



STUDENT WEIGHTS

Individualized Education Program

RESEARCH REPORT # 7-06

September 2006

Legislative Revenue Office

State Capitol Building
900 Court Street NE, H-197
Salem, Oregon 97301
(503) 986-1266

<http://www.leg.state.or.us/comm/lro/home.htm>



STATE OF OREGON

Research Report

LEGISLATIVE REVENUE OFFICE

H-197 State Capitol Building

Salem, Oregon 97301

(503) 986-1266

<http://www.leg.state.or.us/comm/lro/home.htm>

Research Report # 7-06

September 2006

STUDENT WEIGHTS

Individualized Education Program

The first section of this report provides a brief background about the use of student weights in the school equalization formula. If the reader is generally familiar with this system, then the first short section can be skipped. The second section provides information about the student weight for students with an individualized education program (IEP). Students who have mental, physical or emotional impairments can qualify for an IEP weight. Included is information about districts, student distributions, revenue, program expenditures and weight options.

The finding is that almost half of the school districts have IEP revenue higher than reported expenditures (positive gap) and somewhat more than half have less (negative gap) in 2004-05. Districts with a positive gap have \$14.3 million more in IEP revenue than expense. Districts with a negative gap have \$105.1 million more in IEP expense than revenue. The net of the positive and negative gaps is a \$90.7 shortfall. These results are based on the assumptions and methodology used in this report.

STUDENT WEIGHT BACKGROUND

Funding Equity

In 1991 the Legislature changed school finance policy by creating a new measure of financial equity for school districts. "Equity" as a measure of fairness does not necessarily mean that all school districts get the same funding per student. School districts face different problems and costs that may justify different funding levels.

Funding equity per student or student group may generally provide for similar educational programs and opportunities. However funding equity does not necessarily result in equal educational results or achievement levels.

This policy change was implemented in a new school equalization formula to allocate revenue among school districts. The Legislature essentially adopted a policy of equal financial resources per student for similar groups of students. The new approach used student weights in the formula to improve funding equity among school districts. The weights are related to cost differences for various groups of students.

Cost Differences

The logic of funding equity is that differences in revenue resources between school districts must be justified in some rational manner. To accomplish this goal, one of the four principles that guided the development of the new formula was to create funding differences only for uncontrollable cost differences.

| STUDENT COST WEIGHTS | | |
|--|---------------------|-------------|
| | <u>Added Weight</u> | <u>ADMw</u> |
| Special Education and at Risk | | |
| Special education | 1.00 | 2.00 |
| English as second language | 0.50 | 1.50 |
| Pregnant and parenting | 1.00 | 2.00 |
| Students in poverty | .25 | 1.25 |
| Neglected and delinquent | .25 | 1.25 |
| Students in foster homes | .25 | 1.25 |
| Grade and School | | |
| Kindergarten | -.50 | 0.50 |
| Elementary district students | -.10 | 0.90 |
| Union High district students | .20 | 1.20 |
| Small School | Varies | |
| Note: Maximum additional weight is 2.0 but not all weights are counted | | |

In short, every district should get the same amount per student, adjusted only for unavoidable differences in costs. The cost factors adjust each district's allocation higher or lower to reflect cost differences. For example, districts cannot control the number of students living in the district who require special education services and teaching this group of students involves additional costs.

Cost Factors

There are currently five different factors to adjust for cost differences among school districts:

- Weighted student count
- Teacher experience adjustment
- Transportation costs
- High cost disability students
- New facility costs.

The Legislature chose these equity factors as major contributors to differences in per student costs. They will no doubt continue to be reviewed and revised by future legislatures. Hence "equity" is an evolving target over time, and an analysis of the movement towards "equity" is one snapshot in a moving picture.

Weighted Student Count

Rather than attempt to generate an individual cost factor for each district or type of district, the formula incorporates a system of weights directly into the student count. Weighting means counting a higher cost student as more than one. The table lists student weights currently used.

A weight applied to students represents the revenue requirements for funding the costs of that student group. A weight is a funding tool to recognize different student groups without

differentiating among students in the group. Ideally the weight would provide the average revenue needed per student by each district for the additional costs of the weighted student group.

The student count begins with average daily membership (ADM). The ADM count is then weighted to reflect cost differences in educating different types of students. For example, an IEP student (one with disabilities or impairments requiring special education) receives an extra weight of one. The total cost weight is then 2. In effect, one student counts as 2 students.

Use in Equalization Formula

The complete measure of equity is the K-12 school equalization formula. The formula is a statutory definition of fairness applied to the financial needs of school districts. Using school district data the K-12 equalization formula determines an equalization funding amount for each district. This funding level is each school district's share of available State School Fund and local revenue used in the formula. State School Fund dollars for each district make up the difference between the district's equalization allocation and its local revenue.

The formula allocates this revenue based on the relative need of each district for funding by using the five cost factors listed on the prior page. Cost factors are used in four separate grant calculations that together determine the total allocation.

$$\begin{array}{|c|} \hline \text{District Formula Revenue} \\ \text{(State and Local)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{General} \\ \text{Purpose Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Transportation} \\ \text{Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{High Cost} \\ \text{Disability Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Facility} \\ \text{Grant} \\ \hline \end{array}$$

The K-12 school distribution formula allocates funds based largely on a per student basis. For purposes of the formula, "student" means weighted average daily membership (ADMw) extended. "Extended" means the higher of the current year or prior year ADMw.

Weighted students are used only in the calculation of the general purpose grant. This grant starts at a \$4,500 target per weighted student. Applying the teacher experience factor increases or decreases the \$4,500 per student target by \$25 for each year the district average experience is more or less than the statewide average teacher experience. A calculated percentage adjustment factor (currently about 116%) modifies the adjusted target amount to allocate the full state and local funds available. The general purpose grant accounts for about 95% of formula revenue. Consequently the number of students and their associated weights are the primary factors determining district formula revenue.

INDIVIDUALIZED EDUCATION PROGRAM WEIGHT

This section of the report provides information about individualized education program (IEP) students, their formula weight, formula and federal revenue and expenditures associated with the services provided to these students specifically because of their disability. Data is summarized by size of district and individual district data is in the appendix. The phrase 'IEP student' as used in this report refers to students that have a written individualized education program for learning because of mental, physical or emotional disabilities or impairments that impact educational growth.

IEP Students

Qualifications

An individualized education program is "a written statement of an educational program for a child with a disability that is developed, reviewed and revised in a meeting... for each child eligible for special education and related services..." (ORS 343.035(7)). Programs must meet the standards and criteria established by the State Board of Education.

Students with disabilities are "school-age children who are entitled to a free appropriate education... and who require special education because they have been evaluated as having one the following conditions..." (ORS 343.035(1)). The conditions are (1) specific learning disability, (2) speech impairment, (3) mental retardation, (4) emotional disturbance, (5) other health impairment, (6) autism, (7) hearing impairment, (8) orthopedic impairment, (9) vision impairment, (10) traumatic brain injury and (11) deaf-blindness. Special education is "specially designed instruction ...to meet the unique needs of a child with a disability..." (ORS 343.035(18)).

Districts

Almost every school district has IEP students. Out of 198 school districts in 2004-05, 192 or 97% reported having IEP students, but the share of all students for these districts was over 99.9%. Of the 6 districts reporting no IEP students, all were small districts with student populations below 20 students.

| IEP Status | Districts | | Students (ADM) | |
|-------------------|------------|---------------|----------------|----------------|
| | Number | Percent | Number | Percent |
| No IEP Students | 6 | 3.0% | 63 | .01% |
| Some IEP Students | 192 | 97.0% | 526,923 | 99.99% |
| Total | 198 | 100.0% | 526,986 | 100.00% |

Districts are limited to having no more than 11% of their average daily membership (ADM) eligible for IEP weights. This was about the state average in 1990 when the weight was first adopted. Districts can apply to the Department of Education for a waiver to exceed the 11% limit. Most districts exceed the 11% limit and are granted a waiver for a portion of the student count exceeding 11%. There is more about this later.

| IEP 11% Limit | Districts | | Students (ADM) | |
|-----------------------|------------|---------------|----------------|---------------|
| | Number | Percent | Number | Percent |
| Districts Below Limit | 25 | 13.0% | 44,445 | 8.4% |
| Districts Above Limit | 167 | 87.0% | 482,478 | 91.6% |
| Total | 192 | 100.0% | 526,923 | 100.0% |

Student Distribution

There are almost 70,000 IEP students making up 13.3% of the student population in 2004-05. These students are not equally distributed among school districts. In districts with IEP students, the percent of IEP students varies from a low of 4.5% to a high of 27.9% of average daily membership (ADM) with the average being 13.3%.

The following table summarizes the distribution of IEP students by district size for districts with students in IEP programs. The table in the appendix has information for each district.

| IEP Student Percent of ADM | | | | |
|-----------------------------------|-----------------------|------------|---------------------|---------------------|
| 2004-05 | | | | |
| District Size by ADM | # of Districts | ADM | IEP Students | IEP % of ADM |
| 0- 500 | 72 | 13,408 | 1,931 | 14.4% |
| 500- 1,000 | 32 | 23,520 | 3,421 | 14.5% |
| 1,000- 3,000 | 42 | 78,411 | 11,287 | 14.4% |
| 3,000- 5,000 | 17 | 64,501 | 8,410 | 13.0% |
| 5,000-10,000 | 17 | 110,215 | 14,082 | 12.8% |
| 10,000-30,000 | 9 | 122,238 | 15,907 | 13.0% |
| 30,000-50,000 | 3 | 114,630 | 14,778 | 12.9% |
| Total | 192 | 526,923 | 69,816 | 13.3% |

Smaller districts tend to have on average higher percentages of IEP students. The 10,000-30,000 size districts have the most IEP students, but not the highest concentration. The three largest districts have the next highest number but almost the lowest concentration. Note that each student range has districts varying substantially from the average for the size category except for the highest range with the 3 largest districts.

