



Fiscal and Administrative Services

Finance News

Topics:

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State Finance Unit

November 2023 School Election Information

The following are highlights of various legal requirements and do not contain all relevant information. All state laws should be reviewed in their entirety for complete information.

May 1, 2023 – Deadline for Designating Election Date (Ark. Code Ann. § [6-14-102](#)).

May 18, 2023 – Resolution Publication Deadline for Election by Zone and At-Large (Ark. Code Ann. § [6-13-630](#)).

August 9, 2023 – August 16, 2023 – Candidate Filing Period (Ark. Code Ann. §§ [6-14-111](#) and [7-7-203](#)). See Ark. Code Ann. § [6-13-616](#) regarding school board member eligibility.

September 15, 2023 – Deadline for publication of the proposed 2024-25 budget of estimated expenditures as recorded in the school board meeting minutes (Ark. Code Ann. § [26-80-102\(a\)\(2\)](#)).

[Some districts may need to seek approval of the **2024-25** proposed budget at the August board meeting in order to meet the deadline. It is suggested that the proposed budget be published at least one week prior to the legal deadline to allow for corrections if an error is printed.]

September 28, 2023 – Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants (Ark. Code Ann. § [7-5-407\(a\)\(1\)](#)).

October 15, 2023* – Deadline for the county board of election commissioners of each county to designate all the polling sites for each school district in its respective county, including districts having territory in more than one (1) county but which are domiciled in its county for administrative purposes, and to provide the election supplies and appoint the poll workers for holding all school elections. (Ark. Code Ann. § [6-14-106](#)).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, October 16, 2023.]

October 22, 2023* and November 9, 2023 – Deadline for the county board of election commissioners to give notice of all school elections under § [7-5-202](#) (Also see Ark. Code Ann. § [6-14-109](#) and § [7-5-206](#)).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, October 23, 2023.]

October 30, 2023 – Beginning of early voting for any qualified elector who applies to the county clerk's designated early voting location (Ark. Code Ann. § [7-5-418](#)).

November 14, 2023 – General Election - Poll hours must be continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. §§ [7-5-304](#), [6-14-102](#) and [7-7-203](#)).

December 12, 2023 - Whenever there are more than two (2) candidates for election to any position on a board of directors and whenever no candidate for any school district position receives a majority of the votes cast for the office or whenever there is a tie vote, there shall be a runoff election held in the district. (Ark. Code Ann. § [6-14-121](#)).



March 2024 School Election Information

July 29, 2023 – Deadline for Designating Election Date (Ark. Code Ann. § [6-14-102](#)).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, July 31, 2023.]

August 16, 2023 – Resolution Publication Deadline for Election by Zone and At-Large (Ark. Code Ann. § [6-13-630](#)).

November 6, 2023 – November 14, 2023 – Candidate Filing Period (Ark. Code Ann. §§ [6-14-111](#) and [7-7-203](#)). See Ark. Code Ann. § [6-13-616](#) regarding school board member eligibility.

January 5, 2024 – Deadline for publication of the proposed 2025-26 budget of estimated expenditures as recorded in the school board meeting minutes (Ark. Code Ann. § [26-80-102\(a\)\(2\)](#)).

[Some districts may need to seek approval of the **2025-26** proposed budget at the February board meeting in order to meet the deadline. It is suggested that the proposed budget be published at least one week prior to the legal deadline to allow for corrections if an error is printed.]

January 5, 2024 – Deadline for the county board of election commissioners of each county to designate all the polling sites for each school district in its respective county, including districts having territory in more than one (1) county but which are domiciled in its county for administrative purposes, and to provide the election supplies and appoint the poll workers for holding all school elections. (Ark. Code Ann. § [6-14-106](#)).

January 18, 2024 – Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants (Ark. Code Ann. § [7-5-407\(a\)\(1\)](#)).

February 11, 2024* and February 29, 2024 – Deadline for the county board of election commissioners to give notice of all school elections under § [7-5-202](#) (Also see Ark. Code Ann. § [6-14-109](#) and § [7-5-206](#)).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, February 12, 2024.]

February 19, 2024 – Beginning of early voting for any qualified elector who applies to the county clerk's designated early voting location (Ark. Code Ann. § [7-5-418](#)).

March 5, 2024 – Annual School Election - Poll hours must be continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. §§ [7-5-304](#), [6-14-102](#) and [7-7-203](#)).

April 2, 2024 - Whenever there are more than two (2) candidates for election to any position on a board of directors and whenever no candidate for any school district position receives a majority of the votes cast for the office or whenever there is a tie vote, there shall be a runoff election held in the district. (Ark. Code Ann. § [6-14-121](#)).



