

Review of Budget Impacts; and Local School Board Employee Raises

**Presented to the
Interim Joint Committee on Appropriations and Revenue**

September 21, 2022

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Reviewing key HB 1 (budget) provisions

- The SEEK base per-pupil amount was increased from \$4,000 to \$4,100 this year, and \$4,200 next year.
- Full-day kindergarten is funded in each year of the biennium.
- Transportation reimbursement is increased to 70% of the statutory calculation, to go through normal SEEK Transportation Formula.
- The per-child rate for Family Resource and Youth Service Centers (FRYSCs) was increased from \$183 to \$210, with total FRYSC funding up \$10 million this year.
- The amount of new School Facility Construction Commission (SFCC) offers of assistance to be made to districts over this biennium was increased to \$85 million from \$58 million over last biennium.
- Several SFCC special offers of assistance and LAVEC renovation projects were funded.

- Operational support for career & technical education (CTE) was nearly doubled. This increase is now supporting locally operated centers (LAVECs) and programs in high schools that were not previously funded.
- Gifted & Talented support, and support for educating children in the custody of state agencies, were both increased. Funding to implement the Read to Succeed Act was provided.
- State equalization funding was provided for “new nickels” recently levied by local boards, and the lifespan of funding for nickels was increased to cover the full life of a bond issued and supported by a given nickel tax.
- All amounts requested for Teachers’ Retirement System (TRS) pension and health benefit contributions were funded.
- Health insurance for current district employees was fully funded.
- TRS “return-to-work” flexibilities extended until June 30, 2024.

SEEK Calculations

District: 551 **Todd County** - School Year: 2021 - 2022

Date Generated: March 2, 2022 4:20:56 PM

2021 - 2022 Final

SEEK INPUTS:						SEEK CALCULATION:			SEEK STATE CALCULATION:					
						<u>Per Pupil</u>		<u>Total</u>		<u>Total</u>				
Assessment	\$	816,203,631	Prior Year End of Year AADA	1,720.582		Guaranteed Base *	\$	4,000	\$	6,882,328	Guaranteed Base *	\$	6,882,328	
Per Pupil Assessment	\$	474,376	Growth	0.000		At Risk		362		622,515	At Risk		622,515	
91-92 State Per Pupil Funding	\$	2,808.00	Prior Year AADA Plus Growth	1,720.582		Home & Hospital		17		28,876	Exceptional Child		1,552,400	
Transportation (Unprorated)	\$	1,435,035	At Risk	1,037.525		Exceptional Child		902		1,552,400	Home & Hospital		28,876	
Maximum Tier I Rate		45.0	Prior Year December 1 Child Count			Transportation		449		773,364	Limited English Proficiency		31,104	
Levied Equivalent Rate		54.3	Low (Severe: Weight 2.35)	62		Limited English Proficiency		18		31,104	Hold Harmless		0	
Base Year Levied Equivalent Rate		54.3	Moderate (Moderate: Weight 1.17)	200		Calculated Base Funding	\$	5,748	\$	9,890,587	Prior Year Adjustment		0	
Current year Levied Equivalent Rate		54.7	High (Speech: Weight 0.24)	35		Less 30 Cent Local Effort		1,423		2,448,611	Adjustments **		0	
Current Year Second Month Growth %		0.000	Prior Year Home & Hospital	7.404		Calculated State Portion	\$	4,325	\$	7,441,976	January Growth **		0	
			Limited English Proficiency	81		Base Prorated Adjustment		0		0	4% Adjusted Assessment **		0	
NICKELS CALCULATION:						Prior Year Adjustment		0		0	Negative Payment		0	
						Adjusted State Portion	\$	4,325	\$	7,441,976	Less 30 Cent Local Effort		2,448,611	
						State Tier I		444		763,121	Less Capital Outlay		172,058	
FSPK	\$	408,102	\$	379,925	\$	0	\$	379,925	State Tier I Prorated Adjustment		0	Base Prorated Adjustment		0
Original Growth	\$	0	\$	0	\$	0	\$	0	Adjusted Tier I	\$	444	SEEK State Amount	\$	6,496,554
Equalized Growth	\$	0							Hold Harmless		0			
Recallable	\$	0	\$	0	\$	0	\$	0	January Growth **		0			
Equalized Facility Funding	\$	0	\$	379,925	\$	0	\$	379,925	4% Adjusted Assessment **		0			
BRAC	\$	0	\$	0	\$	0	\$	0	Adjustments **		0			
Category Five	\$	0	\$	0	\$	0	\$	0	Total State SEEK *	\$	4,769	\$	8,205,097	
									Unallocated Amount		0			
									Total State Funds	\$	8,205,097			
									Less Capital Outlay		172,058			
									Net General Fund SEEK	\$	8,033,039			

