

FINAL MATRIX RECOMMENDATION OF THE 95TH GENERAL ASSEMBLY - PER ACT 909 OF 2025

	B	E	F	G	H	I	J	K	L	M	N	O	P	
1	FOUNDATION MATRIX													
3														
4										Notes				
5		Matrix Calculations												
6		School Size			500	500	500							
7		K = 8% of students			40	40	40							
8		Grades 1-3 = 23% of students			115	115	115							
9		Grades 4-12 = 69% of students			345	345	345							
10		Staffing Ratios												
11		Kindergarten	20 :1		2.0	2.0	2.0							
12		Grades 1-3	23 :1		5.0	5.0	5.0							
13		Grades 4-12	25 :1		13.8	13.8	13.8							
14		PAM = 20% of classroom			4.14	4.16	4.16							
15		Total Classroom Teachers			24.94	24.96	24.96							
16		Special Ed Teachers			2.9	3.20	3.20							
17		Instructional Facilitators			2.5	2.5	2.5							
18		Librarian / Media Specialist			0.85	0.85	0.85							
19		Guidance Counselor & Nurse			2.5	3	3							
20		Total Pupil Support Personnel			8.75	9.55	9.55							
21		SUBTOTAL			33.69	34.51	34.51							
22		Principal			1.0	1.0	1.0							
23		Secretary			1.0	1.0	1.0							
24		Total School-Level Personnel			35.69	36.51	36.51							
26														
27										State Funds % for FF Matrix	FY26 55%	FY27 55%		
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
29	*Estimated state portion is 55%, based on the percentage URT comprised of total Foundation Funding in FY2024.													
30	School-Level Salaries and Benefits													
31	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%		
32	Teacher Health Insurance	\$2,814	\$3,819	\$0	\$34,851,931	\$19,311,388	(\$89,333,817)	(\$49,499,697)	\$3,819	\$0				
33	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%		
34	Total Teacher Salary & Benefits	\$76,022	\$78,843	\$76,885	\$150,459,578	\$83,369,364	\$86,778,333	\$48,083,708						
35	Per Student Total Teacher S&B	\$5,122	\$5,442	\$5,307	\$150,459,578	\$83,369,364	\$86,778,333	\$48,083,708						
36	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%		
37	Principal Health Insurance	\$2,814	\$3,819	\$0	\$946,902	\$524,677	(\$2,651,642)	(\$1,469,270)	\$3,819	\$0				
38	Principal Other Benefits	\$19,223	\$19,699	\$20,188	\$449,218	\$248,911	\$909,576	\$503,995			2.48%	2.48%		
39	Total Principal Salary & Benefits	\$105,614	\$109,168	\$107,962	\$3,349,241	\$1,855,808	\$2,212,615	\$1,226,006						
40	Per Student Total Principal S&B	\$211	\$218	\$216	\$3,349,241	\$1,855,808	\$2,212,615	\$1,226,006						
41	Secretary Base Salary	\$35,276	\$36,151	\$37,047	\$824,363	\$456,778	\$1,669,169	\$924,884			2.48%	2.48%		
42	Secretary Health Insurance	\$2,814	\$3,819	\$0	\$946,902	\$524,677	(\$2,651,642)	(\$1,469,270)	\$3,819	\$0				
43	Secretary Other Benefits	\$8,113	\$8,315	\$8,521	\$189,603	\$105,059	\$383,909	\$212,723			2.48%	2.48%		
44	Total Secretary Salary and Benefits	\$46,203	\$48,284	\$45,568	\$1,960,868	\$1,086,513	(\$598,563)	(\$331,663)						
45	Per Student Total Secretary S&B	\$92	\$97	\$91	\$1,960,868	\$1,086,513	(\$598,563)	(\$331,663)						
46	Total School Level Salaries	\$5,426	\$5,757	\$5,614	\$155,769,687	\$86,311,685	\$88,392,384	\$48,978,050						
48	School-Level Resources													
49	Technology Per Student	\$250	\$235	\$235	(\$7,067,276)	(\$3,915,964)	(\$7,067,276)	(\$3,915,964)	\$235	\$235				
50	Salary Enhancement Other Employees	\$44	\$50	\$52	\$2,826,910	\$1,566,386	\$3,769,214	\$2,088,514	\$50	\$52				
51	All Other Personnel Health Insurance	\$30	\$41	\$0	\$5,297,585	\$2,935,382	(\$14,134,552)	(\$7,831,928)	\$41	\$0	*Adjusted to provide total annual amount per participating employee of \$3,819 in FY2026.			
52	Instructional Materials Per Student	\$205	\$210	\$216	\$2,399,711	\$1,329,675	\$4,858,934	\$2,692,326			2.48%	2.48%		
53	Extra Duty Funds Per Student	\$72	\$74	\$76	\$846,099	\$468,822	\$1,713,180	\$949,270			2.48%	2.48%		
54	Supervisory Aides Per Student	\$58	\$59	\$61	\$678,216	\$375,798	\$1,373,252	\$760,916			2.48%	2.48%		
55	Substitutes Per Student	\$78	\$85	\$90	\$3,087,944	\$1,711,024	\$5,443,703	\$3,016,345	\$85	\$90				
56	School-Level Resources Increases	\$739	\$755	\$730	\$8,069,189	\$4,471,122	(\$4,043,545)	(\$2,240,520)						

