
MULTNOMAH COUNTY SCHOOL DISTRICTS and ESD
GENERAL FUND DATA and PROJECTIONS

By District

- Centennial School District
- Corbett School District
- David Douglas School District
- Gresham-Barlow School District
- Multnomah Education Service District
- Reynolds School District

District General Fund Data and Projections

Centennial School District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B without PERS Savings*	6.15 B with PERS Savings**	6.895 B without PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)	\$13.3M	\$7.7M	Shortfall \$5.8M 10%	Shortfall \$4.0M 7%	0
Staffing Reductions	121.8 of 617 = -19.8%	27.5 of 532 = -5.1%	Shortfall measured by Reduction in Teachers 71 of 296 = -24%	Shortfall measured by Reduction in Teachers 49 of 296 = -17%	No Staff Reductions
Budget Reduction Days	-0	-14	Shortfall measured by Reduction in Days 29	Shortfall measured by Reduction in Days 22	No Reductions in Days
Reserves (Fund Balance at end of biennia)	\$5.5M = 10%	\$2.3M = 4%			

* 6.15 B Proposed by Governor if PERS savings are not realized
 ** 6.15 B Proposed by Governor if PERS savings are realized
 *** 6.895 B Represents a "CSL" budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025.
 **** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011

District General Fund Data and Projections

Corbett School District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B without PERS Savings*	6.15 B with PERS Savings**	6.895 B without PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)			Shortfall \$1,200,000 9.1%	Shortfall \$800,000 6.1%	0
Staffing Reductions	5 of 59 = -8.4%	0	Shortfall measured by Reduction in Teachers 12 of 60 = -20%	Shortfall measured by Reduction in Teachers 8 of 60 = -13%	No Staff Reductions
Budget Reduction Days	-1	0	Shortfall measured by Reduction in Days 34	Shortfall measured by Reduction in Days 23	No Reductions in Days
Reserves (Fund Balance at end of biennia)	\$.3M = 3.9%	\$.7M = 5.8%			
* 6.15 B Proposed by Governor if PERS savings are not realized ** 6.15 B Proposed by Governor if PERS savings are realized *** 6.895 B Represents a "CSL" budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025. **** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011					

District General Fund Data and Projections

David Douglas School District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B <u>without</u> PERS Savings*	6.15 B <u>with</u> PERS Savings**	6.895 B <u>without</u> PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)			Shortfall \$8.2 8%	Shortfall \$5.7 6%	Shortfall \$1.4 1%
Staffing Reductions	20 of 1157 = -2%	112 of 1045 = -11%	Shortfall measured by Reduction in Teachers 77 of 550 = -14%	Shortfall measured by Reduction in Teachers 55 of 550 = -10%	Shortfall measured by Reduction in Teachers 13 of 550 = -2%
Budget Reduction Days	-x	-x	Shortfall measured by Reduction in Days 24	Shortfall measured by Reduction in Days 17	Shortfall measured by Reduction in Days 4
Reserves (Fund Balance at end of biennia)	\$7.7 = 9%	\$6.4 = 7%			
* 6.15 B... Proposed by Governor if PERS savings are not realized ** 6.15 B... Proposed by Governor if PERS savings are realized *** 6.895 B... Represents a "CSL" budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025. **** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011					

District General Fund Data and Projections

Gresham-Barlow School District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B without PERS Savings*	6.15 B with PERS Savings**	6.895 B without PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)			Shortfall \$12,125,225 9.2%	Shortfall \$8,540,897 8.9%	0
Staffing Reductions	124 of 1045 = -11.87%	39 of 921 = -4.23%	Shortfall measured by Reduction in Teachers 97 of 882 = -8.9%	Shortfall measured by Reduction in Teachers 64 of 882 = -7.26%	No Staff Reductions
Budget Reduction Days	-8	-10	Shortfall measured by Reduction in Days 28.5	Shortfall measured by Reduction in Days 19.5	No Reductions in Days
Reserves (Fund Balance at end of biennia)	\$12,714,158 = 12%	\$4,898,054 = 5.1%			
* 6.15 B Proposed by Governor if PERS savings are not realized ** 6.15 B Proposed by Governor if PERS savings are realized *** 6.895 B Represents a “CSL” budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025. **** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011					

