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From: Caleb Alexander-McKinzie <CAlexander@arml.org>
Sent: Tuesday, July 14, 2026 12:16 PM
To: Joy Black <jblack@bryantar.gov>
Cc: Ashley Clancy <aclancy@bryantar.gov>
Subject: RE: Question - not sure if this is the place to ask?

Hello Ms. Black,

Arkansas law allows for a municipality to amend its annual budget as needed in order to give the municipality the flexibility to address issues as they arise. Changes to the budget are governed by state statute. See Ark. Code Ann. § 14-58-203. This statute provides that “the governing body may alter or revise the budget and unpledged funds appropriated by the governing body for any purpose may be subsequently, by action of the governing body, appropriated to another purpose.” *Id.* at § 14-58-203(b). Again, the purpose of allowing this is to ensure that the city has the flexibility to react to issues or opportunities that may not have been contemplated or known about in February when the law requires the council to adopt the budget. The frequency with which the budget is amended is really up to the council, but adjusting it when the need arises is beneficial so that 1) the needed funds are appropriated and pledged in the budget therefore they can be spent and 2) it ensures that such adjustments are reflected in the budget in real time for transparency purposes.

I’ve cc’d your city attorney on this email to keep her informed on issues and how I’ve advised. If you have any questions specific to your city and your city’s processes, those will need to be ran through her office.

All the best,

Caleb Alexander-McKinzie

LEGAL & INQUIRY COUNSEL | MUNICIPAL LAW

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“This legal advice is based on the facts and information provided. Different or additional facts could result in different or additional advice. Please ensure that your city attorney is aware and current on specific issues concerning your city.”

From: Joy Black <jblack@bryantar.gov>
Sent: Monday, July 13, 2026 4:09 PM
To: LawInquiry <LawInquiry@arml.org>
Subject: Question - not sure if this is the place to ask?

You don't often get email from jblack@bryantar.gov. [Learn why this is important](#)