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Report on How Multnomah County School Districts Are Using Multnomah County Income Tax Funds

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

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INTRODUCTION

On May 20, 2003, Multnomah County voters approved 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.

Without that support from local voters, state budget cuts 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.

To ensure that the local money benefits students, Measure 26-48 created the School Efficiency and Quality Advisory Council to provide independent oversight. The Council includes parents, educators, taxpayers, and business, union, and governmental leaders. For more information on the Council please see www.seacinfo.org. The Measure also provides for performance audits by the Multnomah County Auditor and Portland Auditor. For more information on the auditors' reports please see www.multnomahschools.org.

In addition, Measure 26-48 required the school districts to report to the Council on their action plans for improving student achievement and to provide plans for how they would use the local funds efficiently. The Council was directed to review this information and provide a report 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 first report of the Council. Our review shows that the local tax for schools has:

- Maintained or restored a full school year at all Multnomah County schools.
- Maintained or restored more than 780 teaching positions to maintain or reduce class size.
- Maintained or restored a number of academic and student programs that are detailed in this report.

The Council found that the school districts used 97 percent of the local tax for instruction and school based support. The rest of the funds went for central support to operate school buildings over the full school year, purchase books and computers, and improve instructional services. This report details how the funding was used and the districts' plans for student achievement.

**THE SCHOOL
EFFICIENCY AND
QUALITY ADVISORY
COUNCIL**

The purpose of the School Efficiency and Quality Advisory 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. The Council was appointed by, and includes the Mayor of Portland and the Multnomah County Chair.

Role of the Council: The Advisory Council has dual roles to ensure accountability for the use of revenues and to communicate its findings to taxpayers. Specifically, the Advisory 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 the local 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-five 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 Multnomah County income tax specifies that revenues for Multnomah County schools will only be used:

- To promote current or improved student-teacher ratios.
- To promote a full school year.
- 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 achievement and accountable use of these tax dollars.

Council Reports: The Advisory Council will distribute its reports to residents in the community and to the City Council and Board of Commissioners about the use of these tax dollars. No additional allocation of revenues to a school district will occur if the Advisory Council, City Council and Multnomah County Board of Commissioners determine that funds already allocated have not been spent as specified in the measure adopted by the voters.

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.

Advisory Council Review

The Advisory Council takes its oversight responsibility very seriously. Immediately after the Council was created, the co-chairs wrote to each of the eight school districts to describe the requirements under the local tax for schools.

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 on a semiannual basis.

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

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 the funds were used in each district (e.g. number of teachers or school days that were retained, programs that were funded, etc.).
3. Total district enrollment, latest student population (ADMw), and a break out of the number of elementary, middle school, and high school students.
4. School district plans for resource management, cost containment, and organizational structure to ensure that every tax dollar is used most effectively.
5. Action plans for school performance and achievement that address the criteria described in the resolution above.

The Council invited each of the school districts to provide a detailed presentation on its funding history, how the local funds were being used, and the district’s goals and plans to improve student achievement. The eight districts met with the Council in January and February of 2004. Those presentations were helpful in understanding the unique issues each district is facing.

The Council reviewed all of this information carefully. In several instances, we contacted school districts to seek clarifications on the use of the funds to ensure that it was consistent with the purposes of the local tax for schools.

BUDGET HISTORY

Multnomah County School Districts

The eight school districts in Multnomah County serve 88,000 students—16 percent of the students in Oregon. The districts range in size from Portland Public Schools with an enrollment of 46,929 students in 97 schools to Riverdale School District with 474 students in two schools.

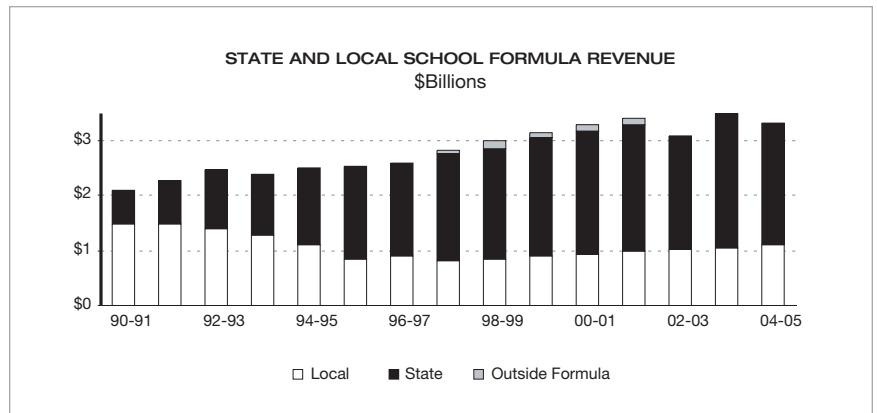
| District | 2002-2003 Enrollment ¹ |
|----------------|-----------------------------------|
| Centennial | 6,142 |
| Corbett | 604 |
| David Douglas | 8,593 |
| Gresham-Barlow | 11,313 |
| Parkrose | 3,585 |
| Portland | 46,929 |
| Reynolds | 10,003 |
| Riverdale | 474 |
| TOTAL | 87,643 |

¹ Source: Multnomah County and City of Portland Auditors. The allocation of the tax is based on the weighted student population which partially reflects the added cost of educating special education, disabled, and other disadvantaged students. For example, a student that is not proficient in English would be weighted as 1.5 student to partially reflect the added cost of English language instruction. The total weighted population (ADMw) in the Multnomah County allocation is 108,205.

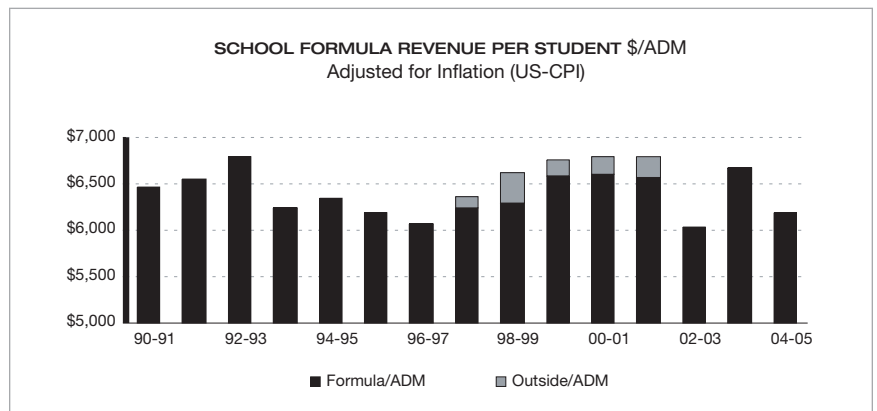
Each district faces a unique set of issues that reflects community values, different budget histories, and changing demographic trends in the County.

State School Funding

Over the past 15 years, funding for school districts in Oregon has shifted from the local to the state level. In 1990, about 70 percent of school funding came from local property taxes. Today, less than a third comes from local sources. This shift is the result of Measure 5. Beginning in 1990, this measure limited the amount of property tax that could be collected for schools. The transition from local to state funding occurred over a five year period. The first figure, prepared based on information from the State of Oregon Legislative Revenue Office, shows the shift from local to state funding since 1990.



The next figure shows the state revenue per student adjusted for inflation since 1990. It shows that state revenues have varied. Funding in the 2003-2004 school year is similar to the levels in 1990, adjusted for inflation. Funding in 2002-2003 and projected allocations for 2004-2005 are lower than funding in 1990 when adjusted for inflation².



²The amounts shown for the 1990-1991 and 1991-1992 school years were prior to the state funding formula; the historical data has been adjusted for comparable funding sources. Amounts for 2002-2005 are based on budgets, not audited results.

Multnomah County School Districts Funding History

The Multnomah County districts reported that they 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 districts also reported that changes in federal and state standards and increases in low-income families and students that are learning English have significantly added to the challenges they face.

Based on our analysis, 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.

The Multnomah County Auditor and Portland City Auditor prepared a report on the Financial Condition of Multnomah County Schools. The report details the expenditures, spending, operating position, debt, and community needs and resources for each school district. The report is available at www.multnomahschools.org.

How the Local Tax for Schools Was Used

In the 2003-2004 school year the local tax for schools will add \$66,870,690 to the budgets of the eight Multnomah County school districts—about nine percent of their total funding. All of the school districts have restored or maintained a full school year. The districts have also used the funds to maintain or restore over 780 teachers to maintain or reduce class size and to maintain or restore academic and other student programs.

The Multnomah County School Districts have provided the information requested by the School Efficiency and Quality Advisory Council regarding how the Multnomah County Income Tax is being spent to benefit students. The table below summarizes the amount of general fund (including enterprise funds and fund transfers), Multnomah County Income Tax funds, and total funding for all eight school districts³.

³The allocation in 2003-2004 is less than the \$89 million originally assumed because of adjustments to address changes in state funding; local funding was reduced in the first year and will increase in the second and third years to provide stable funding over the life of the local income tax.

