

**PROPOSED 10-7-24  
2024 ADEQUACY MATRIX RECOMMENDATION**

**HANDOUT 3**

|    | B  | E                | F                | G                | H                                  | I                                  | J                                  | K                                  | L                              | M                           | N                        | O                        | P  |
|----|--|------------------|------------------|------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------|-----------------------------|--------------------------|--------------------------|--|
| 1  | <b>FOUNDATION MATRIX</b>                     |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 2  | <b>Legislative Recommendations</b>           |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 3  |  |                  |                  |                  | <b>FY25</b>                        | <b>FY26</b>                        | <b>FY27</b>                        | <b>Notes</b>                       |                                |                             |                          |                          |  |
| 4  | <b>Matrix Calculations</b>                   |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 5  | School Size                                  |                  |                  |                  | 500                                | 500                                | 500                                |                                    |                                |                             |                          |                          |  |
| 6  | K = 8% of students                           |                  |                  |                  | 40                                 | 40                                 | 40                                 |                                    |                                |                             |                          |                          |  |
| 7  | Grades 1-3 = 23% of students                 |                  |                  |                  | 115                                | 115                                | 115                                |                                    |                                |                             |                          |                          |  |
| 8  | Grades 4-12 = 69% of students                |                  |                  |                  | 345                                | 345                                | 345                                |                                    |                                |                             |                          |                          |  |
| 9  | <b>Staffing Ratios</b>                       |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 10 | Kindergarten                                 |                  | <b>20 :1</b>     |                  | 2.0                                | 2.0                                | 2.0                                |                                    |                                |                             |                          |                          |  |
| 11 | Grades 1-3                                   |                  | <b>23 :1</b>     |                  | 5.0                                | 5.0                                | 5.0                                |                                    |                                |                             |                          |                          |  |
| 12 | Grades 4-12                                  |                  | <b>25 :1</b>     |                  | 13.8                               | 13.8                               | 13.8                               |                                    |                                |                             |                          |                          |  |
| 13 | PAM = 20% of classroom                       |                  |                  |                  | 4.14                               | 4.16                               | 4.16                               |                                    |                                |                             |                          |                          |  |
| 14 | <b>Total Classroom Teachers</b>              |                  |                  |                  | <b>24.94</b>                       | <b>24.96</b>                       | <b>24.96</b>                       |                                    |                                |                             |                          |                          |  |
| 15 | Special Ed Teachers                          |                  |                  |                  | 2.9                                | 3.20                               | 3.20                               |                                    |                                |                             |                          |                          |  |
| 16 | Instructional Facilitators                   |                  |                  |                  | 2.5                                | 2.5                                | 2.5                                |                                    |                                |                             |                          |                          |  |
| 17 | Librarian / Media Specialist                 |                  |                  |                  | 0.85                               | 0.85                               | 0.85                               |                                    |                                |                             |                          |                          |  |
