

2025-26  
State Aid Notice # 1

Preliminary Data  
July 24, 2025

2502 SALEM SCHOOL DISTRICT

<CLICK INSIDE YELLOW BOX TO SELECT DISTRICT

DATA

C1 2025-26 Enrollment Cap (Open-Enr Charters Only)	-	C4 2025-26 3-qr ADM	-
C2 July 1, 2025 Enrollment (Open-Enr Charters Only)	-	15 Per Student Local Revenue	2,088.68
C3 2025-26 Current/Prior Year Status (Open-Enr Charters Or	-	16 Per Student Total Foundation Funding Amt	8,162.00
1 2024 Real Assessment	45,088,604.00	17 Per Student State Foundation Funding Aid	6,073.32
2 2024 Personal Assessment	15,072,465.00	18 PY ALE FTEs (Qtrs. 1-4)	9.20
3 2024 Utility Assessment	8,028,920.00	19 ELL Students (current year)	-
4 Total Assessment Valuations	68,189,989.00	20 ESA Students (F&R)	511
5 98% of URT X Assessment <sup>2</sup>	1,670,654.73	21 Adjusted 1/1/05 Scheduled Debt Payment	-
6 2024 Net Revenues	-	22 State Wealth Index for Bonded Debt Assistance	0.65609
7 2024 Calculated Misc Funds <sup>1</sup>	5,972.00	23 PY ADM of Isolated School Area	-
8 2025 Calculated Misc Funds <sup>1</sup>	-	24 Isolated Funding Amt Per Student 6-20-603	0
9 2023-24 3-qr ADM	846.35	25 District Square Miles	226.85
10 2024-25 3-qr ADM	802.72	26 Millage 1/1/24	31.50
11 2024-25 Qtr 4 ADM	791.04	27 Millage 1/1/25	31.50
12 2025-26 Qtr 1 ADM	-	C5 Charter Facilities Student Count	-
13 2025-26 Qtr 2 ADM	-	C6 Charter Facilities Rate	-
14 2025-26 Qtr 3 ADM	-		

FUNDING

Funding Category	Amount	Statutory Code	Restricted	Rules	Rev Code	Fund/SOF
28 State Foundation Funding Aid (SFFA)	4,875,174.00	6-20-2303, 6-20-235, 6-20-2308	No	No	31101	2001
29 98% of URT X Assessment Less Net Revenues	-	6-20-2303, 6-20-2305	No	No	31103	2001
30 Educational Excellence Trust Fund <sup>3</sup>	581,279.00	6-5-301 et seq.	Yes	Yes		
31 Alternative Learning Environment (ALE) \$5,086 X Line 18	47,967.00	6-20-2303, 6-20-2305	Yes	Yes	32370	2275
32 English Language Learners (ELL) \$366 X Line 19	-	6-20-2303, 6-20-2305	Yes	Yes	32371	2276
33 Enhanced Student Achievement (ESA) <sup>4</sup> Line 20 X Line 34	281,561.00	6-20-2303, 6-20-2305	Yes	Yes	32381	2281
34 ESA Rate	551.00					
35 ESA Withholding (for excess fund balance - 6-20-2305(b)(4)(F);	-	6-20-2305	Yes	No	32381	2281
36 ESA Growth	-	6-20-2305	Yes	Yes	32381	2281
37 Professional Development	32,912.00	6-20-2303, 6-20-2305	Yes	Yes	32256	2223
38 Bonded Debt Assistance	-	6-20-2503	Yes	Yes	32915	2001
39 Isolated Funding	-	6-20-601, 6-20-603	Yes	No	31500	2212
40 Special Needs Isolated	-	6-20-604 (c), (d) & (e)	Yes	No	31500	2212
41 Special Needs Small District	-	6-20-604 (f)	No	No	32249	2920
42 Special Needs Transportation	-	6-20-604 (h)	Yes	No	32248	2228
43 Declining Enrollment <sup>5</sup>	178,054.00	6-20-2305	No	Yes	31460	2218
44 Student Growth <sup>5</sup>	-	6-20-2303, 6-20-2305	No	Yes	31450	2217
45 Charter Facilities Funding (Open-Enr Charters Only)	-	6-20-2309	No	No	32914	3400
46 Enhanced Transportation	157,793.00	6-23-908	Yes	No	31400	2222
47 Teacher Salary Equalization Funding	156,292.00	6-20-2305 (b)(6)	Yes	No	32204	2001
48 LEARNS Teacher Minimum Salary & Raise Funding	251,465.00	6-17-2403	Yes	No	32205	2001

For detailed list of data used in calculating various funding types, please go to:

<https://dese.ade.arkansas.gov/Offices/fiscal-and-administrative-services/school-funding/funding-data>

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## FOOTNOTES, ABBREVIATIONS, AND CONTACTS

### FOOTNOTES

- 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). Only the URT portion of miscellaneous funds is considered a part of a district's foundation funding.
- 2 Negative funding amounts for 98% of URT X Assessment less Net Revenues indicate funds owed to the state. For 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 and ADE rule.
- 4 ESA funding is inclusive of transitional funding. See Section 6.04 of the Student Special Needs rules for details on transitional funding.
- 5 Eligible school districts shall receive the higher of student growth or declining enrollment funding. No school district shall receive both in the same year. A calculator tool for Student Growth Declining Enrollment funding is located at: [Tools & Resources](#)

### ABBREVIATIONS

ACA - Arkansas Code Annotated  
ADM - Average Daily Membership  
ALE - Alternative Learning Environment  
CY - current year  
ESA - Enhanced Student Achievement  
FTE - full-time equivalent  
Misc - miscellaneous  
PY - prior year  
Qtr. - quarter  
Rev - revenue  
SFFA - state foundation funding aid  
SOF - source of fund  
URT - uniform rate of tax

### ESA RATES PURSUANT TO ACA § 6-20-2305

F&R Percentage below 70%	538.00
F&R Percentage 71%-89%	1,076.00
F&R Percentage 90%+	1,613.00

*Districts transitioning from one ESA funding level to another are funded per statute and ADE rule linked in footnote 4 above.*

### CONTACTS

Alternative Learning Environment	<a href="#">Jared Hogue</a> <a href="#">C.W. Gardenhire</a>
English Language Learners	<a href="#">Maria Touchstone</a>
ESA Funding Calculations	<a href="#">David Allison</a>
ESA Allowability	<a href="#">Saliha Qazi</a>
Professional Development Funding Calculations	<a href="#">David Allison</a>
Professional Development Allowability	<a href="#">Saliha Qazi</a>
Net Revenues/98% URT	<a href="#">David Allison</a>
Isolated/Special Needs Isolated Funding	<a href="#">Anita Freer</a>
All Other State Funding Questions	<a href="#">David Allison</a> <a href="#">Anita Freer</a>