

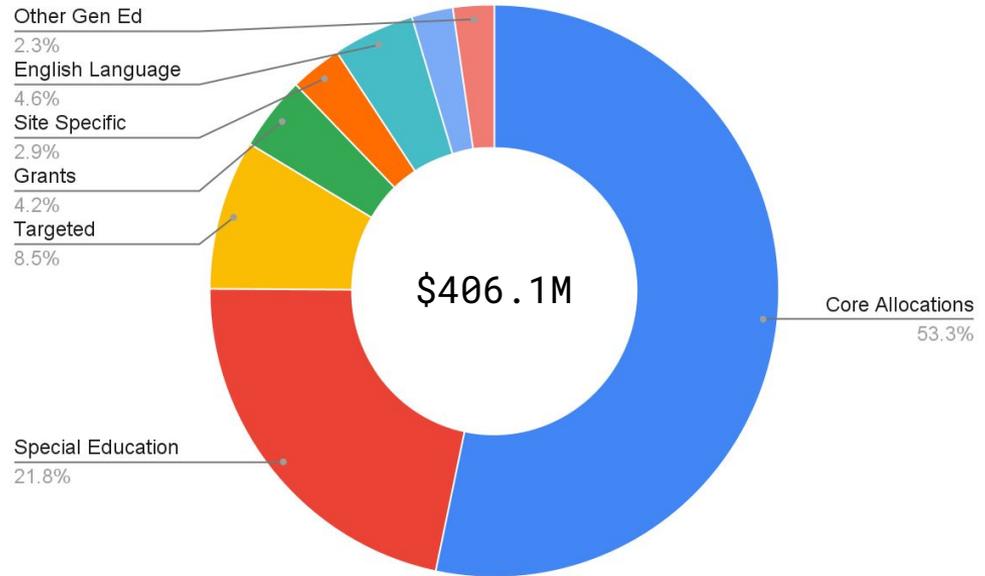
FY24 Budget Allocations to Schools Overview

3.28.2023

Allocations to Schools

There are several categories of allocations that schools receive:

- Core allocations that can be used to meet predictable staffing requirements.
- Special Education allocations based on specific needs within a school.
- Targeted Investments are strategic, district initiated programs.
- Grants represent individual grants to sites as well as Title I.
- Site Specific Programming are allocations given to a site based on the unique programming needs for that site.
- English Language Learner allocations based on specific needs within a school.



Cost of Predictable Staffing

Not including specialty sites, the district is planning to spend about \$174M for sites to comply with predictable staffing requirements.

	<u>Requirement</u>	<u>Avg Cost</u>	<u>Lowest</u>	<u>Highest</u>	<u>District Total</u>
Principal/Assistant Principal	Assigned to site	\$323,980	\$178,325	\$769,281	\$21,706,715
Classroom Teachers	Assigned to site	\$1,859,843	\$294,147	\$6,484,025	\$129,955,472
School Secretary	1.0 FTE	\$58,656	\$57,063	\$65,753	\$3,519,367
Health Service Assistant	32.5 Hours/Week	\$44,394	\$44,394	\$44,394	\$2,663,669
Associate Educator	25-35 Hours/Week	\$29,048	\$26,107	\$36,549	\$1,742,887
Social Worker	1.0 FTE/600, Min 1	\$125,162	\$111,255	\$289,262	\$7,509,699
Non-Salary	\$65/Student	\$28,594	\$4,095	\$98,475	\$1,715,610
					\$168,813,419
<u>Additional Requirements for Middle & High Schools</u>					
Counselor	1.0 FTE/500, Min 1	\$176,037	\$116,251	\$360,378	\$3,696,782
Security Monitor	1.0 FTE	\$44,456	\$44,456	\$44,456	\$933,569
Office Assistant	1.0 FTE if > 500	\$53,415	\$53,415	\$53,415	\$587,569
					\$174,031,339

Core Allocations to meet Predictable Staffing

The “core” allocations are those within a site should be able to meet predictable staffing requirements. This table excludes Targeted Programming allocations given for reasons other than enabling a school to meet predictable staffing requirements.