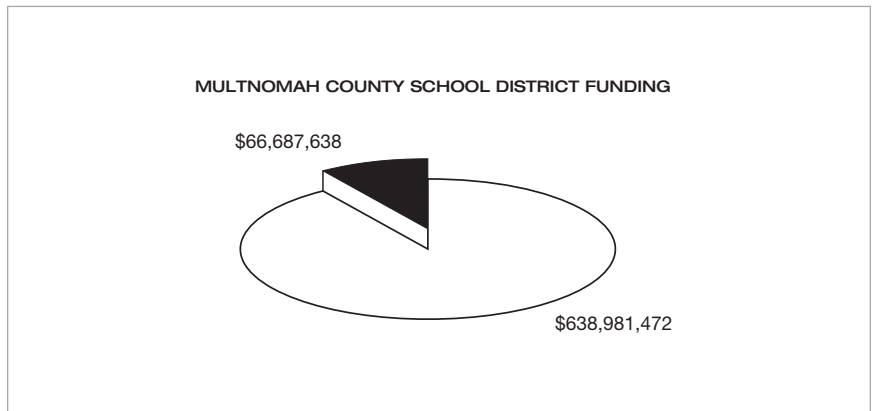
REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

| | ALL DISTRICTS | | Total |
|------------------------------------|----------------------|----------------------|----------------------|
| | Gen. Fund* | MCIT | |
| School Based Services | | | |
| Instruction | \$358,783,349 | \$ 53,672,504 | \$412,455,852 |
| School Based Support | \$112,128,121 | \$ 11,085,389 | \$122,665,357 |
| Total School Based Services | \$470,911,470 | \$ 64,757,892 | \$535,669,362 |
| Support Programs | | | |
| Transportation/Building Support | \$ 98,697,469 | \$ 1,510,939 | \$100,208,408 |
| Central Services | \$ 31,630,729 | \$ 354,807 | \$ 31,985,536 |
| Enterprise & Cmty Service | \$ 891,859 | \$ 14,000 | \$ 905,859 |
| Total Support Programs | \$131,220,057 | \$ 1,879,746 | \$133,099,803 |
| Other Programs/Reserves | \$ 36,849,945 | \$ 50,000 | \$ 36,899,945 |
| Total | \$638,981,472 | \$ 66,687,638 | \$705,669,110 |

* General fund, enterprise funds, and fund transfers

Summary of Funding Under the Multnomah County Income Tax

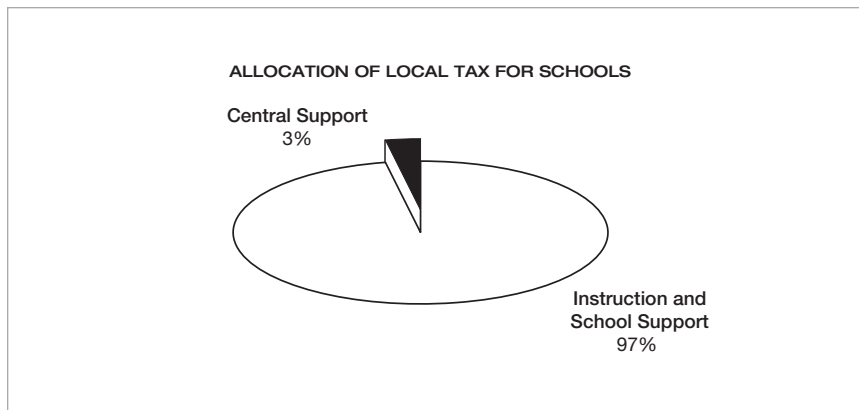
The local tax for schools represents about nine percent of the general fund, enterprise fund and local revenues for the eight school districts and about 12 percent of the funds spent on school based activities.



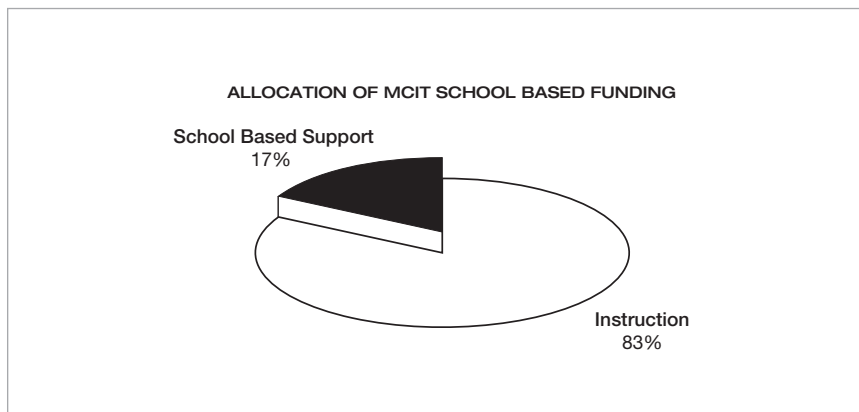
Allocation of the Multnomah County Income Tax Funds

| | ALL DISTRICTS | |
|--------------------------------------|----------------------|-------------|
| | MCIT | Percent |
| School Based Services | | |
| Instruction | \$ 53,672,504 | 80% |
| School Based Support | \$ 11,085,389 | 17% |
| Total School Based Services | \$ 64,757,892 | 97% |
| Support Programs | | |
| Transportation/Building Support | \$ 1,510,939 | 2% |
| Central Services | \$ 354,807 | 1% |
| Enterprise and Cmty Services. | \$ 14,000 | 0% |
| Total Support Programs | \$ 1,879,746 | 3% |
| Other Programs/Fund Transfers | \$ 50,000 | 0% |
| Total | \$ 66,687,638 | 100% |

The districts have allocated 97 percent of the funds to school based services. This includes both instruction and support programs located in the schools.



Of the amount allocated to school based services, 83 percent goes to instruction and 17 percent to school based support.



Uses of the Multnomah County Income Tax

All of the Multnomah County school districts will maintain a full school year in 2003-2004. The districts also used the local tax for schools to maintain or restore more than 780 teachers and a number of school programs and student services. This section summarizes how the local tax for schools is being used. It is based on the reports from the school districts. The uses of the funds are summarized in this report and detailed in Appendix 2.

- Centennial**
- Restored four school days to provide a full school year
- Restored 17 classroom teachers to reduce class size
- Added 3.5 teachers to reinstate full-time elementary physical education
- Added 2.5 teachers to for special education and English Language Learners

- Reinstated library assistants in all schools
- Reinstated 4 custodial positions to provide cleaner, safer environment for students
- Reinstated Outdoor School for all 550 of the district's 6th graders
- Replaced outdated math textbooks and other materials that are aligned with state standards.
- Restored some middle and high school activities
- The local tax for schools brings funding to 1990 level, adjusted for inflation.

Corbett

- Provided full school year.
- Funded nine of 34 teaching positions.
- Maintained class size.
- Maintained Spanish program.

David Douglas

- Maintained full school year (without local funds the district was facing a cut of ten days)
- Retained 8 teaching positions, added 11 teaching positions to reduce class size.
- Maintained elementary Spanish program
- Reinstated elementary summer school for 600 K-6th graders
- Restored Outdoor School for 700 6th graders
- Purchased textbooks for 8,600 students and new library books for all schools.
- Resumed schedule to replace outdated computers.
- Purchased musical instruments so more students can participate in music programs.

Gresham-Barlow

- Restored eight days to provide a full school year
- Maintained 8.3 teachers and 9.7 classified staff to address incoming student population with special needs and "No Child Left Behind" and maintain class size
- Maintained 11 teachers for elementary music and physical education program
- Maintained 3 teachers to keep elementary school class size at 23-24 ratio

- Maintained 10 teachers for foreign language, humanities, science and art programs at current level
- Maintained 15.5 teaching staff in various curriculum areas at the high school level
- Maintained 2.5 media specialists at the middle school level
- Maintained 8.4 kindergarten and elementary teacher instructional assistants
- Maintained 3.8 FTE for classified level of teacher assistant and secretarial support at the middle school
- Provided high school classified clerical support
- Reinstated the 6th grade Outdoor School program
- Maintained middle school co-curricular programs
- Maintained high school athletic and co-curricular activity programs
- Maintained non-personnel support for elementary, middle and high school, and special services.

- Parkrose**
- Restored six school days to provide full school year.
 - Restored 20 teacher to reduce class size
 - Restored Outdoor School for 290 6th graders.
 - Replaced outdated math, science and health textbooks.
 - Replaced outdated computers.

- Portland**
- Maintained a full school year (without local funds the district was facing a cut of 24 days)
 - Retained over 600 teaching positions (1 of 5)
 - Maintained class size (prevented 30% increase)
 - Retained athletics, Professional Technical Education, in-school alternative programs, Vocational Village and Outdoor School
 - Restored staff for career education, language immersion, International Baccalaureate and arts magnet program
 - District also cut \$7 million from budget for 2003-2004.

- Reynolds**
- Restored ten days to provide full school year
 - Purchased \$1 million in textbooks, computers and classroom supplies
 - Retained Outdoor School
 - Retained about 35 and added about 20 teaching positions

- Restored four administrative positions
- Restored athletic programs
- Retained summer school programs

Riverdale

- Maintained a full school year
- Maintained class size K-12
- Funded 5.5 teachers to maintain current programs
- Added a grade school counselor

**School District
Student
Performance Plans**

Introduction

The measure that established the local tax for schools called on the School Efficiency and Quality Advisory Council to review the plans of the Multnomah County school districts to improve student achievement. It specifically called for information on efforts to address the achievement gap that exists between majority students and low-income students, children with disabilities, and children of color, and culturally and linguistically diverse students.

The Multnomah County school districts are increasing the number of students that meet the state standards at the third and fifth grade. Many districts also show improvements in the eighth grade standards. The number of students achieving the standards at the tenth grade level is significantly lower than the other grade levels and some districts have seen a decline in the percentage of students that meet this standard. A number of the school districts are implementing high school reforms to address this problem.

This section provides an overview of the increased state and federal standards requirements, the changing demographic trends experienced by Multnomah County schools, and a status report on how the Multnomah County districts are doing in meeting the Oregon No Child Left Behind Act standards. It also summarizes the goals for each district in improving student performance.

Increasing Demands on Multnomah County Schools

State and Federal Standards

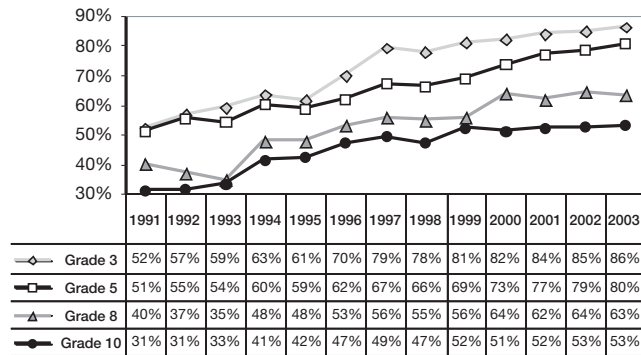
State and federal standards have increased demands on Multnomah County schools. In the past, school districts were required to meet standards for the amount of education they provided in various subjects. For example, each student was required to take a certain number of classes over a specified number of school days.

The 1991 Oregon Education Act for the 21st Century added state standards that measure the outcomes of education. These standards measure what a student knows and what they can do.