| 18 | Guidance Counselor & Nurse                   |                  |                  |                  | 2.5                                | 3                                  | 3                                  |                                    |                                |                             |                          |                          |  |
| 19 | <b>Total Pupil Support Personnel</b>         |                  |                  |                  | <b>8.75</b>                        | <b>9.55</b>                        | <b>9.55</b>                        |                                    |                                |                             |                          |                          |  |
| 20 | <b>SUBTOTAL</b>                              |                  |                  |                  | <b>33.69</b>                       | <b>34.51</b>                       | <b>34.51</b>                       |                                    |                                |                             |                          |                          |  |
| 21 | Principal                                    |                  |                  |                  | 1.0                                | 1.0                                | 1.0                                |                                    |                                |                             |                          |                          |  |
| 22 | Secretary                                    |                  |                  |                  | 1.0                                | 1.0                                | 1.0                                |                                    |                                |                             |                          |                          |  |
| 23 | <b>Total School-Level Personnel</b>          |                  |                  |                  | <b>35.69</b>                       | <b>36.51</b>                       | <b>36.51</b>                       |                                    |                                |                             |                          |                          |  |
| 26 |  |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             | <b>FY26</b>              | <b>FY27</b>              |  |
| 27 | <b>Legislative Recommendations</b>           |                  |                  |                  |                                    |                                    |                                    |                                    | State Funds %<br>for FF Matrix |                             | 55%                      | 55%                      |  |
| 28 |  | <b>FY25</b>      | <b>FY26</b>      | <b>FY27</b>      | <b>FY26 Increase<br/>over FY25</b> | <b>Estimated State<br/>Portion</b> | <b>FY27 Increase over<br/>FY25</b> | <b>Estimated State<br/>Portion</b> | <b>FY26 Amt.<br/>Change</b>    | <b>FY27 Amt.<br/>Change</b> | <b>FY26 %<br/>Change</b> | <b>FY27 %<br/>Change</b> | <b>Notes</b>   |
| 29 | <b>School-Level Salaries and Benefits</b>    |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 30 | Teacher Base Salary                          | \$59,519         | \$60,995         | \$62,508         | \$93,989,957                       | \$52,079,655                       | \$143,180,609                      | \$79,336,101                       |                                |                             | 2.48%                    | 2.48%                    |  |
| 31 | Teacher Health Insurance                     | \$3,279          | \$3,819          | \$3,972          | \$20,089,946                       | \$11,131,801                       | \$25,057,532                       | \$13,884,331                       | \$3,819                        | \$3,972                     |                          |                          |  |
| 32 | Teacher Other Benefits                       | \$13,689         | \$14,029         | \$14,377         | \$21,617,690                       | \$11,978,321                       | \$32,931,540                       | \$18,247,303                       |                                |                             | 2.48%                    | 2.48%                    |  |
| 33 | <b>Total Teacher Salary &amp; Benefits</b>   | <b>\$76,487</b>  | <b>\$78,843</b>  | <b>\$80,856</b>  | <b>\$135,697,593</b>               | <b>\$75,189,776</b>                | <b>\$201,169,682</b>               | <b>\$111,467,735</b>               |                                |                             |                          |                          |  |
| 34 | <b>Per Student Total Teacher S&amp;B</b>     | <b>\$5,154</b>   | <b>\$5,442</b>   | <b>\$5,581</b>   | <b>\$135,697,593</b>               | <b>\$75,189,776</b>                | <b>\$201,169,682</b>               | <b>\$111,467,735</b>               |                                |                             |                          |                          |  |
| 35 | Principal Base Salary                        | \$83,577         | \$85,650         | \$87,774         | \$1,953,121                        | \$1,082,221                        | \$3,954,680                        | \$2,191,281                        |                                |                             | 2.48%                    | 2.48%                    |  |
| 36 | Principal Health Insurance                   | \$3,279          | \$3,819          | \$3,972          | \$508,731                          | \$281,887                          | \$652,677                          | \$361,647                          | \$3,819                        | \$3,972                     |                          |                          |  |
| 37 | Principal Other Benefits                     | \$19,223         | \$19,699         | \$20,188         | \$449,218                          | \$248,911                          | \$909,576                          | \$503,995                          |                                |                             | 2.48%                    | 2.48%                    |  |