The distribution of IEP students by primary disability shows the concentration of students in the learning disability category at 44%. Students may also have one or more secondary disabilities, but are included only once for the primary disability. Districts can have a distribution that will vary greatly from the distribution at the state level.

Students can also be distributed by placement. Placement refers to the type of learning environment the student is in for a majority of the school day. For example, if a student is in a regular classroom for at least 60% of the day, then regular class is the designated placement. Students with the same primary disability can have different placement designations based on the severity of the primary and any secondary disabilities and the services needed for providing an appropriate education. Again note that the placement distribution for each district may vary substantially from the state distribution.

| IEP Students by Primary Disability | | |
|---|---------------------------|-------------------------|
| December 2004 | | |
| Primary Disability | Number of Students | Percent of Total |
| Learning Disability | 30,814 | 44.0% |
| Speech Impairment | 17,064 | 24.4% |
| Mental Retardation | 4,351 | 6.2% |
| Emotional Disturbance | 4,240 | 6.1% |
| Other Health Impairment | 6,915 | 9.9% |
| Autism | 4,507 | 6.4% |
| Hearing Impairment | 712 | 1.0% |
| Orthopedic Impairment | 795 | 1.1% |
| Vision Impairment | 294 | 0.4% |
| Traumatic Brain Injury | 285 | 0.4% |
| Deaf-blindness | 11 | 0.0% |
| Total | 69,988 | 100.0% |

| IEP Students by Placement | | | |
|----------------------------------|---|---------------------------|-------------------------|
| December 2004 | | | |
| Placement | Special Education Classroom Time | Number of Students | Percent of Total |
| Regular Class | Less than 21% | 50,633 | 72.4% |
| Resource Room | 21% to 60% | 10,861 | 15.5% |
| Separate Classroom | More than 60% | 7,233 | 10.3% |
| Other Facility | More than 50% | 1,261 | 1.8% |

IEP Revenue

Student Weight

Oregon Revised Statute 327.013(7)(a)(A) specifies an additional weight of "1.0 for each student in average daily membership eligible for special education as a child with disabilities under ORS 343.035, applicable to not to exceed 11 percent of the district's ADM without review and approval of the Department of Education."

The double weighting primarily reflects a national study in 1988 that showed districts were on average spending about twice the norm for services to special education students. Although some special education students cost much more than twice the average and others cost less, the Legislature wanted to avoid creating a complicated weighting scheme that could encourage districts to classify students in categories that generate higher funding.

Adding the IEP additional weight to the normal weight of 1 for each student gives a total weight of 2 assuming the student does not qualify for another weight. The number of IEP weights within the 11% limit totaled 57,540 with about 8% being in districts with less than 11% of ADM being IEP students.

In 2004-05 the Department waived the 11% limit for 156 districts. The waiver process resulted in the addition of 4,469 IEP students being approved above the 11% cap. This brought the number of weighted IEP students up to 62,009 or 11.8% of ADM.

| District IEP | IEP | Weight | Weight % |
|-------------------------|------------|---------------|-----------------|
| Below 11% of ADM | 4,468 | 4,468 | 100.0% |
| Above 11% of ADM | 65,348 | 57,541 | 88.1% |
| Within 11% | | 53,072 | 81.2% |
| Waiver over 11% | | 4,469 | 6.8% |
| Total | 69,816 | 62,009 | 88.8% |

The IEP weight is to help provide the necessary funding for special education classes. The extra cost of these classes may be a combination of factors such as very small class sizes, special education teacher training, class or individual student aids and special class materials. The statute requires districts to provide an appropriate education unique to the needs of a student with disabilities. There is no implicit goal for the extra funding to allow the student to gain some basic level of academic achievement. The statute also does not specify an amount of time to be spent with a special education teacher.

General Purpose Grant

The school equalization formula allocates extra revenue to school districts with IEP students at the rate of formula generated revenue per weighted student (ADMw extended). The general purpose grant is the only portion of the formula that uses weighted students in its calculation so all weighted revenue is general purpose revenue. The grant accounts for about 95% of formula revenue. Consequently, the number of students and their associated weights are the primary factors determining district formula revenue.

The grant is not a direct reimbursement for specific costs or dedicated for a specific purpose. There are no constraints on how this money can be spent. General purpose grant dollars can be budgeted and used as the school district chooses. However, a district must provide IEP instruction to qualify for the extra weight and its associated general purpose grant dollars.

| | | |
|------------------------------|---|--|
| General Purpose Grant | = | Students (ADMw Ext.) X \$4,500 Target Adjusted by Teacher Experience & Balanced to Total Funds |
|------------------------------|---|--|

The additional 1 student weight for funded IEP students generated \$300.9 million in formula allocated revenue for these districts in 2004-05. Each weight is worth on average \$4,852 in 2004-05. However, with only 88.8% of IEP students being funded, the average per IEP student is \$4,310. This amount will vary depending on the level of State School Fund appropriation and the share of formula revenue available for the general purpose grant after funding the three other formula grants.

Since the general purpose grant is about the same per IEP weight in each district (varies only with the teacher experience adjustment), the percent of total revenue in each district size range is the same as for IEP students in the table on the following page.

High Cost Disability Grant

The high cost disability grant is a separate grant in the school equalization formula for IEP programs. It is not based on a fixed weight per student, but can be thought of as a variable weight that is in addition to the fixed additional weight of 1. This additional formula revenue for IEP students is small relative to weighted revenue, but affects district comparisons. Hence this source is included in IEP revenue

In 2004-05 a district's high cost disability grant was the sum of the approved disability costs for each special education student that exceeded \$25,000 per year (increased to \$30,000 per year beginning in 2005-06). The grant total is limited to \$12 million per year. If eligible costs exceed \$12 million, grants are prorated. The grant funded about 70% of eligible costs.

| | | |
|-----------------------------------|---|---|
| High Cost Disability Grant | = | Up to Sum of Costs above \$25,000 per Disability Student |
|-----------------------------------|---|---|

The intent is to help compensate for the uneven distribution of high cost disability students. High cost special education students tend to be concentrated in urban areas where medical and therapeutic services are more readily available. The cost for their education can be very disproportional to the revenue generated from the double weighting of these students in the school equalization formula. This was viewed as an extra burden not fairly shared by all districts.

Transportation Grant

The transportation grant funds 70-90% of eligible transportation costs including those for special education students. Transportation grant revenue for transporting IEP students is not included as IEP revenue. The assumption is that IEP weight revenue is primarily for instruction costs and was not intended to cover IEP student transportation costs because of the separate grant for this purpose.

Formula Revenue

School IEP formula revenue is the combination of IEP additional weight revenue in the general purpose grant and the high cost disability grant revenue. The following table lists the two sources by school size for districts with IEP students.

| School IEP Formula Revenue 2004-05 | | | | | | |
|---------------------------------------|--------------|---------------|-------------------------------|-------------------------|---------------|-------------------------------|
| District Size by ADM | IEP Students | | Additional Revenue (\$ mill.) | | | Revenue per IEP Student |
| | # | % of Total | \$ Weight | High Cost Disability | % of Total | |
| 0- 500 | 1,931 | 2.8% | 7.7 | 0.1 | 2.4% | 4,004 |
| 500- 1,000 | 3,421 | 4.9% | 14.0 | 0.3 | 4.6% | 4,177 |
| 1,000- 3,000 | 11,287 | 16.2% | 46.5 | 0.9 | 15.2% | 4,199 |
| 3,000- 5,000 | 8,410 | 12.0% | 36.2 | 1.0 | 11.9% | 4,419 |
| 5,000-10,000 | 14,082 | 20.2% | 61.1 | 2.2 | 20.2% | 4,495 |
| 10,000-30,000 | 15,907 | 22.8% | 69.2 | 3.1 | 23.1% | 4,543 |
| 30,000-50,000 | 14,778 | 21.2% | 66.3 | 4.4 | 22.6% | 4,788 |
| Total | 69,816 | 100.0% | 300.9 | 12.0 | 100.0% | 4,482 |

Weight revenue from the general purpose grant is fairly proportional to district size. The high cost disability revenue goes disproportionately to the larger districts. The combined revenue amount per IEP student tends to increase as district size increases. The \$4,482 average per IEP student is less than the \$4,852 general purpose grant per weighted student because not all IEP students are funded due to the 11% weight limit.

Note that formula revenue does not include any revenue from the regular student weight of 1, just from the additional weight of 1 for special education. Perhaps some extra formula revenue should be added for IEP students spending some time in the regular classroom. The logic and methodology for doing this is not explored.