REMINDERS

1. A school district shall reimburse the county for the cost of the school election. If the school election is held in an even-numbered year, the school district shall reimburse each county in which the school election appears on the preferential primary election or general election ballot for additional costs incurred by the county when holding the school election in conjunction with the preferential primary election or general election. Total reimbursement for a school election shall not exceed an amount equal to the amount the school district reimbursed one or more counties in the aggregate for the last contested school election held in an odd-numbered year. The school district shall reimburse a county for the entire cost of a school runoff election if the school election is held in an even-numbered year and the preferential primary election or general election which the school election is held in conjunction with does not result in the holding of a general primary election or a general runoff election in the county so that the school runoff election is the only issue on the ballot. (Ark. Code Ann. § [6-14-118](#))
2. Special Election (Ark. Code Ann. § [6-14-102](#)). The board of directors of any school district shall have the authority to hold a school election concerning the tax rate or debt issues under § 7-11-205 provided that:
 - (1) All constitutional and statutory requirements for the annual school election are met, notwithstanding subsection (a) of this section; and
 - (2) The board of directors of a school district files a document calling for the special school election with the district's domiciled county clerk not less than seventy (70) days before the date of the special school election.
3. If the tax rate proposed in the school election is rejected, the tax rate last approved by the electors in the district will continue to be levied. There are two exceptions to this rule: First, if there is a debt service millage pledge to a commercial bond that has been completely serviced, then that debt service millage shall not be levied. Second, if the operation of Arkansas Constitution Article 14, Section 3(b) or (c) (2) adjusts the millage levied, then the adjusted millage shall be levied (Ark. Code Ann. § [26-80-102](#)).
4. Upon approval of a majority of the qualified voters in the school district voting in the school election, the board of directors of each local school district may designate as dedicated maintenance and operation millage some of the school district's additional maintenance and operation millage that exceeds the uniform rate of tax. (Ark. Code Ann. § [26-80-110 \(a\) \(1\)](#)). Any funds received from the collection of a dedicated maintenance and operations tax shall be used only for maintenance and operation purposes specifically approved by the majority of the qualified voters of the school district voting in the school election and for no other purposes than those that were stated on the ballot. (Ark. Code Ann. § [26-80-110 \(b\)](#)). Any levy of a dedicated maintenance and operation millage shall be limited as set forth in subsection (b) and shall not exceed three (3) mills. (Ark. Code Ann. § [26-80-110\(c\)](#)).

Sample Budgets are provided for each of the following circumstances:

- I No Change in Mills
- II Transfer of Mills
- III New Bond Issue
- IV Extending Existing Tax or Increase of Total Millage



SAMPLE BUDGET I
(For Districts Proposing No Change of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2024-25 school year.

Table with 3 columns: Category, 2023-24 Budget, Estimate 2024-25. Rows include SALARY FUND EXPENDITURES, OPERATING FUND EXPENDITURES (A-E), DEBT SERVICE EXPENDITURES, BUILDING FUND EXPENDITURES, and DEDICATED MAINTENANCE & OPERATIONS.

SAMPLE BUDGET II
(Transfer of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2024-25 school year.

Table with 3 columns: Category, 2023-24 Budget, Estimate 2024-25. Rows include SALARY FUND EXPENDITURES, OPERATING FUND EXPENDITURES (A-E), DEBT SERVICE EXPENDITURES, BUILDING FUND EXPENDITURES, and DEDICATED MAINTENANCE & OPERATIONS.



SAMPLE BUDGET III
(For Districts Voting New Bond Issue)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2024-25 school year.

	<u>2023-24 Budget</u>	<u>Estimate 2024-25</u>
1. SALARY FUND EXPENDITURES (2023-24 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2024-25)		\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2024-25)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2024-25)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2024-25)	\$ _____	\$ _____

SAMPLE BUDGET IV
(For Districts Voting to Extend Existing Tax or Proposing to Increase Maintenance and Operation)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2024-25 school year.

	<u>2023-24 Budget</u>	<u>Estimate 2024-25</u>
1. SALARY FUND EXPENDITURES (2023-24 budget)	\$ _____	\$ _____
2. OPERATING FUND EXPENDITURES:		
A. Instructional Expense	\$ _____	\$ _____
B. Maintenance & Operation	\$ _____	\$ _____
C. Pupil Transportation	\$ _____	\$ _____
D. Other Operating Expenses	\$ _____	\$ _____
E. Non-bonded Debt (Schedules of Payments for 2024-25)		\$ _____
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2024-25)		\$ _____
BUILDING FUND EXPENDITURES (Estimated for 2024-25)		\$ _____
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2024-25)	\$ _____	\$ _____

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Teacher Salary Equalization Funding, Preliminary FY25

For the 2024-2025 school year, school districts must be identified by DESE as having an average annual teacher salary below the statewide target average annual salary to be eligible for TSEF. For 2024-2025 the General Assembly set the statewide target average annual salary at \$51,822. The DESE has used the \$51,822 target to estimate eligibility for 2024-2025 TSEF. Additionally, the DESE has calculated each school district’s annual average non-federal classroom teacher salary as reported on the 2022-2023 Annual Statistical Report and described in lines 83-84. National Board-Certified Bonuses have been subtracted from the reported average in estimating eligibility. Funding for eligible districts is \$185 multiplied by the prior year Average Daily Membership (ADM) of the district. Please note that districts above the target salary that qualified for TSEF in a previous year will continue to receive TSEF equal to the amount received in the base year.

