

# EXHIBIT C1

## RESOURCE ALLOCATION- FUNDING AND SPENDING OUTSIDE THE MATRIX

June 4, 2024



2024 ADEQUACY STUDY

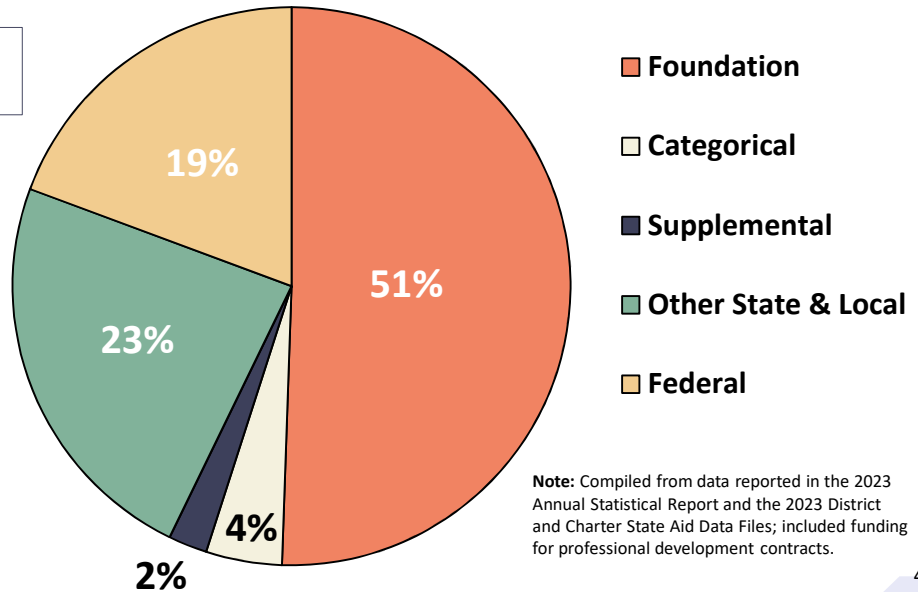


- Introduction
- Categorical Funds
- Supplemental Funds
- Non-Matrix Spending

- Adequacy Report Tracking Sheet
- Resource Allocation Reports
  1. Matrix – Staffing
  2. Matrix – School-level Resources
  3. Matrix – District-level Resources
  4. Categorical, Supplemental, and Non-Matrix Spending

## FY23 EDUCATION FUNDING BY SOURCE

Total FY23 Education Funding = \$6.9 billion



**Note:** Compiled from data reported in the 2023 Annual Statistical Report and the 2023 District and Charter State Aid Data Files; included funding for professional development contracts.

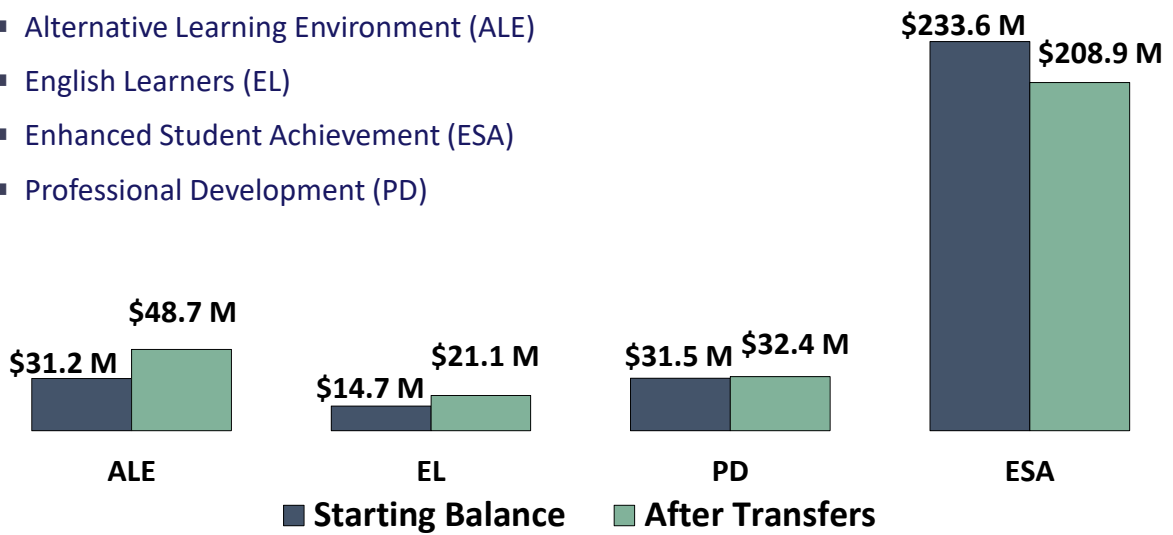


## CATEGORICAL FUNDING



## Categorical Funding

- Alternative Learning Environment (ALE)
- English Learners (EL)
- Enhanced Student Achievement (ESA)
- Professional Development (PD)





## Alternative Learning Environment (ALE)

Arkansas supplements foundation funding with **ALE** categorical funding to afford students “an environment that seeks to eliminate barriers to learning for any student whose academic and social progress is negatively affected by the student’s personal characteristics or situation.”

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## ALE

Statute requires public school districts to provide their students with access to an ALE by one (1) or more of the following methods:

- Establish and operate an alternative learning environment (this can be a stand-alone school or a school-imbedded program)
- Cooperate with one or more other school districts to establish and operate an alternative learning environment
- Use an alternative learning environment operated by an education service cooperative
- Partner with an institution of higher education or a technical institute

Statute requires DESE provide to the House and Senate Committees on Education an annual report on ALE.

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## ALE Funding

| 2023 / 2024 / 2025          | 2023 Funding Amount |
|-----------------------------|---------------------|
| \$4,890 / \$4,987 / \$5,086 | \$31,252,162        |

