

Adequacy Recommendation Form

This form provides an opportunity for members to make recommendations for the 2028-2029 Biennium. Once approved, recommendations are included in the House and Senate Committees' 2026 Adequacy Study final report(s) and become the basis for draft legislation to be passed during the 2027 Regular Session of the 96th General Assembly. After reviewing the evidence presented throughout the 2026 Adequacy Study, please use this form to note any changes you believe should be made for each year of the next biennium. Directions are provided under each section of the form.

Completed forms should be returned to Emily Morozov with the Bureau of Legislative Research by 4:30 p.m. Monday, August 24, at morozove@blr.arkansas.gov. You may also contact her at 501-537-9195.

For any questions about the 2026 adequacy study, requests for further research, or clarification on how to complete this form, please contact Jasmine Ray at rayj@blr.arkansas.gov or at 537-9194.

Legal Framework

When making changes, the General Assembly should ask the following questions, rooted in *Lake View*:

- ✓ Was the category or item reviewed and evaluated in the **adequacy study**?
- ✓ Is the change **based on need** and the amount of funds necessary to achieve adequacy and **not based on the availability of funds**?
- ✓ Was **evidence-based research** used as the basis for the change?
- ✓ After the change, will the funding structure result in the provision of an **adequate education** and an **equitable expenditure of funds** for all students?

To assist members, a summary providing context for each matrix line and funding stream, along with information on past recommendations can be found here [2026 Adequacy Recommendations Reference](#)

Section I: Non-Funding Components of the Adequacy Study

Please note any changes you believe should be made to the non-funding components of the adequacy study.

Component	Context	Proposed Recommendations
Adequacy Study Statute	<i>Establishes eight broad duties of the Education Committees including examining “the entire spectrum of public education” in Arkansas, reviewing the components of an adequate education and evaluating the costs of an adequate education. Later amended to specify how the broad reviews should be accomplished each biennium. Adequacy Study Statute</i>	
Definition of Adequacy	<i>The Arkansas Supreme Court said that it is the state’s responsibility to define adequacy in Arkansas. The following is the last definition of adequacy adopted by the committee, which is used to serve as a basis for identifying the resources required for adequate funding:</i> 1. <i>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;</i> 2. <i>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</i> 3. <i>Sufficient funding to provide adequate resources as identified by the General Assembly.</i>	
Adequacy Study Components	<i>Refer to Statutory Requirements Tracking Sheet [HANDOUT 1B] for BLR reports provided in this study, data included in the reports, etc.</i> <i>Also includes Educator Surveys (teachers, principals, and superintendents)</i>	

Section II: Foundation Funding Recommendations (Matrix Lines)

The matrix is not in statute; it is a tool used to calculate a base amount per student for the resources identified by the General Assembly as needed to provide adequate education. The matrix is divided into three sections: School Level Staff, School Level Resources, and District Level Resources. Under School Level Staff, the first section provides an opportunity to make recommendations on the number of full-time equivalents (FTEs). A separate section allows for recommendations to be made on the base salary amounts for the specific staff included in the matrix. Under the School Level and District Level Resources sections, please provide recommendations on per-pupil amounts or any other recommendations.

School-Level Staff Full-Time Equivalents

All ratios are based on a prototypical school size of 500 students. The classroom teacher matrix lines were designed to fund the number of certified teachers needed to meet the average class sizes per accreditation standards.

Current Matrix Line	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Kindergarten Teachers</i> FTEs: 2	FTEs: Other:	FTEs: Other:	
<i>Grades 1-3 Teachers</i> FTEs: 5	FTEs: Other:	FTEs: Other:	
<i>Grades 4-12 Teachers</i> FTEs: 13.8	FTEs: Other:	FTEs: Other:	
<i>PE, Arts, and Music Teachers</i> Ratio: 20% above K-12 classroom teachers FTEs: 4.16	FTEs: Other:	FTEs: Other:	

Current Matrix Line	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Special Education Teachers</i> FTEs: 3.2	FTEs: Other:	FTEs: Other:	
<i>Instructional Facilitators</i> FTE: 2.5	FTEs: Other:	FTEs: Other:	
<i>Librarian/Media Specialist</i> FTE: 0.85	FTEs: Other:	FTEs: Other:	
<i>School Guidance Counselor</i> FTE: 1.61	FTEs: Other:	FTEs: Other:	
<i>School Nurse</i> FTE: 0.67	FTEs: Other:	FTEs: Other:	
<i>Student Support Staff</i> FTE: 0.72	FTEs: Other:	FTEs: Other:	
<i>Principal</i> FTE: 1	FTEs: Other:	FTEs: Other:	

