



A Budget Guide for our Community

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A Snapshot of Corvallis Public Schools

2009-10 Adopted Budget

Projected Students for 2009-10 – 6,766*

Grades K-5 2,900

Grades 6-8 1,551

Grades 9-12 2,315

- 1.4% enrollment decline in the last five years

English Language Learners (ELL)

- Projected number of students: 546
- 8.1% of all students
- 32 languages spoken

Special Education

- Projected number of students: 746
- 11% of all students

Students meeting federal definition requiring special education are included. See page B-15 for more information.

Talented and Gifted (TAG)

- Projected number of students: 1,330
- 19.6% of all students

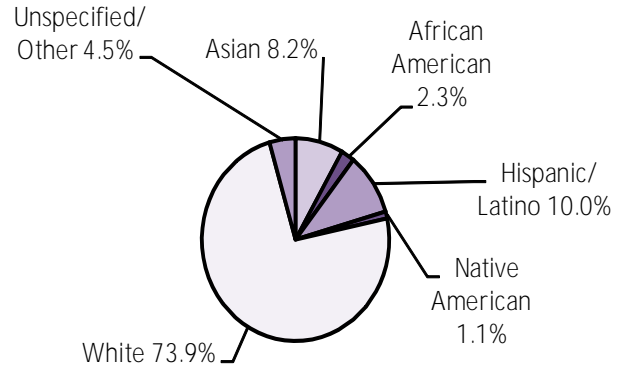
Federal Title I program

- Projected number of students in school-wide Title programs: 812
- 12% of all students
- Garfield and Lincoln Elementary Schools are designated as school-wide Title I schools. Title I is a federally-funded program that assists children who live in low-income areas.

Free and Reduced Meal Program

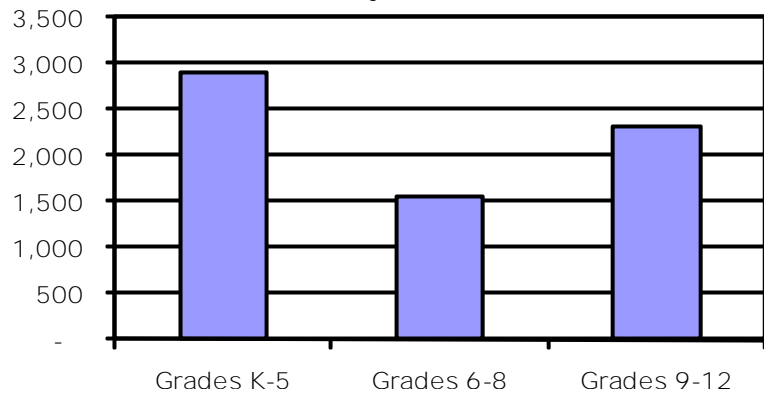
- Projected number of students: 2,176
- 32.2% of all students are participating in the Free and Reduced Meal Program.
- A student may qualify for the program if his/her family income is below a certain federal level. In 2008-09, a family of four's household income had to be below \$2,297 per month to qualify for the free-meal program, and under \$3,269 for the reduced-meal program. A student may also qualify if his/her family is receiving Food Stamps, Temporary Assistance for Needy Families (TANF), or benefits from the Food Distribution Program

Demographics for 2008-09



Demographic information taken from enrollment cards completed by parents as of 9/30/08

2009-10 Projected Enrollment



Grades K-5:.....2,900 (42.8% of student population)
 Grades 6-8:.....1,551 (22.9% of student population)
 Grades 9-12:.....2,315 (34.3% of student population)

2009-10 Budget Per Student by Open Book\$ Categories
 See pages B-5, B-8 and B-11 for description of Open Book\$ and General Fund details.

Category	2008-09	2009-10	2010-11
Teaching & Student Resources	\$5,451	\$1,349	\$6,801
Principal's Office	562	15	\$577
Buses, Buildings, & Food	1,278	449	\$1,728
Business Services & Technology	318	36	\$354
Central Administration	198	16	\$214
Grand Total	\$7,808	\$1,865	\$9,673

*Enrollment numbers projected in December 2008, for the 2009-10 school year. This includes enrollment for Muddy Creek Charter School and YES House.

A Snapshot of Corvallis Public Schools



2009-10 Adopted Budget

2007-08 State Assessment (OAKS) Results

Assessment Tests	Corvallis	Oregon
Reading	Met or Exceeded	Met or Exceeded
Grade 3	81%	84%
Grade 5	78%	75%
Grade 8	74%	65%
Grade 10	74%	65%
Math	Met or Exceeded	Met or Exceeded
Grade 3	73%	77%
Grade 5	79%	77%
Grade 8	74%	69%
Grade 10	62%	52%

Information for Snapshot was provided by the Corvallis School District. See Appendix C for more detailed information about assessment data.

Class of 2008 Scholastic Aptitude Test (SAT) Scores

School	Critical Reading Score	Math Score	Students Taking Test
Corvallis HS	584	591	173
Crescent Valley District	570	572	169
Oregon	577	582	342
Nation	523	527	18,377
	502	515	1,518,859

Drop Out Rates

School	2005-2006	2006-2007	2007-2008
Corvallis HS	2.6%	3.8%	3.3%
Crescent Valley	1.8%	2.6%	2.0%
Oregon	4.1%	4.2%	3.7%

Source: Oregon Department of Education

A dropout is a student who withdrew from school without transferring or receiving a diploma or GED

Facilities

Locations

School locations: 13

Six elementary, two K – 8, two middle school, two high school and one alternative program.