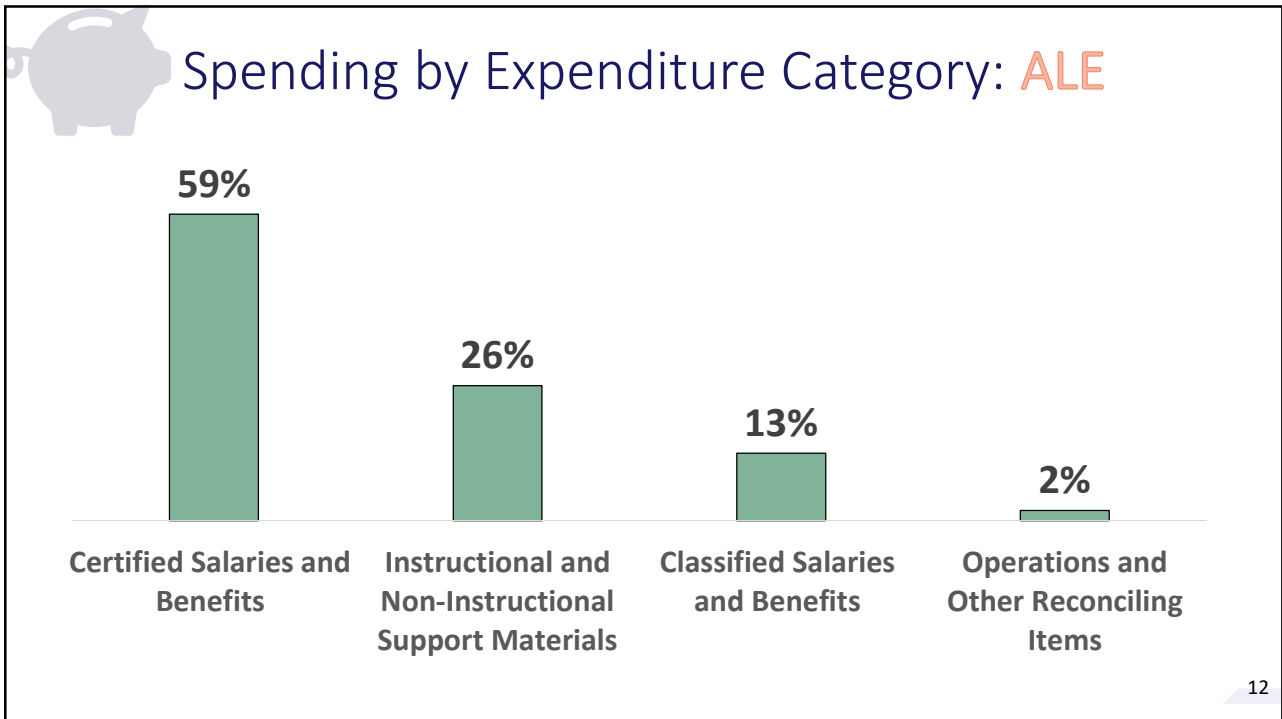
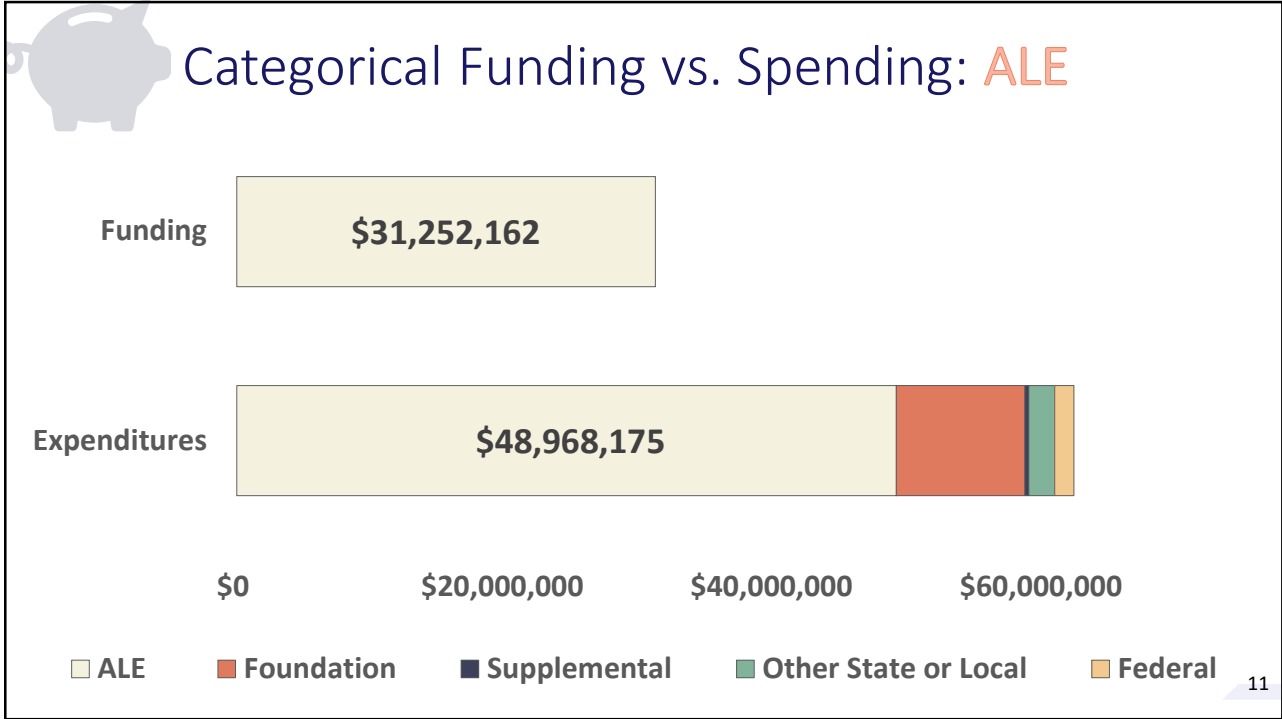
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## ALE Funding Formula

$$\frac{\text{Total number of days in ALE}}{\text{Total number of school days}} \times \frac{\text{Hours per day in ALE}}{6 \text{ hours}}$$

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## ALE Fund Balances

| Fund Balance Range  | # of Districts |
|---------------------|----------------|
| \$0                 | 120            |
| \$0.01 - \$1,000    | 20             |
| \$1,001 - \$10,000  | 64             |
| \$10,001 - \$25,000 | 27             |
| \$25,001 - \$50,000 | 15             |
| More than \$50,000  | 9              |

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## Research and Best Practices: ALE

Students who need to be enrolled in an ALE require more academic supports and other services than a traditionally structured school can provide.

Students face challenges that necessitate a wide range of intensive academic and social supports to help them succeed.

Jobs for the Future (JFF) recommends that states use a formula for alternative education that allocates additional dollars beyond its state and district per-pupil dollar, including adequate funding to provide high-quality leaders and teachers to staff classes and to provide meaningful student support services.

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## Arkansas Educators' Feedback

Survey Says:

- **56%** of superintendents reported that ALE funding **does not** meet their district's needs.
- Close to **26%** of superintendents reported paying another district or education service cooperative to provide ALE services to their students in 2023.

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## English Learner (EL) Funding

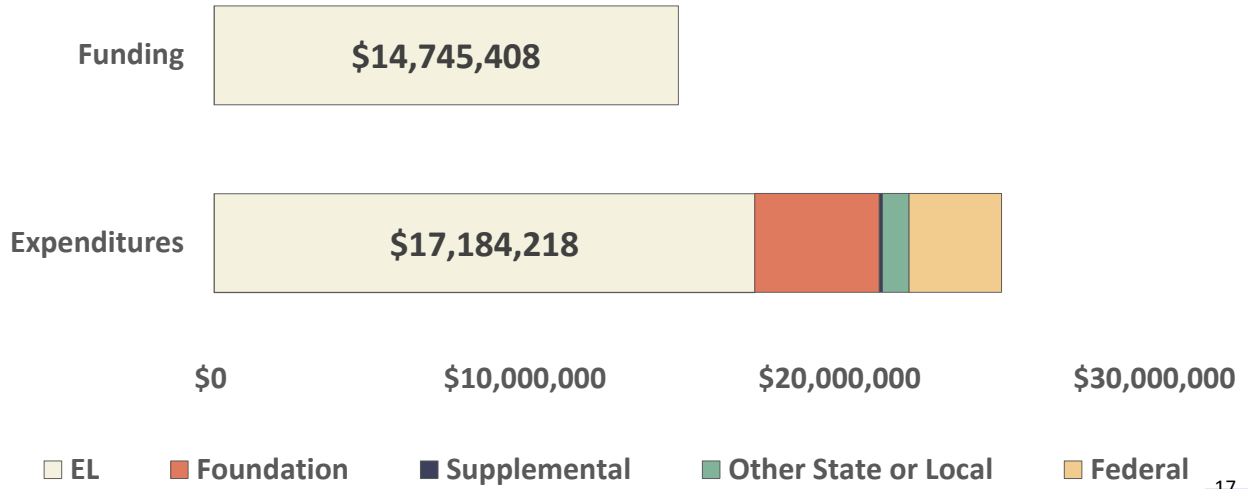
| 2023 / 2024 / 2025    | 2023 Funding Amount |
|-----------------------|---------------------|
| \$366 / \$366 / \$366 | \$14,745,408        |

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## Categorical Funding vs. Spending: English Learners



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## Categorical Funding vs. Spending: English Learners

### Spending Requirements:

Salaries for English Language Learner-skilled instructional services, relevant trainings for teachers and other providers, released-time for ELL program development, instructional materials and services, and assessment and evaluation activities

### Actual FY23 Spending Uses:

93% of ELL categorical funds were spent on salaries and benefits

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# Research and Best Practices

## EL Funding Mechanism in Other States (Part 1)

|  |                               |
|--|-------------------------------|
| <b>Flat Weights</b>  | 24 states (including AR) + DC |
| <ul style="list-style-type: none"> <li>• Single weight/dollar amount for all English language learner students</li> </ul>  |                               |
| <b>Multiple Student Weights</b>  | 11 states                     |
| <ul style="list-style-type: none"> <li>• Student weights or dollars amounts based on certain factors or student needs</li> </ul>   |                               |
| <b>Resource-Based Allocation</b>   | 5 states                      |
| <ul style="list-style-type: none"> <li>• Districts receive a minimum base amount of resources (e.g. staffing, services, programs)</li> </ul>   |                               |
| <b>Categorical Grant</b>   | 5 states                      |
| <ul style="list-style-type: none"> <li>• State distribute funds based on student characteristics or program needs to districts that demonstrate eligibility and/or need for funding</li> </ul> |                               |