Below is a list of school districts the DESE has preliminarily determined to be eligible for TSEF in 2024-2025. Please note that the amounts in column labeled “2024-2025 TSEF Preliminary Allocation” are estimates based on the 2022-2023 three-quarter average ADM. Actual funding amounts per district for the 2024-2025 school year will be determined after the 2023-2024 three-quarter average ADM is finalized in cycle 7.

TSEF shall be expended only for teacher salaries and benefits.

As a reminder, disbursement of TSEF is done monthly. The exact amount a district receives for Teacher Salary Equalization must be transferred to the teacher salary fund with accounts 69314 and 52204. The journal entry required to make this transfer from fund 2001 to fund 1000 is as follows:

DR	2001520000000000	69314
CR	2001	01010 (CASH)
DR	1000	01010 (CASH)
CR	1000	52204

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FY25 Preliminary TSEF Qualifying Districts

		District Qualifies for TSE Funds in 2024-25 (Y/N)	Avg Non-Federal Classroom Salaries Less NBCT - 2022-23 for 2024-25 Funding*	2023-2024 TSEF Allocation	2024-2025 TSEF Preliminary Allocation**
101000	DEWITT SCHOOL DISTRICT	Y	49,349	213,090	213,090
104000	STUTTGART SCHOOL DISTRICT	Y	51,519	287,658	287,658
201000	CROSSETT SCHOOL DISTRICT	Y	48,828	281,492	281,492
203000	HAMBURG SCHOOL DISTRICT	Y	50,162	285,733	285,733
302000	COTTER SCHOOL DISTRICT	Y	48,781	133,677	133,677
303000	MOUNTAIN HOME SCHOOL DISTRICT	Y	53,970	713,643	713,643
304000	NORFORK SCHOOL DISTRICT	Y	53,788	84,051	84,051
401000	BENTONVILLE SCHOOL DISTRICT	N	63,573	0	0
402000	DECATUR SCHOOL DISTRICT	Y	46,241	106,334	106,334
403000	GENTRY SCHOOL DISTRICT	Y	49,206	297,632	297,632
404000	GRAVETTE SCHOOL DISTRICT	N	55,754	0	0
405000	ROGERS SCHOOL DISTRICT	N	61,988	0	0
406000	SILAM SPRINGS SCHOOL DISTRICT	Y	54,131	791,262	791,262
407000	PEA RIDGE SCHOOL DISTRICT	Y	53,348	431,616	431,616
501000	ALPENA SCHOOL DISTRICT	Y	47,929	83,683	83,683
502000	BERGMAN SCHOOL DISTRICT	Y	49,932	195,576	195,576
503000	HARRISON SCHOOL DISTRICT	Y	50,035	512,137	512,137
504000	OMAHA SCHOOL DISTRICT	Y	47,240	69,088	69,088
505000	VALLEY SPRINGS SCHOOL DISTRICT	Y	45,584	153,515	153,515
506000	LEAD HILL SCHOOL DISTRICT	Y	43,540	66,593	66,593
601000	HERMITAGE SCHOOL DISTRICT	Y	46,012	73,761	73,761
602000	WARREN SCHOOL DISTRICT	Y	51,519	267,603	267,603
701000	HAMPTON SCHOOL DISTRICT	Y	55,273	94,861	94,861
801000	BERRYVILLE SCHOOL DISTRICT	Y	53,405	334,341	334,341
802000	EUREKA SPRINGS SCHOOL DISTRICT	Y	51,245	116,539	116,539
803000	GREEN FOREST SCHOOL DISTRICT	Y	51,571	259,932	259,932
901000	DERMOTT SCHOOL DISTRICT	Y	45,743	60,430	60,430
903000	LAKESIDE SCHOOL DIST(CHICOT)	Y	50,346	160,377	160,377
1002000	ARKADELPHIA SCHOOL DISTRICT	Y	49,872	332,876	332,876
1003000	GURDON SCHOOL DISTRICT	Y	48,615	115,392	115,392
1101000	CORNING SCHOOL DISTRICT	Y	53,646	152,566	152,566
1104000	PIGGOTT SCHOOL DISTRICT	Y	48,606	144,413	144,413
1106000	RECTOR SCHOOL DISTRICT	Y	46,499	101,669	101,669
1201000	CONCORD SCHOOL DISTRICT	Y	48,661	69,974	69,974
1202000	HEBER SPRINGS SCHOOL DISTRICT	Y	54,781	284,262	284,262
1203000	QUITMAN SCHOOL DISTRICT	Y	49,562	156,225	156,225
1204000	WEST SIDE SCHOOL DIST(CLEBURNE)	Y	48,706	86,053	86,053
1304000	WOODLAWN SCHOOL DISTRICT	Y	47,495	105,507	105,507
1305000	CLEVELAND COUNTY SCHOOL DISTRICT	Y	47,167	129,735	129,735
1402000	MAGNOLIA SCHOOL DISTRICT	Y	58,201	477,613	477,613
1408000	EMERSON-TAYLOR-BRADLEY SCHOOL DISTRICT	Y	49,797	214,935	214,935
1503000	NEMO VISTA SCHOOL DISTRICT	Y	49,019	89,479	89,479
1505000	WONDERVIEW SCHOOL DISTRICT	Y	44,143	81,258	81,258
1507000	SOUTH CONWAY COUNTY SCHOOL DISTRICT	Y	55,333	420,936	420,936
1601000	BAY SCHOOL DISTRICT	Y	47,603	104,949	104,949
1602000	WESTSIDE CONS. SCH DIST(CRAIGHEAD)	Y	52,120	320,396	320,396
1603000	BROOKLAND SCHOOL DISTRICT	Y	56,164	517,060	517,060
1605000	BUFFALO IS. CENTRAL SCH. DIST.	Y	52,005	128,945	128,945