Other facilities:

Administration Building, Dixie, Fairplay, Inavale, and Osborne Aquatic Center (which is owned by the district, but operated by the City of Corvallis).

Total buildings: 19

1.4 million square feet (approximate)



Two New Schools, Others Renovated

In 2002, Corvallis voters approved construction bonds to build a new high school, new middle school, and provide major renovations to other schools.

Linus Pauling Middle School opened in 2004 and Corvallis High School opened in 2005.

Other school buildings received upgrades to reduce exposure to lead in the water supply, improve ability to withstand earthquakes, and accommodate persons with disabilities.

Average age of our schools

Elementary.....49 years (1954 oldest/1968 newest)
 K-8.....61 years (1947 oldest/1949 newest)
 Middle.....24 years (1967 oldest/2004 newest)
 High.....21 years (1971 oldest/2005 newest)



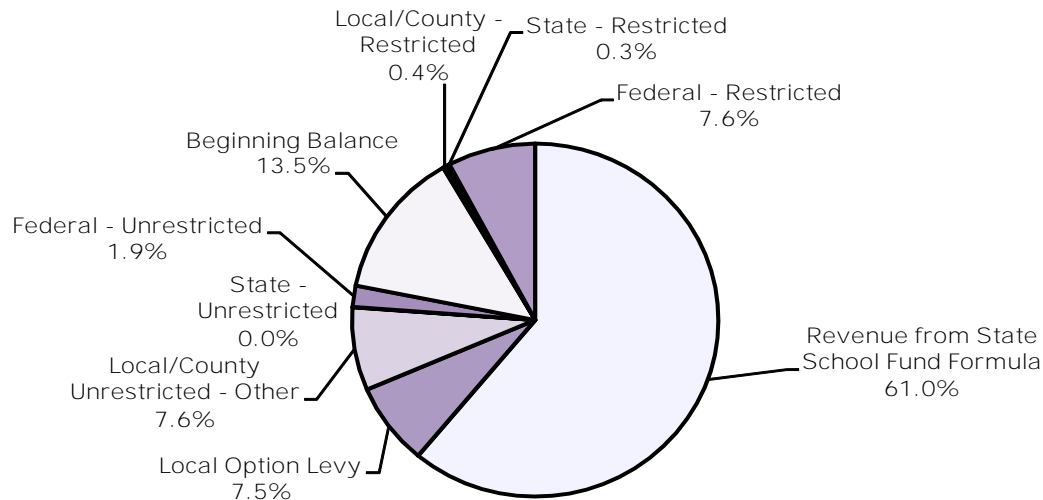
Corvallis Public Schools Budget

2009-10 Adopted Budget

All Operating Funds Resources

This graph looks at all dollars available to our district from every source. The largest source comes from the State School Fund Formula which includes basic property taxes, state and federal timber receipts, and distributions from the state.

2009-10 Resources - All Operating Funds



Source	Description	Amount Budgeted
Revenue from State School Fund Formula	Revenues that fall under the State School Fund formula including general property taxes, common school fund, county school funds, federal forest fees, and state allocations.	\$44,654,500
Local Option Levy	Local Option Tax Levy, 5 years beginning 2007-2008, ending 2011-2012	5,494,000
Local/County Unrestricted - Other	Unrestricted local and county revenues, including interest on investments, tuition received, reimbursements for indirect charges made to grants, rental income, and other miscellaneous revenues.	5,557,050
State - Unrestricted	Unrestricted state revenue, including grants for food service.	27,000
Federal - Unrestricted	Unrestricted revenue from the federal government through the state which can be used for any legal purpose desired by the district, including funding for Food Service, which will be used by the Food Service Department.	1,425,000
Beginning Balance	Committed, Nonspendable and Assigned beginning balance	9,850,300
Local/County - Restricted	Revenues received from local sources that may only be used for specific purposes such as ESD money to support developmentally disabled students and from grants.	260,000
State - Restricted	Restricted grants that must be used for specified purpose only. Includes school improvement funds.	\$200,000
Federal - Restricted	Restricted grants that must be used for specified purpose only.	\$5,680,000
Grand Total		\$73,147,850

Corvallis Public Schools Budget



2009-10 Adopted Budget

2009-10 Adopted Budget—All Operating Funds

Open Book\$ Categories

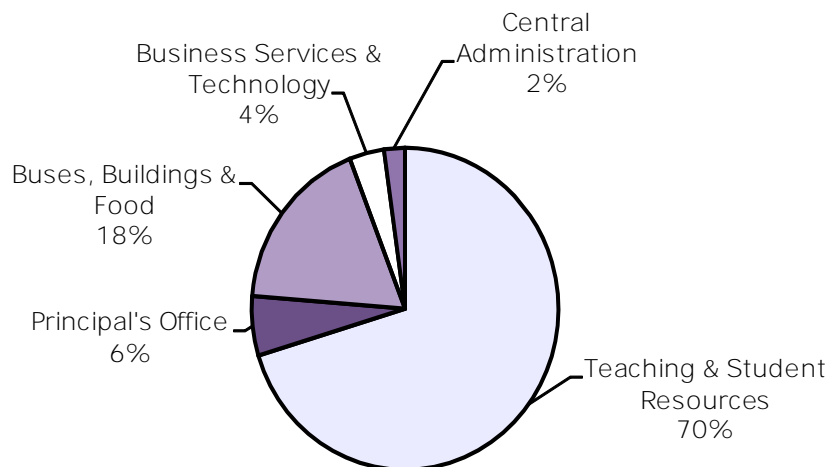
Category	Description	Budget	FTE	Budget Cost per Student
Teaching & Student Resources	Teachers, instructional assistants, special education, library services, counseling, school nurses, speech pathologists, supplies, textbooks	46,015,074	448.75	\$6,801
Principal's Office	Principals, assistant principals, secretaries, including supplies and equipment	3,904,005	41.83	\$577
Buses, Buildings & Food	Student transportation, buildings, maintenance, utilities, heat, lights and cafeteria	11,690,033	48.44	\$1,728
Business Services & Technology	Information technology, fiscal services, payroll and human resources personnel, delivery services, printing educational materials, technology, office supplies and equipment	2,393,168	18.33	\$354
Central Administration	Administrators' salaries and average benefits for Teaching & Learning, Buses, Buildings, Business Services and Technology	1,447,284	8.25	\$214
Grand Total		\$65,449,564	565.6	\$9,673

