



Senate Bill 1541 Final Report 2016

Oregon Department of Education
Salam Noor, Deputy Superintendent of Public Instruction

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I. Executive Summary

Oregon's 197 school districts vary tremendously in size, student demographics, local culture and customs, economic circumstances in their communities, and the hopes and dreams of their students and families. Despite this variation, they all share one goal: to provide an education that allows students to graduate from high school well-prepared for the next steps in their lives.

To better understand how variation in district characteristics and circumstances may affect how they allocate resources to different activities and uses, Senate Bill 1541 from the 2016 Oregon Legislature directed the Oregon Department of Education to review district spending in multiple categories and identify the factors that may affect expenditure allocations. The bill also directed the Department to determine whether expenditure variations are related to student outcomes.

We started the analysis by evaluating expenditure and other key data through a series of graphs and tables showing how the shares of spending devoted to different expenditure categories differ by various district characteristics. Those characteristics include enrollment, overall per-student spending levels, salary levels, class size, length of school year, and locale (rural, town, suburban, and city).

Guided by lessons from this initial analysis, we then performed a more in-depth multivariate analysis to isolate the factors most likely to be associated with variations in expenditures by category. We also used a multivariate approach to estimate whether variations in expenditure patterns were associated with student outcomes. We first describe our findings about the factors related to expenditure variations, then present our findings on the relationship between spending patterns and student outcomes.

Spending Patterns

The statistically significant relationships we found between how districts allocate their resources to key expenditure categories and various factors are the following:

- **Instruction:** A higher share of spending on Instruction is associated with higher teacher salaries and lower class sizes. The share increases as district size gets smaller, with the exception of the smallest districts—they get substantial additional formula funding from the Small School Correction. They devote the highest dollar amount to Instruction but the smallest share.
- **Operations and Maintenance:** The share spent on Operations and Maintenance is related, at a statistically significant level, to only one factor in our analysis—district size. Larger districts spend a smaller share than do smaller districts, suggesting the presence of economies of scale. It is possible that spending is also related to building age and condition, but consistent data for those measures are not available for all districts.
- **Administration:** For School Administration, a lower share spent is associated with smaller-sized districts and with a shorter school year. For District Administration, just the opposite is true—a lower share of spending is related to larger district size and a longer school year. This suggests there are economies of scale for administration at the district level, but not at the school level.
- **Student Support:** A larger share of spending on student support is associated with larger district size, higher overall spending per student, a longer school year, and a higher share of African American students. The estimates did not show an association with other racial/ethnic groups or with the share who are special education students or English Language Learners.

- **Transportation:** A higher share spent on Transportation is associated with location in rural areas and towns. A higher share is also related to larger district size, with the exception of the very smallest districts, which spend the highest share.
- **Instructional Staff Support:** A higher share spent on Instructional Staff Support is associated with larger district size and higher overall spending per student. A smaller share is associated with higher levels of teacher experience, suggesting more staff support activities take place in the earlier years of teachers' careers.
- **Business Services and Central Activities:** A lower share spent on Business Services and Central Services is associated with larger district size, suggesting economies of scale are present. The exception is for the smallest districts, which spend lower shares. It may be that small districts get more of these services from their ESDs, so they spend a smaller share of their own resources.

Student Outcomes

Senate Bill 1541 specifies attendance, absenteeism, and graduation rates as the student outcomes to evaluate. Because attendance and absenteeism are really opposite sides of the same measure, we use the **percent of students who are chronically absent** as our attendance/absence measure and the **4-year cohort graduation rate** as our graduation measure. The statistically significant relationships we found between those measures and district expenditure variations are the following:

- **Chronic Absenteeism:** Among the expenditure category measures, lower rates of chronic absenteeism are associated with higher spending on Instruction and Extra-Curricular Activities. Lower rates of chronic absenteeism are also related to a longer school year, higher levels of overall spending, and smaller shares of low-income students.
- **4-Year Graduation Rates:** Among the expenditure category measures, higher graduation rates are associated with higher spending on Instruction and Extra-Curricular Activities, and lower spending on Transportation. Higher graduation rates are also associated with a shorter school year, a lower percentage of students who are low-income, and lower levels of chronic absenteeism in high school.

The key findings of our analysis are the following:

- District characteristics play a big role in determining the share of funding allocated to various categories, particularly district size. The smallest districts in the state allocate their resources much differently than larger ones. Salary levels, which vary considerably around the state, also play a role.
- Higher shares of spending dedicated to Instruction and Extra-Curricular Activities are associated with better student outcomes, as is a longer school year.
- Economies of scale exist for categories of spending characterized by high fixed costs, particularly Operations and Maintenance, District Administration, Business Services, and Transportation. For small districts, spending per student is much higher in these categories, potentially diminishing the level of resources available for activities that may contribute more to student learning.

While the relationships estimated between spending allocations and student outcomes cannot be considered causal, they do represent a start to better understanding how resource allocations may be related to student success in Oregon schools.

II. Introduction

Senate Bill 1541, enacted by the Oregon Legislature in 2016, requires the Oregon Department of Education to conduct a study on the expenditure variations among school districts.¹ In conducting the study, the Department is directed to review expenditures in multiple categories, review the amounts in district reserve funds, and identify factors that may affect expenditure levels in the expenditure categories. Those factors should include class size, staff levels, staff compensation, administrative compensation, student demographics, the length of the school year, the number of days per week, and the number of instructional hours in the school year. Finally, the legislation directs the Department to determine whether the expenditure variations are related to student outcomes, including attendance, absenteeism, and graduation rates.

One purpose of the study is to evaluate why, given that Oregon’s school funding formula was designed to reduce the amount of variation in per-student funding across most districts, we observe large variations among school districts in the length of the school year, class sizes, and spending in various categories/activities such as instruction, student support services, transportation, administration, and others.² Another purpose is to gain insights into how different characteristics of school districts, such as size, location, student demographics, prices paid for inputs (particularly salaries) and other factors may affect how districts allocate resources to different activities. Because Oregon law has very few restrictions or mandates on how school districts allocate their funds, districts can spend funds in ways that best serve the needs of their students. Those needs are likely to vary around the state based on a wide variety of conditions, needs, and preferences.

The Department conducted this study in two phases. The first is largely descriptive, presenting data on expenditures, district characteristics, student demographics, staff salaries, and other factors that potentially influence how districts allocate resources to various uses. Lessons learned from this descriptive analysis provide insights into how to approach the second phase of the analysis. The second phase is a more in-depth analysis using multi-variate regression analysis that takes into account a broad range of factors all at once. This type of analysis has a number of advantages. It allows us to:

- evaluate how districts use their resources differently
- evaluate the relationship of each factor independently
- determine which factors are the most likely to be related to student outcomes

¹ Senate Bill 1541 is included in Appendix A.

² Among the school districts that do not receive extra formula funding for having small schools, operating revenue per student ranged from \$9,113 to \$12,782 in the 2014-15 school year. These funding levels are adjusted with added “weights” for each district’s level of students with higher needs: special education students, students in poverty, English Language Learners, and others. Taking into account the added weights, revenue distributed through the funding formula per **weighted** student ranged from \$7,054 to \$7,520.

III. Analytical Approach

The goal of this study is to evaluate how expenditures in different categories vary among school districts. These categories include activities such as instruction, support services, administration, operations and maintenance, staff support, transportation, and business services. The study also will try to identify the factors that affect that variation in expenditures, and if the variations are related to student outcomes.

The Department conducted the study in two phases. The first phase describes the basic relationships between the share of expenditures in each spending category and various characteristics of Oregon's school districts: size (measured by enrollment), location (urban, rural, etc.), level of funding per student, salary levels, class size, and the length of the school year. In the descriptive phase, we also look at the student characteristics in each school district, including race/ethnicity and socio-economic status, as well as special education and English Language Learner status.

To understand why we observe variations in how school districts allocate their resources to different activities and inputs, we focus on three key attributes of education funding:

1. The resources available to school districts are limited, so the amount districts can spend is constrained by the revenue they have available.³ This means districts make trade-offs between different uses for the resources they have available, and the decisions on how to best use scarce resources may vary among districts. Decisions about these types of tradeoffs—the choices that have the greatest positive influence on student outcomes—will vary across districts depending on the needs of their students and other factors that are different from one district to another.
2. Different districts may face different prices for key inputs that can vary in different parts of the state because of differences in the cost of living and other factors. The most important of these is staff salaries, which vary considerably because of differences in labor markets and the cost-of-living in different parts of the state.
3. Costs that are affected by factors that are outside of district control may vary among school districts. These include the size of districts and their schools, the distance districts need to transport their students to and from school, and colder weather in the eastern part of the state that requires higher heating costs in the winter.

³ The three primary options for districts to raise additional operating funds are private donations, enacting a construction excise tax, and passing a local option property tax levy. Of the three, the local option property tax levy has the potential to raise the most revenue. In 2014-15, 22 school districts had local option levies that raised \$151 million, ranging from \$84 per student for the Pendleton School District to \$1,771 per student for Portland Public Schools. The average across the 22 districts was \$909 per student. For all 197 districts statewide, private donations totaled \$30.8 million and construction excise taxes totaled \$3.7 million.

IV. Descriptive Analysis

To begin, in this section we provide some background for the K-12 system in Oregon, including enrollment, student demographics, and revenues and expenditures. We then describe the variation in school district expenditures by category, broken down by a number of factors such as district size and location, funding levels, class size, length of school year, and various others. The descriptive analysis can provide insights into the reasons for variation in spending patterns among districts, but more importantly it will provide the understanding of basic relationships needed for the in-depth analysis in the second phase of the study. A key part of that is to identify which of the inputs used by schools are in the nature of fixed costs over which districts have little control, and which inputs are more flexible where districts can make choices about how to allocate resources to different activities.

Background

Oregon has about 576,000 students in its public K-12 school, a number that has grown at an average annual rate of 0.3% over the past 15 years. Exhibit 1 shows that growth in different student groups has, however, been quite different, with the number of Hispanic students more than doubling and white students declining by nearly 20%.

Exhibit 1

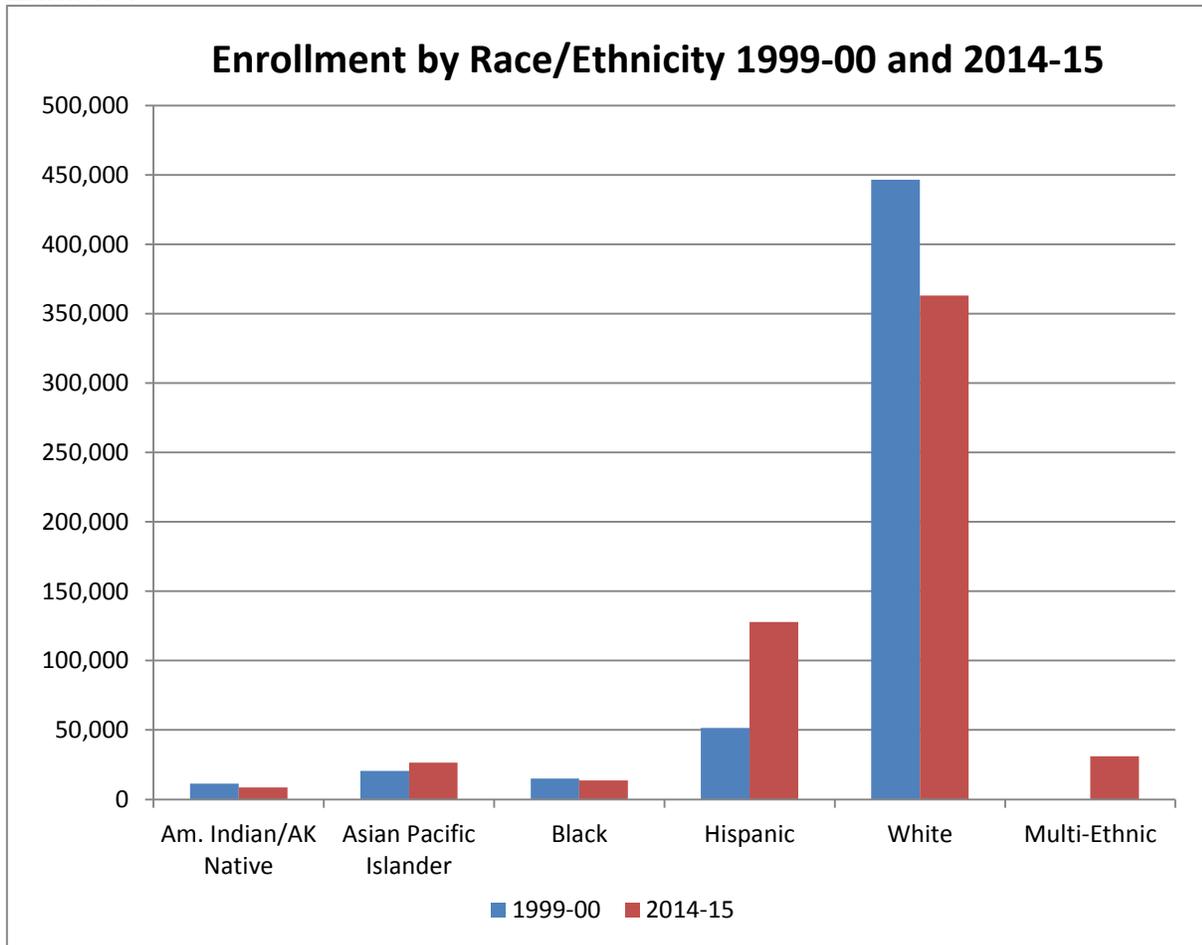
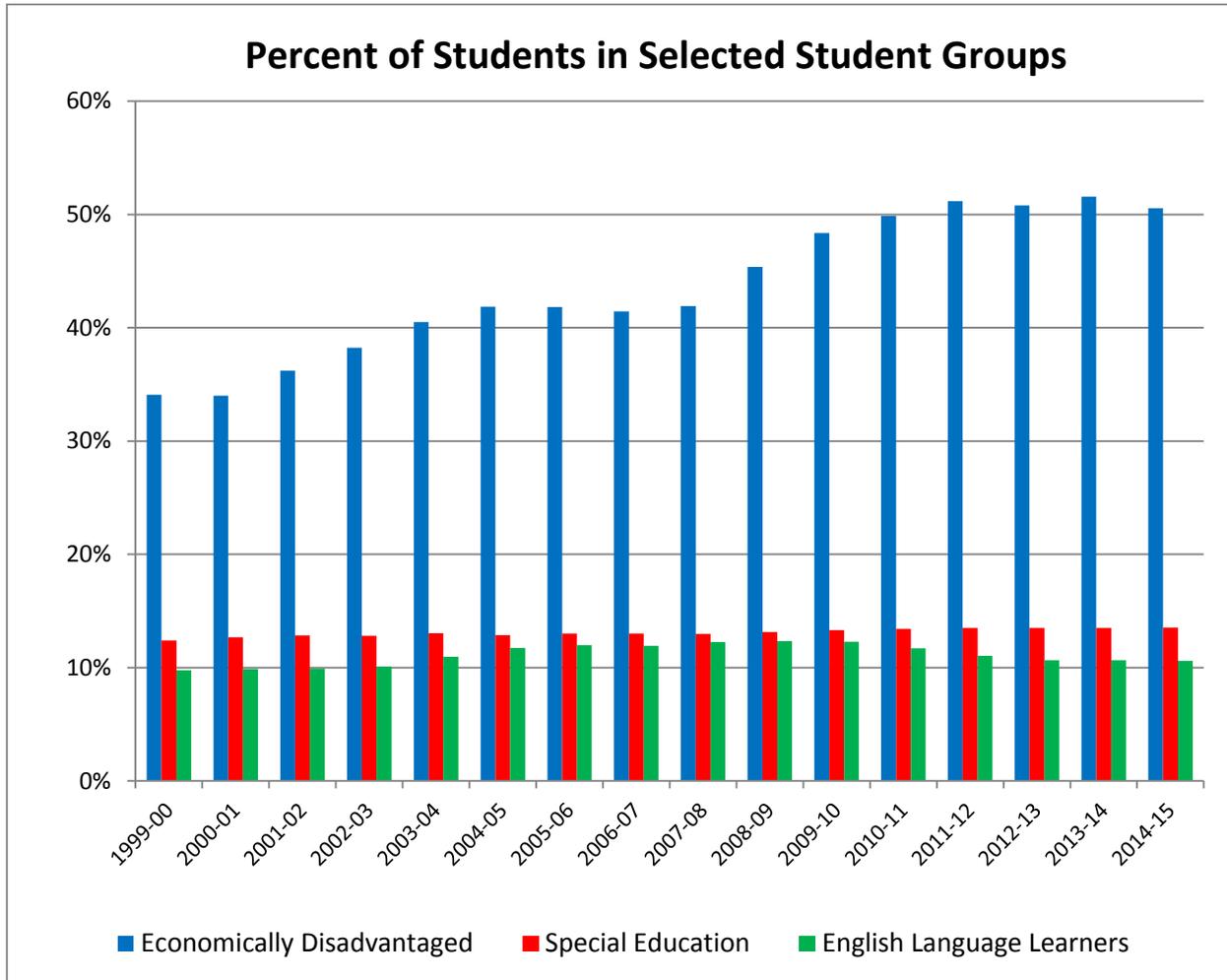


Exhibit 2 shows that the share of lower income students—those eligible for free or reduced-price lunches under the federal school lunch program—has grown substantially, surging in both of the recessions of the 2000s and has exceeded 50% of all students. The number of special education students and English Language Learners grew more slowly, with their shares of the total student population changing very little.

Exhibit 2



Over the same 16-year period, funding for Oregon’s K-12 school districts has grown from \$3.65 billion in 1999-00 to \$6.08 billion in 2014-15, an average increase of 3.5% a year.⁴ On a per-student basis, it grew from \$6,761 in 1999-00 to \$10,710 in 2014-15, an average increase of 3.1% per year (Exhibit 3). After adjusting for inflation, the increase was 0.38% per year (Exhibit 4).

⁴ These data are just for school districts—they exclude revenue for education service districts.

Exhibit 3

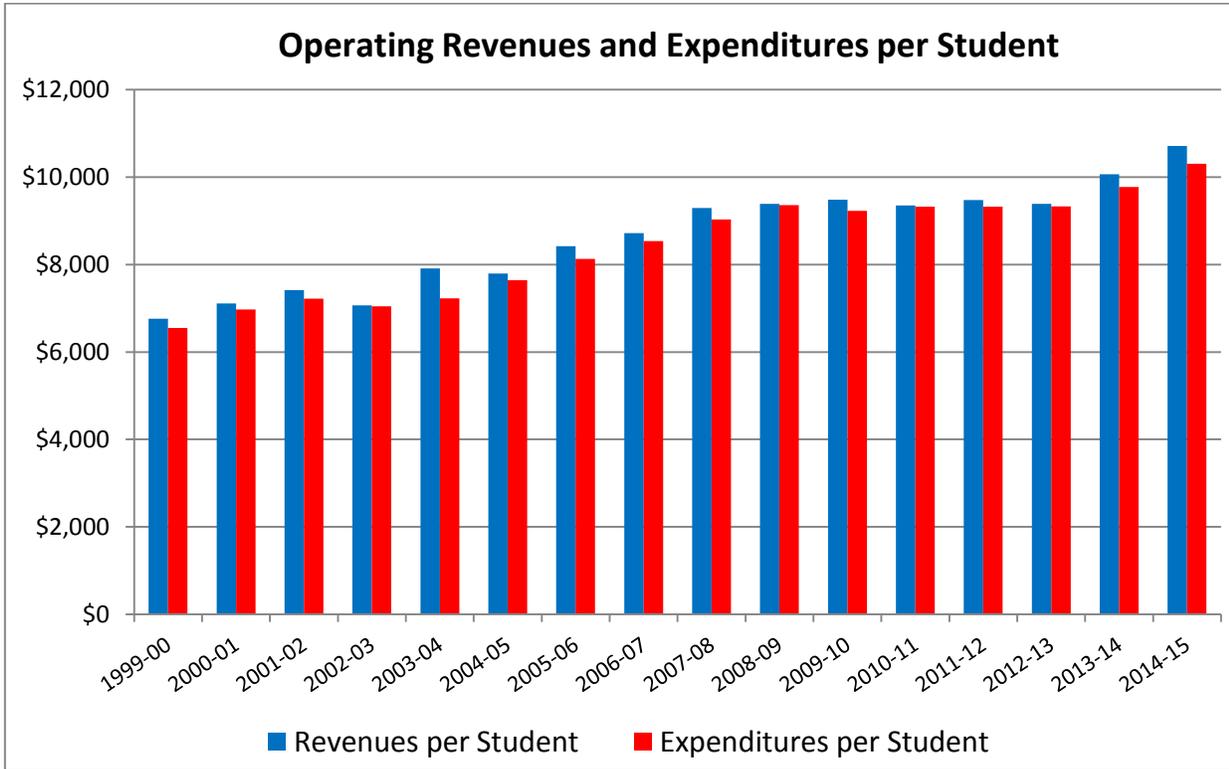


Exhibit 4

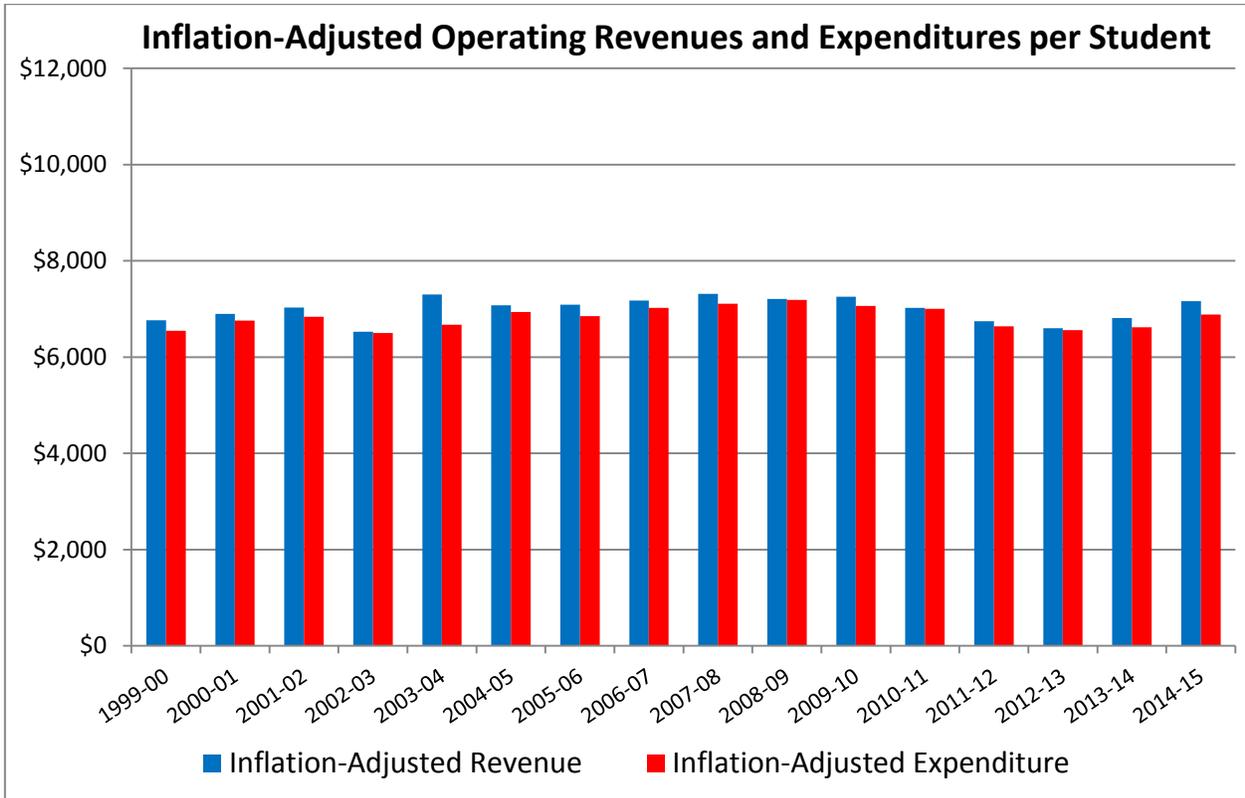


Exhibit 5 shows trends in average teacher and administrator salaries over time, and Exhibit 6 shows them after being adjusted for inflation.⁵ All of the categories have been pretty flat over time.