	Elementary	Middle School	High School	Special	Total
Principal/Assistant Principal	\$11,599,181	\$3,473,276	\$6,081,053	\$563,010	\$21,716,520
Class Size - General Fund	\$40,188,868	\$7,708,425	\$16,036,970	\$914,424	\$64,848,687
Class Size - Referendum	\$32,436,537	\$11,458,967	\$19,885,891	\$1,099,841	\$64,881,236
Basic Per Student	\$6,821,320	\$2,405,298	\$4,168,000	\$230,501	\$13,625,119
Small School Subsidy	\$493,994	\$0	\$134,200	\$36,800	\$664,994
Compensatory Ed	\$22,928,006	\$6,445,761	\$13,240,629	\$1,880,573	\$44,494,969
Targeted Programming	\$1,107,745	\$458,217	\$3,173,044	\$1,065,750	\$5,804,756
	\$115,575,651	\$31,949,944	\$62,719,787	\$5,790,899	\$216,036,281

How Core School Allocations are Calculated

Principal/AP	Actual cost of staff assigned to site.
Referendum Class Size	$(\text{Total Referendum} / \text{District Enrollment}) * \text{Site Enrollment}$
General Fund Class Size	$\text{Funded Classrooms} * \text{Average Teacher Salary} - \text{Referendum Class Size}$
Basic Per Student	$\text{Site Enrollment} * \500
Small School Subsidy	For sites with less than 250 students: $\text{Site Enrollment} * \200
Compensatory Ed	100% of state calculated amount

School Example

23-24 School Budget Allocations



Select Org Unit

Round Hill School

391
Enrollment

Funded FTEs

15.40
Teachers

3.10
Prep

3.50
ELL Teachers

2.00
SERTS

Funding Type	Fund	Internal Order	Functional Area	Grant	FundingNotes	Amount
Class Size 1001	1001	190000004		NOT_RELEVANT		\$1,038,795
Class Size Referendum 1096	1096	190000004		NOT_RELEVANT		\$932,843
Spec Ed 1004	1004	190000004		NOT_RELEVANT		\$750,131
Comp Ed 1031	1031	190000004		NOT_RELEVANT		\$468,005
Intervention Teams	5023	2437930000		2437930000	2 teams of 1.0 FTE Teacher and 2.0 FTE AE	\$434,841
ELL 1002	1002	190000004	219.317.000	NOT_RELEVANT		\$373,013
Principals/Asst Principals	1001	190000004		NOT_RELEVANT	Principal and Assistant Principal	\$348,049
Hi-Five 5023	5023	2430050000	216.401.635	2430050000	Early childhood allocations to cover: Teacher 3.0 FTE Prep 0.6 FTE AE 2.4 FTE	\$265,802
Special Ed SERT	1001	190000004		NOT_RELEVANT		\$213,150

School Example (continued)

Funding Type	Fund	Internal Order	Functional Area	Grant	FundingNotes	Amount
Early Childhood Expansion - ESSER	2023				Early childhood allocations to cover: Teacher 3.0 FTE Prep 0.6 FTE AE 2.4 FTE	\$202,353
Basic Per Student (ESSER)	5023	2437920000		2437920000		\$195,500
Title I 5023	5023	2430030000		2430030000		\$195,230
IB	1001			NOT_RELEVANT	PYP Coordinator: 0.6 FTE World Language: SPANISH: 1.0 FTE PYP PD: \$18,000	\$188,520
Library Media Specialist	1001	190000004	620.000.000	NOT_RELEVANT		\$58,500
Scholarships	2028	2429460000	582.337.000	2429460000	Early childhood scholarship Fund: 2028 Internal Order: 2429460000 Functional Area: 582.337.000	\$48,533
Gifted and Talented	1001	190000029	218.388.000	NOT_RELEVANT	0.4 FTE Advanced Learner Teacher	\$42,630
3rd-Party Billing	5024			NOT_RELEVANT	Third Party Billing	\$41,457
Q Comp-21	1006	190000021	640.335.000	NOT_RELEVANT	0.2 FTE Secondary Observations & Coaching \$15,500 Q-Comp PD Allocation	\$36,815
Transportation Coordinator	1001	190000007	760.000.000	NOT_RELEVANT		\$11,362
Title I Family Involvement	5023	2430030000	216.401.638	2430030000		\$6,299
Language Line/Translations (ESSER)	5023	2437920000		2437920000		\$5,000
Total						\$5,856,827

