

**North Little Rock School District
Budget Book
2023-2024**



**Dr. Gregory J. Pilewski, Superintendent
Brian K. Brown, CFO
Finance Office**

Purpose

The purpose of this manual is to provide information to the school board of directors and to the public stakeholders to become better informed about the district's fiscally responsible practices. As laws, rules and procedures change, the information contained in this book will be updated accordingly.

Mission

The North Little Rock School District and the community will provide for achievement, accountability, acceptance, and the necessary assets in the pursuit of each student's

Vision Statement

World class schools for World Class Students

Board of Directors

The school board sets the direction of the district, ensures that it is properly administered, establishes policy, and represents the education interests of the community.

Arkansas school boards are authorized to:

- Specify the size, type, style, quality, and location of district buildings, within Arkansas Department of Education guidelines and with its approval
- Choose the superintendent and approve the hiring of teachers, subject to state licensing requirements
- Prescribe the form of school organization, such as grade levels for elementary, middle, and high schools
- Determine the types and amount of school equipment
- Decide what will be taught in order to meet or exceed state standards
- Determine the extent of student transportation
- Adopt appropriate policies and procedures that are consistent with the law for students, staff, parents and volunteers
- Determine the district's strategic plan, education philosophy, goals, mission, and vision
- Contribute to improving the education opportunities of every child in the district
- Develop, adopt, and regularly review policies that will attract and keep the personnel who can promote the district's education aims
- Follow a budgeting process and adopt policies and procedures to ensure financials are legally and effectively managed
- Review and approve an annual audit of the school district
- Provide appropriate and sound physical facilities
- Appraise district activities in relation to established goals and objectives

North Little Rock School Board of Directors



Dorothy Williams
Board Vice President
Zone 1
Term Expires November 2026



Tracy Steele
Board Legislative Liaison
Zone 2
Term Expires November 2024



Rochelle Redus, Ed.D.
Board President
Zone 3
Term Expires November 2025



Angela Person-West
Board Secretary
Zone 4
Term Expires November 2023



Cindy Temple
Board Disbursing Officer
Zone 5
Term Expires November 2024



Valerie McLean
Board Parliamentarian
Zone 6
Term Expires November 2026



Natalie Wankum
Board Alternate Disbursing Officer
Zone 7
Term Expires November 2025

Superintendent

Dr. Gregory J. Pilewski became the proud Superintendent of the North Little Rock School District in November 2020. He joined the NLRSD from the Queen Anne's Public Schools in Maryland, where he served as Deputy Superintendent. Dr. Pilewski is credited with improving academic programs and achievement of all students through expanded educational opportunities, including aligning curriculum, instruction, and assessments, streamlining academic interventions Prek-12, expanding Advanced Placement (AP), Dual Enrollment, Dual Credit, and Early College Academy programs, visual and performing arts, world languages, and virtual learning opportunities through a lens of equity.

Dr. Pilewski's professional career began as a social studies teacher in 1998, working in school districts in Maryland, Ohio, and London, England. Dr. Pilewski was the Harford County Public Schools (MD) First Year Teacher of the Year recipient, being selected among 800 new teachers. He has held several other titles throughout his career, including Coordinator of Smaller Learning Communities and College Board Programs, Executive Director of Curriculum Innovation and Design, and Assistant Superintendent for Instructional Services and School Improvement.

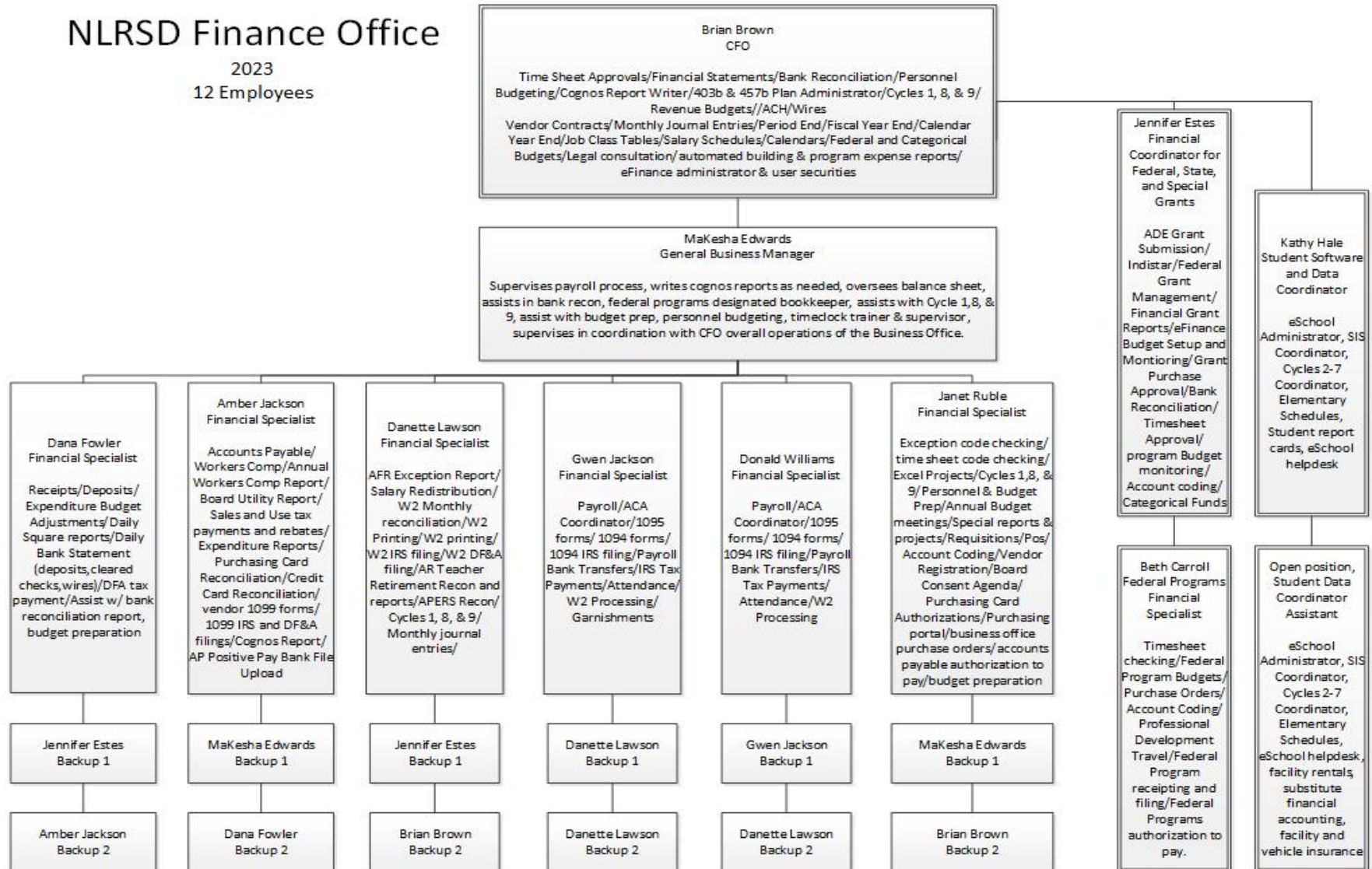
Dr. Pilewski and his wife, Bianca, enjoy the southern hospitality and have fallen in love with this community. Dr. Pilewski is quick to recite his mantra, no matter where he is: "You just can't hide that Charging Wildcat Pride!"