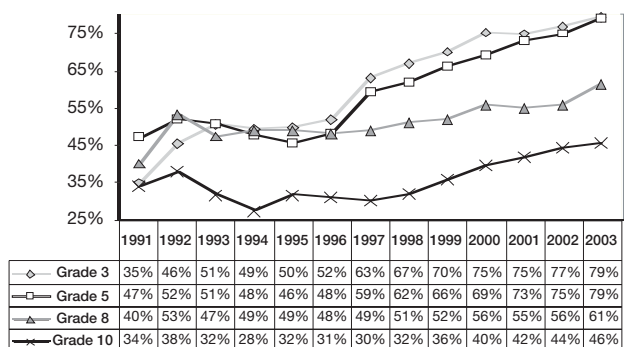
The standards also required that school districts improve performance for every student. Oregon developed performance standards for English, mathematics, science, social science, arts, physical education, and world languages in 1994. School performance reports began in 1999.

Overall, the percent of students in Multnomah County meeting the standards for each grade that is tested (3rd, 5th, 8th, and 10th) has increased from 1991 to 2003; however, the percent of student meeting the standards decreases as students move into the higher grades. For example, in 2003, 86 percent of third graders met the standards while only 53 percent of 10th graders met the 10th grade standards.

READING: PERCENT OF STUDENTS MEETING STANDARD IN 1991-2003



MATH: PERCENT OF STUDENTS MEETING STANDARD IN 1991-2003



The federal No Child Left Behind Act passed Congress in 2001. It sets the goal that all students will be proficient in language arts and math by 2014. To assess progress toward this goal, each state sets benchmarks to measure whether schools are making “adequate yearly progress” toward teaching all students what they need to know. The reporting includes a breakdown for the progress being made by low-income and minority students. The first “Adequate Yearly Progress” reports under the Federal No Child Left Behind Act were in 2003. Progress in meeting these standards is included in the school district report cards in Appendix 3.

Multnomah County Demographic Trends

Changing populations are placing greater demands on schools districts. Many of Multnomah County’s school districts have seen a significant increase in the number of English Language Learners (ELL). Some districts refer to these students under English as Second Language (ESL).

Several districts reported that students speak more than 50 different languages. ELL students in Portland Public Schools doubled from approximately 3,000 in 1990 to 6,000 in the current school year. With reducing budgets, Portland has shifted some funding to ELL and special education and away from high schools. David Douglas reported that ELL students increased more than 1000 percent; from 223 in 1993 to 2,462 in 2003. Reynolds reported a 10 percent increase in the last school year and a 275 percent increase since 1997.

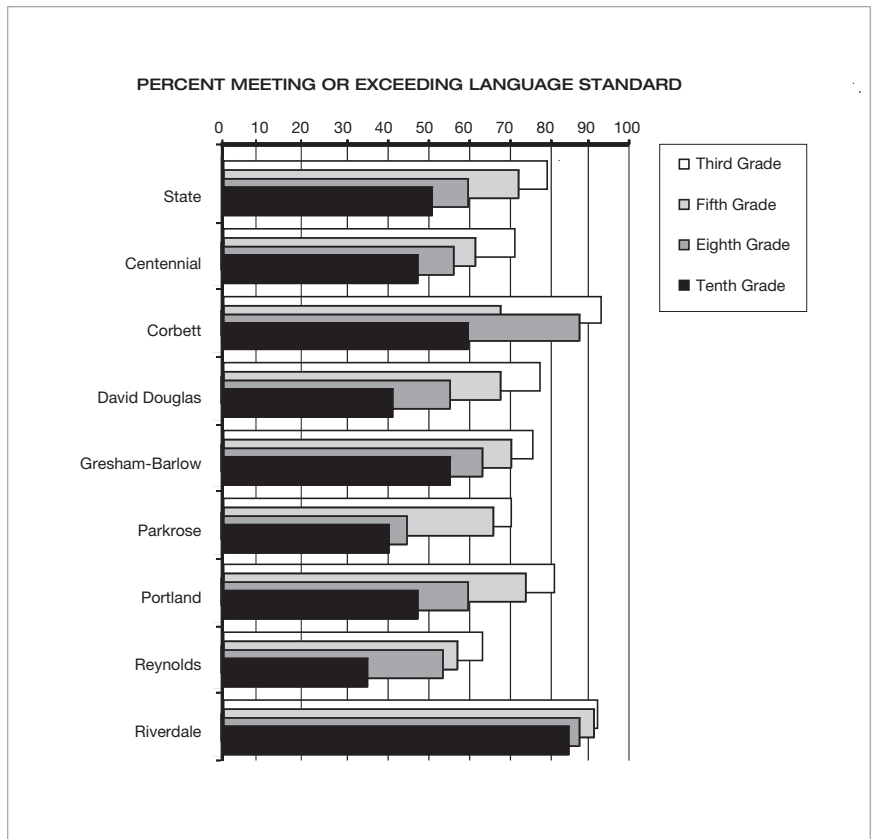
East County school districts have also seen an increase in the number of low-income families moving into the area. Centennial, David Douglas, Parkrose and Reynolds have more than 50 percent of their students on free or reduced lunch (an indicator for low-income families). Reynolds reported that it has seen a four percent increase in free and reduced lunch program this school year and an 18 percent increase since 1999.

Several districts are also experiencing an increasing number of students that move from one school to another or from one district to another. This mobility can affect the continuity of education and a student’s performance in meeting standards.

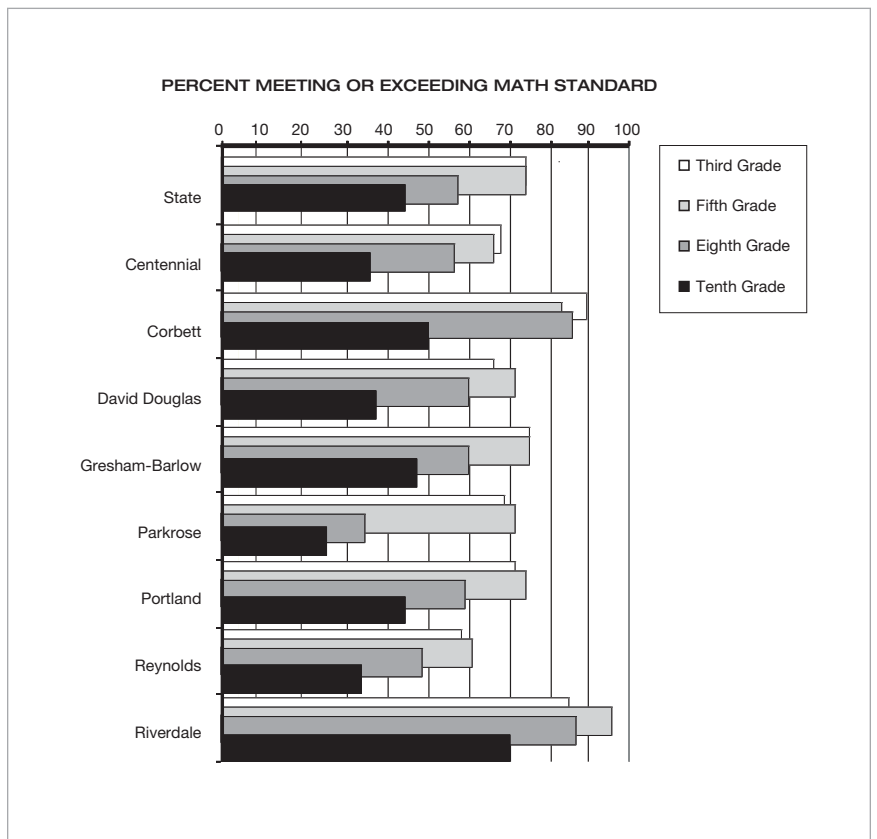
Multnomah County Student Achievement

The figures below show the percentage of Multnomah County students that meet or exceed the state and federal standards compared to the state-wide results. Students are measured in third, fifth, eighth, and tenth grades. Separate sections show the percent meeting or exceeding the standards for language and math.

Language Standards



Math Knowledge and Skills Standards

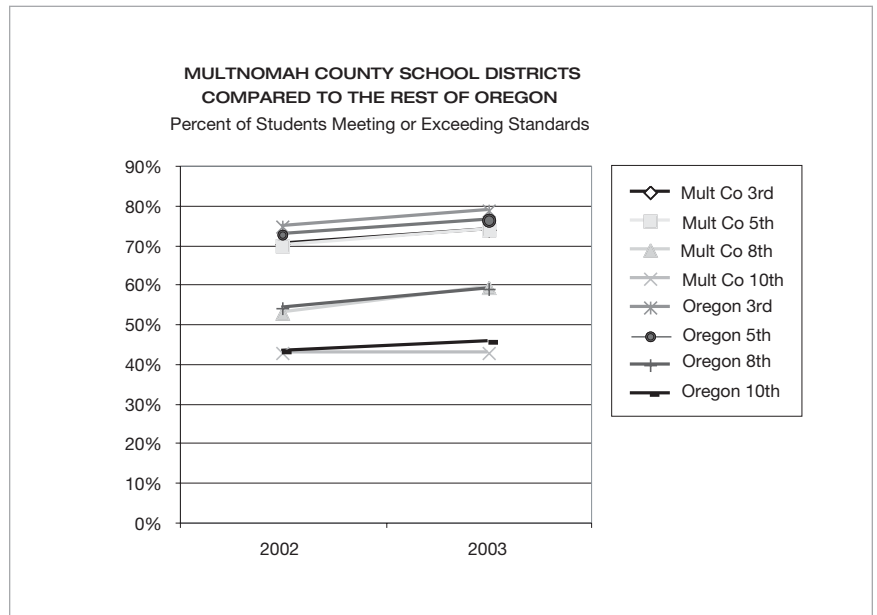


REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

Table 1: Percent of Students Meeting or Exceeding State Standards

| | State | Centennial | Corbett | David Douglas | Gresham-Barlow | Parkrose | Portland | Reynolds | Riverdale | |
|-----------------|-------|------------|---------|---------------|----------------|----------|----------|----------|-----------|--|
| Language | | | | | | | | | | |
| Grade 3 | 82 | 74 | 96 | 80 | 79 | 73 | 84 | 66 | 95 | |
| 5 | 76 | 65 | 71 | 71 | 74 | 69 | 77 | 60 | 95 | |
| 8 | 61 | 58 | 90 | 57 | 65 | 46 | 62 | 55 | 90 | |
| 10 | 52 | 48 | 61 | 42 | 57 | 41 | 48 | 36 | 86 | |
| Math | | | | | | | | | | |
| Grade 3 | 78 | 72 | 94 | 70 | 79 | 73 | 76 | 62 | 89 | |
| 5 | 76 | 68 | 85 | 74 | 77 | 73 | 76 | 63 | 98 | |
| 8 | 59 | 58 | 88 | 62 | 62 | 36 | 61 | 50 | 89 | |
| 10 | 45 | 37 | 51 | 38 | 48 | 26 | 45 | 34 | 71 | |

The Oregon Department of Education has provide data on the percent of Multnomah County students that meet or exceed the math standards compared to the rest of the state in the 2001-2002 and 2002-2003 school years. It shows that Multnomah students are slightly below the rest of the state in third and fifth grade, and about the same at eight grade standards. At tenth grade, Multnomah County students are slightly below state achievement.