FY25 Preliminary TSEF Qualifying Districts

		District Qualifies for TSE Funds in 2024-25 (Y/N)	Avg Non-Federal Classroom Salaries Less NBCT - 2022-23 for 2024-25 Funding*	2023-2024 TSEF Allocation	2024-2025 TSEF Preliminary Allocation**
1608000	JONESBORO SCHOOL DISTRICT	N	59,127	0	0
1611000	NETTLETON SCHOOL DISTRICT	Y	54,952	658,672	658,672
1612000	VALLEY VIEW SCHOOL DISTRICT	Y	55,155	531,901	531,901
1613000	RIVERSIDE SCHOOL DISTRICT	Y	52,344	134,637	134,637
1701000	ALMA SCHOOL DISTRICT	Y	53,475	595,672	595,672
1702000	CEDARVILLE SCHOOL DISTRICT	Y	47,703	135,192	135,192
1703000	MOUNTAINBURG SCHOOL DISTRICT	Y	49,069	112,493	112,493
1704000	MULBERRY SCHOOL DISTRICT	Y	45,526	76,897	76,897
1705000	VAN BUREN SCHOOL DISTRICT	N	62,911	0	0
1802000	EARLE SCHOOL DISTRICT	Y	49,466	77,204	77,204
1803000	WEST MEMPHIS SCHOOL DISTRICT	Y	51,018	933,795	933,795
1804000	MARION SCHOOL DISTRICT	Y	49,751	719,990	719,990
1901000	CROSS COUNTY SCHOOL DISTRICT	Y	48,421	118,119	118,119
1905000	WYNNE SCHOOL DISTRICT	Y	52,446	470,690	470,690
2002000	FORDYCE SCHOOL DISTRICT	Y	45,835	135,916	135,916
2104000	DUMAS SCHOOL DISTRICT	Y	44,550	182,647	182,647
2105000	MCGEHEE SCHOOL DISTRICT	Y	47,291	200,201	200,201
2202000	DREW CENTRAL SCHOOL DISTRICT	Y	45,953	216,807	216,807
2203000	MONTICELLO SCHOOL DISTRICT	Y	49,742	311,473	311,473
2301000	CONWAY SCHOOL DISTRICT	N	60,194	0	0
2303000	GREENBRIER SCHOOL DISTRICT	N	55,127	0	0
2304000	GUY-PERKINS SCHOOL DISTRICT	Y	46,652	55,165	55,165
2305000	MAYFLOWER SCHOOL DISTRICT	Y	48,368	180,497	180,497
2306000	MT. VERNON/ENOLA SCHOOL DISTRICT	Y	49,379	97,168	97,168
2307000	VILONIA SCHOOL DISTRICT	N	54,288	0	0
2402000	CHARLESTON SCHOOL DISTRICT	N	55,723	0	0
2403000	COUNTY LINE SCHOOL DISTRICT	Y	53,249	99,290	99,290
2404000	OZARK SCHOOL DISTRICT	Y	57,458	318,370	318,370
2501000	MAMMOTH SPRING SCHOOL DISTRICT	Y	46,535	87,002	87,002
2502000	SALEM SCHOOL DISTRICT	Y	57,683	156,292	156,292
2503000	VIOLA SCHOOL DISTRICT	Y	49,135	71,749	71,749
2601000	CUTTER-MORNING STAR SCHOOL DISTRICT	Y	47,460	120,294	120,294
2602000	FOUNTAIN LAKE SCHOOL DISTRICT	Y	57,951	243,369	243,369
2603000	HOT SPRINGS SCHOOL DISTRICT	Y	53,418	671,565	671,565
2604000	JESSIEVILLE SCHOOL DISTRICT	Y	53,692	151,735	151,735
2605000	LAKE HAMILTON SCHOOL DISTRICT	N	61,950	0	0
2606000	LAKESIDE SCHOOL DIST(GARLAND)	N	64,396	0	0
2607000	MOUNTAIN PINE SCHOOL DISTRICT	Y	56,550	115,914	115,914
2703000	POYEN SCHOOL DISTRICT	Y	49,330	91,927	91,927
2705000	SHERIDAN SCHOOL DISTRICT	N	57,480	0	0
2803000	MARMADUKE SCHOOL DISTRICT	Y	47,256	124,997	124,997
2807000	GREENE COUNTY TECH SCHOOL DISTRICT	Y	49,601	638,041	638,041
2808000	PARAGOULD SCHOOL DISTRICT	Y	49,041	562,700	562,700
2901000	BLEVINS SCHOOL DISTRICT	Y	46,501	79,611	79,611
2903000	HOPE SCHOOL DISTRICT	Y	44,378	400,264	400,264
2906000	SPRING HILL SCHOOL DISTRICT	Y	49,570	114,461	114,461
3001000	BISMARCK SCHOOL DISTRICT	Y	50,256	186,426	186,426
3002000	GLEN ROSE SCHOOL DISTRICT	Y	53,788	175,450	175,450