Calculating Funded Classrooms at a Site

CLSRMS = 36		Round Hill School		ENROLLMENT ESTIMATES FOR FALL 2023									
SCHOOL YR ----		2022-23				FALL		2023					
		Budgeted				School		Planned					
		CLASS	CLSRM	STUDENTS	SWD	Budgeted		Students	Anticipated	Projected	Funded	Projected	ESTIMATED:
		SIZE	SPACE	Enrolled	RATE	needed to		needed to	ClassRM	Class	Students	STUDENTS	STUDENT
GRADE	ROOMS	AVAIL	2/1/2023	APPLD	GRADE	FTE's	fund 1.0 FTE	Teachers	Class	Size	Projected	RETRNING	PLCMNTS
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
5	1.8	28	50	47									
4	2.0	28	56	59	12%	5	2.0	28	2.0	28	56	52	4
3	2.0	26	52	57	12%	4	1.9	28	2.0	27	53	50	3
2	2.7	25	68	72	12%	3	2.7	26	3.0	23	70	63	7
1	2.7	24	65	66	12%	2	2.7	25	3.0	23	68	58	9
K F	3.0	24	72	78	12%	1	3.0	24	3.0	24	72	69	3
						gClasses	3.0	24	3.0	24	72	0	72
TOTALS	14.20		363	379	K=	TOTALS	15.3		16.00		391	292	99
						Funding Units			Funded Students		391		
									15.3	Fundable classroom teachers			

At the beginning of the budget process the Student Accounting department creates a projection of enrollment for the previous year by grade to determine how many classrooms will be funded at each site.

For each grade, the calculation is:

$$\text{Number of students returning} = \text{Current Students} * (1 - \text{Summer Withdrawal Rate})$$

$$\text{Projected Enrollment} = \text{Number of students returning} + \text{Estimated Placements}$$

$$\text{Funded classrooms} = (\text{Projected Enrollment} / \text{Target Class Size}) * 120\%$$

Calculating Core Allocations

In this example, a school is projected to have 391 students (292 returning, 99 placements) in 15.3 grade level classrooms.

GRADE	FALL 2023		Anticipated ClassRM	Projected Class Size	Funded	Projected	ESTIMATED:
	Planned Budgeted FTE's	Students needed to fund 1.0 FTE			Students Projected Fall23	STUDENTS RETRNING FALL 23	STUDENT PLCMNTS FOR FALL
5	2.0	28	2.0	28	56	52	4
4	1.9	28	2.0	27	53	50	3
3	2.7	26	3.0	23	70	63	7
2	2.7	25	3.0	23	68	58	9
1	3.0	24	3.0	24	72	69	3
kgClasses	3.0	24	3.0	24	72	0	72
TOTALS	15.3		16.00		391	292	99
Funding Units			Funded Students		391		
			15.3	Fundable classroom teachers			

Funded Classrooms

$$= 15.3 + (15.3 * 20\%) = 18.5^*$$

Referendum per student:

$$= \$64,893,414 / 27200 = \$2,385.79$$

Referendum Class Size:

$$= \$2,386 * 391 = \$932,843$$

General Fund Class Size:

$$= 18.5 * \$106,575 - \$932,926 = \$1,038,975$$

Basic Per Student:

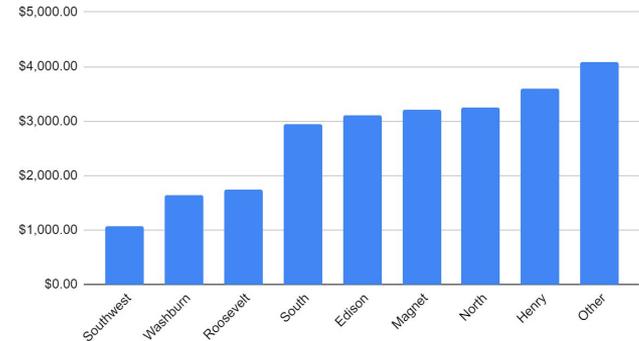
$$= 391 * 500 = \$195,500$$

How MDE Calculates Compensatory Ed

Our example school received an allocation of \$468,005, calculated as follows:

- MDE looks at last year's counts of students:
 - 369 students on 10/1/2022
 - 186 students receiving free lunch
 - 19 students receiving reduced price lunch
- An "adjusted lunch count" is calculated:
 - A student receiving free lunch is counted as 1, a student receiving reduced is counted as 0.5.
 - $186 + 0.5 * 19 = 195.5$
- The concentration of poverty is calculated by dividing the Adjusted Count by the 10/1/2022 Enrollment:
 - $195.5 / 369 = 0.5298$
- The concentration is divided by 80% to derive the "concentration factor":
 - $0.5298 / 0.8 = 0.6623$
- A number of "pupil units" is calculated by multiplying the Adjusted Count by the concentration and then multiplying that number by the concentration factor:
 - $195.5 * 0.5298 * 0.6623 = 77.69$
- Compensatory is calculated by multiplying the number of pupil units by \$6,024:
 - $77.69 * \$6,024 = \$468,005$

Comp Ed Allocation Per FRL Student



	Comp Ed \$	FRL %
Other	\$3,785,723	81.60%
Henry	\$7,004,225	82.90%
North	\$4,346,557	76.10%
Magnet	\$11,029,643	74.60%
Edison	\$4,993,235	67.40%
South	\$7,986,197	69.70%
Roosevelt	\$2,232,376	40.60%
Washburn	\$2,281,048	32.20%
Southwest	\$836,442	21.70%
Total Allocations	\$44,495,446	56.69%

Targeted Programming

Needed to meet predictable staffing requirements	<u>\$1,077,741</u>
Incremental STEM Staff at Heritage	\$213,150
Parking expenses at FAIR	\$15,000
Additional security at South	\$109,257
American Indian TOSA & PD at South	\$206,575
Enrollment Stabilization at Henry	\$106,575
Additional Bilingual Staff at Las Estrellas	\$106,575
Hmong pathway at Olson	\$213,150
Provide required courses/serve dual enrolled at MPS Online	\$532,875
3rd Grade Classroom at Green	\$31,973
Targeted Allocations w/Specified Use	<u>\$1,535,130</u>
<u>Continued supplementary allocations:</u>	
Harrison	\$300,000
MPS Metro HA	\$532,875
North	\$710,000
River Bend	\$150,000
Stadium View	\$1,023,000
Continued Supplementary Allocations	<u>\$2,715,875</u>
Total of all Targeted Allocations	<u>\$5,328,746</u>

Targeted Programming allocations are incremental funds allocated to specific schools.

This year, there are three types of targeted programming allocations:

1. Additional allocations to 14 schools needed for those schools to meet predictable staffing requirements.
2. Allocations to 8 schools with a specific use already identified.
3. Supplementary allocations to 5 schools to be used at those schools' discretion.