On January 29th, schools in Multnomah County and around the state received report cards based on Oregon standards as well as federal ratings system. This report card contains two kinds of data: 1) student performance (achievement and participation) and 2) district profiles. Copies of the report cards are in Appendix 3.

Plans for Student Achievement

The Council requested that each district provide their plans for student achievement in whatever format was available. The Council wanted to minimize the reporting burden on districts by relying on existing materials. All of the districts provided information on their plans for student achievement. The format and level of detail varied significantly. For example, Portland Public School provided a strategic plan, a 20 page detailed Action Plan for the Strategic Plan, and a 16 page summary of actions to Build Internal Capacity to Improve Student Performance and Close the Achievement Gap. Most of the other submissions did not provide this level of detail. The Council has attempted to summarize the key goals and activities for all the districts. The Council has not independently verified the information from the districts' student performance plans.

According to materials that were sent to the Advisory Council, districts have set different targets for different student groups. In general, these materials focus on state benchmarks and do not specify meeting Federal Adequate Yearly Progress goals for different student groups.

Summary of District Plans

Centennial

- Goals to meet standards:
 - 90% of all 3rd grade students will meet or exceed state standards in Reading
 - 90% of all 5th grade students will meet or exceed state standards in Reading
 - 72% of all 8th grade students will meet or exceed state standards in Reading
 - 55% of all 10th grade students at Centennial High School will meet or exceed state standards in Reading
 - 40% of all 10th grade students at Centennial Learning Center will meet or exceed state standards in Reading
- The district provided an action plan to meet these goals.

Corbett

- Goals:
 - Design and deliver a curriculum to ensure that all students attain state benchmarks
 - Establish a school culture characterized by trust, respect, and productivity
 - Implement the Saxon math program throughout the district.
 - Implement Guided Reading throughout the elementary program

- Implement multi-age grouping at all levels of grades 1-8
- Implement silent sustained reading program in grades 7-12

- David Douglas**
- The district provided its goals and action plan, the goals and actions include the following elements:
 - The percentage of students meeting or exceeding the state assessment performance standards at each benchmark for reading, writing, math, and math problem solving will increase by 10 percent each year.
 - Eighty percent of all students will meet the benchmarks at grades 3, 5, 8, and 10.
 - Alternative programs will be available for students not meeting the district grade level requirements.
 - Alternative opportunities will be available to meet the needs of students that exceed the district/state standards.
 - Technology will be used as a tool to support students' achievement of instructional goals.
 - David Douglas also has goals for an involved community, a competent and effective staff, and a safe and drug free environment.

- Gresham-Barlow**
- Goals:
 - All students will show annual growth and achievement at or above the highest levels of proficiency as demonstrated on statewide assessments and other measures established in the district's comprehensive assessment system.
 - All students will master the personal skills and knowledge essential to the pursuit of meaningful, relevant, and productive educational and career goals.
 - All students will demonstrate ethical behavior, responsibility, and respect as a member of an inclusive community.
 - Collaborative partnerships with parents, business and community will be established to more effectively support the learning, growth and achievement of all students.
 - 81% of students in grades 3 and 5 will meet or exceed the state standards.
 - The district also provided an action plan for:
 - Student achievement
 - Closing the achievement gap
 - High school, middle school, and elementary enhancement

- Language instruction for limited English proficient and immigrant students
- Special education
- Differentiated instruction
- Technology enhancement and alignment of instructional programs
- Maintaining a high quality staff

- Parkrose**
- Goals:
 - 100% of students in all grades will meet or exceed the outcomes established in state standards
 - Each school is required to develop a School Improvement Plan. A District Improvement Plan is based on these plans.
 - Action plan includes these elements:
 - Site based governance
 - Teacher/principal leadership
 - Safe, clean, inspirational learning environment
 - Use of technology
 - Consistent, sequential curriculum aligned with state standards
 - Active, focused instruction
 - Assessment

- Portland**
- Goals:
 - 100% of students will demonstrate significant growth every year
 - Increase the percentage of K-12 students meeting reading benchmarks by about 2-5% each year
 - Increase the percentage of K-12 students meeting math benchmarks by about 2-5% each year
 - Increase the percentage of K-12 students meeting CIM benchmarks by about 5% each year
 - Action Plan Goals:
 - Improve performance in literacy, math, and science
 - Support high priority schools and students
 - Implement middle school and high school reform
 - Increase communication and accountability
 - Recruit and retain high quality staff

- 2003-2004 Actions:

- Strengthen pre K-12 math and science curriculum and instructional program
- Define roles and responsibilities between central office and schools
- Build capability to use achievement data for instructional planning and improvement
- Align grant funds with district goals and priorities
- Restructure central support staff to align with goals and priorities
- Provide feedback to students and parents on educational achievement

Reynolds • Goals:

- Restore eight school days cut in the 2002-03 school year.
- Reduce class size at elementary, middle, and high schools to increase individual attention accorded students, especially for English-language learners, special-needs students, and children in poverty.
- Purchase textbooks and materials for delayed science and mathematics adoptions. This will return the district to a schedule for adoption—Science delayed from 2001-02 and math delayed from 2002-03.
- Hire three curriculum and assessment specialists to provide support to teachers to improve instruction to help students meet standards and to close the achievement gap for sub-populations as identified by the No Child Left Behind Act.
- Provide a mentoring program for new teachers to increase the effectiveness of new hires to meet the needs of all students.
- Add additional learning opportunities for students outside the regular instruction day. The purpose is to close the achievement gap by providing extended learning time in reading literacy and math for students performing below grade level.
- Purchase new technology for students to provide students with technology integrated with standards-based curriculum.
- Implement new teacher-managed internal assessment system aligned to the state assessments to provide a tool to teachers to better monitor student progress and adjust instruction to improve student success.

- Riverdale**
- Goals for 2006:
 - 96% of all 3rd grade students will meet or exceed state standards in Reading
 - 96% of all 5th grade students will meet or exceed state standards in Reading
 - 90% of all 8th grade students will meet or exceed state standards in Reading
 - 85% of all 10th grade students will meet or exceed state standards in Reading
 - 96% of all 3rd grade students will meet or exceed state standards in Math
 - 96% of all 5th grade students will meet or exceed state standards in Math
 - 90% of all 8th grade students will meet or exceed state standards in Math
 - 75% of all 10th grade students will meet or exceed state standards in Math.
 - Action plan includes:
 - Evaluation Program
 - Differentiated Instruction
 - Low Class Size
 - Math Program Improvements
 - Curriculum Review & Improvements

SCHOOL DISTRICT EFFICIENCY PLANS

Introduction

This section summarizes the school districts' plans for applying 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.

The Council requested that each district provide their plans in whatever format was available. The Council wanted to minimize the reporting burden on districts by relying on existing materials. The districts provided these plans in a number of formats and in different levels of detail.

As discussed above, each district has a unique funding history. Districts have used different techniques to address changes in funding levels and demands for services. This section briefly summarizes the material we received. The Council has not independently verified the information from the districts' efficiency plans.

Summary of District Plans

- Centennial**
- Purchases group health insurance to reduce costs. Tries to purchase many materials and services in bulk.
 - Tries to be thrifty in the use of energy and natural resources.
 - Limits the number of non-special education outside
 - Uses online ordering for just in time delivery and thereby minimizing the capital investment, warehousing space and also risk of loss, theft, flood or fire.
 - All purchases over \$10,000 are managed centrally.
 - Schedules most employees time by minute and District pays only for time that is needed.
 - Replaced telephone system to provide telephones in every classroom and will consolidate telecommunications purchases for the District
- Corbett**
- Partners with Natural Resources Academy, Springdale Job Corps Center, Center for Advanced Learning and Multnomah Education Service District.
 - Invested in new boilers, heaters, lighting and siding to control energy consumption.
 - Sought the advice of District Auditor and also County and City Auditors for savings in food service and transportation operations.
 - Reduced in the past five years over 50% in administration while teaching and classified staff have been reduced 25% in the same period.
- David Douglas**
- Involves community and citizen and staff in budget discussions.
 - Tries to hold classrooms as harmless as possible from cuts.
 - Spends below state average on central administration
 - Pays beginning teacher salaries competitive salary to attract the most qualified candidates
 - Hires instructional assistants to give individualized attention and keeps ratio within limits
 - Balances number of students in each classroom by allowing parents to bus their children to schools with smaller classrooms

- Gresham-Barlow**
- Uses a Waste and Energy Management Program to save the district money
 - Contracts out Food services and Transportation Services to save money.
 - Uses competitive and bulk purchasing. All purchases over \$5,000 require three bids.
 - Refunding general obligations bonds.
 - Refinancing PERS unfunded actuarial liability.
- Parkrose**
- Purchases cooperatively with Educational Service District, City and County
 - Negotiates labor agreements with cost containments
 - Performs internal performance audits on transportation, food service and maintenance
 - Reducing staff
 - Developing minimum standards of service
- Portland**
- Implements performance audits.
 - In 1998, the district conducted an independent, comprehensive performance audit that produced 140 findings and 233 recommendations. An Audit Implementation Steering Committee reviewed the audit and made its recommendations in 1999.
 - The district provided updates on implementing these recommendations in 2000 and 2001. As of November 2001, 85 percent of the recommendations were complete, partially complete, or ongoing. 13 percent were in progress, and 2 percent had not begun.
 - The 214 recommendation that were adopted cover efficiency and other improvements in inventory management, facilities, strategic planning, human resources and staffing, communications, information technology, bond oversight, finance, administration, safety, and achievement.
 - Closed two elementary schools and sold the Collins View High School, Marmandale, and Strohecker properties and the Tubman annex.
 - Reduced facilities and PERS costs
 - Established a process to address health costs issues.