FY25 Preliminary TSEF Qualifying Districts

		District Qualifies for TSE Funds in 2024-25 (Y/N)	Avg Non-Federal Classroom Salaries Less NBCT - 2022-23 for 2024-25 Funding*	2023-2024 TSEF Allocation	2024-2025 TSEF Preliminary Allocation**
3003000	MAGNET COVE SCHOOL DIST.	Y	50,685	128,640	128,640
3004000	MALVERN SCHOOL DISTRICT	Y	56,890	350,140	350,140
3005000	OUACHITA SCHOOL DISTRICT	Y	49,740	100,930	100,930
3102000	DIERKS SCHOOL DISTRICT	Y	50,690	96,481	96,481
3104000	MINERAL SPRINGS SCHOOL DISTRICT	Y	57,463	70,761	70,761
3105000	NASHVILLE SCHOOL DISTRICT	N	55,852	0	0
3201000	BATESVILLE SCHOOL DISTRICT	Y	52,782	587,556	587,556
3209000	SOUTHSIDE SCHOOL DISTRICT (INDEPENDENCE)	Y	49,389	362,313	362,313
3211000	MIDLAND SCHOOL DISTRICT	Y	44,476	85,085	85,085
3212000	CEDAR RIDGE SCHOOL DISTRICT	Y	60,770	116,319	116,319
3301000	CALICO ROCK SCHOOL DISTRICT	Y	49,012	71,930	71,930
3302000	MELBOURNE SCHOOL DISTRICT	Y	51,514	148,030	148,030
3306000	IZARD COUNTY CONSOLIDATED SCHOOL DISTRICT	Y	58,816	112,536	112,536
3403000	NEWPORT SCHOOL DISTRICT	Y	43,577	211,990	211,990
3405000	JACKSON CO. SCHOOL DISTRICT	Y	50,165	151,402	151,402
3505000	PINE BLUFF SCHOOL DISTRICT	Y	48,976	681,403	681,403
3509000	WATSON CHAPEL SCHOOL DISTRICT	Y	53,480	394,080	394,080
3510000	WHITE HALL SCHOOL DISTRICT	Y	57,227	556,715	556,715
3601000	CLARKSVILLE SCHOOL DISTRICT	Y	53,250	462,487	462,487
3604000	LAMAR SCHOOL DISTRICT	Y	48,787	240,955	240,955
3606000	WESTSIDE SCHOOL DIST (JOHNSON)	Y	48,344	116,580	116,580
3704000	LAFAYETTE COUNTY SCHOOL DISTRICT	Y	54,118	95,035	95,035
3804000	HOXIE SCHOOL DISTRICT	Y	43,885	150,139	150,139
3806000	SLOAN-HENDRIX SCHOOL DISTRICT	Y	52,745	136,785	136,785
3809000	HILLCREST SCHOOL DISTRICT	Y	47,308	71,527	71,527
3810000	LAWRENCE COUNTY SCHOOL DISTRICT	Y	51,790	180,564	180,564
3904000	LEE COUNTY SCHOOL DISTRICT	Y	45,048	109,300	109,300
4003000	STAR CITY SCHOOL DISTRICT	Y	47,673	255,135	255,135
4101000	ASHDOWN SCHOOL DISTRICT	Y	54,777	240,729	240,729
4102000	FOREMAN SCHOOL DISTRICT	Y	50,271	91,886	91,886
4201000	BOONEVILLE SCHOOL DISTRICT	Y	48,609	227,820	227,820
4202000	MAGAZINE SCHOOL DISTRICT	Y	45,917	81,439	81,439
4203000	PARIS SCHOOL DISTRICT	Y	51,926	187,982	187,982
4204000	SCRANTON SCHOOL DISTRICT	Y	45,687	81,676	81,676
4301000	LONOKE SCHOOL DISTRICT	Y	54,488	291,118	291,118
4302000	ENGLAND SCHOOL DISTRICT	Y	48,583	116,570	116,570
4303000	CARLISLE SCHOOL DISTRICT	Y	46,886	113,383	113,383
4304000	CABOT SCHOOL DISTRICT	N	56,199	0	0
4401000	HUNTSVILLE SCHOOL DISTRICT	Y	55,656	410,472	410,472
4501000	FLIPPIN SCHOOL DISTRICT	Y	49,580	155,165	155,165
4502000	YELLVILLE-SUMMIT SCHOOL DIST.	Y	47,303	171,380	171,380
4602000	GENOA CENTRAL SCHOOL DISTRICT	Y	43,697	221,869	221,869
4603000	FOUKE SCHOOL DISTRICT	Y	49,090	196,357	196,357
4605000	TEXARKANA SCHOOL DISTRICT	Y	50,232	719,609	719,609
4701000	ARMOREL SCHOOL DISTRICT	Y	52,264	76,712	76,712
4702000	BLYTHEVILLE SCHOOL DISTRICT	Y	45,178	296,914	296,914
4706000	SO. MISS. COUNTY SCHOOL DIST.	Y	49,339	189,729	197,190
4708000	GOSNELL SCHOOL DISTRICT	Y	45,316	221,086	221,086



