

Worksheet: Recommendations for Adequacy, 2027-2029 Biennium

The table below provides the decision points to be made during the adequacy study that will provide funding and policy for public schools during the 2027-2028 and 2028-2029 school years. Once approved, the adequacy recommendations are included in the House and Senate Committees' 2026 Educational Adequacy Study and become the basis for draft legislation to be passed during the 2027 General Assembly.

	Topic	BLR Report	FY27	FY28	FY29
1.	Definition of Adequacy	All reports.	<i>No change to current definition.</i> 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; 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 3. Sufficient funding to provide adequate resources as identified by the General Assembly.		
2.	Adequacy Study		<i>No change.</i>		

Foundation Funding					
3.	Matrix Calculations	Funding Overview	School Size: 500 students No change.		
			Kindergarten: No change.		
		Resource Allocation: School Level Staff	Grades 1-3: No change.		
			Grades 4-12: No change.		
4.	Staffing Ratios	Funding Overview Resource Allocation: School Level Staff	Kindergarten: 20:1; 2 FTE No change.		
			Grades 1-3: 23:1; 5 FTE No change.		
			Grades 4-12: 25:1; 13.8 FTE No change.		
			PAM: 4.16 FTE To reflect 20% of above K-12 classroom teachers.		
			Special Ed Teachers: 3.2 FTE		
			Instructional Facilitators: 2.5 FTE No change.		
			Librarian/Media Spec.: 0.85 FTE No change.		
			Guidance Counselor: 1.61 FTE		
			Nurse: 0.67 FTE No change.		
			Other Support Staff: 0.72 FTE No change.		
			Principal: 1 FTE No change.		
			Secretary: 1 FTE No change.		
5.	Public School Employee Insurance Line Item	Economic Indicators	\$156.7 million to reflect medical cost of living increases as recommended by consultants.		
6.	Health Insurance All Employees	Economic Indicators	The amount districts pay to EBD on behalf of each participating employee is \$0 beginning in 2027 as this cost is now incurred by DESE in the line item noted in Line 5 above.		
7.	Teacher School Level Salaries:	Resource Allocation: School Level Staff Teacher Salary Report	Base Salary: \$62,508 includes COLA increase of 2.48% from previous year		
			Health Insurance: \$0 reflects explanation in Line 6.		
			Other Benefits (23% of base salary): \$14,377		
			Salary + Other Benefits: \$76,885		

			Per Student Matrix Amount: \$5,307		
8.	Principal School Level Salaries:	Resource Allocation: School Level Staff	Base Salary: \$87,774 includes COLA increase of 2.48% from previous year		
			Health Insurance: \$0 reflects explanation in Line 6.		
			Other Benefits (23% of base salary): \$20,188		
			Salary + Other Benefits: \$107,962		
			Per Student Matrix Amount: \$216		
9.	Secretary School Level Salaries:	Resource Allocation: School Level Staff	Base Salary: \$37,047 includes COLA increase of 2.48% from previous year		
			Health Insurance: \$0 reflects explanation in Line 6.		
			Other Benefits (23% of base salary): \$8,521		
			Salary + Other Benefits: \$45,568		
			Per Student Matrix Amount: \$91		
10.	Technology	Resource Allocation: School Level Resources	\$235 to reflect lower technology costs		
11.	Salary Enhancement Other Employees	Resource Allocation	\$52 to better meet needs of classified staff		
12.	Instructional Materials	Resource Allocation: School Level Resources	\$216 includes COLA increase of 2.48% from previous year		
13.	Extra Duty Funds	Resource Allocation: School Level Resources	\$76 includes COLA increase of 2.48% from previous year		
14.	Supervisory Aides	Resource Allocation: School Level Resources	\$61 includes COLA increase of 2.48% from previous year		

15.	Substitutes	Resource Allocation: School Level Resources	<i>\$90 to reflect increased need for substitutes</i>		
16.	Operations and Maintenance	Resource Allocation: District Level Resources	<i>\$833 to reflect 3% increase in operational expenses</i>		
17.	Central Office		<i>\$507 includes COLA increase of 2.48% from previous year</i>		
18.	Transportation		<i>\$354 includes COLA increase of 2.48% from previous year</i>		
19.	Additional Matrix Item(s)		<i>No new matrix items.</i>		
20.	Total Foundation Funding Rate		\$8,037		

Categorical Funding					
21.	Alternative Learning Environment (ALE) Funding	Funding Overview Resource Allocation: Categorical, Supplemental, Non-Matrix	<i>\$5,341 includes COLA increase of 2.48% from previous year</i>		
22.	English Learner (EL) Funding		<i>\$384 includes COLA increase of 2.48% from previous year</i>		
23.	Enhanced Student Achievement (ESA) Funding		<i>\$565 per ESA student, <70% ESA concentration; \$1,130 per ESA student, 70%-90% ESA concentration; \$1,694 per ESA student, >90% ESA concentration; includes COLA increase of 2.48% from previous year</i>		
24.	Professional Development (PD) Funding		<i>\$41 No change.</i>		
25.	Additional Categorical Funds		<i>No new categorical funds.</i>		

Supplemental Funding					
26.	ESA Grants	Funding Overview Resource Allocation: Categorical, Supplemental, Non-Matrix	<i>\$5,776,183 includes COLA increase of 2.48% from previous year</i>		
27.	Additional PD (PLCs)		<i>\$0 This money was reallocated per Act 795 of 2025.</i>		
28.	Enhanced Transportation		<i>\$8 million No change.</i>		
29.	Special Education High-Cost Occurrences		<i>\$18,378,763 includes COLA increase of 2.48% from previous year</i>		
30.	Teacher Salary Equalization		<i>\$60 million Act 909 of 2025 reduces the distribution per ADM to \$100 from \$185.</i>	<i>\$60 million Act 909 of 2025 reduces the distribution per ADM to \$50 from \$185.</i>	
31.	Student Growth Funding		<i>No change.</i> Formula based on per-student foundation funding amount.		
32.	Declining Enrollment Funding		<i>No change.</i> Formula based on per-student foundation funding amount.		
33.	Isolated Funding		<i>No change.</i>		
34.	Additional Supplemental Funding Stream(s)		<i>No new supplemental funds streams.</i>		