# Research and Best Practices

## EL Funding Mechanism in Other States (Part 2)

|   |          |
|---|----------|
| <b>Census-Based</b>   | 2 states |
| <ul style="list-style-type: none"> <li>• Based on assumed level of total enrollment, regardless of actual demographics</li> </ul> |          |
| <b>Hybrid</b>   | 2 states |
| <ul style="list-style-type: none"> <li>• Using two or more funding mechanisms</li> </ul>  |          |
| <b>Reimbursement</b>  | 1 state  |
| <ul style="list-style-type: none"> <li>• State reimburse districts for all or portion of eligible ELL expenditures</li> </ul>     |          |



## Arkansas Educators' Feedback

Survey  
Says:

**63%** of superintendents reported that EL categorical funding **met** district needs.

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## Enhanced Student Achievement (ESA)

Provided to districts for students who qualify for the national free and reduced-price lunch program

“Shall be expended for eligible program(s) or purpose(s) that are aligned to the needs of the students in the district”

Expenditures must include “strategies to increase student achievement, reduce gaps in achievement among student subgroups, or create conditions that support student learning with a direct tie to improved student outcomes.”

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## ESA Program Overview: Act 322 of 2021

- **Replaces** previous list of allowable expenses and **created** categories of expenses
- **Requires** districts to create ESA plans that are submitted to DESE

First three-year plans were submitted to DESE by July 1, 2022

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## ESA Program Overview: Act 322 of 2021

Enhancement of Teacher Salaries

Academic Supports and Interventions

Additional Teachers (Core Academic Areas)

Social Emotional, Mental Health, and Behavioral Supports

Early Intervention Support

Physical Health and Safety

Access to Postsecondary Opportunities

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## ESA Program Overview

### DESE monitors implementation of ESA plans

Districts conduct a needs assessment and use district-specific data to create plans, including goals and measures of success

Districts must budget 100% of ESA funds each year and spend at least 85% of the district's current-year ESA funding allocation

Districts that do not meet budgeting/spending requirements or do not demonstrate progress on ESA plans can be subject to additional monitoring, increased level of support, or a corrective action plan

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## ESA Program Overview: 2023 ESA Plans

| Percentage of Districts and Charters Allocating ESA Funds to ESA Allowable Categories |     |
|---|-----|
| Enhancement of Teacher Salaries   | 23% |
| Academic Supports and Interventions   | 96% |
| Additional Teachers (Core Academic Areas)   | 44% |
| Social Emotional, Mental Health, and Behavioral Supports                              | 47% |
| Early Intervention Support  | 73% |
| Physical Health and Safety  | 85% |
| Access to Postsecondary Opportunities   | 41% |

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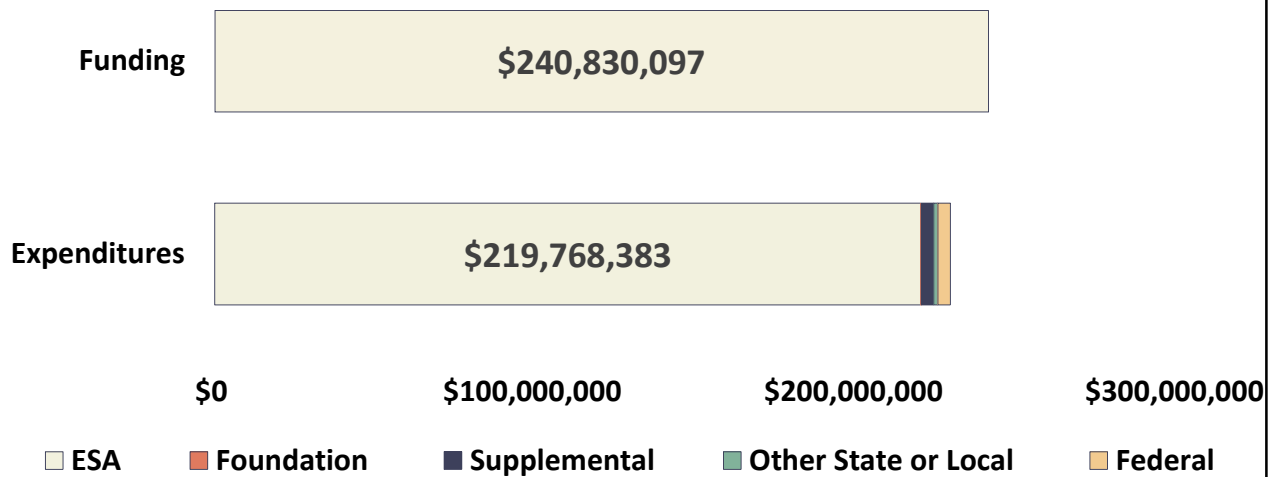
## ESA Funding

| Percentage of NSL students | Per-Student Amount<br>2023 / 2024 / 2025 | 2023 Funding Amount  |
|----------------------------|--|----------------------|
| <70%                       | \$538 / \$538 / \$538                    | <b>\$240,830,987</b> |
| 70 - 90%                   | \$1,076 / \$1,076 / \$1,076              |                      |
| >90%                       | \$ 1,613 / \$ 1,613 / \$ 1,613           |                      |

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## Categorical Funding vs. Spending: **ESA**



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## Research and Best Practices: ESA

Increased funding can have a positive impact, especially if used to reduce class size for at-risk students and to ensure teacher quality for those students.

### Method of identification varies from state to state:

- Eligibility for National School Lunch programs
- Direct certification through federal programs
- Combining multiple indicators, including English learners or students in foster care

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## Research and Best Practices: ESA

### Multiple methods for allocating funds:

- Flat amount to districts for each low-income student, in addition to base funding amount
- Adding weight to base funding amount for each low-income student
- Increasing weight or flat amount according to concentration of poverty in a district
- Providing additional staff

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## Arkansas Educators' Feedback

Survey Says:

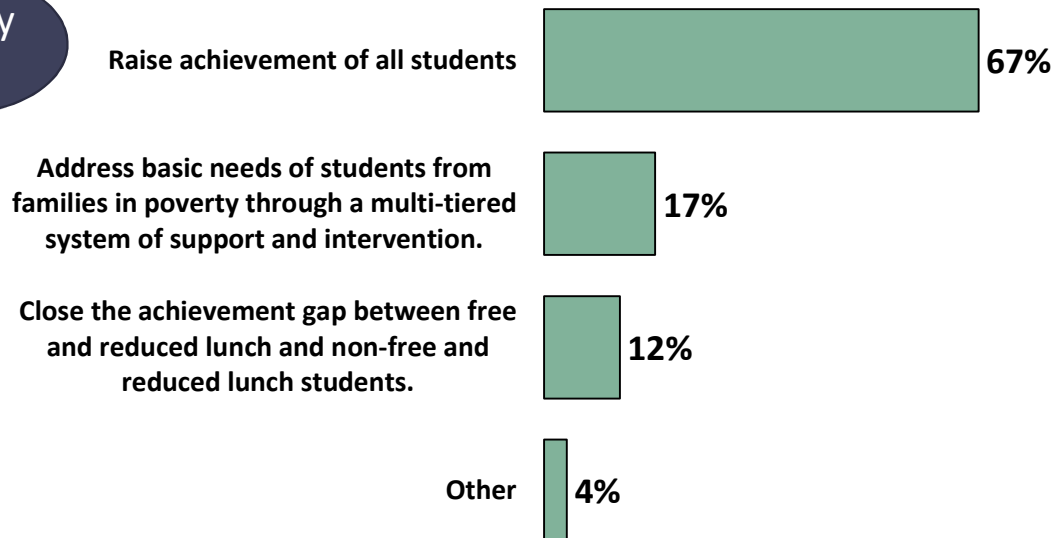
**60%** of superintendents reported that ESA categorical funding **met or exceeded** district needs.

