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Recommendations: Near term (in FY25-26 & FY27-28 biennia, if funding	g is available)		
Address technical issues with the formula	\$45M	0.6%	
Discontinue Great Recession-era cost reduction measures	\$515M	6.5%	
Calculate prevailing costs using division average, rather than LWA	\$190M	2.4%	
Change Local Composite Index to three-year average	-\$1.5M	-0.02%	
Convert non-SOQ At-Risk Add-On funding to SOQ-required funding			
Replace outdated and inaccurate free lunch measure	ÉDEOM	3.2%	
Consolidate two largest at-risk programs into new SOQ At-Risk Program	\$250M		
Direct further study of special education staffing needs			
Recommendations: Long term (by FY33-34 biennia, if funding is availab	ole)		
Develop & adopt new staffing ratios, based on actual staffing	\$1,860M	23.5%	
Update out-of-date salary assumptions during re-benchmarking	Depends on	Depends on timing ^a	
Replace cost of competing adjustment with newer, more accurate method	d \$595M	7.5%	
Adopt economies of scale adjustment to assist small school divisions	\$90M	1.1%	