SEEK Calculations

District: 551 Todd County - School Year: 2022 - 2023

Date Generated: June 7, 2022 11:27:20 AM

2022 - 2023 Forecast

SEEK INPUTS:				
Assessment	\$	881,622,591	Prior Year End of Year AADA	1,720.582
Per Pupil Assessment	\$	512,398	Growth	0.000
91-92 State Per Pupil Funding	\$	2,808.00	Prior Year AADA Plus Growth	1,720.582
Transportation (Unprorated)	\$	1,435,035	At Risk	1,037.525
Maximum Tier I Rate		44.3	Prior Year December 1 Child Count	
Levied Equivalent Rate		54.7	Low (Severe: Weight 2.35)	70
Base Year Levied Equivalent Rate		54.7	Moderate (Moderate: Weight 1.17)	201
Current year Levied Equivalent Rate		54.7	High (Speech: Weight 0.24)	31
Current Year Second Month Growth %		0.000	Prior Year Home & Hospital	7.404
			Limited English Proficiency	83

NICKELS CALCULATION:					
	<u>Local</u>	<u>State</u>	<u>Prorated Adjustment</u>	<u>Adjusted State</u>	
FSPK	\$ 440,811	\$ 433,244	\$ 0	\$ 433,244	
Original Growth	\$ 0	\$ 0	\$ 0	\$ 0	
Equalized Growth	\$ 0				
Recallable	\$ 0	\$ 0	\$ 0	\$ 0	
Equalized Facility Funding	\$ 0	\$ 433,244	\$ 0	\$ 433,244	
BRAC	\$ 0	\$ 0	\$ 0	\$ 0	
Category Five	\$ 0	\$ 0	\$ 0	\$ 0	

SEEK CALCULATION:		
	<u>Per Pupil</u>	<u>Total</u>
Guaranteed Base *	\$ 4,100	\$ 7,054,386
At Risk	371	638,078
Home & Hospital	17	29,616
Exceptional Child	970	1,669,151
Transportation	574	987,353
Limited English Proficiency	19	32,669
Calculated Base Funding	\$ 6,051	\$ 10,411,253
Less 30 Cent Local Effort	1,537	2,644,868
Calculated State Portion	\$ 4,514	\$ 7,766,385
Base Prorated Adjustment	0	0
Prior Year Adjustment	0	0
Adjusted State Portion	\$ 4,514	\$ 7,766,385
State Tier I	469	807,369
State Tier I Prorated Adjustment	0	0
Adjusted Tier I	\$ 469	\$ 807,369
Hold Harmless	0	0
January Growth **		0
4% Adjusted Assessment **		0
Adjustments **	0	0
Total State SEEK *	\$ 4,983	\$ 8,573,754
Unallocated Amount		0
Total State Funds		\$ 8,573,754
Less Capital Outlay		172,058
Net General Fund SEEK		\$ 8,401,696

SEEK STATE CALCULATION:	
	<u>Total</u>
Guaranteed Base *	\$ 7,054,386
At Risk	638,078
Exceptional Child	1,669,151
Home & Hospital	29,616
Limited English Proficiency	32,669
Hold Harmless	0
Prior Year Adjustment	0
Adjustments **	0
January Growth **	0
4% Adjusted Assessment **	0
Negative Payment	0
Less 30 Cent Local Effort	2,644,868
Less Capital Outlay	172,058
Base Prorated Adjustment	0
SEEK State Amount	\$ 6,606,974

