



**Bureau of Legislative Research**

**Policy Analysis & Research Section**



# **The Resource Allocation of Foundation Funding for Arkansas School Districts**

**August 23, 2010**

### **Matrix Funding Levels 2005-2011**

The table that follows shows the adjustments made to the matrix since the original matrix for FY 2004-05 was established.

Matrix Item	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Average Teacher Salary	39,000	40,287	41,717	43,702	44,575	45,493	46,428
+ Fringe Benefits	9,750	10,294	10,604	11,186	11,379	11,580	11,786
<b>Total = Salary + Fringe</b>	<b>48,750</b>	<b>50,581</b>	<b>52,321</b>	<b>54,888</b>	<b>55,954</b>	<b>57,073</b>	<b>58,214</b>
<b>Per Student Amounts</b>							
33.665* Teachers, Counselors, etc.	3,271	3,399	3,516	3,696	3,767	3,843	3,920
Secretary	0	0	0	70	71	72	74
Principal	144	147	153	172	176	179	183
<b>Sub-Total School-Level Staffing</b>	<b>3,415</b>	<b>**3551</b>	<b>3,669</b>	<b>3,937</b>	<b>4,014</b>	<b>4,094</b>	<b>4,176</b>
Teacher Continuing Education Pay	101	93	96	0	0	0	0
Technology	250	216	185	220	201	205	209
Instructional Materials	250	259	268	160	163	167	170
Extra Duty Funds	90	94	97	50	51	52	53
Supervisory Aides	35	36	37	49	50	51	53
Substitutes	63	57	59	59	59	60	61
<b>Sub-Total School-Level Resources</b>	<b>789</b>	<b>755</b>	<b>742</b>	<b>538</b>	<b>525</b>	<b>535</b>	<b>546</b>

*continued...*

### **Matrix Funding Levels 2005-2011**

*continued...*

Carry Forward	1,152	1,180	1,206				
Operations and Maintenance				581	581	593	605
Central Office				376	384	391	399
Transportation				286	286	292	298
Sub-Total District-Level Resources	1,152	1,180	1,206	1,243	1,251	1,276	1,301
Matrix	5,356	5,486	5,617	5,719	5,789	5,905	6,023
Cushion	44						
Retirement Add-on		42	42				
Enhanced				51	87	35	
Total Foundation Funding	5,400	5,528	***5662	5,770	5,876	5,940	6,023

\* Amount varied slightly first 3 years

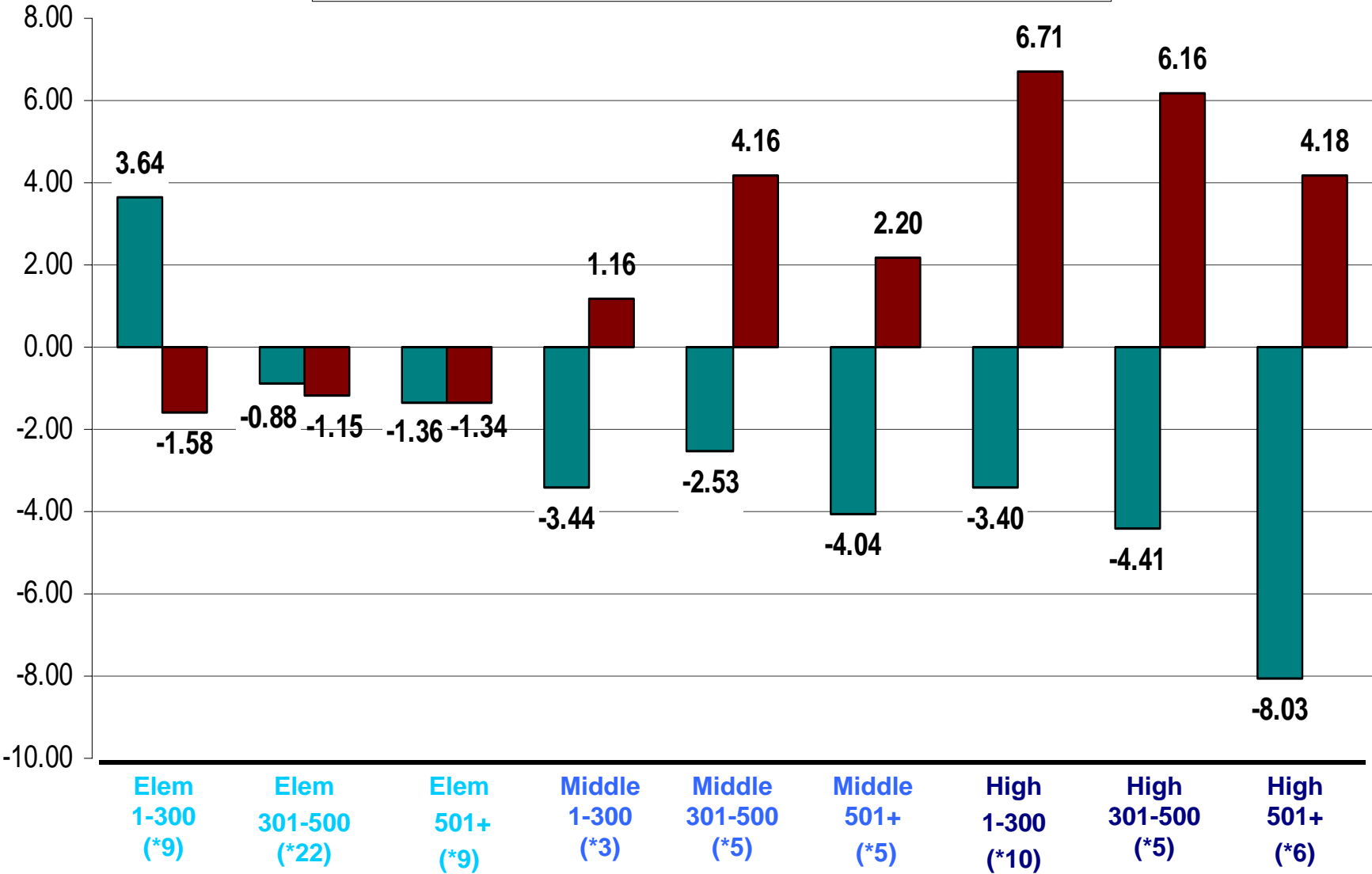
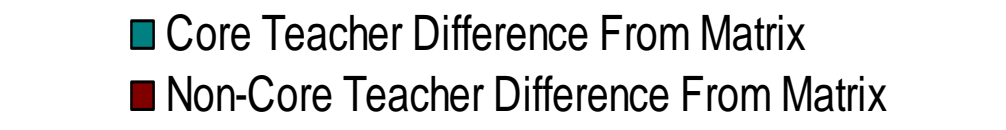
\*\* Amounts add to 3,546 but 3,551 was used