The Open Book\$ Project is funded by the Chalkboard Project and has been developed in collaboration with the Oregon Department of Education, Confederation of Oregon School Administrators, Oregon Education Association, Oregon School Boards Association, and the Citizens for Oregon's Future.

Operating funds are described by the Open Book\$ Project to be the General Fund, Special Revenue Funds and Enterprise Funds.

Open Book\$ tracks all administrative salaries and benefits for the Teaching and Student Resources, Buses Buildings & Foods, and Business Services & Technology categories as costs of Central Administration (see page B-11).

2009-10 Adopted Budget All Operating Funds





Corvallis Public Schools Budget

2009-10 Adopted Budget

General Fund:

Where does the money come from?

This page shows where the money comes from that makes up the district's General Fund (main operating budget).

As the information below shows, the majority of Corvallis funding for the General Fund comes from state sources.

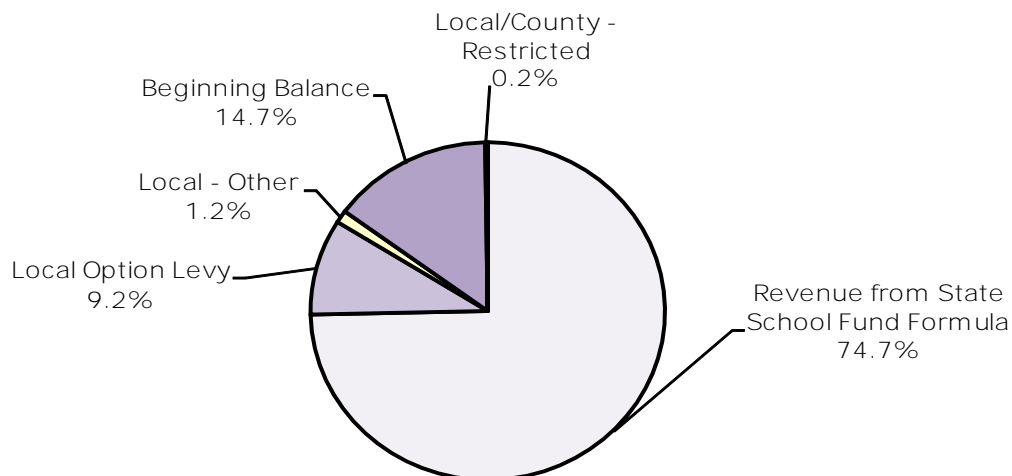
These primarily come from income taxes and lottery proceeds – **the state's main source of revenue.**

Brief history of school funding in Oregon

Over the last two decades, several citizen initiatives have changed how Oregon funds public education. Starting in 1990, after Oregon citizens approved Ballot Measure 5, the responsibility of funding schools shifted from local property taxes and state levies to state income taxes and lottery proceeds. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon. Because one of the state's primary resources of revenue is income taxes, when the economy goes down and there is a high unemployment rate – public programs and services, such as schools, are directly impacted.

Source	Description	Amount Budgeted
Revenue from State School Fund Formula	Revenues that fall under the State School Fund Formula including general property taxes, common school fund, county school funds, federal forest fees, and state allocations	\$44,654,500
Local Option Levy	Local Option Tax Levy, 5 years beginning 2007-2008 and ending 2011-2012.	5,494,000
Local - Other	Unrestricted local revenues including interest on investments, tuition received, reimbursements for indirect charges made to grants, rental income and other miscellaneous revenues	713,500
Beginning Balance	Unrestricted beginning balance available for operations, including carryover from unspent budgets, Operating Contingency, Rainy-Day Reserve, reserves for the 5-Year Spending Plan, Local Option Levy reserve for future years stability, and Unappropriated Ending Fund Balance.	8,798,000
Local/County - Restricted	Revenues received from local sources that may only be used for specific purposes such as ESD money to support developmentally disabled students.	140,000
State - Restricted	Restricted grants that must be used for specified purpose only. This includes the School Improvement Fund, which has been discontinued.	0
Grand Total		<u>\$59,800,000</u>

2009-10 General Fund Budgeted Resources



Corvallis Public Schools Budget



2009-10 Adopted Budget

Local Option Levy

In November 2006, Corvallis voters approved a Local Option Levy to support academic achievement, K-5 music skills and appreciation, and the health and physical fitness of all students. Over the life of the levy, the additional revenue will be targeted to enhance reading and math instruction for K-5; to strengthen middle and high school academic instruction in literature, math, science, and social studies; to improve vocational and technical education; to promote wellness and physical fitness for all students; to enhance music instruction for elementary students; and to sustain current classroom academic programs. The measure authorized the district to levy \$1.50 per \$1,000 assessed value each year beginning July 1, 2007 for five consecutive years. A recommended levy rate of \$1.50 is estimated to provide the 2009-10 services below, with any excess collections to be reserved to cushion expected reductions in state funding that could increase class sizes.