Organizational Chart

NLRSD Finance Office

2023
12 Employees



Definitions

Average Daily Membership (ADM)

Average Daily Membership (ADM) means the total number of days of school attended plus the total number of days absent by students in kindergarten through grade twelve (K12) during the first three (3) quarters of each school year, divided by the number of school days actually taught in the school district during that period of time, rounded up to the nearest hundredth.

Alternative Learning Environment (ALE)

Alternative education is a student intervention program consisting of an alternate class or program within a public school or school district that affords all students an environment that seeks to eliminate traditional barriers to learning for students whose academic and social progress are negatively affected by the student's personal characteristics or situation. It is not a punitive environment, but is one that is conducive to learning.

Annual Statistical Report (ASR)

The Annual Statistical Report (ASR) of Arkansas public school districts is published annually on the DESE website. The appendix in the ASR includes Arkansas Public School Computer Network (APSCN) coding specifications for each line item in the report. Information contained in the reports is obtained from the Annual Financial Report submitted in Cycle 9 and Budget submitted in Cycle 1.

Arkansas Medicaid Administrative Claiming (ARMAC)

ARMAC The Arkansas Medicaid Administrative Claiming (ARMAC) is a federally funded program administered by the Centers for Medicare and Medicaid Services (CMS). This program provides school districts with the ability to receive Medicaid reimbursement for certain administrative services, which address student health needs.

Assessment and Local Taxes

The Real, Personal and Utility taxes comprise three main categories. Real, Personal and Utility Assessments are added together to create the Total Assessment for a school district. $\text{Real} + \text{Personal} + \text{Utility} = \text{Total Assessment}$ Through Article 14 of the Arkansas Constitution

Better Chance Program

The Arkansas Better Chance (ABC) program funds innovative and developmentally appropriate early childhood programs for educationally deprived children. Arkansas Better Chance Grants are administered by the Division of Child Care and Early Childhood

Education (DCCECE) of the Department of Human Services (DHS) for the purpose of serving educationally deprived children ages birth through five years old, excluding kindergarten. All Better Chance funds are restricted and must be used in accordance with the rules of the grant.

Categorical Funding

Special Needs or Categorical Funding is pursuant in A.C.A. § 6-20-2301 et seq. and the Arkansas Division of Elementary and Secondary Education Rules Governing Student Special Needs Funding Effective July 2, 2020. Alternative Learning Environment (ALE), English Language Learners (ELL), Enhanced Student Achievement State Categorical (ESA) and Professional Development (PD) are considered State Categorical Funds. The expenditure of funds from each of these categories is restricted. Allowable expenditures for each category are specified in law and/or rules. A school district may transfer funds received from any categorical fund source to another categorical fund source. Per-student state categorical funding is provided in addition to per-student foundation funding.

Child Nutrition Funding

The Division of Elementary and Secondary Education /Child Nutrition Unit (DESE/CNU) administers the National School Lunch Program, the School Breakfast Program, the Special Milk Program, the Afterschool Snack Program, the Seamless Summer Program and the Fresh Fruits and Vegetables Grants in the public schools and charter schools in Arkansas. The United States Department of Agriculture (USDA), Food and Nutrition Service administers these programs at the Federal level.

Declining Enrollment Funding

Pursuant to A.C.A. § 6-20-2303(5), “declining enrollment funding” means the amount of state financial aid provided to an eligible school district from funds made available for the decline in the average daily membership of the school district in the preceding school year compared to the school year before the preceding school year. Declining enrollment funding is equal to the three-quarter ADM of the prior year, subtracted from the average of the three-quarter ADMs of the prior fiscal year and the fiscal year prior to the prior fiscal year, multiplied by the current per-student foundation funding amount.

English Language Learners (ELL)

English Language Learners (ELL) are students identified as not proficient in the English language based upon approved English proficiency assessment instruments, which measure proficiency in and comprehension of English in reading, writing, speaking, and listening. The ELL funding amount shall be the amount authorized by law multiplied by the district’s identified ELL students in the

current school year. The number of identified ELL students shall be a total of all students identified as not proficient in the English language based upon the statewide Entrance and Exit Procedures criteria, including an approved English proficiency assessment instrument.

Enhanced Student Achievement State Categorical (ESA) Funding

ESA funding is state money distributed to school districts based on the concentrations of poverty in their student populations. The funding is intended to provide schools with more resources to address the additional educational challenges commonly faced by students in poverty.

Expenditures

The financial burden or outlay chargeable against revenue for something needed. In Arkansas schools, expenses are classified into the following categories: salaries, fringe benefits, purchased services, materials and supplies, property, other services.

Federal Funding

Funding which originates from the federal government and flows through different state agencies such as Arkansas Department of Human Services (DHS), Arkansas Division of Elementary and Secondary Schools (DESE) and Arkansas Career Education (ACE). Examples of Federal funding are: Carl Perkins Grant, Title I, Title IIA, Title III, Title IVA, Title V, Title VIB, ARMAC, McKinney Vento Homeless Grant, Federal Preschool Special Education, ESSER I, ESSER II, and ESSER ARP.

Funding Matrix

Arkansas uses a specific formula to arrive at the per-student funding amount. This formula is known as the matrix. The matrix calculates the per-student funding rate based on the cost of personnel and other resources for operating a prototypical school of 500 students.

Indirect Costs

Indirect costs include costs which are frequently referred to as overhead expenses (for example, rent and utilities) and general and administrative expenses (for example, payroll, accounting and personnel department costs).

Limitation on Fund Balances

Pursuant to A.C.A. § 6-20-2210, if at the close of the fiscal year a public school district has a net legal balance that exceeds twenty percent (20%) of the public school district's current year net legal balance revenues, the public school district shall within five (5) years

reduce its net legal balance to no more than twenty percent (20%) of the public school district's current year net legal balance revenue.

Maintenance of Effort (ESA)

A school district may receive funds under a covered program for any fiscal year only if the Arkansas Division of Elementary and Secondary Education (DESE) finds that either the combined fiscal effort per student or the aggregate expenditures of the school district and the State for the preceding fiscal year was not less than ninety (90) percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year.

Maintenance of Effort (Special Education)

A school district may receive funds under Individuals with Disability Education Act (IDEA) for any fiscal year only if the Arkansas Division of Elementary and Secondary Education (DESE) finds that either the combined fiscal effort per student or the aggregate expenditures of the school district and the State for the preceding fiscal year was not less than the combined fiscal effort or aggregate expenditures for the second preceding fiscal year excluding any exemptions allowed to reduce state and local expenditures for the special education program.

Medicaid

Medicaid is a federally funded program. Federal law, namely Individuals with Disability Education Act (IDEA) and the Medicare Catastrophic Coverage Act of 1988, established a system of Medicaid-related reimbursement for schools that offer medical services to students. Qualifying school-based services must also meet all required provider guidelines established in the Arkansas Medicaid Provider Manuals. Participating Arkansas school districts are eligible to receive Medicaid reimbursements for the following direct services: Occupational Therapy Services, Physical Therapy Services, Speech Language Services, Personal Care Services, Private Duty Nursing Services, School-based Mental Health Services, Targeted Case Management, Vision and Hearing Screening, Audiology Services

Miscellaneous Funds

Miscellaneous Funds are defined in A.C.A. § 6-20-2303(12) as funds received by a school district from federal forest reserves, federal grazing rights, federal mineral rights, federal impact aid, federal flood control, wildlife refuge funds, severance taxes, in lieu of taxes and local sales and use taxes dedicated to education.

