
OCTOBER 5, 2004



**Report on How Multnomah
County School Districts
Are Using Multnomah
County Income Tax Funds
in the 2004-2005 School
Year and the Impacts of a
Potential Repeal of the Tax**



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SUMMARY

The Multnomah County Income Tax

On May 20, 2003, Multnomah County voters approved Measure 26-48, a temporary local income tax designed to provide three years of bridge funding for Multnomah County schools. In addition, the measure provided funds for senior and low-income health services and public safety needs.

In the 2004-2005 school year, the Multnomah County Income Tax is expected to provide \$94 million for Corbett, Centennial, David Douglas, Gresham Barlow, Parkrose, Portland Public Schools, Reynolds, and Riverdale school districts. These local income tax funds represented about twelve percent of the total funding for the eight school districts and about 16 percent of the funds they expect to spend on direct instruction.

The goals of the local income tax for schools are:

- To promote a full school year.
- To promote current or improved student-teacher ratios.
- To fund programs designed to achieve improvements in academic success for all students.
- To fund key student support programs and services that provide a quality school experience and retain students in school.
- To provide for independent oversight to ensure that the funds are well spent.

Independent Oversight

To ensure that the local money benefits students in the classroom and that the new local tax dollars are well spent, Measure 26-48 created the School Efficiency and Quality Advisory Council (the "Council") to provide independent oversight. The Council includes parents, educators, taxpayers, and business, union, and governmental leaders. The Council was directed to provide annual reports to residents in the community and to the Portland City Council and Multnomah County Board of Commissioners about the use of these tax dollars.

This is the second report of the Council. It focuses on how the Multnomah County school districts are expecting to use the local tax funds during the 2004-2005 school year. It also examines the impacts of a proposal to repeal the local income tax.

Measure 26-48 requires the school districts to report to the Council on their action plans for improving student achievement and to provide plans for how they are using the local funds efficiently. The 2004-2005 student achievement and efficiency reports will be submitted in December and the Council will complete its full report in

March 2005. For more information on the Council please see www.seacinfo.org.

The Measure also directed the Multnomah County and Portland Auditors to conduct performance audits of the school districts. For more information on the auditors' reports please see www.multnomahschools.org.

How Schools Expect to Use the Multnomah County Income Tax

In 2004-2005 Multnomah County school districts have budgeted to use the local tax to:

- Maintain a full school year at all Multnomah County schools.
- Maintain or restore approximately 880 teaching positions to maintain or reduce class size.
- Maintain or restore a number of academic and student programs that are detailed in this report.

The Council did not identify any uses of the funds that were inconsistent with the purposes of the local income tax. The Council found that the school districts are using 98 percent of the local income tax for instruction and school based support. The rest of the funds are used for central support to operate school buildings over the full school year, to purchase books and computers, and to improve instructional services. This report details how the school districts expect to use the funds.

Without this additional funding from local voters, existing state budget allocations would have forced all the school districts in Multnomah County to take a variety of actions, including reducing the length of the school year, cutting teachers (increasing class size), eliminating school programs, and drawing down their operating reserves.

Impacts of a Repeal of the Multnomah County Income Tax

In the Council's first report, the school districts reported that one of the benefits of the local income tax was that it provided three years of stable funding. That stability is now in question. Petitioners have placed a proposal on the November 2, 2004 ballot to repeal the Multnomah County Income Tax for 2004 and 2005. If voters approve the repeal, the eight Multnomah County school districts would be required to cut a total of \$81 million from their 2004-2005 school year budgets half way through the school year¹. The budget cuts in the 2005-2006 school year are estimated at \$94 million.

¹Total funding for 2004-2005 is \$94 million; of this amount, \$12.6 million is revenue from 2003 and therefore not subject to the repeal.

This report describes the impacts of a potential repeal of the local income tax. One district has adopted an alternative budget that would guide decisions on cutting its budget. The other districts have described the types of tradeoffs and impacts they would face. All Multnomah County School Districts would face some combination of reducing the number of school days, laying off teachers, reducing reserves, and/or eliminating programs. All of the districts would conduct a public process prior to making final decisions on cutting their budgets.

These budget cuts would be significant. To provide a comparison that conveys the magnitude of the potential budget cuts, the lost revenue would be equivalent to cutting approximately eight weeks of school. As an alternative comparison, budget cuts of this magnitude are equivalent to approximately 1,330 teachers; this is about one-quarter of the teaching staff in Multnomah County². To provide information on the magnitude of the cuts facing each district, we have reported the equivalent number of school days or teachers that are represented by the local income tax revenues.

Centennial: the local income tax revenue is equivalent to seven weeks of school or 130 teachers (out of 357).

Corbett: the local income tax revenue is equivalent to six weeks of school or ten teachers (out of 35).

David Douglas: the local income tax revenue is equivalent to eight weeks of school or 138 teachers (out of 451).

Gresham Barlow: the local income tax revenue is equivalent to about eight weeks of school or 188 teachers (out of 655).

Parkrose: the local income tax revenue is equivalent to eight weeks of school or 48 teachers (out of 198).

Portland: has developed an alternative budget; but not made final decisions on cuts. The district estimates it would lose \$43 million in 2004-2005 and anticipates cutting about six weeks of school, depleting reserves, and making other cuts. \$50 million is at risk for 2005-2006 and may result in eliminating 574 teaching positions (out of 2,721) among other program cuts.

Reynolds: the local income tax revenue is equivalent to about nine weeks of school or 238 teachers (out of 640).

Riverdale: the local income tax revenue is the equivalent of four weeks of school or 6 teachers (out of 60).

While none of the districts have made final decisions on what cuts would need to be made, it is clear that the level of cuts required would likely adversely affect student performance by increasing class size and/or shortening the school year, and eliminating programs.

² Total funding for 2004-2005 is \$94 million; of this amount, \$12.6 million is revenue from 2003 and therefore not subject to the repeal.

**THE SCHOOL
EFFICIENCY AND
QUALITY ADVISORY
COUNCIL**

The purpose of the School Efficiency and Quality Advisory Council (the “Council”) is to ensure that the revenues provided by the local income tax benefit students in the classroom and that the new local tax dollars are well spent. The Council was formed in December 2003. It includes representatives of parents, educators, taxpayers, business leaders, union leaders, and governmental leaders.

Role of the Council

The Council has dual roles to ensure accountability for the use of revenues and to communicate its findings to taxpayers.

Specifically, the Council will:

- Review plans and budgets for expenditures to ensure that they are consistent with the requirements of the Multnomah County Income Tax.
- Review plans and results for improving academic success and operational efficiencies to ensure that the dollars are well spent.
- Work with Portland and Multnomah County auditors to define the scope of specific performance audits and review the findings of those audits.
- Report at least annually to the Portland City Council and Multnomah County Board of Commissioners and make recommendations about continued funding.
- Ensure that information about the use of local income tax revenues is reported to every household in Multnomah County.

Uses of the Multnomah County Income Tax

Approximately seventy percent of the Multnomah County Income Tax goes to fund local schools. Twenty-four percent is allocated to Multnomah County public safety, health, and senior citizen programs. Approximately five percent is available to collect and administer the tax and audit the use of the funds. The Council is responsible for reviewing the funding to the schools.

The authorization for the Multnomah County Income Tax specifies that revenues for Multnomah County schools will only be used:

- To promote a full school year.
- To promote current or improved student-teacher ratios.
- To fund programs designed to achieve improvements in academic success for all students.
- To fund key student support programs and services that provide a quality school experience and retain students in school.
- To fund performance audits.
- To communicate with all citizens regarding the use of these tax dol-

lars by the school districts and the districts' student achievement and efficiency plans.

Prior Council Reports

During the 2003-2004 school year, the local income tax provided \$67 million to Multnomah County school districts. The Council reviewed the funding and student achievement information submitted by each district and met with all eight school district superintendents. The Council's first report found that the local income tax was used to provide a full school year and to benefit students. The 2003-2004 Report concluded that:

- All Multnomah County school districts were open for a full school year in 2003-2004.
- The school districts used the local tax to maintain or add 780 teachers to maintain or reduce class size in 2003-2004.
- The school districts restored or maintained educational programs and services to keep students in school.
- In 2003-2004, 97 percent of the funding went to instruction and other school-based support; the rest went to central support for those school-based activities.
- The Council did not identify any uses of the funds that were inconsistent with the purposes of the local income tax.
- All of the districts provided plans to improve student achievement.
- All districts provided descriptions of how they use the funds efficiently.

More information about the Council is available at www.seacinfo.org. The website has links to the audits being conducted by the Multnomah County Auditor and Portland City Auditor as well as links to each of the eight school districts.

Budget History

In the report on the 2003-2004 school year, the Council analyzed the budget history and challenges facing the Multnomah County school districts. Our review found that:

- Over the past 15 years, funding for school districts in Oregon has shifted from the local to the state level.
- The Multnomah County school districts reported that they have been dealing with unstable and inadequate funding over the past decade.

- Each district started from a different funding level and each district has addressed changes in state funding based on their unique circumstances.
- The revenue available per student in Multnomah County, adjusted for inflation, was approximately \$340 per student less—about four percent—in the 2002-2003 school year than funding in 1991-1992, when the property tax limitation was passed.
- Changes in federal and state standards have increased the academic requirements, and caused related increases in expenditures for the districts, without adequate resources to implement these mandates.
- The districts have also experienced significant increases in low-income families and students that are learning English that have added to the challenges the districts face.

