

# **Review of School District/ ESD Formula Revenue Allocation:**

February 12, 2015

Senate Committee on Finance and 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 (NQTL)**
- **Long Term Care and Treatment**
- **Oregon School for the Deaf**
- **Pediatric Nursing Facility**
- **Reserves and others (reserves to be distributed later)**

**= Formula Revenue to be distributed to SDs and ESDs (100%)**

# Big Picture II

**= Formula Revenue to be distributed to School Districts and ESDs (100%):  
Of this, SD share = 95.5%, ESD share = 4.5%**

## **(1) School Districts (95.5%)**

**(-) High Cost Disabilities Grant**

**(-) Facility Grant**

**(-) School District Share of NQTL**

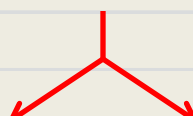
**= Formula Revenue available for distribution to SDs**

## **(2) Education Service Districts (4.5%)**

**(-) 10th Grade Assessment**

**(-) ESD Share of NQTL**

**= Formula Revenue available for distribution to ESDs**

<b>State School Fund + Local Revenue</b>				
= Total Revenue for School Districts and Education Service Districts				
<b>(-) Carve-outs and set-asides</b>				
Small High School Grants				
Talented and Gifted, Speech Pathology				
Virtual School District				
NQTL (Quality Teaching Network)				
Long Term Care and Treatment, OSD				
Pediatric Nursing Facility				
Reserves and Others				
= Formula Revenue to be distributed to SDs and ESDs (100%)				
				
<b>School Districts (95.5%)</b>			<b>Education Service Districts (4.5%)</b>	
(-) High Cost Disabilities Grant			(-) 10th Grade Assessment	
(-) Facility Grant			(-) ESD Share of NQTL	
(-) SD share of NQTL				
= Formula Revenue Available			= Formula Revenue Available	
for distribution to SDs			for distribution to ESDs	