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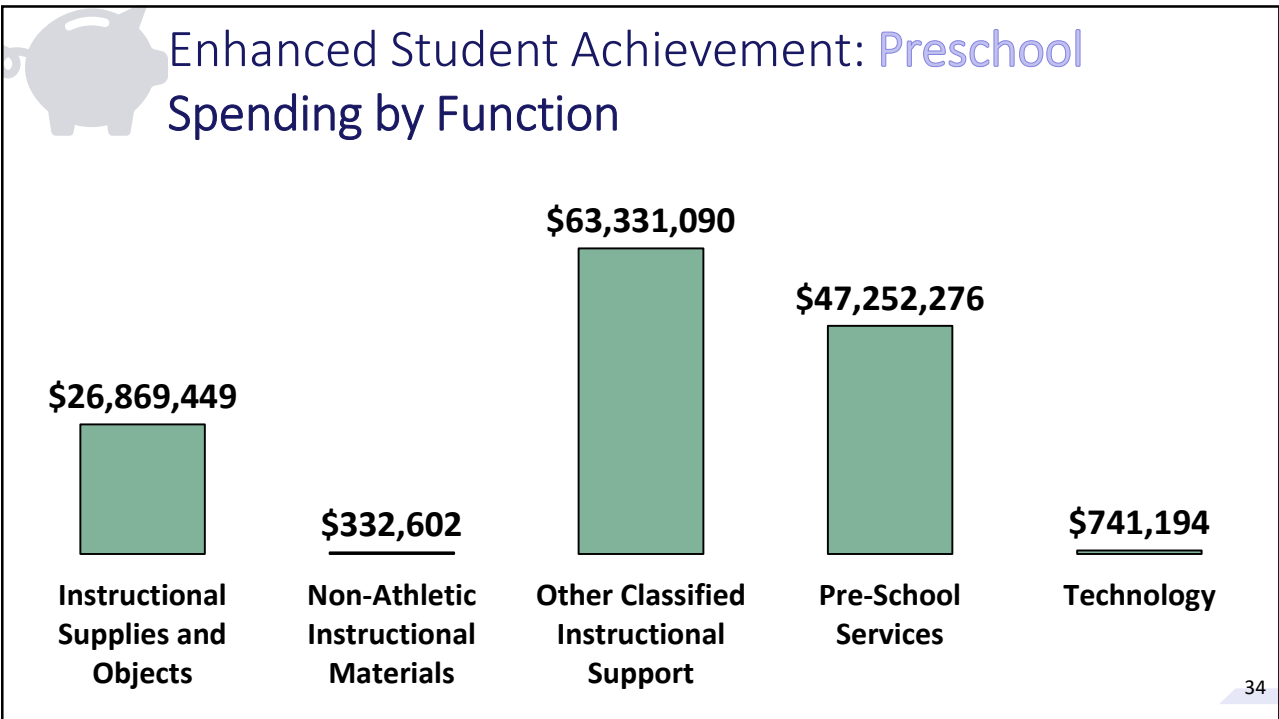
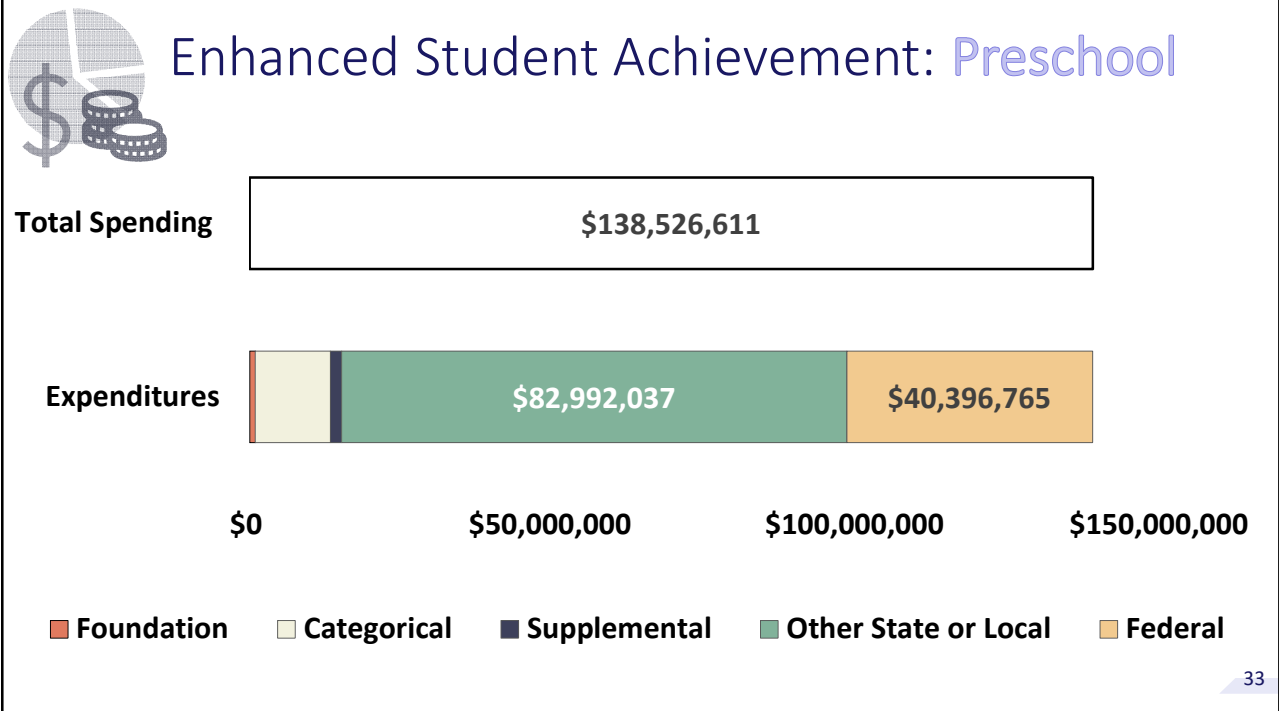
## Arkansas Educators' Feedback

Survey Says:



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## Arkansas Educators' Feedback

Survey Says:

- **68%** of all superintendents and responded that the district operates a preschool
  - Of those districts:
    - 90% serve 4-year-olds
    - 73% serve 3-year-olds
    - 11% serve children younger than 3-year-olds
- **35%** of districts reported that their district offered preschool to every four-year-old in the district

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## Professional Development Funding

| Funding Distribution | Funded Entity    | Per-Student Amount<br>2023 / 2024 / 2025 | 2023 Funding Amount | Pct. of PD Categorical Funds |
|----------------------|------------------|--|---------------------|------------------------------|
| 1 <sup>st</sup>      | Solution Tree    | N/A                                      | \$16,266,973        | 44%                          |
| 2 <sup>nd</sup>      | AETN             | N/A                                      | \$2,532,826         | 7%                           |
| 3 <sup>rd</sup>      | School Districts | \$ 37.50 / \$ 37.50 / \$ 37.50           | \$17,767,310        | 49%                          |
| Total                |                  |  | \$36,567,109        |                              |

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## Professional Development Requirements

**Purpose:**

“Improve teaching and learning in order to facilitate individual, school-wide, and system-wide improvements designed to ensure that all students demonstrate proficiency on state academic standards.”

