

Arkansas Department of Education Public School Fund Account

Appropriation Name	FY2013 Authorized Appropriation	FY2013 Expenditures	Difference (FY13 Appropriation less FY13 Expenditures)/1	FY2014 Authorized Appropriation	Difference (FY14 Appropriation less FY13 Expenditures)
Additional PSE Health Insurance	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -
Advanced Placement Incentive	825,000	822,304	2,696	825,000	2,696
Alternative Learning	21,775,797	23,020,310	(1,244,513)	23,318,012	297,702
Alternative Pay	807,907	-	807,907	-	-
APSCN	23,629,415	21,150,746	2,478,669	22,872,943	1,722,197
Arkansas Easter Seals	193,113	193,113	-	193,113	-
Assessment/End of Course Testing	24,375,349	17,215,594	7,159,755	24,223,861	7,008,267
At Risk	1,688,530	1,852,204	(163,674)	1,688,530	(163,674)
At-Risk Children and Youth Services Grants	500,000	-	500,000	-	-
Better Chance Program	111,000,000	109,807,980	1,192,020	111,000,000	1,192,020
Bonded Debt Assistance (formerly Debt Svc Funding Supp)	28,455,384	15,992,960	12,462,424	28,455,384	12,462,424
Consolidation Incentive	9,415,127	-	9,415,127	3,760,200	3,760,200
Content Standards and Curriculum Frameworks	50,000	-	50,000	50,000	50,000
Content Standards Revision	161,000	-	161,000	161,000	161,000
Coop Ed Tech Centers Operations	1,200,000	1,200,000	-	1,200,000	-
Coordinated School Health	2,000,000	2,000,000	-	2,000,000	-
Court Ordered Desegregation	69,814,372	67,179,405	2,634,967	69,814,372	2,634,967
Criminal Background Checks	25,000	39	24,962	25,000	24,962
Declining Enrollment	13,963,389	11,145,512	2,817,877	13,963,389	2,817,877
Dept of Correction	6,024,799	6,024,799	-	6,220,892	196,093

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Distance Learning	4,760,000	4,760,000	-	4,760,000	-
Distance Learning Operations	7,575,000	7,574,507	493	7,575,000	493
Distressed School District Support	50,000	7,831	42,169	50,000	42,169
Early Childhood Special Educ	16,897,920	16,897,920	-	16,897,920	-
Economic Education	350,000	350,000	-	350,000	-
Educ Service Cooperatives	6,129,270	6,129,270	-	6,129,270	-
Education Renewal Zones, Office of	1,458,044	1,021,217	436,827	1,475,373	454,156
English Language Learners	12,162,924	11,751,640	411,284	13,075,049	1,323,409
General Facilities Funding	8,100,000	2,426,779	5,673,221	8,100,000	5,673,221
Gifted & Talented	1,335,381	1,225,804	109,577	1,335,381	109,577
Grants to School Districts	67,856	67,856	-	67,856	-
Home School Testing	250,000	250,000	-	250,000	-
Human Development Ctr Educ Aid	526,150	526,150	-	526,150	-
Intervention Block Grants	302,000	302,000	-	302,000	-
International Baccalaureate Program	-	-	-	75,000	75,000
Isolated Funding	7,896,000	2,693,633	5,202,367	7,896,000	5,202,367
Leadership Academy - Master Principal	500,000	500,000	-	500,000	-
Master Principal Bonus	90,000	157,000	(67,000)	200,000	43,000
Nat Bd Prof Teaching Standards	12,016,160	11,098,084	918,076	13,516,160	2,418,076
National School Lunch Student Funding	187,235,597	195,907,571	(8,671,974)	200,253,906	4,346,335
Non - Traditional Licensure Grants	50,000	28,000	22,000	50,000	22,000

