Basic School Finance –
Total Program

- Total Program Calculation
  - Per-Pupil Revenue x Pupil Count
- Total Program Components
  - Property Taxes
  - Specific Ownership Taxes
  - State Equalization

School Finance
Funded Pupil Count

- Count Day = October 1
- Count Period – Eleven Day Window
- Count Averaging – 5 Year Averaging
  - The highest of 2, 3, 4 or 5 yr averaging
  - Different than average daily attendance
School Finance
Formula Factors

- Base Funding $5,507.63
- Cost of Living Factor 1.203
- District Size Factor 1.0297
- Personnel Cost Factor 90.50%
- Non-personnel Costs 9.50%
  Subtotal $6,713.15
- At Risk Factor (3 yr averaging allowed) 363.17
  PPR $7,076.32

School Finance
Categoricals

- ELPA
- Gifted & Talented
- Small Attendance Centers
- Special Education (ECEA)
- Transportation
- Vocational Education

School Finance Act
Interim Comm – 2005 & 2009

- 2005 Recommendations
  - ADEQUACY!
  - Revise the 1994 SFA, Increase funding, examine base per-pupil funding
  - Add a capital expenditure funding in addition
  - Creation of a P-16 Council
- 2009 Recommendations
  - 8 Bills
School Finance Act Outlook – FY 10-11

- 2009 Inflation Rate = -0.4% + 1% = 0.6%
- K-12 Reduction = 6.12%!
- Pupil Enrollment Changes
- Full-Day Kindergarten Plan
- Academic expectations continue
- No adjustment to “time” or “days”

5 Stages of Grief

- Denial
- Anger
- Bargaining & Rationalization
- Depression
- Acceptance

How do leaders move forward?

- Communicate - ongoing
- Board commitment – unified voice
- Plan of action – present and future
- Educational Mission - clarity
- Community – involvement/support