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

- Reynolds**
- Uses zero based budgeting for administrative departments
 - Finds partnerships to increase services to students and families
 - Distributes materials on the web.
 - Updated heating, cooling and lighting systems. Replaced windows and hired specialists to continue improvements in this area.
- Riverdale**
- Involves community, citizen groups in budgeting
 - Uses minimum administration

CONCLUSIONS

The local tax is being used 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 School Efficiency and Quality Advisory Council by the Multnomah County school districts, meeting with each district, and requesting clarifications on a number of questions, the Council concludes:

- All Multnomah County school districts will be open for a full school year in 2003-2004.
- The school districts have used the local tax to maintain or add 780 teachers to maintain or reduce class size.
- The school districts have restored or maintained educational programs and services to keep students in school.
- 97 percent of the funding went to 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.
- All of the districts have provided plans to improve student achievement.
- All districts provided descriptions of how they will use the funds efficiently.
- In late 2004, districts will report on their plans for next 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' goals.

Activities to improve the Council process for the next report

The Council has also identified several steps to improve the review process for next year.

- The Council will work with the Multnomah County and City of Portland Auditors to review the results of performance audits scheduled for later this year.
- The Council will work with the school districts and the Multnomah County and City of Portland Auditors to develop a consistent format for reporting and tracking expenditures.
- The Council will work with the school districts to determine the feasibility of developing a consistent format to report goals and plans to improve student achievement and the progress made in meeting those goals and plans. This could include a consistent way to report on progress to address the achievement gap and progress in meeting the Annual Yearly Progress goals.
- The Council will work with the school districts to develop a better way of reporting plans to ensure that the local tax funds are used

efficiently. For example, it may be possible to develop measurements for some of the proposed actions.

- The Council will strive to develop reporting formats that utilize existing materials wherever possible to avoid placing an added reporting burden on the districts.
- During the course of this review, the Council raised some questions about the use of the local tax. In those cases, the districts have clarified or reallocated funds to ensure that funding is consistent with the purposes of the local income tax. We believe the steps we have outlined above will improve the reporting process.

Additional issues

Finally, during the meetings with the school districts and Council discussions, we identified a number of issues where the Council may be able to add value or provide objective analysis. It was not possible to address these issues in the first report. The Council will prioritize these issues and develop a plan for its own work to prepare for the 2005 report to the Portland City Council, the Multnomah County Board of Commissioners, and all of the households in Multnomah County. A preliminary set of issues includes:

- Comparisons between the Multnomah County districts and state averages regarding compensation, staff composition, etc. and how the districts compare to other districts they compete with for teachers and other staff.
- Address the next budget cycle and what effect state decisions will have.
- Review the budget history for school funding, including a review of the detailed information on the changes in school revenues from property taxes, state funding (address equalization), federal funding, ESD funding, and supplemental local taxes (including the sunset dates for these special taxes).
- Review the effects of increased mobility between districts and its effects on student performance.
- Identify student achievement programs and cost efficiency measures that could be replicated across other school districts.
- Review allocations of resources and progress toward closing the achievement gap.
- Comparisons of the costs and services provided in public and private schools.

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
- **Damian Barnett**, Native American Chamber of Commerce, Merchants Bank
- **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
- **Dr. Lee Pelton**, President, Willamette University
- **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

APPENDIX 2: DISTRICT EXPENDITURE REPORTS

Centennial School District 28J

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDING JUNE 30, 2004

| | <i>General and Other Funds</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 | 5,632,672 | | 588,815 | | 6,221,487 | |
| Intermediate programs | 4,487,009 | | 722,235 | | 5,209,244 | |
| Middle school programs | 2,925,725 | | 368,496 | | 3,294,221 | |
| Middle school extracurricular | 104,192 | | 29,379 | | 133,571 | |
| High school programs | 5,480,355 | | 273,412 | | 5,753,767 | |
| High school extracurricular | 707,589 | | 67,047 | | 774,636 | |
| Talented and gifted programs | 33,017 | | 1,003 | | 34,020 | |
| Students with disabilities - restrictive programs | 596,069 | | | | 596,069 | |
| Students with disabilities - less restrictive programs | 2,860,284 | | 318,035 | | 3,178,319 | |
| Remediation | 19,523 | | | | 19,523 | |
| Alternative education | 1,583,069 | | 187,347 | | 1,770,416 | |
| English second language programs | 952,634 | | 289,117 | | 1,241,751 | |
| Subtotal | 25,382,138 | 57% | 2,844,886 | 62% | 28,227,024 | 6% |
| School Based Support: | | | | | | |
| Attendance and social work services | 521,392 | | | | 521,392 | |
| Guidance services | 1,448,905 | | 200 | | 1,449,105 | |
| Health services | 6,573 | | 5,095 | | 11,668 | |
| Psychological services | 293,948 | | 68,770 | | 362,718 | |
| Speech pathology and audiology services | 574,173 | | | | 574,173 | |
| Other student treatment services | 116,132 | | | | 116,132 | |
| Service direction, special education | 354,395 | | | | 354,395 | |
| Educational media services (Library) | 1,254,714 | | 298,917 | | 1,553,631 | |
| Instructional staff development | 17,675 | | | | 17,675 | |
| Office of the principal services | 3,313,321 | | 36,822 | | 3,350,143 | |
| Subtotal | 7,901,228 | 18% | 409,804 | 9% | 8,311,032 | 1% |
| Total School Based Services | 33,283,366 | 75% | 3,254,690 | 71% | 36,538,056 | 7% |
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | 3,602,581 | | 840,458 | | 4443039 | |
| Student transportation services | 1,692,953 | | 180,000 | | 1872953 | |
| Warehouse | - | | | | 0 | |
| Subtotal | 5,295,534 | 12% | 1,020,458 | 22% | 6,315,992 | 2% |
| <i>Central Services:</i> | | | | | | |
| Curriculum / Improvement of instruction services | 415,868 | | 80,741 | | 496609 | |
| Board of education services | 82,512 | | | | 82512 | |
| Executive administration services | 255,807 | | | | 255807 | |
| Direction of business support services | - | | | | 0 | |
| Fiscal services | 695,628 | | | | 695628 | |
| Printing / Information services | 423,503 | | 45,000 | | 468503 | |
| Human Resources | 544,234 | | | | 544234 | |
| Technology services | 612,175 | | 63,548 | | 675723 | |

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

| | General and Other Funds | % of Total | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|--|-------------------------|-------------|------------------|--------------------|-------------------|--------------|
| Other central support services / switchboard, etc. | 340,001 | | 109,999 | | 450000 | |
| Subtotal | 3,369,728 | 8% | 299,288 | 7% | 3,669,016 | 1% |
| Enterprise and community services: | | | | | | |
| Community services / Swim Pool Operations | 102,229 | | | | 93201 | |
| Childcare Center | - | | | | 0 | |
| Subtotal | 102,229 | 0% | - | 0% | 93,201 | 0% |
| Total support programs | 8,767,491 | 20% | 1,319,746 | 29% | 10,078,209 | 3% |
| Interfund Transfers/Contingency | 2,349,083 | 5% | | 0% | 2,349,083 | 0% |
| TOTAL EXPENDITURES | 44,399,940 | 100% | 4,574,436 | 100% | 48,974,376 | 9% |

Corbett

YEAR ENDING JUNE 30, 2004

| | General and Other Funds | % General | MCIT Funding | % MCIT | TOTAL | MCIT % TOTAL |
|--|-------------------------|------------|------------------|-------------|------------------|--------------|
| School Based Services | | | | | | |
| <i>Instruction:</i> | | | | | | |
| Primary programs | \$392,625 | | \$116,224 | | 508,849 | |
| Intermediate programs | 383,464 | | 114,088 | | 497,552 | |
| Elementary extracurricular | 2,912 | | | | 2,912 | |
| Middle school programs | 254,070 | | 75,376 | | 329,447 | |
| Middle school extracurricular | 19,104 | | | | 19,104 | |
| High school programs | 471,409 | | 139,272 | | 610,681 | |
| High school extracurricular | 74,794 | | | | 74,794 | |
| Talented and gifted programs | 0 | | | | - | |
| Students with disabilities - restrictive programs | 37,973 | | | | 37,973 | |
| Students with disabilities - less restrictive programs | 190,919 | | | | 190,919 | |
| Remediation | 7,465 | | | | 7,465 | |
| Alternative education | 86,287 | | | | 86,287 | |
| English second language programs | 0 | | | | - | |
| Subtotal | \$1,921,022 | 53% | \$444,960 | 100% | 2,365,982 | 11% |
| School Based Support: | | | | | | |
| Attendance and social work services | \$0 | | | | - | |
| Guidance services | 0 | | | | - | |
| Health services | 882 | | | | 882 | |
| Psychological services | 0 | | | | - | |
| Speech pathology and audiology services | 0 | | | | - | |
| Other student treatment services | 0 | | | | - | |
| Service direction, special education | 0 | | | | - | |
| Educational media services (Library) | 64,284 | | | | 64,284 | |
| Instructional staff development | 5,000 | | | | 5,000 | |
| Office of the principal services | 221,917 | | | | 221,917 | |
| Subtotal | \$292,082 | 8% | 0 | | 292,082 | 0 |
| Total School Based Services | \$2,213,104 | 61% | \$444,960 | 100% | 2,658,064 | 11% |