Exhibit 5

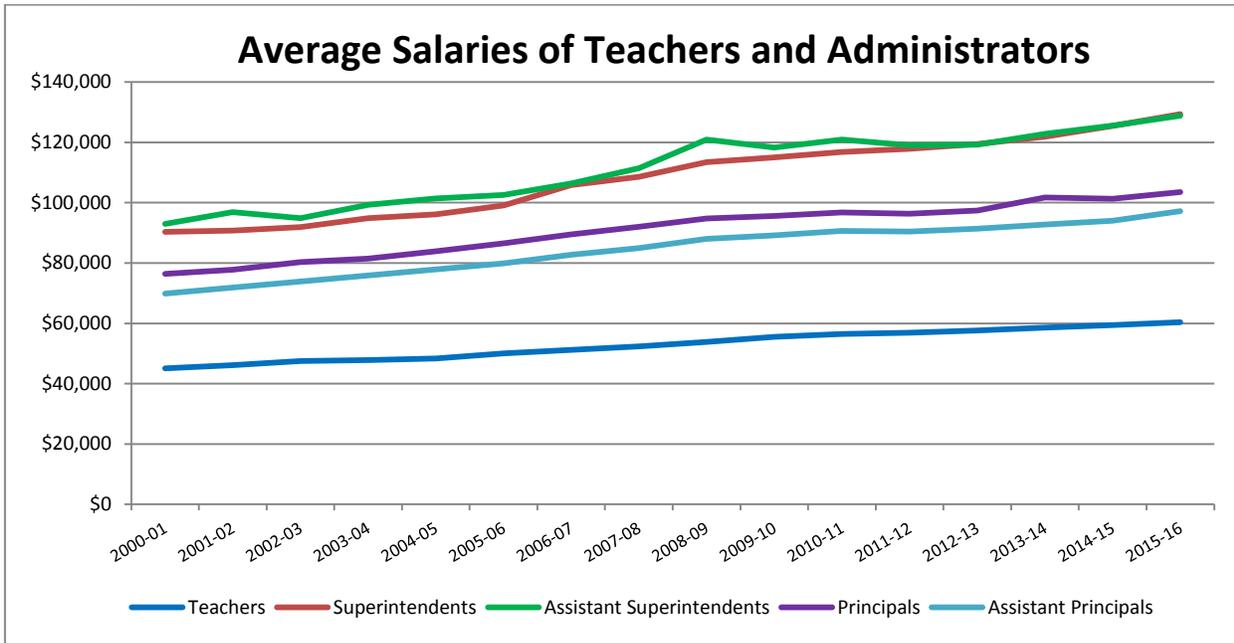
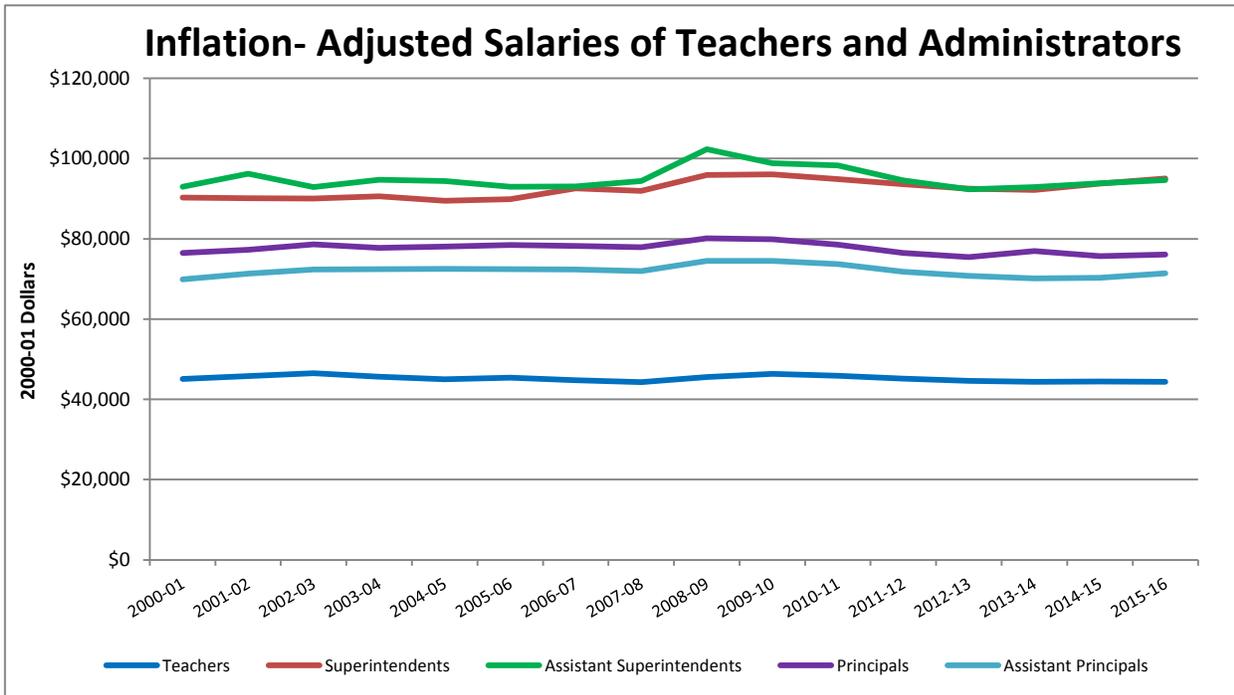


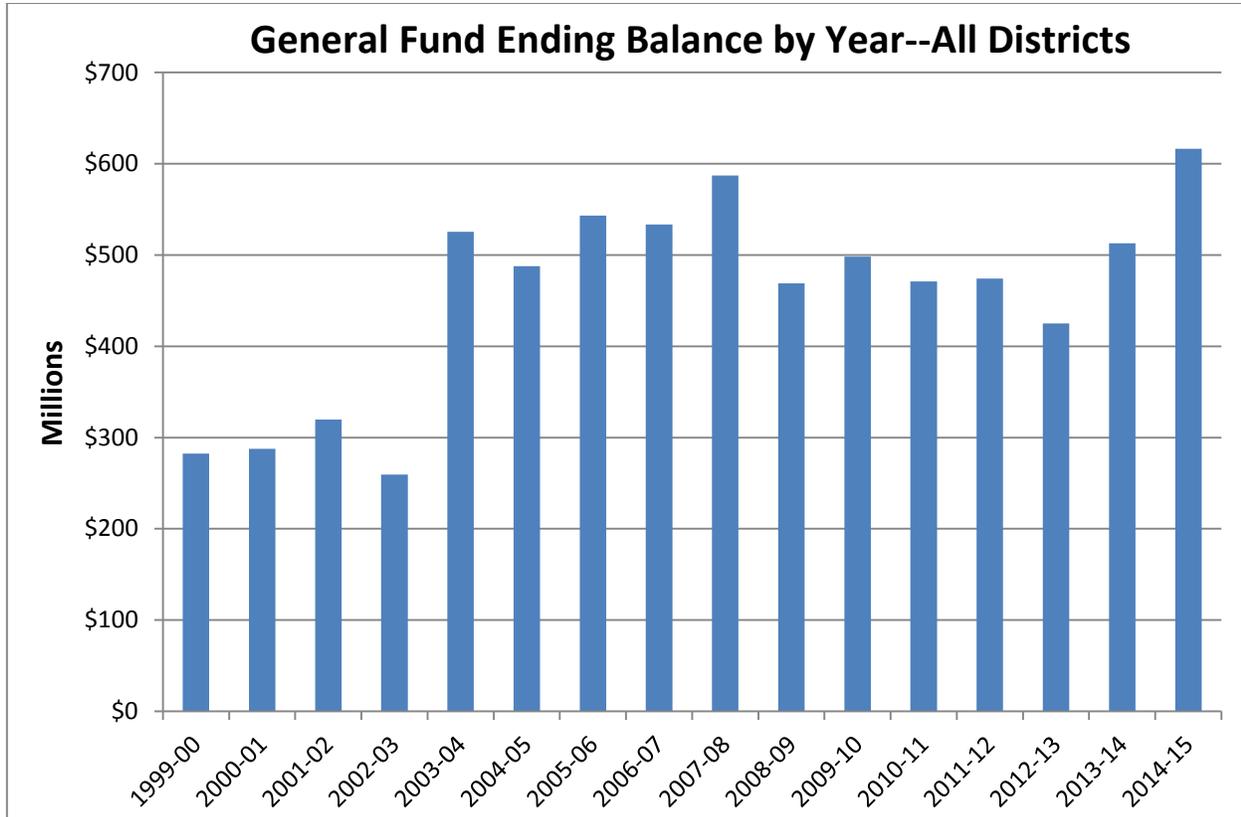
Exhibit 6



⁵ The average for the assistant superintendent category is above that for superintendents because assistant superintendents are common only in relatively larger districts, where all salaries tend to be higher.

Exhibit 7 shows how total ending balances (also called “reserves”) for school district general funds have changed over time.⁶ Not surprisingly, ending balances fell in the early 2000s as revenue declined with the economic recession and districts dipped into savings to maintain programs. Balances grew again in the mid-2000s with economic recovery, and then fell again starting in 2008-09 when the “Great Recession” hit. Ending balances did not fall all the way back to the levels of the early 2000s primarily because of the federal stimulus, which provided nearly \$500 million in federal revenue to Oregon K-12 school districts from 2008 to 2010. Districts build ending balances in well-funded years, and tap into them in poorly funded ones, to maintain programs through periods of volatile funding.

Exhibit 7



While the statewide trends in the preceding graphs provide useful context, the focus of this study is to analyze the variation across school districts in different spending categories. In this analysis, we focus on the most recent audited financial data from the 2014-15 school year. Exhibit 8 shows how operating revenue per student varies across 194 of Oregon’s 197 school districts.⁷ Each bar in the graph is a school district, and they are ordered from lowest to highest funding per student. Most districts are in the range of \$9,000 to \$13,000 per student, accounting for 97% of all students statewide.

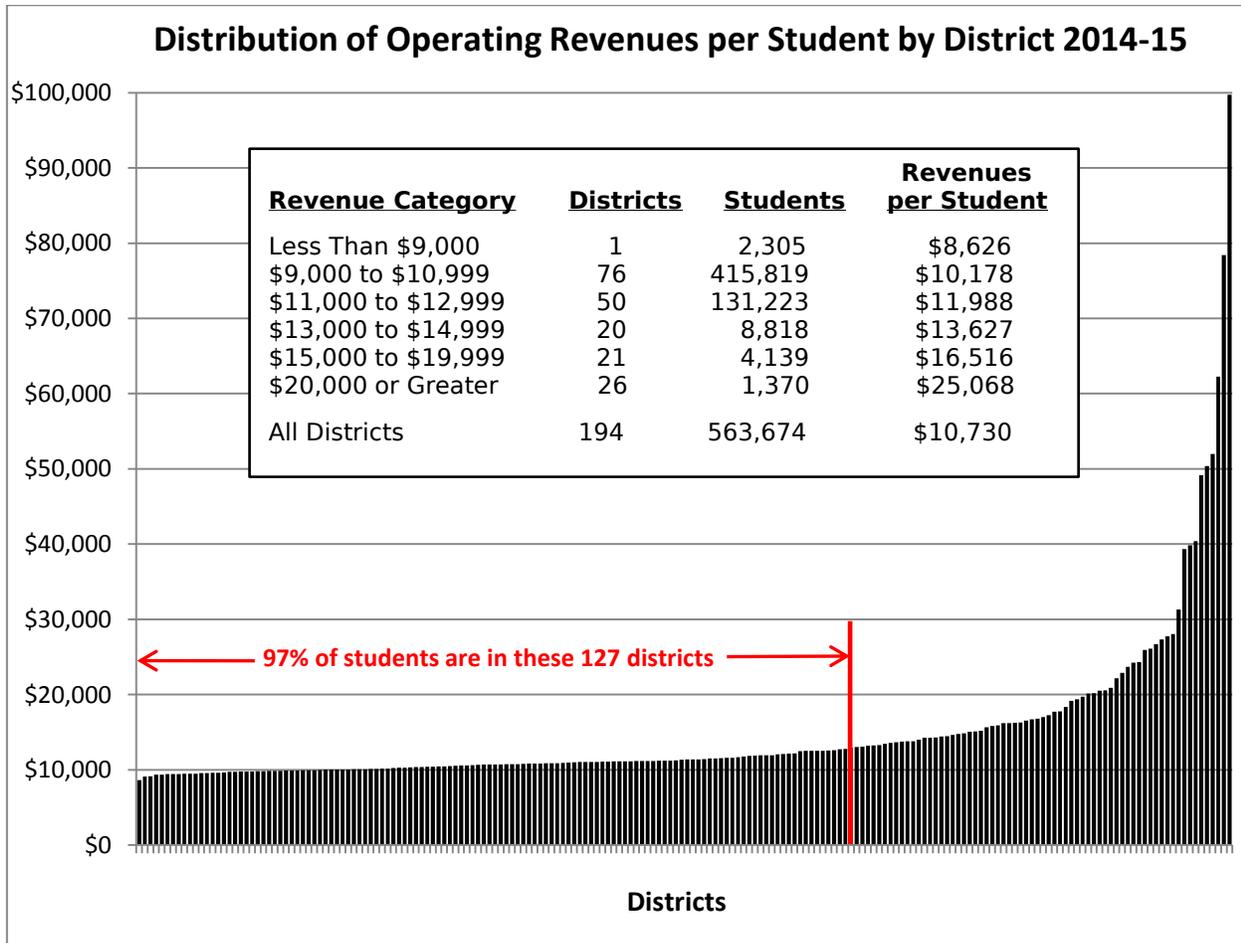
⁶ The general fund ending fund balance is defined as the beginning balance, plus revenues, minus expenditures, and minus transfers out to other funds.

⁷ We exclude three districts because of data anomalies. Malheur County SD pays tuition to send all of their students to the McDermitt School District in Nevada, so we do not have detailed spending data for them. Frenchglen School District has a single school which is a charter school. The district did not provide detailed expenditure data for the school. Scio SD’s enrollment was concentrated in the online charter school Connections Academy, so their financial, class size, and staffing data is not comparable to the data for other districts.

The variation that does exist is primarily the result of four factors:

- Variation in teacher experience levels, which affects the funding districts receive through the state school funding formula. About 80% of all operating revenue is distributed through the formula, and districts with higher average teacher experience get more formula revenue.
- Differing numbers of students who receive extra weights in the funding formula.
- The “Small School Correction” provision of the funding formula which gives additional funding to districts that have small high schools and small, remote elementary schools.⁸
- Revenue from alternative sources that vary across districts, including local option property tax levies, building construction fees, and private donations. Of these three sources, local option property taxes is by far the largest, raising \$151 million in 2014-15, averaging \$909 per student for the 22 districts that levied the taxes.

Exhibit 8



While most districts have revenue between \$9,000 and \$13,000 per student, Exhibit 8 shows that some districts have considerably more. The 67 districts with \$13,000 or more have per-student revenue ranging from \$13,012 per student in Jefferson County School District to \$99,730 per student in Double O

⁸ ORS 327.077

School District. All 67 of those districts receive at least some additional revenue from the Small School Correction, which provides significant added revenue to Oregon’s smallest school districts.

Expenditures by Category

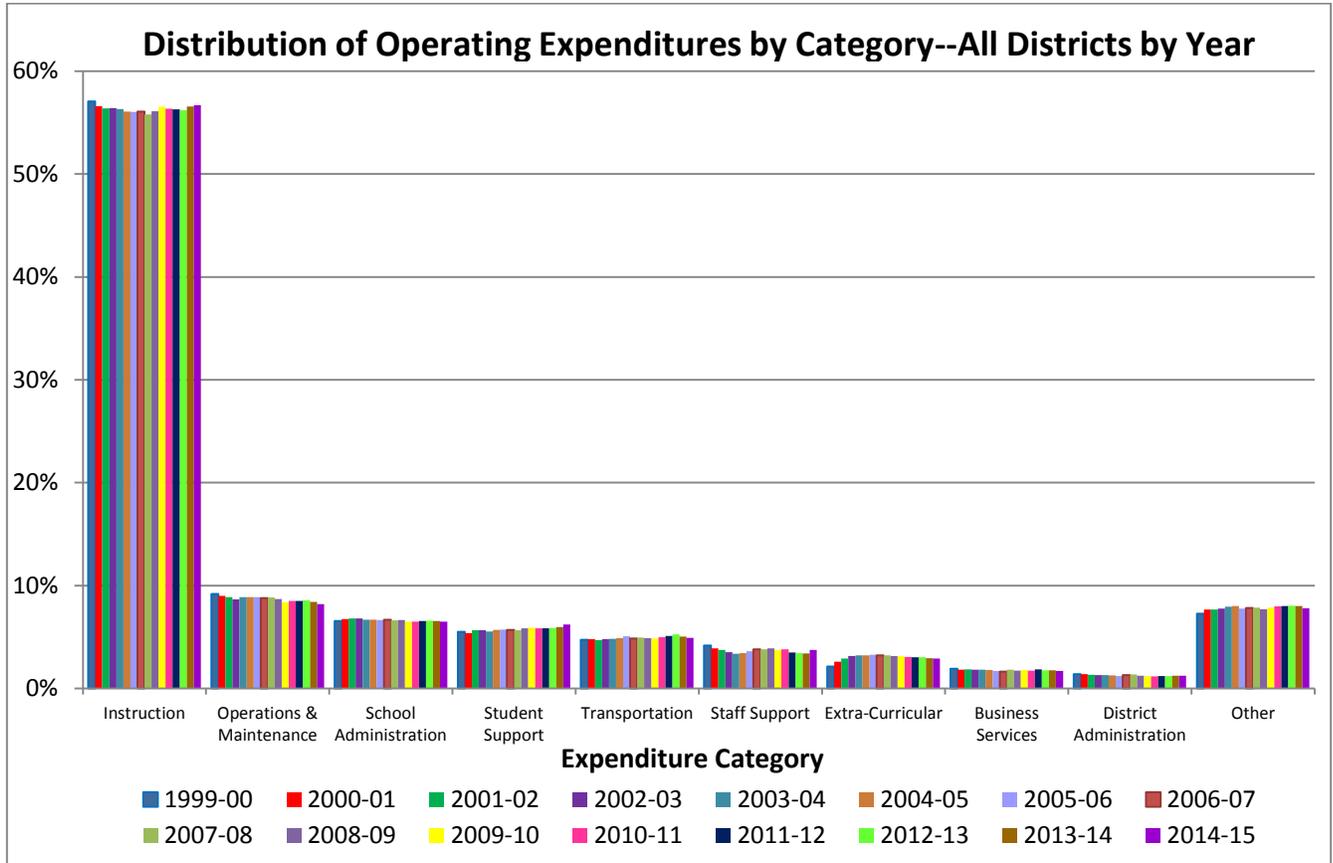
To examine variations among districts in the categories to which they allocate their resources, we look at categories of expenditures from two different perspectives: by “Function” and by “Object.” Function categories are based on the activities on which districts spend their money—things like instruction, student support services, staff professional development, transportation, business services, and operations and maintenance. Object categories are based on inputs that districts purchase to do what they do—things like staff salaries and benefits, supplies, energy to heat and cool buildings and power school buses, and purchased services such as legal services, auditing, data processing, and communication services.

Looking over time at all districts combined, the share of spending going to different categories has not changed dramatically. Exhibit 9 shows a history from 1999-00 to 2014-15 of the shares of spending in each of 10 Function-based expenditure categories. These 10 categories are aggregates of the 45 categories by which districts report their audited expenditures to the Department of Education.⁹

The share going to Instruction declined slightly early in the period, and then rose again to 56.7% in 2014-15, down slightly from 57.1% in 1999-00. Over the 16-year period, there were small but steady declines in the share going to three categories: Operations & Maintenance, Business Services, and District Administration. The share going to School Support rose slightly, and the remaining categories did not show any consistent trends. Because there were not substantial changes in the share going to any category over the period, for our more detailed analysis we focus our attention on the latest year for which we have audited financial data—2014-15—to look how the shares of spending going to each of the categories vary among districts.

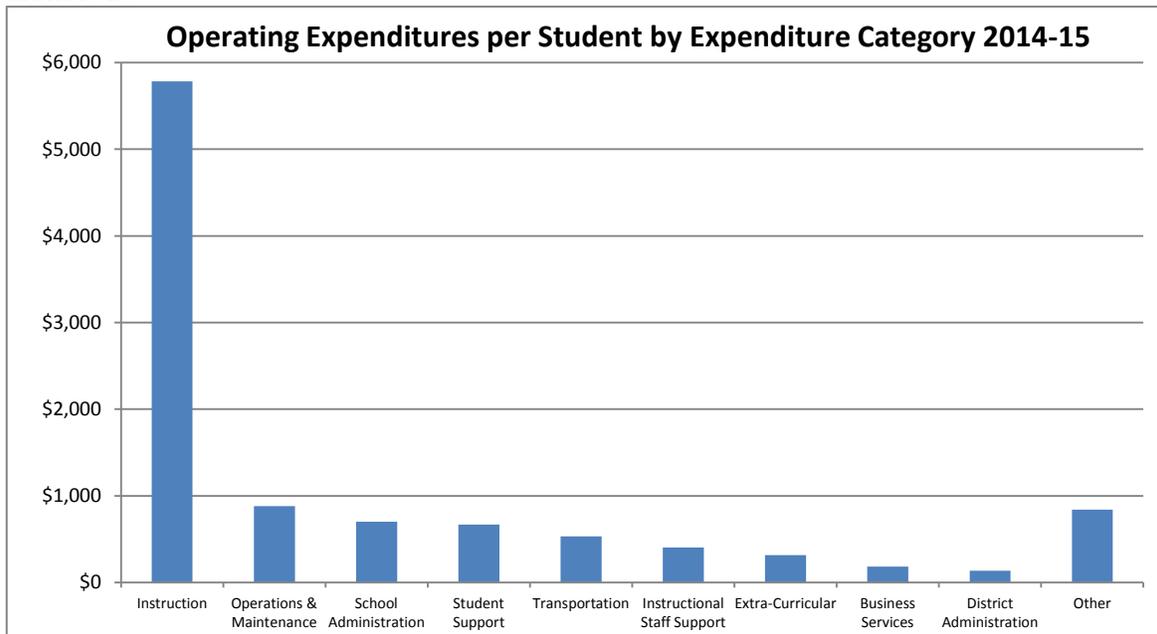
⁹ A brief description of the expenditure categories is in Appendix B. A more detailed description can be found in the Department of Education’s Program Budgeting and Accounting Manual.
<http://www.ode.state.or.us/search/page/?=1605>

Exhibit 9



To get a sense for the dollar amounts, rather than the percentages, Exhibit 10 shows the average amount per student spent in each of the 10 spending categories for the 2014-15 school year. Total operating expenditures per student in 2014-15 was \$10,444, with \$5,785 going to Instruction.

Exhibit 10



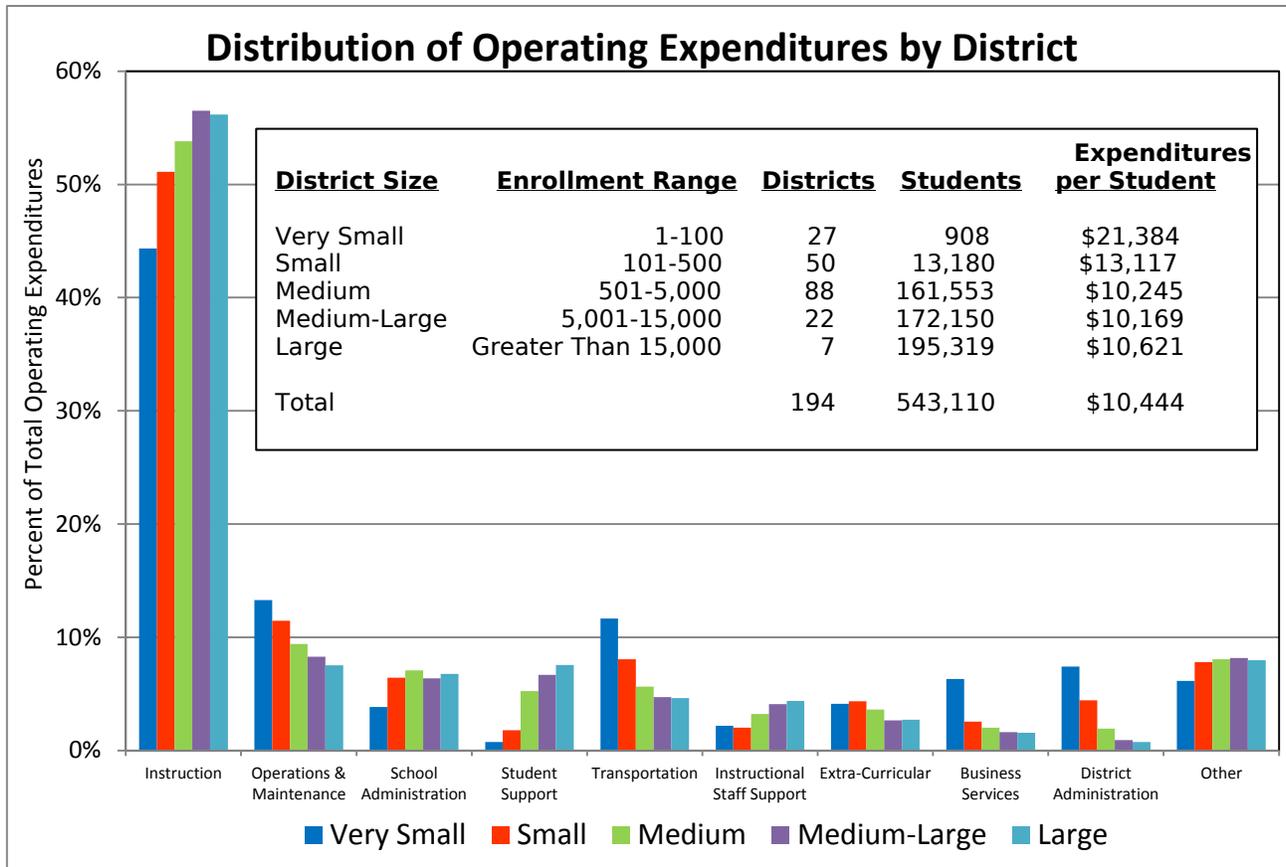
Variations Among Districts

Despite relatively stable shares of spending going to each spending category over time when viewed at the statewide level, we expect to see much more variation among districts. In this section we provide breakdowns of spending by category for school districts grouped by various characteristics: district size (enrollment), locale, funding level, class size, and others. For each characteristic, we show how allocations across spending categories vary. The purpose is to show how allocation of district resources to different categories may be affected by various district characteristics.

By District Size

Smaller districts spend more per student than larger ones because they have more revenue. The higher revenue comes almost exclusively from the Small School Correction. But even though they spend more per student, smaller districts spend a smaller share on instruction than do larger districts. Exhibit 11 shows that the smallest districts spend larger amounts per student, and they spend larger shares than their bigger counterparts on Operations & Maintenance, Transportation, Business Services, and District Administration. This pattern is consistent with presence of *economies of scale*: because of relatively high fixed costs for certain activities, smaller districts spend proportionally more on those activities.¹⁰

Exhibit 11



¹⁰ Economies of scale are present when costs decline per unit (in our case, students) as the size of an operation increases. The source of economies of scale is often fixed costs that can be spread over a larger number of students as district size increases.

Note that small districts spend *smaller* shares on School Administration, Student Support, and Instructional Staff Support. It may be that in these small districts, many of which have only one or two schools, that School Administration and District Administration is done by the same people, making the distinction between the two categories somewhat arbitrary. Student support activities may be more likely to be done by teachers rather than separate staff, so those expenditures may be categorized as Instruction in smaller districts and Student Support in larger districts. It is not apparent why smaller districts might spend smaller shares on staff support activities. The 76 districts in the Very Small and Small categories represent about 40% of all districts but enroll only 2.5% of all students.

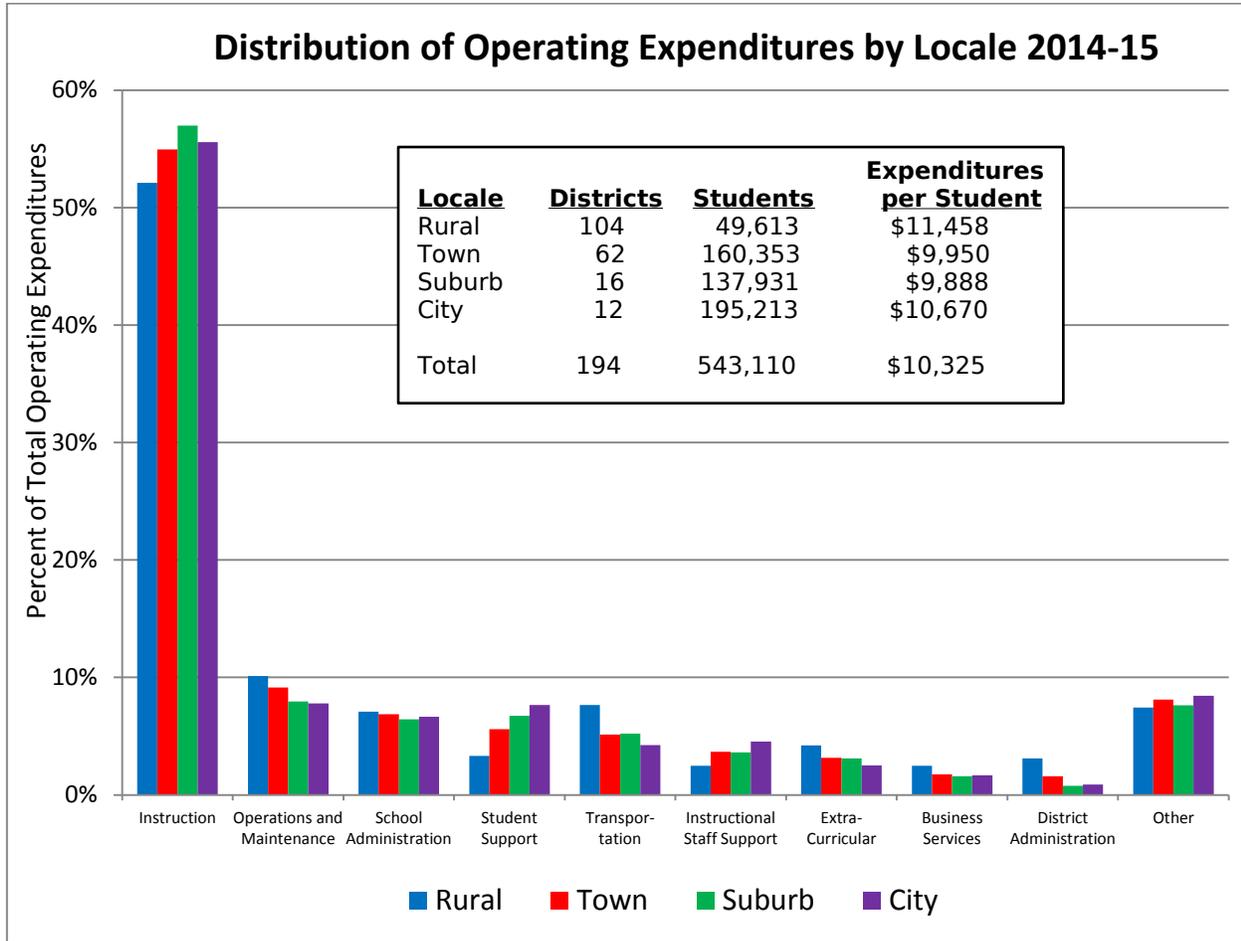
What is apparent, though, is that most of the variation in spending shares we observe is between the two smaller sized groups of districts (Very Small and Small) and the three larger sized groups. In nearly all expenditure categories, the two smaller groups have considerably different shares of spending in a category than do the three larger groups. This suggests there may be certain key factors that affect the spending decisions of small districts much differently than they affect larger districts.