**Definition:**

Coordinated planned learning activities as required by DESE or statute or meets the following criteria:

- Improves the knowledge, skills, and effectiveness of teachers;
- Improves the knowledge and skills of administrators and paraprofessionals concerning effective instructional strategies, methods, and skills;
- Leads to improved student academic achievement; and
- Is research-based and standards-based

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## Professional Development Requirements

**Duration:** 6 PD days

**Districts:** Prepare annual PD plan

**How:**

*“Approved conferences, workshops, institutes, individual learning, mentoring, peer-coaching, study groups, National Board for Professional Teaching Standards certification, distance learning, micro-credentialing approved by DESE, internships, and college or university course work.... planning and preparing a curriculum and other instructional materials contingent on meeting certain requirements”*

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# Professional Development Requirements

## Content:

Two hours on a rotating basis over four years:

- Child maltreatment mandated reporter
- Parental involvement
- Teen suicide awareness and prevention
- AR history

Dyslexia

Human trafficking

Scientific reading instruction

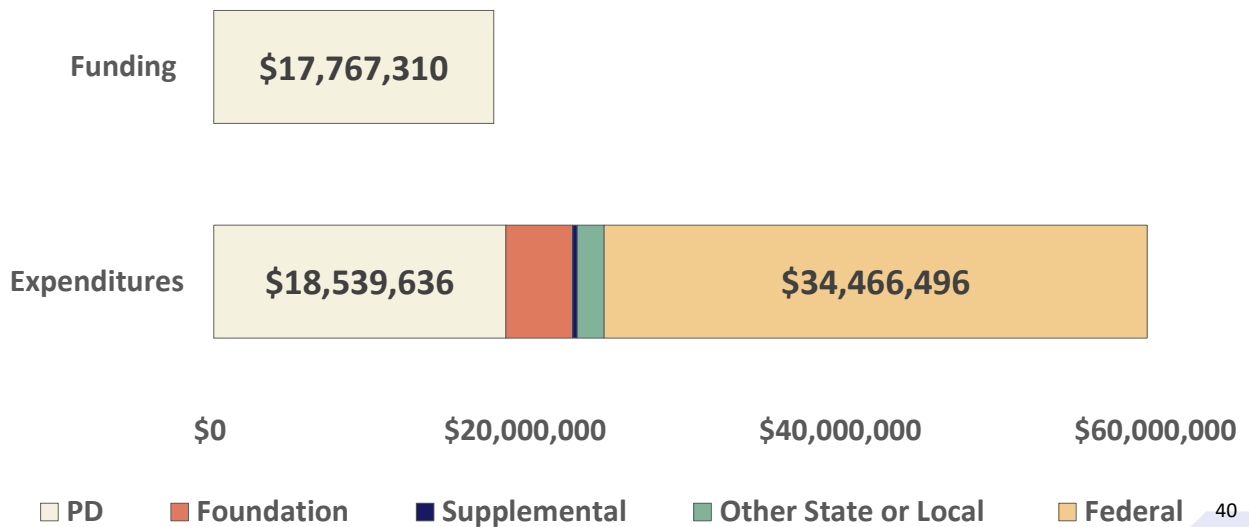
Bullying recognition and relationship between bullying and suicide

Athletic coaches



## Categorical Funding vs. Spending:

### Professional Development





## Professional Development Funding

### Spending Requirements:

Activities and materials that do the following:

- Improve the knowledge, skills, and effectiveness of teachers;
- Address the knowledge and skills of administrators and paraprofessionals concerning effective instructional strategies, methods, and skills;
- Lead to improved student academic achievement; and
- Provide training for school bus drivers

### Actual FY23 Spending:

Largest majority (39%) of professional development spending went toward services supporting the professional development of school district personnel including the following, but not limited to: course registration fees, training courses from external vendors, and other expenditures associated with training or PD by third-party vendors

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## Research and Best Practices


### Odden and Picus Evidence-Based Model

Recommend \$125 per pupil for trainers includes:

- Central office PD staff
- Outside consultants
- School turnaround organizations
- Reimbursements for teacher conference registrations
- Tuition for teachers for appropriate coursework
- Miscellaneous administrative, materials, supplies, and travel expenses

Ten days for teachers dedicated to professional development


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 Arkansas Educators' Feedback

**Survey Says:**

**64%** of superintendents reported that PD categorical funding **met** district needs.

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 Arkansas Educators' Feedback

**Teachers: How often did you receive PD provided by the following options?**

|   |     |
|---|-----|
| Collaboration with other educators/staff                    | 43% |
| District-provided PD NOT using ArkansasIDEAS                | 38% |
| School-provided PD NOT using ArkansasIDEAS                  | 33% |
| ArkansasIDEAS (District, school, or individual facilitated) | 18% |
| Conferences or workshops                                    | 17% |
| PD provided by educational cooperatives                     | 20% |
| College graduate level courses                              | 9%  |

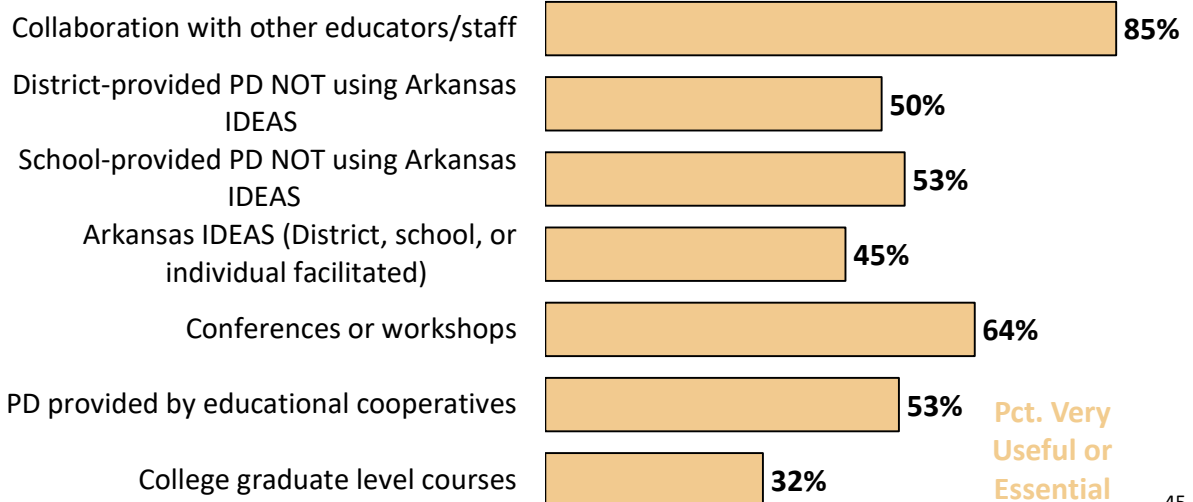
**Pct. Used Most/All of the Time**

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## Arkansas Educators' Feedback

Teachers: Please RATE the usefulness of each form of professional development in terms of enhancing your teaching & knowledge.



## SUPPLEMENTAL FUNDING



## Isolated Funding

| Funding Type                            | FY23 Funding Amount |
|---|---------------------|
| Isolated Funding                        | \$2,223,176         |
| Special Needs Isolated (SNI)            | \$3,432,953         |
| Special Needs Isolated - Small District | \$2,106,241         |
| Special Needs Isolated - Transportation | \$3,133,625         |
| <b>Total Funding</b>                    | <b>\$10,895,995</b> |

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## Isolated Funding

| Funding Category                        | Spending Restrictions   |
|---|---|
| Isolated                                | Operation, maintenance, and support of the isolated school area |
| Special Needs Isolated                  | Operation of the isolated school area                           |
| Special Needs Isolated (Small District) | None  |
| Special Needs Isolated - Transportation | Transportation costs for the isolated school area               |

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## Isolated Funding

| Funding Category                        | Actual FY23 Spending – Top Uses  |
|---|--|
| Isolated                                | 1. Instructional Programs and Services (62%)   |
| Special Needs Isolated                  | 2. Operations and Maintenance (18%)<br>3. District or School Administration (15%)                              |
| Special Needs Isolated (Small District) | 1. Operations and Maintenance (46%)<br>2. Instructional Programs and Services (35%)<br>3. Transportation (10%) |
| Special Needs Isolated - Transportation | 1. Transportation (91%)<br>2. LEA Indebtedness (6%)<br>3. Operations and Maintenance (2%)                      |

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## Research and Best Practices – Isolated Funding

### Other States

- 33 states
- Factors used in other states: location, geographic barriers, sparsity, and/or enrollment size

### Odden and Picus

- Adjustments for districts with smaller enrollment
- Districts below 975 require additional support staff:
  - One assistant principal and one full-time teacher for every seven students

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## Research and Best Practices – Isolated Funding

### American Institutes of Research (AIR) and NH Commission to Study School Funding

- Small enrollment districts need more funding
- AIR: *“Districts with higher student needs and small districts require more spending per student to achieve a common desired level of student outcomes.”*
- NH Commission: Smaller districts *“operate at a lower level of cost efficiency than larger districts.”*