\*\*\* Amounts add to 5,659 but 5,662 was used

An explanation of matrix line items may be found in Appendix A.

Statewide districts are spending less on teachers and certified staff than provided for in the matrix and more for the extra duty, operations and maintenance, and central office and other district-level line items.

Matrix				Statewide Average					
Line Item	Staffing	Funding	Percent	Staffing	Difference	Percent	Expenditure Per Pupil	Difference	Percent
Kindergarten	2	\$223.82	3.87%						
Grades 1-3	5	\$559.54	9.67%						
Grades 4-12	13.8	\$1,544.33	26.68%						
Subtotal Core Teachers	20.8	\$2,327.69	40.21%						
PAM/Elective Teachers	4.14	\$463.30	8.00%						
Subtotal Classroom Teachers	24.94	\$2,790.99	48.21%	23.32	-1.62	71.98%	\$2,596.40	-\$194.59	45.41%
Special Ed Teachers	2.9	\$324.53	5.61%	2.86	-0.04	8.83%	\$330.38	\$5.85	5.78%
Instruct. Facilitators (Asst Princ)	2.5	\$279.77	4.83%	0.72	-1.78	2.22%	\$111.38	-\$168.39	1.95%
Librarians	0.825	\$92.32	1.59%	1.10	0.275	3.40%	\$120.25	\$27.93	2.10%
Guidance Couns., Nurse, et al.	2.5	\$279.77	4.83%	1.97	-0.53	6.08%	\$215.61	-\$64.16	3.77%
Subtotal \$55,954	33.665	\$3,767.40	65.08%	29.97	-3.695	92.50%	\$3,374.02	-\$393.36	59.01%
Principal -- \$87,860	1	\$175.70	3.04%	0.97	-0.03	2.99%	\$181.24	\$5.54	3.17%
Admin Asst -- \$35,415	1	\$70.80	1.22%	1.46	0.46	4.51%	\$90.45	\$19.65	1.58%
Total School-Level Personnel	35.665	\$4,013.90	69.34%	32.4	-3.265	100.00%	\$3,645.71	-\$368.17	63.76%
Technology		\$201.00	3.47%				\$138.39	-\$62.61	2.42%
Instructional Materials		\$163.20	2.82%				\$165.74	\$2.54	2.90%
Extra Duty Funds		\$51.00	0.88%				\$149.63	\$98.63	2.62%
Supervisory Aides		\$50.35	0.87%				\$8.01	-\$42.34	0.14%
Substitutes		\$59.00	1.02%				\$74.55	\$15.55	1.30%
Total School-Level Resources		\$524.55	9.06%				\$536.32	\$11.77	9.38%
Operations and Maintenance		\$581.00	10.04%				\$681.60	\$100.60	11.92%
Central Office		\$383.50	6.62%				\$598.89	\$215.39	10.47%
Transportation		\$286.00	4.94%				\$255.66	-\$30.34	4.47%
Total District-Level Costs*		\$1,250.50	21.60%				\$1,536.15	\$285.65	26.86%
<b>Total Matrix</b>		<b>\$5,789</b>	<b>100.00%</b>				<b>\$5,718.18</b>	<b>-\$70.75</b>	<b>100.00%</b>



# Physical Education, Art & Music (PAM) Requirements in Elementary School

**360 minutes = minimum instructional day (6 periods x 60 minutes)**

Standard 10.01.4

**5 days per week -  $360 \times 5 = 1800$  minutes per week**

PE = 60 minutes per week

Art = 40 minutes per week

Music = 40 minutes per week

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Total PAM requirements = 140 minutes per week

140 PAM minutes

Divided by 1800 minutes of required instructional time.

= .08 FTE required.