



Model Annual Budget Report:

Any District

PASSING THE TEST: Achievement & accountability

For help creating your district's annual budget report, download the text for this model, go to www.osba.org/vnb and look for Sample Documents.

Schools – and students – in **(your school district name here)** are being tested today to meet higher expectations and tougher standards.

Our schools, as well as our students, are graded on their achievement. Statewide report cards publish the success or failure of each school in our district. Those evaluations are examined and discussed throughout the community with the same passion and care as a child's report card is studied at home.

Just like parents, people in our community want to see A's on those report cards. In education, like everything else, we want to know that we're getting what we've paid for. If our expectations aren't being met – or the quality of our schools is low – we want to know why.

In **(your school district name here)**, we want to see that resources are being used efficiently and effectively. We want proof that our dollars and efforts are truly helping our children learn.

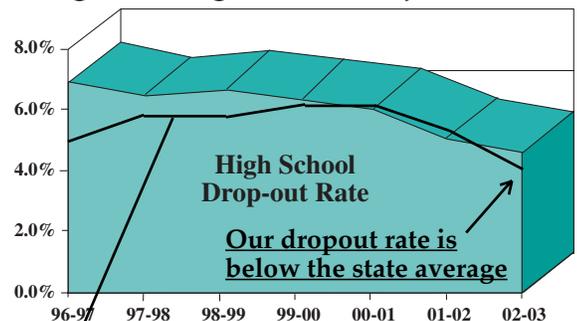


STUDENT PERFORMANCE: We're making the grade

Our statewide report cards and national test scores prove that **(your school district name here)** students – like other Oregon students – are performing better than ever:

Each year more students meet or exceed Oregon's academic standards, which are among the nation's highest.

More students are staying in school and graduating than ever before.



(Superimpose your district's dropout rate.)

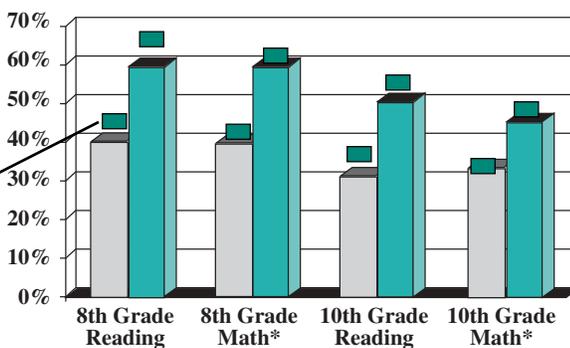
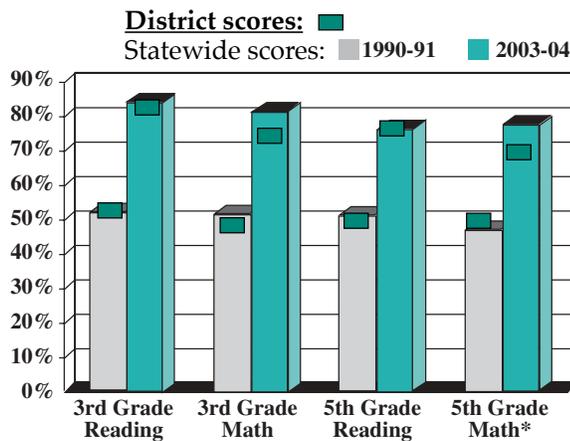
Our SAT scores help Oregon lead the nation.

Math SAT:	District	Oregon	National
1999		525	511
2000		527	514
2001		526	514
2002		528	516
2003		527	519
2004		528	518

Verbal SAT:	District	Oregon	National
1999		525	505
2000		527	505
2001		526	506
2002		524	504
2003		526	507
2004		527	508

(Fill in your district's SAT scores.)

The triangles positioned over the basic graph show how district scores compare. You can create new graphs or superimpose an element over the top of graphs available on the OSBA Web site.



(Show how your district's test results compare.)

* Math multiple choice test.

ACCOUNTABILITY: Supporting student achievement



Our schools are held accountable in five specific areas:

- | | |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Schools | <ul style="list-style-type: none"> • Site councils include parents, community involvement • Schools hold parent conferences to share student performance information • Schools make information available to public on student performance, attendance, safety • (Insert your district's Web site here) for information on each school |
| Student Performance | <ul style="list-style-type: none"> • Statewide tests in grades 3, 5, 8, 10 on math, science, reading, social studies, speaking, writing • www.ode.state.or.us/asmt/ to check district results |
| Governance | <ul style="list-style-type: none"> • Board members elected locally, follow Oregon Open Meeting laws • Public participation encouraged • Board reviews/approves Consolidated District Improvement Plan • Contact individual school board members at (insert your district Web site or central office phone number.) |
| Fiscal Accountability | <ul style="list-style-type: none"> • Budget developed with community involvement, leadership • District's financial status reported at regular board meetings • Community votes on capital improvements • More information on (your district's) budget is available at (insert Web site) |
| Statewide | <ul style="list-style-type: none"> • Report cards for all schools and district • To review online the state's report cards on our local schools, link to the ODE's Web site from www.osba.org. Then click on (your school district name here.) |

USING FUNDS WISELY: The cost of education



How our district uses its dollars

A statewide database of facts and figures on student performance, teachers, class size, etc., outlines how our schools spend their resources. Figures reveal that **about 85% of school district resources support teachers and staff** – their salaries and benefits.

Average annual spending per Oregon student, according to a 2002 audit by the Oregon Secretary of State statistics. (Audit not done annually.)

