATIVE FINDINGS; AND FOR OTHER PURPOSES.

WHEREAS, the Office of Clerk-Treasurer is an elected municipal office established pursuant to Arkansas Code Annotated §§14-43-316 and §14-43-405 and codified under §30.52 of the Tontitown Municipal Code;

WHEREAS, Arkansas Code Annotated §14-43-506 assigns responsibilities relating to the maintenance, accounting, reporting, and safeguarding of municipal financial information;

WHEREAS, Arkansas Code Annotated §14-59-101 et seq., known as the “Arkansas Municipal Accounting Law”-~~of Arkansas~~, requires municipalities to maintain accounting records and systems sufficient to accurately account for municipal finances;

WHEREAS, Arkansas Code Annotated §14-43-502 authorizes the Tontitown City Council to legislate concerning municipal affairs, establish offices, appropriate funding, and provide resources necessary for the conduct of municipal business;

WHEREAS, Arkansas Code Annotated §14-43-504 designates the Mayor as the chief executive officer of the City;

WHEREAS, the Tontitown City Council has previously approved the engagement of professional accounting assistance through a certified public accounting firm to assist the Office of Clerk-Treasurer;

WHEREAS, the Tontitown City Council finds that providing adequate facilities, staffing, and professional accounting assistance promotes sound fiscal management, internal controls, transparency, continuity of operations, and compliance with Arkansas law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TONTITOWN, ARKANSAS:

SECTION 1. Amendment of §30.52.

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(2) Such facilities may include designated office space, office furnishings, secure storage, accounting software access, computer equipment, communication equipment, and workspace sufficient for the Clerk-Treasurer to perform official duties.

~~(3) The City Council may appropriate personnel positions intended to provide administrative and accounting support to the Office of Clerk-Treasurer. Such personnel shall perform duties consistent with Arkansas law, City personnel policies, and assignments made through the City's administrative structure. Personnel assigned to bookkeeping, payroll, accounts payable, accounts receivable, reconciliations, grant accounting, or other accounting functions may be administratively assigned to the Office of Clerk-Treasurer for coordination of municipal accounting activities.~~

(4) The City Council may appropriate funds for certified public accountants, accounting consultants, or other qualified financial professionals to assist the Office of Clerk-Treasurer.

(5) Professional accounting assistance retained by the City shall serve in an advisory, technical, and support capacity and shall not alter the statutory duties, elected status, or responsibilities of the Clerk-Treasurer and shall remain subject to the direction of the City Council or its authorized designee as provided by contract.

~~(6) "The City Council may appropriate funds from time to time for staffing, equipment, training, software, professional services, and other reasonable operational expenses necessary for the Office of Clerk-Treasurer. Annual appropriations may include funding reasonably necessary for operation of the Office of Clerk-Treasurer, including staffing, equipment, training, and professional accounting assistance.~~

~~(7) Nothing contained herein shall be construed to enlarge or diminish the authority vested in the Mayor pursuant to A.C.A. §14-43-504 nor the powers granted to the Clerk-Treasurer under Arkansas law. Nothing contained herein shall be construed to modify, transfer, expand, or diminish any authority vested by Arkansas law in the Mayor, the Clerk-Treasurer, or any other municipal official. This ordinance is intended solely to authorize the appropriation and provision of resources to facilitate the lawful performance of statutory duties.~~

SECTION 2. Legislative Intent.

The purpose of this ordinance is to recognize and support the Office of Clerk-Treasurer as an elected municipal office, provide reasonable facilities and resources, promote sound financial administration, and enhance accountability and internal controls relating to municipal finances.

SECTION 3. Severability.

If any section, subsection, sentence, clause, phrase, or provision of this ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase, and provision hereof irrespective of the fact that any

one or more sections, subsections, sentences, clauses, phrases, or provisions may be declared invalid or unconstitutional.

SECTION 4. Repealer.

All ordinances, resolutions, orders, or parts thereof in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict. It is the intent of the City Council that this ordinance supplement the existing provisions of the Tontitown Municipal Code except where an express conflict exists.

SECTION 5. Effective Date.

This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

PASSED AND APPROVED this ____ day of _____, 2026.

CITY OF TONTITOWN, ARKANSAS

Mayor _____

ATTEST:

Clerk-Treasurer _____

POSITION PAPER

Proposed Amendment to §30.52 – Office of Clerk-Treasurer

Purpose of the Ordinance

The purpose of this ordinance is to clarify and strengthen the administrative structure supporting the Office of Clerk-Treasurer and to ensure that the elected office responsible for municipal financial oversight possesses the facilities, staff support, and resources necessary to carry out duties imposed by Arkansas law.

This proposal does not create new powers for the Clerk-Treasurer, nor diminish the authority of the Mayor as chief executive officer of the City. Rather, it recognizes that if the City expects an elected officer to oversee municipal financial records and coordinate accounting functions, then the City should provide that office with the means necessary to perform those responsibilities effectively.

Existing Statutory Responsibilities

Arkansas law recognizes the Office of Clerk-Treasurer as an elected municipal office.

Arkansas Code §§14-43-316 and 14-43-506 assign responsibilities relating to the maintenance, custody, accounting, and reporting of municipal financial information.

The Municipal Accounting Law of Arkansas, codified at A.C.A. §14-59-101 et seq., establishes requirements for maintaining municipal accounting records and systems sufficient to accurately account for public funds.

These responsibilities require more than assigning a title to an elected office; they require practical tools, administrative support, and access to resources.

Current Organizational Structure

The City has adopted an organizational structure recognizing personnel assigned to assist with accounting and bookkeeping functions.

At present, the Office of Clerk-Treasurer is supported by a bookkeeper position. In addition, the Council has recently approved the engagement of professional accounting assistance through a certified public accounting firm to provide technical expertise regarding municipal accounting matters.

That action demonstrates recognition by the Council that modern municipal accounting is increasingly specialized and often benefits from professional assistance.

Need for Administrative Support

Although the Office of Clerk-Treasurer is an elected office established under Arkansas law, it presently lacks some of the basic administrative resources commonly associated with municipal offices.

Those resources may include designated workspace within City Hall, secure records storage, access to accounting software and financial systems, communication resources, the ability to coordinate directly with assigned personnel, and access to outside accounting professionals retained by the City.

Providing these resources is not an expansion of authority. It is recognition that elected municipal officers should possess the practical ability to perform duties that state law already assigns to them.

Internal Controls and Accountability

Municipal finance relies heavily upon internal controls.

Sound internal controls include segregation of duties, defined lines of responsibility, accurate recordkeeping, professional review of accounting practices, timely reporting, secure retention of records, and transparency in financial operations.

This ordinance supports those objectives while preserving the Mayor's statutory authority as chief executive officer pursuant to A.C.A. §14-43-504.

Legislative Intent

The intent of this ordinance is straightforward.

It recognizes that the Office of Clerk-Treasurer already exists, that Arkansas law already imposes responsibilities upon that office, and that the Council has already approved professional accounting assistance to support municipal accounting functions.

The ordinance simply recognizes that an elected officer charged with oversight of municipal finances should be afforded reasonable facilities, staffing support, and access to professional resources necessary to fulfill those responsibilities.

Conclusion

This proposal should not be viewed as creating a new department or transferring authority among elected officials.

Instead, it should be viewed as a practical governance measure designed to improve accountability, strengthen internal controls, support compliance with Arkansas law, and ensure that the Office of Clerk-Treasurer can effectively perform the duties entrusted to it by the citizens of Tontitown.

For these reasons, I respectfully submit this proposed amendment for consideration by the City Council.