



# Bureau of Legislative Research

## Policy Analysis & Research Section



# RESOURCE ALLOCATION REPORT

	FY15	FY16	FY17
<b>Matrix Calculations</b>			
School Size	500	500	500
Per % of students	20	20	20
Students 1-3 = 20% of students	100	100	100
Students 4-12 = 60% of students	300	300	300
Students 13+ = 20% of students	100	100	100
<b>Staffing Ratios</b>			
A:P:1 Ratio = 20:1	2.0	2.0	2.0
Teacher 1:12 P:1 Ratio = 20:1	5.0	5.0	5.0
Teacher 1:12 P:1 Ratio = 20:1	13.0	13.0	13.0
Teacher 1:12 P:1 Ratio = 20:1	1.0	1.0	1.0
Teacher 1:12 P:1 Ratio = 20:1	24.94	24.94	24.94
<b>Total Classroom Teachers</b>			
Special Ed Teachers	2.0	2.0	2.0
Instructional Assistants	2.0	2.0	2.0
Instructional Media Specialist	1.0	1.0	1.0
Instructional Support Personnel	33.690	33.690	33.690
SubTOTAL	36.690	36.690	36.690
<b>Total School-Level Personnel</b>			
Principal	64,100	64,100	64,100
Secretary	4,326	4,326	4,326
<b>School-Level Salaries</b>			
Teacher Salary + Benefits	83,130	83,130	83,130
Per Student Matrix Expenditure	4,268.8	4,268.8	4,268.8
Personal Salary + Benefits	90,075	90,075	90,075
Per Student Matrix Expenditure	188.1	188.1	188.1
Personal Salary + Benefits	40,031	40,031	40,031
Per Student Matrix Expenditure	80.1	80.1	80.1
<b>School-Level Salaries Per Student</b>			
School-level secretary	250.0	250.0	250.0
Per Student Matrix Expenditure	125.0	125.0	125.0
<b>School-Level Resources</b>			
Instructional Materials	228.0	228.0	228.0
Instructional Materials	183.1	183.1	183.1
Instructional Materials	59.9	59.9	59.9
Instructional Materials	59.9	59.9	59.9
Instructional Materials	599.06	599.06	599.06
<b>School-Level Resources Per Student</b>			
Carry-Forward	651.3	651.3	651.3
Operating + Maintenance	430.2	430.2	430.2
Capital Office	321.2	321.2	321.2
Transportation	1,418.8	1,418.8	1,418.8
Carry-Forward Per Student	6,521	6,521	6,521
Foundation Per Pupil Expenditures	0	0	0
Adjustments	1.28	1.28	1.28
Matrix Foundation Per Student	2.0%	2.0%	2.0%
Increase per ADM	0.0	0.0	0.0
Enhanced Funding Per Student	6,521	6,521	6,521
Matrix Foundation + Enhanced Per Student			
<b>Categorical Program Funding</b>	<b>FY18 Cost</b>	<b>FY18 Cost</b>	<b>FY17 Cost</b>
BLL	4,380	4,471	331
ALB	617	622	4,860
NBLA	1,093	1,042	59
PD	1,849	1,862	1,091
	32.4	32.4	1,876



# The Matrix



- Formula is used to determine foundation funding per-student rate.
- Made up of components (teachers, instructional materials, transportation, etc.) necessary for an adequate education.
- Not in statute.
- Matrix represents the legislative INTENT of the funding.
- Districts are not required to spend according to the matrix.

# Resource Allocation Report



## Comparison of:

- Legislative intent (matrix)
- Actual practice (staffing patterns and expenditures)

# Methodology



- BLR examined district-recorded expenditures in APSCN. Expenditures analysis is only as good as districts' coding.
- Coding structure does not perfectly align with matrix line items. Analysis relies on BLR's best judgment to categorize expenditures according to legislative intent.
- There is no code to specifically identify expenditure of foundation funding.