Professional Development (PD) Funding

Funding provided to coordinate a set of planned learning activities that improve the knowledge, skills, and effectiveness of teachers; address the knowledge and skills of administrators and paraprofessionals concerning effective instructional strategies, methods, and skills; lead to improved student academic achievement; and are evidence-based, standards-based, and continuous.

Revenue

The total income produced by a given source. The NLRSD has income sources such as tax dollars, real property taxes, personal property taxes, utility taxes, state aid, state grants, federal grants, athletic and extracurricular gate receipts, etc. In Arkansas schools, revenue is classified into the following categories: local sources, state sources, federal sources, other sources.

Student Growth Funding

Student Growth Funding means the amount of state financial aid provided to an eligible school district from funds made available for the growth in the ADM of the school district for each sequential quarter beginning with prior fiscal year quarter four (4) and ending with current fiscal year quarter three (3) compared to each corresponding prior fiscal year three quarter ADM of the school district.

Uniform Rate of Tax

A school district is required to have a minimum of 25 mills, known as the Uniform Rate of Tax (URT), dedicated to maintenance and operation. The local district has the option to increase its millage rate by having voters within the district vote on additional mills.

Best Financial Practices

Decisions should be made to maximize funding for student resources. NLRSD reviews many things to properly use funding in the best interest of all students. A financially sound school should have policies and procedures in various areas. NLRSD, through consistent application of those policies and procedures, practices long- term management of our resources. Through sound fiscal management schools should have careful tracking of resources and understand their cash flow. Without sound fiscal management, information can be wrong or absent, decision making can be flawed, and immaterial issues can become serious problems. In education, financial resources are used to achieve positive changes in student attitudes or academic behaviors. NLRSD uses resources as efficiently as possible in many areas including the following:

- Management Structures
- Efficient delivery of educational services
- Administrative and instructional technology
- Personnel systems and benefits management
- Facilities construction
- Facilities maintenance
- Student transportation
- Food service operations
- Cost control systems, including asset management, risk management, financial management, purchasing, internal auditing, and financial auditing
- Athletics
- Other extracurricular activities
- Revenue and expenditure sources
- Breakdown of administrative, instructional, support, and operations expenditures
- What expenditures relate to student instruction
- What are revenue sources and if you lose one, how to prepare
- Are facilities safe, warm and dry and what are the needs long-term

NLRSD has established procedures that include:

- Purchase orders (P.O.) process
- Receipting revenue
- Travel reimbursement procedure
- Frequent monitoring and reporting to Arkansas Division of Elementary and Secondary Education

District Budget Process

Month	Activity
July and August	Receive preliminary state aid notice from DESE and work on current year budgeting and balancing, revise current year financial forecast and projected ending balance, work on Cycle 8 – annual salary and FTE report to DESE and Cycle 9 – final close on previous year financial ledgers
September	Principals meet with curriculum programs office for student achievement data analysis, federal programs office for ensuing year’s budget requirements, review ADM, revise current year financial forecast and projected ending balance
October	Principals work with federal programs office, finance office, and human resources office on ensuing year’s budget requirements, review ADM, revise current year financial forecast and projected ending balance
November	Principals work to prepare school needs and data presentation for executive team, review ADM, revise current year financial forecast and projected ending balance
December	Principals present needs to executive team, review ADM, revise current year financial forecast and projected ending balance
January	Board approves ensuing year’s calendar, revise current year financial forecast and projected ending balance, DESE revises federal funding allocation for current year with carryover from prior year, review ADM
February	Develop budget calendar, revise current year financial forecast and projected ending balance, create calendars for personnel budgeting module, Federal program midyear current year budget with principals, Federal program ensuing year budget projection with principals, review ADM
March	Campus administration works with human resources office on staffing requirements, employee contract preparations begin for ensuing year, current year federal program funding spent by spring break, revise current year financial forecast and projected ending balance, develop director, coordinator, and departmental budget schedule, calculate cost of any anticipate salary schedule increases
April	Budget meetings with directors, coordinators, and department heads, employee contract preparation for the ensuing year, revise current year financial forecast and projected ending balance, finalize 3-Qtr average ADM projections for ensuing year revenue budget, operational budgets spent by April 15
May	Employee contracts issued for ensuing year, open budget ledgers for ensuing year purchase orders, begin budget closeout process for current fiscal year, obtain preliminary assessment values from Pulaski County Assessor’s Office for ensuing year, Federal Program desk audit – federal funding documentation, Federal Program final current year budget due to ADE by May 1, revise current year financial forecast and projected ending balance

June	Develop preliminary federal budget for ensuing year, continue current year budget closeout process, process all final current year payroll process, perform interim fiscal year closeout on current year by June 30, revise current year financial forecast and projected ending balance, continue personnel budgeting module work new year, federal programs applications for ensuing year due to DESE.
-------------	--

DESE Data Reporting Schedule

The budget planning process is built around DESE’s data reporting deadlines called “cycle reports.” DESE collects data in eFinance and eSchool from each public school district in the state at specified times. There are nine (9) specified times data is collected throughout the school year.

Cycle 1 Sept. 15-30	Cycle 2 Oct. 01-15	Cycle 3 Nov. 01-15	Cycle 4 Dec. 01-15	Cycle 5 Feb. 01-15
Budget Student ID changes Bank reconciliation	Teacher data Student data Safety drills Student ID changes Bank reconciliation Employee leave	Immunizations Safety drills Student attendance Student ID changes Bank reconciliation Bus data	Special Education Student ID changes Bank reconciliation	Safety drills Student attendance Student ID changes Bank reconciliation Employee leave School board training hours
Cycle 6 April 01-15	Cycle 7 June 01-15	Cycle 8 July 15-31	Cycle 9 Aug 15-31	
Safety drills Student attendance Student ID changes Bank reconciliation Employee leave	Safety drills Medical screenings Student attendance Student grades Student ID changes Bank reconciliation Student discipline ALE data	District contacts Bank reconciliation Employee data Salary & FTE’s Employee leave	Expense coding Revenue coding Fund balances Net legal balance Graduates Employee data Bank reconciliation	