FY25 Preliminary TSEF Qualifying Districts

		District Qualifies for TSE Funds in 2024-25 (Y/N)	Avg Non-Federal Classroom Salaries Less NBCT - 2022-23 for 2024-25 Funding*	2023-2024 TSEF Allocation	2024-2025 TSEF Preliminary Allocation**
4712000	MANILA SCHOOL DISTRICT	Y	54,413	183,424	183,424
4713000	OSCEOLA SCHOOL DISTRICT	Y	55,326	190,746	190,746
4801000	BRINKLEY SCHOOL DISTRICT	Y	46,218	81,198	81,198
4802000	CLARENDON SCHOOL DISTRICT	Y	42,604	81,250	81,250
4901000	CADDO HILLS SCHOOL DISTRICT	Y	51,010	102,172	102,172
4902000	MOUNT IDA SCHOOL DISTRICT	Y	49,008	81,872	81,872
5006000	PRESCOTT SCHOOL DISTRICT	Y	48,764	165,832	165,832
5008000	NEVADA SCHOOL DISTRICT	Y	45,845	75,558	75,558
5102000	JASPER SCHOOL DISTRICT	Y	44,331	149,034	149,034
5106000	DEER/MT. JUDEA SCHOOL DISTRICT	Y	42,487	66,467	66,467
5201000	BEARDEN SCHOOL DISTRICT	Y	46,947	89,638	89,638
5204000	CAMDEN FAIRVIEW SCHOOL DISTRICT	Y	50,790	393,970	393,970
5205000	HARMONY GROVE SCHOOL DISTRICT (OUACHITA)	Y	45,888	161,758	161,758
5301000	EAST END SCHOOL DISTRICT	Y	52,145	117,288	117,288
5303000	PERRYVILLE SCHOOL DISTRICT	Y	48,880	169,867	169,867
5401000	BARTON-LEXA SCHOOL DISTRICT	Y	55,380	128,083	128,083
5403000	HELENA/ W.HELENA SCHOOL DIST.	Y	52,172	213,603	213,603
5404000	MARVELL-ELAINE SCHOOL DISTRICT	Y	43,561	60,386	60,386
5502000	CENTERPOINT SCHOOL DISTRICT	Y	49,451	181,561	181,561
5503000	KIRBY SCHOOL DISTRICT	Y	47,421	78,803	78,803
5504000	SOUTH PIKE COUNTY SCHOOL DISTRICT	Y	49,949	127,750	127,750
5602000	HARRISBURG SCHOOL DISTRICT	Y	48,286	199,793	199,793
5604000	MARKED TREE SCHOOL DISTRICT	Y	45,006	91,845	91,845
5605000	TRUMANN SCHOOL DISTRICT	Y	44,470	270,927	270,927
5608000	EAST POINSETT CO. SCHOOL DIST.	Y	45,560	103,681	103,681
5703000	MENA SCHOOL DISTRICT	Y	50,866	314,702	314,702
5706000	OUACHITA RIVER SCHOOL DISTRICT	Y	42,280	143,098	143,098
5707000	COSSATOT RIVER SCHOOL DISTRICT	Y	51,314	161,736	161,736
5801000	ATKINS SCHOOL DISTRICT	Y	47,766	170,524	170,524
5802000	DOVER SCHOOL DISTRICT	Y	53,014	223,278	223,278
5803000	HECTOR SCHOOL DISTRICT	Y	48,195	114,793	114,793
5804000	POTTSVILLE SCHOOL DISTRICT	Y	55,243	326,614	326,614
5805000	RUSSELLVILLE SCHOOL DISTRICT	Y	56,395	995,139	995,139
5901000	DES ARC SCHOOL DISTRICT	Y	49,921	111,673	111,673
5903000	HAZEN SCHOOL DISTRICT	Y	49,096	98,324	98,324
6001000	LITTLE ROCK SCHOOL DISTRICT	N	67,557	0	0
6002000	N. LITTLE ROCK SCHOOL DISTRICT	Y	53,189	1,413,459	1,413,459
6003000	PULASKI COUNTY SPECIAL SCHOOL DISTRICT	Y	53,173	2,077,067	2,077,067
6004000	JACKSONVILLE NORTH PULASKI SCHOOL DISTRICT	Y	48,412	757,079	757,079
6102000	MAYNARD SCHOOL DISTRICT	Y	50,921	100,708	100,708
6103000	POCAHONTAS SCHOOL DISTRICT	Y	52,791	361,077	361,077
6201000	FORREST CITY SCHOOL DISTRICT	Y	53,964	381,583	381,583
6205000	PALESTINE-WHEATLEY SCH. DIST.	Y	48,095	142,763	142,763
6301000	BAUXITE SCHOOL DISTRICT	Y	56,162	302,262	302,262
6302000	BENTON SCHOOL DISTRICT	N	56,810	0	0
6303000	BRYANT SCHOOL DISTRICT	N	56,834	0	0
6304000	HARMONY GROVE SCH DIST(SALINE)	Y	54,276	225,365	225,365
6401000	WALDRON SCHOOL DISTRICT	Y	45,480	258,388	258,388



