

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	- Intro - Entire Adequacy Study	No change to current definition. 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	- Entire Adequacy Study	No change.		

Topic		BLR Report(s)	FY27	FY28	FY29
Foundation Funding					
3.	Matrix Calculations: Staffing Ratios	- Funding Overview - Resource Allocation I: School Level Staff	School Size: 500 students <i>No change.</i>		
			Kindergarten: 8% of students <i>No change.</i>		
			Grades 1-3: 23% of students <i>No change.</i>		
			Grades 4-12: 69% of students <i>No change.</i>		
			Kindergarten: 20:1; 2 FTE <i>No change.</i>		
			Grades 1-3: 23:1; 5 FTE <i>No change.</i>		
			Grades 4-12: 25:1; 13.8 FTE <i>No change.</i>		
			PAM: 4.16 FTE <i>To reflect 20% of above K-12 classroom teachers.</i>		
			Special Ed Teachers: 3.2 FTE		
			Instructional Facilitators: 2.5 FTE <i>No change.</i>		
			Librarian/Media Specialist: 0.85 FTE <i>No change.</i>		
			Guidance Counselor: 1.61 FTE		
			Nurse: 0.67 FTE <i>No change.</i>		
			Other Support Staff: 0.72 FTE <i>No change.</i>		
			Principal: 1 FTE <i>No change.</i>		
			Secretary: 1 FTE <i>No change.</i>		
4.	Teacher Salary and Benefits	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			
5.	Principal Salary and Benefits	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			

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Foundation Funding					
6.	Secretary Salary and Benefits	- Funding Overview	Base Salary: <i>\$37,047 includes COLA increase of 2.48% from previous year</i>		
			Health Insurance: <i>\$0 reflects explanation in Line 6.</i>		
			Other Benefits (23% of base salary): <i>\$8,521</i>		
			Salary + Other Benefits: <i>\$45,568</i>		
			Per Student Matrix Amount: <i>\$91</i>		
7.	Public School Employee Health Insurance Contribution Rate ¹ (Includes Teacher, Principal, and Secretary lines)	- Resource Allocation I: School Level Staff	<i>See footnote</i>		
8.	Technology	- Funding Overview - Resource Allocation I: School Level Resources	<i>\$235 to reflect lower technology costs</i>		
9.	Instructional Materials		<i>\$216 includes COLA increase of 2.48% from previous year</i>		
10.	Extra Duty Funds		<i>\$76 includes COLA increase of 2.48% from previous year</i>		
11.	Supervisory Aides		<i>\$61 includes COLA increase of 2.48% from previous year</i>		
12.	Substitutes		<i>\$90 to reflect increased need for substitutes</i>		

¹ Act 909 of 2025 shifts the responsibility of paying the public-school employees' health insurance contribution rate to Employee Benefits Division (EBD) from school districts to DESE. Beginning in FY27, the health insurance contribution rate recommendation is no longer calculated in the overall per-pupil foundation funding rate.

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Foundation Funding					
13.	Salary Enhancement Other Employees	- Funding Overview	<i>\$52 to better meet needs of classified staff</i>		
14.	All Other Personnel Health Insurance Contribution Rate ²	- Resource Allocation I: School Level Resources	<i>See footnote</i>		
15.	Operations and Maintenance	- Funding Overview	<i>\$833 to reflect 3% increase in operational expenses</i>		
16.	Central Office	- Resource Allocation I: District Level Resources	<i>\$507 includes COLA increase of 2.48% from previous year</i>		
17.	Transportation		<i>\$354 includes COLA increase of 2.48% from previous year</i>		
18.	Additional Matrix Item(s)	- Resource Allocation I	<i>No new matrix items.</i>		
19.	Total Foundation Funding Rate		<i>\$8,037</i>		

² Act 909 of 2025 shifts the responsibility of paying the public-school employees' health insurance contribution rate to Employee Benefits Division (EBD) from school districts to DESE. Beginning in FY27, the health insurance contribution rate recommendation is no longer calculated in the overall per-pupil foundation funding rate.

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

Topic		BLR Report(s)	FY27	FY28	FY29
Supplemental Funding					
25.	Additional PD (PLCs)	Funding Overview Resource Allocation II: Categorical and Supplemental	<i>\$0 This money was reallocated per Act 795 of 2025.</i>		
26.	Enhanced Transportation		<i>\$8 million No change</i>		
27.	ESA Grants		<i>\$5,776,183 includes COLA increase of 2.48% from previous year</i>		
28.	Special Education High-Cost Occurrences		<i>\$18,378,763 includes COLA increase of 2.48% from previous year</i>		
29.	Teacher Salary Equalization		<i>\$60 million Act 909 of 2025 reduces the distribution per ADM to \$100 from \$185.</i>		
30.	Declining Enrollment		<i>No change.</i> Formula based on per-student foundation funding amount.		
31.	Isolated and Special Needs Isolated		<i>No change.</i> Formula based on per-student foundation funding amount.		
32.	Student Growth		<i>No change.</i> Formula based on per-student foundation funding amount.		
33.	Additional Supplemental Funding Stream(s)		<i>No new supplemental funds streams.</i>		