For an analysis of these issues please see the Council's 2003-2004 Report at www.seacinfo.org.

The Multnomah County Auditor and Portland City Auditor prepared reports on the *Financial Condition of Multnomah County Schools 2002 and Students, Spending, Services, and Accomplishments Multnomah County School Districts 2003*. The first report details the expenditures, spending, operating position, debt, and community needs and resources for each school district. The 2003 report analyzes the profile and environment, spending and services, and student performance for each of the eight Multnomah County school districts. These reports are available at www.multnomahschools.org.

Advisory Council Review of 2004-2005 Funding

Section 15 of Multnomah County Resolution 03-037 states:

The individual school districts (Districts) and Boards of Education (Boards) have agreed to provide a detailed accounting of the expenditures of local funds to the School Efficiency and Quality Advisory Council.

Districts and Boards will responsibly apply resource management, cost containment, and organizational structure to ensure that every tax dollar—whether raised locally or received from the state—is used most effectively to provide a high quality educational experience to all students.

Districts and Boards will also report to the School Efficiency and Quality Advisory Council about what their specific action plans are for school performance and the achievement goals for all students, including the disparity between high-and low-performing children, especially the achievement gaps between majority stu-

dents and low-income students, children with disabilities, and children of color, and culturally and linguistically diverse students.

The Council takes its oversight responsibility very seriously. The Council requested that each district provide:

1. A detailed accounting of the expenditures of the local funds. The Council worked with the districts to prepare a common reporting format that was based on the standard reporting system used by the Oregon Department of Education.
2. A summary narrative that describes the highlights of how each district expects to use the funds (e.g. number of teachers or school days that were retained, programs that were funded, etc.).
3. The impacts of a potential repeal of the local income tax.

The Council invited each of the school districts to provide a presentation on how the local funds were expected to be used. The eight districts met with the Council on September 22, 2004.

2004-2005 PLANS TO USE THE MULTNOMAH COUNTY INCOME TAX

In the 2004-2005 school year the local income tax for schools is expected to provide \$93.6 million to the budgets of the eight Multnomah County school districts—about twelve percent of their total funding. All of the school districts expect to maintain a full school year. The districts have also used the funds to maintain or restore approximately 880 teachers to maintain or reduce class size and to maintain academic and other student programs.

The Multnomah County School Districts have provided the information requested by the Council regarding how the Multnomah County Income Tax is being spent to benefit students. The following table summarizes the budgets for general fund (including enterprise funds, fund transfers, and reserves), Multnomah County Income Tax funds³, and total funding for all eight school districts.

³ All of the school districts finalized their budgets prior to the determination of the final local income tax allocation; as a result, some district budgets show slightly less local income tax revenue than the final allocation.

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

Summary of School Funding With the Multnomah County Income Tax

	ALL DISTRICTS		
	Gen. Fund	MCIT	Total
School Based Services			
Instruction	\$383,451,681	\$74,040,084	\$ 457,491,764
School Based Support	\$118,337,032	\$16,376,290	\$ 134,713,323
<i>Total School Based Services</i>	<i>\$ 501,788,713</i>	<i>\$90,416,374</i>	<i>\$ 592,205,087</i>
Support Programs			
Transportation/Building Support	\$ 101,211,635	\$ 1,093,747	\$ 102,305,382
Central Services	\$ 19,430,358	\$ 993,876	\$ 20,424,234
Enterprise and Community Serv.	\$ 949,199	\$ 41,529	\$ 990,728
<i>Total Support Programs</i>	<i>\$ 121,591,192</i>	<i>\$ 2,129,152</i>	<i>\$ 123,720,344</i>
Other Programs/Contingency	\$ 39,442,448	\$ -	\$ 39,442,448
Total	\$ 662,822,353	\$ 92,545,526	\$755,367,879

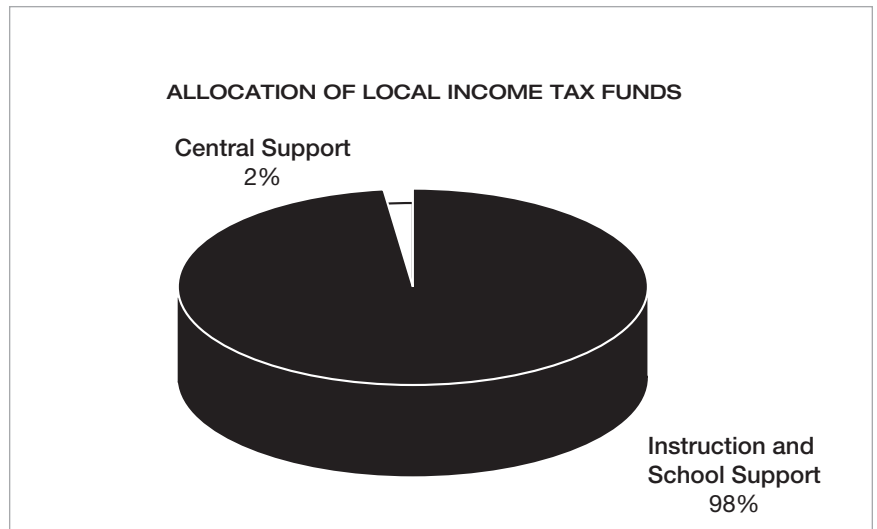
* General fund, enterprise funds, and fund transfers

The Council also analyzed how the school districts allocated the revenue from the local income tax within school budgets. The table below shows that 98 percent of the funds are allocated to school-based services. Instructional services include primary, middle school, and high school programs and extracurricular activities. It also includes programs for talented and gifted students, students with disabilities, English as a second language students, teen parents, and remediation and summer school. School based support includes attendance, social work, guidance, psychological and health services, special education, library services, instructional staff development, and principal services.

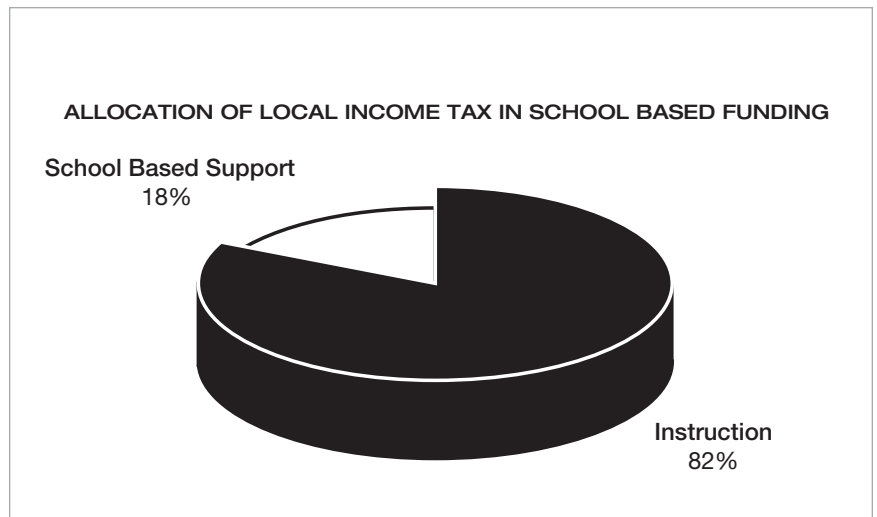
Allocation of Multnomah County Income Tax

	ALL DISTRICTS	
	Local Tax	Percent
School Based Services		
Instruction	\$ 74,065,486	80%
School Based Support	\$ 16,350,888	18%
<i>Total School Based Services</i>	<i>\$ 90,416,374</i>	<i>98%</i>
Support Programs		
Transportation/Building Support	\$ 1,093,747	1%
Central Services	\$ 993,876	1%
Enterprise and Community Serv.	\$ 41,529	0%
<i>Total Support Programs</i>	<i>\$ 2,129,152</i>	<i>2%</i>
Other Programs/Fund Transfers	\$ -	0%
Total	\$ 92,545,526	100%

The districts have allocated 98 percent of the local income tax funds to school based services. This includes both instruction and support programs located in the schools.



Of the amount allocated to school based services, 82 percent goes to instruction and 18 percent to school based support.



Funding Per School District

The revenue from the local income tax is allocated based on the number of students in each district. The allocation uses the State of Oregon funding formula that weights students based on certain criteria. For example, special education or English as second language students costs more to educate and therefore, have higher weights under the formula. The state funding formula refers to this weighting as ADMw, which stands for average daily membership, weighted.

Each "weighted" student in Multnomah County receives the same amount of funding under the local income tax. The table below shows the number of weighted students and the amount each district receives under the local income tax.

Funding per Student Under Local Income Tax

	Funding per (weighted) Student	Students (weighted) FY 2004/2005	Local Income Tax Funding Amounts FY 2004/2005
Centennial District	\$ 863	7,394	\$ 6,382,944
Corbett School District	\$ 863	755	\$ 651,761
David Douglas School District	\$ 863	11,582	\$ 9,998,277
Gresham-Barlow School District	\$ 863	12,617	\$ 10,891,751
Victory Middle School	\$ 863	107	\$ 92,369
Parkrose School District	\$ 863	4,533	\$ 3,913,158
Portland School District	\$ 863	57,862	\$ 49,949,950
Reynolds School District	\$ 863	12,907	\$ 11,142,097
Riverdale School District	\$ 863	579	\$ 499,828

School District Use of the Multnomah County Income Tax

All of the Multnomah County school districts expect to maintain a full school year in 2004-2005. The districts have budgeted to use the local income tax for schools to maintain or restore approximately 880 teachers and a number of school programs and student services. This section summarizes how the school districts expect to use the local income tax revenues. It is based on the 2004-2005 budgets from the school districts. The uses of the funds are summarized in this report and detailed in Appendix 2.

