

EXHIBIT F3

**Comparison of 2003 Picus and Odden Recommendations to 2004-05 Funding Matrix
 APA Consulting and WestEd
 August 10 , 2020**

Element	2003 Recommendations	2004-2005 Matrix	Difference
Prototypical School Size (All levels: ES, MS, HS)	500	500	Same
Teacher Salary + Benefits	18% total increase: <ul style="list-style-type: none"> • 10% raise • 5% market-based adders • 3% additional 5 PD days 	Increased minimum salaries nearly 26%: From \$21,860 to \$27,500 for BA From \$25,139 to \$31,625 for MA	Required study of knowledge and skills-based pay system
Principal Salary + Benefits	\$73,662	\$72,000	
School Secretary Salary + Benefits	In carry forward	In carry forward	Same
Personnel Resources (amounts are FTE unless otherwise noted)			
Class Sizes/Teachers			
K	15: 3.0 FTE	20: 2.0 FTE	Act 59 higher class size +5 students per classroom
1-3	15: 8.0	23: 5.0	Act 59 higher class size +8 students per classroom
4-12	25: 14.0	25: 13.8	Same
PAM Teachers	20% of classroom teachers: 5.0	20% of classroom teachers: 4.2	Same formula
Total Classroom Teachers	30.0	25.0	5.0 fewer matrix FTEs
Pupil Support Teachers			
Special Education Mild/Moderate	2.9	2.9	Same

Element	2003 Recommendations	2004-2005 Matrix	Difference
Special Education Severe	Keep current Catastrophic Program but reduce expenditure threshold to the base allocation. Also deduct Federal Title VI (b) funds in calculating catastrophic aid.	Expenditure threshold reduced to \$15,000 per high-cost disabled student	State Board lowered threshold from \$30,000 per Picus & Assoc. recommendation
Instructional Facilitators	2.5	2.5	Same
Librarian/Media Specialist			
Elementary	Included with specialist teachers: 0.0	0.7	Picus & Assoc. assume media specialist covered by PAM FTE
Middle	1.0	0.7	Act 59 staffing slightly lower
High	1.5	0.7	Act 59 staffing 0.8 FTE lower
Guidance Counselor & Nurse (Pupil Support Staff Picus & Assoc.)			
Elementary	1 per every 100 students in poverty: 2.5	2.5	Matrix staffing is fixed, not based on FRL counts
Middle	1 per every 100 students in poverty + 1.0 guidance counselor: 3.5	2.5	Matrix staffing is fixed, not based on FRL counts
High	1 per every 100 students in poverty + 2.0 guidance counselor: 4.5	2.5	Matrix staffing is fixed, not based on FRL counts
Total Pupil Support Personnel			
Elementary	7.9	8.6	0.7 more matrix FTE
Middle	9.9	8.6	0.3 fewer matrix FTE
High	11.4	8.6	2.8 fewer matrix FTE
School Administration			
Principal	1.0	1.0	Same
School Secretary	In carry forward	In carry forward	Same

Element	2003 Recommendations	2004-2005 Matrix	Difference
Total School Administration	1.0	1.0	Same
Per Student Resources - School			
Technology	\$250	\$250	Same
Instructional Materials	\$250	\$250	Same
Extra Duty Funds			
Elementary	None	\$90	Act 59 amount higher
Middle	\$60	\$90	Act 59 amount higher
High	\$120	\$90	Act 59 amount lower
Supervisory Aides	\$35	\$35	Same
Substitutes	10 days per teacher: \$63	\$63	Same
Professional Development	\$50	\$50	Same
Teacher Continuing Ed Pay/ Professional Development Days	Additional 5 PD days: Approximately \$124	\$101	
Alternative Learning Environments	1 Teacher for every 20 ALE students: Per ALE student: \$2,438	\$3,250	Act 59 amount higher
Services for Struggling Students	1.0 tutor for each 20% poverty: 2.5 Approximately \$514 per eligible student	National School Lunch categorical program: <70% =\$480 70-<90% \$960 =>90% \$1,440 Average of \$612 per eligible student	Picus & Assoc. concerned with large step funding differences in NSL (ESA)
ELL Services	An additional 0.4 teachers for every 100 ELL/LEP students who are also from a poverty family: \$195 per ELL student	Applies to all ELL students \$195	Similar
Gifted & Talented Services	Retains current funding	Retains current funding	Same
Per Student Resources - District	Carried forward current expenditures	\$1,152	Matrix per pupil amount based on carry-forward total

