

CONCERN:

Consider 2023-24 Allocation to Schools

DISCUSSION:

The Board must approve a tentative allocation to schools by March 1. The allocation is to include regular certified staff and related fringe benefits (Section 4), classified staffing levels and fringe benefit costs (Section 5), funding for instructional supplies, materials, travel, equipment and other instructional needs (Section 6), and any other funds the Board may decide to allocate to schools (Section 7). The minimum certified staffing allocation is prescribed in state regulation 702 KAR 3:246 (4). This regulation provides for certified staffing above the minimum required to meet the class size caps in KRS 157.360 and classified personnel staffing levels to be determined by local Board policy.

The Board has adopted guidelines for allocations to schools with subsequent amendments. Kentucky's SBDM regulation stipulates that any change in the local certified staffing policy shall be submitted to the Kentucky Department of Education (KDE) by March 1.

Preliminary school council staffing allocations in the January discussion of 2023-24 projected receipts and expenditures were based on the guidelines and projected 2023-24 first school month enrollment. Salary amounts in the allocations are based on the 2023-24 salary schedules plus advancement of one (1) year experience. Salary schedules for 2023-24 will not be officially approved until a later date. The school allocation reports to school councils indicate the amounts allocated at this time are subject to change until the Board approves final salary schedules.

The Elizabethtown Board did not include discretionary funds in the 2023-24 allocation. The recommended 2023-24 March allocation does not include any funding in Section 7. Allocations to school councils pursuant to Board policy, guidelines and 702 KAR 3:246 were prepared for the Board's consideration at this meeting. The estimated dollar amount of 2023-24 allocations to school councils is projected to be \$9,896,634. State regulation 702 KAR 3:246 requires that each school council receive the tentative Board allocation pursuant to KRS 160.345(2)(g) by March 1. The Board may consider additional allocations to schools at any time, but according to state regulation no later than May 30 for Section 7. The SBDM regulation also requires councils to present the Board with a needs assessment based on the objectives adopted in the school improvement plan in order to assure that expenditures are closely tied to instructional needs.

The complete allocation to all Elizabethtown schools is based on the Board's school staffing (SBDM) policy 02.4331, Administrative procedure 02.4331 AP.1 and 702 KAR 3:246. The allocation formula was applied to the projected FTE enrollment for 2023-24. Any adjustments to the allocation due to increases in salary schedules, salary adjustments, or increases or decreases in enrollment shall be made by September 15.

An allocation is made for students projected for alternative education and homebound to the school of record. The allocation to school councils is also based on projected FTE average daily attendance for the first two (2) months of the school year. Approval of 2023-24 school council

allocations should include funding for projected Section 6 instructional supplies, materials, travel, equipment and other instructional needs.

This proposed staffing allocation includes a change of (.3) certified positions compared to the 2023-24 staffing allocation. The class size allocation level as follows:

Elementary School – 24 students per certified teaching position in primary
25 students per certified teaching position in intermediate
Plus Art, Music, Physical Education, STEM

Middle & High School – 24 students per certified teaching position

The 2023-24 allocation provides for full day kindergarten throughout the district. The 2023-24 allocation is compared to the 2022-23 allocation in Table A. Projected 2023-24 General Fund expenses presented to and reviewed by the Board in January included no additional certified positions. The 2023-24 allocation is based on application of the staffing formula to the projected enrollment plus adjustments.

Table A
2023-24 School Council Certified Personnel Allocations

School	Projected Enrollment		Change	Regular Teachers		Change
	2022-23	2023-24		2022-23	2023-24	
Panther Academy	151	160	9	8	8 + 1	1
Helmwood	411	420	9	19	17 + 4	2
Morningside	460	440	(20)	22	18 + 4	0
T K Stone	548	541	(7)	24	23	(1)
E'town H/S	833	814	(19)	35.7	34	(1.7)
<i>Total</i>	2403	2375	(28)	108.7	109	.3

**Actual 22-23 Second Month FTE Enrollment*

The methodology used to calculate the minimum level of staff needed to meet class size caps was the same as used in the 2023-24 allocations. The maximum class size used for grades 7-12 was 31; 29 for grades 5-6; 28 for grade 4; and 24 for kindergarten and the primary level.

At least 95 full time equivalent regular teaching positions must be allocated for 2023-24 to provide for maximum class size. This allocation proposes a total of 109.0 full time equivalent regular teaching positions for all schools in 2023-24. Because of rounding allowances in the allocation formula there are some minor differences in the pupil teacher ratio among schools. Table B (see page 3) provides individual school information.

Table B
2023-24 School Council Certified Personnel Class Size

	E'town H/S	T. K. Stone	Helmwood	Morningside	Panther A	Total
Projected Enrollment	814	541	420	440	160	2375
Projected ADA 1 st 2 months	779.8	518.3	402.4	421.5	153.3	2275.3
Minimum Staff Required	32.8	21.9	16.5	17.2	6.7	95.1
Regular Teachers Allocated	33.9	22.6	17.2	18.1	7.6	99.4
Regular Teachers Assigned	34	23	17 +4	18 + 4	8 + 1	109
Pupil/Teacher/Staff Ratio	20	20	21	21	17	20

Each school council has the right to apply any funds that might result from a vacant position at their school for filling the vacant position or some other instructional need. A council may not exceed the total allocation approved by the Board. The Board may enact a reduction in the school allocations if there is a subsequent reduction in state funds to the local district.

The components in the allocation formula are to provide an equitable basis for school allocations to all schools from the Board. Each school council is to formally review the allocation and report any desired changes in budget codes on the "School Budget Report to the Superintendent" form and return same to the superintendent by March 31.

Section 6 of the allocation provides funding to schools for instructional supplies, materials, travel, equipment and other instructional needs. The regulation provides that 3.5% of the base SEEK must be allocated on average daily attendance (ADA). This component of the allocation must be adjusted at the end of the second school month to reflect actual ADA for the first two (2) months. The allocation of 3.5% of the projected 2023-24 SEEK base is \$143.50 per pupil in ADA. However, 2010 General Assembly has passed language which allows a local board of education to reduce the allocations under Section 6, 7 and 8 to not less than \$100.00 per pupil in ADA. This allocation includes \$100.00 per ADA funding. Any additional funds the Board may wish to allocate for teaching materials, supplies, and travel may be included on a specific need or per pupil basis in Section 7 of the allocation.

Should the Board subsequently choose to fund other needs identified by the school councils in the 2023-24 needs assessment this may be done in Section 7 of the allocation. Any funds allocated to school councils not on a per pupil basis must be for needs identified by the councils. If the Board chooses to allocate additional funds in Section 7 for a need identified by a council, the council must expend these funds for the identified need.

Finally, the revised KDE regulation on allocations to schools includes a requirement that each local Board approve a policy on allocation of special revenue funds for professional development. The Elizabethtown Board has already adopted such a policy. The amounts for professional development included in the allocation certification at this time are estimates. The Superintendent will advise each council of their official allocation for 2023-24 as soon as she is advised of the available amount from KDE.

RECOMMENDATION:

Approve the allocation to schools for 2023-24 as outlined above.