By District “Locale”

We also look at expenditures by the “locale” of districts based on definitions from the U.S. Department of Education: Rural, Town, Suburban, and City.¹¹ The pattern of expenditures per student shown in Exhibit 12 is similar to the pattern we saw in Exhibit 11 because most of Oregon’s smaller districts are located in rural areas. There are, however, quite a few medium-sized districts in the Rural category, so expenditures per student for Rural districts is lower than those for small districts (because medium-sized districts get little or no added funding from the Small School Correction). Districts in the City category have slightly higher spending per student than those in Towns and Suburbs because many City districts have added revenue from local option property taxes.

¹¹ Districts are assigned to these categories by the U.S. Department of Education’s National Center for Education Statistics. Rural is defined as a territory that is outside an urban cluster and outside of an urbanized area. Town is defined as a territory inside an urban cluster, but outside an urbanized area. Suburban is defined as a territory outside a principal city and inside an urbanized area. City is defined as a territory inside an urbanized area and inside a principal city. For more information, visit https://nces.ed.gov/ccd/rural_locales.asp.

Exhibit 12

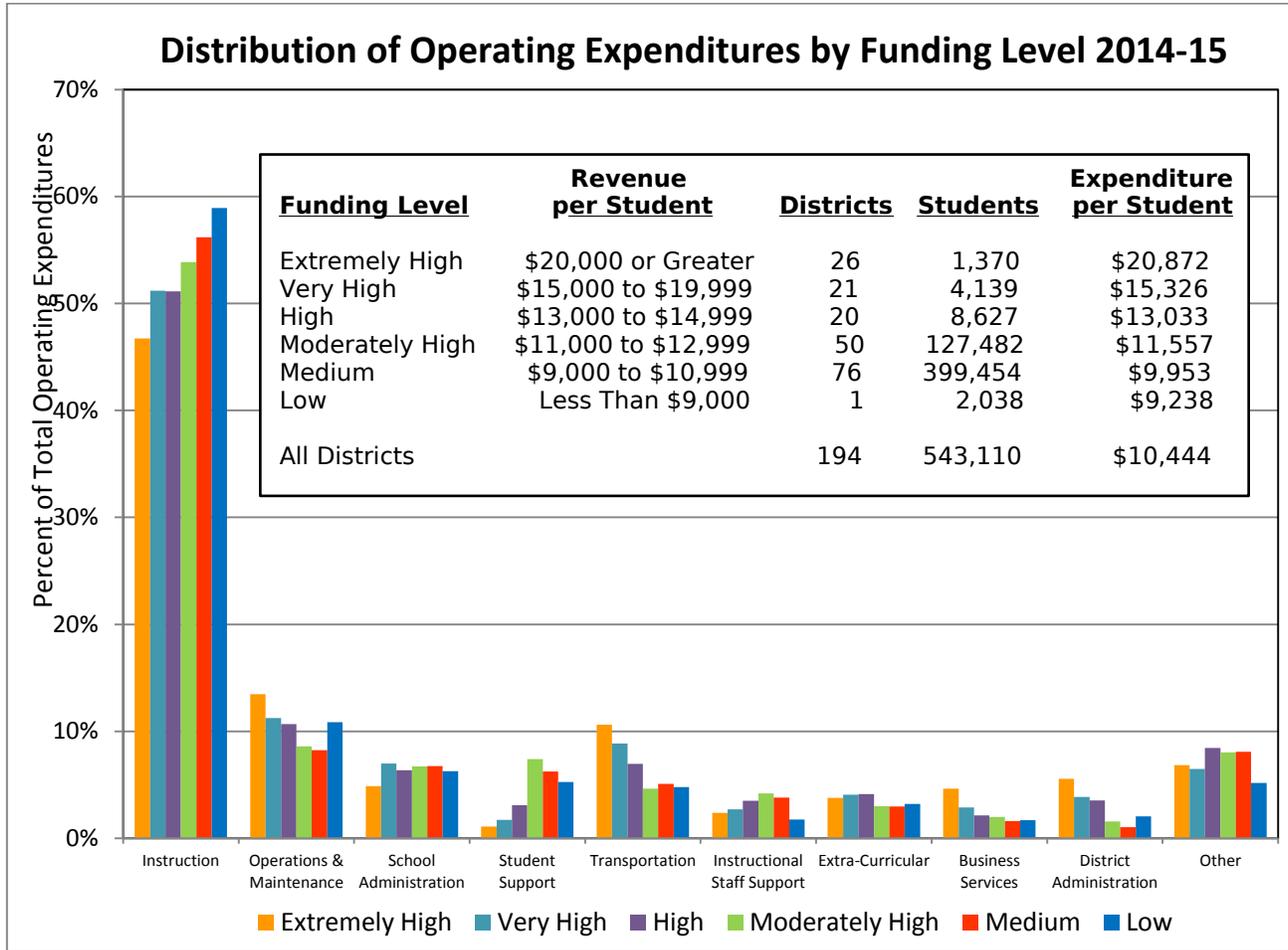


By District Funding Level

As described above, funding levels, defined here as operating revenue per student, vary considerably among Oregon school districts. The variation results primarily from four factors that give certain districts higher revenue: higher teacher experience; more weights in the funding formula; the Small School Correction; and added revenue from local option property tax levies and other local sources.

Exhibit 13 shows expenditures per student by funding level and the distribution of spending across categories for districts at each funding level. Because we find higher funding levels among smaller districts, we see a familiar pattern in here—higher-revenue districts spend a lower share on Instruction and higher shares on the categories Operations & Maintenance, Transportation, Business Services, and District Administration. Again, this is because they are unable to take advantage of economies of scale in those activities because of their small size.

Exhibit 13



As we have seen fairly clearly, district size is a key factor both in the level of funding per student available to districts and in how districts allocate spending across expenditure categories. District size is highly correlated with per-student funding levels and with school district locale—Rural v. Town v. Suburban v. City—so we have seen similar patterns in spending allocations for the breakdowns by district size, district spending levels, and district locale. Because the Small School Correction is the source of the lion’s share of added funding for most small districts, we now look at it more closely.

The Small School Correction

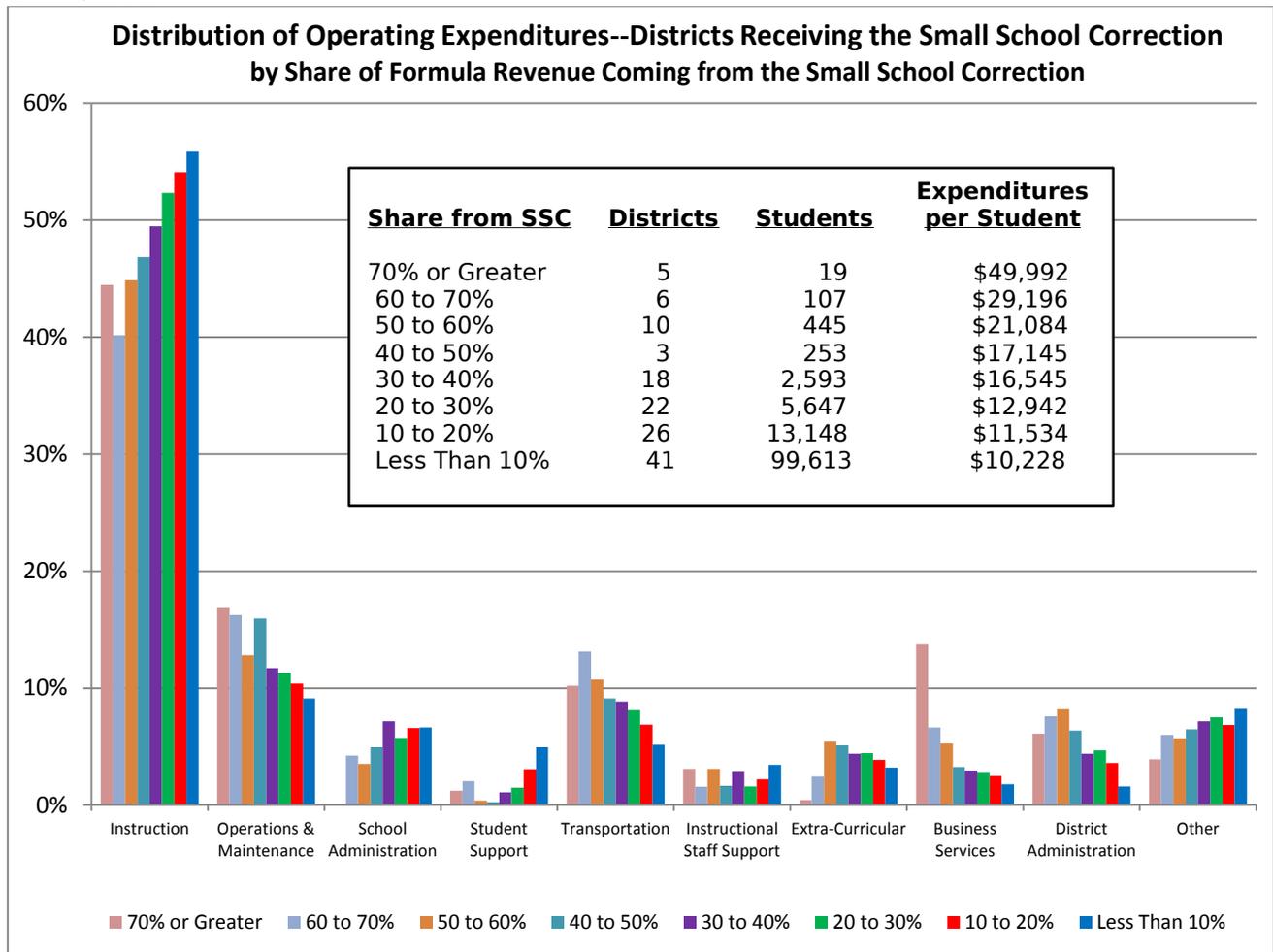
The Small School Correction provides additional weights in Oregon’s school funding formula for districts that have small high schools and small *and remote* elementary schools. Because it phases out as schools get larger, the amount of added funding it provides varies considerably across districts, with the most added funding going to the districts with the most students attending small schools.

The table inside Exhibit 14 shows, for the 131 school districts that receive added funding from the Small School Correction, the average operating expenditures per student broken down by the share of the districts’ formula funding that comes from the Small School Correction. It is clear that districts that get less than 20% of their formula funding from the Small School Correction have expenditures per student that are not much different than districts that do not qualify for the Small School Correction—in the \$10,000 to \$11,500 per student range. Those 67 districts represent 51% of the districts, and 93% of the

students, getting added revenue from the Small School Correction. The other 64 districts, representing just 8% of the students in districts getting the Small School Correction, get enough added revenue from the Small School Correction to give them per-student funding that is dramatically higher than the typical Oregon School District. These 64 districts, of course, are the smallest districts in the state, ranging from 341 students in the Lowell School District to 2 students in the Double O School District

Exhibit 14 also shows the distribution of spending across expenditure categories for these 131 districts, showing that the districts with the biggest revenue bump from the Small School Correction spend smaller shares on Instruction and larger shares on Operations and Maintenance, Transportation, Business Services, and District Administration. This is very similar to small districts in general, but somewhat more pronounced because these districts are the smallest of the small.

Exhibit 14

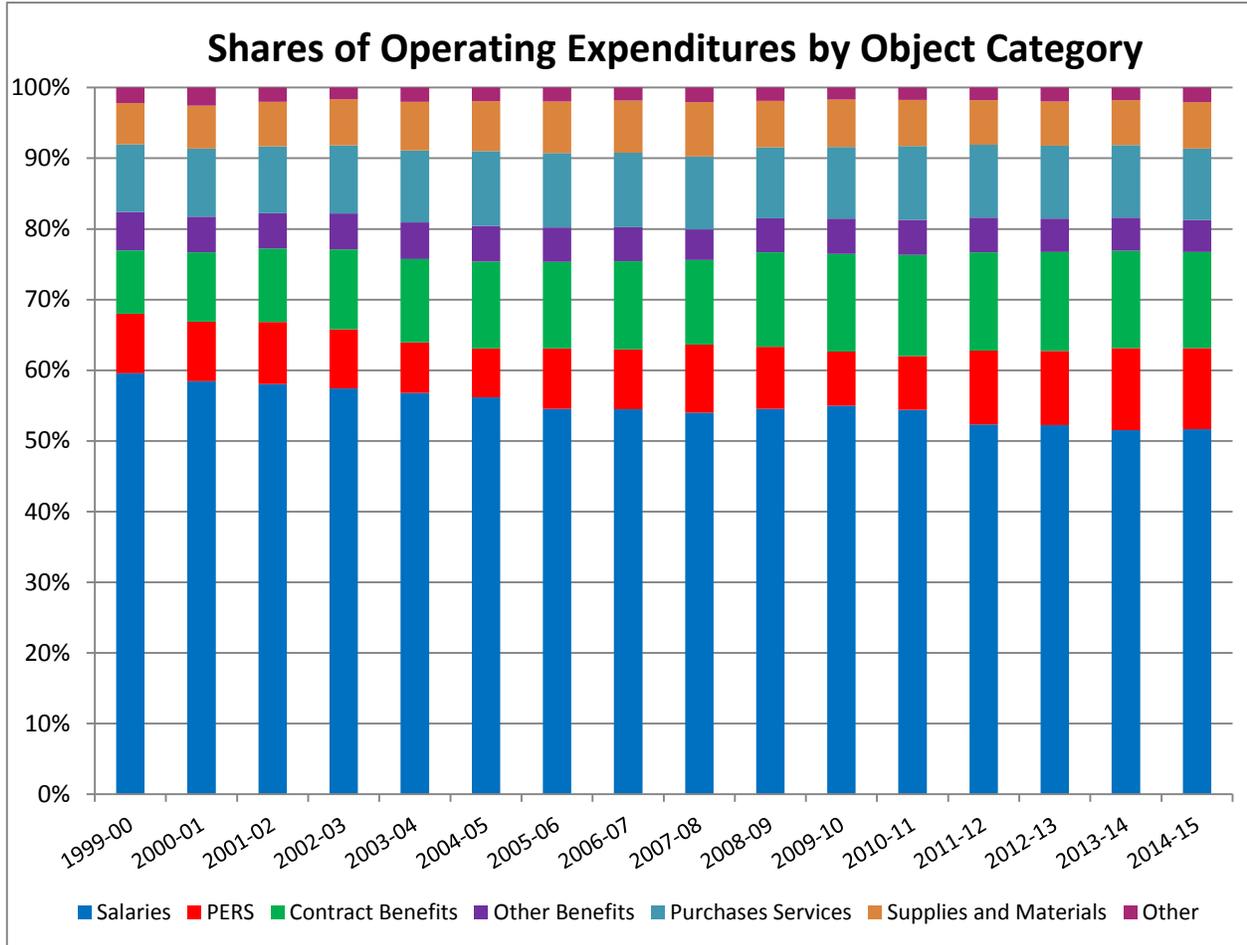


By Salary Levels

In 1999-00, salaries represented nearly 60% of total operating expenditures, and benefits added another 23%. By 2014-15, salaries had fallen to 50% and benefits had grown to nearly 29%. Exhibit 15 shows the trends over time. The change in shares is primarily a result of relatively rapid growth in PERS and contract benefits costs (which are dominated by health insurance premiums). As the PERS employer rate grew from 12.15% in 1999-00 to 21.03% in 2014-15, PERS employer contributions grew by 105%.

Contract benefits payments grew by 108%. By contrast, total salaries grew by 33%. The growth in benefits share has largely offset the decline in the salary share so that total compensation (salaries plus benefits) has changed only moderately, falling from 82.4% to 78.9%.

Exhibit 15



In addition to these changes in salary and benefit shares **over time**, we see considerable variation **across districts** within a given year. Exhibit 16 shows the share of total operating expenditures that is represented by salary for each district in the state.

Exhibit 16

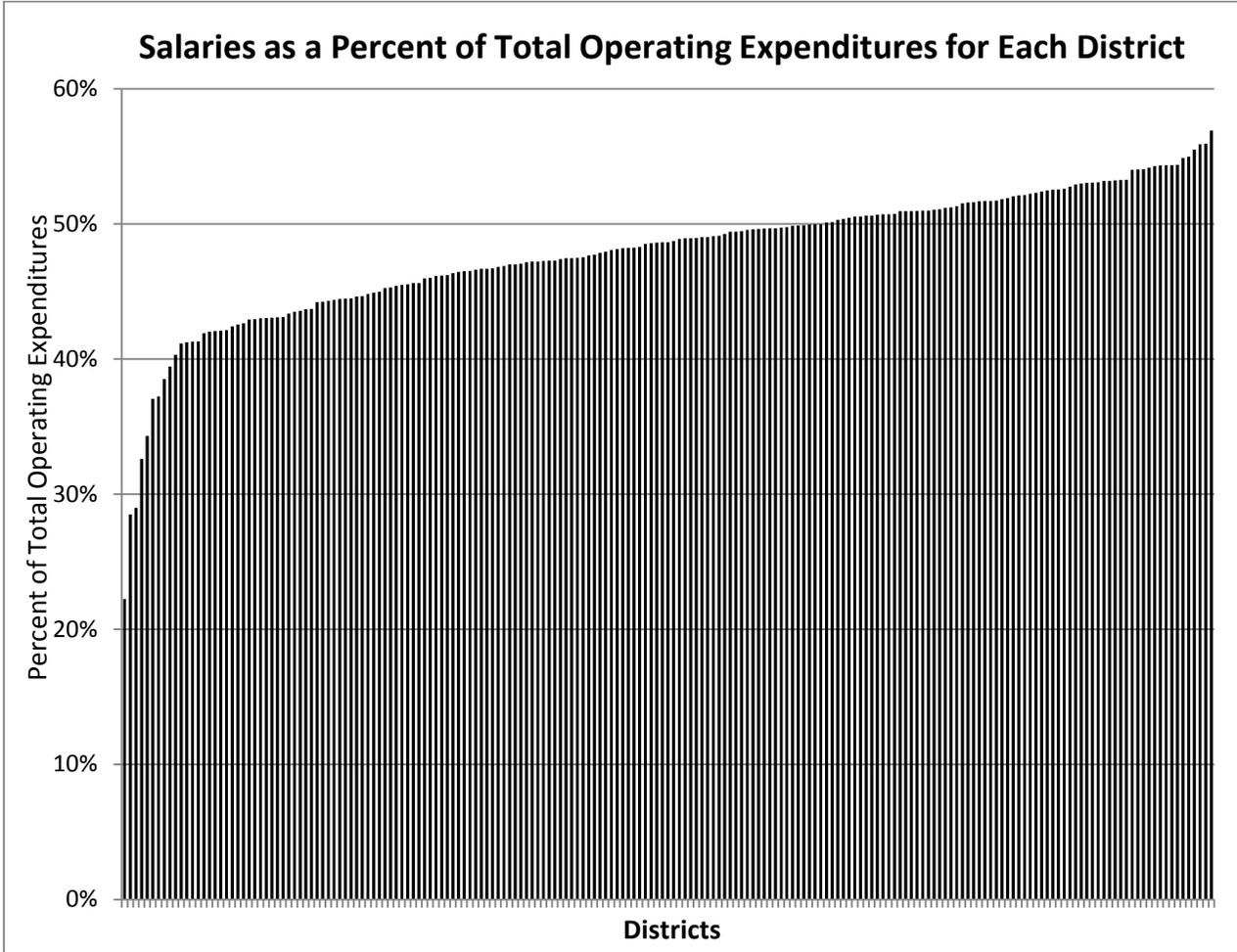
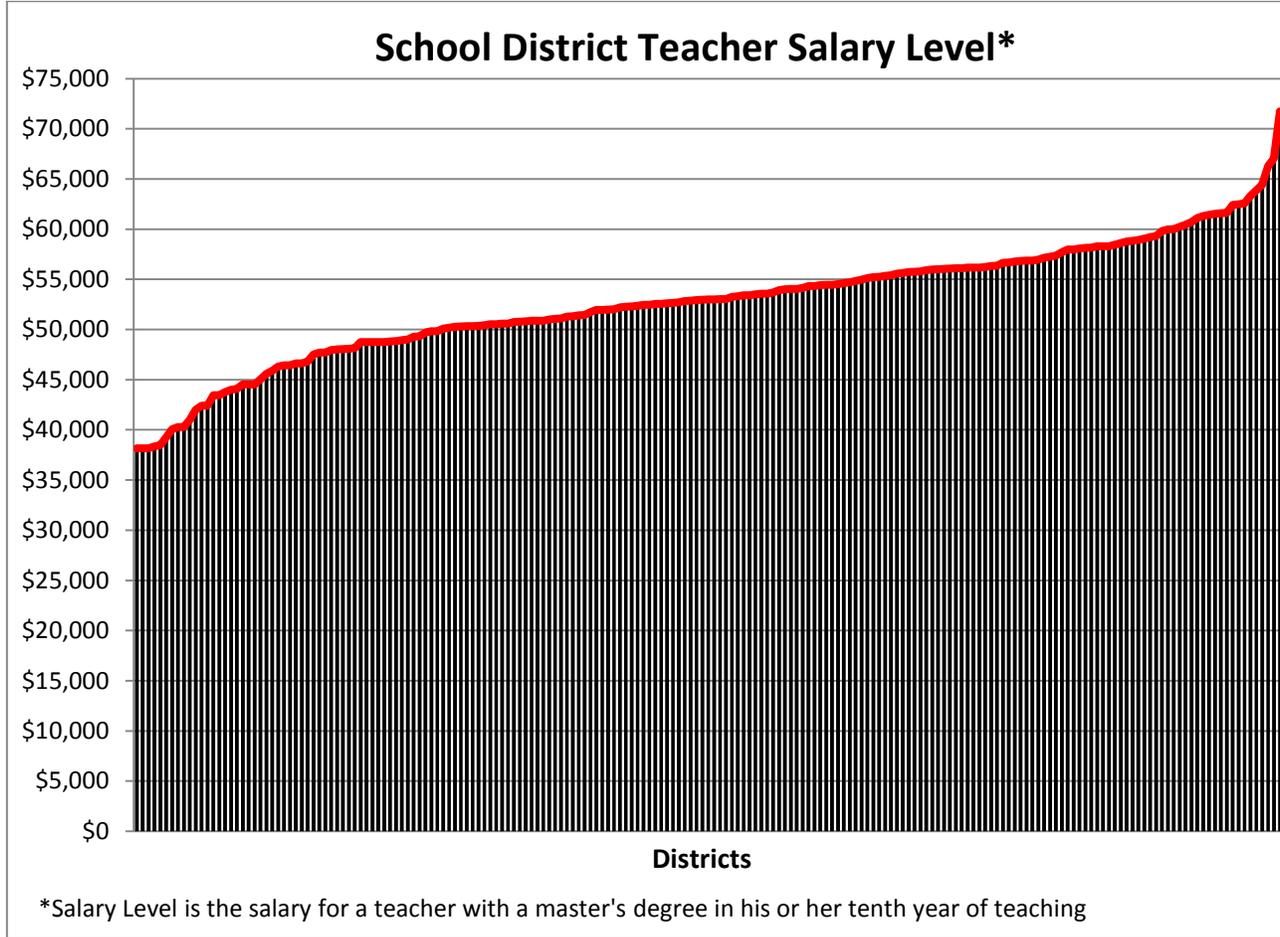


Exhibit 17 shows the salary from school district salary schedules for a teacher with a master’s degree in his or her 10th year of teaching for each Oregon school district. Using a particular point on the salary schedules removes the variation caused by different levels of education and experience to give us a “price” for a teacher that is comparable in education and experience across districts.

Exhibit 17



Teacher salary levels vary from under \$40,000 in some small rural districts to more than \$70,000 in the Portland metro area—quite a large range. The important issue to account for is that this variation in teacher salaries may have an impact on how districts allocate resources to different uses. For example, we may expect to see districts with lower teacher salaries spending a lower share of their resources on instruction and a higher share on other things. Alternatively, lower-salary districts may be able to afford smaller class sizes because the cost for each teacher is lower. To help understand how salary variation may affect how districts allocate resources, we need to dig deeper into the variation in salaries across districts.

Exhibit 18 shows how this salary level (the red line) compares to the actual average salary in each district (the blue bars). A bar extending above the red line indicates a district with education levels or teacher experience (or both) above a master’s degree in the 10th year. A bar below the red line indicates lower levels of education/experience.

Exhibit 18

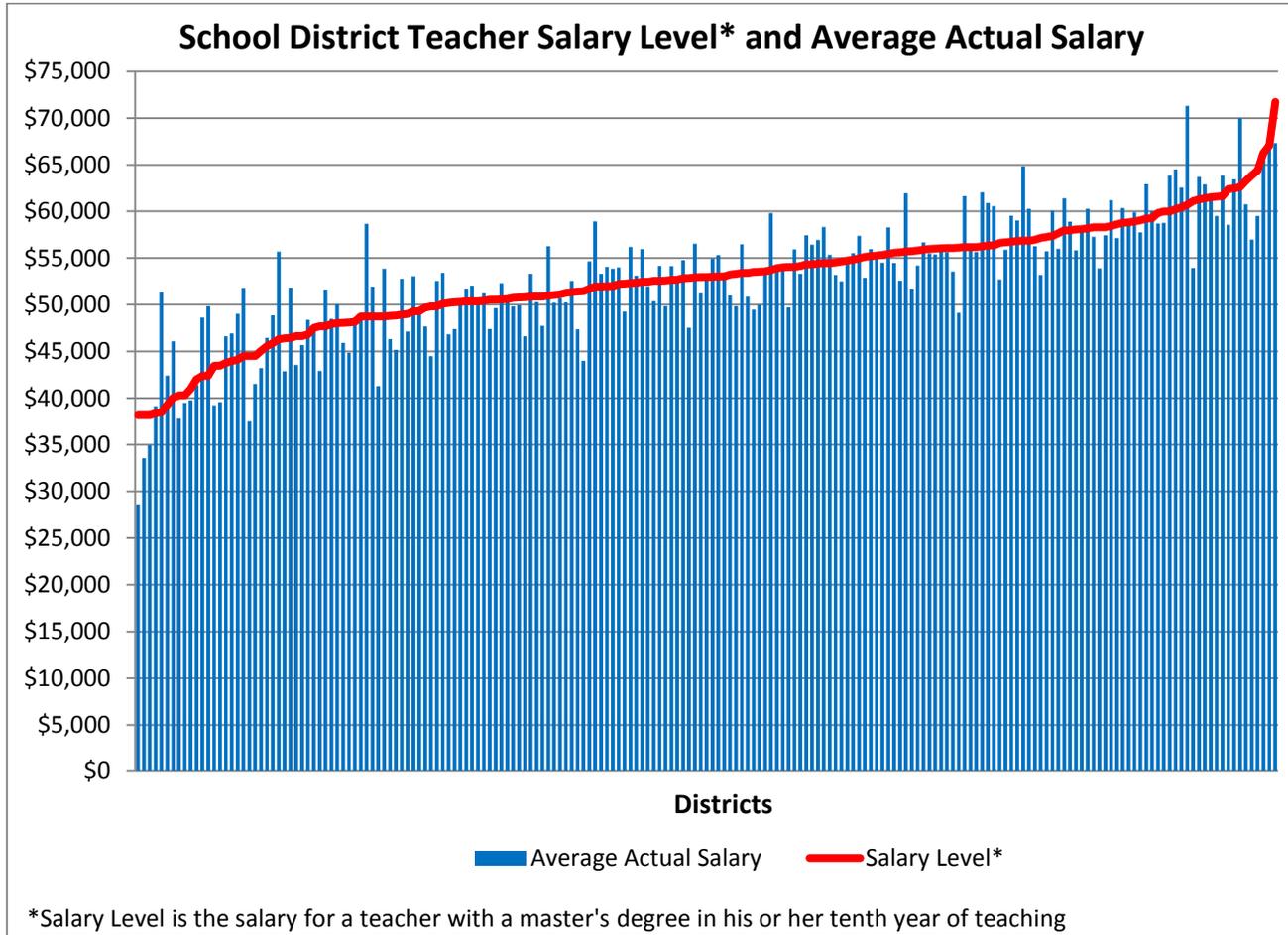


Exhibit 19 shows how teacher salary levels and actual average salaries vary by district size. The two measures move together very closely, increasing as district size gets larger. Because most small districts in Oregon are in rural areas or towns, and larger districts are in suburbs and cities, this salary variation may be based primarily on the variations in the cost of living we observe in those different locales—districts can pay lower salaries in areas where the cost of living is lower. Exhibit 20 confirms that salaries are lower in rural areas and towns and higher in suburbs and cities.