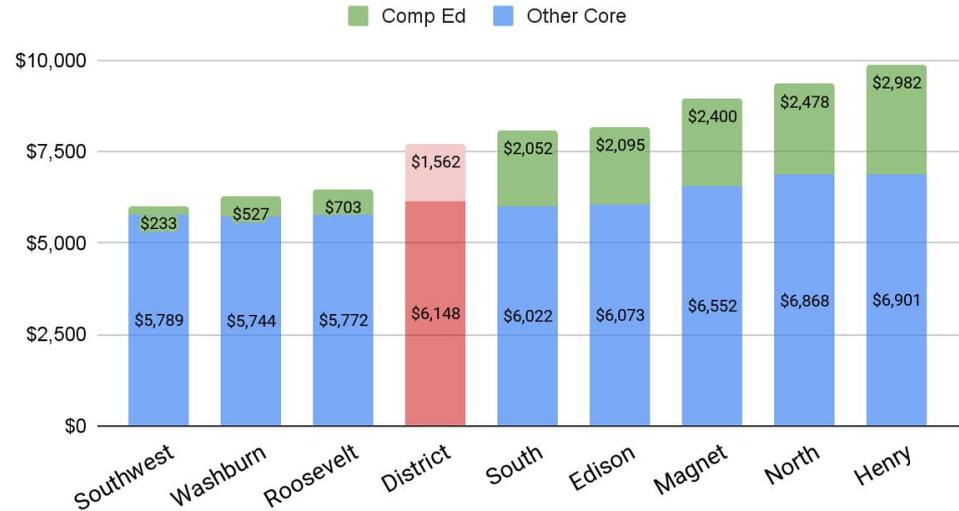
The allocation amounts shown omit \$206,019 allocated as Targeted Programming related to principal-requested reallocations.

Core Allocations Per Student

Districtwide, core allocations in community and magnet schools were \$7,710 per student:

- Community schools in the Southwest, Washburn and Roosevelt pathways receive lower than average core allocations.
- The primary driver of the differences in per student allocations is Compensatory Education funding.
- The district passes through 100% of Compensatory Education funding to schools.

Core Allocations Per Student by Pathway



Special Education

	Elementary	Middle	High	Other	All
	Schools	Schools	Schools	Schools	Schools
Citywide Program	\$29,124,399	\$8,685,850	\$20,922,223	\$8,622,270	\$67,354,742
Resource Teachers	\$7,833,265	\$3,836,701	\$5,275,464	\$213,149	\$17,158,579
3rd Party Billing	\$2,072,525	\$0	\$0	\$0	\$2,072,525
Federal Funds	\$57,165	\$0	\$332,859	\$1,435,560	\$1,825,584
Total Allocations	\$39,087,354	\$12,522,551	\$26,530,546	\$10,270,979	\$88,411,430

Special Education allocations to schools for FY24 are \$88.4M:

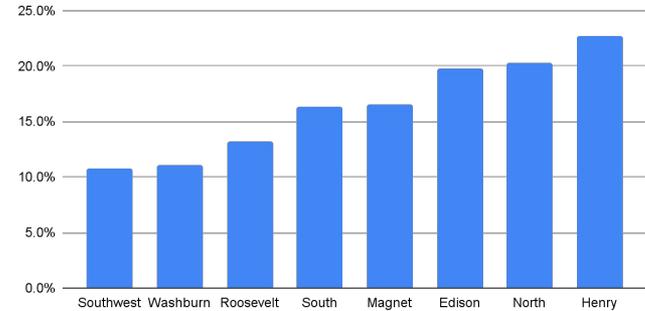
- \$67.4M for citywide programming serving children with identified disabilities.
- \$17.2M for Special Education Resource Teachers providing school based services.
- \$2.1M for services provided through third parties.
- \$1.8M in federal funds.

Special Education

- The percent of students receiving special education services in community schools and magnet schools varies significantly based on the school's area.
- The per student expenditure for special education services somewhat correlates with the percentage of students receiving services:
 - In community schools that are part of the Edison, North and Henry pathways the percentage of students receiving service is high as well as the per student cost.
 - In other areas, this correlation does not hold.
- These charts do not reflect schools outside of the pathways or magnets, including special education schools.

