

The background is a composite image. The top left shows a line of yellow school buses with "SCHOOL BUS" written on the front. The bottom left shows a classroom with blue walls, decorated with colorful balloons and framed pictures. The rest of the background is white.

# State-Funded Preschool Funding Rates

Kentucky Board of Education  
June 6-7, 2023

# History and Background

- The state-funded preschool program offers comprehensive services to three- and four-year-old children with disabilities and low income (at-risk) four-year-old children (160% of federal poverty level).
- For a single parent with two children, 160% of poverty means a household income up to \$39,776.
- Each year the Kentucky Board of Education (KBE) reviews proposed preschool per-child funding rates for approval.

# Funding Formula

- A formula is used to provide funding to school districts, and amounts are based on the average number of children served on December 1 and March 1 of the previous academic year.
- There is a standard “per-child” rate for three categories of enrollment (at-risk, speech, developmental delays).
- There’s a weighted category for three- and four-year-olds with severe disabilities.

# District Allocation

Preschool Enrollment Category	12/1/21	3/1/22	Average	Per-Child Rate	Total
At-Risk	68	64	66	\$3,937	\$259,842
Speech	18	20	19	\$3,937	\$74,803
Developmental Delay	9	11	10	\$3,937	\$39,370
Severe	5	5	5	\$7,481	\$37,405
					<b>\$411,420</b>

- *District funding is based on average enrollment of 100 eligible preschool students.*
- *There are five preschool classrooms in the district with 20 students enrolled in each classroom.*

**Funding  
Scenario**  
(District Allocation)

# District Budget

Description	Budget
Certified Permanent Salary	\$ 233,733
Classified Regular Salary	\$ 139,420
Classified Overtime Salary	
Employer FICA Contribution	\$ 8,202
Employer Medicare Contribution	\$ 5,413
KTRS Employer Contribution	\$ 7,013
CERS Employer Contribution	\$ 14,270
KSBA Unemployment Insurance	\$ 539
Workers Compensation	\$ 634
General Supplies	\$ 766
Print	\$ 716
Travel	\$ 714
	<b>\$411,420</b>

Funding  
Scenario  
(District Budget)