Exhibit 19

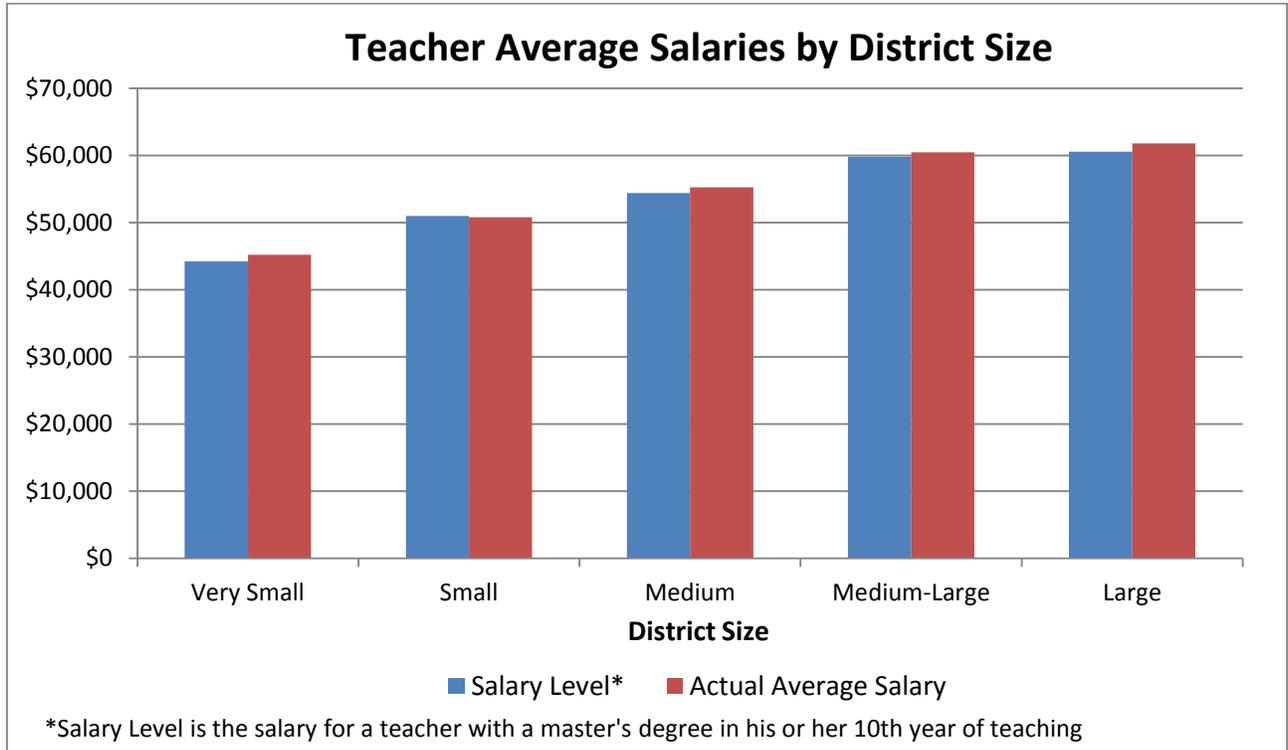
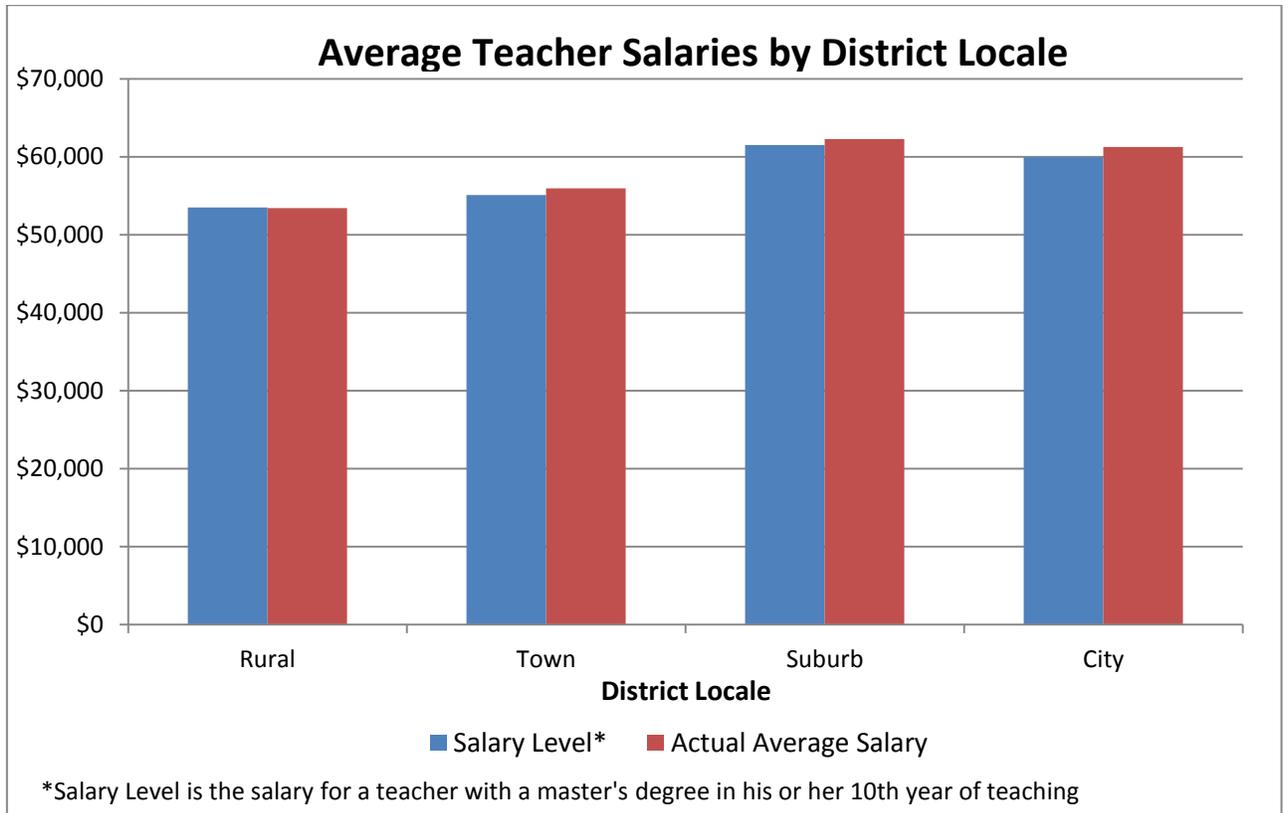


Exhibit 20



Lower-salary districts tend to be smaller, and they also have smaller class sizes (Exhibit 21). That means the savings from paying lower salaries is at least partially “eaten up” by the higher **per student** costs of having fewer students in each class. The net effect of these two forces pushing in opposite directions is that small rural districts spend a lower share of their resources on Instruction, but many of them are able to spend higher dollar amounts per student because of the added funding from the Small School Correction.

Exhibit 21

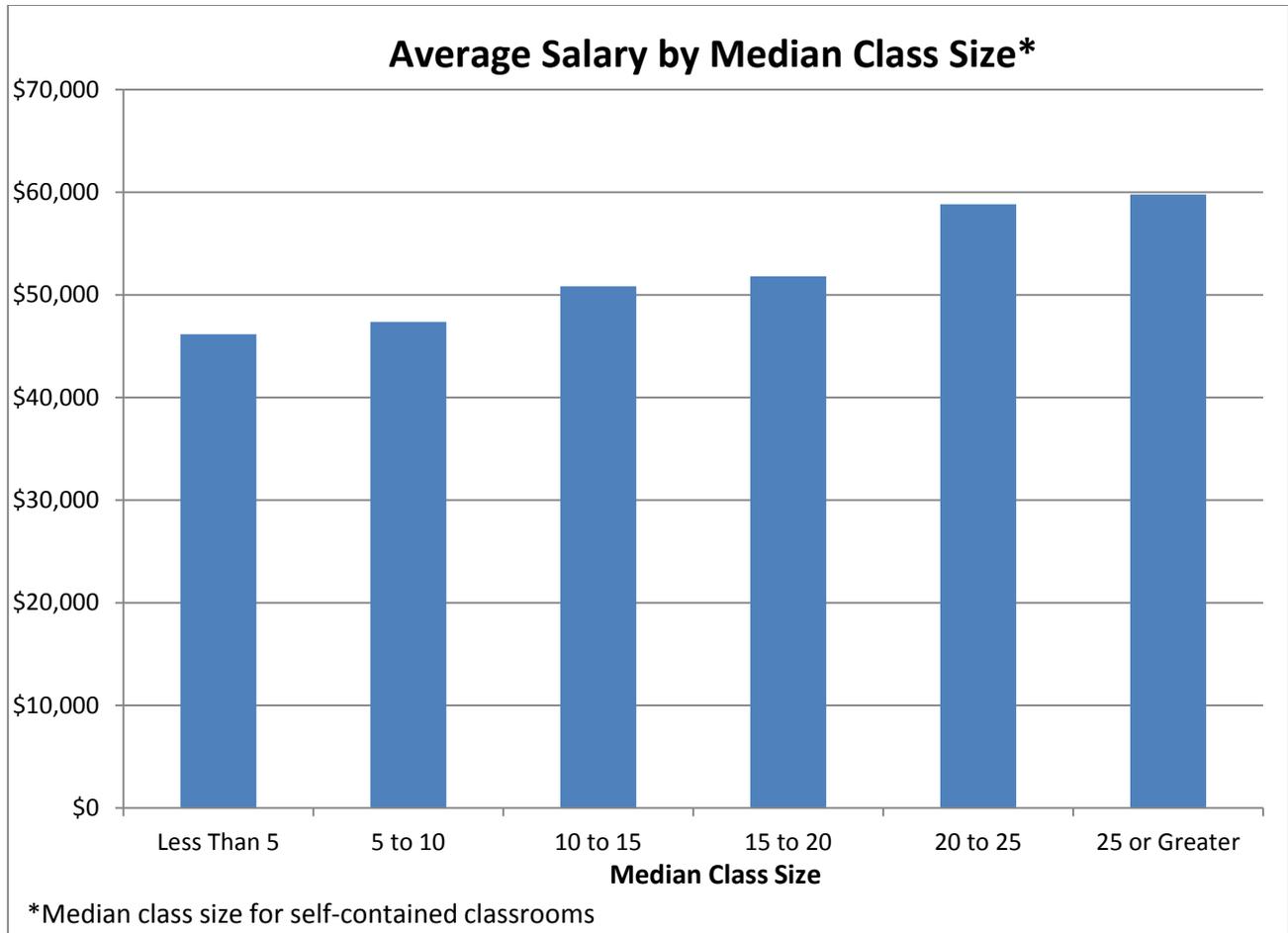
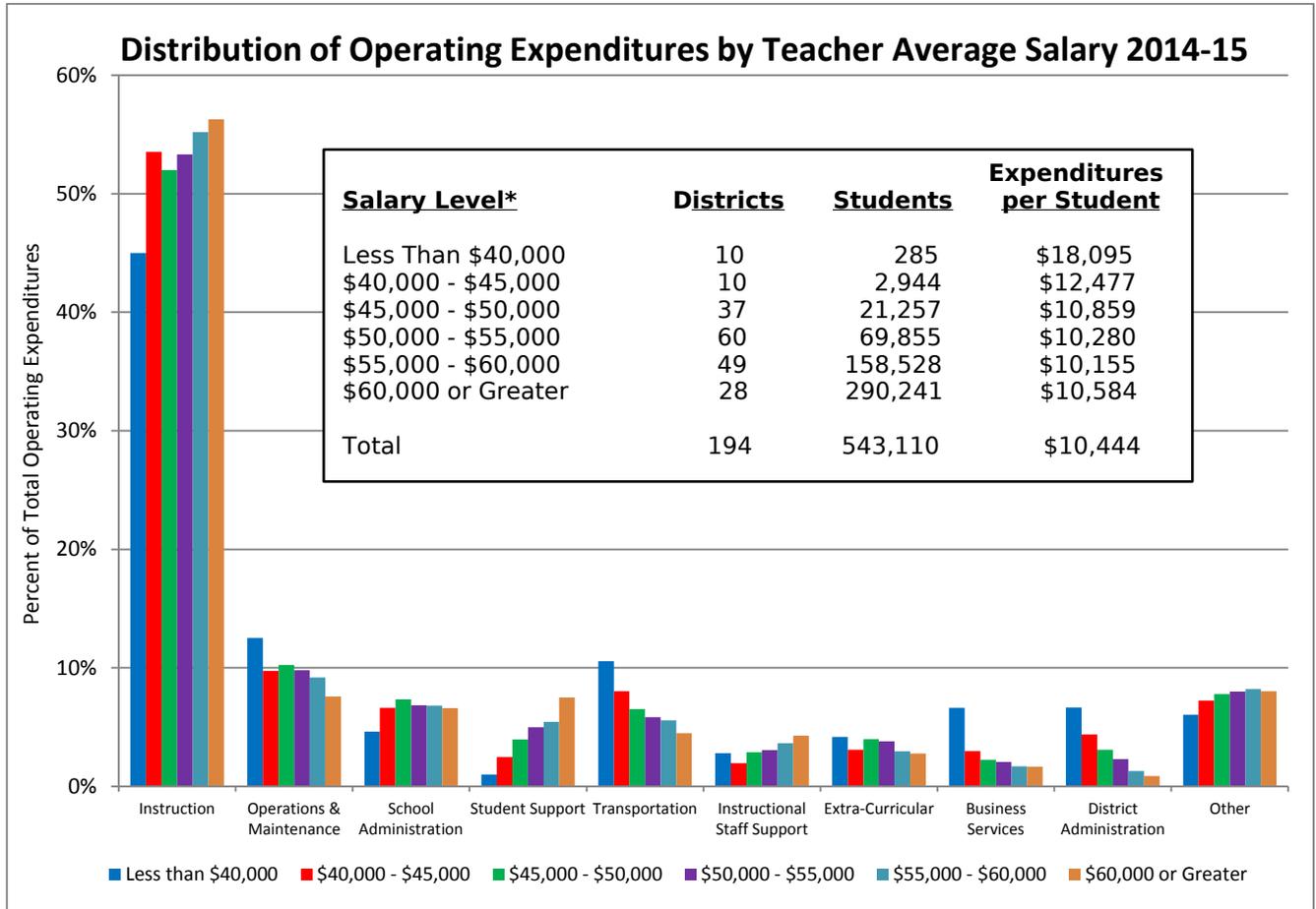


Exhibit 22 shows that districts with average teacher salaries below \$40,000 spend a much lower share of their resources on Instruction, and considerably higher shares on Operations and Maintenance, Transportation, Business Services, and District Administration.

Exhibit 22



By Class Size

Class sizes in Oregon vary from fewer than 5 students per classroom in very small schools to more than 40 in larger schools. Districts that typically have class sizes below 15 students tend to be smaller (enrollment of 500 or below), and they also tend to have higher funding—primarily from the Small School Correction. Exhibit 23 shows expenditures per student by median class size for “self-contained” classrooms.¹²

¹² Self-contained classrooms are those where students stay with the same teacher for the entire day. They are used in most elementary schools and very rarely in middle and high schools.

Exhibit 23

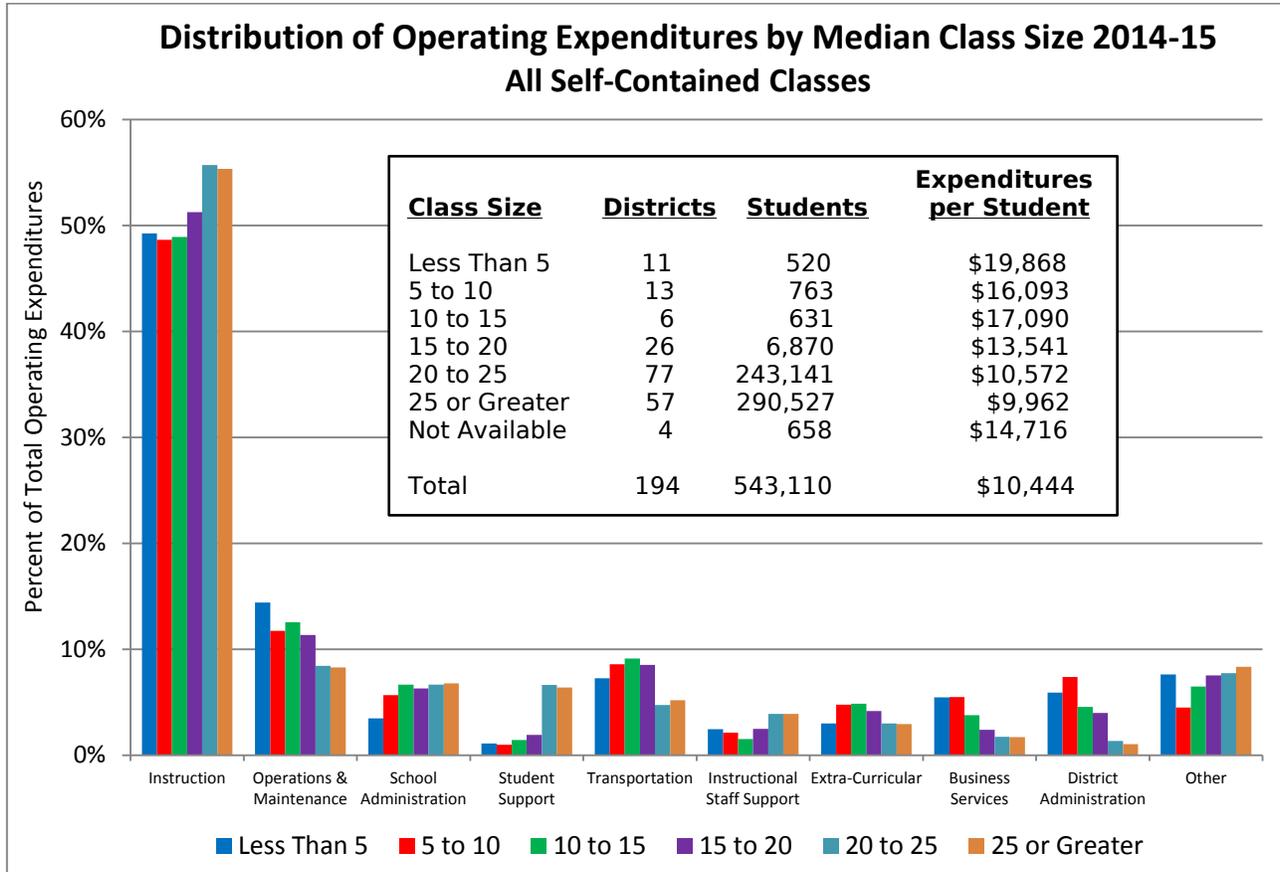


Exhibit 23 also shows the distribution of operating expenditure by median class size for self-contained classes (predominately elementary school). Because small districts tend to have small class sizes, the distribution of expenditures by class size looks very similar to the distribution by district size: for districts with smaller class sizes, a smaller share is spent on instruction and larger shares are spend on Operations and Maintenance, Transportation, Business Services, and District Administration.

The differences between districts with class sizes below 20 and those at 20 and above are striking. Districts with lower class sizes spend considerably smaller shares on Instruction and Student Support, and considerably larger shares on Operations and Maintenance, Transportation, Business Services, and District Administration. It is important to note that the districts with median class sizes under 20 represent less than 3% of all K-12 students in the state.

By Length of School Week/Year

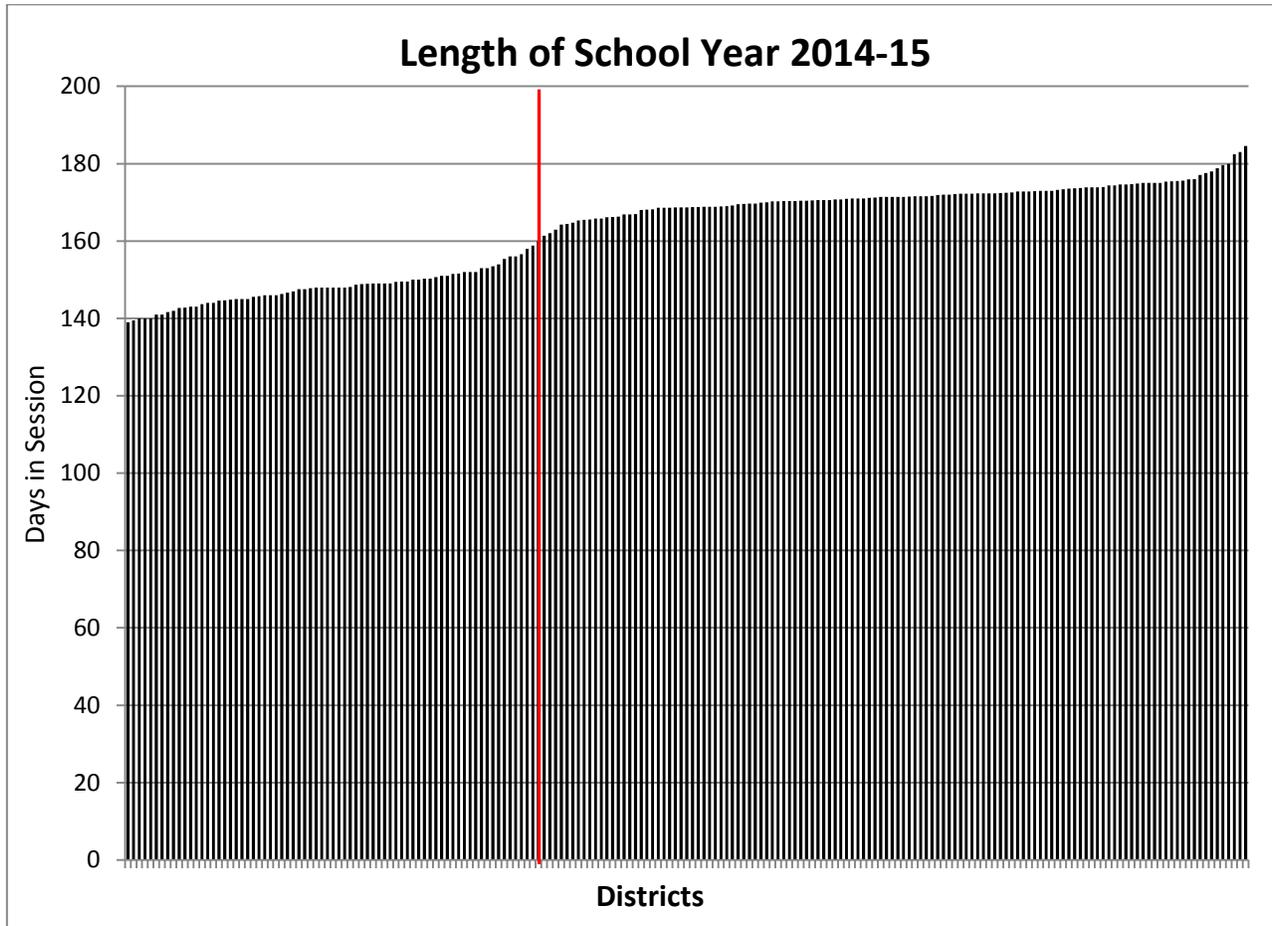
The 83 districts with a school year of 170 or longer enroll 62% of all Oregon K-12 students. Another 39 districts with 33% of total students are in districts with a school year of 160 to 169 days. The remaining 72 districts that have school years shorter than 160 days enroll just 5% of all students.

Districts choose shorter school years primarily for financial reasons, but there are also a number of districts, primarily in Eastern Oregon, that have implemented a 4-day school week (and shorter school year) to reduce the amount of time that students spend traveling to and from school. Because travel

distances in geographically large, sparsely populated districts are often in excess of 50 miles each way, a 4-day week reduces the time students spend traveling each week.

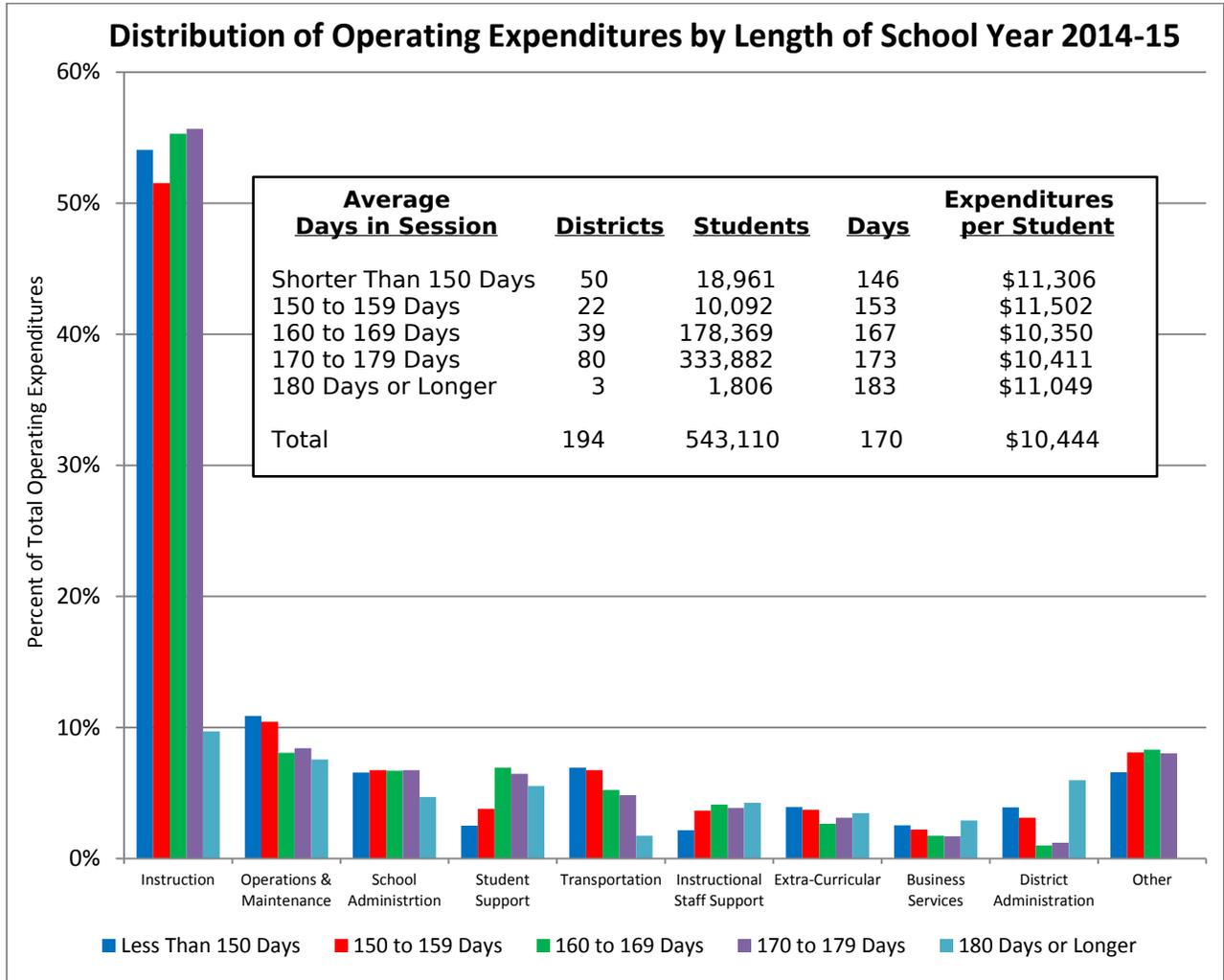
Exhibit 24 shows number of days in session for each district in the state, ordered from the shortest to the longest. To the left of the red line are the 72 districts with school years of less than 160 days. Though they represent 37% of all school districts, their enrollment represents just 5% of all students in the state.