The following is the expenditure plan for the third year of the Local Option Levy (2009-10):

Description	FTE	Amount
Additional teachers at the middle schools: 2 FTE in each of science, math, humanities and .33 FTE for math at Franklin	6.33	\$526,656
Additional teachers at the high schools: 2 FTE for each of language arts, humanities, math and science, prorated by student population	8.00	665,600
Additional teachers for elementary grades 3-5	8.00	665,600
Literacy instruction, grades K - 5: 4.0 FTE Literacy Coaches at elementary schools, plus supplies and staff development	4.00	364,400
Music & Physical Education, grades K - 6	6.30	524,160
Vocational Education/Service Learning teachers at high school level (\$125,000 per high school)		250,000
Activities and athletics at the high schools (\$157,500 at each)		315,000
Fiscal Stability: Annually available to offset reductions in state funding. This amount will be used to keep teacher positions that would otherwise be cut	10.10	840,000
Lower class sizes with additional revenue	<u>16.14</u>	<u>1,342,584</u>
Total	58.87	\$5,494,000





Corvallis Public Schools Budget

2009-10 Adopted Budget

General Fund

This page shows how the General Fund (our main operating budget) is allocated for 2009-10. It is the fund that our school board has the most discretion over how it is spent. Because this account determines the level of services our students will receive in the coming school year, the Citizen Budget Committee spends most of its review on this fund. The categories presented below match the Open Book\$ Project categories. Other categories not included in Open Book\$ includes Facilities Acquisition and Contingencies. (See pages D-7 & D-8 for details.) For more information about the categories, visit the Chalkboard Project website at www.chalkboardproject.org.

Category	Description	Budget	FTE	Budget Cost per Student
Teaching & Student Resources	Teachers, instructional assistants, special education, library services, counseling, school nurses, speech pathologists, supplies, textbooks	\$36,884,594	448.8	\$5,451
Principal's Office	Principals, assistant principals, secretaries, including supplies and equipment	3,804,005	41.8	562
Buses, Buildings & Food	Student transportation, buildings, maintenance, utilities, heat, light, cafeteria	8,649,533	48.4	1,278
Business Services & Technology	Information technology, fiscal services, payroll and human resources personnel, delivery services, printing educational materials, technology, office supplies and equipment	2,152,918	18.3	318
Central Administration	Administrators' salaries and average benefits for Teaching & Learning, Buses, Buildings, Business Services and Technology	1,337,764	8.3	198
Grand Total		\$52,828,814	565.6	\$7,808





Corvallis Public Schools Budget

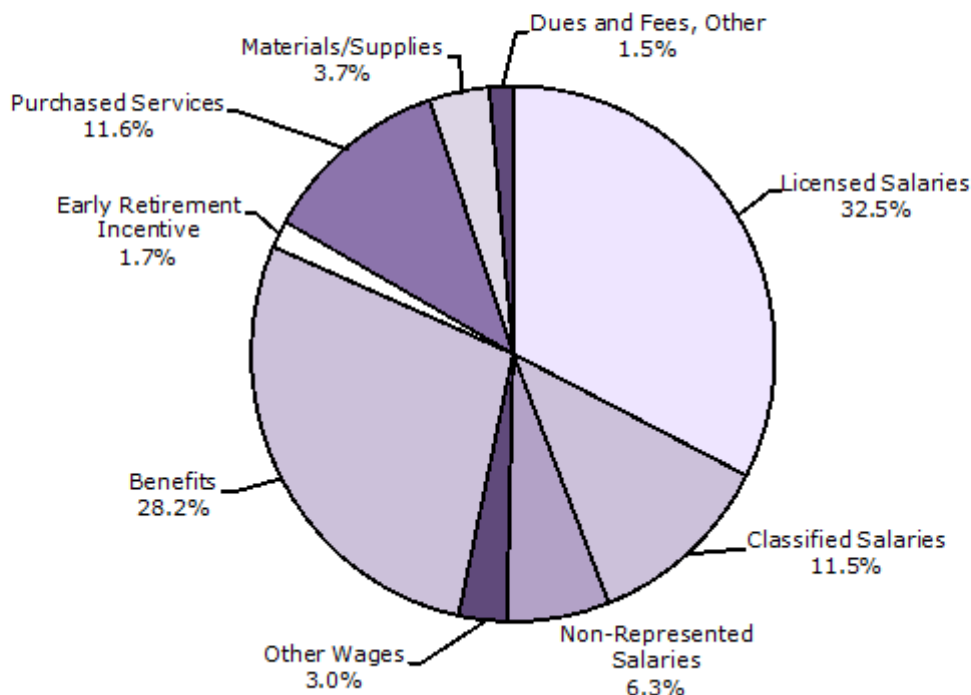
2009-10 Adopted Budget

How is the money spent?

The following information displays General Fund expenditures as defined by the Open Book\$ and Chalkboard projects. Staff costs are 80% of General Fund. Salaries and benefits for teaching and classified staff are governed by bargaining agreements. Teachers and other licensed staff make up the largest group of employees. The state governs the Public Employee Retirement System (PERS) plan and determines the rates that each government agency must pay.