Federal Revenue

The federal government provides some funding for IEP services. This revenue is in addition to school formula revenue from state and local sources. The federal Individuals with Disability Education Act (IDEA) flow-through amount to school districts was \$86 million in 2004-05. The average was \$1,231 per IEP student (table on the next page). Combined with IEP formula revenue, federal revenue is 21.7% of the total. Although the federal revenue goes to all school districts, the data here only includes the amount for the 192 districts with IEP students. The 6 districts without IEP students reported only \$13,400 of federal funds.

Federal revenue will be included in IEP revenue when compared to expenditures. The assumption is that federal IEP revenue is an important factor in evaluating the results of having an IEP weight of 1 and the amount is too large to ignore. It is uncertain if federal revenue in 1991 was an element in choosing an additional weight of 1 for IEP students, but would almost certainly be included in any legislative discussion about a proposal to change the weight.

| School IEP Federal Revenue | | | | | |
|-----------------------------------|---------------------|-------------------|----------------------------|-------------------|------------------------|
| 2004-05 | | | | | |
| | IEP Students | | Revenue | | Per IEP Student |
| District Size by ADM | # | % of Total | Fed IDEA (\$ Mill.) | % of Total | |
| 0- 500 | 1,931 | 2.8% | 2.5 | 2.9% | 1,304 |
| 500- 1,000 | 3,421 | 4.9% | 4.2 | 4.9% | 1,229 |
| 1,000- 3,000 | 11,287 | 16.2% | 13.4 | 15.6% | 1,190 |
| 3,000- 5,000 | 8,410 | 12.0% | 10.6 | 12.3% | 1,256 |
| 5,000-10,000 | 14,082 | 20.2% | 17.5 | 20.4% | 1,245 |
| 10,000-30,000 | 15,907 | 22.8% | 19.1 | 22.3% | 1,202 |
| 30,000-50,000 | 14,778 | 21.2% | 18.6 | 21.6% | 1,258 |
| Total | 69,816 | 100.0% | 86.0 | 100.0% | 1,231 |

Note: Includes only school districts having formula IEP revenue

Federal funds per IEP student are fairly equal. The federal formula heavily weights (85%) IEP students, but also weights (15%) Title I low income students.

ESD Revenue

Education Service Districts (ESD) provide multiple services to IEP students. The districts, however, do not have revenue sources of their own that are directly identified with IEP services. ESDs use their own financial resources to pay for program costs as approved by their component school districts. Consequently the assumption is that an ESD's special education revenue is the same as what the ESD identifies as spent for IEP services provided to its school districts. ESD revenue will be added equal to the inclusion of this ESD expenditure. Refer to the ESD expenditure section for this information. ESDs also provide IEP contract services to school districts, but this ESD revenue is accounted for by school districts.

IEP Expenditures

Account Code

Districts report IEP expenditures in audited accounting reports to the Department of Education. IEP special education expenditures are consolidated using the Area of Responsibility code 320. The accounting manual provides the following direction for this code:

320 Special Education. "Use this Area to track all special education costs that are subject to federal maintenance of effort requirements...."

The manual directs IEP service costs under various function codes to be included in the 320 Area of Responsibility code. These cost functions include IEP restrictive programs (1/2 or more

of time in this setting), less restrictive programs (outside regular classroom), early intervention, support services for students and instructional staff, and transportation services. However, use of the maintenance of effort code is not all inclusive. Additional costs were added for restrictive programs (function 1220) and less restrictive programs (function 1250) without area 320. Also since transportation revenue is excluded, all transportation costs (function 2550) with area 320 were factored out.

| School IEP Expenditures | | | | | |
|---|---------------------|-----------------------|------------------------|-----------------------|--|
| 2004-05 | | | | | |
| District Size by ADM | IEP Students | | Expenditures | | Expense per IEP Student |
| | # | % of Total | Millions \$ | % of Total | |
| 0- 500 | 1,931 | 2.8% | 8.9 | 1.7% | 4,628 |
| 500- 1,000 | 3,421 | 4.9% | 18.3 | 3.7% | 5,341 |
| 1,000- 3,000 | 11,287 | 16.2% | 63.3 | 12.9% | 5,609 |
| 3,000- 5,000 | 8,410 | 12.0% | 54.4 | 11.1% | 6,463 |
| 5,000-10,000 | 14,082 | 20.2% | 92.3 | 18.9% | 6,553 |
| 10,000-30,000 | 15,907 | 22.8% | 110.5 | 22.3% | 6,946 |
| 30,000-50,000 | 14,778 | 21.2% | 142.0 | 29.4% | 9,608 |
| Total | 69,816 | 100.0% | 489.6 | 100.0% | 7,012 |
| Note: Excludes IEP transportation costs | | | | | |

Districts reported \$489.6 million in expenditures for individualized education programs for 2004-05. This is the last year of audited data currently available. The average expenditure was about \$7,000 per IEP student.

The table shows that on average the larger the district the greater the expenditure per IEP student tends to be. The largest districts also have the biggest gap between their percent of total expenditures and percent of IEP students. One explanation for this is that the larger and more urban the district, the more likely it is that other medical and support services needed by IEP students are available and this combination attracts IEP students with higher instruction costs.

ESD Expenditures

ESDs generally supplement district expenditures for IEP programs from their own revenue. Inclusion of ESD expenditures not only increases the total costs of IEP services, but also tends to reduce the per IEP student differences between small and large school districts. ESDs with small component school districts tend to spend more per IEP student than ESDs with large school districts. Larger school districts can typically provide special education services efficiently on their own. Inclusion of ESDs does not affect any gap between IEP revenue and expenditures since revenue is assumed to equal expenditures for each ESD.

The school district detail is less than that reported at the ESD level. The data included only reflects ESD costs assigned to individual school districts. Some ESD expenditures such as overhead or other central costs may not be identified with school districts. The assumption is that ESD costs assigned to school districts is better data than allocating ESD costs to school districts using average ESD costs per IEP student. However, school level data leaves out a

substantial amount of ESD expenses for special education as well as an equal amount of revenue.

ESDs report IEP expenditures of \$72.8 million for 188 school districts. This is the value of the ESD services supplied to school districts. The amount per IEP student tends to decrease as school district size increases. Larger school districts are more likely to trade ESD services for ESD funds.

| ESD IEP Expenditures by School District | | | | | |
|--|---------------------|-------------------|---------------------|-------------------|--------------------------------|
| 2004-05 | | | | | |
| School District Size by ADM | IEP Students | | Expenditures | | Expense per IEP Student |
| | # | % of Total | Millions \$ | % of Total | |
| 0- 500 | 1,922 | 2.8% | 3.7 | 5.1% | 1,941 |
| 500- 1,000 | 3,421 | 4.9% | 5.6 | 7.7% | 1,639 |
| 1,000- 3,000 | 10,970 | 15.8% | 16.8 | 23.1% | 1,533 |
| 3,000- 5,000 | 8,410 | 12.1% | 10.2 | 14.1% | 1,217 |
| 5,000-10,000 | 14,082 | 20.2% | 13.3 | 18.2% | 942 |
| 10,000-30,000 | 15,907 | 22.9% | 17.8 | 24.4% | 1,118 |
| 30,000-50,000 | 14,778 | 21.3% | 5.4 | 7.4% | 364 |
| Total | 69,490 | 100.0% | 72.8 | 100.0% | 1,048 |

Note: Includes ESD numbers for 188 school districts

Revenue Vs. Expenditures

The table below compares IEP revenue to expenditures. It is a summary of data from previous tables. The difference column is revenue less expenditures and is referred to as the gap. For all but the two smallest district groups, the IEP weight generates less revenue than reported program expenditures. The average difference statewide is \$1,299 per IEP student. The negative difference per student tends to get larger as district size increases. This follows the pattern for

| IEP Revenue vs. Expenditures | | | | | | |
|-------------------------------------|----------------------------|-------------------|---------------------------------|-------------------|--------------------|-------------------|
| 2004-05 | | | | | | |
| District Size by ADM | Revenue¹ | | Expenditures² | | Difference | |
| | \$ Millions | \$ per IEP | \$ Millions | \$ per IEP | \$ Millions | \$ per IEP |
| 0- 500 | 14.0 | 7,239 | 12.6 | 6,538 | 1.4 | 701 |
| 500- 1,000 | 24.1 | 7,045 | 23.9 | 6,980 | 0.2 | 65 |
| 1,000- 3,000 | 77.6 | 6,879 | 80.1 | 7,099 | -2.5 | -220 |
| 3,000- 5,000 | 58.0 | 6,892 | 64.6 | 7,680 | -6.6 | -788 |
| 5,000-10,000 | 94.1 | 6,681 | 105.6 | 7,495 | -11.5 | -814 |
| 10,000-30,000 | 109.2 | 6,864 | 128.3 | 8,064 | -19.1 | -1,200 |
| 30,000-50,000 | 94.7 | 6,411 | 147.4 | 9,972 | -52.6 | -3,561 |
| Total | 471.7 | 6,756 | 562.4 | 8,055 | -90.7 | -1,299 |

¹ Includes school formula, federal IDEA and ESD revenue
² Includes school district costs and ESD costs identified with school districts

expenditures per student by district size. Revenue per IEP student varies less with district size. The revenue difference between the smallest and largest district categories is \$828 per IEP student while for expenditures it is \$3,434.

| Revenue as % of Expenditures | | |
|------------------------------|---------------|------|
| District Size by ADM | Percent Range | |
| | Low | High |
| 0- 500 | 0% | 316% |
| 500- 1,000 | 72% | 138% |
| 1,000- 3,000 | 76% | 127% |
| 3,000- 5,000 | 65% | 122% |
| 5,000-10,000 | 60% | 114% |
| 10,000-30,000 | 52% | 127% |
| 30,000-50,000 | 51% | 89% |

The ranges mask specific information. Not all districts above 1,000 ADM have revenue per IEP student less than expenditures. The table to the left lists the low and high percentage for revenue as a percent of expenditures. Every category except the largest has a district with revenue less than (negative gap) and more than (positive gap) expenditures. Almost half of the districts have revenue below expenditures (percent less than 100) and somewhat over half above (percent greater than 100). Thirty-one percent are clustered between 90% and 110%.