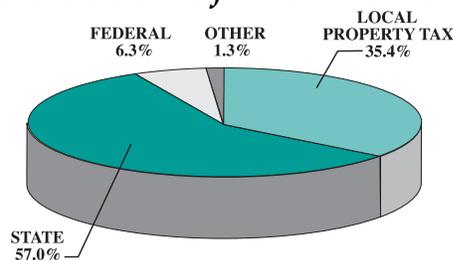
59.2 % Instruction (salaries, benefits, supplies and materials, etc.)

37.2 % Support services* (student support, instructional staff support, administration, maintenance, transportation, etc.)

**Note: District-level administration is only 1.4% of this category; school-level administration accounts for only 6.4%. According to the National Center for Educational Statistics, Oregon's percentage for district-level administration is less than the national average.*

3.6 % Non-instruction (food services, etc.)

How schools are funded in our state



- 57% comes from the state General Fund (income tax and lottery)
- 35% comes from local property taxes
- Oregon allocates 42% of the state's General Fund to K-12 schools

No other state is so reliant on one tax source

State	Tax Source	% of State Tax Collection
Oregon	Income Tax	74.4%
Washington	Sales Tax	63.6%
Alaska	Other	59.4%
Florida	Sales Tax	59.0%

[Hint: Use your own figures in comparison with the state average.](#)



(NOTE: Fill in the table with Annual Budget information using your district's financial statistics.)

ANNUAL BUDGET: How our money is spent

General Fund Requirements for Staff and Operations

	<i>(FTE)</i>	<i>(Dollars)</i>	<i>(% of total)</i>
Teaching (classroom teachers, teacher's aides, textbooks, extracurricular support)			
Teaching support (librarians, media personnel, counselors, speech services, nurses, etc.)			
Other support activities (food services, custodians, student transportation, utilities, data processing, maintenance, etc.)			
Other school administration (principals, assistant principals, secretaries, etc.)			
Central administration (superintendent's office, public information, legal, school board, business office, human resources, supervision of instruction, etc.)			
Fund balance (savings for emergencies, insurance/liability, future purchases, etc.) School construction fund (Construction funds are separate by law from general fund dollars. School districts can't use resources from the sale of bonds to fund the regular education program.)			
Total requirements			100%

General Fund Resources

	<i>(Dollars)</i>	<i>(% of total)</i>
Beginning fund balance		
Revenue from State of Oregon from ESD from Other		
Total resources		100%

For more information on the (your school district name here) annual budget, contact (insert Web site address or phone number here).



UNSTABLE FUNDING: Schools ride a roller coaster

Every day students in our schools are learning. Every year test scores show that our students are meeting higher academic goals.

Our teachers and principals are creating a stimulating environment where young people gain the skills they need to thrive in a changing world.

But every year schools ride a funding roller coaster as state support for schools dips. The great progress students are making is jeopardized as inflation (and rising student enrollments - **use if appropriate for your school district**) continue to outpace the state's funding support for our schools.

Only stable, adequate school funding can stop the uncertainty we face each year as we try to create a budget that meets our students' needs. You can help our schools gain the financial security they need by:

- Supporting grassroots efforts to ensure that a stable, adequate school funding source is created at the state level. Call **(insert name/number of local coalition contact here)** for information on how you can help our schools.
- Contact your state legislators and let them know you support efforts to create stable, adequate funding for our schools.



UNDERSTANDING THE ISSUES: "Pop Quiz"

Think you've got all the answers to the issues testing our schools? See how you do on this Pop Quiz:

Multiple choice:

Why is there a state budget shortfall, anyway?

- (a) After voters approved the property tax limitation ballot measures in the early 1990s, responsibility for school funding shifted from local property taxes to the state's general fund. No new revenue source, however, was identified to fund schools.
- (b) Oregon has one of the lowest overall taxation levels in the nation. Citizens in only five states pay less than we do in taxes.
- (c) Oregon has no cash reserves. In a period of economic growth, surplus funds were returned to the voters or used to backfill revenue losses from property tax reductions.

Answer: All of the above. We currently are faced with a recession, with low taxation levels and no cash reserves.

Who is Oregon's largest employer?

- (a) Nike
- (b) Safeway Stores
- (c) Oregon schools

Answer: C. If combined, schools would be the state's largest employer, with some 56,000 employees. Total spending from schools statewide is about \$4.8 billion per year. Schools have a tremendous economic impact on every Oregon community.

Which of these statements best describes high school dropouts:

- (a) Make up 79% of the adult prison population
- (b) Earn 30% less in wages
- (c) Are twice as likely to be unemployed
- (d) Are four times more likely to need the Oregon Health Plan

Answer: All of the above. The economic impact of uneducated citizens is costly – not to mention the personal loss to each individual dropout.

True or false:

- 1. **Academic achievement has increased for Oregon students over the past 10 years, while school funding has decreased.**

True. State tests of students in grades 3, 5, 8 and 10 show continued improvement in reading and math scores.

- 2. **The number of minority students in Oregon's schools has remained approximately the same over the past 20 years.**

False. In 1980, 8.1% of our students were minorities. Minority enrollment rose to 23% in 2003-04.

- 3. **Services to Oregon's pre-kindergarten-age children have been reduced over the past 10 years, along with school budgets.**

False. In fact, the number of children served nearly doubled through the 1990s. Although programs add additional costs, they have proven to dramatically increase student success in later years.

- 4. **Oregon's student enrollment increased more than 12% during the 1990s.**

True. Enrollment increases are expected to continue throughout this century, with no foreseeable increase in school funding.

- 5. **The number of Oregon students receiving special education services has declined over the past decade.**

False. Students receiving special education services have increased from 11% of the total student population in 1990-91 to 13% in 2003-04. That represents a 32% increase.

Scoring: If you knew all the answers, you understand the many issues challenging our schools today.



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For more information about **(your school district name here)**, or to learn how you can help our schools work for adequate, stable funding, contact **(insert district Web site address and phone number here)**.