| 38 | <b>Total Principal Salary &amp; Benefits</b> | <b>\$106,079</b> | <b>\$109,168</b> | <b>\$111,933</b> | <b>\$2,911,070</b>                 | <b>\$1,613,018</b>                 | <b>\$5,516,934</b>                 | <b>\$3,056,922</b>                 |                                |                             |                          |                          |  |
| 39 | <b>Per Student Total Principal S&amp;B</b>   | <b>\$212</b>     | <b>\$218</b>     | <b>\$224</b>     | <b>\$2,911,070</b>                 | <b>\$1,613,018</b>                 | <b>\$5,516,934</b>                 | <b>\$3,056,922</b>                 |                                |                             |                          |                          |  |
| 40 | Secretary Base Salary                        | \$35,276         | \$36,151         | \$37,047         | \$824,363                          | \$456,778                          | \$1,669,169                        | \$924,884                          |                                |                             | 2.48%                    | 2.48%                    |  |
| 41 | Secretary Health Insurance                   | \$3,279          | \$3,819          | \$3,972          | \$508,731                          | \$281,887                          | \$652,677                          | \$361,647                          | \$3,819                        | \$3,972                     |                          |                          |  |
| 42 | Secretary Other Benefits                     | \$8,113          | \$8,315          | \$8,521          | \$189,603                          | \$105,059                          | \$383,909                          | \$212,723                          |                                |                             | 2.48%                    | 2.48%                    |  |
| 43 | <b>Total Secretary Salary and Benefits</b>   | <b>\$46,668</b>  | <b>\$48,284</b>  | <b>\$49,540</b>  | <b>\$1,522,697</b>                 | <b>\$843,723</b>                   | <b>\$2,705,756</b>                 | <b>\$1,499,254</b>                 |                                |                             |                          |                          |  |
| 44 | <b>Per Student Total Secretary S&amp;B</b>   | <b>\$93</b>      | <b>\$97</b>      | <b>\$99</b>      | <b>\$1,522,697</b>                 | <b>\$843,723</b>                   | <b>\$2,705,756</b>                 | <b>\$1,499,254</b>                 |                                |                             |                          |                          |  |
| 45 | <b>Total School Level Salaries</b>           | <b>\$5,459</b>   | <b>\$5,757</b>   | <b>\$5,904</b>   | <b>\$140,131,360</b>               | <b>\$77,646,518</b>                | <b>\$209,392,371</b>               | <b>\$116,023,911</b>               |                                |                             |                          |                          |  |
| 47 | <b>School-Level Resources</b>                |                  |                  |                  |                                    |                                    |                                    |                                    |                                |                             |                          |                          |  |
| 48 | Technology Per Student                       | \$250            | \$235            | \$235            | (\$7,067,276)                      | (\$3,915,964)                      | (\$7,067,276)                      | (\$3,915,964)                      | \$235                          | \$235                       |                          |                          |  |
| 49 | Salary Enhancement Other Employees           | \$44             | \$50             | \$52             | \$2,826,910                        | \$1,566,386                        | \$3,769,214                        | \$2,088,514                        | \$50                           | \$52                        |                          |                          |  |
| 50 | All Other Personnel Health Insurance         | \$35             | \$41             | \$43             | \$2,747,146                        | \$1,522,188                        | \$3,524,456                        | \$1,952,894                        | \$41                           | \$43                        |                          |                          | *Adjusted to provide total annual amount of \$3,819 and \$3,972. |
| 51 | Instructional Materials Per Student          | \$205            | \$210            | \$216            | \$2,399,711                        | \$1,329,675                        | \$4,858,934                        | \$2,692,326                        |                                |                             | 2.48%                    | 2.48%                    |  |
| 52 | Extra Duty Funds Per Student                 | \$72             | \$74             | \$76             | \$846,099                          | \$468,822                          | \$1,713,180                        | \$949,270                          |                                |                             | 2.48%                    | 2.48%                    |  |
| 53 | Supervisory Aides Per Student                | \$58             | \$59             | \$61             | \$678,216                          | \$375,798                          | \$1,373,252                        | \$760,916                          |                                |                             | 2.48%                    | 2.48%                    |  |
