



Bureau of Legislative Research

Policy Analysis & Research Section



RESOURCE ALLOCATION REPORT

	FY15	FY16	FY17
Matrix Calculations			
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
Staffing Ratios			
A:P 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
Total Classroom Teachers			
Classroom Teachers	2.0	2.0	2.0
Special Ed Teachers	0.025	0.025	0.025
Instructional Assistants	0.025	0.025	0.025
Instructional Media Specialist	0.025	0.025	0.025
Instructional Technology Specialist	0.025	0.025	0.025
Instructional Support Personnel	33.660	33.660	33.660
SubTOTAL			
Principal	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
Total School-Level Personnel	36.660	36.660	36.660
School-Level Salaries			
Teacher Salary + Benefits	83,130	83,663	84,196
Per Student Matrix Expenditure	4,256.5	4,288.0	4,320.0
Personal Salary + Benefits	90,015	90,015	90,015
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
School-Level Salaries Per Student	4,428.8	4,567.8	4,600.8
School-Level Resources			
Instructional Materials	228.0	237.0	246.0
Per Student Matrix Expenditure	183.1	183.1	183.1
Instructional Materials	15.0	15.0	15.0
Per Student Matrix Expenditure	5.7	5.7	5.7
Instructional Materials	89.3	89.3	89.3
Per Student Matrix Expenditure	588.8	588.8	588.8
School-Level Resources Per Student			
Carry-Forward	651.3	654.0	656.7
Operating Maintenance	430.2	430.2	430.2
Capital Office	321.2	321.2	321.2
Transportation	1,468.2	1,418.8	1,424.8
Carry-Forward Per Student	6,521	6,584	6,648
Foundation Per Pupil Expenditures	0	0	0
Adjustments	1.28	63	63
Matrix Foundation Per Student	2.0%	0.97%	0.94%
Increase per ADM	0.0	0.0	0.0
Enhanced Funding Per Student	6,521	6,584	6,648
Matrix Foundation + Enhanced Per Student			
Categorical Program Funding			
BLL	4,380	4,471	4,562
ALB	617	622	627
NBLA	1,093	1,042	1,091
PD	1,849	1,862	1,875
	32.4	32.4	32.4



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
Total Classroom Teachers	24.94	24.94	24.94
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
Total Pupil Support Personnel	8.725	8.75	8.75
SUBTOTAL	33.665	33.69	33.69
Principal	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
Total School-Level Personnel	35.665	35.69	35.69
School-Level Salaries			
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
School-Level Salaries Per Student	4,528.9	4,567.8	4,603.8

Policy levers: School-level staff



	Salary & Benefits	Number of Staff	Cost per 500 students	Per-Student Amount
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**

		FY15		FY16		FY17
School-Level Resources						
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
School-Level Resources Per Student		588.9		599.65		617.0
Carry-Forward						
Operations & Maintenance		651.8		664.9		664.9
Central Office		430.2		430.2		438.8
Transportation		321.2		321.2		321.2
Carry-Forward Per Student		1,403.2		1,416.3		1,424.9
Foundation Per Pupil Expenditures						
Adjustments		0		0		0
Matrix Foundation Per Student		6,521		6,584		6,646
Increase per ADM	\$	128		63		62
	%	2.0%		0.97%		0.94%
Enhanced Funding Per Student		0.0		0.0		0.0
Matrix Foundation + Enhanced Per Student		6,521		6,584		6,646

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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