

Recommendations approved by the 94th General Assembly during the 2023 Regular Session.

	<i>Topic</i>	<i>FY24</i>	<i>FY25</i>		
1.	Definition of Adequacy	<p><i>No change to current definition:</i></p> <p>1. The standards included in the state's curriculum and career and technical frameworks, which define what Arkansas students are to be taught, including specific grade level curriculum and a mandatory thirty-eight (38) Carnegie units defined by the Arkansas Standards of Accreditation to be taught at the high school level;</p> <p>2. The standards included in the state's testing system. The goal is to have all, or all but the most severely disabled, students perform at or above proficiency on these tests; and</p> <p>3. Sufficient funding to provide adequate resources as identified by the General Assembly.</p>			
2.	Adequacy Study	No change.	No change.		
MATRIX FUNDING					
	<i>Topic</i>	<i>FY24</i>	<i>FY25</i>		
3.	Matrix Calculations	<p>No change to prototypical school size. School Size: 500 Kindergarten = 8% of Students Grades 1-3 = 23% of students Grades 4-12 = 69% of students</p>			
4.	Staffing Ratios	Kindergarten: 2.0 Grades 1-3: 5.0 Grades 4-12: 13.8 PAM: 4.14 Special Education Teachers: 2.9 Instructional Facilitators: 2.5	Librarian/Media Specialist: 0.85 Guidance Counselor: 1.11 Nurse: 0.67 Other Student Support Staff: 0.72 Principal: 1 Secretary: 1		
5.	Public School Employee Insurance Line Item	Maintain the amount the Division of Elementary and Secondary Education pays the Employee Benefits Division for school employee's health insurance at \$142,000,000.	Maintain the amount the Division of Elementary and Secondary Education pays the Employee Benefits Division for school employee's health insurance at \$142,000,000 with option to reassess during the 2024 fiscal session.		
6.	Health Insurance All Employees	Maintain the 2022-2023 school year rate of \$235/month for \$2,814 annual rate per participating student.	Maintain the 2022-2023 school year rate of \$235/month for \$2,814 annual rate per participating student with option to reassess during the 2024 fiscal session.		
7.	School Level Salaries: Teacher	<i>Increase salary and benefits to reflect COLA of 1.84%</i>			
		Base Salary:	\$58,261	Base Salary:	\$59,519
		Health Insurance:	\$2,814	Health Insurance:	\$2,814
		Other Benefits (23% of base salary):	\$13,400	Other Benefits (23% of base salary):	\$13,689
		Salary + All Benefits:	\$74,475	Salary + All Benefits:	\$76,022
		Per Student Matrix Amount:	\$5,018	Per Student Matrix Amount:	\$5,122
8.	Principal	Maintain salary and benefits at FY23 level.			
		Base Salary:	\$83,577	Base Salary:	\$83,577
		Health Insurance:	\$2,814	Health Insurance:	\$2,814
		Other Benefits (23% of base salary):	\$19,223	Other Benefits (23% of base salary):	\$19,223
		Salary + All Benefits:	\$105,614	Salary + All Benefits:	\$105,614
		Per Student Matrix Amount:	\$211	Per Student Matrix Amount:	\$211