Category	Description	Amount
Licensed Salaries	Salaries for licensed teachers, counselors and specialists.	\$ 17,175,592
Classified Salaries	Salaries for classified staff including classroom assistants, custodians, secretaries and other related costs.	6,097,325
Non-Represented Salaries	Salaries for all other staff including principals, administrators, supervisors, and other professionals.	3,343,455
Other Wages	Wages for timecard and substitutes, including extra duty stipends for coaching.	1,568,238
Benefits	Benefits for all staff including PERS, social security, health insurance, worker's compensation coverage and related costs.	14,894,793
Early Retirement Incentive	The district is phasing out an early retirement incentive plan created in the early 1980's. Costs to retired teachers will continue to be paid for the next several years.	878,000
Purchased Services	Includes utilities, legal services, transportation, contracted work, property and liability premiums, and other services we do not provide for ourselves and must purchase from outside agencies.	6,136,179
Materials/Supplies	Materials and supplies including equipment and instructional materials.	1,964,074
Dues and Fees, Other	Includes dues and fees, cash donations made to other agencies, and insurance.	771,158
Grand Total		\$ 52,828,814

2009-10 Adopted Budget - General Fund





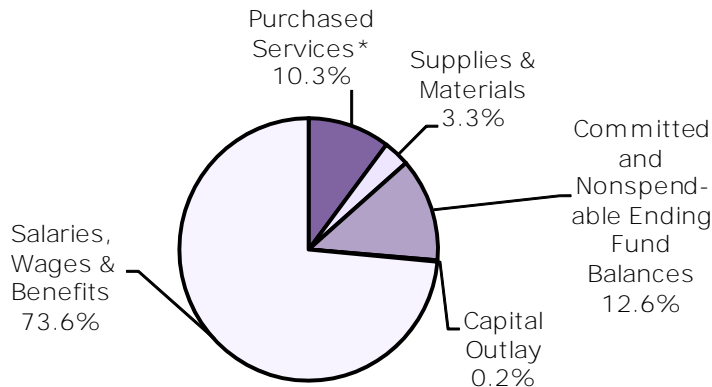
Corvallis Public Schools Budget

2009-10 Adopted Budget

General Fund Distribution by Type of Expenditure

This graph shows what percentage of the entire General Fund (including Committed and Nonspendable Ending Fund Balances) is budgeted for specific categories, such as salaries, wages, benefits, supplies, etc. As the graph below shows, over 73 percent of the District's General Fund pays for people (salaries and benefits), and the majority of those people are school staff such as teachers.

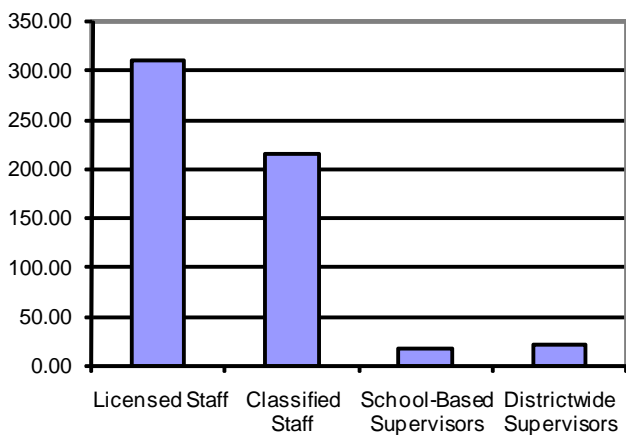
General Fund Expenditure Budget



* Purchased Services includes utilities, legal services, contracted work, and other services that the district does not provide for itself and must purchase from an outside agency.

District staff funded by the General Fund

This chart shows the amount of full-time equivalent Corvallis staff as budgeted in the 2009-10 General Fund. The majority of district employees are teachers and classified staff that support the classroom.



- ▶ Licensed Staff, i.e., teachers, counselors: 310.46 (FTE)
 - ▶ Classified Staff, i.e., custodians, instructional assistants, clerical: 214.72 (FTE)
 - ▶ School-Based Supervisors, i.e., principals, assistant principals: 18.0 (FTE)
 - ▶ District-wide Supervisors, i.e., Superintendent, directors, curriculum coordinators, and department supervisors, such as for Transportation, Custodial, Maintenance, Human Resources, Fiscal, Payroll, etc.: 22.43 (FTE)
- FTE = Full Time Employee

Corvallis Public Schools Budget



2009-10 Adopted Budget

General Fund Expenditure 2009-10 % of
Open Book\$ Categories Adopted FTE General Fund