Element	2003 Recommendations	2004-2005 Matrix	Difference
Outside of or Not in Matrix			
Length of Teacher School Year	190 days: 185 days + 5 additional PD days	190 days: 185 days + 5 additional PD days	Same
Prekindergarten	1.0 Teacher and 1.0 aide for every 20 children, aged 3 or 4 from a family with income of 200% of poverty or below	Arkansas Better Chance for School Success, student-adult ratio of 10:1, children ages 3 or 4 from a family with income of 200% of poverty or below	Similar
Full-Day Kindergarten	Yes	Yes	Same
Instructional Aides	0.0	0.0	Same
Aides for Categorical Students	0.0	0.0	Same

Comparison of 2006 Picus and Odden Recommendations to 2007-08 Funding Matrix

Element	2006 Recommendations	2007-2008 Matrix	Difference
Prototypical School Size (All levels: ES, MS, HS)	500	500	Same
Foundation Amount	\$6,150	\$5,770	
Teacher Salaries + Benefits	Ave. salary + benefits: \$54,191	Ave. salary + benefits: \$54,888	
Principal Salary + Benefits	\$86,168	\$86,168	Same
School Secretary Salary + Benefits	\$34,751	\$34,751	Same
Personnel Resources (amounts are FTE unless otherwise noted)			
Class Sizes/Teachers			
K	20: 2.0 FTE	20: 2.0 FTE	Picus & Assoc. affirm matrix class sizes
1-3	23: 5.0	23: 5.0	
4-12	25: 13.8	25: 13.8	
PAM Teachers	20% of classroom teachers: 4.2	20% of classroom teachers: 4.14	Similar
Total Classroom Teachers	25.0	24.94	Similar
Pupil Support Teachers			
Special Education Mild/Moderate	2.9	2.9	Same
Special Education Severe	Maintain expenditure threshold of \$15,000 per high-cost disabled student	Maintain expenditure threshold of \$15,000 per high-cost disabled student	Same
Instructional Facilitators	2.5	2.5	Picus & Assoc. acknowledge at least 0.5 FTE may be used for AP. Also suggest creating IF categorical
Librarian/Media Specialist			

Element	2006 Recommendations	2007-2008 Matrix	Difference
Elementary	1.0	0.825	Picus & Assoc. add librarian for elementary level Matrix increased from 0.7 FTE
Middle	1.0	0.825	Matrix increased from 0.7 FTE
High	1.0	0.825	Picus & Assoc. reduce high school from 1.5 FTE Matrix increased from 0.7 FTE
Guidance Counselor & Nurse (Pupil Support Staff Picus & Assoc.)			
Elementary	2.5	2.5	Picus & Assoc. recommended increasing NSL to fund additional positions based on poverty level
Middle	2.5	2.5	
High	2.5	2.5	
Total Pupil Support Personnel			
Elementary	8.9	8.725	Similar
Middle	8.9	8.725	
High	8.9	8.725	
School Administration			
Principal	1.0	1.0	Same
School Secretary	2.0	1.0	1.0 fewer matrix FTE
Total School Administration	3.0	2.0	1.0 fewer matrix FTE
Per Student Resources - School			
Technology	\$250	\$220	Matrix funding was reduced to as low as \$185 in FY 2007
Instructional Materials	\$250	\$160	Matrix funding was increased to as much as \$268 in FY 2007