MATRIX FUNDING					
	Topic	FY24	FY25		
9.	Secretary	<i>Increase salary and benefits to reflect COLA of 1.84%</i>	<i>Increase salary and benefits to reflect COLA of 2.16%.</i>		
		Base Salary:	\$34,530	Base Salary:	\$35,276
		Health Insurance:	\$2,814	Health Insurance:	\$2,814
		Other Benefits (23% of base salary):	\$7,942	Other Benefits (23% of base salary):	\$8,113
		Salary + All Benefits:	\$45,286	Salary + All Benefits:	\$46,203
		Per Student Matrix Amount:	\$91	Per Student Matrix Amount:	\$92
10.	Salary Increase Other Employees	<i>Add line for Salary Enhancement – Other Employees and set at \$44 per student to fund a \$2 salary increase.</i>	<i>Keep Enhancement – Other Employees funding at \$44 per student.</i>		
11.	All Other Personnel Health Insurance	<i>Set All Other Personnel Health Insurance funding at \$30 per student.</i>	<i>Maintain Other Personnel Health Insurance funding at \$30 per student.</i>		
12.	Technology	<i>Maintain technology funding at \$250 per student.</i>	<i>Maintain technology funding at \$250 per student.</i>		
13.	Instructional Materials	<i>Increase instructional materials funding to \$201 per student.</i>	<i>Increase instructional materials funding to \$205 per student.</i>		
14.	Extra Duty Funds	<i>Increase extra duty funds to \$71 per student.</i>	<i>Increase extra duty funds to \$72 per student.</i>		
15.	Supervisory Aides	<i>Increase supervisory aides funding to \$57 per student.</i>	<i>Increase supervisory aides funding to \$58 per student.</i>		
16.	Substitutes	<i>Increase substitutes funding to \$77 per student.</i>	<i>Increase substitutes funding to \$78 per student.</i>		
17.	Operations and Maintenance	<i>Increase O&M funding to \$766 per student.</i>	<i>Increase O&M funding to \$786 per student.</i>		
18.	Central Office	<i>Increase Central Office funding to \$473 per student.</i>	<i>Increase Central Office funding to \$483 per student.</i>		
19.	Transportation	<i>Increase Transportation funding to \$329 per student.</i>	<i>Increase Transportation funding to \$337 per student.</i>		
20.	Additional Matrix item(s)	None.	None.		
21.	Total Foundation Funding Rate	\$7,618	\$7,771		

CATEGORICAL FUNDING			
	Topic	FY24	FY25
22.	Alternative Learning Environment (ALE) Funding	<i>Increase ALE funding to \$4,987 per ALE full-time equivalent student.</i>	<i>Increase ALE funding to \$5,086 per ALE full-time equivalent student.</i>
23.	English Language Learner (ELL) Funding	Maintain ELL funding at \$366 per ELL student.	Maintain ELL funding at \$366 per ELL student.
24.	Enhanced Student Achievement (ESA) Funding	Maintain ESA funding for school districts with: <ul style="list-style-type: none"> • <70% ESA students at \$538 per ESA student • 70%-90% ESA students at \$1,076 per ESA student • >90% ESA students at \$1,613 per ESA student. 	Maintain ESA funding for school districts with: <ul style="list-style-type: none"> • <70% ESA students at \$538 per ESA student • 70%-90% ESA students at \$1,076 per ESA student • >90% ESA students at \$1,613 per ESA student.
25.	Professional Development (PD) Funding	Maintain PD funding at \$41 per student.	Maintain PD funding at \$41 per student.

SUPPLEMENTAL FUNDS			
	Topic	FY24	FY25
26.	ESA Grants	<i>Increase ESA Grants funding to \$5,500,000.</i>	<i>Maintain ESA Grants funding at \$5,500,000.</i>
27.	Additional PD (PLCs)	Maintain Additional PD funding at \$16,500,000.	Maintain Additional PD funding at \$16,500,000.
28.	Enhanced Transportation	<i>Increase Enhanced Transportation funding to \$7,700,000.</i>	<i>Increase Enhanced Transportation funding to \$8,000,000.</i>
29.	Special Education High-Cost Occurrences	<i>Increase Special Education High-Cost Occurrences funding to \$17,000,000.</i>	<i>Increase Special Education High-Cost Occurrences funding to \$17,500,000.</i>
30.	Teacher Salary Equalization	Maintain Teacher Salary Equalization funding at \$60,000,000 with target average teacher salary set at \$51,822.	Maintain Teacher Salary Equalization funding at \$60,000,000 with target average teacher salary set at \$51,822.
31.	Student Growth Funding	No change to formula recommended.	No change to formula recommended.
32.	Declining Enrollment Funding	No change to formula recommended.	No change to formula recommended.
33.	Isolated Funding	No change to formula recommended.	No change to formula recommended.
34.	Additional Supplemental Funding	None.	None.