

Review of School District/ ESD Formula Revenue Allocation:

February 5, 2015

House Committee on Revenue

Some Background Information

- Revenue Available = State School Fund + Local Revenues of School Districts and Education Service Districts
- Shares: After “Carve-outs” from the top, School Districts (SD) receive 95.5%, Education Service Districts (ESD) 4.5%
- Within SD and ESD shares, there are statutorily defined grants and distributions

The Distribution Chart

(Example: 2014-15 Distribution)

<https://olis.leg.state.or.us/liz/2014R1/Downloads/CommitteeMeetingDocument/33855>

Big Picture I

State School Fund + Local Revenue = \$ available for SDs and ESDs

(-) Carve-Outs and Set-Asides off the top

- **Small High School Grants**
- **Talented and Gifted**
- **Speech Pathology**
- **Virtual School District**
- **Network for Quality Teaching and Learning (\$5 million)**
- **Long Term Care and Treatment**
- **Oregon School for the Deaf**
- **Pediatric Nursing Facility**
- **Reserves and others**

= Formula Revenue to be distributed to SDs and ESDs

Big Picture II

= Formula Revenue to be distributed to School Districts and ESDs (100%)

(1) School Districts: 95.5%

(2) Education Service Districts: 4.5%

(1) School Districts (95.5%)

(-) High Cost Disabilities Grant

(-) Facility Grant

(-) School District Share of NQTL

= Formula Revenue available for distribution to SDs

(2) ESD (4.5%)

(-) 10th Grade Assessment

(-) ESD Share of NQTL

= Formula Revenue available for distribution to ESDs