Centennial

- Expects to maintain a full school year.
- Expects to maintain the equivalent of 130 classroom teachers to maintain or reduce class size at all levels.
- Expects to maintain full-time elementary physical education.
- Expects to maintain additional teachers for special education and English Language Learners.
- Expects to maintain library assistants in all schools.
- Expects to maintain Outdoor School for 600 of the district's 6th graders.
- Initiated summer school for 550 students that were below state standards or needed credits for graduation.
- Replaced math textbooks and other materials to align with state standards.
- Restored some middle and high school activities.

Corbett

- Expects to provide a full school year.
- Funded nine of 35 teaching positions.
- Expects to maintain class size.
- Expects to maintain Spanish program.
- Expects to maintain Music program

David Douglas

- Expects to maintain a full school year.
- Expects to retain 51 teaching positions.
- Expects to maintain elementary Spanish program.
- Expects to maintain elementary summer school for 600 K-6th graders.
- Expects to maintain Outdoor School for 700 6th graders.
- Expects to maintain schedule to replace outdated textbooks and computers.
- Expects to maintain school safety and staff development activities.

Gresham-Barlow

- Expects to maintain a full instructional school year.
- Expects to maintain 11 teachers for elementary music and physical education program.
- Expects to retain 1.4 kindergarten and elementary teacher instructional assistants.
- Expects to maintain 10 teachers to keep primary Elementary class size at 23-24 ratio.
- Expects to maintain 10 teachers to keep foreign language, humanities, science, and art programs at current level.
- Expects to retain 2.5 media specialists at the middle school level.
- Expects to maintain 3.8 classified level of teacher assistant and secretarial support at the middle school.
- Expects to maintain 15.5 of teaching staff in various high school curriculum areas.
- Plans to address incoming student population with special needs and maintain class size, (8.31 certified FTE, 20 classified FTE); will help to address "No Child Left Behind".
- Expects to maintain 4.4 high school classified clerical support.
- Expects to maintain middle school co-curricular programs.
- Expects to maintain high school athletic and co-curricular activity programs.
- Expects to maintain the sixth grade Outdoor School program, which serves approximately 925 students.
- Expects to maintain non-personnel support for elementary, middle and high school, and special services.
- Restored staff development activities that were substantially reduced in 2002-03.

- Restored technology assistance/support at all grade levels to assist students, repair equipment and offer programs. \$250,000 has been allocated for updating and replacing equipment that no longer meets the needs of the student and staff.
- Added staff to address increased English as a Second Language population (5 FTE certified, and 3 FTE classified).
- Expanded assessment, testing and professional development to provide the technical information required to move to the next level of student achievement.

Parkrose

- Expects to maintain full school year.
- Expects to maintain 20 teachers to maintain or reduce class size.
- Expects to provide Outdoor School for 300 6th graders.
- Replaced textbooks for math, foreign language, and Advanced Placement classes.
- Replaced outdated computers.
- Restored community use of buildings in the evenings.

Portland

- Expects to maintain a full school year.
- Expects to maintain approximately 574 teaching positions.
- Expects to maintain class size.
- Expects to maintain athletics, Professional Technical Education, in-school alternative programs, Vocational Village and Outdoor School.
- Expects to maintain staff for career education, language immersion, and International Baccalaureate and arts magnet programs.
- District also reduced spending and restructured debt to effect savings of \$7.5 million from 2003-2004 funding levels.

Reynolds

- Expects to maintain full school year.
- Purchased \$2 million in textbooks, computers and classroom supplies.
- Expects to retain Outdoor School.
- Expects to retain about 35 and added about 20 teaching positions.
- Expects to retain 15 classified positions.
- Expects to retain 4 instructional leadership positions.
- Expects to maintain athletic programs.
- Retained summer school programs.

Riverdale

- Expects to maintain a full school year.
- Expects to maintain class size K-12.
- Expects to fund 5.5 teachers to maintain current programs.
- Expects to maintain a grade school counselor.

Victory Middle School

- Expect to maintain 0.5 English Language Learners instructor.
- Expect to maintain 1 teacher.
- Expect to maintain 1 counselor.

**IMPACTS IF THE
MULTNOMAH COUNTY
INCOME TAX IS
REPEALED**

In November, Multnomah County voters will decide whether to maintain the local income tax for the 2004-2005 and 2005-2006 school years. In preparing this report the Council asked each school district to provide information on the effects of a potential repeal of the local income tax funds.

2004-2005 School Year

Under the provisions of the proposal to repeal the local income tax, the eight school districts would be required to cut a total of \$81 million from their 2004-2005 school year budgets⁴. This amount represents approximately 11 percent of the total school budget for the eight Multnomah County School districts; however, because the cuts would come in the middle of the school year, they would represent a larger share of the remaining budget.

The school districts budget year began on July 1, 2004 and school began on September 7th. The districts have hired staff and set their budgets based on the assumption that the local tax funds will be available for the entire school year. Cutting school district budgets after the November vote would force school districts to absorb the budget cuts during the second half of their budget year. The loss of the local income tax revenue in the middle of the school year could have the effect of an approximate 20 percent cut for the remainder of the school year. Some districts have reserves that could absorb some of the loss of revenue. These contingency funds total approximately six percent of total budgets; the reserve percentage varies by district. However, reserves for many of the school districts are relatively low compared to the typical levels needed to address unforeseen events. School boards will need to determine the prudence of reducing these reserves further. Given the magnitude and timing of the potential budget cuts, it appears that most districts would face the potential of cutting a significant number of school days and/or eliminating teachers and other staff in the 2004-2005 school year.

2005-2006 School Year

If the local income tax is repealed, the budget cuts in the 2005-2006 school year are estimated at \$94 million. The loss of the local income tax revenue would represent about 12 percent for the projected total budgets in 2005-2006.

School districts would have more time to prepare for the impacts of a repeal of the local tax in the 2005-2006 school year; however, since 98 percent of these funds are currently used in school based instruction, the cuts would affect students in the classroom. It is likely that

⁴Total funding for 2004-2005 is \$94 million; of this amount, \$12.6 million is revenue from 2003 and therefore not subject to the repeal.

most districts would reduce the numbers of teachers and other school-based staff. The number of students in each class would increase. It is also likely that the districts would reduce programs.

Budget Cuts Would be Significant

These budget cuts would be significant. To provide a comparison that conveys the magnitude of the potential cuts, the lost revenue would be equivalent to approximately eight weeks of school. As an alternative comparison, budget cuts of this magnitude are equivalent to approximately 1,330 teachers; this is about one-quarter of the teaching staff in Multnomah County⁵.

All Multnomah County school districts would face some combination of reducing the number of school days, laying off teachers, reducing reserves, and/or eliminating programs. One school district prepared an alternative budget in the event that the local funding is repealed; other districts have described the types of budget cuts they will consider. Each of the districts will conduct a public process on cutting their budgets.

While none of the districts have made final decisions on what cuts would need to be made, it is clear that the level of cuts required would likely adversely affect student performance by increasing class size and/or shortening the school year, and eliminating programs. The next section summarizes the potential impacts.

Impacts on School Districts

Centennial

Centennial would lose \$5.5 million in 2004-2005 and \$6.4 million in 2005-2006. The District would use reserves to offset some of the lost revenue; therefore, the loss of local income tax revenue would result in cuts totaling between \$8 and \$9.6 million for 2004-2005 and 2005-2006, depending on how soon certain reductions are implemented. The district would implement the cuts during a two to three year period to avoid increasing class sizes or eliminating programs for as long as possible.

The local income tax revenue represents \$6 million per year, or 12 percent of Centennial's 2004-2005 budget. This amount is equivalent to the cost of roughly: 35 days of school, or 130 teachers, or running three of our seven elementary schools for one year.

⁵ The comparison of the local income tax revenue to the number of teachers is based on average teacher salaries for each district. In practice, the districts would lay off teachers based on seniority; therefore, a district would need to cut more of its junior teachers to save an equivalent amount of money.

The district identified the specific reductions that would be considered:

2004-2005: About half the cuts the first year would be absorbed by reducing the ending fund balance (reserves and money earmarked for long-term obligations). Additional reductions would include some combination of the following:

- Cut the length of the school year (assumes contractual agreements could be reached with unions). The district would save approximately \$175,000 a day.
- Increase class size. A significant percentage of classes would be in excess of 30 students per class. To minimize disruption to classes mid-year, the district would cut more teaching positions in 2005-06.
- Eliminate Outdoor School.
- Eliminate staff positions that were reinstated when the local income tax was first approved. Centennial cut many positions in 2001 and 2002 that were reinstated with the passage of the local income tax. These included classroom teachers to reduce class size, media assistants, custodians, additional teachers to provide full-time elementary PE, and instructional support for English Language Learners and special education.
- Eliminate purchase of textbooks and instructional materials.
- Eliminate or reduce extra-curricular activities. Stipends for middle school track and several high school programs, such as the Debate Team, were reinstated with the local income tax.