Exhibit 24



Districts with a school year of less than 160 days (the two shortest categories shown in Exhibit 25) spend more per student than districts with longer school years, but the differences are not large. While the share spent on Instruction does not vary much, the shares spent in some of the other categories do. In particular, districts with shorter school years spend more on Operations and Maintenance, Transportation, and District Administration and less on Student Support. These patterns are similar to those seen in smaller districts, and this is consistent with the fact that many of the districts with shorter school years are relatively small.

Exhibit 25



Does Shortening the School Year Save Money?

There is no single reason for a district to reduce the length of its school year. One objective in geographically large areas is to reduce the amount of time students spend traveling to and from school each day. Another objective for some districts is to save money while still delivering a high-quality education. There are two aspects of districts’ cost-saving efforts. The first is to reduce expenditures across the board in response to funding constraints. For example, a district may shorten the school year to avoid having to lay off teachers and raise class sizes. The second is to reduce expenditures in areas outside the classroom in order to direct more resources to instruction and other activities that more directly promote positive student outcomes.

Because Exhibit 25 does not provide any clear evidence of districts with shorter school years spending substantially more on Instruction and Student Support than districts with longer school years, a better approach may be to look at the experiences of individual districts that switched to a shorter school year in recent years. That allows us to compare their spending patterns and student outcomes before and after the switch.

Twenty-three districts have cut the length of their school year by more than 10 days since 2004-05, the earliest year the Oregon Department of Education collected detailed data for days in session. Exhibit 26 shows the number of days in session each district in 2004-05 and 2015-16 as well as the change over that period. It also has the enrollment in 2015-16 to show the size of each district.

Exhibit 26

District	Days in 2004-05	Days in 2015-16	Change	Year of Largest Cut	2015-16 Enrollment
Mapleton SD 32	173	142	-31	2009-10	164
Harney County Union High SD 1J	172	141	-31	2006-07	53
Ashwood SD 8	171	145	-26	2012-13	4
Elgin SD 23	174	148	-26	2008-09	384
Sweet Home SD 55	173	148	-25	2012-13	2,348
Blachly SD 90	173	149	-24	2009-10	254
Oakridge SD 76	171	148	-22	2009-10	524
Amity SD 4J	169	147	-22	2009-10	865
Double O SD 28	162	141	-21	2008-09	3
Adrian SD 61	171	150	-21	2006-07	278
Glendale SD 77	172	151	-21	2009-10	308
Harrisburg SD 7J	170	149	-21	2011-12	888
Reedsport SD 105	171	153	-18	2012-13	654
Suntex SD 10	169	151	-18	2006-07	14
McKenzie SD 68	166	148	-18	2009-10	185
Alsea SD 7J	174	157	-17	2010-11	146
Baker SD 5J	174	157	-17	2011-12	2,620
Yoncalla SD 32	170	155	-15	2009-10	273
Jefferson County SD 509J	172	158	-14	2014-15	2,921
Diamond SD 7	162	149	-13	2009-10	8
Vernonia SD 47J	174	160	-13	2013-14	542
Coquille SD 8	173	161	-12	2010-11	944
Black Butte SD 41	180	170	-10	2009-10	10

Sixteen of the 23 districts made the largest cut to the length of their school year during the worst years of the recent recession: 2009-10 through 2012-13. Operating revenue per student was flat during those years, and when adjusted for inflation it fell by about 9%. Of those 16 districts, 12 of them lost enrollment over the pre-recession period 2004-05 through 2008-09. The combination of revenue loss due to the recession and further revenue loss because of declining enrollment may have been one of the key factors driving districts to cut school days.

Whether shortening the school year has allowed these districts to save money in some areas in order to preserve instruction and other direct services to students is difficult to discern. A few districts, including Baker, Alsea, and Amity, were successful at cutting the share of expenditures going to the Transportation and Operations and Maintenance categories and increasing the share for Instruction in the years after cutting days from the school year. For other districts, however, no clear pattern

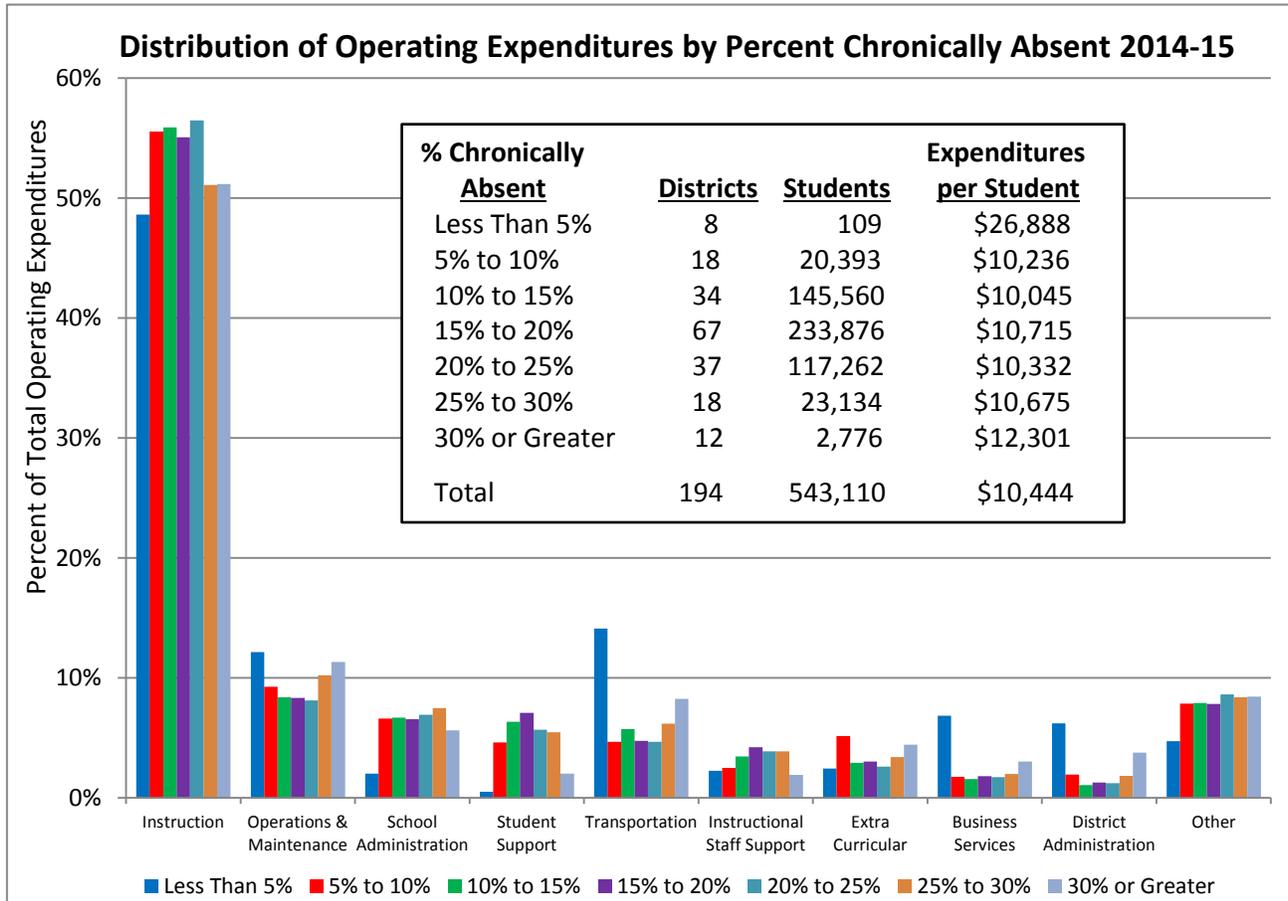
emerged, with some of them actually cutting the share spent for Instruction and raising spending elsewhere. Better understanding the impacts of shorter school years will require additional analysis.

Variation in Expenditures by Category and Student Outcomes

Up until this point we have looked at the distribution of district expenditures across categories, broken down by district characteristics such as size, locale, funding level, and various others. Now we look at the distribution of spending broken down by our key outcome variables: chronic absenteeism and high school graduation categories.

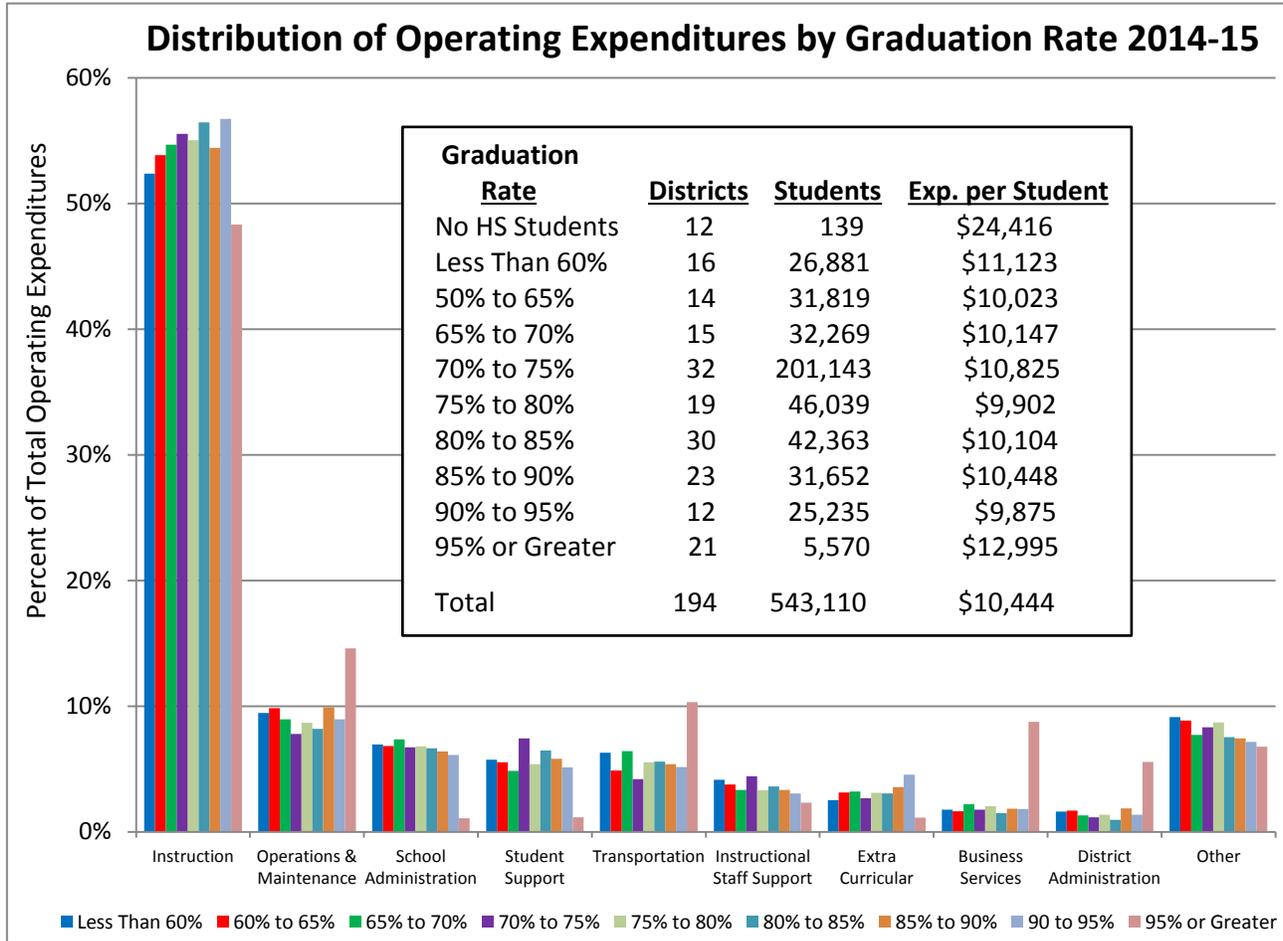
Exhibit 27 shows the breakdown by the share of students in the district who were chronically absent. The only apparent pattern is that districts with the lowest and highest levels of chronic absenteeism spend the least on Instruction and the most on Operations and Maintenance, Transportation, Business Services, and District Administration. That pattern is very similar to the pattern for small districts, and a look at the table within the graph does show that the average district size in the lowest and highest categories of chronic absenteeism are, in fact, very small.

Exhibit 27



In Exhibit 28, we do see a pattern in the distribution of spending across high school graduation rate categories. With the exception of the highest graduation rate category, districts with higher graduation rates spend a larger share on Instruction and smaller shares on that same set of “fixed” cost categories: Operations and Maintenance, Transportation, Business Services, and District Administration.

Exhibit 28



What Have We Learned So Far?

The series and graphs presented above provide us a detailed picture of how allocations of resources across different spending categories vary among districts. Important findings so far include the following:

- Small districts look different in important ways.
 - The smallest districts—those that receive the Small School Correction—have higher funding per student, in some cases considerably higher. These districts, however, enroll a very small share of Oregon’s total K-12 students.
 - They pay their teachers lower salaries because the cost of living is lower in the rural areas where they are typically located.
 - They have smaller class sizes, often one third to one half the size of classes in larger districts.
 - They are more likely to have a shorter school week/year.
 - They spend a smaller share of their resources on Instruction and Student Support, and larger shares on “fixed cost” activities such as Operations and Maintenance, Transportation, Business Services, and District Administration.

- Salaries vary substantially among districts, with the lowest in rural districts and the highest in Portland Metro area districts.
- Salaries have fallen as a share of total spending over the past 15 years, but PERS and health insurance have grown substantially so that total compensation (salaries, PERS, health insurance, and other benefits) as a share of total spending has not changed much.
- The share of spending statewide going to various “Function” categories has changed very little over time, but there is substantial variation among districts.
- Smaller districts spend more in categories that are in the nature of fixed costs, suggesting there are economies of scale they are unable to take advantage of because of their small size.
- Some, but not all, districts that switched to a shorter school year were able to reduce expenditures in fixed cost categories like Operations and Maintenance, Transportation, and Business Services and increase expenditures on Instruction.
- Districts with very low rates of chronic absenteeism and those with very high rates appear to be small districts.
- Districts that have higher graduation rates tend to spend more on Instruction.

V. Multi-Variate Regression Analysis

As the preceding analysis makes clear, many of the district characteristics that interest us—funding per student, district size and locale, salary levels, class size—are correlated with one another. As a result, the graphs presented above, while instructive of basic relationships, may miss more complicated relationships.

Because delivering education is a complex undertaking, looking at the correlations between two or three factors at a time, as we have done above, can hint at basic relationships, but may not capture some of the more nuanced relationships. For example, small districts are more likely to be in rural areas, they have higher revenue per student, they pay lower salaries, they have lower class sizes, and they have shorter school years. Untangling which of these characteristics is most likely to have a relationship with resource allocation, and how that relates to student success, requires a more detailed analysis that can evaluate numerous factors all at once. In this section, we provide that analysis.

Multi-variate analysis brings together data about multiple factors to evaluate each factor’s relationship with the student outcomes of interest to us. For example, we can bring together data on spending, district size, student characteristics, teacher salaries, class size, etc. to estimate the independent relationship between each factor and our outcome measures: chronic absenteeism and graduation rates.¹³ This multi-variate approach has two big advantages: first, it can isolate the independent relationship of each individual factor to the outcome of interest; and second, it can quantify each individual relationship to tell us which has the quantitatively largest relationship with our outcome of interest. We do the multivariate analysis in two steps, as described in Senate Bill 1541:

1. Identify factors that may affect expenditure levels in a category
2. Determine whether expenditure variations are related to student outcomes

What Factors Associated with Allocations to Different Spending Categories?

We use multivariate regression analysis to isolate which factors in the school environment are related to the observed patterns of spending by school districts. By evaluating multiple factors simultaneously, regression analysis can estimate which factors are most likely to have an influence (i.e., are “statistically significant”), and it can also estimate the magnitude of the relationship.

For each of the ten categories of spending shown in the graphs above, we estimated a regression equation using a set of “explanatory variables” that are thought to be related to resource allocations. We present a description of the results below. The regression results themselves are presented in Appendix D.

Spending on Instruction

Smaller districts (as measured by enrollment) are associated with a higher share spent on Instruction. An exception is that the smallest districts in the state—those with fewer than 500 students—spend a **lower** share on Instruction. These districts typically have higher funding per student than larger districts because they get additional revenue from the Small School Correction. The result is that the smallest districts spend a larger absolute dollar amount per student on instruction, but a lower share of the total.

¹³ The power of multivariate techniques is that they allow us to estimate the independent relationship of each factor with the outcome measure **while controlling for (i.e., holding constant) all the other factors.**

Districts with smaller class sizes also spend a larger share on Instruction, again with the exception of the smallest districts. Districts with lower total operating expenditures per student also spend a larger share on Instruction.

Spending on Operations and Maintenance

Smaller districts spend a larger share of their total spending on Operations and Maintenance than do larger districts. Since these expenditures have a fixed-cost element, this result suggests there are economies of scale in doing Operations and Maintenance activities.

Spending on School Administration

Spending on School Administration is not associated with district size, with the exception of very small districts—those with fewer than 100 students—which spend a smaller share. Again, this is likely to be due to economies of scale. A shorter school year is also associated with spending a smaller share on School Administration, as is higher overall spending per student.

Spending on Student Support

Larger district spend a larger share on Student Support, and the smallest districts spend considerably less. This may be because their small size is also associated with smaller class sizes, allowing teachers to provide the kind of support that is provided by counselors and other staff in larger districts.

Districts with longer school years and higher overall spending per student also spend more on Student Support, as do districts with higher percentages of African American students. We did not find statistically significant relationships between Student Support spending with concentrations of any other racial/ethnic groups.

Spending on Transportation

Spending on Transportation is subject to a number influences. In general, larger districts spend a larger share on transportation than smaller districts, with the exception of the smallest districts, which spend the most. Rural districts also spend a larger share, presumably because their student populations are more spread out geographically, causing longer travel distances and times. Districts in cities spend larger share than rural, town, and suburban districts. Districts with higher overall spending per student spend a higher share, and districts with lower salary levels spend a lower share.

Spending on Instructional Staff Support

Larger districts and those with higher levels of overall spending dedicate a higher share to Instructional Staff Support. Districts with higher levels of teacher experience spend a smaller share, suggesting that teachers receive less support as they attain more experience.

Spending on Extra-Curricular Activities

The only factor that we found to be statistically significant in its relation to the share spent on Extra-Curricular Activities is district locale—whether a district is located in a rural, town, suburban, or city location. Rural districts spend the largest share, followed by those in towns, suburbs, and cities.

Spending on Business Services

Spending on Business Services also appears to be subject to economies of scale, with larger districts spending a smaller share of their total spending. Small and rural districts appear to be an exception, spend lower shares. This may occur because they receive those services from their ESDs.

Spending on District Administration

Larger district size is associated with a smaller share spent in District Administration, and small districts with enrollments below 500 spend particularly large shares, suggesting particularly strong economies of scale. As with a number of other spending categories, District Administration is characterized by substantial fixed costs that create economies of scale. Higher levels of overall spending per student are also associated with a lower share spent on District Administration. Interestingly, a shorter school year is associated with a higher share spent on District Administration.

Spending on Food Service

Higher shares of spending on Food Service operations are associated higher percentages of students qualifying for free and reduced-price lunches. This is true almost by definition. Small districts (less than 500 students) are also associated with a higher share spent on Food Service, as are districts with larger class sizes.

Spending on Central Activities

Higher overall spending per student is associated with a higher share spent on Central Activities (technology services, planning, research, etc.), as is a higher share of students qualifying for free and reduced-price lunches. Associated with a lower share of spending on Central Services are the percent of special education students and districts in rural and town locales. It may be that those districts receive a larger share of Central Services from their ESDs, requiring lower spending of the districts' own resources.

Are Variations in Spending by Category Related to Student Outcomes?

In a second set of regressions we estimate the relationships between the shares of spending in various categories and student outcomes. The student outcomes specified in Senate Bill 1541 are attendance, absenteeism, and graduation rates. Because attendance and absenteeism are really opposite sides of the same measure, we focus on the **percent of students who are chronically absent** as our measure of attendance/absenteeism. We use the **4-year graduation rate** as our graduation rate measure.

Chronic Absenteeism

We estimated the relationship of a series of factors with the share of students in each district who are chronically absent. Those factors included the following:

- The size of the district as measured by enrollment
- Overall spending per student
- The share of spending in the various spending categories described earlier in this report
- The length of the school year in each district
- The race/ethnic percentages of students in each district
- The percentage of students who qualify for free or reduced-price lunches
- The percentage of students who are English Language Learners
- The percentage of students with an IEP (special education students)

- The median class size in each district
- The number of counselors per student in each district

Of these factors, the following subset was estimated to be related, at a statistically significant level, to the share of students who are chronically absent:

- Higher overall spending per student is associated with **higher** levels of chronic absenteeism
- A higher share of spending in the Instruction category is associated with **lower** levels of chronic absenteeism
- A higher share of spending on Extra-Curricular Activities is associated with **lower** levels of chronic absenteeism
- A longer school year is associated with **lower** levels of chronic absenteeism
- A higher share of students who are American Indian/Alaska Natives is associated with **higher** levels of chronic absenteeism (no other race/ethnicity group had a statistically significant relationship)
- Smaller class sizes are associated with **lower** levels of chronic absenteeism
- The smallest districts (fewer than 100 students) are associated with **lower** levels of chronic absenteeism

High School Graduation Rates

We estimated a similar set of regressions using the 4-year high school graduation rate as our measure student outcomes. For these estimates, we used class sizes in the core academic subjects of English, math, science, and social studies. We estimated separate regression equations for each of the four subjects to determine if class sizes in different subjects had similar or different relationships to graduation rates. The four equations were identical in all other the other factors. The factors included the following:

- The size of the district as measured by enrollment
- Overall spending per student
- The share of spending in the various spending categories described earlier in this report
- The length of the school year in each district
- The percentages of students race/ethnicity groups in each district
- The percentage of students who qualify for free or reduced-price lunches
- The percentage of students who are English Language Learners
- The percentage of students with an IEP (special education students)
- The median class size in each district
- The number of counselors per student in each district
- The percentage of 11th graders where were chronically absent
- The median class size in English, math, science, and social studies

For all four equations (one for class size in each of the four core subjects), the following factors were estimated to be related, at a statistically significant level, to the high school graduation:

- A higher share of spending in the Instruction category is associated with **higher** graduation rates
- A higher share spent on Extra-Curricular Activities is associated with **higher** graduation rates

- A higher share of spending in the Transportation category was is associated with **lower** graduation rates. This negative relationship to the graduation rate was present for spending on District Administration and Central Activities as well, but not at statistically significant levels. This suggests that high fixed costs in those spending categories can “crowd out” spending in the Instruction category where spending is more productive in improving student outcomes.
- A longer school year is associated with **lower** graduation rates
- A higher percentage of students qualifying for free and reduced price lunches is associated with **lower** graduation rates
- Lower levels of chronic absenteeism in the 11th grade are associated with **higher** graduation rates

The general conclusions of our multi-variate regression analysis are the following:

- District characteristics play a big role in determining the share of funding allocated to various categories, particularly district size. The smallest districts in the state allocate their resources much differently than larger ones. Salary levels, which vary considerably around the state, also play a role.
- Higher shares of spending dedicated to Instruction and Extra-Curricular Activities are associated with better student outcomes.
- A longer school year is associated with lower absenteeism, but also a lower graduation rate.
- Economies of scale exist for categories of spending characterized by high fixed costs, such as Operations and Maintenance, District Administration, Business Services, and Transportation. For small districts, spending per student is higher in these categories, potentially diminishing the level of resources available for activities associated more closely to positive student outcomes.
- Lower shares of students who are low-income, and lower shares who are chronically absent, are associated with higher graduation rates.

VI. Conclusions

Both the descriptive analysis and the regression analysis provide insights into the factors that are related to how school districts allocate resource to various uses. While it cannot establish causation in the relationships, the regression analysis can help isolate the factors that are most likely to have a relationship with student outcomes.

Based on the analysis, we make the following conclusions:

- Small districts, particularly those that receive substantial amounts of additional funding from the small school correction, allocate their resources much differently than larger districts. They face fixed costs in Operations and Maintenance, Transportation, Business Services, and District Administration that drive up per-student costs in those categories, leaving a smaller share to be spent on Instruction, Student Support, and Instructional Staff Support. But because of their higher funding per student made possible by Small School Correction revenue, they are able to spend more in absolute dollar amounts per student for Instruction and have smaller class sizes.
- Because economies of scale cause smaller districts to spend more in non-instructional categories than larger districts, they may have less to spend on Instruction, and have larger class sizes, than is desired.
- Lower teacher salaries in smaller districts reduce the cost of putting a teacher in a classroom, but the smaller class sizes in small districts offsets some of those savings and means instructional spending per student (measured in dollars) is at least as much, and often higher, than districts with higher salaries.
- The primary factors that are associated with variations in the shares of total spending that districts allocate to different categories are overall funding levels, district size, salary levels, class sizes, and the percentage of students who are low-income. For some spending categories, factors such as district locale (rural, town, suburban, city) and the length of the school year, are also related.
- The spending categories that are related to the share of students who are chronically absent—at statistically significant levels—are spending on Instruction and spending on Extra-Curricular Activities. In both categories, larger shares of spending are associated with lower levels of chronic absenteeism.
- The spending categories that are related to high school graduation rates—at statistically significant levels—are spending on Instruction, spending on Extra-Curricular Activities, and spending on Transportation. For spending on Instruction and Extra-Curricular, higher spending is associated with higher graduation rates. For Transportation, higher spending is associated with lower graduation rates. This suggests that spending on Transportation may reduce resources available for other uses that might be more effective at improving student outcomes. This may also be true of other fixed costs in areas such as District Administration, Business Services, and Central Services that were negatively associated with graduation rates, but were not statistically significant.

Appendix A—Senate Bill 1541

Enrolled Senate Bill 1541

Sponsored by Senator HASS; Senators BAERTSCHIGER JR, BEYER, BOQUIST, BURDICK, EDWARDS, GELSER, MONROE, RILEY, ROBLAN, Representative JOHNSON (Presession filed.)

CHAPTER

AN ACT

Relating to school financial accountability; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) The Department of Education, in consultation with the Chief Education Office, shall conduct a study on expenditure variations among school districts. When conducting the study, the department shall:

(a) Review expenditures in multiple categories, including instruction, support services, administration, transportation and business services.

(b) Review amounts in school district reserve funds.

(c) Identify factors that may affect expenditure levels in a category, including class size, staff levels, staff compensation, administrative compensation, student demographics, the length of the school year, the number of school days per week and the number of instructional hours in a school year.

(d) Determine whether expenditure variations are related to student outcomes, including attendance, absenteeism and graduation rates.

(2) The department shall submit a report on the study described in subsection (1) of this section to the interim legislative committees on education no later than December 15, 2016.

SECTION 2. This 2016 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2016 Act takes effect on its passage.