		Projected Student Enrollment		6,766	
Teaching and Student Resources	1111	Elementary-Primary K-3	\$6,897,270	83.3	13%
	1112	Elementary Intermediate 4-5	3,936,943	46.7	7%
	1121	Middle	5,353,885	62.0	10%
	1131	High	7,535,725	83.9	14%
	12xx	Special Education Services	4,172,543	70.0	8%
	1280	Alternative Programs	1,170,539	9.1	2%
	1210	Talented and Gifted	91,557	1.8	0%
	1291	English as a Second Language (ELL)	1,150,871	16.7	2%
	1122	Middle School Athletics/Activities	16,106	0.0	0%
	1132	High School Athletics/Activities	701,525	4.8	1%
	2110	Attendance Services/Campus Safety	561,460	11.6	1%
	2120	Guidance and Career Services	1,681,076	26.9	3%
	2130	Health Services	171,798	1.9	0%
	21xx	Special Education Services	1,356,996	14.3	3%
	2210	Instructional Services/Curriculum Development	725,556	7.0	1%
	2220	Library and Media Services	677,817	11.8	1%
	2240, 2230	Instructional Staff Development, Program Evaluation & Assessment	193,403	1.0	0%
	2700	Early Retirement Incentive/Supplemental Retirement	878,000	0.0	2%
	3000	Community Services	139,844	0.0	0%
		Less: Administrator salaries + est. benefits	(528,320)	-4.0	
	Total Teaching and Student Resources	\$36,884,594	448.8		
	Cost per Student	\$ 5,451			
Buses, Building & Food	2541, 2546, 2549	Operation & Maintenance of Plant, Security Svcs, Care & Upkeep of Equip.	\$339,399	2.2	1%
	2542	Care & Upkeep of Buildings	4,109,535	30.0	8%
	2543	Care & Upkeep of Grounds	460,872	4.0	1%
	2544	Building Maintenance	1,468,605	11.0	3%
	2550	Pupil Transportation	2,271,122	1.2	4%
		Less: Administrator salaries + est. benefits	-	-	
	Total Buses, Building & Food	\$ 8,649,533	48.4		
	Cost per Student	\$ 1,278			
Central Admin.	2310	Board of Education	\$204,632	0.0	0%
	2320	Office of Superintendent	359,763	2.5	1%
		Plus: Administrator salaries + est. benefits	773,369	5.8	
	Total Central Administration	\$ 1,337,764	8.3		
	Cost per Student	\$ 198			
Principal's Office	2410	Office of Principal Services	\$3,804,005	41.8	7%
		Total Principal's Office	\$ 3,804,005	41.8	
		Cost per Student	\$ 562		
Business Svc & Technology	2510, 2520, 2524	Business Services & Payroll Services	\$774,119	6.5	1%
	2570	Central Courier	53,769	1.0	0%
	2630	Communications	68,626	1.0	0%
	2640	Human Resources	473,844	4.3	1%
	2660	Technology Services	1,027,609	7.4	2%
		Less: Administrator salaries + est. benefits	(245,049)	-1.8	
	Total Business Services & Technology	\$ 2,152,918	18.3		
	Cost per Student	\$ 318			
	Total Open Book\$ General Fund Expenditures	\$52,828,814	565.6		
	Total Cost Per Student	\$ 7,808			

The Open Book\$ Project exists to give you a clear look at how taxpayer's dollars are being spent on K-12 education throughout the state. A coalition of concerned citizens and educators, powered by the Chalkboard Project, listened to Oregonians around the state ask for transparency and more details about how money is spent on schools in Oregon. Open Book\$ answers those questions. Summary comparisons may be made between school districts of similar size to see the spending in the categories above. General Fund information is shown on this chart. The Open Book\$ site combines General Fund and Special Revenue Funds. More information may be found at <http://www.openbooksproject.org/about.aspx>