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## Declining Enrollment Funding

**2023 Funding Amount**

**\$14,971,629**

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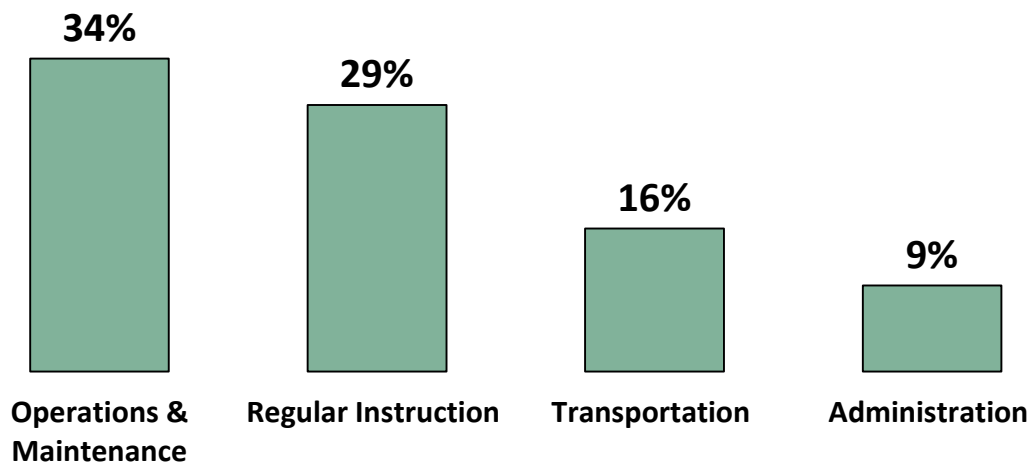
## Declining Enrollment Funding

| Year | # of Districts | Districts    | # of Charters | Charters    | Total               |
|------|----------------|--------------|---------------|-------------|---------------------|
| 2021 | 110            | \$14,305,210 | 3             | \$326,337   | <b>\$14,631,547</b> |
| 2022 | 135            | \$31,522,589 | 4             | \$771,132   | <b>\$32,293,721</b> |
| 2023 | 85             | \$13,708,305 | 5             | \$1,263,324 | <b>\$14,971,629</b> |

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## Declining Enrollment Funding Spending Top Categories



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## Research and Best Practices

### Declining Enrollment

- Two purposes:
  - Allow districts time to adjust to changes in population and revenue
  - Ensure students in rural areas are offered an adequate education
- Opponents argue that declining enrollment allows districts to avoid restructuring for smaller environments and diverts funding from other uses.

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## Research and Best Practices

### Declining Enrollment

#### Forms of declining enrollment funding:

- Protections against declining enrollment
- Hold-harmless provisions
- Small district subsidies
- Minimum categorical allocations

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## Student Growth Funding

**2023 Funding Amount**

**\$37,703,387**

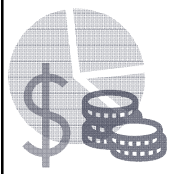
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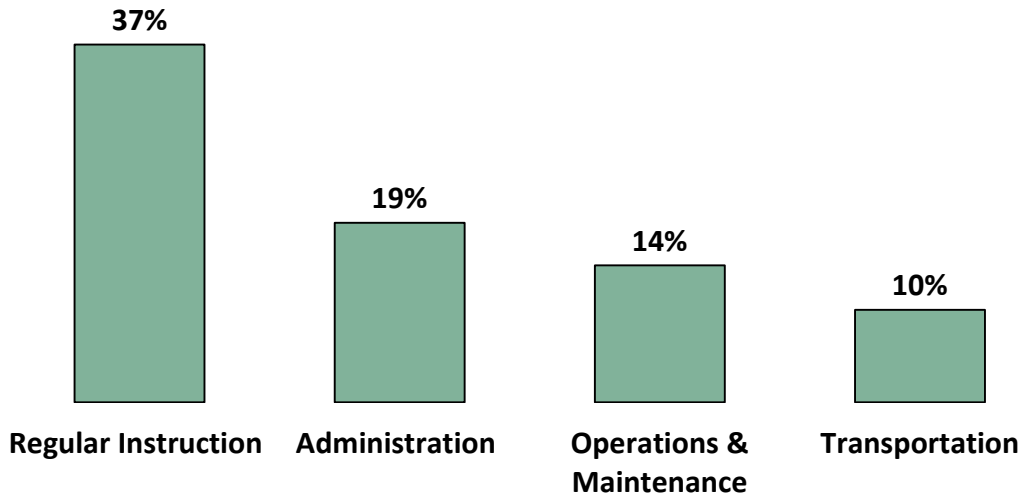
## Student Growth Funding

| Year | # of Districts | Districts    | # of Charters | Charters     | Total               |
|------|----------------|--------------|---------------|--------------|---------------------|
| 2021 | 103            | \$11,656,792 | 11            | \$17,879,828 | <b>\$29,536,620</b> |
| 2022 | 91             | \$22,937,656 | 8             | \$8,925,234  | <b>\$31,862,870</b> |
| 2023 | 127            | \$32,808,435 | 9             | \$4,894,952  | <b>\$37,703,387</b> |

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## Student Growth Funding Spending Top Categories



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## Research and Best Practices

### Student Growth

- Many states have no student growth funding, often because the state funds based on current year enrollment.
- Approaches:
  - Funding provided on percentage of growth in current year
  - Funding provided based on average growth over a period of years.
  - Adjusting funding more than once in a school year.
- APA recommended funding only districts with at least a 2% growth rate.

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## Enhanced Student Achievement Grants

|  | 2023          | 2024          | 2025          |
|--|---------------|---------------|---------------|
| • Reimbursement system   | \$5.3 million | \$5.5 million | \$5.5 million |
| <ul style="list-style-type: none"> <li>• Reimburses schools for three-research based methods for increasing achievement of low-income students                             <ul style="list-style-type: none"> <li>○ Tutors</li> <li>○ Preschool</li> <li>○ After-school/summer school programs</li> </ul> </li> <li>• 151 districts and 5 charters received funding in 2023</li> </ul> |               |               |               |

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## Enhanced Student Achievement Grants

Districts and charters spent a total of **\$3,825,543** in ESA grants in 2023.

| Preschool/early childhood | Summer school/before-and after-school programs | Tutoring/reading |
|---------------------------|--|------------------|
| <b>\$1,702,230</b>        | <b>\$554,738</b>                               | <b>\$568,575</b> |

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## Special Education High-Cost Occurrences

| 2023         | 2024         | 2025           |
|--------------|--------------|----------------|
| \$14 million | \$17 million | \$17.5 million |

Reimbursement system

District submit claims to DESE

- District responsible for 100% of first \$15,000/student
- Reimbursed 100% of \$15,000 and \$65,000/student
- Reimbursed 80% of \$65,000 and \$100,000/student

Prorated based on available funds

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## Special Education High-Cost Occurrences

|   | 2021     | 2022    | 2023    |
|---|----------|---------|---------|
| Number of Students                          | 1,276    | 1,420   | 1,605   |
| Number of Districts/Charters                | 155      | 150     | 157     |
| Funding Per Student                         | \$10,204 | \$9,492 | \$8,722 |
| Total Eligible Amount (Millions)            | \$38.8   | \$39.9  | \$46.9  |
| Max Amount of Reimbursement (Millions)      | \$15.6   | \$17.4  | \$21.3  |
| Total Funding Provided (Millions)           | \$13.0   | \$13.5  | \$14.0  |
| Percent of Approved Funds Received          | 83.7%    | 77.4%   | 65.7%   |
| Total Eligible Amount Not Funded (Millions) | \$25.7   | \$26.4  | \$32.9  |