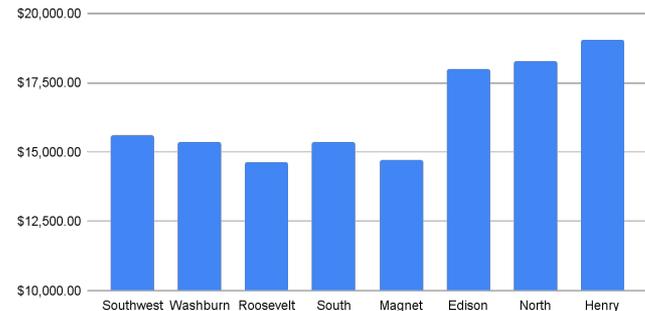
Percent of Students Receiving Special Education Services

By Community School Pathway



Per Student Special Education Allocations

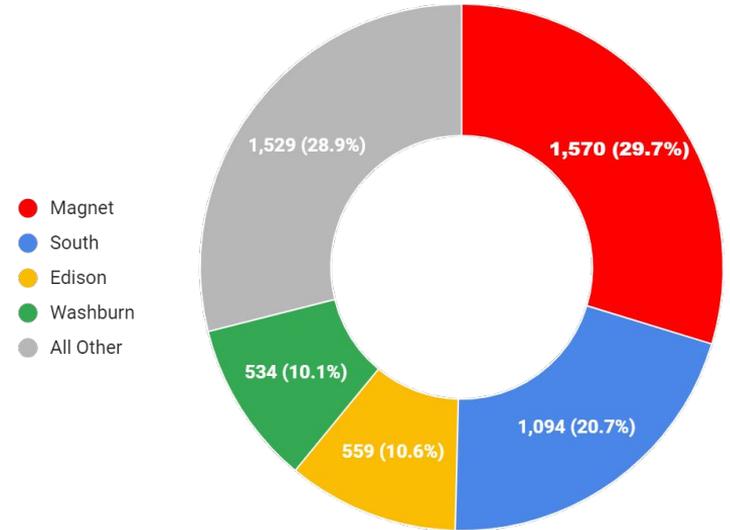
By Community School Pathway



English Language Learners

The FY24 Budget allocates \$18.8M to schools to provide English Language Learner services:

- The entire allocation is used to fund 176.6 FTE of ELL Teachers.
- Magnet schools account for almost 1/3 of students receiving ELL services.
- Community Schools in the South, Edison and Washburn areas also serve large ELL populations.
- Districtwide, there are about 30 students receiving services for each ELL Teacher allocated to schools.
- The district is budgeting \$3,561/ELL student just for the services they receive in their schools.



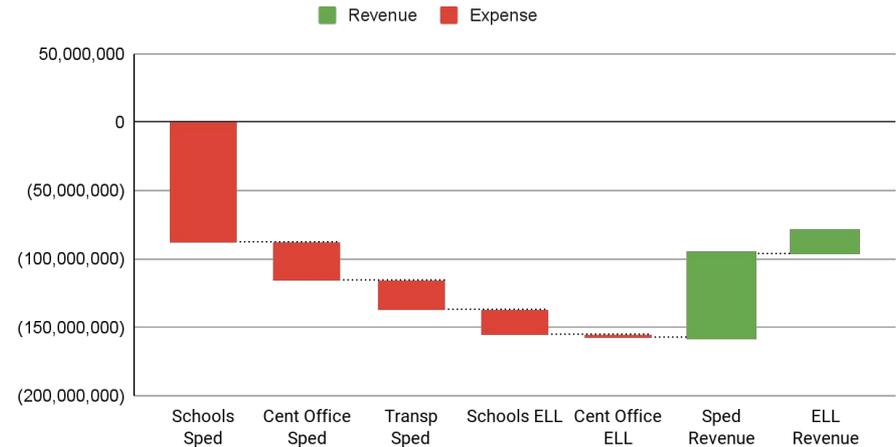
Area	FTE	Cost	Students	Per Student	ST Ratio
Magnet	51.0	\$5,435,325	1,570	\$3,462	30.8
South	36.0	\$3,836,700	1,094	\$3,507	30.4
Edison	19.5	\$2,078,213	559	\$3,718	28.7
Washburn	18.5	\$1,971,638	534	\$3,692	28.9
All Other	51.6	\$5,499,269	1,529	\$3,597	29.6
Total	176.6	\$18,821,145	5,286	\$3,561	29.9