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

| | General and Other Funds | % General | MCIT Funding | % MCIT | TOTAL | MCIT % TOTAL |
|--|----------------------------|-------------|------------------|------------|------------------|-----------------|
| Support Programs: | | | | | - | |
| <i>Transportation / Building Support</i> | | | | | - | |
| Operation and maintenance of plant | \$570,136 | | | | 570,136 | |
| Student transportation services | 255,241 | | | | 255,241 | |
| Warehouse | 0 | | | | - | |
| Subtotal | \$825,378 | 23% | 0 | | 825,378 | 0 |
| <i>Central Services:</i> | | | | | - | |
| Curriculum / Improvement of instruction services | \$34,823 | | | | 34,823 | |
| Board of education services | 50,590 | | | | 50,590 | |
| Executive administration services | 128,358 | | | | 128,358 | |
| Direction of business support services | 0 | | | | - | |
| Fiscal services | 118,248 | | | | 118,248 | |
| Printing / Information services | 8,500 | | | | 8,500 | |
| Human Resources | 0 | | | | - | |
| Technology services | 12,071 | | | | 12,071 | |
| Other central support services / watchboard, etc. | 0 | | | | - | |
| Subtotal | \$352,590 | 10% | 0 | | 352,590 | 0 |
| <i>Enterprise and community services:</i> | | | | | - | |
| Community services / Swim Pool Operations | \$0 | | | | - | |
| Childcare Center | 0 | | | | - | |
| Subtotal | 0 | 0.0% | | | - | 0 |
| Total support programs | \$1,177,968 | 32% | 0 | | 1,177,968 | 0 |
| Interfund Transfers | \$260,864 | 6% | 0 | | 260,864 | |
| TOTAL EXPENDITURES | \$3,651,936 | 100% | \$444,960 | 11% | 4,096,896 | 11% |

David Douglas:

SCHEDULE OF EXPENDITURES AND OTHER USES
BUDGET
YEAR ENDED JUNE 30, 2004

| | Total Funding (except MCIT) | % Total | MCIT Funding | %MCIT | Total Funding (all funds) | MCIT % % of Total Funding |
|---|-----------------------------------|---------|-----------------|-------|---------------------------------|---------------------------------|
| School Based Services | | | | | | |
| <i>Instruction:</i> | | | | | | |
| Primary programs | 7,445,900 | | 1,386,464 | | 8,832,364 | 15.7% |
| Intermediate programs | 6,198,540 | | 1,595,175 | | 7,793,715 | 20.5% |
| Elementary extracurricular | 57,225 | | - | | 57,225 | 0.0% |
| Middle school programs | 4,384,600 | | 630,220 | | 5,014,820 | 12.6% |
| Middle school extracurricular | 232,350 | | - | | 232,350 | 0.0% |
| High school programs | 8,460,141 | | 1,320,239 | | 9,780,380 | 13.5% |
| High school extracurricular | 692,250 | | - | | 692,250 | 0.0% |
| Talented and gifted programs | 131,080 | | 44,000 | | 175,080 | 25.1% |
| Students with disabilities - restrictive programs | 2,826,830 | | 80,770 | | 2,907,600 | 2.8% |
| Students with disabilities - less restrictive programs | 732,425 | | 80,000 | | 812,425 | 9.8% |

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

| | Total Funding (except MCIT) | % Total | MCIT Funding | %MCIT | Total Funding (all funds) | MCIT % % of Total Funding |
|--|-----------------------------------|--------------|------------------|--------------|---------------------------------|---------------------------------|
| Remediation | - | | 133,600 | | 133,600 | 100.0% |
| Alternative education | 769,465 | | 119,000 | | 888,465 | 13.4% |
| English second language programs | 2,833,500 | | 361,500 | | 3,195,000 | 11.3% |
| Subtotal | 34,764,306 | 56.0% | 5,750,968 | 84.8% | 40,515,274 | 14.2% |
| <i>School Based Support:</i> | | | | | | |
| Attendance and social work services | 360,200 | | 65,000 | | 425,200 | 15.3% |
| Guidance services | 1,599,200 | | 114,000 | | 1,713,200 | 6.7% |
| Health services | 8,000 | | - | | 8,000 | 0.0% |
| Psychological services | 145,750 | | 6,000 | | 151,750 | 4.0% |
| Speech pathology and audiology services | 537,050 | | 62,200 | | 599,250 | 10.4% |
| Other student treatment services | 31,200 | | 2,000 | | 33,200 | 6.0% |
| Service direction, special education | 261,706 | | 8,000 | | 269,706 | 3.0% |
| Educational media services (Library) | 1,152,100 | | 138,000 | | 1,290,100 | 10.7% |
| Instructional staff development | 189,000 | | 105,000 | | 294,000 | 35.7% |
| Office of the principal services | 4,208,500 | | 172,000 | | 4,380,500 | 3.9% |
| Subtotal | 8,492,706 | 12.7% | 672,200 | 9.9% | 9,164,906 | 7.3% |
| Total School Based Services | 43,257,012 | 68.7% | 6,423,168 | 94.7% | 49,680,180 | 12.9% |
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | 6,290,640 | | 150,000 | | 6,440,640 | 2.3% |
| Student transportation services | 3,445,677 | | 108,000 | | 3,553,677 | 3.0% |
| Warehouse | 101,250 | | 4,000 | | 105,250 | 3.8% |
| Subtotal | 9,837,567 | 14.0% | 262,000 | 3.9% | 10,099,567 | 2.6% |
| <i>Central Services:</i> | | | | | | |
| Curriculum / Improvement of instruction services | 458,265 | | 20,000 | | 478,265 | 4.2% |
| Board of education services | 220,730 | | - | | 220,730 | 0.0% |
| Executive administration services | 476,711 | | 16,000 | | 492,711 | 3.2% |
| Direction of business support services | 174,949 | | 6,000 | | 180,949 | 3.3% |
| Fiscal services | 373,632 | | 14,000 | | 387,632 | 3.6% |
| Printing / Information services | 214,050 | | 6,000 | | 220,050 | 2.7% |
| Human Resources | 371,030 | | 12,000 | | 383,030 | 3.1% |
| Technology services | 314,630 | | 8,000 | | 322,630 | 2.5% |
| Other central support services / switchboard, etc. | | 75,730 | | 2,000 | 77,730 | 2.6% |
| Subtotal | 2,679,727 | 3.8% | 84,000 | 1.2% | 2,763,727 | 3.0% |
| <i>Enterprise and community services:</i> | | | | | | |
| Community services / Swim Pool Operations | 148,085 | | 4,000 | | 152,085 | 2.6% |
| Childcare Center | 309,630 | | 10,000 | | 319,630 | 3.1% |
| Subtotal | 457,715 | 0.7% | 14,000 | 0.2% | 471,715 | 3.0% |
| Total support programs | 12,975,009 | 18.4% | 360,000 | 5.3% | 13,335,009 | 2.7% |
| Interfund Transfers | 4,809,728 | 6.6% | - | 0.0% | 4,809,728 | 0.0% |
| Contingency | 4,508,083 | 6.2% | - | 0.0% | 4,508,083 | 0.0% |
| Total Expenditures | 65,549,832 | 100% | 6,783,168 | 100% | 72,333,000 | 9.4% |

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

Gresham-Barlow

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDED JUNE 30, 2004**

| | <i>General and Other Funds</i> | <i>% of General</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 | \$ 9,436,088 | | \$ 2,355,357 | | \$ 11,791,445 | |
| Intermediate programs | \$ 5,376,705 | | \$ 617,204 | | \$ 5,993,909 | |
| Middle school programs | \$ 8,425,544 | | \$ 1,162,391 | | \$ 9,587,935 | |
| Middle school extracurricular | \$ 346,366 | | \$ 67,203 | | \$ 413,569 | |
| High school programs | \$ 10,898,532 | | \$ 1,874,592 | | \$ 12,773,124 | |
| High school extracurricular | \$ 753,499 | | \$ 355,000 | | \$ 1,108,499 | |
| Preschool Programs | \$ 229,553 | | \$ 9,388 | | \$ 238,941 | |
| Talented and gifted programs | \$ 63,494 | | \$ 57 | | \$ 63,551 | |
| Students with Disabilities - Restrictive programs | \$ 2,674,384 | | \$ 109,828 | | \$ 2,784,212 | |
| Students with Disabilities - Non Restrictive programs | \$ 2,656,654 | | \$ 190,192 | | \$ 2,846,846 | |
| Remediation | \$ 32,265 | | \$0 | | \$ 43,400 | |
| Alternative education | \$ 46,238 | | \$ 11,135 | | \$ 425,624 | |
| Designated Programs | \$ 1,028,651 | | \$ 379,386 | | #REF! | |
| Summer School Program | \$ 37,385 | | \$ - | | \$ 37,385 | |
| Subtotal | \$ 42,005,358 | 60% | \$ 7,131,733 | 93% | \$ 49,137,091 | 9% |
| School Based Support: | | | | | | |
| Attendance and social work services | \$ 143,923 | | \$ 173,264 | | \$ 317,187 | |
| Guidance services | \$ 2,596,292 | | \$ 113,722 | | \$ 2,710,014 | |
| Health services | \$ 133,850 | | \$ 6,871 | | \$ 140,721 | |
| Psychological services | \$ 240,391 | | \$ 11,275 | | \$ 251,666 | |
| Speech pathology and audiology services | \$ 575,905 | | \$ 26,819 | | \$ 602,724 | |
| Sevice direction, special eduction | \$ 330,805 | | \$ 12,871 | | \$ 343,676 | |
| Educational media services (Library) | \$ 969,205 | | \$ 197,087 | | \$ 1,166,292 | |
| Assessment and Testing | \$ 125,287 | | \$ 2,970 | | \$ 128,257 | |
| Instructional staff development | \$ 311,335 | | \$ 3,274 | | \$ 314,609 | |
| Office of the principal services | \$ 6,101,604 | | \$ - | | \$ 6,101,604 | |
| Subtotal | \$ 11,528,597 | 16% | \$ 548,153 | 7% | \$ 12,076,750 | 1% |
| Total School Based Services | \$ 53,533,955 | 76% | \$ 7,679,886 | 100% | \$ 61,213,841 | 10% |
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | \$ 6,348,555 | | \$ - | | \$ 6,348,555 | |
| Student transportation services | \$ 4,715,420 | | \$ - | | \$ 4,715,420 | |
| Subtotal | \$ 11,063,975 | 16% | \$ - | 0% | \$ 11,063,975 | 0% |
| Central Services: | | | | | | |
| Curriculum / Improvement of instruction services | \$ 1,451,169 | | \$ - | | \$ 1,451,169 | |
| Board of education services | \$ 165,900 | | \$ - | | \$ 165,900 | |
| Executive administration services | \$ 492,067 | | \$ - | | \$ 492,067 | |
| Fiscal Services | \$ 1,339,116 | | \$ - | | \$ 1,339,116 | |
| Printing / Information services | \$ 351,782 | | \$ - | | \$ 351,782 | |
| Human Resources | \$ 547,684 | | \$ - | | \$ 547,684 | |
| Technology services | \$ 896,325 | | \$ - | | \$ 896,325 | |
| Other central support services / switchboard, etc. | \$ 51,482 | | \$ - | | \$ 51,482 | |