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Professional Development Funding	24,244,209	24,170,187	74,022	24,692,402	522,215
Public School Employees Insurance	37,273,600	36,441,131	832,469	37,273,600	832,469
Public School Athletic Trainer Pilot Program Grants	200,000	-	200,000	-	-
Regional Community Alternative Learning Environment Center - Transportation		-	-	70,000	70,000
Regional Community Alternative Learning Environment Center - Truancy Officers		-	-	275,000	275,000
Residential Centers/ Juvenile Detention	16,345,087	21,344,079	(4,998,992)	16,345,087	(4,998,992)
School, Campus and Child Safety and Active Shooter/Safe Schools Initiative		-	-	691,500	691,500
School Facility Joint Use Support	500,000	500,000	-	500,000	-
School Food - Legislative Audit	75,000	75,000	-	75,000	-
School Food Services	1,650,000	1,650,000	-	1,650,000	-
School Funding Contingency (Appropriation Only)	25,000,000	-	25,000,000	25,000,000	25,000,000
School Recognition Program	-	-	-	10,000,000	10,000,000
School Worker Defense	390,000	23,435	366,565	390,000	366,565
Serious Offender Program	1,716,859	1,716,859	-	1,716,859	-
Smart Start/Smart Step	10,666,303	10,867,302	(200,999)	10,666,303	(200,999)
Special Ed - Catastrophic	11,000,000	11,000,000	-	12,900,000	1,900,000
Special Education Services	4,145,285	2,810,170	1,335,115	2,802,527	(7,643)

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Special Needs Isolated	3,000,000	8,202,364	(5,202,364)	3,000,000	(5,202,364)
State Foundation Funding Aid	1,904,969,759	1,880,752,714	24,217,045	1,923,089,661	42,336,947
Student Growth	28,500,000	39,776,517	(11,276,517)	28,500,000	(11,276,517)
Student Success Research Data Pilot Program	200,000	-	200,000	-	-
Supplemental Millage Incentive Funding	10,000,000	2,991,328	7,008,672	10,000,000	7,008,672
Surplus Commodities	780,000	1,000,000	(220,000)	1,349,810	349,810
Teacher Licensure / Mentoring	5,008,758	5,008,758	-	5,008,758	-
Teacher of the Year	100,000	59,100	40,900	100,000	40,900
Teacher Recruitment	2,100,000	2,099,999	2,908,759	2,100,000	1
Teacher Retirement Matching	6,655,000	8,299,018	(1,644,018)	10,102,189	1,803,171
Technology Development and Research Grants	-	-	-	3,000,000	3,000,000
Technology Grants	3,602,678	3,602,375	303	3,602,678	303
Technology Improvements	500,000	498,547	1,453	500,000	1,453
URT Actual Collections	34,500,000	17,489,855	17,010,145	34,500,000	17,010,145
Workers Compensation	450,000	152,256	297,744	450,000	297,744
Youth Shelters	165,000	165,000	-	165,000	-
Expenditures by Fund Transfer:					
Workers Compensation		15,338			

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Transfer of Savings from Bonded Debt Assistance, General Facilities Funding, and Supplemental Millage Incentive to Educational Facilities Partnership Fund Account		25,144,317			
Unappropriated Expenditures by Fund					
Transfers		<u>11,118,992</u>			
Total	\$ 2,732,394,022	\$ 2,673,254,870	\$ 98,326,557	\$ 2,778,673,135	\$ 141,696,912

1/Expenditures exceeding the authorized appropriation are possible due to "Transfer Authority" special language authorized for the Department of Education that allows the transfer of appropriations to address budgetary needs, upon prior approval of the Chief Fiscal Officer of the State and prior approval of the Arkansas Legislative Council.

These appropriations are primarily funded by General Revenue allocated through the Revenue Stabilization Law, Educational Adequacy Fund, and Educational Excellence Trust Fund. Other sources of funding include fund balances, transit tax revenues, TANF Fund Transfer, Erate Credit, and an Off-the-Top General Revenue allocation for Desegregation Settlement Expenses.

Sources: Acts 132 and 269 of 2012, Act 1309 of 2013, Arkansas Administrative Statewide Information System, and *Summary of Operating and Construction Expenditures for State Agencies and Institutions* by the Bureau of Legislative Research.