Element	2006 Recommendations	2007-2008 Matrix	Difference
Extra Duty Funds			
Elementary	\$100	\$50	Picus & Assoc. increased from \$0 in 2003. Matrix reduced from \$97 in FY 2007
Middle	\$100	\$50	Picus & Assoc. increased from \$60 in 2003. Matrix reduced from \$97 in FY 2007
High	\$100	\$50	Picus & Assoc. decreased from \$120 in 2003. Matrix reduced from \$97 in FY 2007
Supervisory Aides	\$98.70 (2.0 FTE)	\$49.35 (1.0 FTE)	Picus & Assoc. increased from \$35 in 2003. Matrix increased from \$37
Substitutes	10 days per teacher: \$67.94	\$59	Matrix decreased from \$63 in FY 2005
Professional Development	\$50	\$50	Statute changed to "up to" \$50. ADE used some of this funding for statewide PD. Picus & Assoc. recommended restoring to districts
Teacher Continuing Ed Pay/ Professional Development Days	Additional 5 PD days: Rolled into teacher salaries	Additional 5 PD days: Rolled into teacher salaries	Same
Alternative Learning Environments	1.0 Teacher for every 8 ALE student FTEs: Per ALE FTE: \$6,774	\$4,063	Picus & Assoc. increased amount to account for change in funding student headcounts vs FTEs

Element	2006 Recommendations	2007-2008 Matrix	Difference
			Matrix amount increased from \$3,250 in 2005
Services for Struggling Students	1.0 tutor for each 20% poverty: 2.5 FTE Approximately \$542 per eligible student	National School Lunch categorical program: <70% =\$496 70-<90% \$992 =>90% \$992 Average of \$594 per eligible student	Picus & Assoc. recommended smoothing NSL (ESA) formula across concentration categories
ELL Services	An additional 0.4 teachers for every 100 ELL/LEP students who are also from a poverty family: \$195 per ELL student	Applies to all ELL students \$293	Matrix increased from \$195 in 2005
Gifted & Talented Services	Retain current funding	Retain current funding	Same
Per Student Resources - District	Recommended per pupil: O & M: \$594 Central Office: \$591 Transportation: \$286 Total: \$1,471	O & M: \$581 Central Office: \$376 Transportation: \$286 Total: \$1,243	These resources pulled from carry over total. Picus & Assoc. based on average staffing of 3,900 student district and O & M staffing standards. Matrix based on 9% of foundation + insurance. Transportation for both based on actual district average costs.

Comparison of 2014 Picus and Odden Recommendations to 2015-16 Funding Matrix

Element	2014 Recommendations	2015-2016 Matrix	Notes
Prototypical School Size (All levels: ES, MS, HS)	500	500	Same
Foundation Amount	No recommendation	\$6,584	NA
Teacher Salaries + Benefits	No recommendation	Ave. salary + benefits: \$63,663	NA
Principal Salary + Benefits	No recommendation	\$99,012	NA
School Secretary Salary + Benefits	No recommendation	\$40,031	NA
Personnel Resources (amounts are FTE unless otherwise noted)			
Class Sizes/Teachers			
K	15: 2.7 FTE	20: 2.0 FTE	Picus & Assoc. returned to 15 to 1 for K-3 recommendation
1-3	15: 7.7	23: 5.0	
4-12	25: 13.8	25: 13.8	
PAM Teachers	20% of K-8 classroom teachers: 3.6 33 1/3% of 9-12 classroom teachers: 2.0	20% of classroom teachers: 4.14	Picus & Assoc. increased percentage for 9-12 to allow block schedules
Total Classroom Teachers	29.8	24.94	4.86 fewer matrix FTEs
Pupil Support Teachers			
Special Education Mild/Moderate	1.0 per 150 students 3.3	2.9	Picus & Assoc. increased staffing ratio slightly for teachers, added aides (see below)
Special Education Severe	Maintain expenditure threshold of \$15,000 per high-cost disabled student	Maintain expenditure threshold of \$15,000 per high-cost disabled student	Same
Instructional Facilitators	1.0 per 200 students + up to 0.5 for AP (see AP line): 2.0	1.0 per 200 students + up to 0.5 for AP: 2.5	Similar
Librarian/Media Specialist			