FY23 Projected legal balance

District :
Legal Funds

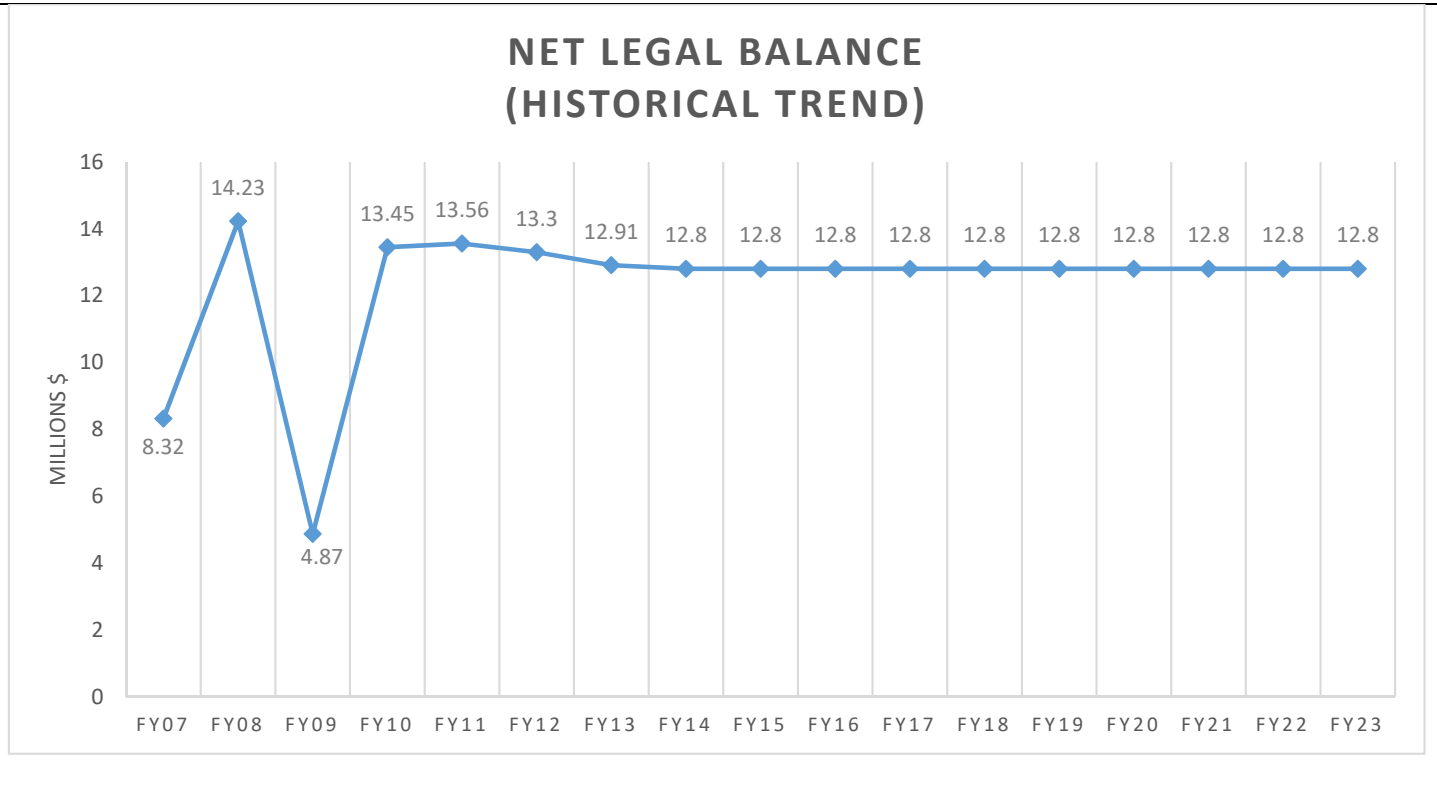
North Little Rock
1000:1999| 2000:2999| 4000:4999

2022-23	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual Period 13	TOTAL
BEGINNING BALANCE	13,143,906.38	14,519,149.29	15,551,808.58	13,910,475.11	15,623,133.46	26,209,998.33	25,177,885.46	21,744,968.01	20,911,171.61	19,662,176.92	25,714,126.28	26,651,284.48	23,551,789.32	
REVENUE														
Local Tax (received July - December)	1,202,005.09	969,414.98	769,395.23	3,235,229.51	11,893,895.65	16,628.35								18,086,568.81
Local Tax (received January - June)							1,448,758.85	347,864.79	585,926.54	8,193,598.79	8,071,062.16	843,885.18		19,491,096.31
Other Local Revenue	160,748.70	243,100.04	365,180.24	449,564.74	915,402.99	557,220.09	670,419.73	1,279,028.84	415,930.49	433,231.87	477,258.32	236,914.88		6,203,980.93
Foundation Funding	2,979,299.00	2,979,299.00	2,979,299.00	2,979,299.00	2,979,299.00	2,979,299.00	2,979,299.00	2,979,381.00	2,979,381.00	2,979,381.00	2,979,382.00	2,979,381.00		35,751,999.00
Other State Aide	117,788.00	684,241.00	982,347.73	1,186,599.73	770,125.02	998,520.73	701,706.80	695,835.73	695,835.73	695,649.70	998,281.04	1,531,019.59		10,057,950.80
Other Revenue	426,436.32	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00	311,298.00			3,228,118.32
Indirect Costs													688,280.52	688,280.52
Transfers (From Building Fund Only)				1,912.10			1,915.92			1,448.25		8,742.62		14,018.89
Total Revenue	4,886,277.11	5,187,353.02	5,407,500.20	8,163,903.08	16,870,020.66	4,862,966.17	6,113,398.30	5,613,408.36	4,988,371.76	12,614,607.61	12,525,983.52	5,599,943.27	688,280.52	93,522,013.58
EXPENDITURES														
Salaries & Benefits	946,033.77	3,531,282.71	5,395,998.93	5,470,627.23	5,390,307.30	5,399,654.32	5,539,200.92	5,556,336.58	5,527,185.75	5,500,777.22	10,340,623.10	7,171,934.03		65,769,961.86
Other Expenditures	366,533.78	623,411.02	1,652,834.74	980,617.50	892,848.49	495,424.72	900,989.83	890,868.18	710,180.70	1,061,881.03	1,248,202.22	1,527,504.40	-8,272.24	11,343,024.37
Debt Services Payments	2,198,466.65						3,106,125.00							5,304,591.65
All Other Debt Payments (all types of debt)														0.00
Transfers to Bldg fund														0.00
Transfers to Food Service Fund														0.00
Other:ARP ESSER Loss of Revenue													-545,000.00	(545,000.00)
Total Expenditures	3,511,034.20	4,154,693.73	7,048,833.67	6,451,244.73	6,283,155.79	5,895,079.04	9,546,315.75	6,447,204.76	6,237,366.45	6,562,658.25	11,588,825.32	8,699,438.43	(553,272.24)	81,872,577.88
ENDING BALANCE	14,519,149.29	15,551,808.58	13,910,475.11	15,623,133.46	26,209,998.33	25,177,885.46	21,744,968.01	20,911,171.61	19,662,176.92	25,714,126.28	26,651,284.48	23,551,789.32	24,793,342.08	
													12,849,937.42	
													11,943,404.66	