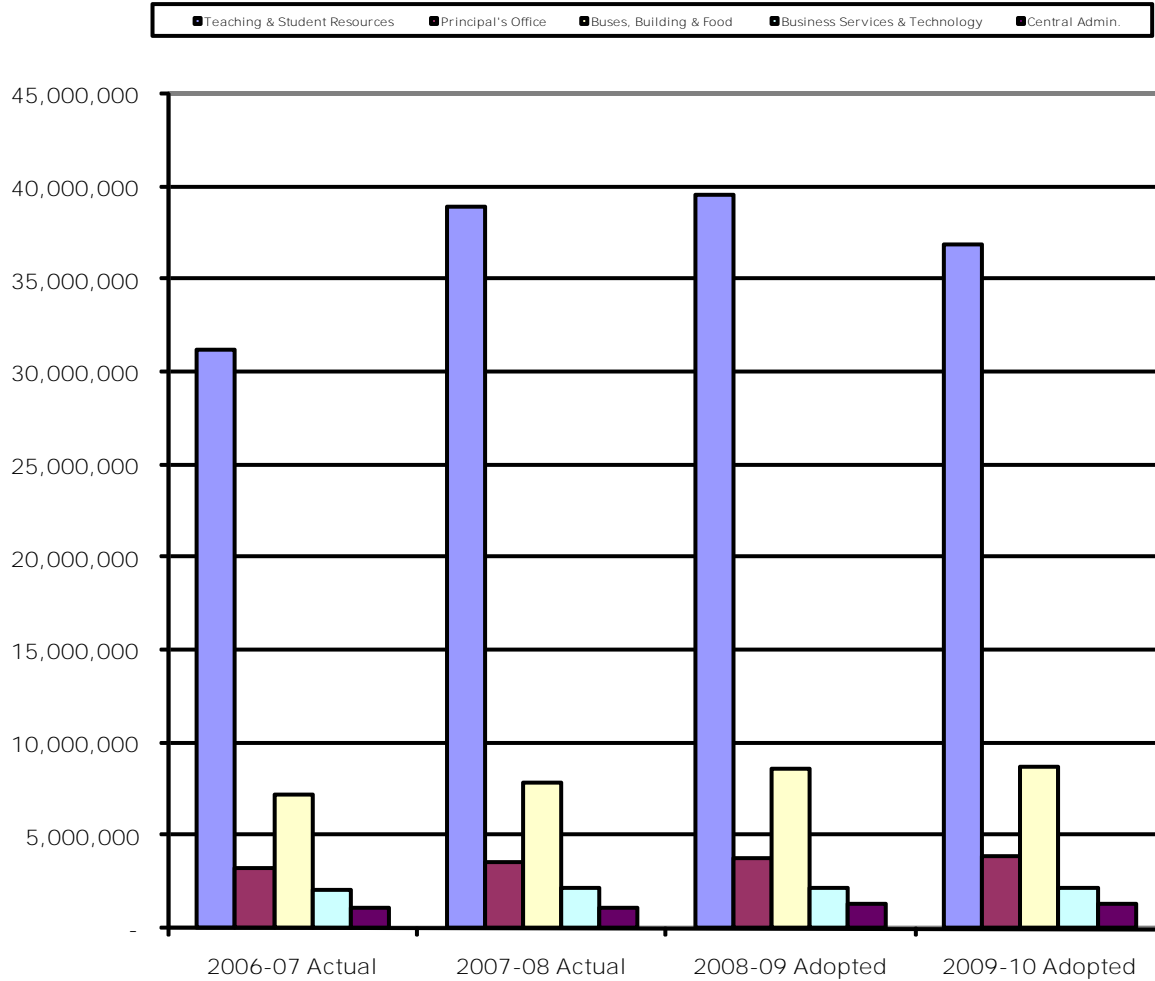


Corvallis Public Schools Budget

2009-10 Adopted Budget

General Fund: A Four-Year Overview

This page is a four-year overview of the General Fund (the district's operating budget), according to the Open Book\$





	Teaching & Student Resources	Principal's Office	Buses, Building & Food	Business Services & Technology	Central Admin.	Total General Fund Open Book\$ Categories
2006-07 Actual	31,172,017	3,175,066	7,147,336	2,038,064	1,082,441	44,614,924
2007-08 Actual	38,900,217	3,545,589	7,778,538	2,168,845	1,111,149	53,504,338
2008-09 Adopted	39,577,986	3,715,506	8,547,100	2,182,033	1,272,370	55,294,995
2009-10 Adopted	36,884,594	3,804,005	8,649,533	2,152,918	1,337,764	52,828,814


Corvallis Public Schools Budget



2009-10 Adopted Budget

Elementary School	Typical Annual Cost for an Elementary School = \$3,018,348	
		⇒ 71.2% Teaching & Student Resources _____ \$2,147,598
		⇒ 15.6% Buses, Buildings & Food _____ \$472,370
		⇒ 6.9% Principal's Office _____ \$207,745
		⇒ 2.4% Central Administration _____ \$73,058
		⇒ 3.9% Business Services & Technology _____ \$117,576
	Average annual cost per student = \$8,567	

Middle School	Typical Annual Cost for a Middle School = \$4,654,620	
		⇒ 68.6% Teaching & Student Resources _____ \$3,191,476
		⇒ 17.1% Buses, Buildings & Food _____ \$793,736
		⇒ 7.5% Principal's Office _____ \$349,080
		⇒ 2.6% Central Administration _____ \$122,762
		⇒ 4.2% Business Services & Technolog _____ \$191,756
	Average annual cost per student = \$7,863	

High School	Typical Annual Cost for a High School = \$9,179,153	
		⇒ 69.0% Teaching & Student Resources _____ \$6,336,825
		⇒ 16.8% Buses, Buildings & Food _____ \$1,541,926
		⇒ 7.4% Principal's Office _____ \$678,128
		⇒ 2.6% Central Administration _____ \$238,479
		⇒ 4.2% Business Services & Technology _____ \$383,794
	Average annual cost per student = \$7,982	

- The 2009-10 General Fund Budget was grouped by function in the Open Book\$ Project categories (see page B-8 for descriptions). Direct Instruction functions naturally break out by school level. All other functions were prorated based on the number of students at each level (K=.5).
- School costs were based on average cost by level, with the K-8 school prorated by number of students at each grade level.





Corvallis Public Schools Budget

2009-10 Adopted Budget

How does our District compare with other districts in Oregon?

The Oregon Department of Education maintains a database with each public school district's financial and student information. The Open Book\$ Project created an easy to read comparison of Oregon school districts. This database was the source of the following table. Using the same category breakdown as we showed on page B-8 of this report, we compared actual spending among comparably-sized districts. School districts report audited spending to the state