While the number of districts with a positive gap and negative gap is about the same, the dollar difference is substantial. Districts with a positive gap have \$14.3 million more in IEP revenue than expense. Districts with a negative gap have \$105.1 million more in IEP expense than revenue. The three largest districts make up 50% of this negative gap. The net of the positive and negative gaps is a \$90.7 million shortfall.

The attached table noted as Appendix A lists revenue and expenditure data as developed in this report for each school district.

Data Accuracy

The expenditure data school districts report is audited. It is not known how much effort districts put into identifying eligible costs and, except for the high cost disability grant, there is no state revenue incentive to do so. However, the federal maintenance of effort requirement is an incentive. There may also be some inconsistencies in how districts interpret coding definitions.

Two districts report IEP students but no IEP expenditures. Both are small districts which combined have 7 IEP students. It is easier to identify students than expenditures and some districts may not have the accounting resources to do comprehensive account coding. All districts reporting IEP expenditures report students for IEP weighting.

The number of IEP students used for reporting type of disability and placement is 69,998 or 172 higher than in the total in the formula funding count. Due to an oversight, the IEP count used in the formula was understated. The shortfall is usually less than 5 IEP per district, does not exceed 10 per district (3 districts) and affects about one-third of the districts. The discrepancy is not believed sufficient to alter any conclusions drawn from the data.

Weight and Options

Weights in Other States

Based on 1998-99 state information supplied to the National Center for Education Statistics, 15 other states at the time used a weight for IEP students. The additional weight varied from 0 to 5.86. Most states use multiple weights for different groups of IEP students. States using multiple weights typically group students by either severity of disability, type of placement or

percent of time outside the regular classroom. The weight is not applied to the same student count in each state and the same weight does not necessarily generate the same revenue because of different funding levels per student. The number of IEP students that a weight can be applied to also may be limited to a percent of total students.

| 1998-99 IEP Student Additional Weights | | | |
|--|---------------------------------|-------------|--|
| State | Weight | State | Weight |
| Alabama | 1.5 | Ohio | .22, 3.01 |
| Florida | .34, 1.07, 2.29, 3.1, 5.86 | Oklahoma | .05, .4, 1.2, 1.3, 2.4, 2.5, 2.9, 3.8 |
| Georgia | 1.36, 1.45, 1.74, 2.49, 4.63 | Oregon | 1 |
| Iowa | .68, 1.35, 2.74 | S. Carolina | .74, .9, 1.04, 1.57 |
| Kentucky | .24, 1.17, 2.35 | Texas | 2, 4 |
| Louisiana | 1.5 | Utah | 1.53 |
| New Mexico | .7, 1, 2 | Washington | .93 |
| New York | .9, 1.7 | W. Virginia | 2 |

Approaches used by other states typically fall into one of four categories: (1) no separate funding, (2) additional dollar grant per eligible student, (3) addition of a percent of total students and (4) included as part of a basic education grant.

Correct Weight?

The current additional weight of 1 is providing both more and less revenue for IEP instruction than is being reported as spent for that purpose by districts and ESDs. Thus it is difficult to conclude that the weight should be higher or lower for all districts. A higher weight would likely narrow the gap for negative gap districts more than increasing the gap for positive gap districts.

The conclusion might be that a uniform weight is not accurate enough to apply to all districts. But if the intent is to have a fixed uniform weight that balances the number of districts with revenue above and below expenses, then perhaps a weight of 1 is reasonable. If the intent is to have a weight that generally comes close to funding current IEP expenses state wide regardless of the district distribution, then 1 is not high enough. If the intent is to come closer to expenditures at the district level, then a single weight is inadequate.

Consider also the program level. If what is being spent is below what should be spent by districts, then this supports having a higher weight. An important issue is whether programs at current costs are providing an appropriate education in the least restrictive learning environment. If an appropriate education is not being provided, then programs are probably not adequate. Gaining improvement in appropriate education services would likely mean more expenditure and a broadening of the gap without a higher weight.

There is no simple answer for what the correct weight or weights should be. It depends on what the goal of a weighting approach is and what other resources like federal and ESD dollars are available. The goal may be to have a uniform weight that avoids having to further classify IEP students regardless of the financial results. The goal may be to come close to funding expenses for most districts even though this results in many districts with a positive gap. The

goal may be to develop a more sensitive set of weights incorporating type of disability, placement or other indicators of costs that helps narrow both positive and negative gaps.

Once a goal is decided, a way to measure what the weight or weights should be is needed. Several approaches to measuring a weight or weights are available: (1) an average of actual expenditures per IEP student, (2) likely average cost of achieving an appropriate education, (3) using costs of districts with successful programs, (4) weights used by other states, (5) typical IEP class size and time, (6) professional judgment, (6) relative cost by type of disability and level of related services or placement time and (7) some combination of these or some other statistical method.

A rough estimate of a single weight may be arrived at by making assumptions about (1) the size or teacher ratio of an IEP class relative to a typical class and (2) the share of the school day devoted to IEP instruction and special costs. For example, if a typical IEP class size is 1/5 of a regular class, then the cost is somewhat over 5 times that for a typical class. Assume a special education class size of 6. If the IEP class takes up 1/2 of the school day, then the average cost for a whole school day for IEP students is 3 times that for students in a regular class all day for an extra weight of 2.

Policy Options

Some general policy options dealing with the IEP weight, funding and program are listed. Policy changes as usual involve potential trade offs between incentives, outcomes, equity and administrative costs. Federal maintenance of effort requirements and other restrictions, limitations or impacts may also be relevant factors.

Eligibility

- Eliminate 11% limit for eligible IEP students
- Increase 11% limit to ___% or state average
- Change school age limit from 21 to ___

Weight

- Change student additional weight of 1, but keep uniform per IEP student
- Use a different weight for each disability
- Use a different weight for groups of disabilities
- Use a different weight based on placement
- Use different weights for district disability concentration levels
- Measure individual student IEP cost and weight accordingly

Revenue

- Limit formula revenue to expenditures if below weighted revenue plus federal
- Make an entitlement grant per student
- Reimburse a percent of actual costs or costs above a fixed or variable threshold level

Program

- Review process for developing a written IEP within federal requirements
- Review level of services relative to federal requirements
- Require program approval by the Department of Education

OTHER SCHOOL FINANCE REPORTS

The following reports deal with recent school finance legislation in more detail. The summaries are a condensed overview of the K-12 equalization formula and ESD allocation. Reports are also available for the 1997, 1999, and 2001 legislative sessions.

"K-12 and ESD School Finance: State School Fund Distribution," Research Report #4-06

"Student Weights: English as a Second Language," Research Report #2-06

"2005 School Finance Legislation: Funding and Distribution," Research Report #3-05

"K-12 and ESD School Finance: State School Fund Distribution," Research Report #3-04

"K-12 School Equalization Formula: State School Fund," two page summary

"ESD Equalization: State School Fund," one page summary

"School Local Option Property Tax: Legislation and Utilization," Research Report #4-04

"The Education Stability Fund," Research Report #5-04

"2003 School Finance Legislation: Funding and Distribution," Research Report #7-03

INDIVIDUALIZED EDUCATION PROGRAM
2004-05 IEP Revenue and Expenditures

- o IEP: Individualized Education Program student with additional 1 weight
- o IEP revenue: revenue identified with or targeted for IEP programs
- o Revenue sources: formula weight + high cost disability + federal IDEA + ESD
- o IEP expense: IEP program costs from district and ESD reports (no transportation)
- o Gap: revenue minus expense