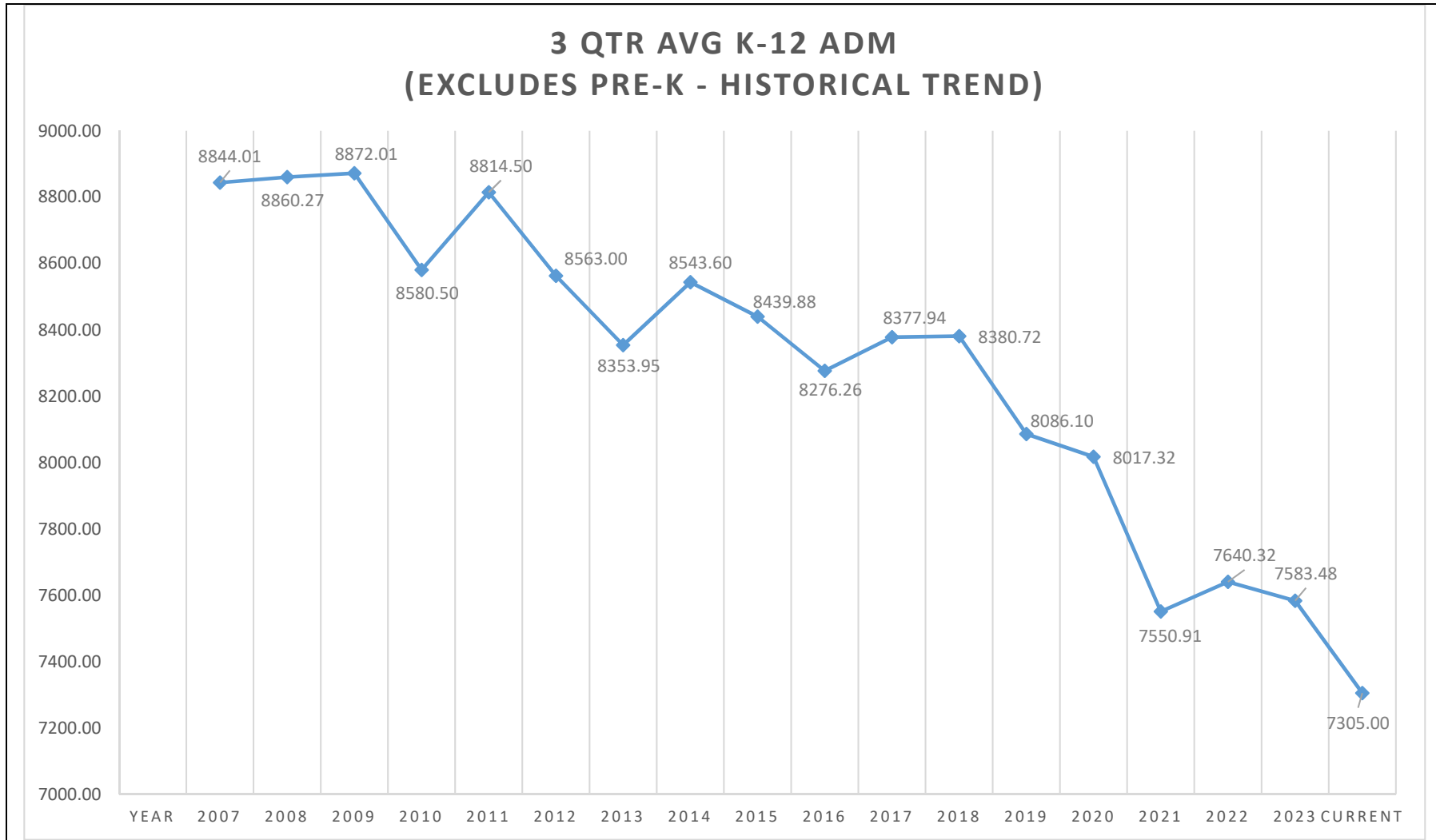
2023 Savings	7,558,614.59	Bond Refinance
	545,000.00	ESSER III Loss of Revenue Funding
	688,280.52	Indirect Costs
	83,818.00	Additional State Funding
	2,757,000.00	Increase in property tax revenue
	310,691.55	Operational Savings
	11,943,404.66	

Net Legal Balance

Year	Legal Fund Balance Funds 1,2,4 Balance (millions)
FY07	8.32
FY08	14.23
FY09	4.87
FY10	13.45
FY11	13.56
FY12	13.3
FY13	12.91
FY14	12.8
FY15	12.8
FY16	12.8
FY17	12.8
FY18	12.8
FY19	12.8
FY20	12.8
FY21	12.8
FY22	12.8
FY23	12.8



**Average Daily Membership (ADM)
Trend Data (Grades K-12)**



FY24 Preliminary State Aid Notice

LEA: 6002
 County: PULASKI
 District: NORTH LITTLE ROCK

Preliminary
 State Aid Notice 2023-2024
 July 28, 2023

Refer to corresponding Commissioner's
 Memo for additional information.

DATA			
1.	2022 Real Assessment	\$	664,899,583
2.	2022 Personal Assessment	\$	186,019,235
3.	2022 Utility Assessment	\$	71,331,795
4.	2022 Total Assessment	\$	922,250,613
5.	98% of URT X Assessment	\$	22,595,140.02
6.	Net Revenues	\$	
7.	2022 Calendar Year Calc. Misc. Funds ¹ - R	\$	3,641
8.	2023 Calendar Year Calc. Misc. Funds ¹ - R	\$	
9.	2021-22 ADM (Qtrs. 1-3 Avg.)		7,640.32
10.	2022-23 ADM (Qtrs. 1-3 Avg.)		7,583.48
11.	2022-23 ADM (Qtr. 4) for SGF		7,491.97
12.	2023-24 ADM (Qtr. 1) for SGF		
13.	2023-24 ADM (Qtr. 2) for SGF		
14.	2023-24 ADM (Qtr. 3) for SGF		
15.	Initial Per-Student Revenue	\$	2,980.00
16.	Initial Per-Student Foundation Funding Amount	\$	7,618.00
17.	Initial Per-Student State Foundation Funding Aid	\$	4,638.00
18.	PY ALE FTEs (Qtrs. 1-4)		124.140387
19.	CY English Language Learner Students		
20.	PY ESA Students (NSL Free and Reduced)		5,661
21.	Adjusted 1/1/05 Scheduled Debt Payment	\$	0.00
22.	State Wealth Index for Bonded Debt Assistance		0.35748
23.	PY ADM of Isolated School Area		
24.	Isolated Funding Amount Per Student 6-20-603	\$	0
25.	District Square Miles		28.65
26.	District Total Millage Rate in effect as of 1/1/22		48.30
27.	District Total Millage Rate in effect as of 1/1/23		48.30