SEEK Calculations

District: 345 Livingston County - School Year: 2021 - 2022

Date Generated: March 2, 2022 4:20:55 PM

2021 - 2022 Final

SEEK INPUTS:				SEEK CALCULATION:				SEEK STATE CALCULATION:			
						Per Pupil	Total			Total	
Assessment	\$	1,033,109,877	Prior Year End of Year AADA	1,056.287	Guaranteed Base *	\$ 4,000	\$ 4,225,148	Guaranteed Base *	\$	4,225,148	
Per Pupil Assessment	\$	978,058	Growth	0.000	At Risk	377	398,291	At Risk		398,291	
91-92 State Per Pupil Funding	\$	2,650.00	Prior Year AADA Plus Growth	1,056.287	Home & Hospital	20	21,450	Exceptional Child		561,320	
Transportation (Unprorated)	\$	892,810	At Risk	663.818	Exceptional Child	531	561,320	Home & Hospital		21,450	
Maximum Tier I Rate		43.9	Prior Year December 1 Child Count		Transportation	456	481,150	Limited English Proficiency		2,304	
Levied Equivalent Rate		42.4	Low (Severe: Weight 2.35)	23	Limited English Proficiency	2	2,304	Hold Harmless		208,352	
Base Year Levied Equivalent Rate		42.4	Moderate (Moderate: Weight 1.17)	60	Calculated Base Funding	\$ 5,386	\$ 5,689,663	Prior Year Adjustment		0	
Current year Levied Equivalent Rate		49.8	High (Speech: Weight 0.24)	67	Less 30 Cent Local Effort	2,934	3,099,330	Adjustments **		0	
Current Year Second Month Growth %		0.000	Prior Year Home & Hospital	5.500	Calculated State Portion	\$ 2,452	\$ 2,590,333	January Growth **		0	
			Limited English Proficiency	6	Base Prorated Adjustment	0	0	4% Adjusted Assessment **		0	
NICKELS CALCULATION:					Prior Year Adjustment	0	0	Negative Payment		0	
		<u>Local</u>	<u>State</u>	<u>Prorated Adjustment</u>	<u>Adjusted State</u>	Adjusted State Portion	\$ 2,452	\$ 2,590,333	Less 30 Cent Local Effort		3,099,330
FSPK	\$	516,555	\$ 0	\$ 0	\$ 0	State Tier I	0	0	Less Capital Outlay		105,629
Original Growth	\$	0	\$ 0	\$ 0	\$ 0	State Tier I Prorated Adjustment	0	0	Base Prorated Adjustment		0
Equalized Growth	\$	0				Adjusted Tier I	\$ 0	\$ 0	SEEK State Amount	\$	2,211,906
Recallable	\$	0	\$ 0	\$ 0	\$ 0	Hold Harmless	197	208,352			
Equalized Facility Funding	\$	0	\$ 0	\$ 0	\$ 0	January Growth **		0			
BRAC	\$	0	\$ 0	\$ 0	\$ 0	4% Adjusted Assessment **		0			
Category Five	\$	0	\$ 0	\$ 0	\$ 0	Adjustments **	0	0			
						Total State SEEK *	\$ 2,650	\$ 2,798,685			
						Unallocated Amount		0			
						Total State Funds		\$ 2,798,685			
						Less Capital Outlay		105,629			
						Net General Fund SEEK		\$ 2,693,056			