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## Special Education

Total SPED FY23 Spending FY23 = \$572 million

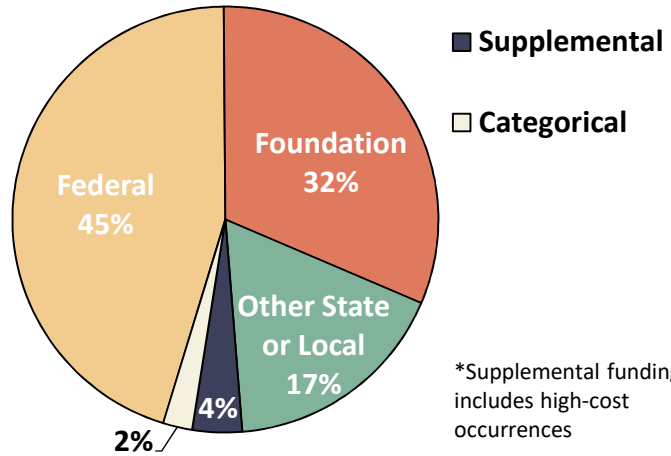
### Special Education Expenses

Special Education Teachers: 47%  
(Staffing Resource Allocation Report)

#### Other Expenses (without limitation):

- Special Education Directors
- Student Support Personnel
- Instructional Aides
- Training/Instructional Support
- Operations and Maintenance

### Special Education Fund Sources



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## Additional Professional Development: Professional Learning Communities

**Solution Tree:** "Private organization that provides PD resources, training, and support to K-12 educators, to implement the PLC at work model in selected districts and schools."

**PLC:** "Ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve."

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## Additional Professional Development: Professional Learning Communities

Began in 2018

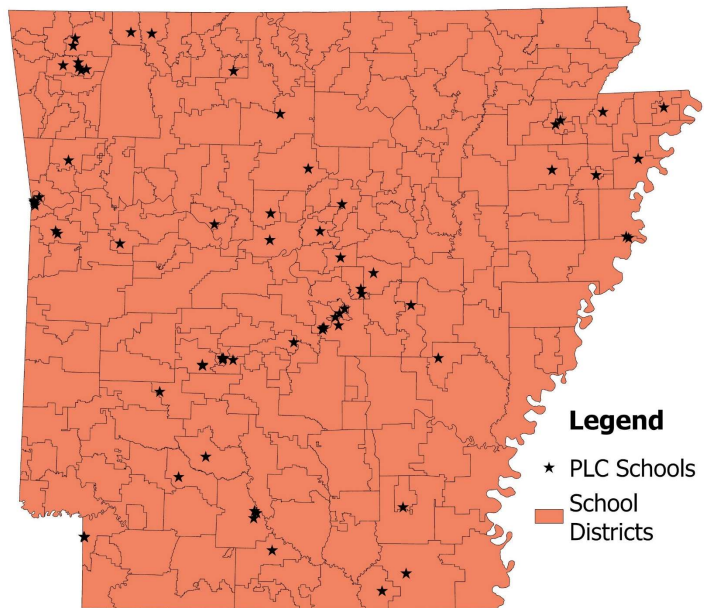
Intended outcomes of the pilot project include *“increasing student achievement through teacher collaboration, a focus on learning, and a results orientation.”*

| Fiscal Year   | Contract Amounts | Actual Paid     |
|---------------|------------------|-----------------|
| 2018          | \$4 M            | \$4 M           |
| 2019          | \$8.5 M          | \$8.5 M         |
| 2020          | \$12.5 M         | \$12.5 M        |
| 2021          | \$12.5 M         | \$12.1 M        |
| 2022          | \$14.5 M         | \$14.4 M        |
| 2023          | \$16.5 M         | \$16.3 M        |
| <b>Totals</b> | <b>\$68.5 M</b>  | <b>\$67.8 M</b> |

### PLC SCHOOLS AND DISTRICTS: COHORTS 1 – 6

72 schools and districts

- Cohort 1 (2018-2020): 10
- Cohort 2 (2019-2021): 10
- Cohort 3 (2020-2022): 12
- Cohort 4 (2021-2024): 11
- Cohort 5 (2022-2025): 14
- Cohort 6 (2023-2026): 15



Map prepared by the Bureau of Legislative Research, Policy Analysis & Research Section, School District and County Boundaries from the GIS Office Integrated the Arkansas Spatial Data



## Teacher Salary Equalization Funding

**2023 Funding Amount**

**\$51,900,715**

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## Teacher Salary Equalization

Funding allocation process:

- Average Teacher Salary Below Statewide Average Target (\$51,822)
- \$185 x Prior Year ADM
- Continuous and will increase with an increase to ADM

Schools can use these dollars on any position that requires certification.

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## Enhanced Transportation Funding

**2023 / 2024 / 2025 Total Amount**

**\$7.2 million / \$7.7 million / \$8 million**

Funding for districts/charter systems with high transportation costs

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## Enhanced Transportation

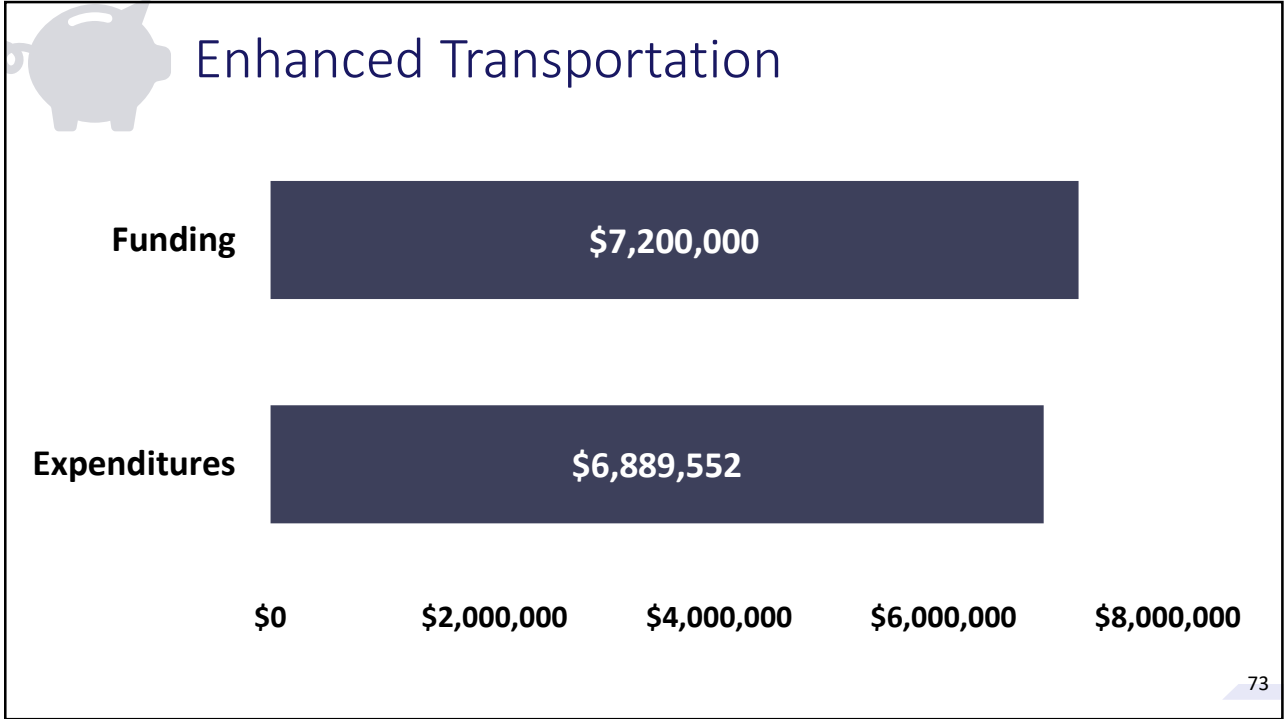
Funding allocation process derives predicted transportation expenditures based on:

- ADM
- Average daily route miles
- Average daily number of bus riders

Compares predicted expenditures to foundation funding and actual expenditures

Funding distributed on pro-rata basis based on need until funding depleted

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## ★ Non-Matrix Spending

Several items are not included specifically in the matrix but are frequently purchased by public schools with at least some use of foundation funds.

Foundation funding is unrestricted funding, and districts are free to use it however best fits their needs.