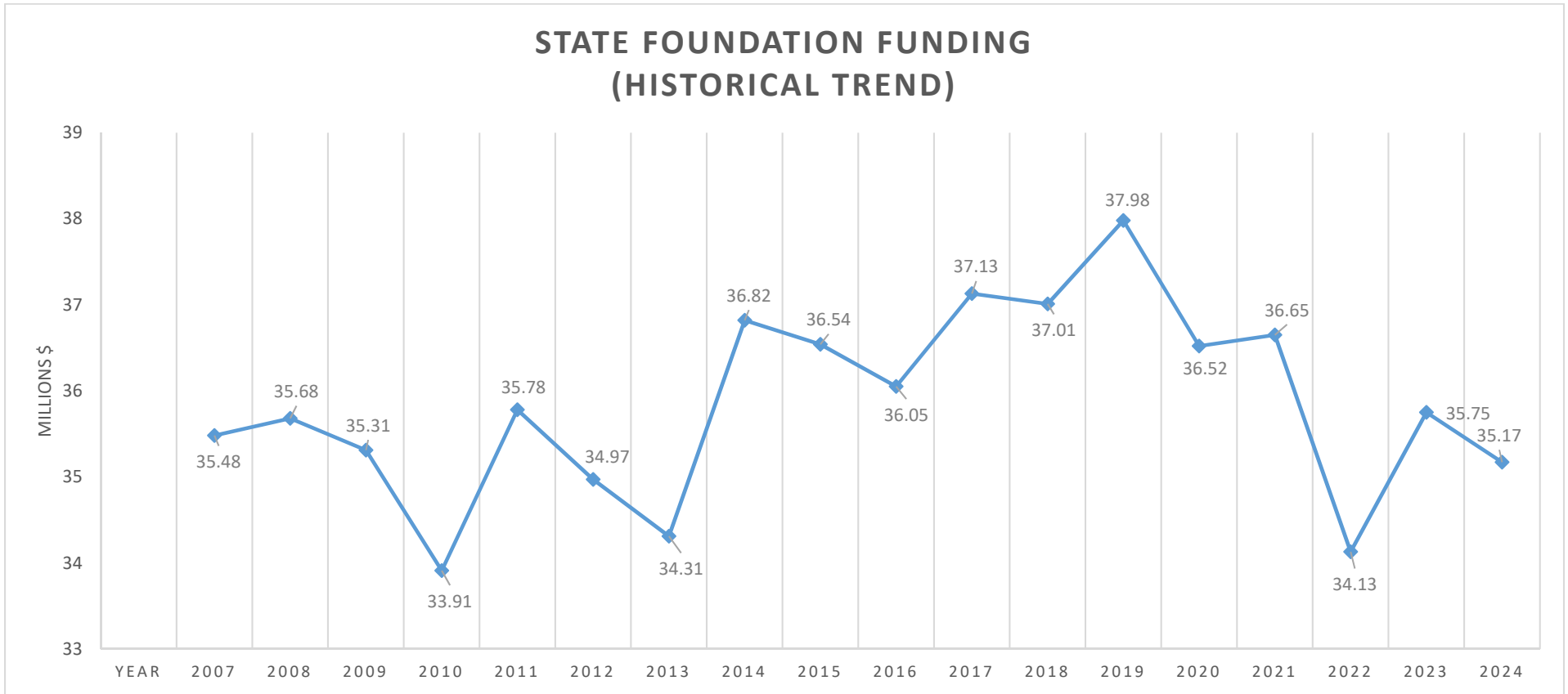
FUNDING						
Funding Category	Amount	Statutory Code/Acts of 2023	Restricted	Revenue Code	Fund/SOF Code	
28. State Foundation Funding Aid (\$7,618)	\$ 35,172,170.00	6-20-2303, 6-20-2305, 6-20-2308, Act 744	No	31101	2001	
29. 98% of URT X Assessment less Net Revenues ²		6-20-2303, 6-20-2305	No	31103	2001	
30. Educational Excellence Trust Funds ³ - R	\$ 5,061,553.00	6-5-301 et seq.	Yes			
31. Alternative Learning Environment (\$4,987) - R	\$ 619,088.00	6-20-2303, 6-20-2305, Act 744	Yes	32370	2275	
32. English Language Learners (\$366) - R		6-20-2303, 6-20-2305, Act 744	Yes	32371	2276	
33. ESA Funding ⁴ (\$538 / \$1,076 / \$1,613) - R	\$ 6,091,236.00	6-20-2303, 6-20-2305, Act 744	Yes	32381	2281	
34. ESA Rate - R	\$ 1,076.00	6-20-2305	Yes	32381	2281	
35. ESA Funding Withholding ⁴	\$	6-20-2305				
36. ESA Growth Funding ⁴ - R	\$ 0.00	6-20-2305	Yes	32381	2281	
37. Professional Development (\$37.50) - R	\$ 284,381.00	6-20-2303, 6-20-2305, Act 744	Yes	32256	2223	
38. Bonded Debt Assistance (\$18.03) - R	\$ 0.00	6-20-2503	Yes	32915	2001	
39. Isolated Funding	\$	6-20-601, 6-20-603	Yes	31500	2212	
40. Special Needs Isolated Funding	\$	6-20-604 (c), (d) & (e)	Yes	31500	2212	
41. Special Needs Small District Funding	\$	6-20-604 (f)	No	32249	2920	
42. Special Needs Isolated Transportation	\$	6-20-604 (h)	Yes	32248	2228	
43. Declining Enrollment Funding ⁵ - R	\$ 216,504.00	6-20-2305	No	31460	2218	
44. Declining Enrollment Adequacy	\$	6-20-2305	No	31460	2218	
45. Student Growth - PYQtr. 4 + CYQtrs. 1,2 & 3 ⁵ - R	\$ 0.00	6-20-2303 & 2305	No	31450	2217	
46. Enhanced Transportation Funding	\$ 0.00	6-20-2309, Act 238	No	31400	2222	
47. Teacher Salary Equalization Funding (\$185)	\$ 1,413,459.00	6-20-2305 (b) (6)	Yes	32204	2001	
48. LEARNS Teacher Min. Salary and Raise Funds	\$ 3,391,759.00	Act 237	Yes	32205	2001	

ACA-Arkansas code annotated, ADM-average daily membership, ALE-alternative learning environment, Avg.-average, Calc.-calculated, CY-current year, ESA-enhanced student achievement, FTE-full-time equivalent, FY-fiscal year, LEA-local education agency, Min.-minimum, Misc.-miscellaneous, NSL-national school lunch, PY-prior year, Qtr.-quarter, R-state board rule, SFFA-state foundation funding aid, SGF-student growth funding, SOF-source of fund, URT-uniform rate of tax

1) Miscellaneous funds are defined and calculated as per ACA § 6-20-2303 (13), ACA § 6-20-2308, and ACA § 6-20-2503 (a) (3).
 2) Negative funding amounts for 98% of URT X assessment less net revenues indicate funds owed to the state. For those districts receiving SFFA, the negative amount is deducted from SFFA.
 3) Educational excellence trust funds are included in foundation funding and are restricted pursuant to ACA § 6-5-307.
 4) Line 33-ESA funding is inclusive of transitional funding.
 5) Eligible school districts shall receive the higher of student growth funding or declining enrollment funding. No school district shall receive both declining enrollment funding and student growth funding.

