

Poudre School District Student-based Budgeting

Preliminary Allocations for FY2009-10 - March 13, 2009

What is Student-Based Budgeting?

SBB distributes dollars, rather than staff, to schools using a "student centric" formula.

SBB "weights" students to reflect their different educational needs and the cost to serve them. SBB is based on the idea that dollars follow students. Any favorable or adverse effects can be adjusted quickly by changing or adding a factor or weight in the SBB model. Schools have more predictable, consistent parameters for their budgets, along with more autonomy for targeting funds.

Increased equity, flexibility, and transparency among benefits of SBB

SBB replaced a staffing model that allocated full-time equivalent staff (FTEs) to schools. By comparison, the new model has:

- Increased equity in the way funds are allocated to schools, through identifying "factors" or student weights related to the cost of educating students,
- Increased flexibility for budgeting during changing conditions, such as decreases or increases,
- Makes the budgeting process easier to understand and more transparent,
- Simplifies and decentralize the annual budgeting process, and
- Focuses funds on specific student needs.

What student weight factors are being used in the PSD formula?

The following student weights or educational need factors are part of the PSD formula:

- **At-risk** – based on students who qualify for the federal free-lunch program, an indicator of poverty.
- **English Language Learners (ELL)** – students whose primary language is not English.
- **At-risk and ELL** – students identified as being both at-risk and ELL
- **Grade K-3** – continues PSD philosophy of reducing primary grade class sizes
- **Gifted/Talented** – for accelerated student academic opportunities
- **Geographic** – factor for isolated areas, such as PSD's 3 mountain schools
- **Size** – funds smaller schools that typically cannot enjoy efficiencies realized from larger enrollments

What is excluded from the SBB formula?

Overall, the new funding formula distributes approximately \$93 million of the district's \$195 million general fund budget. The remaining \$102 million goes to areas currently excluded from PSD's SBB formula, such as such as special education, alternative programs, textbooks, athletics, utilities, transportation, district service budgets, grants, custodial services, and charter schools.



Student-Based Budget Summary of Weights and Allocations

Projected - FY2009-10

	<u>Weights</u>	<u>Dollar Equivalent</u>	<u>Students Meeting Factor</u>	<u>Dollars Allocated</u>	<u>Percent of Allocation</u>
Base Funding	1.0000	3,530.51	23,093.0	\$ 81,530,068	87.39%
* Gifted & Talented	0.1000	353.05	2,100.0	741,410	0.79%
* English Language Learners	0.2000	706.10	364.0	257,031	0.28%
* At-Risk	0.2000	706.10	4,149.0	2,929,615	3.14%
* Both - English Language Learners and At-Risk	0.2500	882.63	1,197.0	1,056,507	1.13%
Primary Level (K-3)	0.1400	494.27	6,632.0	3,278,008	3.51%
Size - adjustment varies				3,164,579	3.39%
Geographic (of Mountain Schools)	0.8050	2,842.06	120.6	342,753	0.37%
				<u>\$ 93,299,971</u>	<u>100.00%</u>

* Students do not receive multiple factors for Gift & Talented, English Language Learners and At-Risk. Instead, students meeting the criteria for more than one of these factors only receive the dominant or largest factor.