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## Non-Matrix Items: Spending by Fund Source

Total Spending

\$2,151,278,889

Expenditures



\$0      \$1,000,000,000      \$2,000,000,000      \$3,000,000,000

■ Foundation    ■ Categorical    ■ Supplemental    ■ Other State or Local    ■ Federal

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## Non-Matrix Items: Spending by Fund Source

| Expenditure Category  | 2023<br>Foundation<br>Exp. Amt. | 2023<br>Total<br>Exp. Amt. |
|---|---------------------------------|----------------------------|
| Instructional Aides   | \$71,124,548                    | \$231,949,187              |
| Athletics- Classified, Supplies, & Transportation               | \$37,373,904                    | \$85,799,619               |
| Instructional Supplies & Objects                                | \$29,881,503                    | \$145,399,947              |
| Miscellaneous Reconciling Items                                 | \$14,769,293                    | \$40,794,263               |
| Other Classified Instructional Support                          | \$13,137,059                    | \$145,526,938              |
| Classified Guidance Counselor & Library Support Services        | \$7,622,494                     | \$12,179,673               |
| Counselor, Nurse, and Student Support Supplies & Objects        | \$3,395,422                     | \$12,229,780               |
| Facilities Acquisition & Construction Services                  | \$3,393,654                     | \$661,760,623              |
| Non-Athletic Activities- Classified, Supplies, & Transportation | \$3,035,520                     | \$54,423,219               |
| LEA Indebtedness  | \$1,710,992                     | \$337,463,967              |
| Pre-School Services   | \$439,190                       | \$47,252,276               |
| Food Service  | \$108,037                       | \$349,512,615              |
| Community Services & Childcare                                  | \$0                             | \$21,054,411               |
| Adult Education   | \$0                             | \$5,932,731                |
| <b>Total</b>  | <b>\$185,991,614</b>            | <b>\$2,151,278,889</b>     |

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## Arkansas Educators' Feedback

Survey Says:

**112** superintendents responded to the survey question that asked if there were any resources **not included** in the matrix they believe are an important part of providing an adequate education.

| Item                    | # Respondents | %   |
|-------------------------|---------------|-----|
| <b>Safety/SROs</b>      | 47            | 42% |
| <b>Mental Health</b>    | 36            | 32% |
| <b>Additional Staff</b> | 31            | 28% |
| <b>Dyslexia</b>         | 18            | 16% |

Other funding needs mentioned by superintendents included: **Special Education** support staff, **Career & Technical Education** instructors and materials, **child nutrition**, **preschool**, rising cost of **utilities**, **inflation**, **teacher recruitment** and **relocation**, and **basic needs** of impoverished students, among others.

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## Safety/SROs

- Matrix does not provide dollar amount specific for School Resource Officers, stakeholders identified this as an expense they are helping cover with other funding.
- **\$66.6** million spent on safety and security measures, including **\$19.5** million on school resource officers
- **32%** foundation, **30%** other state or local, **27%** categorical, **11%** federal
- APA recommended the Committees consider adding resources for school security/SROs to the matrix.

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## Mental Health

- Stakeholders report the growing student mental needs go beyond the expertise of guidance counselors.
- **\$39 million** spent on psychological services and social work activities
- **67%** on behavior support specialists, psychological counseling, and school-based mental health services
- **52%** federal, **26%** foundation, **16%** categorical, **6%** other state or local
- APA recommended the Committees consider adding resources for mental health to the matrix.

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### Additional Staff

- Analysis of expenditure data could not be conducted because not all respondents identified a specific type of staff.

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### Dyslexia

- State rules require screening of all students in grades K-2, and districts are required to have at least one individual serve as a dyslexia interventionist, which is not addressed currently in the matrix.
- **\$26 million** spent on dyslexia services
- **67%** ESA, **16%** foundation
- APA reported stakeholder feedback suggests this area is an “unfunded mandate,” and many districts report having to use matrix or categorical funds to address dyslexia needs.
- APA recommended an increase to the per-pupil funding amount for instructional materials, which could be used “to meet any current or forthcoming needs, such as dyslexia screeners or measure career readiness skills (for example: ACT WorkKeys).”

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## Research and Best Practices

### Odden and Picus Evidenced-based Model

Core Tutors (regular education)

Gifted and Talented Education

Career and Technical Education

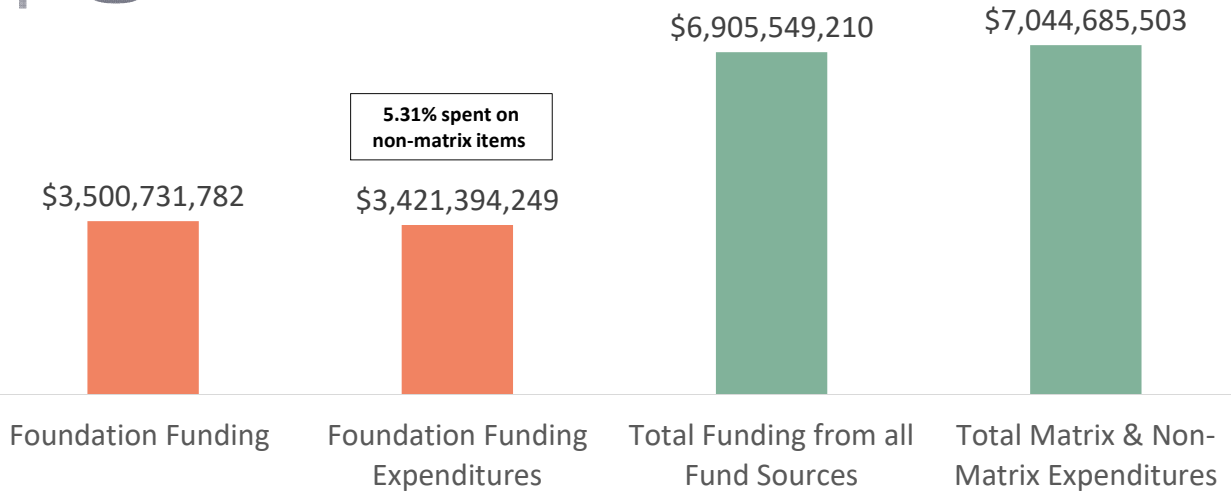
Key resources for at-risk students:

- Additional tutors and pupil supports staff
- Extended-day and Summer school

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## 2023 EDUCATION FUNDING\* AND SPENDING



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## TOTAL MATRIX AND NON-MATRIX SPENDING

| Matrix Line                  | Foundation Funding Expenditures | Total Matrix and Non-Matrix Expenditures |
|------------------------------|---------------------------------|--|
| Kindergarten Teachers        | \$104,081,361                   | \$124,595,904                            |
| Grades 1-12 Teachers         | \$1,485,896,896                 | \$1,965,710,351                          |
| Special Education Teachers   | \$185,225,168                   | \$270,165,808                            |
| Instructional Facilitators   | \$96,986,246                    | \$218,894,221                            |
| Librarians/Media Specialists | \$57,015,937                    | \$66,830,896                             |
| Guidance Counselors          | \$84,330,456                    | \$109,045,812                            |
| Nurses                       | \$25,559,244                    | \$61,463,759                             |
| Other Student Support        | \$31,339,037                    | \$113,629,389                            |
| Principal                    | \$94,102,000                    | \$118,439,811                            |
| Secretary                    | \$62,767,295                    | \$80,682,167                             |
| Technology                   | \$52,909,071                    | \$211,573,780                            |
| Instructional Materials      | \$65,047,811                    | \$165,750,451                            |
| Extra Duty Funds             | \$27,388,893                    | \$32,035,346                             |
| Supervisory Aides            | \$7,142,190                     | \$9,060,654                              |
| Substitutes                  | \$41,189,117                    | \$61,156,304                             |
| Operations and Maintenance   | \$458,249,852                   | \$715,400,379                            |
| Central Office               | \$202,112,843                   | \$320,167,297                            |
| Transportation               | \$154,059,217                   | \$248,804,288                            |
| Non-Matrix Items*            | \$185,991,615                   | \$2,151,278,888                          |
| <b>Totals</b>                | <b>\$3,421,394,249</b>          | <b>\$7,044,685,503</b>                   |

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NEXT UP

Equity