2005-2006: The district would need to cut an additional \$700,000 to \$3.7 million, depending on the amount cut in 2004-05. Given that the district is committed to keeping reasonable class sizes as long as possible, the majority of teacher cuts would occur in 2005-2006. These would result in a significant escalation of class sizes; well beyond the 30:1 ratio. Additionally, Outdoor School and Summer School would be eliminated.

Corbett

Corbett would lose \$570,000 in 2004-2005 and \$650,000 in 2005-2006. The local income tax revenue represents about 15 percent of the Corbett budget and is equivalent to six weeks of school or ten teachers (out of a total of 35). In the event that local income tax is repealed, the administration of Corbett School District will convene with the School Board to discuss program reductions and a shortened school year.

David Douglas

David Douglas would lose \$8.7 million in 2004-2005 and \$10 million in 2005-2006. This is eleven percent of the district's budget. The district has not made decisions on potential cuts; the local income tax revenue is the equivalent of eight weeks or 138 teachers. The district would reconvene its budget committee if the tax is repealed. Some of the 2004-2005 impacts could be absorbed by drawing down reserves and deferring the purchase of textbooks and technology, eliminating programs such as Outdoor School, athletics, and other activities. About 85% of the David Douglas budget goes to labor costs. The district would also consider cutting staff and / or school days. The impacts could be more significant in 2005-2006 when the district will absorb the cost of opening a new middle school and a forecasted PERS rate increase of four percentage points - around \$3.5m in total. An increase in PERS costs would reduce funds available for other activities.

Gresham Barlow

Gresham Barlow would lose \$9.4 million in 2004-2005 and \$10.9 million in 2005-2006. The local revenue is equivalent to approximately eight weeks of school or 188 teachers. The district is considering making the reduction over a three-year period. The District's three year financial forecast, without the local income tax, would require approximately \$3.3 million to be reduced each year beginning mid year 2004-05; this assumes that the district will use its existing reserves to defray some of the reductions. By implementing reductions over three years, programs will not be eliminated unnecessarily, should the financial conditions improve. In addition, the district will be able to save unemployment costs through the normal attrition of staff.

The district is now in the process of identifying the mid-year reductions for 2004-05. Implementing the \$3 million cut in the middle of the current school year is equivalent to cutting approximately \$6 million; the majority of reductions will be staff. At some grade levels, reductions will not be made until the semester break. The Superintendent has indicated that a spending freeze will be implemented if the local income tax is repealed. The district is considering the layoff of teachers and educational support staff, eliminating extra-curricular activities, Outdoor School, and the purchase of textbooks. These budget cuts would increase class size by five to seven students per class; this would increase average elementary classes to more than 30 and high school classes to more than 35.

Parkrose

Parkrose would lose \$3.4 million in 2004-2005 and \$3.9 million in 2005-2006. This is approximately 13 percent of the district's budget. The district has not made decisions on potential cuts; the local income tax revenue is equivalent to approximately eight weeks of school or 48 teachers.

For 2004-05, programs and services have been committed for the year. An example is Outdoor School. Parkrose School District has signed a contract with Multnomah Education Service District to provide those services. Parkrose Middle School has developed a comprehensive sixth grade teaching curriculum based on student attendance at Outdoor School. Potential repeal of the tax would occur after these students have attended the program. It would be impossible for MESD to wait until after the election to serve these students. This is one example of the program and service decisions that have been made and implemented for this school year. It would be difficult to make changes to staffing during a school year.

At this point, no decisions have been made for a contingency plan of the repeal of the local income tax. The Board of Directors would lead a process for possible mid-year cuts. Staff made a presentation at the August 23, 2004 board meeting for board understanding, comment and discussion about the possible repeal and impact.

The process that has been used in past years for declining revenue has been to consider using general fund reserves, curtailment of one time purchasing and controlled spending for the rest of the fiscal year. Mid-year position replacement would be evaluated and authorized on a criteria based standard.

Parkrose School District has developed a sustainability model that has been used by the Budget Committee when approving a current year's budget to forecast stability of programs and funding for future year.

The 2005-2006 budget would be developed based on available resources but also in conjunction with the projected sustainability of programs and services for up to three additional years.

If the Multnomah County Income Tax had not passed in May 2003, Parkrose School District was anticipating a reduction of 20 FTE. The district is also considering a freeze of mid-year vacancy replacements, fewer co-curricular activities, eliminating Outdoor School, and reducing funding for textbooks and technology. The district estimates that class sizes would increase by four to six students per class.

Portland Public Schools

Portland Public Schools would lose \$43 million in 2004-2005 and \$50 million in 2005-2006. The district adopted a budget that includes an Alternative Budget that describes the district's approach to address the potential repeal of the local income tax. The alternative budget states that the district would have to cut its budget after the school year has started and staff has been committed. The budget notes that the school board would meet to develop a process to make a final decision.

2004-2005: Portland Public Schools' is currently estimating that the district would use some of its contingency fund and cut about six weeks from the 2004-2005 school year, if the income tax is repealed. Other programs, such as athletics and outdoor school, may also be cut mid-year. There are other uncertainties that might affect the number of days cut:

- The PERS litigation by the Oregon Supreme Court
- Settlement of labor negotiations currently in progress with the Portland Association of Teachers, with the SEIU, and with the DCU
- Collection of \$7 million in delayed receipts from the 2003 income tax
- Resolution with Oregon Department of Education of differences in the 2003-2004 student count. About \$3 million is at risk for 2004-2005.

2005-2006: A shortened school year is only an option for one year. Districts that fail to provide a full school year for more than one year risk losing accreditation. As published in the district's alternative budget, the repeal of the income tax would create an ongoing deficit of about \$50 million. This estimate is even more uncertain than the current year. Most of the current year uncertainties listed above also affect next year (student count and the labor agreements). In addition, the district faces three other uncertainties:

- The deficit estimate assumes state aid based on a constant share of the state's budget. Since the State School Fund allocation determines three-fourths of the General Fund budget and the Legislature has not yet met, the potential error is large, up or down.
- The local option property tax expires this year. The deficit estimate assumes the local option is continued at its current rate, producing about \$33 million.
- The voter-approved capital bond expires this year. The deficit estimate does not include any impact on General Fund spending for facilities that would need to be budgeted, if capital bond funding is not renewed by vote.

In any event, if the income tax is repealed, the district must make major reductions in 2005-06. The options, which the district describes as mission-threatening actions, remain those outlined in the proposed alternative budget contained in the 2004-05 published budget:

- Eliminate about 574 teaching positions.
- Increase class size.
- Eliminate Professional Technical Education and additional support to Benson, Jefferson, Cleveland and Lincoln High Schools.
- Reduce contracted and in-school alternative programs and schools.
- Eliminate the interscholastic athletic program.
- Eliminate supplemental funding for language immersion and arts magnet programs.
- Eliminate Outdoor School.
- Reduce contingency and reserves.

Reynolds

Reynolds would lose \$9.7 million in 2004-2005 and \$11.1 million in 2005-2006, 14 percent of its budget. The district has not made decisions on potential cuts; the local income tax revenue is the equivalent of nine weeks or 238 teachers. The Budget Committee would reconvene to consider administrative recommendations and receive community input, as soon as possible prior to the start of the second semester to adopt revised budget.

In 2004-2005, the district would consider reducing the number of school days, a hiring freeze, reducing teachers and support staff, reducing textbook and supply purchases, and using reserves.

In 2005-2006, Reynolds reports that class sizes would increase from 24 to 35 students per class in elementary schools and from 27 to 40 students per class in middle and high schools if the district reduces the number of teachers. This would result in a loss of student and teacher contact time, reductions in instructional minutes and elimination of a range of course offerings. The district would also consider the elimination of athletics and after-school programs and defer new textbooks. The district would also consider eliminating the remediation summer programs for middle and high school and experiential learning opportunities, such as field trips and outdoor school.

Riverdale

Riverdale would lose \$440,000 in 2004-2005 and \$500,000 in 2005-2006. The district has not made decisions on potential cuts; the local income tax revenue is the equivalent of four weeks or 6 teachers. An adjustment in state funding and a reduction in enrollment have eliminated the district's reserves. A loss of the local revenue would mean reductions in district operations. The district has used the local tax funds to support additional teachers and counseling positions.

CONCLUSIONS

The local income tax is budgeted to provide a full school year and to benefit students

The Council reviewed all of the reports from the school districts to ensure that the funding benefits students and is consistent with the purposes of the local income tax. After reviewing the material submitted to the Council by the Multnomah County school districts and meeting with each district, the Council concludes:

- All Multnomah County school districts are currently scheduled to be open for a full school year in 2004-2005.
- The school districts expect to use the local income tax to maintain or add approximately 880 teachers to maintain or reduce class size.
- The school districts have restored or maintained educational programs and services to keep students in school.
- 98 percent of the funding is budgeted for school based activities; the remainder goes to central support for those school-based activities.
- The Council did not identify any uses of the funds that were inconsistent with the purposes of the local income tax.
- In December 2004, the eight school districts will report on their plans for student achievement in the 2004-2005 school year and their accomplishments in implementing the 2003-2004 action plans. In the next School Efficiency and Quality Advisory Council report, we will review the progress in meeting the districts' student achievement goals.