Appendix B: Expenditure Function Categories

Instruction

- 1100 Regular Programs
 - 1111 Elementary, K-5 or K-6 (Effective 7/1/11)
 - 1113 Elementary Extracurricular
 - 1121 Middle/Junior High Programs
 - 1122 Middle/Junior High School Extracurricular
 - 1131 High School Programs
 - 1132 High School Extracurricular
 - 1140 Pre-kindergarten Programs
- 1200 Special Programs
 - 1210 Programs for the Talented and Gifted
 - 1220 Restrictive Programs for Students with Disabilities
 - 1250 Less Restrictive Programs for Students with Disabilities
 - 1260 Treatment and Habilitation
 - 1270 Educationally Disadvantaged
 - 1280 Alternative Education
 - 1290 Designated Programs
 - 1291 English Language Learner – ORS 336.079
 - 1292 Teen Parent Programs
 - 1293 Migrant Education
 - 1294 Youth Corrections Education
 - 1295 English Language Learner – Non ORS 336.079
 - 1299 Other Programs
- 1300 Adult/Continuing Education Programs
- 1400 Summer School Programs

2100 Student Support

- 2110 Attendance and Social Work Services
- 2120 Guidance Services
- 2130 Health Services
- 2140 Psychological Services
- 2150 Speech Pathology and Audiology Services
- 2160 Other Student Treatment Services
- 2190 Service Direction, Student Support Services

2200 Instructional Staff Support

- 2210 Improvement of Instruction Services
- 2220 Educational Media Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development

2300 District Administration

- 2310 Board of Education Services
- 2320 Executive Administration Services

2400 School Administration

- 2410 Office of the Principal Services
- 2490 Other Support Services—School Administration

2500 Business Services

- 2510 Direction of Business Support Services
- 2520 Fiscal Services
- 2570 Internal Services

2540 Operation and Maintenance of Plant Services

2550 Student Transportation Services

2600 Central Activities

- 2610 Direction of Central Support Services
- 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services
- 2630 Information Services
- 2640 Staff Services
- 2660 Technology Services
- 2670 Records Management Services
- 2680 Interpretation and Translation Services
- 2690 Other Support Services—Central
- 2700 Supplemental Retirement Program

3100 Food Services

3000 Other

- 3200 Other Enterprise Services
- 3300 Community Services
- 3500 Custody and Care of Children Services

A more detailed description of the categories can be found in the Program Budgeting & Accounting Manual at <http://www.ode.state.or.us/search/page/?=1605>

Appendix C: District Data Overview

This appendix contains tables with many of the data points discussed in the complete SB 1541 report. Additional data on student such as demographic information, chronic absenteeism rates, graduation rates, and test scores may be found on the Department’s website at <http://www.ode.state.or.us>.

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Table 1: Annual Operating Expenditures by Function Category (Millions)

School Year	Instruction	Operations & Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures
1999-00	\$2,018	\$325	\$233	\$195	\$168	\$148	\$76	\$68	\$50	\$257	\$3,535
2000-01	\$2,136	\$339	\$255	\$204	\$181	\$148	\$98	\$70	\$54	\$289	\$3,774
2001-02	\$2,224	\$350	\$269	\$223	\$186	\$149	\$115	\$74	\$52	\$302	\$3,945
2002-03	\$2,181	\$336	\$264	\$219	\$186	\$136	\$122	\$72	\$51	\$301	\$3,867
2003-04	\$2,223	\$351	\$264	\$219	\$191	\$134	\$127	\$73	\$52	\$314	\$3,948
2004-05	\$2,354	\$374	\$281	\$239	\$206	\$145	\$136	\$76	\$53	\$336	\$4,198
2005-06	\$2,529	\$401	\$300	\$259	\$230	\$163	\$148	\$78	\$56	\$351	\$4,514
2006-07	\$2,674	\$419	\$319	\$272	\$233	\$182	\$154	\$79	\$63	\$374	\$4,769
2007-08	\$2,830	\$450	\$335	\$288	\$251	\$193	\$164	\$92	\$70	\$398	\$5,073
2008-09	\$2,943	\$457	\$349	\$307	\$258	\$205	\$166	\$92	\$65	\$404	\$5,246
2009-10	\$2,917	\$433	\$335	\$305	\$251	\$194	\$162	\$92	\$63	\$406	\$5,159
2010-11	\$2,933	\$444	\$339	\$306	\$260	\$198	\$160	\$91	\$62	\$415	\$5,207
2011-12	\$2,929	\$442	\$341	\$304	\$266	\$183	\$159	\$98	\$64	\$418	\$5,203
2012-13	\$2,939	\$448	\$345	\$307	\$275	\$180	\$160	\$92	\$63	\$421	\$5,231
2013-14	\$3,118	\$465	\$362	\$330	\$279	\$188	\$162	\$97	\$69	\$442	\$5,512
2014-15	\$3,317	\$480	\$381	\$364	\$289	\$219	\$171	\$101	\$73	\$458	\$5,853

Table 2: Annual Operating Expenditures by Object Category (Millions)

School Year	Salaries	PERS	Contract Benefits	Other Benefits	Purchased Services Less Charters	Supplies and Materials	Other	Total
1999-00	\$2,107	\$297	\$317	\$193	\$338	\$206	\$78	\$3,535
2000-01	\$2,206	\$317	\$371	\$190	\$364	\$230	\$96	\$3,774
2001-02	\$2,286	\$346	\$409	\$197	\$373	\$247	\$80	\$3,939
2002-03	\$2,217	\$322	\$436	\$197	\$371	\$253	\$63	\$3,860
2003-04	\$2,234	\$282	\$463	\$204	\$400	\$272	\$78	\$3,933
2004-05	\$2,346	\$290	\$514	\$211	\$442	\$296	\$79	\$4,179
2005-06	\$2,444	\$384	\$549	\$218	\$473	\$327	\$88	\$4,483
2006-07	\$2,575	\$400	\$590	\$228	\$499	\$348	\$87	\$4,727
2007-08	\$2,706	\$484	\$601	\$217	\$516	\$386	\$102	\$5,013
2008-09	\$2,821	\$453	\$692	\$250	\$518	\$340	\$97	\$5,171
2009-10	\$2,789	\$387	\$702	\$253	\$514	\$340	\$85	\$5,070
2010-11	\$2,780	\$388	\$731	\$252	\$534	\$333	\$89	\$5,109
2011-12	\$2,660	\$530	\$707	\$250	\$524	\$320	\$91	\$5,081
2012-13	\$2,661	\$534	\$714	\$242	\$524	\$320	\$99	\$5,093
2013-14	\$2,760	\$620	\$740	\$251	\$549	\$339	\$96	\$5,355
2014-15	\$2,935	\$652	\$773	\$258	\$573	\$374	\$117	\$5,681

Table 3: Per Student Operating Expenditures by Function Category and District, SY 2014-15

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
2063	Adel SD 21	8	\$ 16,986	\$ 2,880	\$ 1,062	\$ 168	\$ 3,031	\$ 928	\$ 89	\$ 1,650	\$ 1,340	\$ 156	\$ 0.23	\$ 28,289
2113	Adrian SD 61	266	\$ 6,658	\$ 1,452	\$ 767	\$ 90	\$ 691	\$ 275	\$ 844	\$ 402	\$ 222	\$ 1,012	\$ 3.30	\$ 12,414
1899	Alsea SD 7J	172	\$ 7,173	\$ 1,444	\$ 938	\$ 218	\$ 2,848	\$ 128	\$ 1,126	\$ 561	\$ 576	\$ 622	\$ 2.69	\$ 15,635
2252	Amity SD 4J	894	\$ 5,505	\$ 831	\$ 656	\$ 557	\$ 436	\$ 185	\$ 522	\$ 199	\$ 235	\$ 629	\$ 8.72	\$ 9,754
2111	Annex SD 29	83	\$ 4,656	\$ 1,009	\$ 1,506	\$ 1	\$ 763	\$ 15	\$ 8	\$ 331	\$ 120	\$ 1,526	\$ 0.82	\$ 9,934
2005	Arlington SD 3	136	\$ 9,409	\$ 2,530	\$ 1,662	\$ 5	\$ 1,032	\$ 558	\$ 866	\$ 456	\$ 771	\$ 1,466	\$ 2.55	\$ 18,756
2115	Arock SD 81	14	\$ 9,358	\$ 3,024	\$ 377	\$ -	\$ 6,681	\$ 200	\$ 97	\$ 597	\$ 614	\$ 748	\$ 0.30	\$ 21,696
2041	Ashland SD 5	2,818	\$ 5,704	\$ 1,251	\$ 724	\$ 605	\$ 310	\$ 354	\$ 402	\$ 235	\$ 166	\$ 940	\$ 30.13	\$ 10,691
2051	Ashwood SD 8	5	\$ 19,132	\$ 12,729	\$ -	\$ 107	\$ 12,015	\$ 1,297	\$ 107	\$ 5,398	\$ 353	\$ -	\$ 0.26	\$ 51,138
1933	Astoria SD 1	1,854	\$ 5,590	\$ 956	\$ 836	\$ 317	\$ 711	\$ 472	\$ 558	\$ 199	\$ 259	\$ 473	\$ 19.23	\$ 10,370
2208	Athena-Weston SD 29RJ	586	\$ 6,840	\$ 1,353	\$ 781	\$ 1	\$ 547	\$ 178	\$ 574	\$ 251	\$ 125	\$ 633	\$ 6.61	\$ 11,283
1894	Baker SD 5J	2,398	\$ 5,923	\$ 746	\$ 421	\$ 544	\$ 286	\$ 331	\$ 295	\$ 232	\$ 170	\$ 465	\$ 22.57	\$ 9,412
1969	Bandon SD 54	723	\$ 5,442	\$ 1,014	\$ 806	\$ 144	\$ 698	\$ 165	\$ 791	\$ 165	\$ 346	\$ 680	\$ 7.41	\$ 10,250
2240	Banks SD 13	1,107	\$ 5,235	\$ 767	\$ 724	\$ 438	\$ 555	\$ 145	\$ 407	\$ 306	\$ 281	\$ 434	\$ 10.29	\$ 9,292
2243	Beaverton SD 48J	39,763	\$ 6,005	\$ 661	\$ 644	\$ 702	\$ 426	\$ 315	\$ 310	\$ 104	\$ 42	\$ 639	\$ 391.53	\$ 9,847
1976	Bend-LaPine Administrative SD 1	17,122	\$ 5,441	\$ 706	\$ 597	\$ 634	\$ 419	\$ 377	\$ 272	\$ 207	\$ 46	\$ 768	\$ 162.06	\$ 9,465
2088	Bethel SD 52	5,644	\$ 5,482	\$ 846	\$ 765	\$ 438	\$ 402	\$ 381	\$ 89	\$ 124	\$ 194	\$ 985	\$ 54.79	\$ 9,707
2095	Blachly SD 90	234	\$ 7,557	\$ 1,627	\$ 228	\$ 896	\$ 1,671	\$ 327	\$ 494	\$ 362	\$ 501	\$ 1,123	\$ 3.46	\$ 14,787
2052	Black Butte SD 41	29	\$ 9,780	\$ 1,481	\$ 680	\$ 46	\$ 1,188	\$ -	\$ -	\$ 529	\$ 2,236	\$ -	\$ 0.46	\$ 15,941
1974	Brookings-Harbor SD 17C	1,575	\$ 5,369	\$ 815	\$ 862	\$ 515	\$ 419	\$ 189	\$ 196	\$ 292	\$ 299	\$ 533	\$ 14.95	\$ 9,490
1896	Burnt River SD 30J	41	\$ 9,083	\$ 5,511	\$ 1,805	\$ 1,079	\$ 3,765	\$ 60	\$ 669	\$ 1,604	\$ 2,785	\$ 1,292	\$ 1.13	\$ 27,654
2046	Butte Falls SD 91	143	\$ 9,235	\$ 1,729	\$ 1,720	\$ 1	\$ 1,087	\$ 150	\$ 1,029	\$ 788	\$ 1,079	\$ 1,817	\$ 2.66	\$ 18,635
1995	Camas Valley SD 21J	203	\$ 6,368	\$ 952	\$ 314	\$ 60	\$ 1,053	\$ 308	\$ 336	\$ 441	\$ 1,293	\$ 786	\$ 2.42	\$ 11,912
1929	Canby SD 86	4,685	\$ 5,277	\$ 904	\$ 595	\$ 852	\$ 602	\$ 306	\$ 152	\$ 117	\$ 77	\$ 874	\$ 45.71	\$ 9,757
2139	Cascade SD 5	2,221	\$ 5,115	\$ 944	\$ 697	\$ 677	\$ 625	\$ 291	\$ 546	\$ 147	\$ 172	\$ 807	\$ 22.25	\$ 10,020
2185	Centennial SD 28J	6,242	\$ 5,871	\$ 722	\$ 692	\$ 811	\$ 466	\$ 503	\$ 122	\$ 170	\$ 65	\$ 1,001	\$ 65.05	\$ 10,421
1972	Central Curry SD 1	486	\$ 5,415	\$ 1,334	\$ 898	\$ 448	\$ 1,028	\$ 247	\$ 709	\$ 394	\$ 220	\$ 978	\$ 5.67	\$ 11,670

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
2105	Central Linn SD 552	650	\$ 6,469	\$ 1,178	\$ 741	\$ 404	\$ 1,086	\$ 160	\$ 262	\$ 197	\$ 635	\$ 767	\$ 7.73	\$ 11,898
2042	Central Point SD 6	4,439	\$ 5,315	\$ 854	\$ 669	\$ 382	\$ 403	\$ 235	\$ 376	\$ 122	\$ 87	\$ 1,009	\$ 41.96	\$ 9,451
2191	Central SD 13J	3,110	\$ 5,631	\$ 812	\$ 666	\$ 385	\$ 507	\$ 399	\$ 368	\$ 256	\$ 181	\$ 1,006	\$ 31.76	\$ 10,212
1945	Clatskanie SD 6J	676	\$ 6,146	\$ 1,015	\$ 737	\$ 454	\$ 1,376	\$ 266	\$ 487	\$ 272	\$ 406	\$ 859	\$ 8.12	\$ 12,017
1927	Colton SD 53	617	\$ 4,981	\$ 1,400	\$ 801	\$ 448	\$ 918	\$ 235	\$ 193	\$ 456	\$ 419	\$ 482	\$ 6.38	\$ 10,335
2006	Condon SD 25J	129	\$ 7,438	\$ 3,017	\$ 1,203	\$ 78	\$ 1,336	\$ 435	\$ 966	\$ 382	\$ 563	\$ 1,212	\$ 2.15	\$ 16,630
1965	Coos Bay SD 9	3,111	\$ 5,018	\$ 935	\$ 655	\$ 638	\$ 666	\$ 344	\$ 316	\$ 128	\$ 227	\$ 853	\$ 30.42	\$ 9,778
1964	Coquille SD 8	874	\$ 5,387	\$ 671	\$ 727	\$ 680	\$ 779	\$ 213	\$ 366	\$ 386	\$ 267	\$ 1,187	\$ 9.32	\$ 10,664
2186	Corbett SD 39	1,317	\$ 5,673	\$ 641	\$ 584	\$ 80	\$ 542	\$ 174	\$ 386	\$ 225	\$ 533	\$ 255	\$ 11.97	\$ 9,092
1901	Corvallis SD 509J	6,643	\$ 5,680	\$ 954	\$ 628	\$ 681	\$ 435	\$ 598	\$ 290	\$ 116	\$ 81	\$ 846	\$ 68.48	\$ 10,308
2216	Cove SD 15	275	\$ 6,349	\$ 1,062	\$ 439	\$ 32	\$ 327	\$ 104	\$ 436	\$ 274	\$ 797	\$ 565	\$ 2.86	\$ 10,384
2086	Creswell SD 40	1,273	\$ 5,219	\$ 825	\$ 731	\$ 476	\$ 676	\$ 267	\$ 326	\$ 258	\$ 170	\$ 688	\$ 12.27	\$ 9,636
1970	Crook County SD	3,303	\$ 5,799	\$ 808	\$ 549	\$ 498	\$ 478	\$ 353	\$ 289	\$ 256	\$ 84	\$ 709	\$ 32.44	\$ 9,821
2089	Crow-Applegate-Lorane SD 66	270	\$ 7,028	\$ 1,824	\$ 831	\$ 73	\$ 1,878	\$ 431	\$ 416	\$ 184	\$ 967	\$ 1,309	\$ 4.03	\$ 14,941
2050	Culver SD 4	695	\$ 5,857	\$ 880	\$ 859	\$ 230	\$ 422	\$ 455	\$ 572	\$ 422	\$ 413	\$ 586	\$ 7.43	\$ 10,696
2190	Dallas SD 2	3,246	\$ 5,328	\$ 687	\$ 602	\$ 371	\$ 442	\$ 301	\$ 361	\$ 222	\$ 135	\$ 845	\$ 30.17	\$ 9,295
2187	David Douglas SD 40	10,988	\$ 6,343	\$ 841	\$ 618	\$ 1,642	\$ 433	\$ 541	\$ 209	\$ 253	\$ 102	\$ 1,003	\$ 131.68	\$ 11,984
2253	Dayton SD 8	978	\$ 5,600	\$ 988	\$ 958	\$ 628	\$ 482	\$ 293	\$ 502	\$ 286	\$ 336	\$ 667	\$ 10.50	\$ 10,740
2011	Dayville SD 16J	52	\$ 9,799	\$ 3,663	\$ 1,130	\$ 10	\$ 1,802	\$ 761	\$ 1,976	\$ 1,755	\$ 2,314	\$ 2,393	\$ 1.33	\$ 25,601
2017	Diamond SD 7	11	\$ 13,259	\$ 2,037	\$ -	\$ 305	\$ 691	\$ 768	\$ 841	\$ 2,295	\$ 846	\$ 2,423	\$ 0.26	\$ 23,465
2021	Double O SD 28	2	\$ 29,356	\$ 12,051	\$ -	\$ 2,642	\$ 1,010	\$ 5,399	\$ 1,741	\$ 11,480	\$ 5,520	\$ 8,502	\$ 0.16	\$ 77,701
1993	Douglas County SD 15	165	\$ 10,846	\$ 446	\$ -	\$ 42	\$ 967	\$ 38	\$ 213	\$ 363	\$ 588	\$ 1,451	\$ 2.47	\$ 14,954
1991	Douglas County SD 4	6,059	\$ 5,079	\$ 828	\$ 558	\$ 519	\$ 590	\$ 429	\$ 329	\$ 144	\$ 83	\$ 827	\$ 56.86	\$ 9,385
2019	Drewsey SD 13	5	\$ 15,561	\$ 6,639	\$ -	\$ 1,250	\$ 229	\$ 575	\$ 47	\$ 4,055	\$ 1,449	\$ 4,624	\$ 0.17	\$ 34,428
2229	Dufur SD 29	284	\$ 6,159	\$ 1,166	\$ 720	\$ 233	\$ 1,278	\$ 276	\$ 549	\$ 219	\$ 770	\$ 1,578	\$ 3.68	\$ 12,948
2043	Eagle Point SD 9	4,001	\$ 5,224	\$ 1,231	\$ 684	\$ 480	\$ 381	\$ 575	\$ 217	\$ 138	\$ 95	\$ 1,004	\$ 40.13	\$ 10,030
2203	Echo SD 5	244	\$ 6,641	\$ 1,246	\$ 742	\$ 158	\$ 541	\$ 21	\$ 648	\$ 267	\$ 687	\$ 1,599	\$ 3.06	\$ 12,552
2217	Elgin SD 23	391	\$ 6,676	\$ 1,342	\$ 483	\$ 152	\$ 620	\$ 244	\$ 546	\$ 251	\$ 410	\$ 777	\$ 4.50	\$ 11,500
1998	Elkton SD 34	440	\$ 3,437	\$ 1,667	\$ 375	\$ 162	\$ 967	\$ 266	\$ 212	\$ 249	\$ 357	\$ 548	\$ 3.63	\$ 8,241
2221	Enterprise SD 21	382	\$ 6,347	\$ 1,152	\$ 922	\$ 68	\$ 956	\$ 134	\$ 482	\$ 9	\$ 368	\$ 457	\$ 4.16	\$ 10,895

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
1930	Estacada SD 108	2,745	\$ 5,592	\$ 566	\$ 477	\$ 517	\$ 560	\$ 115	\$ 127	\$ 230	\$ 150	\$ 618	\$ 24.57	\$ 8,952
2082	Eugene SD 4J	17,012	\$ 5,642	\$ 730	\$ 738	\$ 636	\$ 419	\$ 538	\$ 396	\$ 158	\$ 59	\$ 887	\$ 173.59	\$ 10,204
2193	Falls City SD 57	143	\$ 8,855	\$ 1,803	\$ 1,772	\$ 113	\$ 904	\$ 287	\$ 712	\$ 509	\$ 981	\$ 1,402	\$ 2.48	\$ 17,338
2084	Fern Ridge SD 28J	1,439	\$ 5,268	\$ 860	\$ 764	\$ 506	\$ 594	\$ 177	\$ 343	\$ 245	\$ 251	\$ 1,070	\$ 14.50	\$ 10,078
2241	Forest Grove SD 15	6,101	\$ 6,335	\$ 742	\$ 517	\$ 804	\$ 475	\$ 402	\$ 181	\$ 149	\$ 91	\$ 920	\$ 64.77	\$ 10,616
2248	Fossil SD 21J	264	\$ 5,288	\$ 909	\$ 1,178	\$ -	\$ 382	\$ 200	\$ 235	\$ 442	\$ 352	\$ 215	\$ 2.43	\$ 9,203
2245	Gaston SD 511J	560	\$ 6,355	\$ 978	\$ 725	\$ 704	\$ 442	\$ 188	\$ 475	\$ 417	\$ 257	\$ 529	\$ 6.20	\$ 11,070
2137	Gervais SD 1	1,056	\$ 6,219	\$ 1,264	\$ 768	\$ 557	\$ 673	\$ 323	\$ 293	\$ 367	\$ 278	\$ 1,057	\$ 12.46	\$ 11,796
1931	Gladstone SD 115	2,199	\$ 4,481	\$ 881	\$ 610	\$ 559	\$ 470	\$ 306	\$ 599	\$ 216	\$ 105	\$ 1,035	\$ 20.37	\$ 9,262
2000	Glendale SD 77	343	\$ 7,254	\$ 892	\$ 521	\$ 258	\$ 899	\$ 187	\$ 108	\$ 157	\$ 487	\$ 866	\$ 3.99	\$ 11,629
1992	Glide SD 12	670	\$ 5,667	\$ 1,190	\$ 618	\$ 272	\$ 1,102	\$ 115	\$ 420	\$ 232	\$ 374	\$ 695	\$ 7.16	\$ 10,685
2054	Grants Pass SD 7	5,944	\$ 5,767	\$ 691	\$ 631	\$ 427	\$ 357	\$ 280	\$ 281	\$ 209	\$ 90	\$ 790	\$ 56.61	\$ 9,524
2100	Greater Albany Public SD 8J	9,399	\$ 5,579	\$ 718	\$ 682	\$ 514	\$ 479	\$ 319	\$ 274	\$ 113	\$ 93	\$ 630	\$ 88.36	\$ 9,402
2183	Gresham-Barlow SD 10J	12,137	\$ 5,667	\$ 741	\$ 640	\$ 596	\$ 488	\$ 406	\$ 308	\$ 188	\$ 93	\$ 693	\$ 119.18	\$ 9,820
2014	Harney County SD 3	825	\$ 6,377	\$ 1,133	\$ 891	\$ 261	\$ 559	\$ 148	\$ 185	\$ 186	\$ 284	\$ 740	\$ 8.88	\$ 10,764
2015	Harney County SD 4	53	\$ 8,904	\$ 2,647	\$ 591	\$ 4	\$ 697	\$ 16	\$ 332	\$ 449	\$ 1,189	\$ 1,459	\$ 0.86	\$ 16,290
2023	Harney County Union High SD 1J	54	\$ 10,967	\$ 2,541	\$ 804	\$ 517	\$ 7,449	\$ 359	\$ 1,543	\$ 2,776	\$ 1,746	\$ 1,629	\$ 1.64	\$ 30,331
2114	Harper SD 66	95	\$ 8,302	\$ 2,730	\$ 422	\$ 0	\$ 1,990	\$ 167	\$ 1,015	\$ 806	\$ 1,464	\$ 1,316	\$ 1.73	\$ 18,212
2099	Harrisburg SD 7J	858	\$ 5,280	\$ 907	\$ 838	\$ 578	\$ 453	\$ 178	\$ 568	\$ 212	\$ 326	\$ 586	\$ 8.52	\$ 9,928
2201	Helix SD 1	181	\$ 7,083	\$ 1,587	\$ 1,024	\$ -	\$ 585	\$ 145	\$ 782	\$ 206	\$ 264	\$ 1,035	\$ 2.30	\$ 12,710
2206	Hermiston SD 8	5,297	\$ 5,559	\$ 862	\$ 529	\$ 430	\$ 261	\$ 298	\$ 323	\$ 119	\$ 110	\$ 908	\$ 49.79	\$ 9,399
2239	Hillsboro SD 1J	20,884	\$ 5,276	\$ 1,046	\$ 710	\$ 651	\$ 791	\$ 318	\$ 306	\$ 104	\$ 56	\$ 886	\$ 211.85	\$ 10,144
2024	Hood River County SD	4,146	\$ 6,574	\$ 876	\$ 666	\$ 505	\$ 492	\$ 348	\$ 369	\$ 160	\$ 127	\$ 1,131	\$ 46.64	\$ 11,249
1895	Huntington SD 16J	64	\$ 9,981	\$ 2,528	\$ -	\$ 354	\$ 2,155	\$ 1,234	\$ 1,153	\$ 442	\$ 2,106	\$ 1,025	\$ 1.34	\$ 20,978
2215	Imbler SD 11	325	\$ 6,004	\$ 1,641	\$ 410	\$ 419	\$ 581	\$ 176	\$ 1,336	\$ 328	\$ 495	\$ 873	\$ 3.99	\$ 12,263
3997	lone SD R2	210	\$ 7,880	\$ 1,566	\$ 1,486	\$ 71	\$ 1,627	\$ 501	\$ 1,103	\$ 166	\$ 215	\$ 1,413	\$ 3.37	\$ 16,029
2053	Jefferson County SD 509J	2,966	\$ 6,204	\$ 1,234	\$ 839	\$ 570	\$ 660	\$ 733	\$ 352	\$ 198	\$ 165	\$ 1,268	\$ 36.26	\$ 12,224
2140	Jefferson SD 14J	869	\$ 5,915	\$ 997	\$ 931	\$ 411	\$ 695	\$ 105	\$ 499	\$ 350	\$ 267	\$ 923	\$ 9.64	\$ 11,093
1934	Jewell SD 8	139	\$ 12,530	\$ 3,861	\$ 2,170	\$ 397	\$ 1,727	\$ 601	\$ 948	\$ 840	\$ 907	\$ 2,981	\$ 3.75	\$ 26,961
2008	John Day SD 3	592	\$ 7,266	\$ 1,381	\$ 737	\$ 308	\$ 1,347	\$ 208	\$ 289	\$ 529	\$ 222	\$ 586	\$ 7.62	\$ 12,875