Element	2014 Recommendations	2015-2016 Matrix	Notes
K-8	1.0 per 450 students: 0.77	-	-
High	1.0 per 600 students: 0.26	-	-
Total Librarian/Media Specialist	1.03	0.85	Picus & Assoc. slightly increased FTE by 0.03 Matrix increased from 0.825
Guidance Counselor and Nurse			
Elementary (K-5) Counselor	1.0 per 450 K-5 0.5	-	-
Secondary (6-12) Counselor	1.0 per 250 6-12 1.1	-	-
Nurse (K-12)	1.0 per 750 K-12 0.7	-	-
Total Guidance Counselor and Nurse	2.3	2.5	Picus & Assoc. add specific recommendation for nurse, overall FTE similar
Total Pupil Support Personnel	8.63	8.75	Similar
School Administration			
Principal	1.0 per 450 K-8 students 1.0 per 600 9-12 students: 1.03	1.0	Similar
Assistant Principal	1.0 per 600 9-12 students: 0.26	Not included in matrix	Picus & Assoc. incorporated 0.26 AP for grades 9-12
School Secretary	1.0 per 225 K-8 students 1.0 per 200 9-12 students: 2.31	1.0	Picus & Assoc. increased FTE from 2.0 in prior study
Total School Administration	3.6	2.0	1.6 fewer matrix FTEs

Element	2014 Recommendations	2015-2016 Matrix	Notes
Special education categorical aides	1.0 per 150 students 3.3	Not included in matrix	NA
Per Student Resources - School			
Technology	\$250	\$237.80	Matrix increased for inflation
Instructional Materials	\$220	\$183.10	Matrix increased for inflation
Extra Duty Funds			
Elementary	\$200	\$61.05	Picus & Assoc. increased from \$100 and Matrix increased from \$50 in FY 2008
Middle	\$200	\$61.05	
High	\$250	\$61.05	
Supervisory Aides	1.0 per 225 K-8 students 1.0 per 200 9-12 students \$134.70 (about 2.3 FTE)	\$50 (about 1.0 FTE)	Similar to FY 2008
Substitutes	10 days per teacher: \$195	\$67.70	Both increased for inflation
Professional Development	\$100	\$32.40	Picus & Assoc. increased from \$50 and Matrix decreased from \$50 in FY 2008
Teacher Continuing Ed Pay/ Professional Development Days	Additional 5 PD days: Rolled into teacher salaries	Additional 5 PD days: Rolled into teacher salaries	Same
Alternative Learning Environments	1.0 AP and 3.0 teachers per 21 ALE students + per student dollar resources Per ALE student: \$14,640	Per ALE student: \$4,471	Picus & Assoc. add AP position and costs of per pupil resources
Services for Struggling Students	1.0 tutor per 125 at-risk: 2.4 FTE 1 pupil support per 125 at-risk: 2.4 FTE	National School Lunch categorical program: <70% =\$522 70-<90% \$1,042 =>90% \$1,562	Picus & Assoc. add specific resources for extended day and summer school

Element	2014 Recommendations	2015-2016 Matrix	Notes
	Extended day: 1.0 teacher per 120 at-risk: 2.5 FTE Summer school: 1.0 teacher per 120 at-risk: 2.5 FTE Approximately \$2,068 per eligible student	Average of \$733 per eligible student	
ELL Services	1.0 teacher for every 100 ELL/LEP students: \$629 per ELL student	\$324 per ELL/LEP student	Picus & Assoc. increased FTE per 100 from 0.4 to 1.0
Gifted & Talented Services	\$25	Retained current standards and expenditure requirements. Matrix does not specify an amount	Picus & Assoc. specify per pupil dollar amount
Per Student Resources - District	Recommended per pupil: O & M: \$738 Central Office: \$713 Transportation: \$342 Total: \$1,793	O & M: \$664.90 Central Office: \$430.20 Transportation: \$321.20 Total: \$1,416.30	Pulled from carry over total. Picus & Assoc. based on average staffing of 3,900 student district and O & M staffing standards. Matrix based on 9% of foundation + insurance Transportation is estimated average actual costs for both