| School District | Students | | | Revenue | | Expense | | Comparison | | |
|-----------------------|----------|-----------|-----------|-------------------|------------|-------------------|------------|-------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| State | 69,816.0 | 526,922.8 | 13.2% | 471,688,111 | 6,756 | 562,403,694 | 8,056 | -90,715,583 | -1,299 | 83.9% |
| Baker | | | | | | | | | | |
| Baker SD 5J | 317.0 | 2,005.8 | 15.8% | 1,579,103 | 4,981 | 2,081,963 | 6,568 | -502,860 | -1,586 | 75.8% |
| Huntington SD 16J | 13.0 | 85.3 | 15.2% | 100,682 | 7,745 | 63,622 | 4,894 | 37,060 | 2,851 | 158.2% |
| Burnt River SD 30J | 13.0 | 82.5 | 15.8% | 111,258 | 8,558 | 77,013 | 5,924 | 34,245 | 2,634 | 144.5% |
| Pine Eagle SD 61 | 14.0 | 204.6 | 6.8% | 200,159 | 14,297 | 223,782 | 15,984 | -23,624 | -1,687 | 89.4% |
| Benton | | | | | | | | | | |
| Monroe SD 1J | 81.0 | 428.9 | 18.9% | 409,483 | 5,055 | 349,263 | 4,312 | 60,220 | 743 | 117.2% |
| Alsea SD 7J | 22.0 | 153.0 | 14.4% | 130,449 | 5,930 | 120,816 | 5,492 | 9,634 | 438 | 108.0% |
| Philomath SD 17J | 218.0 | 1,703.6 | 12.8% | 1,332,642 | 6,113 | 1,410,169 | 6,469 | -77,527 | -356 | 94.5% |
| Corvallis SD 509J | 706.0 | 6,611.6 | 10.7% | 5,228,019 | 7,405 | 5,285,954 | 7,487 | -57,935 | -82 | 98.9% |
| Clackamas | | | | | | | | | | |
| West Linn-Wilsonville | 879.0 | 7,673.5 | 11.5% | 5,565,465 | 6,332 | 7,052,544 | 8,023 | -1,487,079 | -1,692 | 78.9% |
| Lake Oswego SD 7J | 625.0 | 6,683.0 | 9.4% | 4,561,063 | 7,298 | 7,603,078 | 12,165 | -3,042,015 | -4,867 | 60.0% |
| North Clackamas SD 12 | 1,763.0 | 16,019.0 | 11.0% | 12,210,625 | 6,926 | 9,608,782 | 5,450 | 2,601,844 | 1,476 | 127.1% |
| Molalla River SD 35 | 379.0 | 2,745.6 | 13.8% | 2,632,432 | 6,946 | 2,839,361 | 7,492 | -206,929 | -546 | 92.7% |
| Oregon Trail SD 46 | 565.0 | 4,039.0 | 14.0% | 3,632,076 | 6,428 | 4,149,229 | 7,344 | -517,153 | -915 | 87.5% |
| Colton SD 53 | 107.0 | 739.6 | 14.5% | 647,580 | 6,052 | 880,047 | 8,225 | -232,467 | -2,173 | 73.6% |
| Oregon City SD 62 | 1,182.0 | 7,867.7 | 15.0% | 6,574,236 | 5,562 | 9,156,593 | 7,747 | -2,582,357 | -2,185 | 71.8% |
| Canby SD 86 | 554.0 | 5,041.9 | 11.0% | 3,801,934 | 6,863 | 3,400,872 | 6,139 | 401,061 | 724 | 111.8% |
| Estacada SD 108 | 383.0 | 2,422.3 | 15.8% | 2,218,917 | 5,794 | 2,776,103 | 7,248 | -557,186 | -1,455 | 79.9% |
| Gladstone SD 115 | 269.0 | 2,130.6 | 12.6% | 1,853,811 | 6,891 | 2,209,090 | 8,212 | -355,279 | -1,321 | 83.9% |
| Clatsop | | | | | | | | | | |
| Astoria SD 1 | 295.0 | 2,024.9 | 14.6% | 1,768,485 | 5,995 | 2,157,498 | 7,314 | -389,013 | -1,319 | 82.0% |
| Knappa SD 4 | 76.0 | 575.8 | 13.2% | 493,629 | 6,495 | 513,590 | 6,758 | -19,961 | -263 | 96.1% |
| Jewell SD 8 | 27.0 | 177.2 | 15.2% | 149,508 | 5,537 | 194,730 | 7,212 | -45,222 | -1,675 | 76.8% |
| Seaside SD 10 | 249.0 | 1,598.6 | 15.6% | 1,549,167 | 6,222 | 1,603,041 | 6,438 | -53,874 | -216 | 96.6% |
| Warrenton-Hammond | 125.0 | 776.1 | 16.1% | 756,777 | 6,054 | 881,535 | 7,052 | -124,758 | -998 | 85.8% |
| Columbia | | | | | | | | | | |
| Scappoose SD 1J | 260.0 | 2,158.2 | 12.0% | 1,663,376 | 6,398 | 1,912,334 | 7,355 | -248,959 | -958 | 87.0% |
| Clatskanie SD 6J | 108.0 | 831.3 | 13.0% | 739,839 | 6,850 | 878,700 | 8,136 | -138,861 | -1,286 | 84.2% |
| Rainier SD 13 | 155.0 | 1,130.7 | 13.7% | 1,029,747 | 6,644 | 1,129,101 | 7,285 | -99,354 | -641 | 91.2% |
| Vernonia SD 47J | 106.0 | 688.3 | 15.4% | 697,101 | 6,576 | 627,787 | 5,923 | 69,314 | 654 | 111.0% |

| School District | Students | | | Revenue | | Expense | | Comparison | | |
|-------------------------|----------|----------|-----------|-------------------|------------|-------------------|------------|------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| St Helens SD 502 | 513.0 | 3,410.5 | 15.0% | 3,267,079 | 6,369 | 3,962,047 | 7,723 | -694,968 | -1,355 | 82.5% |
| Coos | | | | | | | | | | |
| Coquille SD 8 | 178.0 | 1,006.0 | 17.7% | 1,264,945 | 7,106 | 1,525,754 | 8,572 | -260,809 | -1,465 | 82.9% |
| Coos Bay SD 9 | 605.0 | 3,470.8 | 17.4% | 4,654,989 | 7,694 | 4,658,843 | 7,701 | -3,854 | -6 | 99.9% |
| North Bend SD 13 | 308.0 | 2,201.7 | 14.0% | 2,602,387 | 8,449 | 2,299,968 | 7,467 | 302,419 | 982 | 113.1% |
| Powers SD 31 | 18.0 | 138.9 | 13.0% | 166,735 | 9,263 | 147,389 | 8,188 | 19,346 | 1,075 | 113.1% |
| Myrtle Point SD 41 | 108.0 | 720.2 | 15.0% | 886,255 | 8,206 | 863,864 | 7,999 | 22,391 | 207 | 102.6% |
| Bandon SD 54 | 125.0 | 772.9 | 16.2% | 959,095 | 7,673 | 921,474 | 7,372 | 37,621 | 301 | 104.1% |
| Crook | | | | | | | | | | |
| Crook County Unit SD | 393.0 | 3,056.9 | 12.9% | 2,576,420 | 6,556 | 3,363,570 | 8,559 | -787,151 | -2,003 | 76.6% |
| Curry | | | | | | | | | | |
| Central Curry SD 1 | 89.0 | 653.2 | 13.6% | 864,653 | 9,715 | 801,328 | 9,004 | 63,325 | 712 | 107.9% |
| Port Orford-Langlois SD | 70.0 | 352.4 | 19.9% | 526,945 | 7,528 | 666,159 | 9,517 | -139,214 | -1,989 | 79.1% |
| Brookings-Harbor SD | 257.0 | 1,761.8 | 14.6% | 2,097,940 | 8,163 | 2,037,037 | 7,926 | 60,903 | 237 | 103.0% |
| Deschutes | | | | | | | | | | |
| Bend-LaPine | 2,018.0 | 13,933.1 | 14.5% | 13,590,194 | 6,734 | 15,351,181 | 7,607 | -1,760,987 | -873 | 88.5% |
| Redmond SD 2J | 810.0 | 6,102.1 | 13.3% | 5,264,914 | 6,500 | 5,380,336 | 6,642 | -115,423 | -142 | 97.9% |
| Sisters SD 6 | 139.0 | 1,318.4 | 10.5% | 1,039,975 | 7,482 | 983,782 | 7,078 | 56,193 | 404 | 105.7% |
| Brothers SD 15 | 1.0 | 3.6 | 27.9% | 3,986 | 3,986 | 13,043 | 13,043 | -9,057 | -9,057 | 30.6% |
| Douglas | | | | | | | | | | |
| Oakland SD 1 | 72.0 | 560.3 | 12.9% | 480,042 | 6,667 | 360,041 | 5,001 | 120,001 | 1,667 | 133.3% |
| Douglas County SD 4 | 869.0 | 6,451.9 | 13.5% | 5,706,255 | 6,566 | 6,345,846 | 7,302 | -639,590 | -736 | 89.9% |
| Glide SD 12 | 99.0 | 805.7 | 12.3% | 709,717 | 7,169 | 754,403 | 7,620 | -44,685 | -451 | 94.1% |
| Douglas County SD 15 | 29.0 | 169.0 | 17.2% | 165,285 | 5,699 | 167,229 | 5,767 | -1,944 | -67 | 98.8% |
| South Umpqua SD 19 | 278.0 | 1,756.9 | 15.8% | 1,753,675 | 6,308 | 1,948,539 | 7,009 | -194,863 | -701 | 90.0% |
| Camas Valley SD 21J | 36.0 | 147.9 | 24.3% | 162,698 | 4,519 | 130,357 | 3,621 | 32,341 | 898 | 124.8% |
| North Douglas SD 22 | 53.0 | 367.5 | 14.4% | 319,279 | 6,024 | 360,057 | 6,794 | -40,778 | -769 | 88.7% |
| Yoncalla SD 32 | 49.0 | 341.6 | 14.3% | 331,157 | 6,758 | 323,685 | 6,606 | 7,472 | 152 | 102.3% |
| Elkton SD 34 | 12.0 | 155.6 | 7.7% | 113,342 | 9,445 | 180,595 | 15,050 | -67,253 | -5,604 | 62.8% |
| Riddle SD 70 | 66.0 | 439.6 | 15.0% | 412,384 | 6,248 | 360,138 | 5,457 | 52,246 | 792 | 114.5% |
| Glendale SD 77 | 67.0 | 468.5 | 14.3% | 387,030 | 5,777 | 221,848 | 3,311 | 165,182 | 2,465 | 174.5% |
| Reedsport SD 105 | 107.0 | 791.5 | 13.5% | 932,892 | 8,719 | 957,303 | 8,947 | -24,410 | -228 | 97.5% |
| Winston-Dillard SD 116 | 239.0 | 1,435.7 | 16.6% | 1,485,113 | 6,214 | 1,888,173 | 7,900 | -403,060 | -1,686 | 78.7% |
| Sutherlin SD 130 | 229.0 | 1,482.5 | 15.4% | 1,353,530 | 5,911 | 1,387,280 | 6,058 | -33,750 | -147 | 97.6% |
| Gilliam | | | | | | | | | | |
| Arlington SD 3 | 16.0 | 124.2 | 12.9% | 189,815 | 11,863 | 170,635 | 10,665 | 19,180 | 1,199 | 111.2% |
| Condon SD 25J | 19.0 | 156.6 | 12.1% | 235,191 | 12,378 | 151,937 | 7,997 | 83,254 | 4,382 | 154.8% |
| Grant | | | | | | | | | | |
| John Day SD 3 | 105.0 | 757.8 | 13.9% | 896,543 | 8,539 | 906,116 | 8,630 | -9,573 | -91 | 98.9% |
| Prairie City SD 4 | 23.0 | 163.1 | 14.1% | 197,505 | 8,587 | 206,511 | 8,979 | -9,006 | -392 | 95.6% |
| Monument SD 8 | 11.0 | 62.2 | 17.7% | 125,713 | 11,428 | 75,884 | 6,899 | 49,830 | 4,530 | 165.7% |
| Dayville SD 16J | 7.0 | 57.9 | 12.1% | 42,848 | 6,121 | 0 | 0 | 42,848 | 6,121 | 0.0% |
| Long Creek SD 17 | 10.0 | 51.8 | 19.3% | 125,007 | 12,501 | 79,892 | 7,989 | 45,115 | 4,511 | 156.5% |