FY25 Preliminary TSEF Qualifying Districts

		District Qualifies for TSE Funds in 2024-25 (Y/N)	Avg Non-Federal Classroom Salaries Less NBCT - 2022-23 for 2024-25 Funding*	2023-2024 TSEF Allocation	2024-2025 TSEF Preliminary Allocation**
6502000	SEARCY COUNTY SCHOOL DISTRICT	Y	51,342	142,291	142,291
6505000	OZARK MOUNTAIN SCHOOL DISTRICT	Y	48,676	109,577	109,577
6601000	FORT SMITH SCHOOL DISTRICT	N	60,749	0	0
6602000	GREENWOOD SCHOOL DISTRICT	N	61,971	0	0
6603000	HACKETT SCHOOL DISTRICT	Y	50,738	141,640	141,640
6605000	LAVACA SCHOOL DISTRICT	Y	47,967	145,828	145,828
6606000	MANSFIELD SCHOOL DISTRICT	Y	49,968	140,611	140,611
6701000	DEQUEEN SCHOOL DISTRICT	Y	54,412	427,389	427,389
6703000	HORATIO SCHOOL DISTRICT	Y	50,509	130,188	130,188
6802000	CAVE CITY SCHOOL DISTRICT	Y	48,077	221,347	221,347
6804000	HIGHLAND SCHOOL DISTRICT	Y	45,370	286,167	286,167
6901000	MOUNTAIN VIEW SCHOOL DISTRICT	Y	49,445	282,393	282,393
7001000	EL DORADO SCHOOL DISTRICT	Y	47,942	759,752	759,752
7003000	JUNCTION CITY SCHOOL DISTRICT	Y	53,845	92,304	92,304
7007000	PARKERS CHAPEL SCHOOL DIST.	Y	49,648	145,133	145,133
7008000	SMACKOVER SCHOOL DISTRICT	Y	46,347	187,655	187,655
7009000	STRONG-HUTTIG SCHOOL DISTRICT	Y	45,555	57,019	57,019
7102000	CLINTON SCHOOL DISTRICT	Y	52,778	230,456	230,456
7104000	SHIRLEY SCHOOL DISTRICT	Y	42,398	61,065	61,065
7105000	SOUTH SIDE SCH DIST (VANBUREN)	Y	49,981	97,349	97,349
7201000	ELKINS SCHOOL DISTRICT	Y	48,854	252,841	252,841
7202000	FARMINGTON SCHOOL DISTRICT	N	54,104	0	0
7203000	FAYETTEVILLE SCHOOL DISTRICT	N	66,106	0	0
7204000	GREENLAND SCHOOL DISTRICT	Y	46,958	138,374	138,374
7205000	LINCOLN SCHOOL DISTRICT	Y	53,804	197,980	197,980
7206000	PRAIRIE GROVE SCHOOL DISTRICT	Y	52,137	376,000	376,000
7207000	SPRINGDALE SCHOOL DISTRICT	N	61,648	0	0
7208000	WEST FORK SCHOOL DISTRICT	Y	48,462	160,497	160,497
7301000	BALD KNOB SCHOOL DISTRICT	Y	50,672	208,933	208,933
7302000	BEEBE SCHOOL DISTRICT	N	55,420	0	0
7303000	BRADFORD SCHOOL DISTRICT	Y	45,174	80,519	80,519
7304000	WHITE CO. CENTRAL SCHOOL DIST.	Y	49,956	149,913	149,913
7307000	RIVERVIEW SCHOOL DISTRICT	Y	51,761	205,141	205,141
7309000	PANGBURN SCHOOL DISTRICT	Y	48,973	137,816	137,816
7310000	ROSE BUD SCHOOL DISTRICT	Y	49,287	140,145	140,145
7311000	SEARCY SCHOOL DISTRICT	N	57,516	0	0
7401000	AUGUSTA SCHOOL DISTRICT	Y	45,505	63,531	63,531
7403000	MCCRORY SCHOOL DISTRICT	Y	45,977	104,425	104,425
7503000	DANVILLE SCHOOL DISTRICT	Y	45,565	140,378	140,378
7504000	DARDANELLE SCHOOL DISTRICT	Y	54,331	384,042	384,042
7509000	WESTERN YELL CO. SCHOOL DIST.	Y	53,012	60,837	60,837
7510000	TWO RIVERS SCHOOL DISTRICT	Y	44,780	134,071	134,071
440700	BENTON COUNTY SCHOOL OF ARTS	Y	47,225	218,709	218,709
442700	RESPONSIVE ED SOLUTIONS NORTHWEST ARK CLASSICAL ACADEMY	Y	43,007	337,625	337,625
444700	ARKANSAS CONNECTIONS ACADEMY	Y	54,742	610,067	610,067
445700	HOPE ACADEMY	Y	44,332	9,189	9,189
3544700	FRIENDSHIP ASPIRE ACADEMIES OF ARKANSAS	Y	50,715	241,425	241,425
3840700	IMBODEN CHARTER SCHOOL DIST	Y	40,092	11,735	11,735