Repeal of the local income tax would have significant and immediate impacts on the Multnomah County school districts.

If the Multnomah County Income Tax is repealed for 2004 and 2005, the eight Multnomah County school districts would be required to cut a total of \$81 million from their 2004-2005 school year budgets half way through the school year. The budget cuts in the 2005-2006 school year are estimated at \$94 million.

These budget cuts would be significant. To provide a comparison that conveys the magnitude of the potential budget cuts, the lost revenue would be equivalent to approximately eight weeks of school. As an alternative comparison, budget cuts of this magnitude are equivalent to approximately 1,330 teachers; this is about one-quarter of the teaching staff in Multnomah County. All Multnomah County School Districts would implement some combination of the following options: reducing the number of school days, laying off teachers, reducing reserves, and/or eliminating programs.

While none of the districts have made final decisions on what cuts would need to be made, it is clear that the level of cuts required would likely adversely affect student performance by increasing class size and/or shortening the school year, and eliminating programs.

Specific Impacts:

- In the 2004-2005 school year, repeal of the local income tax would cause a loss of an average of 11 percent of the total budget for the eight school districts. Repeal of the tax in the middle of the school year will translate into a larger percentage cut in 2004-2005 because the cuts will be applied to the funds remaining in the budget.
- Repeal of the tax in the middle of the school year may force many of the school districts to significantly reduce the number of days in the school year or eliminate teachers. For example, Portland Public Schools' Alternative Budget contemplates eliminating up to six weeks of the current school year.
- Some districts have reserves that can be used to partially offset budget cuts in 2004-2005. These reserves are not sufficient to entirely offset the potential loss of revenue. Further, the school boards will need to address whether it is prudent to significantly draw down reserves given the uncertainties facing the school districts.
- The local income tax represents an average of 12 percent of the projected total school budgets for the 2005-2006 school year. School districts will have more time to adjust to impacts in the 2005-2006 school year. Districts are likely to reduce the number of teachers and other staff and reduce or eliminate programs.
- One school district prepared an alternative budget in the event that the local funding is repealed; other districts have described the types of budget cuts they will consider. All of the districts would conduct a public process prior to making final decisions on cutting their budgets.
- To provide information on the magnitude of the cuts for each district, we have reported the equivalent number of school days or teachers that are represented by the local income tax revenues that would be lost.

Centennial: the local income tax revenue is equivalent to seven weeks of school or 130 teachers (out of 357).

Corbett: the local income tax revenue is equivalent to six weeks of school or ten teachers (out of 35).

David Douglas: the local income tax revenue is equivalent to eight weeks of school or 138 teachers (out of 451).

Gresham Barlow: the local income tax revenue is equivalent to about eight weeks of school or 188 teachers (out of 655).

Parkrose: the local income tax revenue is equivalent to eight weeks of school or 48 teachers (out of 198).

Portland: has developed an alternative budget; but not made final decisions on cuts. The district estimates it would lose \$43 million in 2004-2005 and anticipates cutting about six weeks of school, depleting reserves, and making other cuts. \$50 million is at risk for 2005-2006 and may result in eliminating 574 teaching positions (out of 2,721) among other program cuts.

Reynolds: the local income tax revenue is equivalent to about nine weeks of school or 238 teachers (out of 640).

Riverdale: the local income tax revenue is the equivalent of four weeks of school or 6 teachers (out of 60).

ACKNOWLEDGEMENTS

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APPENDIX 1: SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

Co-Chairs

- **Baruti Artharee**, Regional Director/Diversity Initiatives, Providence Health Systems; former chair, Urban League of Portland
- **Judy Pepler**, President, Qwest Oregon; Chair Public Policy Committee for Portland Business Alliance

Members

- **Richard Anderson**, CPA, Accounting and Tax, Center Oak Properties Tax Supervising and Conservation Commission, Portland Public Schools Bond Task Force
- **Pat Burk**, Oregon Department of Education, former principal and administrator at Portland Public Schools
- **Steven Cheung**, Marshall High School junior, Superintendent's Student Advisory Council
- **Dr. Phyllis Edmundsen**, Dean of Education, Portland State University
- **Bertha Ferran**, mortgage consultant, Hispanic Metro Chamber, United Way
- **Nancy Hamilton**, co-founder, Help Out Public Education (HOPE)
- **Vera Katz**, Mayor, City of Portland
- **David Knowles**, Vice President, David Evans and Associates
- **Diane Linn**, Chair and Chief Executive Officer of Multnomah County
- **JS May**, President, Portland Schools Found; Principal, Metropolitan Group
- **Nathan Nguyen**, Asian Pacific American Network of Oregon
- **Luis Ornelas**, Portland Hispanic Chamber of Commerce, consultant, Engineering and Project Development
- **Carol Samuels**, Tax Supervising & Conservation Commission, Seattle-Northwest Securities
- **Bill Scott**, Chair, Leaders Roundtable, General Manager, Flexcar Oregon
- **David Shields**, Gresham City Council, President, Gresham Chamber of Commerce
- **Ken Thrasher**, CEO Compli, former CEO and President of Fred Meyer, Chair, Quality Education Commission
- **Courtney Vanderstek**, Director for Teaching and Learning, Oregon Education Association
- **Coni Westmoreland**, Multnomah Youth Commission, David Douglas High School junior
- **Duncan Wyse**, President, Oregon Business Council

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

APPENDIX 2: DETAILED SCHOOL DISTRICT BUDGETS

Centennial School District

SCHEDULE OF BUDGET AND OTHER FINANCING USE -
YEAR ENDED JUNE 30, 2005

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
School Based Services						
<i>Instruction:</i>						
Primary programs	4,366,516.33		1,841,408.35		6,207,924.68	
Intermediate programs	3,704,315.63		1,566,825.11		5,271,140.74	
Elementary extracurricular					-	
Middle school programs	2,393,221.46		933,511.50		3,326,732.96	
Middle school extracurricular	138,201.00				138,201.00	
High school programs	4,380,891.45		1,698,156.08		6,079,047.53	
High school extracurricular	787,973.00				787,973.00	
Talented and gifted programs	35,644.00				35,644.00	
Students with disabilities - restrictive programs	548,783.00				548,783.00	
Students with disabilities - less restrictive programs	4,156,424.00				4,156,424.00	
Remediation	138,795.00				138,795.00	
Alternative education	1,567,618.00				1,567,618.00	
English second language programs	1,304,755.13		223,890.97		1,528,646.10	
Teen Parent Programs	151,810.00					
Summer School Programs	60,689.00		119,152.00			
Subtotal	23,735,637.00	0.03	6,263,792.01	1.00	29,999,429.01	0.13
School Based Support:						
Attendance and social work services	547,446.00				547,446.00	
Guidance services	1,477,237.00				1,477,237.00	
Health services	11,468.00				11,468.00	
Psychological services	390,792.00				390,792.00	
Speech pathology and audiology services	635,961.00				635,961.00	
Other student treatment services	117,807.00				117,807.00	
Service direction, special education	357,825.00				357,825.00	
Educational media services (Library)	1,491,055.00				1,491,055.00	
Assessment and Testing	50,245.00				50,245.00	
Instructional staff development	16,903.00				16,903.00	
Office of the principal services	3,458,135.00				3,458,135.00	
Subtotal	8,554,874.00	0.17	-	-	8,554,874.00	-
Total School Based Services	32,290,511.00	0.65	6,263,792.01	1.00	38,554,303.01	0.13
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant	3,738,707.00				3,738,707.00	
Student transportation services	1,753,709.00				1,753,709.00	
Warehouse					-	
Subtotal	5,492,416.00	0.11	-	-	5,492,416.00	-
Central Services:						
Curriculum / Improvement of instruction services	479,475.00				479,475.00	
Board of education services	82,512.00				82,512.00	

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
Executive administration services	255,299.00				255,299.00	
Direction of business support services					-	
Fiscal services	760,001.00				760,001.00	
Printing / Information services	502,306.00				502,306.00	
Human Resources	1,161,967.00				1,161,967.00	
Technology services	745,632.00				745,632.00	
Other central support services / switchboard, etc.					-	
Subtotal	3,987,192.00	0.08	-	-	3,987,192.00	-
Enterprise and community services:						
Community services / Swim Pool Operations	95,974.00				95,974.00	
Community Classes	2,125.00					
Childcare Center					-	
Subtotal	98,099.00	0.00	-	-	98,099.00	-
Total support programs	9,577,707.00	0.19	-	-	9,577,707.00	-
Facilities Acquisition & Construction	1,000.00				1,000.00	
Long-Term Debt Service	16,500.00				16,500.00	
Interfund Transfers	10,000.00				10,000.00	
Contingency	1,522,242.00				1,522,242.00	
Subtotal	1,549,742.00	0.03	-	-	1,549,742.00	-
Total Expenditures	43,417,960.00	0.87	6,263,792.01	1.00	49,681,752.01	0.13