| School District | Students | | | Revenue | | Expense | | Comparison | | |
|------------------------|----------|----------|-----------|-------------------|------------|-------------------|------------|------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| Harney | | | | | | | | | | |
| Harney County SD 3 | 150.0 | 955.4 | 15.7% | 1,037,316 | 6,915 | 1,404,182 | 9,361 | -366,866 | -2,446 | 73.9% |
| Harney County SD 4 | 9.0 | 73.8 | 12.2% | 55,662 | 6,185 | 56,867 | 6,319 | -1,205 | -134 | 97.9% |
| Pine Creek SD 5 | 1.0 | 14.5 | 6.9% | 13,025 | 13,025 | 11,876 | 11,876 | 1,149 | 1,149 | 109.7% |
| Diamond SD 7 | 1.0 | 6.5 | 15.3% | 8,817 | 8,817 | 10,234 | 10,234 | -1,417 | -1,417 | 86.2% |
| Suntex SD 10 | 1.0 | 11.8 | 8.5% | 13,286 | 13,286 | 12,339 | 12,339 | 947 | 947 | 107.7% |
| Drewsey SD 13 | 2.0 | 11.5 | 17.4% | 14,132 | 7,066 | 10,635 | 5,317 | 3,497 | 1,749 | 132.9% |
| Frenchglen SD 16 | 1.0 | 12.7 | 7.9% | 15,793 | 15,793 | 9,789 | 9,789 | 6,004 | 6,004 | 161.3% |
| Harney County Union | 10.0 | 80.9 | 12.4% | 64,957 | 6,496 | 87,307 | 8,731 | -22,350 | -2,235 | 74.4% |
| Hood River | | | | | | | | | | |
| Hood River County SD | 465.0 | 3,752.8 | 12.4% | 2,712,948 | 5,834 | 3,040,624 | 6,539 | -327,676 | -705 | 89.2% |
| Jackson | | | | | | | | | | |
| Phoenix-Talent SD 4 | 317.0 | 2,691.2 | 11.8% | 2,304,804 | 7,271 | 2,226,887 | 7,025 | 77,917 | 246 | 103.5% |
| Ashland SD 5 | 358.0 | 2,868.6 | 12.5% | 2,541,336 | 7,099 | 2,332,918 | 6,517 | 208,418 | 582 | 108.9% |
| Central Point SD 6 | 578.0 | 4,339.0 | 13.3% | 3,941,196 | 6,819 | 4,102,289 | 7,097 | -161,093 | -279 | 96.1% |
| Eagle Point SD 9 | 481.0 | 4,053.7 | 11.9% | 3,717,739 | 7,729 | 3,043,448 | 6,327 | 674,291 | 1,402 | 122.2% |
| Rogue River SD 35 | 139.0 | 1,143.1 | 12.2% | 1,208,034 | 8,691 | 1,241,068 | 8,929 | -33,034 | -238 | 97.3% |
| Prospect SD 59 | 22.0 | 185.8 | 11.8% | 197,432 | 8,974 | 189,987 | 8,636 | 7,445 | 338 | 103.9% |
| Butte Falls SD 91 | 24.0 | 183.6 | 13.1% | 235,860 | 9,827 | 245,570 | 10,232 | -9,710 | -405 | 96.0% |
| Pinehurst SD 94 | 7.0 | 49.6 | 14.1% | 61,759 | 8,823 | 48,167 | 6,881 | 13,592 | 1,942 | 128.2% |
| Medford SD 549C | 1,360.0 | 12,141.2 | 11.2% | 11,380,159 | 8,368 | 10,129,356 | 7,448 | 1,250,803 | 920 | 112.3% |
| Jefferson | | | | | | | | | | |
| Culver SD 4 | 67.0 | 562.8 | 11.9% | 533,890 | 7,969 | 495,910 | 7,402 | 37,981 | 567 | 107.7% |
| Ashwood SD 8 | 1.0 | 4.4 | 22.9% | 3,446 | 3,446 | 0 | 0 | 3,446 | 3,446 | 0.0% |
| Black Butte SD 41 | 3.0 | 34.8 | 8.6% | 31,321 | 10,440 | 28,068 | 9,356 | 3,253 | 1,084 | 111.6% |
| Jefferson County SD | 381.0 | 2,900.8 | 13.1% | 2,984,810 | 7,834 | 3,385,985 | 8,887 | -401,175 | -1,053 | 88.2% |
| Josephine | | | | | | | | | | |
| Grants Pass SD 7 | 522.0 | 5,551.1 | 9.4% | 3,428,823 | 6,569 | 3,001,780 | 5,751 | 427,043 | 818 | 114.2% |
| Three Rivers/Josephine | 659.0 | 5,633.1 | 11.7% | 4,352,554 | 6,605 | 4,971,286 | 7,544 | -618,732 | -939 | 87.6% |
| Klamath | | | | | | | | | | |
| Klamath Falls City | 593.0 | 4,009.3 | 14.8% | 3,081,046 | 5,196 | 3,479,360 | 5,867 | -398,315 | -672 | 88.6% |
| Klamath County SD | 860.0 | 6,322.0 | 13.6% | 6,202,389 | 7,212 | 6,259,973 | 7,279 | -57,584 | -67 | 99.1% |
| Lake | | | | | | | | | | |
| Lake County SD 7 | 80.0 | 735.6 | 10.9% | 820,108 | 10,251 | 649,942 | 8,124 | 170,165 | 2,127 | 126.2% |
| Paisley SD 11 | 5.0 | 62.9 | 8.0% | 66,845 | 13,369 | 67,731 | 13,546 | -886 | -177 | 98.7% |
| North Lake SD 14 | 39.0 | 211.3 | 18.5% | 210,092 | 5,387 | 234,181 | 6,005 | -24,089 | -618 | 89.7% |
| Plush SD 18 | 1.0 | 15.0 | 6.7% | 13,629 | 13,629 | 5,151 | 5,151 | 8,478 | 8,478 | 264.6% |
| Adel SD 21 | 4.0 | 28.0 | 14.3% | 26,910 | 6,728 | 16,282 | 4,070 | 10,628 | 2,657 | 165.3% |
| Lane | | | | | | | | | | |
| Pleasant Hill SD 1 | 132.0 | 1,021.4 | 12.9% | 1,039,372 | 7,874 | 852,285 | 6,457 | 187,087 | 1,417 | 122.0% |
| Eugene SD 4J | 2,438.0 | 17,570.2 | 13.9% | 16,240,949 | 6,662 | 18,615,439 | 7,636 | -2,374,491 | -974 | 87.2% |
| Springfield SD 19 | 1,802.0 | 10,783.8 | 16.7% | 11,198,259 | 6,214 | 12,340,991 | 6,848 | -1,142,731 | -634 | 90.7% |
| Fern Ridge SD 28J | 280.0 | 1,629.8 | 17.2% | 2,109,907 | 7,535 | 2,715,105 | 9,697 | -605,198 | -2,161 | 77.7% |