FY25 Preliminary TSEF Qualifying Districts

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5440700	KIPP DELTA PUBLIC SCHOOLS	Y	56,943	214,202	214,202
6040700	ACADEMICS PLUS SCHOOL DISTRICT	Y	47,519	354,090	354,090
6041700	LISA ACADEMY	Y	48,677	795,500	795,500
6043700	ARKANSAS VIRTUAL ACADEMY	Y	45,046	732,955	732,955
6047700	ESTEM PUBLIC CHARTER SCHOOL	Y	48,172	586,661	586,661
6050700	ARKANSAS LIGHTHOUSE ACADEMIES	Y	43,276	194,454	194,454
6052700	GRADUATE ARKANSAS	Y	47,493	30,645	75,630
6053700	RESPONSIVE ED SOLUTIONS PREMIER HIGH SCHOOL OF LITTLE ROCK	Y	37,257	59,700	59,700
6055700	EXALT ACADEMY OF SOUTHWEST LITTLE ROCK	Y	50,521	116,950	116,950
6060700	SCHOLARMADE ACHIEVEMENT PLACE OF ARKANSAS	Y	43,905	72,640	72,640
6062700	RESPONSIVE ED SOLUTIONS PREMIER HIGH SCHOOL OF NORTH LITTLE ROCK	Y	42,871	26,098	26,098
6063700	WESTWIND SCHOOL FOR PERFORMING ARTS	Y	38,283	15,079	15,079
6064700	ARKANSAS MILITARY AND FIRST RESPONDERS ACADEMY, INC.	Y	-	27,750	27,750
6640700	FUTURE SCHOOL OF FORT SMITH	Y	48,643	43,732	43,732
7240700	HAAS HALL ACADEMY	Y	51,757	0	259,000
7242700	PREMIER HIGH SCHOOL OF SPRINGDALE	Y	46,600	15,505	15,505

*The target average salary to qualify for TSE funding is \$51,822 pursuant to A.C.A. 6-20-2305(b)(6). Districts below the target qualify for TSE funding. Districts above the target salary that qualified for TSEF in a previous year will continue to receive TSEF equal to the amount received in the previous year.

**2024-25 preliminary allocations use 2022-23 3-qr ADM as reported in Cycle 7. ADM in 2023-2024 will change a district's TSE allocation. The final 2024-25 TSE allocation will be based on three-quarter average ADM submitted in Cycle 7 of 2023-2024.



Sam.gov

In accordance with 2 CFR 25.200, any entity receiving federal funds must be registered in the System for Award Management (SAM) and continue to maintain an active SAM registration at all times while receiving federal funds through the sam.gov system. The Arkansas Department of Education monitors these registrations to ensure federal funds are only disbursed to entities with an active SAM registration.

The Sam.gov registration list is updated once a month in an effort to let districts know their status prior to monthly district payments. Sam.gov registration information can be found here: https://dese.ade.arkansas.gov/admin/Files/SEPTEMBER_2023_Sam_update_FAS.pdf.

Currently Expired:

Rector School District

Expiring in October:

Watson Chapel School District

Mena School District

Primary Contact: Mahogany Franklin

Phone Number: 501-682-4482 Email: Mahogany.Franklin@ade.arkansas.gov



Expiring Funds

DESE Federal Finance has begun the process of identifying potentially expiring funds that must have been obligated by September 30, 2023, and must be liquidated (paid in eFinance) between October 1, 2023 and January 12, 2024. The LEA must prove these funds were committed and expended by these deadlines before they will be released. Obligation proof will consist of purchase orders, invoices, etc. dated prior to September 30 (EDGAR 76.707). Liquidation proof will consist of a copy of the check issued in association with these obligations. Once all documentation is received, and the actual expenditure is entered into eFinance, the federal finance unit will release these funds in the LEA's next reimbursement payment for the indicated funding source. **All documentation must be emailed to Bianca.Porter@ade.arkansas.gov or John.Bradley@ade.arkansas.gov prior to the liquidation deadline.**

Excess Carryover Funds

Please note, some funds that are deemed expiring may be the result of excess carryover, as the following federal funds have carryover limits:

<u>Fund</u>	<u>Carryover Limit</u>
Title I, Part A	15%
Title I, Part C (Migrant)	15%
21 st Century	15%
Title V (REAP-RLIS)	5%

Funds that exceed the allowable carryover limit must be obligated by September 30, 2023, and must be liquidated (paid in eFinance) between October 1, 2023, and January 12, 2024.

Primary Contact: John Bradley

Phone Number: 501-683-1461 Email: John.Bradley@ade.arkansas.gov