Underfunding of Special Ed & ELL

Our budget assumes \$78.6M in continued underfunding of Special Education and English Language Learner services:

- Special Education allocations to schools of \$88.4M do not incorporate \$27.1M in anticipated central office expenses and \$21.6M in Transportation expenses.
- Central Office functions for Special Education are primarily district-wide services such as Psychologists and Speech Language Clinicians.
- We anticipate receiving aid that will cover about 55% of our Special Education expenditures and 17% of our ELL expenditures.

Special Ed and ELL Projected FY24 Revenue & Expenses

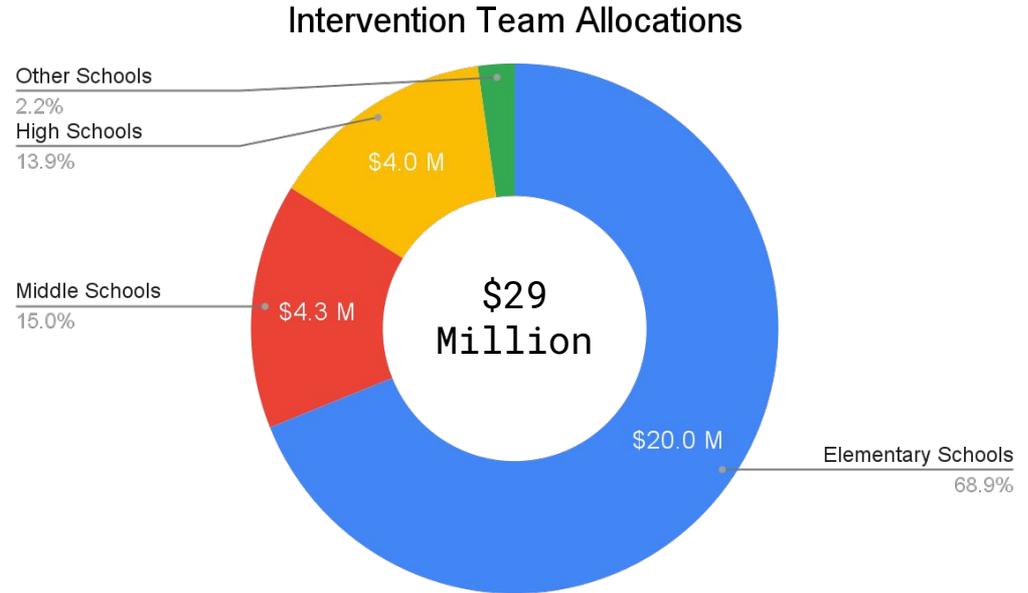


	SPED	ELL	Total
Allocated to Schools	88,411,431	18,821,148	107,232,579
Allocated to Central Office *	27,095,238	1,561,425	28,656,663
Allocated to Transportation *	21,629,518	0	21,629,518
Total Allocations	137,136,187	20,382,573	157,518,760
Projected Revenue	75,439,358	3,466,585	78,905,943
Over (Under) Funding	(61,696,829)	(16,915,988)	(78,612,817)