| 54 | Substitutes Per Student                      | \$78             | \$85             | \$90             | \$3,087,944                        | \$1,711,024                        | \$5,443,703                        | \$3,016,345                        | \$85                           | \$90                        |                          |                          |  |
| 55 | <b>School-Level Resources Increases</b>      | <b>\$744</b>     | <b>\$755</b>     | <b>\$773</b>     | <b>\$5,518,750</b>                 | <b>\$3,057,929</b>                 | <b>\$13,615,463</b>                | <b>\$7,544,302</b>                 |                                |                             |                          |                          |  |

**PROPOSED 10-7-24  
2024 ADEQUACY MATRIX RECOMMENDATION**

|    | B  | E                                  | F                    | G                    | H                              | I                              | J                              | K                              | L                | M                | N             | O             | P     |
|----|--|------------------------------------|----------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|------------------|---------------|---------------|-------|
| 28 |  | FY25                               | FY26                 | FY27                 | FY26 Increase over FY25        | Estimated State Portion        | FY27 Increase over FY25        | Estimated State Portion        | FY26 Amt. Change | FY27 Amt. Change | FY26 % Change | FY27 % Change | Notes |
| 57 | <b>District-Level Resources (Carry-Forward)</b>  |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 58 | Operations & Maintenance   | \$786                              | \$809                | \$833                | \$11,103,115                   | \$6,152,214                    | \$22,539,323                   | \$12,488,995                   |                  |                  | 3.00%         | 3.00%         |       |
| 59 | Central Office   | \$483                              | \$495                | \$507                | \$5,642,481                    | \$3,126,488                    | \$11,424,895                   | \$6,330,513                    |                  |                  | 2.48%         | 2.48%         |       |
| 60 | Transportation   | \$337                              | \$345                | \$354                | \$3,937,698                    | \$2,181,871                    | \$7,973,050                    | \$4,417,852                    |                  |                  | 2.48%         | 2.48%         |       |
| 61 | <b>District-Level Resources Increases</b>  | <b>\$1,605</b>                     | <b>\$1,649</b>       | <b>\$1,694</b>       | <b>\$20,683,293</b>            | <b>\$11,460,573</b>            | <b>\$41,937,268</b>            | <b>\$23,237,360</b>            |                  |                  |               |               |       |
| 62 |  |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 64 | <b>Total Foundation</b>  | <b>\$7,809</b>                     | <b>\$8,162</b>       | <b>\$8,371</b>       | <b>\$166,333,404</b>           | <b>\$92,165,020</b>            | <b>\$264,945,103</b>           | <b>\$146,805,573</b>           |                  |                  |               |               |       |
| 66 | <b>CATEGORICAL PROGRAM FUNDING</b>   |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
|    |  | <b>Legislative Recommendations</b> |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 67 | <b>Categorical**</b>   | <b>FY25</b>                        | <b>FY26</b>          | <b>FY27</b>          | <b>FY26 Increase over FY25</b> | <b>Estimated State Portion</b> | <b>FY27 Increase over FY25</b> | <b>Estimated State Portion</b> |                  |                  |               |               |       |
| 68 | ALE  | \$5,086                            | \$5,212              | \$5,341              | \$688,714                      | \$688,714                      | \$1,394,508                    | \$1,394,508                    |                  |                  | 2.48%         | 2.48%         |       |
| 69 | ELL  | \$366                              | \$375                | \$384                | \$371,940                      | \$371,940                      | \$753,104                      | \$753,104                      |                  |                  | 2.48%         | 2.48%         |       |
| 70 | ESA <70%   | \$538                              | \$551                | \$565                | \$1,702,090                    | \$1,702,090                    | \$3,446,392                    | \$3,446,392                    |                  |                  | 2.48%         | 2.48%         |       |
| 71 | 70%-90%  | \$1,076                            | \$1,103              | \$1,130              | \$3,919,357                    | \$3,919,357                    | \$7,935,913                    | \$7,935,913                    |                  |                  | 2.48%         | 2.48%         |       |
| 72 | >90%   | \$1,613                            | \$1,653              | \$1,694              | \$142,489                      | \$142,489                      | \$288,511                      | \$288,511                      |                  |                  | 2.48%         | 2.48%         |       |
| 73 | PD   | \$41                               | \$41                 | \$41                 | \$0                            | \$0                            | \$0                            | \$0                            |                  |                  |               |               |       |
| 74 | <b>Total Categorical</b>   |                                    |                      |                      | <b>\$6,824,589</b>             | <b>\$6,824,589</b>             | <b>\$13,818,428</b>            | <b>\$13,818,428</b>            |                  |                  |               |               |       |