SEEK Calculations

District: 345 Livingston County - School Year: 2022 - 2023

Date Generated: June 7, 2022 11:27:19 AM

2022 - 2023 Forecast

SEEK INPUTS:						SEEK CALCULATION:			SEEK STATE CALCULATION:		
						<u>Per Pupil</u>	<u>Total</u>				
Assessment	\$ 1,047,654,024	Prior Year End of Year AADA	1,056.287			Guaranteed Base *	\$ 4,100	\$ 4,330,777	Guaranteed Base *	\$ 4,330,777	
Per Pupil Assessment	\$ 991,827	Growth	0.000			At Risk	386	408,248	At Risk	408,248	
91-92 State Per Pupil Funding	\$ 2,650.00	Prior Year AADA Plus Growth	1,056.287			Home & Hospital	21	22,000	Exceptional Child	496,346	
Transportation (Unprorated)	\$ 892,810	At Risk	663.818			Exceptional Child	470	496,346	Home & Hospital	22,000	
Maximum Tier I Rate	43.6	Prior Year December 1 Child Count				Transportation	582	614,284	Limited English Proficiency	1,968	
Levied Equivalent Rate	49.8	Low (Severe: Weight 2.35)	16			Limited English Proficiency	2	1,968	Hold Harmless	46,068	
Base Year Levied Equivalent Rate	49.8	Moderate (Moderate: Weight 1.17)	58			Calculated Base Funding	\$ 5,561	\$ 5,873,623	Prior Year Adjustment	0	
Current year Levied Equivalent Rate	49.8	High (Speech: Weight 0.24)	65			Less 30 Cent Local Effort	2,975	3,142,962	Adjustments **	0	
Current Year Second Month Growth %	0.000	Prior Year Home & Hospital	5.500			Calculated State Portion	\$ 2,585	\$ 2,730,661	January Growth **	0	
		Limited English Proficiency	5			Base Prorated Adjustment	0	0	4% Adjusted Assessment **	0	
NICKELS CALCULATION:						Prior Year Adjustment	0	0	Negative Payment	0	
	<u>Local</u>	<u>State</u>	<u>Prorated Adjustment</u>	<u>Adjusted State</u>			Adjusted State Portion	\$ 2,585	\$ 2,730,661	Less 30 Cent Local Effort	3,142,962
FSPK	\$ 523,827	\$ 12,767	\$ 0	\$ 12,767			State Tier I	21	21,956	Less Capital Outlay	105,629
Original Growth	\$ 0	\$ 0	\$ 0	\$ 0			State Tier I Prorated Adjustment	0	0	Base Prorated Adjustment	0
Equalized Growth	\$ 0						Adjusted Tier I	\$ 21	\$ 21,956	SEEK State Amount	\$ 2,056,816
Recallable	\$ 0	\$ 0	\$ 0	\$ 0			Hold Harmless	44	46,068		
Equalized Facility Funding	\$ 0	\$ 0	\$ 0	\$ 0			January Growth **		0		
BRAC	\$ 0	\$ 0	\$ 0	\$ 0			4% Adjusted Assessment **		0		
Category Five	\$ 0	\$ 0	\$ 0	\$ 0			Adjustments **	0	0		
						Total State SEEK *	\$ 2,650	\$ 2,798,685			
						Unallocated Amount		0			
						Total State Funds		\$ 2,798,685			
						Less Capital Outlay		105,629			
						Net General Fund SEEK		\$ 2,693,056			

A Look at Local Board Employee Raises

In Mid-July, KSBA conducted a survey of all districts, requesting information on local school board-approved employee raises for the current year, and last year.

All 171 districts submitted a response to the survey. The results have now been shared back with leaders in all districts, as well as with other stakeholder groups, KDE, legislators, etc. We also shared a summary of the results publicly via social media.

By statute, each local Board adopts an annual salary schedule for employees within certain parameters (*See: KRS 157.350 and 157.390; see also boards' role in creating fringe benefit plans in KRS 160.291*).

The survey asked:

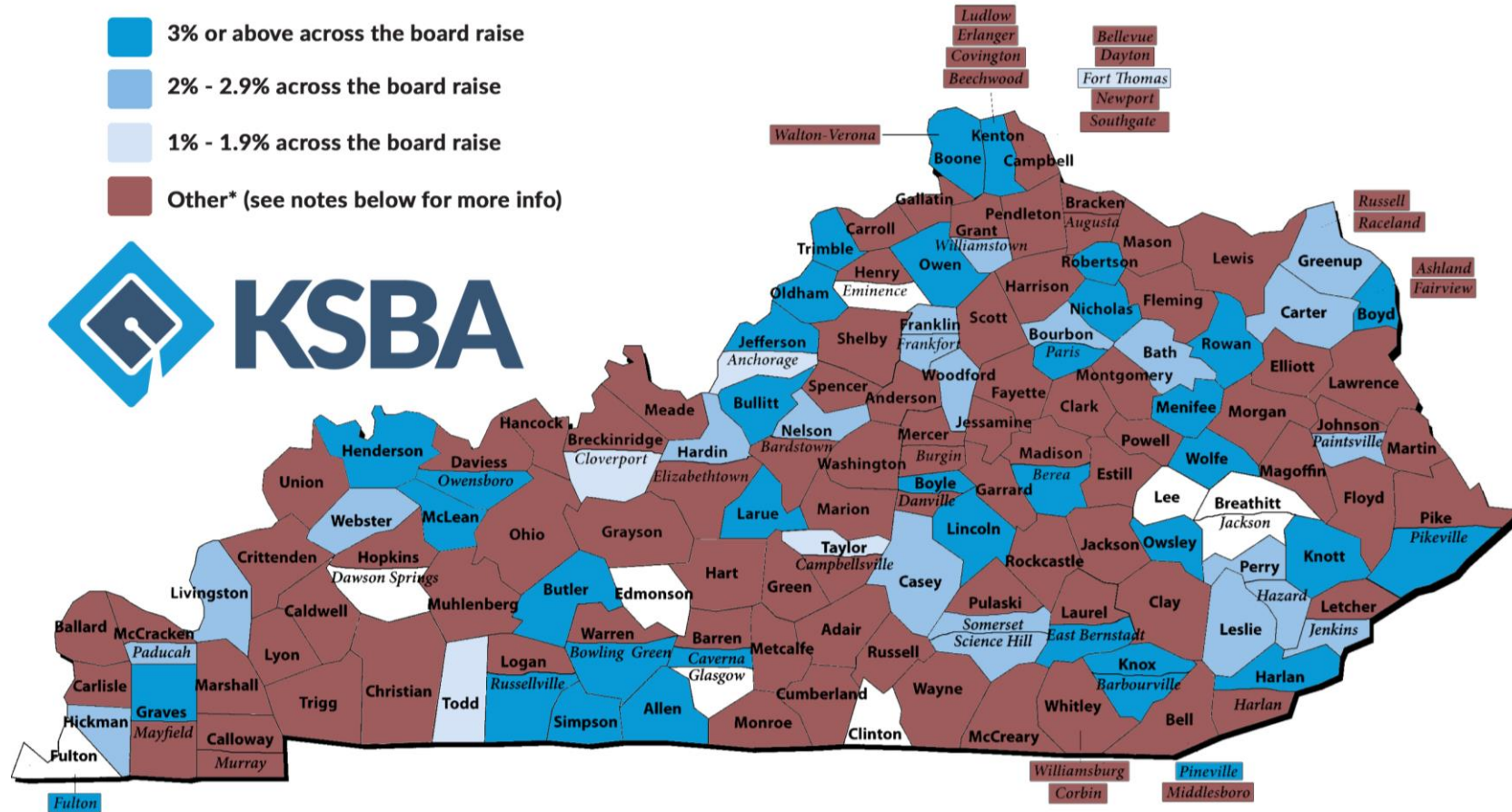
- “Did your School Board approve an across-the-board employee raise for the 2022-2023 school year (that was separate and in addition to step increases, and no matter if it was called a cost of living/COLA increase; increment; raise; etc.)?”

162 out of 171 answered “yes.” Of the 9 who answered “no,” 5 answered “yes” in the prior year. A total of 125 answered “yes” for the prior year.

- “If your Board approved an increase for this school year (2022-2023) that was more complex, such as classified staff receiving a different amount than certified, please explain it here.”

105 fell into this “other” category.

Districts whose school board approved employee raises for 2022-23



*This map reflects data self-reported by districts in July 2022. "Other" denotes districts that adopted more complex employee compensation packages resulting in raises that were not uniformly applied to all employees. Examples of this include districts that provided annually alternating increases for classified and certified staff, increases unique to specific positions (bus drivers, for instance), increases determined in part by employees' years of service, etc. Questions regarding any district's compensation changes should be directed to that district's central office.

