

Adequacy Recommendations Review

October 26, 2021



A.C.A. 10-3-2104

Review Adequacy Report funding recommendations for upcoming fiscal year by Nov. 1 when Fiscal Session is held in February due to timing of primary elections.



Adequacy Worksheet FY22 and FY23

	FY20	FY21	FY22	FY23	
Matrix Calculations					<div style="border: 1px solid black; padding: 5px; text-align: center;"> Foundation Matrix April 1, 2021 </div>
School Size	500	500	500	500	
K = 8% of students	40	40	40	40	
Grades 1-3 = 23% of students	115	115	115	115	
Grades 4-12 = 69% of students	345	345	345	345	
Staffing Ratios					
K:P:T ratio = 20:1	2.0	2.0	2.0	2.0	
Grades 1-3 P:T ratio = 23:1	5.0	5.0	5.0	5.0	
Grades 4-12 P:T ratio = 25:1	13.8	13.8	13.8	13.8	
PAM = 20% of classroom	4.14	4.14	4.14	4.14	
Total Classroom Teachers	24.94	24.94	24.94	24.94	
Special Ed Teachers	2.9	2.9	2.9	2.9	
Instructional Facilitators	2.5	2.5	2.5	2.5	
Librarian / Media Specialist	0.85	0.85	0.85	0.85	
Guidance Counselor & Nurse	2.5	2.5	2.5	2.5	
Total Pupil Support Personnel	8.75	8.75	8.75	8.75	
SUBTOTAL	33.69	33.69	33.69	33.69	
Principal	1.0	1.0	1.0	1.0	
Secretary	1.0	1.0	1.0	1.0	
Total School-Level Personnel	35.69	35.69	35.69	35.69	
School-Level Salaries					
Teacher Salary + Benefits	67,127	68,470	70,010.6	71,585.8	>>>>
Per Student Matrix Expenditure	4,523.0	4,613.5	4,717.3	4,823.5	>>>>
Principal Salary + Benefits	99,012	99,012	101,487.0	104,024.2	>>>>
Per Student Matrix Expenditure	198.1	198.1	203.1	208.0	>>>>
School-level Secretary	40,855	40,855	41,876.4	42,923.3	>>>>
Per Student Matrix Expenditure	81.7	81.7	83.8	85.8	>>>>
School-Level Salaries Per Student	4,802.8	4,893.3	5,004.2	5,117.3	>>>>
School-Level Resources					
Technology	250.0	250.0	250.0	250.0	>>>>
Instructional Materials	184.2	187.9	192.6	197.4	>>>>
Extra Duty Funds	66.2	66.2	67.9	69.6	>>>>
Supervisory Aides	50.0	50.0	51.3	52.6	>>>>
Substitutes	71.8	71.8	73.6	75.4	>>>>
School-Level Resources Per Student	622.2	625.9	635.4	645.1	>>>>
Carry-Forward/District-Level Resources					
Operations & Maintenance	697.5	705.7	723.3	741.3	>>>>
Central Office	438.8	438.8	447.6	456.5	>>>>
Transportation	321.2	321.2	321.2	321.2	>>>>
Carry-Forward Per Student	1,457.5	1,465.7	1,492.1	1,519.0	>>>>
Foundation Per Pupil Expenditures	6,883	6,985	7,131.6	7,281.5	
Matrix Foundation per Student (rounded)	6,883	6,985	7,132	7,282	Total Foundation 2.1%
Adjustment (retirement)	16	33	50	67	Adjustment 51.5%
Total w/Adjustment	6,899	7,018	7,182	7,349	Total w/Adj. 2.3%
Increase per ADM	\$ 118	\$ 119	\$ 164	\$ 167	
%	1.74%	1.72%	2.33%	2.32%	
Categorical Program Funding					
ELL	345	352	359.0	366.1	>>>>
ALE	4,700	4,700	4,794.0	4,889.9	>>>>
ESA <70%	526	526	532.1	538.3	>>>>
70%-90%	1,051	1,051	1,063.2	1,075.5	>>>>
>90%	1,576	1,576	1,594.3	1,612.8	>>>>
PD	32.4	40.8	40.8	40.8	>>>>
Total Categoricals	\$3,574,884			\$3,622,705	