Corbett

SCHEDULE OF BUDGET AND OTHER FINANCING USE - YEAR ENDED JUNE 30, 2005

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
School Based Services						
<i>Instruction:</i>						
Primary programs	375,987		166,200		542,187	
Intermediate programs	354,886		157,074		511,960	
Elementary extracurricular	3,323				3,323	
Middle school programs	284,544		125,138		409,682	
Middle school extracurricular	30,096				30,096	
High school programs	460,737		203,349		664,086	
High school extracurricular	112,124				112,124	
Talented and gifted programs	-				-	
Students with disabilities - restrictive programs	15,000				15,000	
Students with disabilities - less restrictive programs	237,345				237,345	
Remediation	7,730				7,730	
Alternative education	72,550				72,550	
English second language programs	-				-	
Subtotal	1,954,322	0%	651,761	100%	2,606,083	15%
School Based Support:						
Attendance and social work services	-				-	
Guidance services	-				-	

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
Health services	950				950	
Psychological services	-				-	
Speech pathology and audiology services	-				-	
Other student treatment services	-				-	
Service direction, special education	-				-	
Educational media services (Library)	73,778				73,778	
Instructional staff development	5,000				5,000	
Office of the principal services	274,264				274,264	
Subtotal	353,992	8%	0	0%	353,992	0%
Total School Based Services	2,308,314	51%	651,761	100%	2,960,075	15%
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant	568,017				568,017	
Student transportation services	275,953				275,953	
Warehouse	-				-	
Subtotal	843,970	19%	0	0%	843,970	0%
Central Services:						
Curriculum / Improvement of instruction services	35,600				35,600	
Board of education services	89,125				89,125	
Executive administration services	221,902				221,902	
Direction of business support services	-				-	
Fiscal services	135,459				135,459	
Printing / Information services	7,500				7,500	
Human Resources	-				-	
Technology services	35,600				35,600	
Other central support services / switchboard, etc.	-				-	
Subtotal	525,186	12%	0	0%	525,186	0%
Enterprise and community services:						
Community services / Swim Pool Operations	-				-	
Childcare Center	-				-	
Subtotal	-	0%	0	0%	-	0%
Total support programs	1,369,156	31%	0	0%	1,369,156	0%
Interfund Transfers	156,455	3%		0%	156,455	0%
Total Expenditures	3,833,925	85%	651,761	100%	4,485,686	15%

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

DAVID DOUGLAS SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES AND OTHER USES
YEAR ENDED JUNE 30, 2005

	<i>General Fund (all funds)</i>	<i>% Total</i>	<i>MCIT Funding</i>	<i>% Total</i>	<i>Total Funding (except MCIT)</i>	<i>Total Funding (all funds)</i>	<i>MCIT % (% of Total Funding)</i>
School Based Services							
<i>Instruction:</i>							
Primary programs	8,606,650		1,417,500		7,189,150	8,606,650	16.5%
Intermediate programs	7,881,200		2,365,537		5,515,663	7,881,200	30.0%
Elementary extracurricular	62,500		-		62,500	62,500	0.0
Middle school programs	5,250,175		700,925		4,549,250	5,250,175	13.4%
Middle school extracurricular	237,500		-		237,500	237,500	0.0%
High school programs	10,053,850		1,414,400		8,639,450	10,053,850	14.1%
High school extracurricular	697,200		-		697,200	697,200	0.0%
Talented and gifted programs	181,525		43,000		138,525	181,525	23.7%
Students with disabilities - restrictive programs	2,326,075		77,000		2,249,075	2,326,075	3.3%
Students with disabilities - less restrictive programs	1,732,150		90,000		1,642,150	1,732,150	5.2%
Remediation	138,500		138,500		-	138,500	100.0%
Alternative education	1,446,920		113,675		1,333,245	1,446,920	7.9%
English second language programs	3,662,950		599,750		3,063,200	3,662,950	16.4
Subtotal	42,277,195	53.2%	6,960,287	77.3%	35,316,908	42,277,195	16.5%
School Based Support:							
Attendance and social work services	471,950		68,000		403,950	471,950	14.4%
Guidance services	1,816,550		272,000		1,544,550	1,816,550	15.0%
Health services	8,000		-		8,000	8,000	0.0%
Psychological services	157,800		6,000		151,800	157,800	3.8%
Speech pathology and audiology services	636,550		63,000		573,550	636,550	9.9%
Other student treatment services	59,125		2,000		57,125	59,125	3.4%
Service direction, special education	271,227		8,000		263,227	271,227	2.9%
Educational media services (Library)	1,341,600		916,713		424,887	1,341,600	68.3%
Instructional staff development	295,500		150,000		145,500	295,500	50.8%
Office of the principal services	4,600,250		179,000		4,421,250	4,600,250	3.9%
Subtotal	9,658,552	12.2%	1,664,713	18.5%	7,993,839	9,658,552	17.2%
Total School Based Services	51,935,747	65.3%	8,625,000	95.8%	43,310,747	51,935,747	16.6%
Support Programs:							
<i>Transportation / Building Support</i>							
Operation and maintenance of plant	6,849,105		156,000		6,693,105	6,849,105	2.3%
Student transportation services	3,721,600		113,000		3,608,600	3,721,600	3.0%
Warehouse	108,950		4,000		104,950	108,950	3.7%
Subtotal	10,679,655	13.4%	273,000	3.0%	10,406,655	10,679,655	2.6%
Central Services:							
Curriculum / Improvement of instruction services	489,752		21,000		468,752	489,752	4.3%
Board of education services	229,550		-		229,550	229,550	0.0%
Executive administration							

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

services	493,349		17,000		476,349	493,349	3.4%
	<i>General Fund (all funds)</i>	<i>% Total</i>	<i>MCIT Funding</i>	<i>% Total</i>	<i>Total Funding (except MCIT)</i>	<i>Total Funding (all funds)</i>	<i>MCIT % (% of Total Funding)</i>
Direction of business support services	187,192		6,000		181,192	187,192	3.2%
Fiscal services	403,750		15,000		388,750	403,750	3.7%
Printing / Information services	207,500		6,000		201,500	207,500	2.9%
Human Resources	378,669		13,000		365,669	378,669	3.4%
Technology services	339,972		8,000		331,972	339,972	2.4%
Other central support services / switchboard, etc.	81,950		2,000		79,950	81,950	2.4%
Subtotal	2,811,684	3.5%	88,000	1.0%	777,591	2,811,684	3.1%
Enterprise and community services:							
Community services / Swim Pool Operations	144,600		4,000		140,600	144,600	2.8%
Childcare Center	349,075		10,000		339,075	349,075	2.9%
Subtotal	493,675	0.6%	14,000	0.2%	479,675	493,675	2.8%
Total support programs	13,985,014	17.6%	375,000	4.2%	11,663,921	13,985,014	2.7%
Interfund Transfers	7,555,000	9.5%	-	0.0%	7,555,000	7,555,000	0.0%
Contingency	5,999,239	7.5%	-	0.0%	5,999,239	5,999,239	0.0%
Total Expenditures	79,475,000	100.0%	9,000,000	100.0%	68,528,907	79,475,000	11.3%

GRESHAM-BARLOW SCHOOL DISTRICT 10JT

SCHEDULE OF BUDGET AND OTHER FINANCING USE
YEAR ENDED JUNE 30, 2005

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
School Based Services						
<i>Instruction:</i>						
Primary programs	9,486,526		2,077,191		11,563,717	
Intermediate programs	5,576,904		450,942		6,027,846	
Elementary extracurricular	-		-		-	
Middle school programs	8,943,957		1,005,966		9,949,923	
Middle school extracurricular	367,662		58,311		425,973	
High school programs	10,350,187		1,878,190		12,228,377	
High school extracurricular	820,592		354,332		1,174,924	
Pre-Kindergarten	251,087		-		251,087	
Talented and gifted programs	13,542		51,509		65,051	
Students with disabilities - restrictive programs	2,329,997		530,000		2,859,997	
Students with disabilities - less restrictive programs	2,434,726		798,440		3,233,166	
Remediation	24,399		13,888		38,287	
Alternative education	910,832		24,298		935,130	
English second language programs	1,045,936		350,000		1,395,936	
Summer School	23,902		12,595		36,497	
Subtotal	42,580,249	53%	7,605,662	70%	50,185,911	9%

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
School Based Support:						
Attendance and social work services	148,927		201,062		349,989	
Guidance services	2,537,189		208,251		2,745,440	
Health services	230,254		84,924		315,178	
Psychological services	12,990		325,367		338,357	
Speech pathology and audiology services	517,212		75,379		592,591	
Other student treatment services	-				-	
Service direction, special education	372,269		85,421		457,690	
Educational media services (Library)	1,026,198		248,000		1,274,198	
Instructional staff development	276,327		80,000		356,327	
Assessment and testing	72,633		250,000		322,633	
Office of the principal services	5,812,564		427,533		6,240,097	
Subtotal	11,006,563	14%	1,985,937	18%	12,992,500	2%
Total School Based Services	53,586,812	66%	9,591,599	88%	63,178,411	12%
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant	6,379,295		480,000		6,859,295	
Student transportation services	4,586,653		236,747		4,823,400	
Warehouse	-				-	
Subtotal	10,965,948	14%	716,747	7%	11,682,695	1%
Central Services:						
Curriculum / Improvement of instruction services	1,057,034		96,309		1,153,343	
Board of education services	180,900				180,900	
Executive administration services	520,494				520,494	
Direction of business support services	804,440		10,560		815,000	
Fiscal services	390,415		43,003		433,418	
Printing / Information services	410,471		112,596		523,067	
Human Resources	495,295		36,528		531,823	
Technology services	901,905		256,880		1,158,785	
Other central support services / switchboard, etc.	38,875				38,875	
Subtotal	4,799,829	6%	555,876	5%	5,355,705	1%
Enterprise and community services:						
Community services / Swim Pool Operations	283,712		27,529		311,241	
Childcare Center	-				-	
Subtotal	283,712	0%	27,529	0%	311,241	0%
Total support programs	16,049,489	20%	1,300,152	12%	17,349,641	2%
Interfund Transfers	269,550	0%		0%	269,550	0%
Total Expenditures	69,905,851	87%	10,891,751	100%	80,797,602	13%