* Current estimate

Intervention Teams

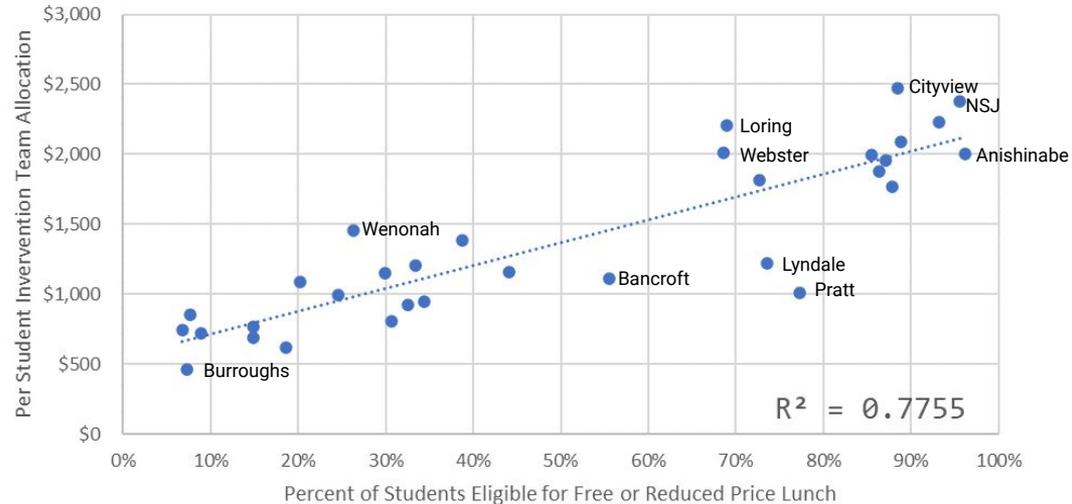
- Allocations to schools include a targeted investment of \$29M for “Intervention Teams” to be funded with ESSER III learning loss funds.
- The majority of these allocations went to elementary schools.
- Each intervention team is composed of one teachers and two associate educators.
- Each intervention team has a caseload of 75 children who are not yet proficient in literacy or math and who have not shown growth for two consecutive quarters.



Intervention Teams

- Intervention teams were allocated based on the needs of each sites.
- There is a significant positive correlation between a school's percentage of students eligible for free and reduced price lunch and the per-student allocation for intervention teams.

Cost per student of intervention team allocations in community elementary schools.



Site Specific Programming

Allocations made to schools to provide specific programming.

	Elementary	Middle	High	Other	Total
	Schools	Schools	Schools	Schools	Schools
IB/Advanced Academics	620,848	2,602,541	1,768,393	58,288	5,050,069
AVID	21,315	682,080	916,543	-	1,619,939
SWS/Extended Learning	-	65,428	1,347,943	-	1,413,371
CTE (School Based)	-	-	1,151,012	106,575	1,257,587
Athletics	-	-	808,132	-	808,132
K-8 Supports	639,450	-	-	-	639,450
Contractual	499,779	-	-	-	499,779
All Other	159,863	-	329,547	-	489,409
Total	1,941,255	3,350,049	6,321,570	164,863	11,777,736

Allocations to Schools

	Elementary	Middle	High	Other	All
	Schools	School	Schools	Schools	Schools
Core Allocations	115,575,653	31,949,944	62,719,787	5,790,899	216,036,283
Grants	8,337,001	2,135,906	4,961,730	1,450,077	16,884,714
Targeted Investments	23,364,666	5,264,044	4,899,787	886,264	34,414,761
Site Specific Programming	1,941,233	3,350,047	6,321,570	164,863	11,777,713
Other Gen Ed	7,297,231	1,444,845	2,241,677	174,714	11,158,467
General Education Allocations	156,515,784	44,144,786	81,144,551	8,466,817	290,271,938
English Language Learners	10,550,918	2,451,225	5,659,131	159,862	18,821,136
Special Education	39,087,328	12,479,339	26,575,069	10,270,981	88,412,717
Community Ed & Early Childhood	9,489,801	0	0	0	9,489,801
Total Allocations to Schools	215,643,831	59,075,350	113,378,751	18,897,660	406,995,592

Questions