

## Budget Allocation and Weighting Method

**The 2008-2009 budget is the seventh year that the District will use student weighting factors to send money to the schools of students who need it most.**

The original weighting formula was designed in 2002-03 by a Budget Work Team composed of selected principals at elementary, middle and high school levels and department managers. Over time, as the District worked with the formula and the funding results, the question arose as to why the formula recognized some of the population elements in the per student allocation when the services to those students were funded centrally? To address this issue, the Superintendent appointed a committee, comprised of district leadership team members, to review the weighting formula.

The purpose of the review was to consider alternative allocation methods to schools and determine if the flow of funds best met the needs to support all students' education. Research data, best practices and the Oregon Quality Education Model were reviewed and discussed as options were considered. Poverty was found to be the most significant factor requiring 28% additional resources in order for students to have an equal opportunity at a successful education. After a series of meetings with the review committee, the District Leadership Team and the School Board, the Superintendent adopted a revised weighting formula. Key factors are described below.

Special Education staffing and English Language Learners will continue to be centralized in the 2008-09 budget and allocated based on caseloads. Substitutes will be funded centrally at the schools for all absences except for professional development or job related reasons.

Beginning in 2008-09, the poverty factor is the only special needs factor remaining in the weighting formula. The weighting used reflects a higher level at middle and high school grades – 30% and 25% for elementary students. The base per student allocation is weighted higher for primary (121%) and intermediate (115%) students to reflect commitments to keep class sizes smaller at those grades. Kindergarten students will generate half of the funding amount.

The weighting factors are summarized as follows:

	Regular Education	Free & Reduced Lunch
Kindergarten	.60	0.12
Primary	1.21	0.25
Intermediate	1.15	0.25
Middle	1.00	0.30
High	1.00	0.30

**Weighted Student Revenue = (Grade level + Free & Reduced Lunch factor) X Base Funding**

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The schools are allocated a “basic school budget” to provide a minimum level of staffing in their office. Office personnel support the principal in the necessary day-to-day running of the school in all of its aspects, including running the systems for purchasing, payroll, attendance, registration, and counseling. The review committee revised this minimum position structure by level to include additional key positions such as library support, student behavior, technology, counselor and assessment. A minimum structure by level was outlined.

Additional budget allocation guidelines are:

- Schools are allocated a minimum level of staffing centrally for PE and music at elementary kindergarten through 6th grades. This would provide 2 thirty-minute periods each week of either music or PE for each class. The Local Option levy increases this allocation.
- Stabilizing budgets to allow schools to plan better for their classes and schedules. Enrollment at a school must vary by more than 5.0% before there are adjustments in funding.
- The weighted counts for students participating in the Free and Reduced Lunch program are based on cutoff dates from the prior year
- To ensure that each school is using their budget allocation to meet at least a minimum level of service, the schools must reserve at least 3% of their weighted student allocation budgets for materials, supplies, equipment, staff development, etc. This will help relieve pressure if the weighted enrollment numbers fall below the 5% range, in which case materials and supplies can be cut, rather than staff positions. Also, it is hoped that this minimum level of materials and supplies budget will shift fund-raising goals at schools from basic support to enhancement and enrichment.
- A set of high school courses was identified to be shared between the schools in order to improve the access and equity between the two high schools. Each high school will proportionately share the cost of classes and each school will have a proportionate share of seats in the classes.

The transfer policy and administrative regulations were changed in 2006 to limit the growing gap in enrollment between our two high schools and two middle schools. A growing difference was affecting the smaller school’s ability to provide an equally strong program. The central office processes transfer requests. This brings consistency to the process and helps relieve the schools’ staff of the time required to handle transfers and lotteries.

In order to try to protect funding for classrooms, the 2008-2009 budget has allocated funds to the schools that fund an equivalent ratio of teachers to weighted students (1:30) as was allocated since 2003-04. Schools receive two kinds of allocations: Basic School Support and Weighted Formula. The Basic School Support represents funding for basic administrative operations of a school, with minor adjustments for the size of the student population. In 2008-09, the basic package for an elementary school is

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\$262,944, a middle school is \$580,015 and a high school is \$1,230,972, of which \$200,000 is designated for activities and athletics. The Weighted Formula is attached to each student and varies depending on that student's needs.

The amount of resources to be allocated through the formula is based on a preliminary budget plan. We are assuming that Corvallis School District will receive General Fund revenues through the State Formula of \$47,276,000 and \$1,440,650 for the School Improvement Fund. Other local revenues including Local Option Levy taxes of \$3,890,290, interest earnings, rental income, and others are expected to remain fairly stable overall.