# Timeframe



- **Resource Allocation Report examines FY15 expenditures, the most recent complete year for which there is data.**
- **FY16 and FY17 rates have already been set in statute (Act 1248 of 2015).**
- **2016 Adequacy Study recommends rates for FY18 and FY19.**

# Matrix Calculations and Staff

	FY15	FY16	FY17
<b>Total Classroom Teachers</b>	<b>24.94</b>	<b>24.94</b>	<b>24.94</b>
Special Ed Teachers	2.9	2.9	2.9
Instructional Facilitators	2.5	2.5	2.5
Librarian / Media Specialist	0.825	0.85	0.85
Guidance Counselor & Nurse	2.5	2.5	2.5
<b>Total Pupil Support Personnel</b>	<b>8.725</b>	<b>8.75</b>	<b>8.75</b>
<b>SUBTOTAL</b>	<b>33.665</b>	<b>33.69</b>	<b>33.69</b>
Principal	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
<b>Total School-Level Personnel</b>	<b>35.665</b>	<b>35.69</b>	<b>35.69</b>
<b>School-Level Salaries</b>			
Teacher Salary + Benefits	63,130	63,663	64,196
Per Student Matrix Expenditure	4,250.7	4,289.6	4,325.6
Principal Salary + Benefits	99,012	99,012	99,012
Per Student Matrix Expenditure	198.1	198.1	198.1
School-level secretary	40,031	40,031	40,031
Per Student Matrix Expenditure	80.1	80.1	80.1
<b>School-Level Salaries Per Student</b>	<b>4,528.9</b>	<b>4,567.8</b>	<b>4,603.8</b>

# Policy levers: School-level staff



	<b>Salary &amp; Benefits</b>	<b>Number of Staff</b>	<b>Cost per 500 students</b>	<b>Per-Student Amount</b>
Classroom teachers	\$63,130	24.94	\$1,574,462	\$4,250.70

**Education Committees can recommend changes in:**

- **Salary**
- **Number of staff**
- **% change to the rate**

		<b>FY15</b>		<b>FY16</b>		<b>FY17</b>
<b>School-Level Resources</b>						
Technology		225.6		237.8		250.0
Instructional Materials		183.1		183.1		183.1
Extra Duty Funds		57.2		61.05		64.9
Supervisory Aides		56.7		50.0		50.0
Substitutes		66.3		67.7		69.0
<b>School-Level Resources Per Student</b>		<b>588.9</b>		<b>599.65</b>		<b>617.0</b>
<b>Carry-Forward</b>						
Operations & Maintenance		651.8		664.9		664.9
Central Office		430.2		430.2		438.8
Transportation		321.2		321.2		321.2
<b>Carry-Forward Per Student</b>		<b>1,403.2</b>		<b>1,416.3</b>		<b>1,424.9</b>
<b>Foundation Per Pupil Expenditures</b>						
Adjustments		0		0		0
<b>Matrix Foundation Per Student</b>		<b>6,521</b>		<b>6,584</b>		<b>6,646</b>
<b>Increase per ADM</b>	\$	128		63		62
	%	2.0%		0.97%		0.94%
<b>Enhanced Funding Per Student</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>
<b>Matrix Foundation + Enhanced Per Student</b>		<b>6,521</b>		<b>6,584</b>		<b>6,646</b>



# Report Components



- **Background: How the matrix amounts were set**
- **Current research**
- **Statutes and standards**
- **District violations of statutes and standards**
- **Staffing levels in the Matrix**
- **Actual staffing levels in Arkansas schools**
- **Funding levels in the Matrix**
- **Actual foundation funding expenditures**
- **Expenditures from other types of funding**
- **Superintendent, principal and teacher survey responses**

# Districts Spending Less Than Matrix



- Does matrix funding exceed the need?
- Are districts not spending enough?
- Are districts using other sources of funds for this purpose?

# Districts Spending More Than Matrix



- Does matrix funding underfund the need?
- Are districts spending too much?
- How much should adequacy funding cover? Is spending exceeding what is adequate?

# Staff Contributions



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