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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				
58	District-Level Resources (Carry-Forward)																
59	Operations & Maintenance	\$786	\$809	\$833	\$11,103,115	\$6,152,214	\$22,539,323	\$12,488,995								3.00%	3.00%
60	Central Office	\$483	\$495	\$507	\$5,642,481	\$3,126,488	\$11,424,895	\$6,330,513								2.48%	2.48%
61	Transportation	\$337	\$345	\$354	\$3,937,698	\$2,181,871	\$7,973,050	\$4,417,852								2.48%	2.48%
62	District-Level Resources Increases	\$1,605	\$1,649	\$1,694	\$20,683,293	\$11,460,573	\$41,937,268	\$23,237,360									
63																	
65	Total Foundation**	\$7,771	\$8,162	\$8,037	\$184,522,169	\$102,243,380	\$126,286,108	\$69,974,890									
67	**\$330 is deducted from the FY2027 foundation funding rate due to the \$0 amounts for all health insurance lines. The corresponding amount of total funding will be added to the DESE Public School Employee (PSE) Insurance line item to allow DESE to pay for PSE health insurance directly to EBD.																
68	CATEGORICAL PROGRAM FUNDING																
69	Categorical***	FY25	FY26	FY27	FY26 Increase over FY25	Estimated State Portion	FY27 Increase over FY25	Estimated State Portion									
70	ALE	\$5,086	\$5,212	\$5,341	\$688,714	\$688,714	\$1,394,508	\$1,394,508								2.48%	2.48%
71	ELL	\$366	\$375	\$384	\$371,940	\$371,940	\$753,104	\$753,104								2.48%	2.48%
72	ESA <70%	\$538	\$551	\$565	\$1,702,090	\$1,702,090	\$3,446,392	\$3,446,392								2.48%	2.48%
73	70%-90%	\$1,076	\$1,103	\$1,130	\$3,919,357	\$3,919,357	\$7,935,913	\$7,935,913								2.48%	2.48%
74	>90%	\$1,613	\$1,653	\$1,694	\$142,489	\$142,489	\$288,511	\$288,511								2.48%	2.48%
75	PD	\$41	\$41	\$41	\$0	\$0	\$0	\$0									
76	Total Categorical				\$6,824,589	\$6,824,589	\$13,818,428	\$13,818,428									
77	***Alternative Learning Environment (ALE), English Language Learner (ELL), Enhanced Student Achievement (ESA), Professional Development (PD)																
78	SUPPLEMENTAL FUNDS																
79	Supplemental	FY25	FY26	FY27	FY26 Increase over FY25	Estimated State Portion	FY27 Increase over FY25	Estimated State Portion									
80	Additional ESA	\$5,500,000	\$5,636,400	\$5,776,183	136,400	\$136,400	\$276,183	\$276,183			2.48%	2.48%					
81	Additional Professional Development****	\$16,500,000	\$0	\$0	-\$16,500,000	-\$16,500,000	-\$16,500,000	-\$16,500,000									
82	Enhanced Transportation	\$8,000,000	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0									
83	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%					
84	Teacher Salary Equalization	\$60,000,000	\$60,000,000	\$60,000,000	\$0	\$0	\$0	\$0									
85	Total Supplemental	\$107,500,000	\$91,570,400	\$92,154,946	-\$15,929,600	-\$15,929,600	-\$15,345,054	-\$15,345,054									
86	****This funding is reallocated per Act 795 of 2025.																
87	Total Increased Costs for Foundation Matrix, Categoricals, and Supplementals				\$175,417,159	\$93,138,369	\$124,759,482	\$68,448,264									
92	Total dollar estimates in this spreadsheet are based on the following student counts:																
93	Funding Program	Districts	Charters	Total													
94	Estimated 2023-24 1-3Q Avg ADM for Foundation Funding and PD	445,162	25,989	471,152													
95	2023-24 ALE FTEs	5,450	10	5,460													
96	Districts w/ <70% FRL Students 2023-24 FRL Students	123,216	4,354	127,570													
97	Districts w/ 70%-90% FRL Students 2023-24 FRL Students	141,490	5,386	146,876													
98	Districts w/ 90%+ FRPL Students 2023-24 FRL Students	3,240	322	3,562													
99	2023-24 ELL students (2025 student counts not yet available)	38,600	2,377	40,977													