| School District | Students | | | Revenue | | Expense | | Comparison | | |
|-----------------------|----------|----------|-----------|-------------------|------------|-------------------|------------|-------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| Mapleton SD 32 | 53.0 | 210.9 | 25.1% | 309,180 | 5,834 | 298,521 | 5,632 | 10,659 | 201 | 103.6% |
| Creswell SD 40 | 220.0 | 1,121.5 | 19.6% | 1,638,201 | 7,446 | 1,712,795 | 7,785 | -74,594 | -339 | 95.6% |
| South Lane SD 45J3 | 489.0 | 2,791.7 | 17.5% | 3,752,858 | 7,675 | 3,713,382 | 7,594 | 39,476 | 81 | 101.1% |
| Bethel SD 52 | 901.0 | 5,685.5 | 15.8% | 5,917,100 | 6,567 | 5,979,280 | 6,636 | -62,180 | -69 | 99.0% |
| Crow-Applegate-Lorane | 58.0 | 291.5 | 19.9% | 380,887 | 6,567 | 328,679 | 5,667 | 52,207 | 900 | 115.9% |
| McKenzie SD 68 | 37.0 | 258.3 | 14.3% | 282,572 | 7,637 | 237,608 | 6,422 | 44,964 | 1,215 | 118.9% |
| Junction City SD 69 | 292.0 | 1,752.6 | 16.7% | 1,840,299 | 6,302 | 1,614,893 | 5,530 | 225,406 | 772 | 114.0% |
| Lowell SD 71 | 50.0 | 294.9 | 17.0% | 394,585 | 7,892 | 425,484 | 8,510 | -30,899 | -618 | 92.7% |
| Oakridge SD 76 | 123.0 | 675.9 | 18.2% | 853,928 | 6,943 | 857,820 | 6,974 | -3,892 | -32 | 99.5% |
| Marcola SD 79J | 56.0 | 284.4 | 19.7% | 351,057 | 6,269 | 353,013 | 6,304 | -1,956 | -35 | 99.4% |
| Blachly SD 90 | 32.0 | 144.2 | 22.2% | 192,739 | 6,023 | 268,217 | 8,382 | -75,478 | -2,359 | 71.9% |
| Siuslaw SD 97J | 221.0 | 1,431.5 | 15.4% | 1,478,659 | 6,691 | 1,368,601 | 6,193 | 110,058 | 498 | 108.0% |
| Lincoln | | | | | | | | | | |
| Lincoln County SD | 955.0 | 5,631.7 | 17.0% | 5,859,301 | 6,135 | 6,552,367 | 6,861 | -693,066 | -726 | 89.4% |
| Linn | | | | | | | | | | |
| Harrisburg SD 7 | 118.0 | 801.1 | 14.7% | 630,629 | 5,344 | 537,898 | 4,558 | 92,731 | 786 | 117.2% |
| Greater Albany Public | 1,135.0 | 8,143.5 | 13.9% | 7,097,650 | 6,253 | 8,343,872 | 7,351 | -1,246,223 | -1,098 | 85.1% |
| Lebanon Community | 465.0 | 4,246.1 | 11.0% | 3,449,637 | 7,419 | 4,111,337 | 8,842 | -661,700 | -1,423 | 83.9% |
| Sweet Home SD 55 | 401.0 | 2,249.8 | 17.8% | 2,088,872 | 5,209 | 2,254,672 | 5,623 | -165,801 | -413 | 92.6% |
| Scio SD 95 | 81.0 | 670.3 | 12.1% | 515,024 | 6,358 | 517,688 | 6,391 | -2,663 | -33 | 99.5% |
| Santiam Canyon SD | 100.0 | 649.3 | 15.4% | 587,756 | 5,878 | 612,282 | 6,123 | -24,526 | -245 | 96.0% |
| Central Linn SD 552 | 95.0 | 613.2 | 15.5% | 544,914 | 5,736 | 462,619 | 4,870 | 82,295 | 866 | 117.8% |
| Malheur | | | | | | | | | | |
| Jordan Valley SD 3 | 16.0 | 74.5 | 21.5% | 102,298 | 6,394 | 78,897 | 4,931 | 23,401 | 1,463 | 129.7% |
| Ontario SD 8C | 326.0 | 2,655.9 | 12.3% | 2,338,925 | 7,175 | 2,117,540 | 6,496 | 221,385 | 679 | 110.5% |
| Nyssa SD 26 | 132.0 | 1,045.9 | 12.6% | 1,011,182 | 7,660 | 1,059,431 | 8,026 | -48,249 | -366 | 95.4% |
| Annex SD 29 | 13.0 | 96.3 | 13.5% | 102,255 | 7,866 | 52,888 | 4,068 | 49,367 | 3,797 | 193.3% |
| Adrian SD 61 | 35.0 | 233.5 | 15.0% | 253,724 | 7,249 | 183,815 | 5,252 | 69,909 | 1,997 | 138.0% |
| Harper SD 66 | 6.0 | 80.8 | 7.4% | 80,119 | 13,353 | 41,837 | 6,973 | 38,282 | 6,380 | 191.5% |
| Vale SD 84 | 131.0 | 887.8 | 14.8% | 1,004,117 | 7,665 | 920,473 | 7,027 | 83,644 | 639 | 109.1% |
| Marion | | | | | | | | | | |
| Gervais SD 1 | 150.0 | 1,046.8 | 14.3% | 1,023,846 | 6,826 | 926,488 | 6,177 | 97,358 | 649 | 110.5% |
| Silver Falls SD 4J | 412.0 | 3,351.6 | 12.3% | 2,893,013 | 7,022 | 2,706,658 | 6,570 | 186,355 | 452 | 106.9% |
| Cascade SD 5 | 276.0 | 2,165.3 | 12.7% | 2,171,375 | 7,867 | 1,815,530 | 6,578 | 355,845 | 1,289 | 119.6% |
| Jefferson SD 14J | 114.0 | 842.4 | 13.5% | 915,654 | 8,032 | 1,011,642 | 8,874 | -95,988 | -842 | 90.5% |
| North Marion SD 15 | 244.0 | 1,792.9 | 13.6% | 1,727,551 | 7,080 | 1,710,159 | 7,009 | 17,392 | 71 | 101.0% |
| Salem-Keizer SD 24J | 4,635.0 | 35,957.8 | 12.9% | 27,786,642 | 5,995 | 38,935,250 | 8,400 | -11,148,608 | -2,405 | 71.4% |
| North Santiam SD 29J | 370.0 | 2,324.3 | 15.9% | 2,464,630 | 6,661 | 2,166,157 | 5,854 | 298,473 | 807 | 113.8% |
| St Paul SD 45 | 16.0 | 236.2 | 6.8% | 162,453 | 10,153 | 189,331 | 11,833 | -26,878 | -1,680 | 85.8% |
| Mt Angel SD 91 | 117.0 | 760.2 | 15.4% | 813,520 | 6,953 | 684,628 | 5,852 | 128,891 | 1,102 | 118.8% |
| Woodburn SD 103 | 573.0 | 4,507.9 | 12.7% | 4,399,421 | 7,678 | 4,627,966 | 8,077 | -228,545 | -399 | 95.1% |
| Morrow | | | | | | | | | | |
| Morrow SD 1 | 271.0 | 2,092.6 | 13.0% | 1,768,513 | 6,526 | 1,386,045 | 5,115 | 382,468 | 1,411 | 127.6% |