District General Fund Data and Projections

Multnomah Education Service District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B without PERS Savings*	6.15 B with PERS Savings**	6.895 B without PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)			Shortfall \$15,177,695 21.2%	Shortfall \$15,177,695 21.2%	Shortfall \$13,534,901 18.9%
Staffing Reductions	36 of 683 = -5.27%	41 of 647 = -6.34%	Shortfall measured by Reduction in MESD Staff 66.5 of 606 = -10.9%	Shortfall measured by Reduction in MESD Staff 66.5 of 606 = -10.9%	Shortfall measured by Reduction in MESD Staff 59 of 606 = -9.7%
Budget Reduction Days	5 – 20 days depending on assigned School District. Staff are reassigned or non-contract.	5 – 20 days depending on assigned School District. Staff are reassigned or non-contract.	5 – 20 days depending on assigned School District. Staff are reassigned or non-contract.	5 – 20 days depending on assigned School District. Staff are reassigned or non-contract.	5 – 20 days depending on assigned School District. Staff are reassigned or non-contract.
Reserves (Fund Balance at end of biennia)	\$8,267,874 = 10.5%	\$4,609,811 = 6.8%			

* 6.15 B Proposed by Governor if PERS savings are not realized

** 6.15 B Proposed by Governor if PERS savings are realized

*** 6.895 B Represents a “CSL” budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025.

**** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011

MESD Notes:

- *All 2013-15 projections assume the full \$120M reduction to ESDs per the Governor's proposed budget.*
- *Reduction in school days is variable and depends upon the school district where staff are assigned, the availability of work in other school districts and OEA contract requirements. When a school district is closed MESD staff are placed in the substitute pool or assigned to other work if required in their contract.*
- *The two potential reduction projections assume the MESD will receive all of its property tax revenues per current law and will:*

- 1) receive \$0 in SSF at the \$6.15B w and w/o PERS savings, or*
- 2) receive \$1,642,794 in SSF based on the \$6.895B.*

- *All projections assume no contract services will be purchased by component districts which is estimated at the level of services ordered in 2012-13.*
- *MESD Funds impacted are Resolution + MESD General Fund (Operating and Risk Management).*

Update received by Mark Skolnick 01/07/2013:lc

District General Fund Data and Projections

Reynolds School District

The chart below highlights three areas that can be quantified and relate to the impact of previous biennia funding levels and the unsustainable measures taken by school districts to subsidize state funding. Three metrics are also utilized in projecting the impact of 2013-15 budget scenarios.

Shortfall (Net Budget Position): This defines the net difference between what is available and what is needed to continue the current service level in all 2013-15 scenarios.

Staffing Reductions: The number and percentage of all staff (licensed, classified and administrative) reduced in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of Licensed (teachers) FTE that would be reduced if the net budget position was to be measured by the value of an average full-time teacher.

Budget Reduction Days: The number of days where district operations are suspended and the pay for those days not paid to employees in the 2009-11 and 2011-13 biennia. For the 2013-15 scenario projections, this number represents the number of days that would need to be reduced if the net budget position was to be measured by the reduction of days.

Reserves: The fund balance that is carried from the end of one year/biennium to the beginning of the next.

The chart below details, the biennial reductions made in 2009-11 and 2011-13, and projects the impact of three 2013-15 scenarios.

Biennium	2009-11	2011-13	2013-15 Projections		
			6.15 B <u>without</u> PERS Savings*	6.15 B <u>with</u> PERS Savings**	6.895 B <u>without</u> PERS Reform***
Funding Levels	(5.74 B)****	(5.7 B)			
Shortfall (Net Budget Position)			<i>Shortfall</i> \$10,987,000 -5.13%	<i>Shortfall</i> \$3,316,000 -1.55%	<i>Shortfall</i> \$7,517,279 -3.51%
Staffing Reductions	xx of xxx = 0%	xx of xxx = 0%	<i>Shortfall measured by Reduction in Teachers</i> xx of xxx = -18.04%	<i>Shortfall measured by Reduction in Teachers</i> xx of xxx = -5.45%	<i>Shortfall measured by Reduction in Teachers</i> xx of xxx = -12.37%
Budget Reduction Days	0	0	<i>Shortfall measured by Reduction in Days</i> 27	<i>Shortfall measured by Reduction in Days</i> 8	<i>Shortfall measured by Reduction in Days</i> 19
Reserves (Fund Balance at end of biennia)	\$18.6 M = 17.47%	\$11.09 M = 10.22%			
* 6.15 B Proposed by Governor if PERS savings are not realized ** 6.15 B Proposed by Governor if PERS savings are realized *** 6.895 B Represents a "CSL" budget that is built on sustainable sources of revenue, with no PERS savings; this level has been identified by QEC as the first step in building support that leads to full funding in 2025. **** Set at 6.12B in March of 2009, reduced to 5.98B in April 2010, and reduced again to 5.74 in May of 2011					