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
2107	Jordan Valley SD 3	81	\$ 6,825	\$ 2,264	\$ 1,334	\$ -	\$ 1,155	\$ 212	\$ 1,605	\$ 913	\$ 1,491	\$ 337	\$ 1.31	\$ 16,135
2219	Joseph SD 6	229	\$ 8,476	\$ 1,332	\$ 906	\$ 67	\$ 1,347	\$ 431	\$ 347	\$ 117	\$ 457	\$ 946	\$ 3.30	\$ 14,425
2091	Junction City SD 69	1,690	\$ 5,261	\$ 830	\$ 574	\$ 656	\$ 611	\$ 264	\$ 412	\$ 160	\$ 185	\$ 763	\$ 16.42	\$ 9,716
2109	Juntura SD 12	9	\$ 9,803	\$ 4,787	\$ -	\$ -	\$ 5,509	\$ 2,141	\$ -	\$ 840	\$ 1,647	\$ 1,213	\$ 0.23	\$ 25,940
2057	Klamath County SD	6,386	\$ 5,590	\$ 923	\$ 872	\$ 446	\$ 856	\$ 387	\$ 264	\$ 239	\$ 81	\$ 968	\$ 67.86	\$ 10,626
2056	Klamath Falls City Schools	3,257	\$ 6,146	\$ 889	\$ 740	\$ 636	\$ 460	\$ 382	\$ 332	\$ 257	\$ 107	\$ 1,102	\$ 35.99	\$ 11,050
2262	Knappa SD 4	482	\$ 5,350	\$ 879	\$ 754	\$ 438	\$ 864	\$ 197	\$ 493	\$ 283	\$ 397	\$ 781	\$ 5.03	\$ 10,437
2212	La Grande SD 1	2,181	\$ 5,174	\$ 860	\$ 732	\$ 418	\$ 294	\$ 357	\$ 407	\$ 135	\$ 136	\$ 587	\$ 19.84	\$ 9,099
2059	Lake County SD 7	767	\$ 5,656	\$ 1,121	\$ 791	\$ 275	\$ 658	\$ 289	\$ 255	\$ 508	\$ 309	\$ 748	\$ 8.14	\$ 10,610
1923	Lake Oswego SD 7J	6,916	\$ 5,536	\$ 873	\$ 525	\$ 551	\$ 433	\$ 288	\$ 700	\$ 109	\$ 80	\$ 911	\$ 69.20	\$ 10,005
2101	Lebanon Community SD 9	4,353	\$ 4,786	\$ 833	\$ 804	\$ 459	\$ 345	\$ 295	\$ 247	\$ 125	\$ 80	\$ 819	\$ 38.28	\$ 8,793
2097	Lincoln County SD	5,237	\$ 5,774	\$ 1,072	\$ 687	\$ 859	\$ 618	\$ 557	\$ 335	\$ 117	\$ 84	\$ 824	\$ 57.22	\$ 10,926
2012	Long Creek SD 17	28	\$ 15,578	\$ 5,620	\$ 2,082	\$ -	\$ 5,055	\$ 430	\$ 1,309	\$ 1,558	\$ 2,650	\$ 1,835	\$ 1.01	\$ 36,116
2092	Lowell SD 71	341	\$ 6,136	\$ 1,610	\$ 720	\$ 354	\$ 1,329	\$ 344	\$ 232	\$ 452	\$ 378	\$ 1,660	\$ 4.51	\$ 13,215
2085	Mapleton SD 32	149	\$ 7,493	\$ 2,092	\$ 1,458	\$ 669	\$ 1,708	\$ 1,607	\$ 772	\$ 559	\$ 741	\$ 1,191	\$ 2.73	\$ 18,290
2094	Marcola SD 79J	221	\$ 6,344	\$ 1,725	\$ 1,085	\$ 257	\$ 1,958	\$ 60	\$ 315	\$ 459	\$ 885	\$ 1,197	\$ 3.16	\$ 14,285
2090	McKenzie SD 68	223	\$ 7,930	\$ 2,023	\$ 1,156	\$ 495	\$ 1,566	\$ 64	\$ 295	\$ 375	\$ 963	\$ 1,345	\$ 3.62	\$ 16,212
2256	McMinnville SD 40	6,620	\$ 6,209	\$ 728	\$ 507	\$ 657	\$ 312	\$ 614	\$ 247	\$ 107	\$ 88	\$ 716	\$ 67.43	\$ 10,186
2048	Medford SD 549C	13,628	\$ 5,714	\$ 795	\$ 528	\$ 443	\$ 319	\$ 245	\$ 112	\$ 128	\$ 132	\$ 939	\$ 127.48	\$ 9,354
2205	Milton-Freewater Unified SD 7	1,793	\$ 5,823	\$ 926	\$ 658	\$ 305	\$ 426	\$ 168	\$ 441	\$ 172	\$ 236	\$ 801	\$ 17.86	\$ 9,958
2249	Mitchell SD 55	64	\$ 8,592	\$ 1,753	\$ -	\$ 8	\$ 3,062	\$ 477	\$ 935	\$ 1,454	\$ 2,516	\$ 1,246	\$ 1.28	\$ 20,044
1925	Molalla River SD 35	2,718	\$ 5,073	\$ 798	\$ 553	\$ 647	\$ 725	\$ 293	\$ 154	\$ 173	\$ 138	\$ 577	\$ 24.82	\$ 9,132
1898	Monroe SD 1J	439	\$ 5,615	\$ 1,077	\$ 902	\$ 434	\$ 941	\$ 216	\$ 413	\$ 291	\$ 773	\$ 852	\$ 5.05	\$ 11,513
2010	Monument SD 8	59	\$ 8,563	\$ 2,726	\$ 1,954	\$ -	\$ 2,224	\$ 609	\$ 821	\$ 571	\$ 1,115	\$ 1,001	\$ 1.16	\$ 19,585
2147	Morrow SD 1	2,215	\$ 5,809	\$ 1,379	\$ 854	\$ 137	\$ 312	\$ 293	\$ 516	\$ 123	\$ 231	\$ 752	\$ 23.05	\$ 10,405
2145	Mt Angel SD 91	683	\$ 6,265	\$ 1,068	\$ 907	\$ 366	\$ 378	\$ 188	\$ 482	\$ 291	\$ 630	\$ 710	\$ 7.71	\$ 11,285
1968	Myrtle Point SD 41	617	\$ 6,200	\$ 948	\$ 755	\$ 696	\$ 1,014	\$ 299	\$ 486	\$ 337	\$ 332	\$ 1,244	\$ 7.60	\$ 12,312
2198	Neah-Kah-Nie SD 56	759	\$ 8,185	\$ 1,360	\$ 1,286	\$ 602	\$ 898	\$ 616	\$ 602	\$ 392	\$ 502	\$ 902	\$ 11.65	\$ 15,345
2199	Nestucca Valley SD 101J	475	\$ 7,967	\$ 1,336	\$ 938	\$ 603	\$ 1,054	\$ 233	\$ 663	\$ 510	\$ 707	\$ 965	\$ 7.11	\$ 14,976
2254	Newberg SD 29J	5,112	\$ 5,565	\$ 906	\$ 652	\$ 557	\$ 449	\$ 330	\$ 299	\$ 126	\$ 158	\$ 739	\$ 50.01	\$ 9,782

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
1966	North Bend SD 13	4,229	\$ 6,137	\$ 572	\$ 396	\$ 181	\$ 346	\$ 238	\$ 230	\$ 106	\$ 90	\$ 660	\$ 37.87	\$ 8,956
1924	North Clackamas SD 12	17,130	\$ 5,121	\$ 776	\$ 636	\$ 665	\$ 768	\$ 384	\$ 115	\$ 170	\$ 85	\$ 825	\$ 163.50	\$ 9,545
1996	North Douglas SD 22	310	\$ 7,081	\$ 1,830	\$ 1,041	\$ 145	\$ 842	\$ 226	\$ 540	\$ 278	\$ 484	\$ 959	\$ 4.16	\$ 13,426
2061	North Lake SD 14	223	\$ 7,943	\$ 1,580	\$ 355	\$ 22	\$ 1,584	\$ 276	\$ 677	\$ 709	\$ 536	\$ 813	\$ 3.23	\$ 14,495
2141	North Marion SD 15	1,959	\$ 5,363	\$ 902	\$ 816	\$ 642	\$ 554	\$ 233	\$ 408	\$ 152	\$ 198	\$ 702	\$ 19.53	\$ 9,969
2214	North Powder SD 8J	282	\$ 6,467	\$ 968	\$ 474	\$ 103	\$ 588	\$ 51	\$ 746	\$ 230	\$ 902	\$ 753	\$ 3.18	\$ 11,282
2143	North Santiam SD 29J	2,312	\$ 5,001	\$ 794	\$ 632	\$ 573	\$ 336	\$ 289	\$ 510	\$ 253	\$ 157	\$ 1,084	\$ 22.26	\$ 9,628
4131	North Wasco County SD 21	3,119	\$ 6,055	\$ 1,067	\$ 541	\$ 878	\$ 471	\$ 236	\$ 252	\$ 155	\$ 214	\$ 655	\$ 32.82	\$ 10,523
2110	Nyssa SD 26	1,150	\$ 6,750	\$ 1,398	\$ 524	\$ 337	\$ 382	\$ 333	\$ 276	\$ 159	\$ 215	\$ 800	\$ 12.85	\$ 11,174
1990	Oakland SD 1	518	\$ 6,472	\$ 1,092	\$ 830	\$ 189	\$ 586	\$ 186	\$ 261	\$ 83	\$ 455	\$ 874	\$ 5.71	\$ 11,027
2093	Oakridge SD 76	533	\$ 6,334	\$ 1,296	\$ 699	\$ 704	\$ 659	\$ 562	\$ 548	\$ 183	\$ 547	\$ 771	\$ 6.56	\$ 12,303
2108	Ontario SD 8C	2,404	\$ 6,851	\$ 956	\$ 865	\$ 427	\$ 434	\$ 388	\$ 194	\$ 150	\$ 139	\$ 1,224	\$ 27.95	\$ 11,628
1928	Oregon City SD 62	8,051	\$ 5,928	\$ 717	\$ 475	\$ 761	\$ 640	\$ 269	\$ 264	\$ 194	\$ 63	\$ 694	\$ 80.55	\$ 10,005
1926	Oregon Trail SD 46	4,320	\$ 5,068	\$ 859	\$ 646	\$ 689	\$ 723	\$ 229	\$ 208	\$ 183	\$ 112	\$ 598	\$ 40.25	\$ 9,316
2060	Paisley SD 11	215	\$ 5,845	\$ 1,185	\$ -	\$ 89	\$ 422	\$ 76	\$ 161	\$ 718	\$ 592	\$ 611	\$ 2.09	\$ 9,698
2181	Parkrose SD 3	3,345	\$ 5,613	\$ 874	\$ 734	\$ 756	\$ 541	\$ 369	\$ 144	\$ 246	\$ 167	\$ 871	\$ 34.50	\$ 10,315
2207	Pendleton SD 16	3,272	\$ 5,827	\$ 828	\$ 633	\$ 376	\$ 514	\$ 198	\$ 344	\$ 121	\$ 213	\$ 604	\$ 31.60	\$ 9,659
2192	Perrydale SD 21	316	\$ 5,997	\$ 872	\$ 902	\$ 230	\$ 475	\$ 211	\$ 681	\$ 302	\$ 527	\$ 447	\$ 3.36	\$ 10,644
1900	Philomath SD 17J	1,604	\$ 5,586	\$ 768	\$ 625	\$ 512	\$ 420	\$ 173	\$ 588	\$ 172	\$ 170	\$ 706	\$ 15.59	\$ 9,719
2039	Phoenix-Talent SD 4	2,714	\$ 5,021	\$ 779	\$ 730	\$ 423	\$ 569	\$ 337	\$ 353	\$ 259	\$ 96	\$ 901	\$ 25.70	\$ 9,469
2202	Pilot Rock SD 2	372	\$ 5,242	\$ 1,363	\$ 943	\$ 35	\$ 443	\$ 110	\$ 549	\$ 108	\$ 588	\$ 1,088	\$ 3.89	\$ 10,470
2016	Pine Creek SD 5	4	\$ 11,914	\$ 2,313	\$ -	\$ 1,463	\$ 869	\$ 1,762	\$ 11	\$ 10,581	\$ 2,458	\$ 4,962	\$ 0.15	\$ 36,335
1897	Pine Eagle SD 61	184	\$ 8,254	\$ 1,921	\$ 1,151	\$ 65	\$ 1,587	\$ 431	\$ 587	\$ 0	\$ 1,003	\$ 1,063	\$ 2.96	\$ 16,062
2047	Pinehurst SD 94	23	\$ 8,704	\$ 1,983	\$ 996	\$ 250	\$ 964	\$ 673	\$ 549	\$ 4,320	\$ 135	\$ 634	\$ 0.44	\$ 19,209
2081	Pleasant Hill SD 1	950	\$ 5,286	\$ 921	\$ 573	\$ 381	\$ 749	\$ 196	\$ 566	\$ 277	\$ 245	\$ 661	\$ 9.36	\$ 9,854
2062	Plush SD 18	4	\$ 26,746	\$ 5,762	\$ -	\$ -	\$ 6,410	\$ 1,307	\$ -	\$ 7,393	\$ 4,724	\$ 66	\$ 0.21	\$ 52,408
1973	Port Orford-Langlois SD 2CJ	210	\$ 7,987	\$ 2,772	\$ 1,526	\$ 32	\$ 2,211	\$ 1,267	\$ 730	\$ 699	\$ 434	\$ 963	\$ 3.91	\$ 18,624
2180	Portland SD 1J	47,647	\$ 6,860	\$ 940	\$ 764	\$ 1,146	\$ 394	\$ 611	\$ 321	\$ 237	\$ 153	\$ 920	\$ 588.27	\$ 12,346
1967	Powers SD 31	133	\$ 8,224	\$ 1,445	\$ 576	\$ 381	\$ 72	\$ 379	\$ 950	\$ 352	\$ 932	\$ 361	\$ 1.82	\$ 13,673
2009	Prairie City SD 4	148	\$ 7,797	\$ 2,870	\$ 428	\$ 754	\$ 873	\$ 73	\$ 364	\$ 212	\$ 794	\$ 725	\$ 2.20	\$ 14,892

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
2045	Prospect SD 59	243	\$ 6,511	\$ 1,325	\$ 829	\$ 2	\$ 1,196	\$ 69	\$ 685	\$ 603	\$ 354	\$ 890	\$ 3.03	\$ 12,464
1946	Rainier SD 13	966	\$ 5,580	\$ 946	\$ 707	\$ 518	\$ 919	\$ 348	\$ 234	\$ 189	\$ 407	\$ 935	\$ 10.42	\$ 10,783
1977	Redmond SD 2J	7,329	\$ 5,161	\$ 889	\$ 640	\$ 650	\$ 434	\$ 349	\$ 328	\$ 126	\$ 61	\$ 659	\$ 68.14	\$ 9,297
2001	Reedsport SD 105	630	\$ 7,599	\$ 516	\$ 351	\$ 373	\$ 668	\$ 250	\$ 25	\$ 334	\$ 316	\$ 1,272	\$ 7.37	\$ 11,703
2182	Reynolds SD 7	11,702	\$ 6,075	\$ 909	\$ 717	\$ 702	\$ 606	\$ 496	\$ 130	\$ 115	\$ 61	\$ 964	\$ 126.09	\$ 10,775
1999	Riddle SD 70	384	\$ 6,344	\$ 1,261	\$ 730	\$ 278	\$ 769	\$ 183	\$ 509	\$ (0)	\$ 553	\$ 1,091	\$ 4.50	\$ 11,718
2188	Riverdale SD 51J	588	\$ 8,388	\$ 1,634	\$ 1,035	\$ 366	\$ 345	\$ 777	\$ 689	\$ 261	\$ 581	\$ 614	\$ 8.64	\$ 14,691
2044	Rogue River SD 35	880	\$ 6,123	\$ 786	\$ 575	\$ 355	\$ 938	\$ 259	\$ 292	\$ 324	\$ 545	\$ 673	\$ 9.57	\$ 10,871
2142	Salem-Keizer SD 24J	40,698	\$ 6,084	\$ 627	\$ 736	\$ 674	\$ 395	\$ 496	\$ 221	\$ 134	\$ 52	\$ 869	\$ 418.68	\$ 10,288
2104	Santiam Canyon SD 129J	541	\$ 5,263	\$ 1,144	\$ 869	\$ 400	\$ 508	\$ 156	\$ 730	\$ 235	\$ 353	\$ 580	\$ 5.54	\$ 10,237
1944	Scappoose SD 1J	2,305	\$ 5,552	\$ 888	\$ 513	\$ 429	\$ 390	\$ 142	\$ 263	\$ 139	\$ 167	\$ 422	\$ 20.53	\$ 8,905
1935	Seaside SD 10	1,542	\$ 6,444	\$ 1,068	\$ 793	\$ 628	\$ 668	\$ 207	\$ 471	\$ 324	\$ 253	\$ 580	\$ 17.63	\$ 11,436
2257	Sheridan SD 48J	1,035	\$ 6,157	\$ 657	\$ 678	\$ 327	\$ 407	\$ 289	\$ 298	\$ 234	\$ 363	\$ 744	\$ 10.51	\$ 10,155
2195	Sherman County SD	249	\$ 6,582	\$ 2,688	\$ 1,170	\$ 406	\$ 1,951	\$ 346	\$ 465	\$ 269	\$ 663	\$ 533	\$ 3.75	\$ 15,073
2244	Sherwood SD 88J	5,190	\$ 5,100	\$ 711	\$ 594	\$ 673	\$ 394	\$ 309	\$ 423	\$ 225	\$ 105	\$ 594	\$ 47.38	\$ 9,129
2138	Silver Falls SD 4J	3,776	\$ 5,565	\$ 803	\$ 529	\$ 763	\$ 528	\$ 421	\$ 355	\$ 153	\$ 135	\$ 549	\$ 37.00	\$ 9,800
1978	Sisters SD 6	1,107	\$ 5,341	\$ 1,192	\$ 817	\$ 447	\$ 524	\$ 145	\$ 673	\$ 175	\$ 326	\$ 755	\$ 11.51	\$ 10,395
2096	Siuslaw SD 97J	1,391	\$ 6,174	\$ 1,003	\$ 701	\$ 475	\$ 654	\$ 146	\$ 174	\$ 319	\$ 210	\$ 712	\$ 14.70	\$ 10,568
2022	South Harney SD 33	13	\$ 10,297	\$ 1,928	\$ -	\$ 763	\$ 4,304	\$ 287	\$ 184	\$ 3,455	\$ 1,298	\$ 1,725	\$ 0.32	\$ 24,242
2087	South Lane SD 45J3	2,820	\$ 5,405	\$ 938	\$ 824	\$ 639	\$ 740	\$ 448	\$ 416	\$ 159	\$ 109	\$ 1,051	\$ 30.26	\$ 10,730
1994	South Umpqua SD 19	1,477	\$ 4,843	\$ 602	\$ 1,060	\$ 377	\$ 722	\$ 249	\$ 204	\$ 249	\$ 294	\$ 812	\$ 13.90	\$ 9,411
2225	South Wasco County SD 1	217	\$ 7,415	\$ 1,808	\$ 807	\$ 50	\$ 1,571	\$ 403	\$ 725	\$ 407	\$ 471	\$ 1,250	\$ 3.23	\$ 14,908
2247	Spray SD 1	44	\$ 12,939	\$ 2,325	\$ 779	\$ 29	\$ 4,325	\$ 950	\$ 1,589	\$ 1,129	\$ 1,230	\$ 1,938	\$ 1.20	\$ 27,232
2083	Springfield SD 19	11,068	\$ 5,756	\$ 780	\$ 632	\$ 456	\$ 429	\$ 405	\$ 314	\$ 204	\$ 50	\$ 673	\$ 107.36	\$ 9,700
1948	St Helens SD 502	3,155	\$ 5,357	\$ 774	\$ 604	\$ 632	\$ 456	\$ 293	\$ 302	\$ 122	\$ 245	\$ 585	\$ 29.57	\$ 9,371
2144	St Paul SD 45	272	\$ 7,053	\$ 1,091	\$ 1,224	\$ 14	\$ 759	\$ 249	\$ 1,396	\$ 204	\$ 636	\$ 438	\$ 3.55	\$ 13,063
2209	Stanfield SD 61	511	\$ 5,540	\$ 1,246	\$ 696	\$ 194	\$ 460	\$ 208	\$ 678	\$ 324	\$ 488	\$ 395	\$ 5.23	\$ 10,229
2018	Suntex SD 10	15	\$ 11,274	\$ 1,950	\$ -	\$ 492	\$ 600	\$ 753	\$ 228	\$ 2,410	\$ 720	\$ 1,438	\$ 0.30	\$ 19,865
2003	Sutherlin SD 130	1,321	\$ 5,415	\$ 786	\$ 644	\$ 422	\$ 517	\$ 422	\$ 417	\$ 198	\$ 176	\$ 585	\$ 12.66	\$ 9,581
2102	Sweet Home SD 55	2,402	\$ 5,080	\$ 978	\$ 638	\$ 394	\$ 674	\$ 222	\$ 142	\$ 160	\$ 159	\$ 684	\$ 21.93	\$ 9,131

District ID	District Name	Student Enrollment	Instruction	Ops. and Maintenance	School Admin.	Student Support	Transportation	Staff Support	Extra-Curricular	Business Services	District Admin.	Other	Total Operating Expenditures (Millions)	Operating Expenditures per Student
2055	Three Rivers/Josephine County SD	4,819	\$ 5,691	\$ 1,003	\$ 921	\$ 311	\$ 937	\$ 393	\$ 474	\$ 168	\$ 67	\$ 917	\$ 52.44	\$ 10,882
2242	Tigard-Tualatin SD 23J	12,676	\$ 5,961	\$ 739	\$ 578	\$ 673	\$ 430	\$ 365	\$ 361	\$ 194	\$ 74	\$ 555	\$ 125.89	\$ 9,931
2197	Tillamook SD 9	2,058	\$ 5,697	\$ 780	\$ 855	\$ 439	\$ 563	\$ 534	\$ 502	\$ 142	\$ 290	\$ 760	\$ 21.73	\$ 10,561
2222	Troy SD 54	4	\$ 28,303	\$ 9,976	\$ -	\$ -	\$ 1,392	\$ -	\$ -	\$ 2,137	\$ 4,139	\$ -	\$ 0.18	\$ 45,947
2210	Ukiah SD 80R	44	\$ 10,161	\$ 4,485	\$ -	\$ 48	\$ 868	\$ 572	\$ 443	\$ 1,493	\$ 1,836	\$ 1,392	\$ 0.94	\$ 21,299
2204	Umatilla SD 6R	1,382	\$ 6,067	\$ 1,065	\$ 659	\$ 213	\$ 402	\$ 245	\$ 348	\$ 181	\$ 268	\$ 888	\$ 14.28	\$ 10,336
2213	Union SD 5	352	\$ 5,782	\$ 1,335	\$ 669	\$ -	\$ 619	\$ 26	\$ 485	\$ 260	\$ 238	\$ 1,214	\$ 3.74	\$ 10,629
2116	Vale SD 84	948	\$ 6,193	\$ 1,037	\$ 543	\$ 177	\$ 654	\$ 368	\$ 704	\$ 228	\$ 374	\$ 608	\$ 10.32	\$ 10,886
1947	Vernonia SD 47J	582	\$ 5,956	\$ 858	\$ 767	\$ 608	\$ 1,268	\$ 399	\$ 648	\$ 170	\$ 411	\$ 740	\$ 6.88	\$ 11,826
2220	Wallowa SD 12	233	\$ 7,873	\$ 1,492	\$ 1,396	\$ 17	\$ 1,073	\$ 135	\$ 409	\$ 3	\$ 524	\$ 837	\$ 3.21	\$ 13,761
1936	Warrenton-Hammond SD 30	971	\$ 6,442	\$ 704	\$ 849	\$ 351	\$ 514	\$ 79	\$ 223	\$ 259	\$ 274	\$ 622	\$ 10.02	\$ 10,317
1922	West Linn-Wilsonville SD 3J	9,220	\$ 5,666	\$ 817	\$ 579	\$ 478	\$ 446	\$ 303	\$ 204	\$ 153	\$ 79	\$ 593	\$ 85.92	\$ 9,319
2255	Willamina SD 30J	835	\$ 5,560	\$ 1,316	\$ 651	\$ 526	\$ 596	\$ 145	\$ 462	\$ 191	\$ 290	\$ 902	\$ 8.88	\$ 10,640
2002	Winston-Dillard SD 116	1,433	\$ 5,140	\$ 951	\$ 781	\$ 365	\$ 607	\$ 211	\$ 154	\$ 167	\$ 275	\$ 528	\$ 13.15	\$ 9,178
2146	Woodburn SD 103	5,745	\$ 6,123	\$ 958	\$ 851	\$ 835	\$ 441	\$ 693	\$ 162	\$ 154	\$ 95	\$ 881	\$ 64.31	\$ 11,193
2251	Yamhill Carlton SD 1	1,151	\$ 5,030	\$ 894	\$ 514	\$ 522	\$ 669	\$ 141	\$ 525	\$ 179	\$ 239	\$ 757	\$ 10.90	\$ 9,470
1997	Yoncalla SD 32	285	\$ 6,887	\$ 2,340	\$ 665	\$ 173	\$ 872	\$ 256	\$ 353	\$ 425	\$ 636	\$ 1,047	\$ 3.89	\$ 13,654

Table 4: Operating Revenue by District, SY 2014-15

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2063	Adel SD 21	8	\$ -	\$ 148,112	\$ 166,588	\$ 314,700	\$ 39,337
2113	Adrian SD 61	266	\$ -	\$ 762,916	\$ 2,903,275	\$ 3,666,191	\$ 13,783
1899	Alsea SD 7J	172	\$ -	\$ 736,003	\$ 2,003,070	\$ 2,739,074	\$ 15,925
2252	Amity SD 4J	894	\$ -	\$ 362,161	\$ 8,437,918	\$ 8,800,079	\$ 9,843
2111	Annex SD 29	83	\$ -	\$ 311,698	\$ 1,002,529	\$ 1,314,226	\$ 15,834
2005	Arlington SD 3	136	\$ -	\$ 741,644	\$ 2,001,526	\$ 2,743,170	\$ 20,170
2115	Arock SD 81	14	\$ -	\$ 154,562	\$ 238,247	\$ 392,810	\$ 28,058
2041	Ashland SD 5	2,818	\$ 2,826,591	\$ -	\$ 28,676,163	\$ 31,502,754	\$ 11,179
2051	Ashwood SD 8	5	\$ -	\$ 143,500	\$ 108,374	\$ 251,874	\$ 50,375
1933	Astoria SD 1	1,854	\$ -	\$ -	\$ 19,926,201	\$ 19,926,201	\$ 10,748
2208	Athena-Weston SD 29RJ	586	\$ -	\$ 629,127	\$ 5,492,536	\$ 6,121,663	\$ 10,447
1894	Baker SD 5J	2,398	\$ -	\$ 210,084	\$ 23,549,795	\$ 23,759,879	\$ 9,908
1969	Bandon SD 54	723	\$ -	\$ 567,500	\$ 7,490,822	\$ 8,058,322	\$ 11,146
2240	Banks SD 13	1,107	\$ -	\$ -	\$ 11,040,384	\$ 11,040,384	\$ 9,973
2243	Beaverton SD 48J	39,763	\$ 24,213,931	\$ -	\$396,609,604	\$420,823,535	\$ 10,583
1976	Bend-LaPine Administrative SD 1	17,122	\$ -	\$ -	\$165,154,203	\$165,154,203	\$ 9,646
2088	Bethel SD 52	5,644	\$ -	\$ -	\$ 55,957,085	\$ 55,957,085	\$ 9,914
2095	Blachly SD 90	234	\$ -	\$ 780,586	\$ 2,609,457	\$ 3,390,043	\$ 14,487
2052	Black Butte SD 41	29	\$ -	\$ 162,226	\$ 325,048	\$ 487,274	\$ 16,803
1974	Brookings-Harbor SD 17C	1,575	\$ -	\$ -	\$ 15,437,597	\$ 15,437,597	\$ 9,802
1896	Burnt River SD 30J	41	\$ -	\$ 512,470	\$ 558,073	\$ 1,070,543	\$ 26,111
2046	Butte Falls SD 91	143	\$ -	\$ 715,727	\$ 1,754,040	\$ 2,469,767	\$ 17,271
1995	Camas Valley SD 21J	203	\$ -	\$ 787,398	\$ 2,057,001	\$ 2,844,399	\$ 14,012
1929	Canby SD 86	4,685	\$ -	\$ -	\$ 46,614,945	\$ 46,614,945	\$ 9,950
2139	Cascade SD 5	2,221	\$ -	\$ -	\$ 22,540,642	\$ 22,540,642	\$ 10,149
2185	Centennial SD 28J	6,242	\$ -	\$ -	\$ 66,981,058	\$ 66,981,058	\$ 10,731
1972	Central Curry SD 1	486	\$ -	\$ 620,436	\$ 5,186,251	\$ 5,806,686	\$ 11,948
2105	Central Linn SD 552	650	\$ -	\$ 604,465	\$ 7,507,466	\$ 8,111,931	\$ 12,480
2042	Central Point SD 6	4,439	\$ -	\$ -	\$ 42,004,174	\$ 42,004,174	\$ 9,463