| 75 | <b>**Alternative Learning Environment (ALE), English Language Learner (ELL), Enhanced Student Achievement (ESA), Professional Development (PD)</b> |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 76 | <b>SUPPLEMENTAL FUNDS</b>  |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
|    |  | <b>Legislative Recommendations</b> |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 77 | <b>Supplemental</b>  | <b>FY25</b>                        | <b>FY26</b>          | <b>FY27</b>          | <b>FY26 Increase over FY25</b> | <b>Estimated State Portion</b> | <b>FY27 Increase over FY25</b> | <b>Estimated State Portion</b> |                  |                  |               |               |       |
| 78 | Additional ESA   | \$5,500,000                        | \$5,636,400          | \$5,776,183          | 136,400                        | \$136,400                      | \$276,183                      | \$276,183                      |                  |                  | 2.48%         | 2.48%         |       |
| 79 | Additional Professional Development  | \$16,500,000                       | \$16,500,000         | \$16,500,000         | \$0                            | \$0                            | \$0                            | \$0                            |                  |                  |               |               |       |
| 80 | Enhanced Transportation  | \$8,000,000                        | \$8,000,000          | \$8,000,000          | \$0                            | \$0                            | \$0                            | \$0                            |                  |                  |               |               |       |
| 81 | Special Education High-Cost Occurrences  | \$17,500,000                       | \$17,934,000         | \$18,378,763         | \$434,000                      | \$434,000                      | \$878,763                      | \$878,763                      |                  |                  | 2.48%         | 2.48%         |       |
| 82 | Teacher Salary Equalization  | \$60,000,000                       | \$60,000,000         | \$60,000,000         | \$0                            | \$0                            | \$0                            | \$0                            |                  |                  |               |               |       |
| 83 | <b>Total Supplemental</b>  | <b>\$107,500,000</b>               | <b>\$108,070,400</b> | <b>\$108,654,946</b> | <b>\$570,400</b>               | <b>\$570,400</b>               | <b>\$1,154,946</b>             | <b>\$1,154,946</b>             |                  |                  |               |               |       |
| 86 | <b>Total Increased Costs for Foundation Matrix, Categoricals, and Supplementals</b>  |                                    |                      |                      | <b>\$173,728,393</b>           | <b>\$99,560,009</b>            | <b>\$279,918,477</b>           | <b>\$161,778,948</b>           |                  |                  |               |               |       |
| 91 | <b>Total dollar estimates in this spreadsheet are based on the following student counts:</b>   |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |
| 92 | <b>Funding Program</b>   | <b>Districts</b>                   | <b>Charters</b>      | <b>Total</b>         |                                |                                |                                |                                |                  |                  |               |               |       |
| 93 | Estimated 2023-24 1-3Q Avg ADM for Foundation Funding and PD   | 445,162                            | 25,989               | <b>471,152</b>       |                                |                                |                                |                                |                  |                  |               |               |       |
| 94 | 2023-24 ALE FTEs   | 5,450                              | 10                   | <b>5,460</b>         |                                |                                |                                |                                |                  |                  |               |               |       |
| 95 | Districts w/ <70% FRL Students 2023-24 FRL Students  | 123,216                            | 4,354                | <b>127,570</b>       |                                |                                |                                |                                |                  |                  |               |               |       |
| 96 | Districts w/ 70%-90% FRL Students 2023-24 FRL Students   | 141,490                            | 5,386                | <b>146,876</b>       |                                |                                |                                |                                |                  |                  |               |               |       |
| 97 | Districts w/ 90%+ FRPL Students 2023-24 FRL Students   | 3,240                              | 322                  | <b>3,562</b>         |                                |                                |                                |                                |                  |                  |               |               |       |
| 98 | 2023-24 ELL students (2025 student counts not yet available)   | 38,600                             | 2,377                | <b>40,977</b>        |                                |                                |                                |                                |                  |                  |               |               |       |
| 99 | <b>*Estimated State Portion 55% of Total Foundation Funding Required</b>   |                                    |                      |                      |                                |                                |                                |                                |                  |                  |               |               |       |