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

| | General and Other Funds | % of General | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|--|-------------------------|--------------|---------------------|--------------------|----------------------|--------------|
| Subtotal | \$ 5,295,525 | 8% | \$ - | 0% | \$ 5,295,525 | 0% |
| Enterprise and community services: | | | | | | |
| <i>Community services / Swim Pool Operations</i> | \$ 137,804 | | \$ - | | \$ 137,804 | |
| Childcare Center | \$ 123,513 | | | | \$ 123,513 | |
| Subtotal | \$ 261,317 | 0% | | 0% | \$ 261,317 | 0% |
| Total support programs | \$ 16,620,817 | 24% | \$ - | 0% | \$ 16,620,817 | 0% |
| Interfund Transfers | \$ 239,450 | 0% | \$ - | 0% | \$ 239,450 | 0% |
| Total Expenditures | \$ 70,394,222 | 100% | \$ 7,679,886 | 100% | \$ 78,074,108 | 10% |

Parkrose

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDED JUNE 30, 2004

| | General and Other Funds | % of General | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|--|-------------------------|--------------|--------------------|--------------------|---------------------|--------------|
| School Based Services | | | | | | |
| <i>Instruction:</i> | | | | | | |
| Primary programs | \$4,298,044 | | \$685,752 | | \$4,983,796 | |
| Intermediate programs | \$1,276,164 | | \$456,995 | | \$1,733,159 | |
| Elementary extracurricular | \$13,373 | | \$- | | \$13,373 | |
| Middle school programs | \$2,146,693 | | \$571,468 | | \$2,718,161 | |
| Middle school extracurricular | \$140,396 | | \$- | | \$140,396 | |
| High school programs | \$2,678,781 | | \$571,468 | | \$3,250,249 | |
| High school extracurricular | \$388,143 | | \$- | | \$388,143 | |
| Talented and gifted programs | \$14,276 | | \$- | | \$14,276 | |
| Students with disabilities - restrictive programs | \$2,392,780 | | \$- | | \$2,392,780 | |
| Students with disabilities - less restrictive programs | \$24,117 | | \$- | | \$24,117 | |
| Remediation | \$10,000 | | \$- | | \$10,000 | |
| Alternative education | \$225,346 | | \$- | | \$225,346 | |
| English second language programs | \$553,967 | | \$68,686 | | \$622,653 | |
| Subtotal | \$14,162,081 | 54% | \$2,354,368 | 87% | \$16,516,449 | 9% |
| School Based Support: | | | | | | |
| Attendance and social work services | | | | | \$- | |
| Guidance services | \$839,411 | | | | \$839,411 | |
| Health services | \$15,500 | | | | \$15,500 | |
| Psychological services | \$1,500 | | | | \$1,500 | |
| Speech pathology and audiology services | \$263,488 | | | | \$263,488 | |
| Other student treatment services | \$10,901 | | | | \$10,901 | |
| Service direction, special education | \$328,218 | | \$50,000 | | \$378,218 | |
| Educational media services (Library) | \$305,742 | | \$50,000 | | \$355,742 | |
| Instructional staff development | \$86,900 | | | | \$86,900 | |
| Office of the principal services | \$1,554,725 | | | | \$1,554,725 | |
| Subtotal | \$3,406,385 | 13% | \$100,000 | 4% | \$3,506,385 | 0.4% |
| Total School Based Services | \$17,568,466 | 67.5% | \$2,454,368 | 91% | \$20,022,834 | 9% |

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

| | <i>General and Other Funds</i> | <i>% of General</i> | <i>MCIT Funding</i> | <i>Allocation of MCIT</i> | <i>TOTAL Funding</i> | <i>MCIT % TOTAL</i> |
|---|------------------------------------|---------------------|-------------------------|-------------------------------|--------------------------|-------------------------|
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | \$2,567,450 | | \$100,000 | | \$2,667,450 | |
| Student transportation services | \$1,157,583 | | | | \$1,157,583 | |
| Warehouse | | | | | \$- | |
| Subtotal | \$3,725,033 | 14.3% | \$100,000 | 4% | \$3,825,033 | 0.4% |
| Central Services: | | | | | | |
| <i>Curriculum / Improvement of instruction services</i> | | | | | | |
| | \$114,012 | | | | \$114,012 | |
| <i>Board of education services</i> | | | | | | |
| | \$72,700 | | | | \$72,700 | |
| <i>Executive administration services</i> | | | | | | |
| | \$277,338 | | | | \$277,338 | |
| <i>Direction of business support services</i> | | | | | | |
| | | | | | \$- | |
| <i>Fiscal services</i> | | | | | | |
| | \$533,585 | | | | \$533,585 | |
| <i>Printing / Information services</i> | | | | | | |
| | \$96,728 | | | | \$96,728 | |
| <i>Human Resources</i> | | | | | | |
| | \$157,726 | | | | \$157,726 | |
| <i>Technology services</i> | | | | | | |
| | \$318,671 | | \$100,000 | | \$418,671 | |
| <i>Other central support services / switchboard, etc.</i> | | | | | | |
| | | | | | \$- | |
| Subtotal | \$1,570,760 | 6% | \$100,000 | 4% | \$1,670,760 | 0.4% |
| Enterprise and community services: | | | | | | |
| <i>Community services / Swim Pool Operations</i> | | | | | | |
| | | | | | \$- | |
| <i>Childcare Center</i> | | | | | | |
| | | | | | \$- | |
| Subtotal | | 0% | | 0% | \$- | 0% |
| Total support programs | \$5,295,793 | 20% | \$200,000 | 7% | \$5,495,793 | 1% |
| Interfund Transfers | \$452,162 | 2% | \$50,000 | 2% | \$502,162 | 0% |
| Total Expenditures | \$23,316,421 | 90% | \$2,704,368 | 100% | \$26,020,789 | 10% |

Portland

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDED JUNE 30, 2004

| | <i>General and Other Funds</i> | <i>% of General</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, K-3 programs | \$45,421,269 | | \$6,168,548 | | \$51,589,817 | |
| Intermediate 4-5 programs | \$24,584,097 | | \$3,338,704 | | \$27,922,801 | |
| Middle school programs | \$34,023,037 | | \$4,620,583 | | \$38,643,620 | |
| High school programs | \$40,658,443 | | \$5,521,721 | | \$46,180,164 | |
| Pre-kindergarten programs | \$743,947 | | \$101,034 | | \$844,981 | |
| Talented and gifted programs | \$541,752 | | \$73,574 | | \$615,326 | |
| Students with disabilities- restrictive programs | \$18,405,236 | | \$2,499,569 | | \$20,904,805 | |
| Students with disabilities- less restrictive programs | \$11,656,158 | | \$1,582,993 | | \$13,239,151 | |
| Early intervention | \$640,887 | | \$87,037 | | \$727,924 | |
| Remediation | \$34,988 | | \$4,752 | | \$39,740 | |
| Alternative education | \$12,805,693 | | \$1,739,109 | | \$14,544,802 | |
| English as a second language | \$11,349,221 | | \$1,541,309 | | \$12,890,530 | |

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

| | General and Other Funds | % of General | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|--|----------------------------|--------------|---------------------|-----------------------|----------------------|-----------------|
| Teen parent programs | \$510,466 | | \$69,325 | | \$579,791 | |
| Summer school programs | \$- | | \$- | | \$- | |
| Subtotal | \$201,375,194 | 56% | \$27,348,258 | 75% | \$228,723,452 | 12% |
| <i>School Based Support:</i> | | | | | | |
| Elementary extracurricular | \$- | | \$- | | \$- | |
| Middle school extracurricular | \$- | | \$- | | \$- | |
| High school extracurricular | \$3,026,345 | | \$411,000 | | \$3,437,345 | |
| Attendance and social work services | \$6,921,378 | | \$939,975 | | \$7,861,353 | |
| Guidance services | \$6,415,195 | | \$871,232 | | \$7,286,427 | |
| Health services | \$7,581 | | \$1,030 | | \$8,611 | |
| Psychological services | \$4,585,967 | | \$622,809 | | \$5,208,776 | |
| Speech pathology and audiology services | \$4,491,473 | | \$609,976 | | \$5,101,449 | |
| Other student treatment services | \$1,967,846 | | \$267,248 | | \$2,235,094 | |
| Service direction student support | \$5,540,330 | | \$752,418 | | \$6,292,748 | |
| Improvement of instruction services | \$2,644,895 | | \$359,197 | | \$3,004,092 | |
| Educational media services | \$5,540,734 | | \$752,473 | | \$6,293,207 | |
| Instructional staff development | \$2,313,487 | | \$314,189 | | \$2,627,676 | |
| Office of the principal services | \$24,391,185 | | \$3,312,505 | | \$27,703,690 | |
| Other support services | \$71,384 | | \$9,695 | | \$81,079 | |
| Subtotal | \$67,917,801 | 19% | \$9,223,746 | 25% | \$77,141,547 | 12% |
| Total Support Programs | 269,292,995 | 75% | \$36,572,004 | 100% | \$305,864,999 | 12% |
| Support Programs | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | \$29,252,968 | | 0 | | \$29,252,968 | |
| Student transportation | \$17,629,487 | | 0 | | \$17,629,487 | |
| Internal services (purchasing, warehousing, printing) | \$3,180,388 | | 0 | | \$3,180,388 | |
| Technology | \$7,483,400 | | 0 | | \$7,483,400 | |
| Subtotal | \$57,546,243 | | 0 | | \$57,546,243 | 0% |
| <i>Central Services:</i> | | | | | | |
| Board of education services | \$156,816 | | 0 | | \$156,816 | |
| Executive administration services | \$2,758,839 | | 0 | | \$2,758,839 | |
| Direction of business support services | \$453,764 | | 0 | | \$453,764 | |
| Fiscal services | \$3,331,510 | | 0 | | \$3,331,510 | |
| Planning, research, development, evaluation, grant | \$2,104,980 | | 0 | | \$2,104,980 | |
| Information services | \$960,969 | | 0 | | \$960,969 | |
| Staff services (Human resources) | \$3,248,714 | | 0 | | \$3,248,714 | |
| Subtotal | \$13,015,592 | 3% | 0 | 0% | \$13,015,592 | 0% |
| <i>Enterprise and community services:</i> | | | | | | |
| Food services | - | | 0 | | 0 | |
| Facilities acquisition and construction | - | | 0 | | 0 | |
| Subtotal | - | 0% | 0 | 0% | - | 0% |
| Total support programs | \$70,561,835 | 20% | 0 | 0% | 70,561,835 | 0% |

