Q. If two or more county boards of education enter into direct cooperative arrangements with each other to share personnel, how will this impact the state aid funding calculations?

A. In situations where two county boards enter into agreements directly with each other, the county that hires the employee will report the portion of the employee's salary that is being paid by the other county(s) as funding source 8 (other sources) on the certified list of personnel. Therefore, only the portion of the employee that is being paid directly by the hiring county would potentially count as a funding source 1 (state aid) on the certified list of personnel (assuming the position is a state aid eligible position). Only that portion of the position would be included in the FTE count in the state aid funding calculations, and depending on the other staffing in the county, could be reflected as being "over formula."

For example, Wirt County and Calhoun County are sharing a Child Nutrition Director this year. Wirt County has employed the individual. Assuming a 50/50 split of the salary between the two county boards, the individual will be listed on the Wirt County certified list of personnel as 0.50 FTE under funding source 8 (other sources) and 0.50 FTE as funding source 4 (county). The Child Nutrition Director is not a state aid eligible position. If this was a state aid eligible position, the second 0.50 FTE would be funding source 1 (state aid) and be counted in the state aid funding calculations.

With the funding formula changes under HB2561, state aid funding is no longer reduced if a county employs less personnel than would be funded based on the enrollment limits. Therefore, there is currently no funding formula disincentive to enter into a direct cooperative arrangement with other county boards of education to share resources.