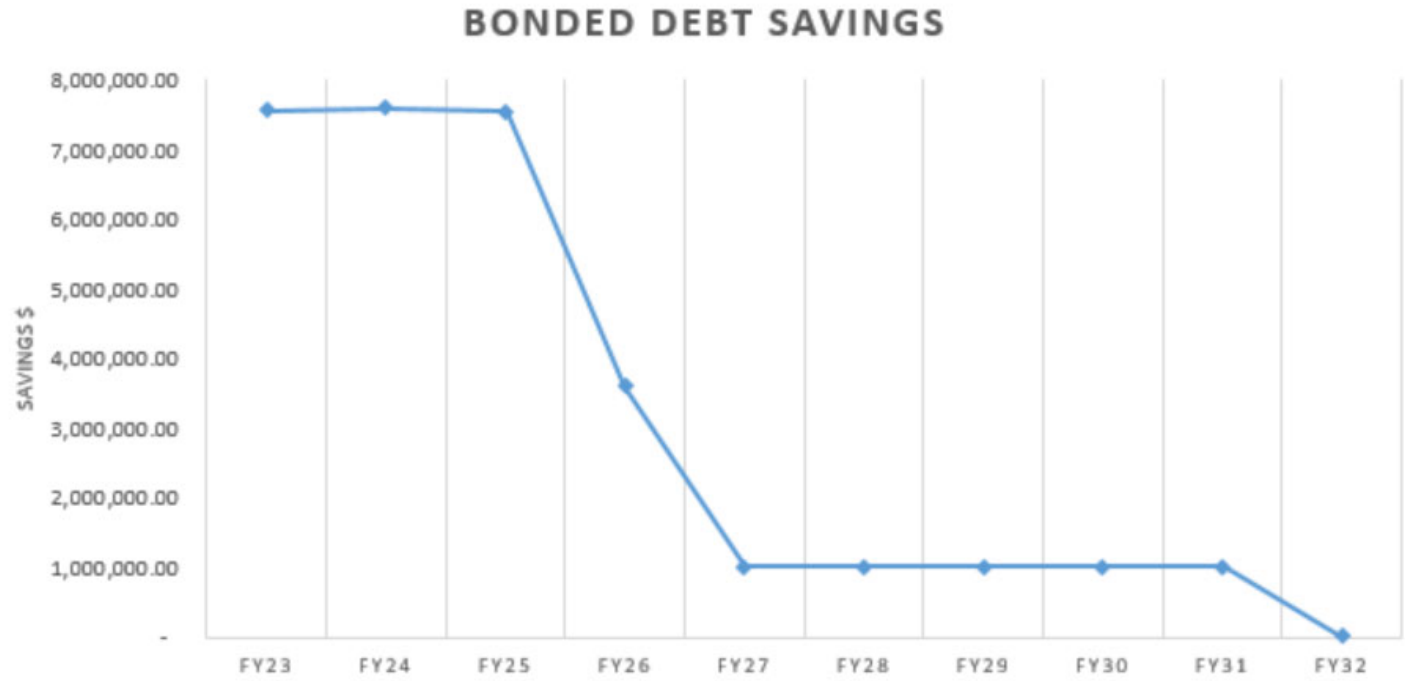


**State Foundation Funding (SFF) Revenue
Trend Data**



Bonded Debt Savings Outlook

FY23	7,558,614.59
FY24	7,595,312.50
FY25	7,547,462.50
FY26	3,605,462.50
FY27	1,005,625.00
FY28	1,005,275.00
FY29	1,005,112.50
FY30	1,005,262.50
FY31	1,006,731.26
FY32	6,100.00



FY24 Teacher/Administrator Salary Schedule

North Little Rock School District Teacher/Administrator Salary Schedule 22-23 Schedule: 29A 190 Days									
RANGE									
STEP	01	02	03	04	05	06	07	08	09
	BA	BA+12	BA+24	MA	MA+15	MA+30	MA+45	SPEC	DOCT
01	37,750	38,650	39,630	42,400	43,400	44,400	45,400	46,900	48,900
02	38,750	39,650	40,630	43,400	44,400	45,400	46,400	47,900	49,900
03	39,750	40,650	41,630	44,400	45,400	46,400	47,400	48,900	50,900
04	40,750	41,650	42,630	45,400	46,400	47,400	48,400	49,900	51,900
05	41,750	42,650	43,630	46,400	47,400	48,400	49,400	50,900	52,900
06	42,750	43,650	44,630	47,400	48,400	49,400	50,400	51,900	53,900
07	43,750	44,650	45,630	48,400	49,400	50,400	51,400	52,900	54,900
08	44,750	45,650	46,630	49,400	50,400	51,400	52,400	53,900	55,900
09	45,750	46,650	47,630	50,400	51,400	52,400	53,400	54,900	56,900
10	46,750	47,650	48,630	51,400	52,400	53,400	54,400	55,900	57,900
11	47,750	48,650	49,630	52,400	53,400	54,400	55,400	56,900	58,900
12	48,750	49,650	50,630	53,400	54,400	55,400	56,400	57,900	59,900
13	49,750	50,650	51,630	54,400	55,400	56,400	57,400	58,900	60,900
14	50,750	51,650	52,630	55,400	56,400	57,400	58,400	59,900	61,900
15	51,750	52,650	53,630	56,400	57,400	58,400	59,400	60,900	62,900
16	52,750	53,650	54,630	57,400	58,400	59,400	60,400	61,900	63,900
17	53,750	54,650	55,630	58,400	59,400	60,400	61,400	62,900	64,900
18	54,750	55,650	56,630	59,400	60,400	61,400	62,400	63,900	65,900
19	55,750	56,650	57,630	60,400	61,400	62,400	63,400	64,900	66,900
20	56,750	57,650	58,630	61,400	62,400	63,400	64,400	65,900	67,900
21					63,400	64,400	65,400	66,900	68,900
22						65,400	66,400	67,900	69,900
23							67,400	68,900	70,900

Stipends: Flat amount according to stipend schedule
National Board Certification Additional \$2,000.00



2400 Willow Street • North Little Rock, Arkansas 72114 • (501) 771-8000 • www.nlrds.org

2023-2024 Certified Salary Schedule

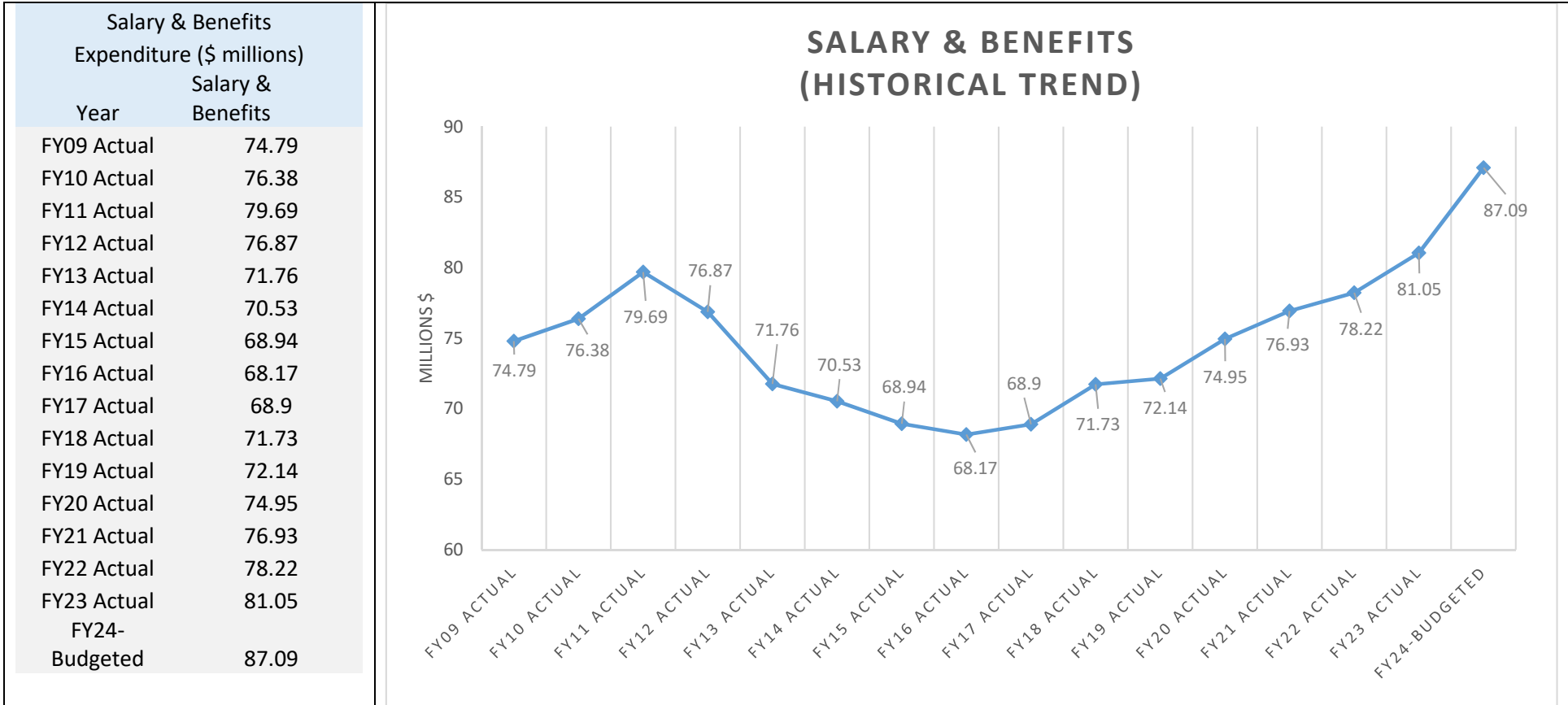
Beginning Teacher (0 Years Experience)	\$50,000
All current certified employees in the 22-23 school year earning less than \$48,000 based on current salary schedule placement	\$50,000
All current certified employees in the 22-23 school year earning \$48,000 or more based on current salary schedule placement	\$2,000 increase
Any current certified employee receiving a master's, specialist, or doctorate degree or earning hours to qualify for a lane change on the 22-23 salary schedule by January 31, 2024	<p style="text-align: center;">Determine new base salary by receiving the GREATER of:</p> <p style="text-align: center;">Placement at the appropriate lane on the 22-23 salary schedule</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">Appropriate LEARNS increase to meet salary requirements</p>
Any new certified employee to the North Little Rock School District for the 23-24 school year	Placement at the appropriate lane on the 22-23 salary schedule with a \$50,000 minimum starting salary
Stipends that are flat amounts	Amounts will remain the same.
Responsibility Index Values	These values and calculated amounts will remain flat based on 22-23 amounts. Indices will be modified to affordable levels when a future salary schedule is approved
Extended contract days	For positions that are on extended contracts, the current placement on the 22-23 salary schedule plus the appropriate LEARNS increase will be used to calculate the value for these days