Current Matrix Line	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>School Secretary</i> FTE: 1	FTEs: Other:	FTEs: Other:	
<i>Teacher and Support Staff</i> Base Salary: \$62,508 Other Benefits: \$14,377 Total Salary: \$76,885 FY27 Amount: \$5,307	Base Salary: Other:	Base Salary: Other:	
<i>Principal</i> Base Salary: \$87,774 Other Benefits: \$20,188 Total Salary: \$107,962 FY27 Amount: \$216	FTEs: Base Salary: Other:	FTEs: Base Salary: Other:	
<i>School Secretary</i> Base Salary: \$37,047 Other Benefits: \$8,521 FY27 Amount: \$91	Base Salary: Other:	Base Salary: Other:	

School-Level Resources

Matrix Line	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Technology</i> FY27 Amount: \$235	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Instructional Materials</i> FY27 Amount: \$216	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Extra Duty Funds</i> FY27 Amount: \$76	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Supervisory Aides</i> FY27 Amount: \$61	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Substitutes</i> FY27 Amount: \$90	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Salary Enhancement-</i> FY27 Amount: \$52	Per-Student Amount: Other:	Per-Student Amount: Other:	

District-Level Resources

Matrix Line	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Operations & Maintenance (O&M)</i> FY27 Amount: \$833	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Central Office</i> FY27 Amount: \$507	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Transportation</i> FY27 Amount: \$354	Per-Student Amount: Other:	Per-Student Amount: Other:	

Additional Recommendations

Topic	Recommendations		Evidence-based Rationale
	FY28	FY29	
New Matrix Resources			

Other:

Any recommendations not addressed above (e.g. Interim Study, Financial Accounting Codes, statutory changes, etc.).

Section III: Categorical Funding Recommendations

Funds targeted at specific needs, including Alternative Learning Environment (ALE), English Learners (EL), Enhanced Student Achievement (ESA), and Professional Development (PD). These funds are all restricted but can be transferred amongst each other. For each categorical fund, please note any recommended changes to the per-student funding amount or other related recommendations.

Categorical Funds	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Alternative Learning Environment (ALE)</i> FY27 Amount: \$5,341	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>English Learner (EL)</i> FY27 Amount: \$384	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Enhanced Student Achievement (ESA)</i> FY27 Amounts: • \$565 per ESA student, <70% ESA concentration • \$1,130 per ESA student, 70%-90% ESA concentration • \$1,694 per ESA student, >90% ESA concentration	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Professional Development (PD)</i> FY27 Amount: \$41	Per-Student Amount: Other:	Per-Student Amount: Other:	
<i>Additional Categorical Funding Stream(s) or Other Changes</i>			

Section IV: Supplemental Funding Recommendations

Supplemental funding sources provide targeted support for specific educational needs or challenges that require unique funding approaches outside of general foundation and categorical funding. Each supplemental fund utilizes its own specific methodology for calculating and distributing aid, distinct from the per-student formulas used in other streams. For each supplemental fund, please note any recommended changes to the funding formulas or other recommendations.

Supplemental Funds	Recommendations		Evidence-based Rationale
	FY28	FY29	
<i>Declining Enrollment</i> FY27 Appropriation: \$23,963,389			
<i>Isolated and Special Needs Isolated</i> FY27 Appropriation: \$10,896,000			
<i>Student Growth</i> FY27 Appropriation: \$37,690,144			
Special Education High-Cost Occurrences FY27 Appropriation: \$18,378,763			
<i>Enhanced Transportation</i> FY27 Appropriation: \$8M			
<i>ESA Matching Grants</i> FY27 Appropriation: \$5,776,381			
<i>Teacher Salary Equalization</i> FY27 Appropriation: \$60 million Act 909 of 2025 reduces the distribution per ADM to \$100 from \$185. Salary Equalization will end in FY28.			
<i>Additional Supplemental Funding Stream(s) or Other Changes</i>			

Note: LEARNS Teacher Salary Funding is not included.