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

| | General and Other Funds | % of General | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|------------------------------------|----------------------------|--------------|---------------------|-----------------------|---------------------|-----------------|
| <i>Other Programs</i> | | | | | | |
| Debt Services | \$1,235,384 | | 0 | | \$1,235,384 | |
| Transfer of funds | \$8,612,064 | | 0 | | \$8,612,064 | |
| Contingencies | \$7,000,000 | | 0 | | \$7,000,000 | |
| Unappropriated ending fund balance | \$- | | 0 | | \$- | |
| Subtotal | \$16,847,448 | 0.05 | 0 | | \$16,847,448 | 0 |
| Total Expenditures | 356,702,278 | 100% | \$36,572,004 | 100% | 393,274,282 | 9% |

Reynolds School District

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDING JUNE 30, 2004

| | General and Other Funds | % of Total | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|---|----------------------------|--------------|------------------|-----------------------|-------------------|-----------------|
| School Based Services | | | | | | |
| <i>Instruction:</i> | | | | | | |
| Primary programs | 8,160,974 | | 1,695,275 | | 6,528,779 | 8,224,054 |
| Intermediate programs | 4,465,811 | | 927680.452 | | | |
| Elementary extracurricular | - | | 0 | | | |
| Middle school programs | 6,221,095 | | 1292304.8 | | | |
| Middle school extracurricular | 220,957 | | 46221.967 | | | |
| High school programs | 6,670,670 | | 1395436.338 | | | |
| High school extracurricular | 542,705 | | 113528.309 | | | |
| Talented and gifted programs | 88,631 | | 18540.756 | | | |
| Students with disabilities - restrictive programs | 4,057,873 | | 848865.847 | | | |
| Students with disabilities - less restrictive programs | 2,627,730 | | 549694.525 | | | |
| Remediation | 85,427 | | 17870.381 | | | |
| Alternative education | 1,499,749 | | 313732.213 | | | |
| English second language programs | 1,802,506 | | 377065.956 | | | |
| Subtotal | 36,444,128 | 51% | 7,596,216 | 100% | 44,040,344 | 0 |
| <i>School Based Support:</i> | | | | | | |
| Attendance and social work services | 796,381 | | 0 | | | |
| Guidance services | 2,036,407 | | 0 | | | |
| Health services | 6,847 | | 0 | | | |
| Psychological services | 331,274 | | 0 | | | |
| Speech pathology and audiology services | 877,355 | | 0 | | | |
| Other student treatment services | - | | 0 | | | |
| Service direction, special education | 1,742,141 | | 0 | | | |
| Educational media services (Library) | 1,476,520 | | 0 | | | |
| Instructional staff development | 217,500 | | 0 | | | |
| Office of the principal services | 4,452,337 | | 0 | | | |
| Subtotal | 11,936,762 | 17% | 0 | 0% | 11,936,762 | 0% |
| Total School Based Services | 48,380,890 | 67.9% | 7,596,216 | | 55,977,106 | |

SCHOOL EFFICIENCY AND QUALITY ADVISORY COUNCIL

| | <i>General and Other Funds</i> | <i>% of Total</i> | <i>MCIT Funding</i> | <i>Allocation of MCIT</i> | <i>TOTAL Funding</i> | <i>MCIT % TOTAL</i> |
|---|------------------------------------|-------------------|-------------------------|-------------------------------|--------------------------|-------------------------|
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | 6,191,188 | | 0 | | | |
| Student transportation services | 3,462,196 | | 0 | | | |
| Warehouse | 195,414 | | 0 | | | |
| Subtotal | 9,848,798 | 13.8% | 0 | 0% | 9,848,798 | 0% |
| <i>Central Services:</i> | | | | | | |
| Curriculum / Improvement of instruction services | 250,460 | | 0 | | | |
| Board of education services | 366,900 | | 0 | | | |
| Executive administration services | 296,412 | | 0 | | | |
| Direction of business support services | 234,592 | | 0 | | | |
| Fiscal services | 268,246 | | 0 | | | |
| Printing / Information services | 320,022 | | 0 | | | |
| Human Resources | 1,626,515 | | 0 | | | |
| Technology services | 1,155,373 | | 0 | | | |
| Other central support services / switchboard, etc. | - | | 0 | | | |
| Subtotal | 4,518,520 | 6% | 0 | 0% | 4,518,520 | 0% |
| <i>Enterprise and community services:</i> | | | | | | |
| Community services / Swim Pool Operations | | 79,626 | | 0 | | |
| Childcare Center | - | | 0 | | | |
| Subtotal | 79,626 | 0% | 0 | 0% | 79,626 | 0% |
| Total support programs | 14,446,944 | 20% | 0 | 0% | 14,446,944 | 0% |
| Interfund Transfers | 8,389,210 | 12% | 0 | 0% | 8,389,210 | 0% |
| Total Expenditures | 71,217,044 | 100% | \$ 7,596,216 | 100% | 78,813,260 | 10% |

Riverdale **School District**

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USE -
YEAR ENDING JUNE 30, 2004

| | <i>General and Other Funds</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 | 602,940 | | | | 602,940 | |
| Intermediate programs | 467,911 | | | | 467,911 | |
| Elementary extracurricular | - | | | | | |
| Middle school programs | 592,901 | | | | 592,901 | |
| Middle school extracurricular | 3,224 | | | | 3,224 | |
| High school programs | 889,991 | | 201,114 | | 1,091,105 | |
| High school extracurricular | 1,000 | | | | 1,000 | |
| Talented and gifted programs | 2,300 | | | | 2,300 | |
| Students with disabilities - restrictive programs | - | | | | | |
| Students with disabilities - less restrictive programs | 168,855 | | | | 168,855 | |

REPORT ON HOW MULTNOMAH COUNTY SCHOOL DISTRICTS ARE USING
MULTNOMAH COUNTY INCOME TAX FUNDS

| | General and Other Funds | % of Total | MCIT Funding | Allocation of MCIT | TOTAL Funding | MCIT % TOTAL |
|---|----------------------------|-------------|-----------------|-----------------------|------------------|-----------------|
| Remediation | - | | | | | |
| Alternative education | - | | | | | |
| English second language programs | - | | | | | |
| Subtotal | 2,729,122 | 57% | 201,114 | 60% | 2,930,236 | 4% |
| School Based Support: | | | | | | |
| <i>Attendance and social work services</i> | | | | | | |
| Guidance services | 60,927 | | 59,500 | | 120,427 | |
| Health services | 760 | | | | 760 | |
| Psychological services | - | | | | | |
| Speech pathology and audiology services | - | | | | | |
| Other student treatment services | 1,000 | | | | 1,000 | |
| Service direction, special education | - | | | | | |
| Educational media services (Library) | 114,258 | | 71,986 | | 186,244 | |
| Instructional staff development | 100,784 | | | | 100,784 | |
| Office of the principal services | 374,831 | | | | 374,831 | |
| Subtotal | 652,560 | 14% | 131,486 | 40% | 784,046 | 3% |
| Total School Based Services | 3,381,682 | 70% | 332,600 | 100% | 3,714,282 | 6% |
| Support Programs: | | | | | | |
| <i>Transportation / Building Support</i> | | | | | | |
| Operation and maintenance of plant | 565,422 | | | | | |
| Student transportation services | 118,000 | | | | | |
| Warehouse | | | | | | |
| Subtotal | 683,422 | 14% | 0 | 0% | 683,422 | 0% |
| Central Services: | | | | | | |
| <i>Curriculum / Improvement of instruction services</i> | | | | | | |
| Board of education services | | | | | | |
| Executive administration services | 109,699 | | | | | |
| Direction of business support services | 253,701 | | | | | |
| Fiscal services | 163,050 | | | | | |
| Printing / Information services | | | | | | |
| Human Resources | | | | | | |
| Technology services | 158,356 | | | | | |
| Other central support services / switchboard, etc. | 15,000 | | | | | |
| Subtotal | 699,806 | 15% | 0 | 0% | 699,806 | 0% |
| <i>Enterprise and community services:</i> | | | | | | |
| Community services / Swim Pool Operations | - | | | | | |
| Childcare Center | - | | | | | |
| Subtotal | - | 0% | 0 | 0% | - | 0% |
| Total support programs | 1,383,228 | 29% | 0 | 0% | 1,383,228 | 0% |
| Interfund Transfers | 38,000 | 1% | | 0% | 38,000 | 0% |
| Total Expenditures | 4,802,910 | 100% | 332,600 | 100% | 5,135,510 | 6% |

**APPENDIX 3: DISTRICT
REPORT CARDS**

Centennial

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2185.pdf>

Corbett:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2186.pdf>

David Douglas:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2187.pdf>

Gresham Barlow:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2183.pdf>

Parkrose:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2181.pdf>

Portland:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2180.pdf>

Reynolds:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2182.pdf>

Riverdale:

<http://reportcard.ode.state.or.us/reports/04/04-ReportCard-2188.pdf>