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

PARKROSE SCHOOL DISTRICT #3

SCHEDULE OF BUDGET AND OTHER FINANCING USE - YEAR ENDED JUNE 30, 2005

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
School Based Services						
<i>Instruction:</i>						
Primary programs	3,114,667		768,537		3,883,204	
Intermediate programs	1,095,115		697,501		1,792,616	
Elementary extracurricular	12,630				12,630	
Middle school programs	2,122,354		837,269		2,959,623	
Middle school extracurricular	80,687				80,687	
High school programs	2,468,519		781,768		3,250,287	
High school extracurricular	418,019				418,019	
Talented and gifted programs	14,277				14,277	
Students with disabilities - restrictive programs	2,524,395				2,524,395	
Students with disabilities - less restrictive programs	-				-	
Remediation	10,000				10,000	
Alternative education	226,697				226,697	
English second language programs	674,632		30,000		704,632	
Subtotal	12,761,992	3%	3,115,075	85%	15,877,067	12%
School Based Support:						
Attendance and social work services	-				-	
Guidance services	869,660				869,660	
Health services	15,500				15,500	
Psychological services	(48,500)		50,000		1,500	
Speech pathology and audiology services	257,121				257,121	
Other student treatment services	-				-	
Service direction, special education	418,895				418,895	
Educational media services (Library)	301,501		50,000		351,501	
Instructional staff development	87,285				87,285	
Office of the principal services	1,509,976				1,509,976	
Subtotal	3,411,438	13%	100,000	3%	3,511,438	0%
Total School Based Services	16,173,430	63%	3,215,075	88%	19,388,505	13%
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant	2,484,900		104,000		2,588,900	
Student transportation services	1,321,197				1,321,197	
Warehouse	-				-	
Subtotal	3,806,097	15%	104,000	3%	3,910,097	0%
Central Services:						
Curriculum / Improvement of instruction services	(90,349)		200,000		109,651	
Board of education services	72,700				72,700	
Executive administration services	269,621				269,621	
Direction of business support services	-				-	
Fiscal services	552,951				552,951	
Printing / Information services	96,726				96,726	
Human Resources	157,855				157,855	
Technology services	203,342		150,000		353,342	

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
Other central support services / switchboard, etc.	10,354				10,354	
Subtotal	1,273,200	5%	350,000	10%	1,623,200	1%
Enterprise and community services:						
Community services / Swim Pool Operations	-				-	
Childcare Center	-				-	
Subtotal	-	0%	0	0%	-	0%
Total support programs	5,079,297	20%	454,000	12%	5,533,297	2%
Interfund Transfers	554,832	2%		0%	554,832	0%
Total Expenditures	21,807,559	86%	3,669,075	100%	25,476,634	14%

Portland Public Schools

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE - AS OF JULY 1, 2004

<i>Program Description</i>	<i>State Functions</i>	<i>Expenditure Budgeted</i>	<i>% of Total</i>	<i>MCIT % of School Svc</i>	<i>Funding MCIT</i>	<i>Funding All Other</i>	<i>Total</i>
INSTRUCTION:							
Instructional substitutes	1001	0.00	0.00%	0.00%	0.00	0.00	0.00
Primary, K-3 programs	1111	49,201,741.00	12.40%	16.75%	8,368,403.26	40,833,337.74	49,201,741.00
Intermediate 4-5 programs	1112	26,056,954.00	6.57%	8.87%	4,431,857.38	21,625,096.62	26,056,954.00
Middle school programs	1121	36,020,577.00	9.08%	12.27%	6,126,505.04	29,894,071.96	36,020,577.00
High school programs	1131	43,847,488.00	11.05%	14.93%	7,457,733.29	36,389,754.71	43,847,488.00
Pre-kindergarten programs	1140	819,013.00	0.21%	0.28%	139,300.58	679,712.42	819,013.00
Talented and gifted programs	1210	600,460.00	0.15%	0.20%	102,128.33	498,331.67	600,460.00
Students with disabilities-restrictive programs	1220	23,628,671.00	5.96%	8.05%	4,018,846.56	19,609,824.44	23,628,671.00
Students with disabilities-less restrictive programs	1250	11,395,083.00	2.87%	3.88%	1,938,115.36	9,456,967.64	11,395,083.00
Early intervention	1260	83,475.00	0.02%	0.03%	14,197.72	69,277.28	83,475.00
Remediation	1270	0.00	0.00%	0.00%	0.00	0.00	0.00
Alternative education	1280	15,240,764.00	3.84%	5.19%	2,592,202.16	12,648,561.84	15,240,764.00
English as a second language	1291	12,282,303.00	3.10%	4.18%	2,089,016.82	10,193,286.18	12,282,303.00
Teen parent programs	1292	548,572.00	0.14%	0.19%	93,303.03	455,268.97	548,572.00
Summer school programs	1400	0.00	0.00%	0.00%	0.00	0.00	0.00
Subtotal		\$219,725,101.00	55.39%	74.82%	\$37,371,609.52	\$182,353,491.48	\$219,725,101.00

SCHOOL BASED SERVICES

Elementary extracurricular	1113	0.00	0.00%	0.00%	0.00	0.00	0.00
Middle school extracurricular	1122	0.00	0.00%	0.00%	0.00	0.00	0.00
High school extracurricular	1132	3,524,700.00	0.89%	1.20%	599,493.24	2,925,206.76	3,524,700.00
Attendance and social work services 6,344,050.00	2110	6,344,050.00	1.60%	2.16%	1,079,018.09	5,265,031.91	6,344,050.00
Guidance services	2120	6,839,661.00	1.72%	2.33%	1,163,313.34	5,676,347.66	6,839,661.00
Health services	2130	8,611.00	0.00%	0.00%	1,464.59	7,146.41	8,611.00
Psychological services	2140	4,995,869.00	1.26%	1.70%	849,714.78	4,146,154.22	4,995,869.00
Speech pathology and audiology services	2150	5,131,888.00	1.29%	1.75%	872,849.36	4,259,038.64	5,131,888.00
Other student treatment services	2160	2,578,858.00	0.65%	0.88%	438,621.14	2,140,236.86	2,578,858.00

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

Program Description	State Functions	Expenditure Budgeted	% of Total	MCIT % of School Svc	Funding MCIT	Funding All Other	Total
Service direction student support	2190	6,460,076.00	1.63%	2.20%	1,098,752.20	5,361,323.80	6,460,076.00
Improvement of instruction services	2210	2,406,900.00	0.61%	0.82%	409,373.92	1,997,526.08	2,406,900.00
Educational media services	2220	6,070,653.00	1.53%	2.07%	1,032,517.78	5,038,135.22	6,070,653.00
Instructional staff development	2240	3,193,954.00	0.81%	1.09%	543,238.81	2,650,715.19	3,193,954.00
Office of the principal services	2410	26,313,443.00	6.63%	8.96%	4,475,481.92	21,837,961.08	26,313,443.00
Other support services	2490	85,260.00	0.02%	0.03%	14,501.32	70,758.68	85,260.00
Subtotal		\$73,953,923.00	18.64%	25.18%	\$12,578,340.48	\$61,375,582.52	\$73,953,923.00
TOTAL SCHOOL BASED SERVICES		\$ 293,679,024.00	74.03%	100.00%	\$ 49,949,950	\$ 243,729,074.00	\$ 293,679,024.00
SUPPORT PROGRAMS:							
<i>TRANSPORTATION/BUILDING SUPPORT</i>							
Operation and maintenance of plant	2540	30,003,259.00	7.56%			30,003,259.00	30,003,259.00
Student transportation	2550	16,684,331.00	4.21%			16,684,331.00	16,684,331.00
Internal services (purchasing, warehousing, printing)	2570	3,022,022.00	0.76%			3,022,022.00	3,022,022.00
Technology	2660	7,982,008.00	2.01%			7,982,008.00	7,982,008.00
Subtotal		\$ 57,691,620.00	14.54%		\$ -	\$ 57,691,620.00	\$ 57,691,620.00
CENTRAL SERVICES							
Board of education services	2310	311,203.00	0.08%			311,203.00	311,203.00
Executive administration services	2320	3,233,040.00	0.81%				3,233,040.00
Direction of business support services	2500	455,635.00	0.11%				455,635.00
Fiscal services	2520	3,735,197.00	0.94%			3,735,197.00	3,735,197.00
Planning, research, development, evaluation, grant	2620	2,098,027.00	0.53%		2,098,027.00		
Information services	2630	1,177,356.00	0.30%			1,177,356.00	1,177,356.00
Staff services (Human resources)	2645	3,213,664.00	0.81%				3,213,664.00
Records management	2670	228,513.00	0.06%			228,513.00	228,513.00
Subtotal		\$14,452,635.00	3.64%		\$0.00	\$14,452,635.00	\$14,452,635.00
ENTERPRISE AND COMMUNITY SERVICES:							
Food services	3100	-	0.00%			0.00	0.00
Facilities acquisition and construction	4000	-	0.00%			0.00	0.00
Subtotal		\$0.00	0.00%		\$0.00	\$0.00	\$0.00
Total Support Programs		\$ 72,144,255.00	18.19%		\$ -	\$ 72,144,255.00	\$ 72,144,255.00
OTHER PROGRAMS:							
Debt Services	5100	2,679,966.00	0.68%			2,679,966.00	2,679,966.00
Transfer of funds	5200	16,608,164.00	4.19%			16,608,164.00	16,608,164.00
Contingencies	6000	11,580,883.00	2.92%			11,580,883.00	11,580,883.00
Unappropriated ending fund balance	7000	0.00	0.00%			0.00	0.00
Subtotal		\$30,869,013.00	7.78%		\$0.00	\$30,869,013.00	\$30,869,013.00
GRAND TOTAL		\$396,692,292.00	100.00%		\$49,949,950.00	\$346,742,342.00	\$396,692,292.00