A sample of “other” explanations:

1. Each year we revise the classified salary schedule. This year we took a look at secretaries and finance staff, each receiving an additional .50 or .75 per hour plus the 3% that all employees received. Last year we looked at food service, transportation and daycare. Each of the salary classes are compared to the coop schedules and revised.
2. Last year we reviewed and increased salaries for classified staff in support positions (ex. instructional assistants, child care workers, food service staff, bus drivers). This year we increased the salary schedules for classified supervisory positions (ex. food service director, technology director, finance director), added additional extended days to several instructional related positions, and increased the index paid to certified administrative staff.
3. Minimum across the board 4% for all certified and classified staff. Some individual cells were increased based on analysis of GRREC salary schedule in other districts. We must remain competitive in all areas in order to value our staff and compete for the best applicants.

4. We did raises for a several of our high needs classified positions: cafeteria workers, bus drivers and monitors, custodians, substitute teachers. This salary schedule work was done in addition to the 1% and 3% raises.
5. All salary schedules step increases maxed out at step 20. The board made a motion to add a step increase in at step 25 with additional 3% in addition to the 3.5% increase.
6. Some classified staff (instructional assistants, child nutrition, maintenance and custodians, and transportation) received a midyear salary increase after a market analysis revealed that we were not competitive in those areas.
7. All employees (certified and classified) received 3%. Certain classified job classes received more than 3% as we adjust certain schedules (rotational schedule) on an annual basis as needed.
8. The Board gave a 2% raise this year. We have provided a total of 10% increase over the last eight years. Most have been 1% increases with a few years of 2%.

A sample salary schedule:

YOE	DR--Rank I	Rank I	Rank II	Rank III	Rank IV		
0	\$47,448	\$43,917	\$39,890	\$36,089	\$31,219	\$259	\$257
1	\$47,707	\$44,174	\$40,207	\$36,362		\$248	\$249
2	\$47,955	\$44,423	\$40,427	\$36,544		\$569	\$568
3	\$48,524	\$44,991	\$40,700	\$36,783		\$3,211	\$3,213
4	\$51,735	\$48,204	\$44,131	\$40,183		\$144	\$142
5	\$51,879	\$48,346	\$44,311	\$40,362		\$224	\$224
6	\$52,103	\$48,570	\$44,468	\$40,602		\$266	\$266
7	\$52,368	\$48,836	\$44,671	\$40,850		\$242	\$243
8	\$52,611	\$49,079	\$45,035	\$41,919		\$285	\$282
9	\$52,896	\$49,361	\$45,336	\$42,076	Rank V	\$4,491	\$4,496
10	\$57,387	\$53,857	\$49,642	\$45,494	\$29,367	\$212	\$213
11	\$57,599	\$54,070	\$49,836	\$45,661		\$193	\$191
12	\$57,792	\$54,261	\$50,038	\$45,871		\$139	\$138
13	\$57,931	\$54,399	\$50,206	\$46,023		\$157	\$156
14	\$58,087	\$54,555	\$50,366	\$46,268		\$2,050	\$2,051
15	\$60,137	\$56,606	\$52,188	\$47,935		\$532	\$532
16	\$60,669	\$57,137	\$52,675	\$48,368		\$539	\$538
17	\$61,208	\$57,675	\$53,169	\$48,807		\$546	\$547
18	\$61,754	\$58,222	\$53,784	\$49,248		\$549	\$547
19	\$62,303	\$58,769	\$54,288	\$49,695		\$2,218	\$2,221
20	\$64,521	\$60,990	\$56,327	\$51,500		\$581	\$578
21	\$65,102	\$61,568	\$56,856	\$51,970		\$581	\$583
22	\$65,683	\$62,151	\$57,394	\$52,445		\$590	\$588
23	\$66,273	\$62,740	\$57,935	\$52,929		\$592	\$593
24	\$66,866	\$63,333	\$58,482	\$53,425		\$600	\$601
25	\$67,465	\$63,934	\$59,037	\$53,926		\$675	\$640
26	\$68,140	\$64,573	\$59,627	\$54,465		\$681	\$646
27	\$68,821	\$65,219	\$60,224	\$55,010		\$688	\$652
28	\$69,509	\$65,872	\$60,827	\$55,560		\$695	\$658
29	\$70,205	\$66,530	\$61,434	\$56,115		\$702	\$666
30	\$70,906	\$67,195	\$62,048	\$56,677			



KSBA

KENTUCKY SCHOOL BOARDS
ASSOCIATION



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