Department of Education

Appropriation Name	FY2013 Authorized Appropriation	FY2013 Expenditures	Difference (FY13 Appropriation less FY13 Expenditures)	FY2014 Authorized Appropriation	Difference (FY14 Appropriation less FY13 Expenditures)
Advanced Placement Training and Incentive Program	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
Alternative Certification Program/ Non-Traditional Licensure - Cash in Treasury	\$ 1,349,212	\$ 940,929	\$ 408,283	\$ 1,349,212	\$ 408,283
Building Maintenance - Trust Funds	500,000	-	500,000	500,000	500,000
Department of Education Capitol Complex - Renovation and Repairs - Trust Fund	3,000,000	224,973	2,775,027	-	-
Child Nutrition - Federal Funds	167,603,971	164,609,313	2,994,658	167,677,799	3,068,486
Conferences - Cash in Treasury	475,000	157,304	317,696	475,000	317,696
Federal Elementary and Secondary Education - Federal Funds	838,735,814	351,002,697	487,733,117	559,201,313	208,198,616
Federal Grants Administration - Federal Funds <i>1</i>	765,142	958,199	(193,057)	713,897	(244,302)
Fish and Wildlife Conservation - Cash in Treasury	800,000	668,258	131,742	800,000	131,742
Medicaid Administration - Cash in Treasury	15,000,000	9,880,610	5,119,390	15,000,000	5,119,390
Medicaid Reimbursement - Cash in Treasury	5,010,500	-	5,010,500	5,010,500	5,010,500
Multiple Grant Award Program - Cash in Treasury	2,626,375	587,403	2,038,972	2,626,375	2,038,972
Open Charter Closure - Cash in Treasury <i>2</i>		24,384	(24,384)	300,000	275,616
Professional Licensure Standards Board - Cash in Treasury	934,682	702,778	231,904	896,924	194,146
Pulaski County Desegregation Case Costs - State Funds	916,621	46,060	870,561	894,671	848,611
Revolving Loan Certification - Trust Funds	13,132,210	530,266	12,601,944	13,097,388	12,567,122
State Operations - State Funds	24,007,159	21,236,446	2,770,713	23,884,922	2,648,476
Teacher Housing Development Board - Cash in Treasury	219,098	38,649	180,449	-	(38,649)
Vision Screening - Special Revenue Fund (donations, gifts, grants)	1,000,000	-	1,000,000	1,000,000	1,000,000
Total	\$ 1,076,075,784	\$ 551,608,269	\$ 524,467,515	\$ 794,328,001	\$ 242,944,704

1/Expenditure exceeding the authorized appropriation is possible due to "Transfer Authority" special language authorized for the Department of Education that allows the transfer of appropriations to address budgetary needs, upon prior approval of the Chief Fiscal Officer of the State and prior approval of the Arkansas Legislative Council.

2/ Approved via a Cash Fund Appropriation Request by the Arkansas Legislative Council and the ALC PEER Subcommittee.

These appropriations are primarily funded by General Revenue allocated through the Revenue Stabilization Law, Educational Adequacy Fund, Educational Excellence Trust Fund, and Federal Funds. The appropriations are also funded by cash, trust and special revenues.

Sources: Act 246 of 2012, Act 1310 of 2013, and Summary of Operating and Construction Expenditures for State Agencies and Institutions by the Bureau of Legislative Research.

Division of Public School Academic Facilities and Transportation

Appropriation Name	FY2013 Authorized Appropriation	FY2013 Expenditures	Difference (FY13 Appropriation less FY13 Expenditures)	FY2014 Authorized Appropriation	Difference (FY14 Appropriation less FY13 Expenditures)
Academic Facilities Catastrophic	\$ 3,511,538	\$ 146,364	\$ 3,365,174	\$ 3,511,538	\$ 3,365,174
Academic Facilities Partnership	150,000,000	94,682,811	\$ 55,317,189	150,000,000	55,317,189
Programs Of The Division Of Public School Academic Facilities And Transportation	-	-	\$ -	25,000,000	25,000,000
Public School Academic Facilities Operations /1	<u>2,632,032</u>	<u>2,436,402</u>	<u>\$ 195,630</u>	-	-
Total	\$ 156,143,570	\$ 97,265,577	\$ 58,877,993	\$ 178,511,538	\$ 83,682,363

1/This is a new appropriation authorized by Act 256 of 2013, and funded by a fund transfer from the General Improvement Fund.

These appropriations are primarily funded by General Revenue allocated through the Revenue Stabilization Law, fund balances, and annual savings from three (3) Public School Fund Appropriations: Debt Service Funding Supplement, General Facilities Funding, and Supplemental Millage Incentive Funding.

Sources: Act 142 of 2012, Act 256 of 2013, Act 1400 of 2013 and *Summary of Operating and Construction Expenditures for State Agencies and Institutions* by the Bureau of Legislative Research.