Additional Funding

	FY20	FY21	FY22	FY23
Additional ESA	\$5,300,000	\$5,300,000	\$5,300,000	\$5,300,000
SPED Catastrophic	\$13,020,000	\$13,020,000	\$13,500,000	\$13,998,150
Transportation	\$5,000,000	\$5,000,000	\$6,000,000	\$7,200,000
Additional PD*	\$12,500,000	\$12,500,000	\$14,500,000	\$16,500,000
Teacher Salary Equalization			\$25,000,000	\$25,000,000

April 1, 2021, Governor's Letter #17 states amendment to SB158 Section 1 appropriation changing item (25) ENHANCED SALARY \$15,000,000 TO (XX) TEACHER SALARY EQUALIZATION \$25,000,000

Dollar and Percentage Increases by Year

	FY22 % Diff Over FY21	Total FY22 Cost Diff. Over FY21	FY23 % Diff Over FY22	Total FY23 Cost Diff. Over FY22
Additional ESA	0.0%	\$0	0.0%	\$0
SPED Catastrophic	3.7%	\$480,000	3.7%	\$498,150
Transportation	20.0%	\$1,000,000	20.0%	\$1,200,000
Additional PD*	16.0%	\$2,000,000	13.8%	\$2,000,000

Total Increases

	FY22	FY23
Matrix and Adjustment	\$77,905,117	\$79,401,818
Categoricals	\$3,574,884	\$3,622,705
Additional Funding	\$18,480,000	\$3,698,150
TOTAL	\$99,960,001	\$86,722,673

Total dollar estimates in this spreadsheet are based on the following student counts:

2019-20 ADM used for foundation funding	475,789
2018-19 ALE FTEs used for 2019-20 funding	6,184
2018-19 <70% FRPL students at each 2019-20 funding level	129,377
70-90% FRPL students	145,652
>90% FRPL students	8,333
2019-20 ELL students for 2019-20 funding	39,301

Approved by Senate and House Education Committees on Oct. 6, 2020, and updated to reflect April 1, 2021, Governor's Letter



Matrix: Personnel Levels 2023

	FY20	FY21	FY22	FY23
Matrix Calculations				
School Size	500	500	500	500
K = 8% of students	40	40	40	40
Grades 1-3 = 23% of students	115	115	115	115
Grades 4-12 = 69% of students	345	345	345	345
Staffing Ratios				
K P:T ratio = 20:1	2.0	2.0	2.0	2.0
Grades 1-3 P:T ratio = 23:1	5.0	5.0	5.0	5.0
Grades 4-12 P:T ratio = 25:1	13.8	13.8	13.8	13.8
PAM = 20% of classroom	4.14	4.14	4.14	4.14
Total Classroom Teachers	24.94	24.94	24.94	24.94
Special Ed Teachers	2.9	2.9	2.9	2.9
Instructional Facilitators	2.5	2.5	2.5	2.5
Librarian / Media Specialist	0.85	0.85	0.85	0.85
Guidance Counselor & Nurse	2.5	2.5	2.5	2.5
Total Pupil Support Personnel	8.75	8.75	8.75	8.75
SUBTOTAL	33.69	33.69	33.69	33.69
Principal	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0
Total School-Level Personnel	35.69	35.69	35.69	35.69

No changes to staffing levels.

Matrix: School-Level Salaries 2023

School-Level Salaries		FY20	FY21	FY22	FY23
Teacher Salary + Benefits		67,127	68,470	70,010.6	71,585.8
Per Student Matrix Expenditure		4,523.0	4,613.5	4,717.3	4,823.5
Principal Salary + Benefits		99,012	99,012	101,487.0	104,024.2
Per Student Matrix Expenditure		198.1	198.1	203.1	208.0
School-level Secretary		40,855	40,855	41,876.4	42,923.3
Per Student Matrix Expenditure		81.7	81.7	83.8	85.8
School-Level Salaries Per Student		4,802.8	4,893.3	5,004.2	5,117.3

School-Level Salaries	% Amount Over FY22	\$ Amount Over FY22
Teacher Salary + Benefits	2.25%	\$50,500,022
Principal Salary + Benefits	2.4%	\$2,354,370
Secretary Salary + Benefits	2.5%	\$996,216
School-Level Salaries Per Student	2.3%	\$53,850,608