| School District | Students | | | Revenue | | Expense | | Comparison | | |
|--------------------------|----------|----------|-----------|-------------------|------------|-------------------|------------|-------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| Ione SD | 22.0 | 138.2 | 15.9% | 123,477 | 5,613 | 72,449 | 3,293 | 51,029 | 2,319 | 170.4% |
| Multnomah | | | | | | | | | | |
| Portland SD 1J | 6,068.0 | 44,232.8 | 13.7% | 39,639,361 | 6,533 | 77,605,531 | 12,789 | -37,966,170 | -6,257 | 51.1% |
| Parkrose SD 3 | 420.0 | 3,394.8 | 12.4% | 2,960,613 | 7,049 | 4,546,487 | 10,825 | -1,585,874 | -3,776 | 65.1% |
| Reynolds SD 7 | 1,595.0 | 10,170.7 | 15.7% | 10,242,154 | 6,421 | 19,861,210 | 12,452 | -9,619,056 | -6,031 | 51.6% |
| Gresham-Barlow SD 10J | 1,399.0 | 11,639.0 | 12.0% | 10,035,816 | 7,174 | 11,992,892 | 8,572 | -1,957,076 | -1,399 | 83.7% |
| Centennial SD 28J | 802.0 | 6,210.7 | 12.9% | 5,592,236 | 6,973 | 7,401,968 | 9,229 | -1,809,732 | -2,257 | 75.6% |
| Corbett SD 39 | 52.0 | 601.6 | 8.6% | 601,025 | 11,558 | 616,232 | 11,851 | -15,207 | -292 | 97.5% |
| David Douglas SD 40 | 1,109.0 | 9,263.9 | 12.0% | 7,970,855 | 7,187 | 7,421,463 | 6,692 | 549,391 | 495 | 107.4% |
| Riverdale SD 51J | 38.0 | 472.0 | 8.1% | 336,090 | 8,844 | 332,686 | 8,755 | 3,404 | 90 | 101.0% |
| Polk | | | | | | | | | | |
| Dallas SD 2 | 373.0 | 3,099.6 | 12.0% | 2,833,654 | 7,597 | 3,568,502 | 9,567 | -734,848 | -1,970 | 79.4% |
| Central SD 13J | 338.0 | 2,541.8 | 13.3% | 2,612,088 | 7,728 | 3,219,404 | 9,525 | -607,315 | -1,797 | 81.1% |
| Perrydale SD 21 | 19.0 | 307.9 | 6.2% | 190,688 | 10,036 | 145,695 | 7,668 | 44,993 | 2,368 | 130.9% |
| Falls City SD 57 | 40.0 | 188.7 | 21.2% | 217,155 | 5,429 | 184,252 | 4,606 | 32,903 | 823 | 117.9% |
| Sherman | | | | | | | | | | |
| Sherman County SD | 43.0 | 253.2 | 17.0% | 311,446 | 7,243 | 266,748 | 6,203 | 44,697 | 1,039 | 116.8% |
| Tillamook | | | | | | | | | | |
| Tillamook SD 9 | 299.0 | 1,980.7 | 15.1% | 1,866,498 | 6,242 | 2,090,338 | 6,991 | -223,840 | -749 | 89.3% |
| Neah-Kah-Nie SD 56 | 108.0 | 749.7 | 14.4% | 767,309 | 7,105 | 1,070,493 | 9,912 | -303,184 | -2,807 | 71.7% |
| Nestucca Valley SD 101 | 114.0 | 562.7 | 20.3% | 692,429 | 6,074 | 776,598 | 6,812 | -84,169 | -738 | 89.2% |
| Umatilla | | | | | | | | | | |
| Helix SD 1 | 7.0 | 155.9 | 4.5% | 64,293 | 9,185 | 49,123 | 7,018 | 15,169 | 2,167 | 130.9% |
| Pilot Rock SD 2 | 54.0 | 405.5 | 13.3% | 370,050 | 6,853 | 370,627 | 6,863 | -577 | -11 | 99.8% |
| Echo SD 5 | 32.0 | 235.2 | 13.6% | 204,286 | 6,384 | 141,243 | 4,414 | 63,043 | 1,970 | 144.6% |
| Umatilla SD 6R | 154.0 | 1,198.4 | 12.9% | 1,049,229 | 6,813 | 955,716 | 6,206 | 93,513 | 607 | 109.8% |
| Milton-Freewater Unified | 227.0 | 1,803.6 | 12.6% | 1,584,928 | 6,982 | 1,796,410 | 7,914 | -211,481 | -932 | 88.2% |
| Hermiston SD 8 | 548.0 | 4,362.1 | 12.6% | 3,781,657 | 6,901 | 4,605,415 | 8,404 | -823,758 | -1,503 | 82.1% |
| Pendleton SD 16 | 463.0 | 3,199.5 | 14.5% | 3,035,397 | 6,556 | 3,991,902 | 8,622 | -956,505 | -2,066 | 76.0% |
| Athena-Weston SD | 89.0 | 604.6 | 14.7% | 564,449 | 6,342 | 447,347 | 5,026 | 117,102 | 1,316 | 126.2% |
| Stanfield SD 61 | 70.0 | 511.6 | 13.7% | 484,266 | 6,918 | 488,934 | 6,985 | -4,668 | -67 | 99.0% |
| Ukiah SD 80 | 7.0 | 49.2 | 14.2% | 43,553 | 6,222 | 16,726 | 2,389 | 26,827 | 3,832 | 260.4% |
| Union | | | | | | | | | | |
| La Grande SD 1 | 400.0 | 2,100.6 | 19.0% | 2,354,753 | 5,887 | 2,127,955 | 5,320 | 226,798 | 567 | 110.7% |
| Union SD 5 | 56.0 | 421.1 | 13.3% | 438,619 | 7,832 | 427,520 | 7,634 | 11,098 | 198 | 102.6% |
| North Powder SD 8J | 19.0 | 201.6 | 9.4% | 203,840 | 10,728 | 175,282 | 9,225 | 28,558 | 1,503 | 116.3% |
| Imbler SD 11 | 36.0 | 293.2 | 12.3% | 306,436 | 8,512 | 247,227 | 6,867 | 59,209 | 1,645 | 123.9% |
| Cove SD 15 | 31.0 | 222.4 | 13.9% | 224,727 | 7,249 | 184,096 | 5,939 | 40,631 | 1,311 | 122.1% |
| Elgin SD 23 | 77.0 | 430.0 | 17.9% | 454,480 | 5,902 | 550,394 | 7,148 | -95,913 | -1,246 | 82.6% |
| Wallowa | | | | | | | | | | |
| Joseph SD 6 | 29.0 | 261.7 | 11.1% | 256,996 | 8,862 | 193,221 | 6,663 | 63,775 | 2,199 | 133.0% |
| Wallowa SD 12 | 50.0 | 255.3 | 19.6% | 355,071 | 7,101 | 171,113 | 3,422 | 183,958 | 3,679 | 207.5% |
| Enterprise SD 21 | 62.0 | 385.3 | 16.1% | 467,321 | 7,537 | 232,991 | 3,758 | 234,331 | 3,780 | 200.6% |

| School District | Students | | | Revenue | | Expense | | Comparison | | |
|------------------------|----------|----------|-----------|-------------------|------------|-------------------|------------|------------|--------------|-------------|
| | IEP | ADM | IEP / ADM | District + ESD \$ | \$ per IEP | District + ESD \$ | \$ Per IEP | Gap \$ | Gap / IEP \$ | Rev. / Exp. |
| Wasco | | | | | | | | | | |
| South Wasco County | 37.0 | 243.8 | 15.2% | 274,948 | 7,431 | 235,931 | 6,377 | 39,017 | 1,055 | 116.5% |
| North Wasco SD 21 | 392.0 | 2,809.8 | 14.0% | 3,108,800 | 7,931 | 2,647,132 | 6,753 | 461,668 | 1,178 | 117.4% |
| Dufur SD 29 | 32.0 | 249.1 | 12.8% | 240,014 | 7,500 | 180,786 | 5,650 | 59,228 | 1,851 | 132.8% |
| Washington | | | | | | | | | | |
| Hillsboro SD 1J | 2,360.0 | 18,436.5 | 12.8% | 15,338,737 | 6,499 | 20,041,807 | 8,492 | -4,703,070 | -1,993 | 76.5% |
| Banks SD 13 | 176.0 | 1,177.3 | 14.9% | 1,199,584 | 6,816 | 1,411,905 | 8,022 | -212,322 | -1,206 | 85.0% |
| Forest Grove SD 15 | 756.0 | 5,607.1 | 13.5% | 5,720,012 | 7,566 | 6,707,464 | 8,872 | -987,452 | -1,306 | 85.3% |
| Tigard-Tualatin SD 23J | 1,172.0 | 11,544.7 | 10.2% | 8,943,136 | 7,631 | 10,331,876 | 8,816 | -1,388,739 | -1,185 | 86.6% |
| Beaverton SD 48J | 4,075.0 | 34,439.0 | 11.8% | 27,311,464 | 6,702 | 30,822,274 | 7,564 | -3,510,810 | -862 | 88.6% |
| Sherwood SD 88J | 390.0 | 3,462.6 | 11.3% | 2,608,133 | 6,688 | 2,447,358 | 6,275 | 160,775 | 412 | 106.6% |
| Gaston SD 511J | 59.0 | 499.0 | 11.8% | 470,505 | 7,975 | 588,761 | 9,979 | -118,256 | -2,004 | 79.9% |
| Wheeler | | | | | | | | | | |
| Spray SD 1 | 4.0 | 63.9 | 6.3% | 41,649 | 10,412 | 38,880 | 9,720 | 2,768 | 692 | 107.1% |
| Fossil SD 21J | 6.0 | 81.0 | 7.4% | 57,499 | 9,583 | 18,496 | 3,083 | 39,003 | 6,500 | 310.9% |
| Mitchell SD 55 | 11.0 | 70.1 | 15.7% | 73,732 | 6,703 | 23,302 | 2,118 | 50,430 | 4,585 | 316.4% |
| Yamhill | | | | | | | | | | |
| Yamhill-Carlton SD 1 | 149.0 | 1,190.3 | 12.5% | 1,150,038 | 7,718 | 1,086,419 | 7,291 | 63,619 | 427 | 105.9% |
| Amity SD 4J | 139.0 | 800.5 | 17.4% | 897,948 | 6,460 | 765,186 | 5,505 | 132,762 | 955 | 117.4% |
| Dayton SD 8 | 155.0 | 987.2 | 15.7% | 917,475 | 5,919 | 662,431 | 4,274 | 255,044 | 1,645 | 138.5% |
| Newberg SD 29J | 573.0 | 4,745.2 | 12.1% | 4,416,533 | 7,708 | 4,184,950 | 7,304 | 231,584 | 404 | 105.5% |
| Willamina SD 30J | 142.0 | 916.8 | 15.5% | 924,435 | 6,510 | 738,575 | 5,201 | 185,860 | 1,309 | 125.2% |
| McMinnville SD 40 | 758.0 | 5,734.8 | 13.2% | 5,244,442 | 6,919 | 4,685,362 | 6,181 | 559,080 | 738 | 111.9% |
| Sheridan SD 48J | 149.0 | 958.8 | 15.5% | 929,001 | 6,235 | 810,996 | 5,443 | 118,004 | 792 | 114.6% |

Notes:

IEPRevExp0405Rpt