APPROPRIATION SUMMARY

Appropriation Name	FY2013 Authorized Appropriation	FY2013 Expenditures	Difference (FY13 Appropriation less FY13 Expenditures)	FY2014 Authorized Appropriation	Difference (FY14 Appropriation less FY13 Expenditures)
Public School Fund	\$ 2,732,394,022	\$ 2,673,254,870	\$ 59,139,152	\$ 2,778,673,135	\$ 105,418,265
Department of Education	1,076,075,784	551,608,269	524,467,515	794,328,001	242,719,732
Division of Public School Academic Facilities and Transportation	<u>156,143,570</u>	<u>97,265,577</u>	<u>58,877,993</u>	<u>178,511,538</u>	<u>81,245,961</u>
TOTAL	\$ 3,964,613,376	\$ 3,322,128,716	\$ 642,484,660	\$ 3,751,512,674	\$ 429,383,958

DEPARTMENT OF EDUCATION EXPENDITURES BY FUND SOURCE

Fund Source	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
STATE/GENERAL REVENUE*	\$ 1,787,286,665	\$ 2,297,098,148	\$ 2,402,221,848	\$ 2,524,468,530	\$ 2,633,056,588	\$ 2,654,455,595	\$ 2,652,141,366	\$ 2,676,932,689	\$ 2,692,950,184	\$ 2,755,524,306
FEDERAL FUNDS	\$ 382,019,046	\$ 427,177,770	\$ 461,898,144	\$ 470,415,423	\$ 451,407,843	\$ 492,807,661	\$ 696,923,689	\$ 785,063,368	\$ 614,099,912	\$ 516,570,209
TRUST FUNDS	\$ 5,624,866	\$ 3,437,010	\$ 3,112,447	\$ 3,473,216	\$ 2,544,952	\$ 2,053,040	\$ 1,742,443	\$ 2,357,268	\$ 2,331,218	\$ 755,238
CASH FUNDS	\$ 5,204,960	\$ 5,859,965	\$ 5,944,398	\$ 9,920,145	\$ 10,728,601	\$ 11,538,721	\$ 12,051,910	\$ 15,375,585	\$ 15,550,953	\$ 13,000,316
SPECIAL REVENUES				\$ 987	\$ 30					
TOTAL GENERAL EDUCATION DIVISION	\$2,180,135,537	\$2,733,572,894	\$2,873,176,836	\$3,008,277,315	\$3,097,738,971	\$3,160,855,048	\$3,362,859,408	\$3,479,728,911	\$3,324,932,268	\$3,285,850,069
<p>* Includes expenditures from the Department of Education Public School Fund Account, the Department of Education Fund Account, and the Educational Facilities Partnership Fund Account. Funding for these expenditures also includes transfers from the Educational Adequacy Fund.</p> <p>Note: The expenditures by fund source shown above do not include expenditures from the Uniform Rate of Tax (URT). Expenditures from URT are completed at the school district level. According to the Department of Education, the FY2012-13 URT amount was \$1,026,420,816.</p> <p>Source of Data: Summary of Operating and Construction Expenditures for State Agencies and Institutions by the Bureau of Legislative Research.</p>										

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* Includes expenditures from the Department of Education Public School Fund Account, the Department of Education Fund Account, and the Educational Facilities Partnership Fund Account. Funding for these expenditures also includes transfers from the Educational Adequacy Fund.

Note: The expenditures by fund source shown above do not include expenditures from the Uniform Rate of Tax (URT). Expenditures from URT are completed at the school district level. According to the Department of Education, the FY2012-13 URT amount was \$1,026,420,816.

Source of Data: Summary of Operating and Construction Expenditures for State Agencies and Institutions by the Bureau of Legislative Research.

UNIFORM RATE OF TAX AND MISCELLANEOUS FUNDING

Uniform Rate of Tax	\$ 645,483,860	\$ 679,512,680	\$ 716,036,162	\$ 767,684,294	\$ 818,811,965	\$ 881,178,981	\$ 947,345,611	\$ 968,844,171	\$ 991,861,434	\$ 1,026,420,816
Miscellaneous Funds	\$ 5,294,244	\$ 5,442,259	\$ 6,720,785	\$ 7,305,751	\$ 11,040,981	\$ 11,040,975	\$ 9,625,512	\$ 10,800,607	\$ 11,316,377	\$ 10,952,735

Source: Department of Education