Matrix: School-level Resources

School-Level Resources	2021	2021	2022	2023
Technology	250.0	250.0	250.0	250.0
Instructional Materials	184.2	187.9	192.6	197.4
Extra Duty Funds	66.2	66.2	67.9	69.6
Supervisory Aides	50.0	50.0	51.3	52.6
Substitutes	71.8	71.9	73.6	75.4
School-Level Resources Per Student	622.2	625.9	635.4	645.1

School-Level Resources	% Over FY22	\$ Over FY22
Technology	0%	\$0
Instructional Materials	2.5%	\$2,290,894
Extra Duty Funds	2.6%	\$830,266
Supervisory Aides	2.6%	\$634,607
Substitutes	2.5%	\$878,954
School-Level Resources Per Student	1.5%	\$4,634,721



Matrix: District-Level Resources 2023

Carry-Forward/District-Level Resources	2020	2021	2022	2023
Operations & Maintenance	697.5	705.7	723.3	741.3
Central Office	438.8	438.9	447.6	456.5
Transportation	321.2	321.2	321.2	321.2
Carry-Forward Per Student	1,457.5	1,465.7	1,492.1	1,519.0

District-Level Resources	% Over FY22	\$ Over FY22
Operations & Maintenance	2.5%	\$8,569,041
Central Office	2.0%	\$4,259,035
Transportation	0.0%	\$0
District-Level Resources Per Student	1.8%	\$12,828,076



Matrix with Retirement Adjustment

	2020	2021	2022	2023
Matrix Foundation per Student (rounded)	6,883	6,985	7,132	7,282
Adjustment (retirement)	16	33	50	67
Total w/Adjustment	6,899	7,018	7,182	7,349

	% Over FY22	\$ Over FY22
Matrix Foundation Per Student	2.1%	\$71,313,405
Adjustment (retirement)	34.0%	\$8,088,413
Total w/Adjustment	2.3%	\$79,401,818

Categorical Program Funding

Categorical Program Funding	FY20	FY21	FY22	FY23
ELL	345	352	359.0	366.1
ALE	4,700	4,700	4,794.0	4,889.9
ESA <70%	526	526	532.1	538.3
70%-90%	1,051	1,051	1,063.2	1,075.5
>90%	1,576	1,576	1,594.3	1,612.8
PD	32.4	40.8	40.8	40.8

Categorical Program Funding	% Over FY22	\$ Over FY22
ELL	2.0%	\$280,770
ALE	2.0%	\$592,922
ESA <70%	1.16%	\$798,561
70%-90%	1.16%	\$1,796,344
>90%	1.16%	\$154,108
PD	0.0%	\$0



Additional Funding

Additional Funding

	FY20	FY21	FY22	FY23
Additional ESA	\$5,300,000	\$5,300,000	\$5,300,000	\$5,300,000
SPED Catastrophic	\$13,020,000	\$13,020,000	\$13,500,000	\$13,998,150
Transportation	\$5,000,000	\$5,000,000	\$6,000,000	\$7,200,000
Additional PD*	\$12,500,000	\$12,500,000	\$14,500,000	\$16,500,000
Teacher Salary Equalization			\$25,000,000	\$25,000,000

April 1, 2021, Governor's Letter #17 states amendment to SB158 Section 1 appropriation changing item (25) ENHANCED SALARY \$15,000,000 TO (XX) TEACHER SALARY EQUALIZATION \$25,000,000

Additional Funding	% Over FY22	\$ Over FY22
Additional ESA	0.0%	\$0
SPED Catastrophic	3.7%	\$498,150
Transportation	20%	\$1,200,000
Additional PD*	13.8%	\$2,000,000
Teacher Salary Equalization	0.0%	\$0



Other sources

No changes were recommended for the funding formulas for the following sets of funds:

- Isolated
- Declining
- Growth

Total Increases from FY22 to FY23

Total Increases Over FY22	
Matrix and Adjustment	\$79,401,818
Categorical Funding	\$3,622,705
Additional Funding	\$3,698,150
Total	\$86,722,673