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

Reynolds

SCHEDULE OF BUDGET AND OTHER FINANCING USE -
YEAR ENDED JUNE 30, 2005

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
School Based Services						
<i>Instruction:</i>						
Primary programs	8,408,840		2,508,503		10,917,343	
Intermediate programs	4,378,809		1,300,580		5,679,389	
Elementary extracurricular	-		-		-	
Middle school programs	6,521,282		1,936,931		8,458,213	
Middle school extracurricular	212,706		63,177		275,883	
High school programs	6,625,319		1,967,832		8,593,151	
High school extracurricular	523,637		155,529		679,166	
Talented and gifted programs	111,978		33,259		145,237	
Students with disabilities - restrictive programs	4,321,756		1,283,634		5,605,390	
Students with disabilities - less restrictive programs	2,655,555		788,745		3,444,300	
Remediation	47,312		17,023		1,948,664	
Alternative education	1,564,639		464,724		2,029,363	
English second language programs	1,931,641		573,729		2,505,370	
Subtotal	37,303,474	47%	11,093,666	100%	48,397,140	14%
School Based Support:						
Attendance and social work services	637,664		0		637,664	
Guidance services	2,037,669		0		2,037,669	
Health services	5,545		0		5,545	
Psychological services	347,083		0		347,083	
Speech pathology and audiology services	1,224,268		0		1,224,268	
Other student treatment services	-		-		-	
Service direction, special education	419,865		0		419,865	
Educational media services (Library)	1,601,198		0		1,601,198	
Instructional staff development	20,423		0		20,423	
Office of the principal services	4,529,602		0		4,529,602	
Subtotal	10,823,317	14%	0	0%	10,823,317	0%
Total School Based Services	48,126,791	60%	11,093,666	100%	59,220,457	14%
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant	7,414,431		0		7,414,431	
Student transportation services	3,663,142		0		3,663,142	
Warehouse	-		0		-	
Subtotal	11,077,573	14%	0	0%	11,077,573	0%
Central Services:						
Curriculum / Improvement of instruction services	1,452,217		0		1,452,217	
Board of education services	321,830		0		321,830	
Executive administration services	328,110		0		328,110	
Direction of business support services	144,241		0		144,241	
Fiscal services	313,797		0		313,797	
Printing / Information services	315,272		0		315,272	
Human Resources	1,518,102		0		1,518,102	
Technology services	505,773		0		505,773	

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
Other central support services / switchboard, etc.	49,720				49,720	
Subtotal	4,949,062	6%	0	0%	4,949,062	0%
Enterprise and community services:						
Community services / Swim Pool Operations	73,713		0		73,713	
Childcare Center	-				-	
Subtotal	73,713	0%	0	0%	73,713	0%
Total support programs	16,100,348	20%	0	0%	16,100,348	0%
Interfund Transfers	832,000	1%	0	0%	832,000	0%
Other Uses	406,085	1%	0	0%	406,085	0%
Operating Contingencies	1,765,000	2%	0	0%	1,765,000	0%
Unappropriated Ending Fund Balance	1,500,000	2%	0	0%	1,500,000	0%
Total Expenditures	68,730,224	86%	11,093,666	100%	79,823,890	14%

RIVERDALE SCHOOL DISTRICT

SCHEDULE OF BUDGET AND OTHER FINANCING USE - YEAR ENDED JUNE 30, 2005

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
School Based Services						
<i>Instruction:</i>						
Primary programs	551,464		100,000		651,464	
Intermediate programs	528,885		100000		628,885	
Elementary extracurricular	413,831		80000		493,831	
Middle school programs	3,279				3,279	
Middle school extracurricular					-	
High school programs	866,021		120000		986,021	
High school extracurricular	2,180				2,180	
Talented and gifted programs	1,908				1,908	
Students with disabilities - restrictive programs					-	
Students with disabilities - less restrictive programs	212,911		45000		257,911	
Remediation					-	
Alternative education					-	
English second language programs					-	
Subtotal	2,580,480	53%	445,000	97%	3,025,480	9%
School Based Support:						
Attendance and social work services	15				15	
Guidance services	32,704		15000		47,704	
Health services	379				379	
Psychological services	91,624				91,624	
Speech pathology and audiology services	108,091				108,091	
Other student treatment services					-	
Service direction, special education					-	
Educational media services (Library)					-	
Instructional staff development					-	
Office of the principal services	331,060				331,060	
Subtotal	563,873	12%	15000	3%	578,873	0%

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
Total School Based Services	3,144,353	65%	460,000	100%	3,604,353	9%
Support Programs:						
Transportation / Building Support						
Operation and maintenance of plant	541,657				541,657	
Student transportation services	104,999				104,999	
Warehouse					-	
Subtotal	646,656	13%	0	0%	646,656	0%
Central Services:						
<i>Curriculum / Improvement of instruction services</i>						
Board of education services	34,046				34,046	
Executive administration services	237,119				237,119	
Direction of business support services	-				-	
Fiscal services	96,060				96,060	
Printing / Information services	20,737				20,737	
Human Resources					-	
Technology services	229,530				229,530	
Other central support services / switchboard, etc.					-	
Subtotal	617,492	13%	0	0%	617,492	0%
Enterprise and community services:						
Community services / Swim Pool Operations						
Childcare Center					-	
Subtotal	-	0%	0	0%	-	0%
Total support programs	1,264,148	26%	0	0%	1,264,148	0%
Interfund Transfers		0%		0%	-	0%
Total Expenditures	4,408,501	91%	460000	100%	4,868,501	9%

Victory Middle School

SCHEDULE OF BUDGET AND OTHER FINANCING USE - YEAR ENDED JUNE 30, 2005

	<i>General Fund</i>	<i>% of Total</i>	<i>MCIT Funding</i>	<i>Allocation of MCIT</i>	<i>TOTAL Funding</i>	<i>MCIT % TOTAL</i>
School Based Services						
<i>Instruction:</i>						
Primary programs					-	
Intermediate programs					-	
Elementary extracurricular					-	
Middle school programs	515,631		43069		558,700	
Middle school extracurricular					-	
High school programs					-	
High school extracurricular					-	
Talented and gifted programs					-	
Students with disabilities - restrictive programs						-
Students with disabilities - less restrictive programs						-
Remediation					-	
Alternative education					-	

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING MULTNOMAH COUNTY INCOME TAX FUNDS IN THE 2004-2005 SCHOOL YEAR AND THE IMPACTS OF A POTENTIAL REPEAL OF THE TAX

	General Fund	% of Total	MCIT Funding	Allocation of MCIT	TOTAL Funding	MCIT % TOTAL
English second language programs	17,600		17000		34,600	
Subtotal	533,231	2%	60,069	65%	593,300	7%
School Based Support:						
Attendance and social work services	400				400	
Guidance services	-		32300		32,300	
Health services	500				500	
Psychological services					-	
Speech pathology and audiology services					-	
Other student treatment services					-	
Service direction, special education					-	
Educational media services (Library)	1,700				1,700	
Instructional staff development	3,000				3,000	
Office of the principal services	4,900				4,900	
Subtotal	10,500	1%	32300	35%	42,800	4%
Total School Based Services	543,731	62%	92,369	100%	636,100	10%
Support Programs:						
<i>Transportation / Building Support</i>						
Operation and maintenance of plant					-	
Student transportation services	7,700				7,700	
Warehouse					-	
Subtotal	7,700	1%	0	0%	7,700	0%
Central Services:						
Curriculum / Improvement of instruction services	48,200				48,200	
Board of education services	35,500				35,500	
Executive administration services					-	
Direction of business support services					-	
Fiscal services	4,000				4,000	
Printing / Information services	19,600				19,600	
Human Resources	400				400	
Technology services	28,000				28,000	
Other central support services / switchboard, etc.	102,500				102,500	
Subtotal	238,200	27%	0	0%	238,200	0%
Enterprise and community services:						
Community services / Swim Pool Operations						-
Childcare Center					-	
Subtotal	-	0%	0	0%	-	0%
Total support programs	245,900	28%	0	0%	245,900	0%
Interfund Transfers		0%		0%	-	0%
Total Expenditures	789,631	90%	92369	100%	882,000	10%