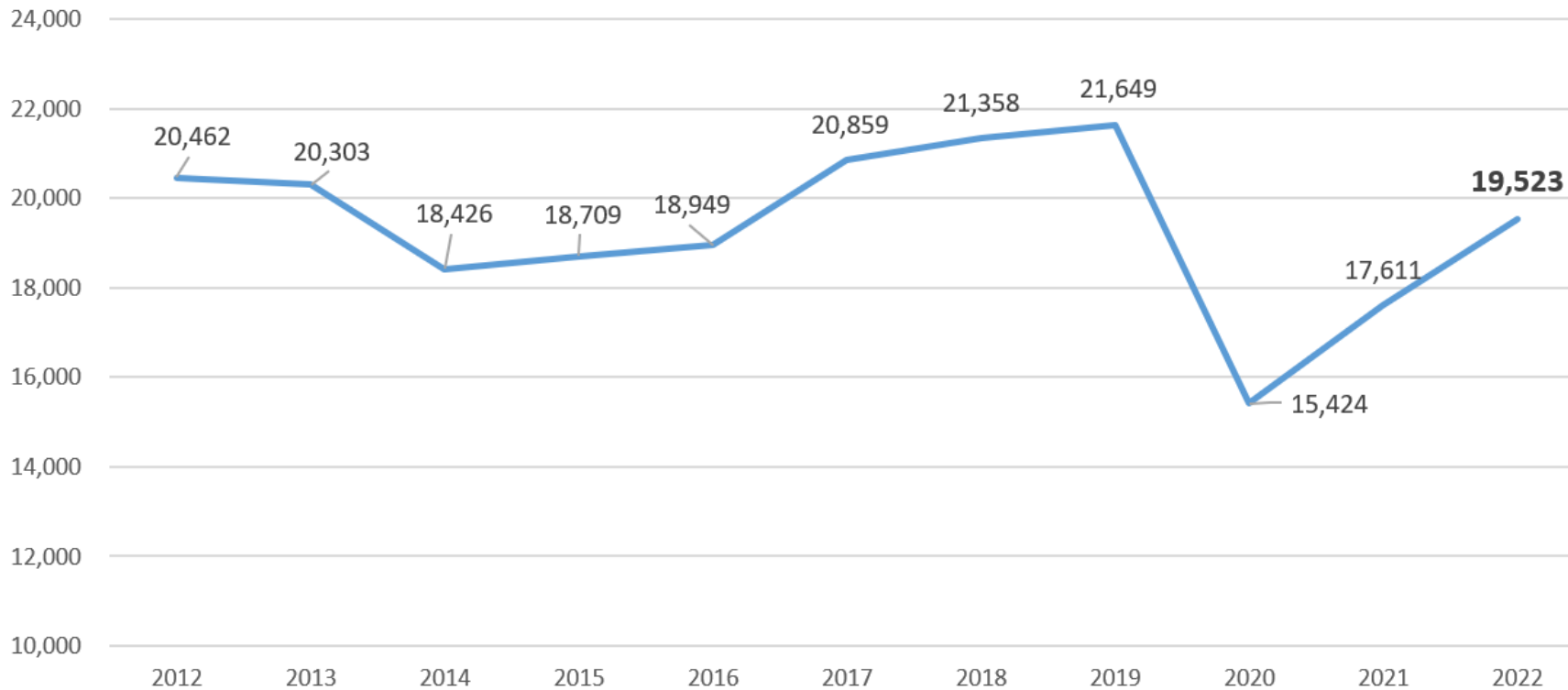
# Preschool Rates

**Table 1. Preschool rates for at-risk and disabilities 2017-2018 through 2023-2024**

<b>Categories</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
At-Risk	\$4,110	\$3,491	\$3,372	\$3,625	\$5,064	\$4,395	<b>\$3,937</b>
Speech/Language	\$4,110	\$3,491	\$3,372	\$3,625	\$5,064	\$4,395	<b>\$3,937</b>
Developmental Delays	\$4,110	\$3,491	\$3,372	\$3,625	\$5,064	\$4,395	<b>\$3,937</b>
Severe/Multiple Disabilities	\$7,810	\$6,634	\$6,406	\$6,889	\$9,622	\$8,349	<b>\$7,481</b>

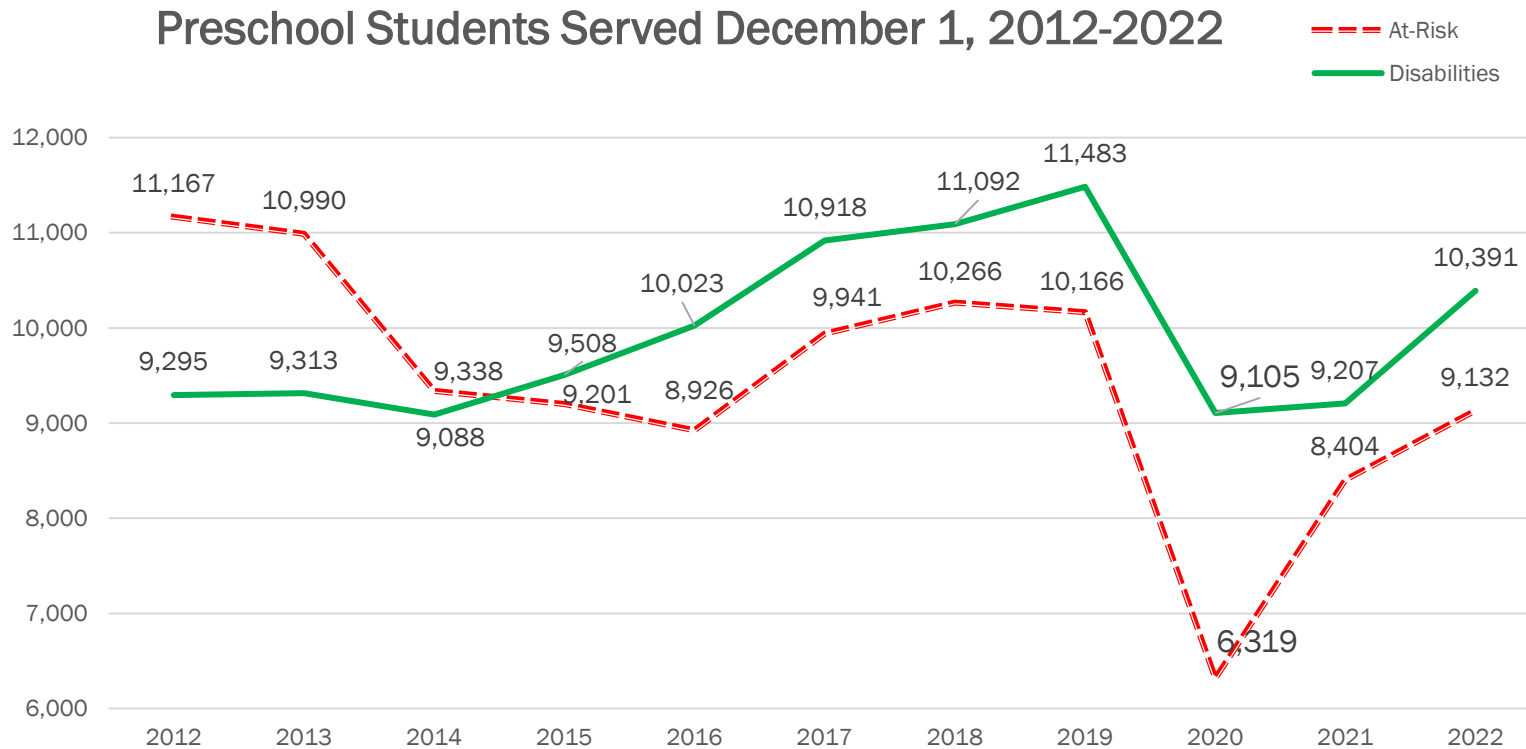
# Preschool Enrollment - Total

State-Funded Preschool Count December 1, 2012 to December 1, 2022



Preschool Enrollment (total)

# At-Risk and Disabilities



Preschool Enrollment  
(At-Risk and Disabilities)