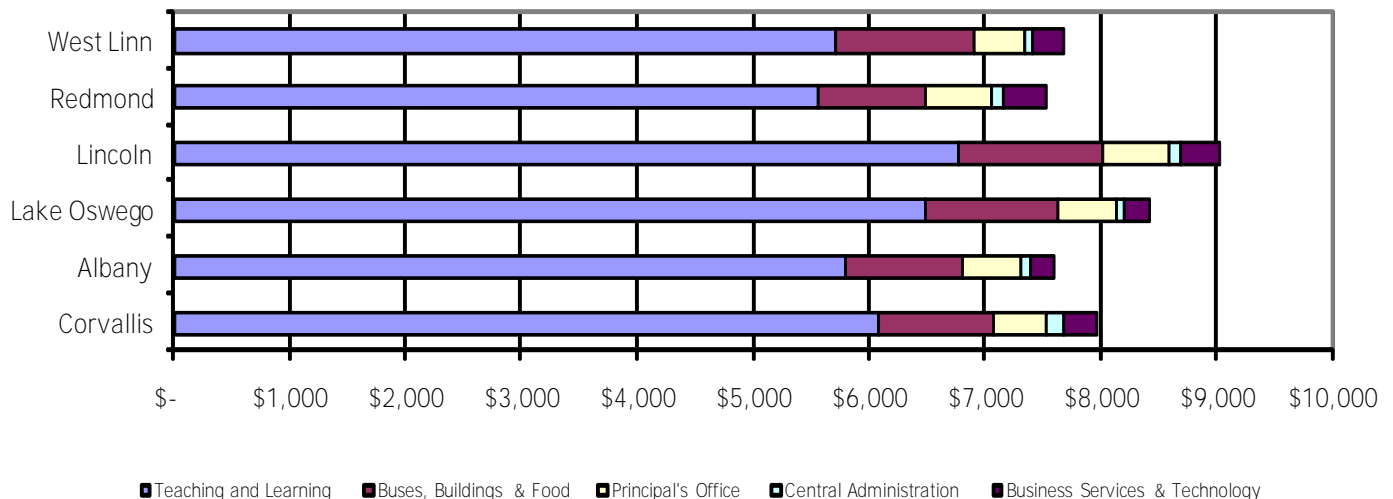
Comparison from Open Book\$ Project

2007-08 Preliminary Actuals - All Operating Funds

All Operating Funds 2007-08 Preliminary Data	Corvallis	Albany	Lake Oswego	Lincoln	Redmond	West Linn
Enrollment (10/1/08)	6,748	9,167	6,774	5,433	7,106	8,475
Number of Schools	12	20	13	16	13	14
Breakdown by Function						
Teaching and Learning	76%	76%	77%	75%	74%	74%
Buses, Buildings & Food	13%	13%	14%	14%	12%	16%
Principal's Office	6%	7%	6%	6%	8%	6%
Central Administration	2%	1%	1%	1%	1%	1%
Business Services & Technology	4%	3%	3%	4%	5%	3%
Breakdown by Function per Student						
Teaching and Learning	\$6,071	\$5,785	\$6,476	\$6,759	\$5,555	\$5,702
Buses, Buildings & Food	1,002	1,016	1,150	1,254	933	1,205
Principal's Office	448	507	502	573	572	426
Central Administration	155	82	61	93	93	75
Business Services & Technology	289	203	223	341	363	258
	\$7,966	\$7,593	\$8,412	\$9,021	\$7,515	\$7,667

Open Book\$ Project shows how Oregon schools spend our taxes to support education. For more information visit:
<http://www.openbooksproject.org>

Open Book\$ Categories Comparison





Frequently Asked Questions

2009-10 Adopted Budget

Frequently Asked Questions

QUESTION: What will be funded by revenue from the 2009-10 Local Option Levy?

Over the life of the levy, the additional revenue will be targeted to enhance reading and math instruction for kindergarten through fifth grade; to strengthen middle and high school academic instruction in literature, math, science, and social studies; to improve vocational and technical education; to promote wellness and physical fitness for all students; to enhance music instruction for K-6 students; and to sustain current classroom academic programs. Local Option funds are included in **the district's General Fund (main operating budget)**. See page B-7 for additional information.

QUESTION: What is the Open Book\$ Project?

The Open Book\$ Project aims to provide ordinary Oregonians with an open, simple look at where K-12 dollars really go. Audited data is supplied by the Oregon Department of Education in cooperation with Oregon's 198 school districts. This collaborative effort allows us to compare like-sized districts and see where the money goes to fund public school operations.

Check their Web site for more information: <http://www.openbooksproject.org/about.aspx>

Conforming to the Open Book\$ approach means that questions about which funds really pay for school operations and how to look at money spent on education are answered consistently across Oregon in a way that provides citizens with solid information about school spending.

Budgeted allocations for capital construction, debt service and contingency accounts are not considered operating expenditures. The Open Book\$ collaborators determined that districts should compare their General Fund, special Revenue Funds, and Enterprise Funds in all operating fund comparisons.

QUESTION: To save money, why can't we eliminate, or reduce, funds spent on Special Education and/or the English Language Learner program?

Public education serves all students regardless of the learning challenges they may face. Special Education is required by both federal and state law and cannot be eliminated. Our staff work hard to provide the necessary services in a cost-effective manner. Our district has challenged the Special Education department to hold costs to the federal minimum requirements.

Oregon law requires that we serve English Language Learners. We currently have 32 languages spoken by about 8.1% of the students in our community. As detailed in Oregon law, we must provide services to those students who are unable to benefit from classes taught in English. Our programs focus on transitioning students from learning in their native languages to learning in English.

QUESTION: Why do we need a contingency fund and what is it used for?

The committed operating contingency account is a specific amount of money that has been budgeted and set aside for unforeseen contingencies. One type is a buffer to deal with budget shortfalls, and the other is for costs of an unusual or extraordinary nature which do not allow time for adjustments. These accounts are under the direct control of the school board and cannot be used without their approval.



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Frequently Asked Questions

2009-10 Adopted Budget

Frequently Asked Questions Continued...

QUESTION: How does the state distribute the State School Fund Formula to public schools?

The Oregon Legislature controls the formula that is used to distribute funding to all Oregon public schools. This formula estimates resources statewide then divides them by an estimated number of students weighted for certain high service needs. Each district receives a distribution based on its own student population, the experience of its teaching staff compared to the average statewide, and the cost to transport students to and from school. Local revenues for basic property taxes, common school fund, and federal timber revenues are deducted from the total allocation. The remainder is paid by the State School Fund Formula to the district. Once the formula funds are determined, it is up to each school board and citizen budget committee to determine how best to spend the money within their own school district. There is no state mandate requiring school districts to spend it in any particular way.

QUESTION: Why are school district budgets so dependent on the state's economy?

One of the state's main sources of revenue is income taxes. When the economy goes down, and there is a high unemployment rate, public programs and school funds are directly affected. If the state doesn't receive the income it has planned on, then it can't pay school districts what it owes.



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