The above salary schedule is meant to meet the requirements of the "Arkansas Learns" law. There are many unknowns in regard to funding at the time of drafting this schedule. This salary schedule is proposed, so the district can generate contracts and begin the new school year without interruption to general and daily operations. The administration will work with the PPC to draft a future salary schedule after all state funding is known and more information is available.

Board Adopted: April 20, 2023

The North Little Rock School District is an Equal Opportunity Employer.

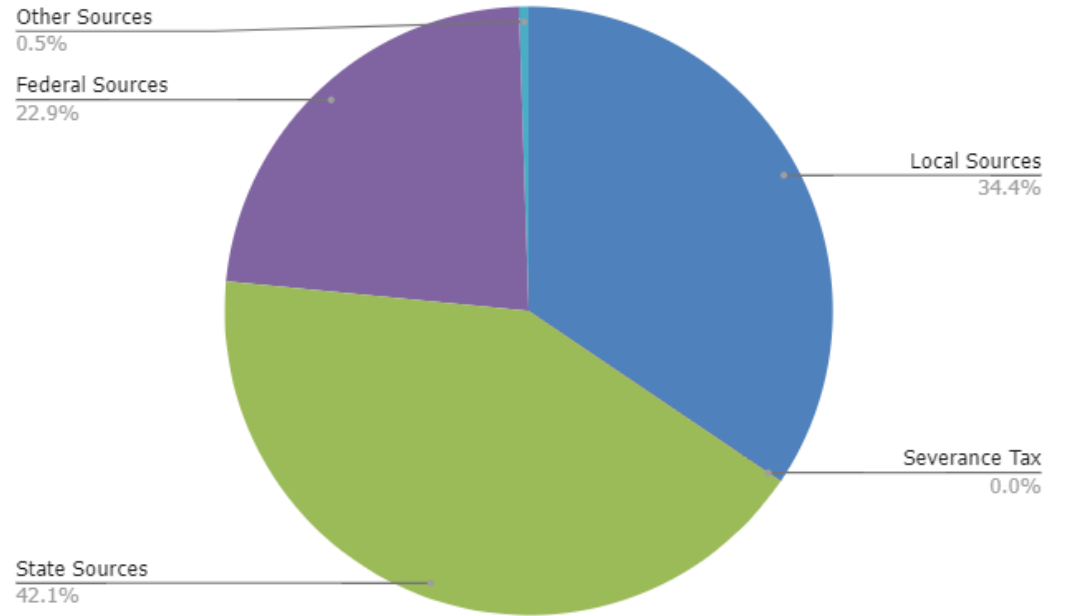
Salary & Fringe Expenditure



FY24 Proposed Revenue

Account	Account Description	FY24 Budget
10000	Local Sources	42,089,000.00
20000	Intermediate Sources	7,000.00
30000	State Sources	51,435,157.40
40000	Federal Sources	28,023,420.88
50000	Other Sources	625,711.54
		122,180,289.82

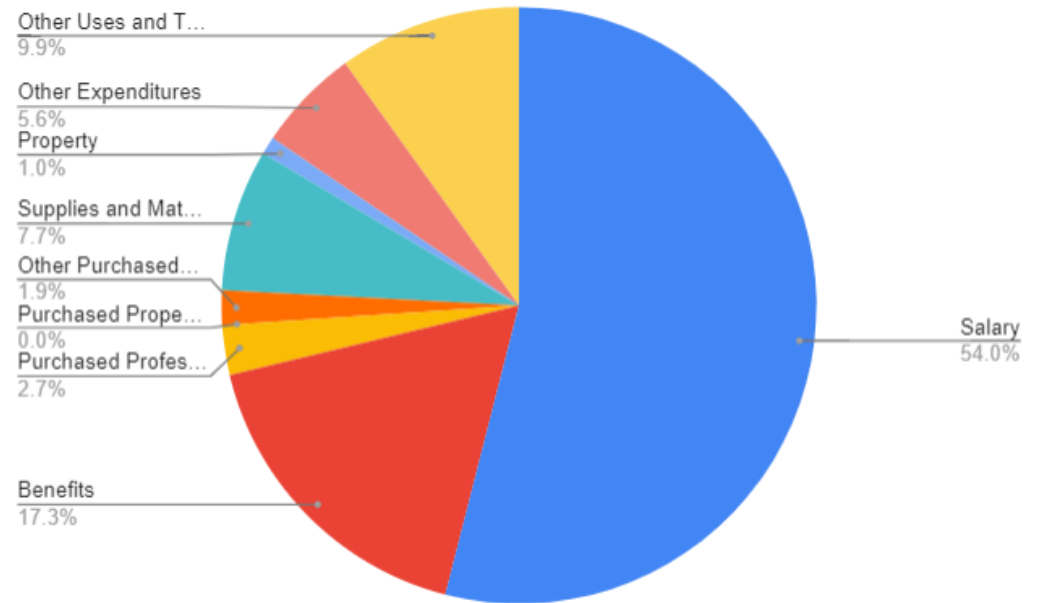
FY24 Detailed Revenue List



FY24 Proposed Expenditures

Account	Account Description	FY24 Budget
61000	Salary	65,951,271.23
62000	Benefits	21,102,710.51
63000	Purchased Professional and Technical Services	3,292,075.25
64000	Purchased Property Services	1,900.00
65000	Other Purchased Services	2,285,001.81
66000	Supplies and Materials	9,408,949.08
67000	Property	1,168,991.00
68000	Other Expenditures	6,834,358.25
69000	Other Uses and Transfers	12,135,032.69
		122,180,289.82

[FY24 Detailed Expenditure List](#)



Financial Management Principles

ADE

[ADE Tier I – Financial Management Principles Presentation](#)

Arkansas School Public Resource Center (APSRC)

[Public Dashboard](#)

Choose [North Little Rock School District](#) to access our data.