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2191	Central SD 13J	3,110	\$ -	\$ -	\$ 32,888,068	\$ 32,888,068	\$ 10,575
1945	Clatskanie SD 6J	676	\$ -	\$ 528,059	\$ 7,369,267	\$ 7,897,326	\$ 11,682
1927	Colton SD 53	617	\$ -	\$ 589,473	\$ 6,004,757	\$ 6,594,230	\$ 10,688
2006	Condon SD 25J	129	\$ 105,463	\$ 724,735	\$ 1,824,348	\$ 2,654,547	\$ 20,578
1965	Coos Bay SD 9	3,111	\$ -	\$ -	\$ 31,241,697	\$ 31,241,697	\$ 10,042
1964	Coquille SD 8	874	\$ -	\$ 527,815	\$ 9,528,265	\$ 10,056,080	\$ 11,506
2186	Corbett SD 39	1,317	\$ -	\$ 864,112	\$ 13,660,219	\$ 14,524,331	\$ 11,028
1901	Corvallis SD 509J	6,643	\$ 3,888,088	\$ 52,789	\$ 66,002,243	\$ 69,943,119	\$ 10,529
2216	Cove SD 15	275	\$ -	\$ 762,385	\$ 2,709,475	\$ 3,471,860	\$ 12,625
2086	Creswell SD 40	1,273	\$ -	\$ -	\$ 12,643,063	\$ 12,643,063	\$ 9,932
1970	Crook County SD	3,303	\$ -	\$ 310,568	\$ 36,023,436	\$ 36,334,004	\$ 11,000
2089	Crow-Applegate-Lorane SD 66	270	\$ 121,324	\$ 762,786	\$ 3,123,343	\$ 4,007,452	\$ 14,842
2050	Culver SD 4	695	\$ -	\$ 554,749	\$ 7,335,302	\$ 7,890,051	\$ 11,353
2190	Dallas SD 2	3,246	\$ -	\$ 226,424	\$ 31,374,463	\$ 31,600,888	\$ 9,735
2187	David Douglas SD 40	10,988	\$ -	\$ -	\$140,450,879	\$140,450,879	\$ 12,782
2253	Dayton SD 8	978	\$ -	\$ 171,613	\$ 10,315,561	\$ 10,487,174	\$ 10,723
2011	Dayville SD 16J	52	\$ -	\$ 525,908	\$ 822,747	\$ 1,348,655	\$ 25,936
2017	Diamond SD 7	11	\$ -	\$ 155,864	\$ 149,372	\$ 305,236	\$ 27,749
2021	Double O SD 28	2	\$ -	\$ 148,921	\$ 50,539	\$ 199,460	\$ 99,730
1993	Douglas County SD 15	165	\$ -	\$ 774,802	\$ 2,609,859	\$ 3,384,661	\$ 20,513
1991	Douglas County SD 4	6,059	\$ -	\$ -	\$ 59,156,747	\$ 59,156,747	\$ 9,763
2019	Drewsey SD 13	5	\$ -	\$ 180,166	\$ 79,846	\$ 260,012	\$ 52,002
2229	Dufur SD 29	284	\$ -	\$ 718,081	\$ 3,182,555	\$ 3,900,636	\$ 13,735
2043	Eagle Point SD 9	4,001	\$ -	\$ 182,983	\$ 39,402,647	\$ 39,585,630	\$ 9,894
2203	Echo SD 5	244	\$ -	\$ 808,339	\$ 2,506,412	\$ 3,314,751	\$ 13,585
2217	Elgin SD 23	391	\$ -	\$ 545,134	\$ 3,800,055	\$ 4,345,189	\$ 11,113
1998	Elkton SD 34	440	\$ -	\$ 756,790	\$ 4,747,319	\$ 5,504,109	\$ 12,509
2221	Enterprise SD 21	382	\$ -	\$ 568,172	\$ 4,219,429	\$ 4,787,601	\$ 12,533
1930	Estacada SD 108	2,745	\$ -	\$ -	\$ 27,065,134	\$ 27,065,134	\$ 9,860
2082	Eugene SD 4J	17,012	\$ 10,398,148	\$ -	\$166,749,292	\$177,147,440	\$ 10,413
2193	Falls City SD 57	143	\$ 58,759	\$ 689,798	\$ 1,876,733	\$ 2,625,290	\$ 18,359
2084	Fern Ridge SD 28J	1,439	\$ -	\$ -	\$ 14,921,903	\$ 14,921,903	\$ 10,370

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2241	Forest Grove SD 15	6,101	\$ -	\$ -	\$ 66,357,391	\$ 66,357,391	\$ 10,876
2248	Fossil SD 21J	264	\$ -	\$ 502,523	\$ 2,223,793	\$ 2,726,316	\$ 10,327
2245	Gaston SD 511J	560	\$ -	\$ 610,865	\$ 5,765,144	\$ 6,376,008	\$ 11,386
2137	Gervais SD 1	1,056	\$ -	\$ 160,831	\$ 12,356,767	\$ 12,517,598	\$ 11,854
1931	Gladstone SD 115	2,199	\$ -	\$ -	\$ 21,630,837	\$ 21,630,837	\$ 9,837
2000	Glendale SD 77	343	\$ -	\$ 582,914	\$ 4,311,444	\$ 4,894,358	\$ 14,269
1992	Glide SD 12	670	\$ -	\$ 598,178	\$ 6,797,050	\$ 7,395,228	\$ 11,038
2054	Grants Pass SD 7	5,944	\$ -	\$ -	\$ 58,396,397	\$ 58,396,397	\$ 9,824
2100	Greater Albany Public SD 8J	9,399	\$ -	\$ -	\$ 90,207,711	\$ 90,207,711	\$ 9,598
2183	Gresham-Barlow SD 10J	12,137	\$ -	\$ -	\$121,894,140	\$121,894,140	\$ 10,043
2014	Harney County SD 3	825	\$ -	\$ 565,221	\$ 8,914,909	\$ 9,480,130	\$ 11,491
2015	Harney County SD 4	53	\$ -	\$ 258,357	\$ 547,340	\$ 805,697	\$ 15,202
2023	Harney County Union High SD 1J	54	\$ -	\$ 351,542	\$ 1,089,045	\$ 1,440,587	\$ 26,678
2114	Harper SD 66	95	\$ -	\$ 662,150	\$ 1,026,829	\$ 1,688,979	\$ 17,779
2099	Harrisburg SD 7J	858	\$ -	\$ 316,393	\$ 8,517,128	\$ 8,833,521	\$ 10,295
2201	Helix SD 1	181	\$ -	\$ 731,033	\$ 1,993,101	\$ 2,724,134	\$ 15,050
2206	Hermiston SD 8	5,297	\$ -	\$ -	\$ 50,207,237	\$ 50,207,237	\$ 9,478
2239	Hillsboro SD 1J	20,884	\$ -	\$ -	\$214,792,312	\$214,792,312	\$ 10,285
2024	Hood River County SD	4,146	\$ 1,935,308	\$ 231,497	\$ 47,297,330	\$ 49,464,136	\$ 11,931
1895	Huntington SD 16J	64	\$ -	\$ 568,218	\$ 947,927	\$ 1,516,144	\$ 23,690
2215	Imbler SD 11	325	\$ -	\$ 813,075	\$ 3,492,397	\$ 4,305,473	\$ 13,248
3997	Ione SD R2	210	\$ -	\$ 835,413	\$ 2,570,113	\$ 3,405,526	\$ 16,217
2053	Jefferson County SD 509J	2,966	\$ -	\$ 154,128	\$ 38,440,168	\$ 38,594,296	\$ 13,012
2140	Jefferson SD 14J	869	\$ -	\$ 334,390	\$ 9,404,406	\$ 9,738,796	\$ 11,207
1934	Jewell SD 8	139	\$ -	\$ 719,907	\$ 4,818,718	\$ 5,538,625	\$ 39,846
2008	John Day SD 3	592	\$ -	\$ 776,584	\$ 8,165,661	\$ 8,942,244	\$ 15,105
2107	Jordan Valley SD 3	81	\$ -	\$ 696,837	\$ 853,709	\$ 1,550,546	\$ 19,143
2219	Joseph SD 6	229	\$ -	\$ 895,007	\$ 2,688,904	\$ 3,583,911	\$ 15,650
2091	Junction City SD 69	1,690	\$ -	\$ 4,872	\$ 16,990,245	\$ 16,995,118	\$ 10,056
2109	Juntura SD 12	9	\$ -	\$ 147,185	\$ 134,605	\$ 281,789	\$ 31,310
2057	Klamath County SD	6,386	\$ -	\$ 3,246,063	\$ 67,510,230	\$ 70,756,293	\$ 11,080
2056	Klamath Falls City Schools	3,257	\$ 890,517	\$ -	\$ 38,371,189	\$ 39,261,706	\$ 12,055

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2262	Knappa SD 4	482	\$ -	\$ 578,536	\$ 4,693,264	\$ 5,271,800	\$ 10,937
2212	La Grande SD 1	2,181	\$ -	\$ -	\$ 20,862,918	\$ 20,862,918	\$ 9,566
2059	Lake County SD 7	767	\$ -	\$ 741,572	\$ 7,879,345	\$ 8,620,917	\$ 11,240
1923	Lake Oswego SD 7J	6,916	\$ 7,460,407	\$ -	\$ 67,571,715	\$ 75,032,122	\$ 10,849
2101	Lebanon Community SD 9	4,353	\$ -	\$ 46,378	\$ 40,618,979	\$ 40,665,358	\$ 9,342
2097	Lincoln County SD	5,237	\$ -	\$ 2,239,746	\$ 57,308,608	\$ 59,548,355	\$ 11,371
2012	Long Creek SD 17	28	\$ -	\$ 521,196	\$ 609,627	\$ 1,130,823	\$ 40,387
2092	Lowell SD 71	341	\$ -	\$ 686,986	\$ 3,970,828	\$ 4,657,815	\$ 13,659
2085	Mapleton SD 32	149	\$ -	\$ 728,025	\$ 2,155,955	\$ 2,883,980	\$ 19,356
2094	Marcola SD 79J	221	\$ -	\$ 614,911	\$ 2,278,302	\$ 2,893,212	\$ 13,091
2090	McKenzie SD 68	223	\$ -	\$ 755,227	\$ 2,856,254	\$ 3,611,481	\$ 16,195
2256	McMinnville SD 40	6,620	\$ -	\$ -	\$ 70,186,043	\$ 70,186,043	\$ 10,602
2048	Medford SD 549C	13,628	\$ -	\$ 59,271	\$129,185,681	\$129,244,952	\$ 9,484
2205	Milton-Freewater Unified SD 7	1,793	\$ 176,872	\$ -	\$ 18,967,111	\$ 19,143,983	\$ 10,677
2249	Mitchell SD 55	64	\$ -	\$ 507,292	\$ 830,181	\$ 1,337,473	\$ 20,898
1925	Molalla River SD 35	2,718	\$ -	\$ -	\$ 25,455,574	\$ 25,455,574	\$ 9,366
1898	Monroe SD 1J	439	\$ -	\$ 566,268	\$ 4,747,559	\$ 5,313,827	\$ 12,104
2010	Monument SD 8	59	\$ -	\$ 567,890	\$ 781,323	\$ 1,349,214	\$ 22,868
2147	Morrow SD 1	2,215	\$ 402,191	\$ 1,586,577	\$ 22,816,758	\$ 24,805,526	\$ 11,199
2145	Mt Angel SD 91	683	\$ -	\$ 615,549	\$ 7,174,866	\$ 7,790,414	\$ 11,406
1968	Myrtle Point SD 41	617	\$ -	\$ 613,172	\$ 6,866,592	\$ 7,479,764	\$ 12,123
2198	Neah-Kah-Nie SD 56	759	\$ -	\$ 614,486	\$ 12,276,405	\$ 12,890,891	\$ 16,984
2199	Nestucca Valley SD 101J	475	\$ -	\$ 615,300	\$ 6,390,097	\$ 7,005,397	\$ 14,748
2254	Newberg SD 29J	5,112	\$ -	\$ -	\$ 51,342,364	\$ 51,342,364	\$ 10,043
1966	North Bend SD 13	4,229	\$ -	\$ -	\$ 38,538,426	\$ 38,538,426	\$ 9,113
1924	North Clackamas SD 12	17,130	\$ -	\$ -	\$172,116,456	\$172,116,456	\$ 10,048
1996	North Douglas SD 22	310	\$ -	\$ 674,203	\$ 3,794,908	\$ 4,469,110	\$ 14,416
2061	North Lake SD 14	223	\$ -	\$ 753,109	\$ 2,869,132	\$ 3,622,242	\$ 16,243
2141	North Marion SD 15	1,959	\$ -	\$ -	\$ 20,376,313	\$ 20,376,313	\$ 10,401
2214	North Powder SD 8J	282	\$ -	\$ 677,240	\$ 2,868,087	\$ 3,545,327	\$ 12,572
2143	North Santiam SD 29J	2,312	\$ -	\$ 165,418	\$ 22,843,107	\$ 23,008,525	\$ 9,952
4131	North Wasco County SD 21	3,119	\$ -	\$ 131,697	\$ 32,591,512	\$ 32,723,209	\$ 10,492

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2110	Nyssa SD 26	1,150	\$ -	\$ 172,823	\$ 12,690,021	\$ 12,862,844	\$ 11,185
1990	Oakland SD 1	518	\$ -	\$ 619,370	\$ 5,377,833	\$ 5,997,203	\$ 11,578
2093	Oakridge SD 76	533	\$ -	\$ 606,366	\$ 6,276,567	\$ 6,882,933	\$ 12,914
2108	Ontario SD 8C	2,404	\$ -	\$ -	\$ 28,595,706	\$ 28,595,706	\$ 11,895
1928	Oregon City SD 62	8,051	\$ -	\$ -	\$ 81,827,256	\$ 81,827,256	\$ 10,164
1926	Oregon Trail SD 46	4,320	\$ -	\$ -	\$ 40,746,855	\$ 40,746,855	\$ 9,432
2060	Paisley SD 11	215	\$ -	\$ 647,752	\$ 1,664,780	\$ 2,312,533	\$ 10,756
2181	Parkrose SD 3	3,345	\$ -	\$ -	\$ 39,839,387	\$ 39,839,387	\$ 11,910
2207	Pendleton SD 16	3,272	\$ 273,482	\$ -	\$ 31,770,192	\$ 32,043,673	\$ 9,793
2192	Perrydale SD 21	316	\$ -	\$ 614,072	\$ 3,040,708	\$ 3,654,781	\$ 11,566
1900	Philomath SD 17J	1,604	\$ 414,257	\$ 500,239	\$ 15,730,121	\$ 16,644,618	\$ 10,377
2039	Phoenix-Talent SD 4	2,714	\$ -	\$ -	\$ 27,449,540	\$ 27,449,540	\$ 10,114
2202	Pilot Rock SD 2	372	\$ -	\$ 538,928	\$ 3,689,179	\$ 4,228,107	\$ 11,366
2016	Pine Creek SD 5	4	\$ -	\$ 166,279	\$ 82,847	\$ 249,126	\$ 62,282
1897	Pine Eagle SD 61	184	\$ -	\$ 738,502	\$ 2,261,604	\$ 3,000,106	\$ 16,305
2047	Pinehurst SD 94	23	\$ -	\$ 155,864	\$ 401,367	\$ 557,231	\$ 24,227
2081	Pleasant Hill SD 1	950	\$ -	\$ 246,251	\$ 9,343,156	\$ 9,589,407	\$ 10,094
2062	Plush SD 18	4	\$ -	\$ 150,656	\$ 163,090	\$ 313,746	\$ 78,437
1973	Port Orford-Langlois SD 2CJ	210	\$ -	\$ 826,164	\$ 2,682,909	\$ 3,509,073	\$ 16,710
2180	Portland SD 1J	47,647	\$ 84,396,312	\$ -	\$511,570,318	\$595,966,630	\$ 12,508
1967	Powers SD 31	133	\$ -	\$ 605,729	\$ 1,342,133	\$ 1,947,863	\$ 14,646
2009	Prairie City SD 4	148	\$ -	\$ 730,917	\$ 1,889,381	\$ 2,620,297	\$ 17,705
2045	Prospect SD 59	243	\$ -	\$ 738,956	\$ 2,528,044	\$ 3,267,000	\$ 13,444
1946	Rainier SD 13	966	\$ -	\$ -	\$ 10,455,265	\$ 10,455,265	\$ 10,823
1977	Redmond SD 2J	7,329	\$ -	\$ -	\$ 70,510,330	\$ 70,510,330	\$ 9,621
2001	Reedsport SD 105	630	\$ -	\$ 627,965	\$ 7,262,975	\$ 7,890,940	\$ 12,525
2182	Reynolds SD 7	11,702	\$ -	\$ -	\$127,144,170	\$127,144,170	\$ 10,865
1999	Riddle SD 70	384	\$ -	\$ 545,581	\$ 4,349,198	\$ 4,894,779	\$ 12,747
2188	Riverdale SD 51J	588	\$ 589,098	\$ 620,653	\$ 7,208,931	\$ 8,418,682	\$ 14,317
2044	Rogue River SD 35	880	\$ -	\$ 544,954	\$ 9,054,217	\$ 9,599,171	\$ 10,908
2142	Salem-Keizer SD 24J	40,698	\$ -	\$ -	\$439,920,040	\$439,920,040	\$ 10,809
2104	Santiam Canyon SD 129J	541	\$ -	\$ 602,780	\$ 5,386,116	\$ 5,988,896	\$ 11,070

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
1944	Scappoose SD 1J	2,305	\$ -	\$ 211,112	\$ 19,671,307	\$ 19,882,419	\$ 8,626
1935	Seaside SD 10	1,542	\$ 1,226,222	\$ -	\$ 16,927,217	\$ 18,153,439	\$ 11,773
2257	Sheridan SD 48J	1,035	\$ -	\$ 497,215	\$ 10,330,785	\$ 10,828,000	\$ 10,462
2195	Sherman County SD	249	\$ -	\$ 661,955	\$ 4,351,257	\$ 5,013,211	\$ 20,133
2244	Sherwood SD 88J	5,190	\$ -	\$ -	\$ 47,369,348	\$ 47,369,348	\$ 9,127
2138	Silver Falls SD 4J	3,776	\$ -	\$ 157,793	\$ 37,903,022	\$ 38,060,815	\$ 10,080
1978	Sisters SD 6	1,107	\$ 946,480	\$ -	\$ 11,256,826	\$ 12,203,306	\$ 11,024
2096	Siuslaw SD 97J	1,391	\$ 969,706	\$ -	\$ 13,938,030	\$ 14,907,736	\$ 10,717
2022	South Harney SD 33	13	\$ -	\$ 148,921	\$ 167,062	\$ 315,983	\$ 24,306
2087	South Lane SD 45J3	2,820	\$ -	\$ 430,526	\$ 30,987,137	\$ 31,417,663	\$ 11,141
1994	South Umpqua SD 19	1,477	\$ -	\$ -	\$ 15,117,237	\$ 15,117,237	\$ 10,235
2225	South Wasco County SD 1	217	\$ -	\$ 824,406	\$ 2,764,584	\$ 3,588,990	\$ 16,539
2247	Spray SD 1	44	\$ -	\$ 530,459	\$ 671,276	\$ 1,201,735	\$ 27,312
2083	Springfield SD 19	11,068	\$ -	\$ -	\$110,982,096	\$110,982,096	\$ 10,027
1948	St Helens SD 502	3,155	\$ -	\$ -	\$ 29,754,860	\$ 29,754,860	\$ 9,431
2144	St Paul SD 45	272	\$ -	\$ 796,339	\$ 2,952,543	\$ 3,748,882	\$ 13,783
2209	Stanfield SD 61	511	\$ -	\$ 606,650	\$ 5,084,533	\$ 5,691,184	\$ 11,137
2018	Suntex SD 10	15	\$ -	\$ 154,128	\$ 141,850	\$ 295,978	\$ 19,732
2003	Sutherlin SD 130	1,321	\$ -	\$ -	\$ 12,904,712	\$ 12,904,712	\$ 9,769
2102	Sweet Home SD 55	2,402	\$ 103,834	\$ -	\$ 22,830,113	\$ 22,933,947	\$ 9,548
2055	Three Rivers/Josephine County SD	4,819	\$ -	\$ 833,134	\$ 52,923,032	\$ 53,756,167	\$ 11,155
2242	Tigard-Tualatin SD 23J	12,676	\$ 6,124,517	\$ -	\$129,437,619	\$135,562,136	\$ 10,694
2197	Tillamook SD 9	2,058	\$ -	\$ -	\$ 23,080,832	\$ 23,080,832	\$ 11,215
2222	Troy SD 54	4	\$ -	\$ 145,449	\$ 51,148	\$ 196,597	\$ 49,149
2210	Ukiah SD 80R	44	\$ -	\$ 529,244	\$ 446,551	\$ 975,795	\$ 22,177
2204	Umatilla SD 6R	1,382	\$ -	\$ -	\$ 15,016,419	\$ 15,016,419	\$ 10,866
2213	Union SD 5	352	\$ -	\$ 574,539	\$ 3,227,940	\$ 3,802,479	\$ 10,802
2116	Vale SD 84	948	\$ -	\$ 612,970	\$ 9,835,856	\$ 10,448,826	\$ 11,022
1947	Vernonia SD 47J	582	\$ -	\$ 771,425	\$ 6,916,171	\$ 7,687,596	\$ 13,209
2220	Wallowa SD 12	233	\$ -	\$ 625,005	\$ 2,471,829	\$ 3,096,834	\$ 13,291
1936	Warrenton-Hammond SD 30	971	\$ -	\$ 513,885	\$ 10,758,375	\$ 11,272,260	\$ 11,609
1922	West Linn-Wilsonville SD 3J	9,220	\$ 3,884,793	\$ -	\$ 83,101,158	\$ 86,985,951	\$ 9,434

District ID	District Name	Student Enrollment	Revenue from local option levies	Revenue from Small School Correction	All Other Operating Revenue	Total Operating Revenue	Total Operating Revenue per Student
2255	Willamina SD 30J	835	\$ -	\$ 528,536	\$ 8,790,482	\$ 9,319,018	\$ 11,161
2002	Winston-Dillard SD 116	1,433	\$ -	\$ -	\$ 13,947,132	\$ 13,947,132	\$ 9,733
2146	Woodburn SD 103	5,745	\$ -	\$ -	\$ 70,073,066	\$ 70,073,066	\$ 12,197
2251	Yamhill Carlton SD 1	1,151	\$ -	\$ -	\$ 11,533,089	\$ 11,533,089	\$ 10,020
1997	Yoncalla SD 32	285	\$ -	\$ 863,736	\$ 3,193,521	\$ 4,057,256	\$ 14,236

Table 5: Staff FTE, SY 2014-15

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
2063	Adel SD 21	1.00					0.00		1.25		1.25
2113	Adrian SD 61	16.69	0.40		1.12		1.52	0.70	17.71	4.68	23.09
1899	Alsea SD 7J	13.20	0.50		0.50		1.00		14.75	3.80	18.55
2252	Amity SD 4J	51.94	1.00		4.00		5.00	3.03	33.69	7.76	44.48
2111	Annex SD 29	4.76	0.50		0.50		1.00		4.26		4.26
2005	Arlington SD 3	11.00					0.00	1.25	10.98		12.23
2115	Arock SD 81	2.00					0.00		3.50		3.50
2041	Ashland SD 5	131.68	1.00		6.50	3.00	10.50	17.72	119.58	22.78	160.08
2051	Ashwood SD 8	1.00					0.00		1.50		1.50
1933	Astoria SD 1	97.95	1.00		4.00	2.00	7.00	7.46	63.12	31.11	101.69
2208	Athena-Weston SD 29RJ	34.00	0.25		2.25		2.50		30.99	4.46	35.45
1894	Baker SD 5J	112.75	1.00		7.10	1.67	9.77	8.80	72.12	38.79	119.72
1969	Bandon SD 54	39.50	0.75		2.90		3.65	0.05	40.87	9.43	50.35
2240	Banks SD 13	50.20	1.00		2.50	1.00	4.50	3.24	16.87	16.66	36.77
2243	Beaverton SD 48J	1,976.00	1.00	2.00	53.09	39.30	95.38	178.94	1,282.72	330.77	1,792.43
1976	Bend-LaPine Administrative SD 1	777.73	1.00	4.00	27.60	20.50	53.10	92.97	501.40	188.41	782.78
2088	Bethel SD 52	247.06	1.00	1.00	10.80	7.00	19.80	18.31	272.09	77.37	367.78
2095	Blachly SD 90	16.65	0.35		0.34		0.69	0.85	11.38	4.75	16.98
2052	Black Butte SD 41	3.00					0.00		1.75		1.75
1974	Brookings-Harbor SD 17C	76.74	0.60		3.00	4.00	7.60	5.00	63.33	23.93	92.26
1896	Burnt River SD 30J	4.50	0.60		0.40		1.00		4.40		4.40
2046	Butte Falls SD 91	11.00	0.50		1.00		1.50	0.22	12.93	2.40	15.55
1995	Camas Valley SD 21J	15.22	1.00				1.00		10.67	3.14	13.81
1929	Canby SD 86	222.02	1.00		8.58	4.00	13.58	14.72	187.30	42.05	244.07
2139	Cascade SD 5	115.61	1.00		5.00	2.53	8.53	10.13	66.15	30.37	106.65
2185	Centennial SD 28J	291.39	1.00	1.00	10.00	4.00	16.00	37.18	195.31	79.82	312.30
1972	Central Curry SD 1	24.30	0.50		1.50		2.00	0.50	27.20	3.62	31.32
2105	Central Linn SD 552	41.43	1.00		2.00		3.00	3.87	35.12	9.27	48.26
2042	Central Point SD 6	190.67	1.00		9.55	1.00	11.55	13.30	165.41	36.62	215.33
2191	Central SD 13J	142.77	1.00	1.00	5.00	3.00	10.00	6.75	114.23	56.90	177.87
1945	Clatskanie SD 6J	32.71	1.00		1.00		2.00	3.70	32.52	12.00	48.22

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
1927	Colton SD 53	31.49	1.00		1.50		2.50	1.00	32.82	5.75	39.57
2006	Condon SD 25J	9.15	0.38				0.38		13.01		13.01
1965	Coos Bay SD 9	143.44	1.00		5.00	2.98	8.98	10.60	140.83	27.35	178.78
1964	Coquille SD 8	43.62	1.00		3.50	1.00	5.50		51.27	1.00	52.27
2186	Corbett SD 39	59.33	1.00		4.05		5.05	1.70	24.38	8.45	34.53
1901	Corvallis SD 509J	313.79	1.00	1.00	12.50	5.72	20.22	18.85	293.22	72.36	384.42
2216	Cove SD 15	18.00	1.00		1.00		2.00	1.75	7.85	1.00	10.60
2086	Creswell SD 40	58.47	1.00		3.00		4.00	6.61	52.71	12.23	71.54
1970	Crook County SD	156.11	1.03		7.22	3.06	11.31	14.32	106.85	44.30	165.47
2089	Crow-Applegate-Lorane SD 66	17.90	1.00		1.00		2.00	0.30	19.93		20.23
2050	Culver SD 4	36.39	0.50		2.50		3.00	3.36	30.15	7.30	40.81
2190	Dallas SD 2	144.81	1.00	1.00	6.00	3.00	11.00	10.10	120.85	45.13	176.08
2187	David Douglas SD 40	547.64	1.00	1.00	14.83	8.82	25.65	74.42	432.61	213.41	720.45
2253	Dayton SD 8	47.63	0.98		1.84	0.50	3.32	5.39	40.74	9.29	55.42
2011	Dayville SD 16J	5.00	0.50		0.50		1.00	0.15	7.37	0.09	7.61
2017	Diamond SD 7	2.00					0.00		1.00		1.00
2021	Double O SD 28	1.00					0.00		2.00		2.00
1993	Douglas County SD 15	13.57	1.00				1.00		12.87	1.00	13.87
1991	Douglas County SD 4	296.82	1.00	1.00	12.00	6.00	20.00	35.37	245.38	70.88	351.63
2019	Drewsey SD 13	1.00					0.00		0.75		0.75
2229	Dufur SD 29	15.44	1.00		0.50		1.50	1.50	15.45	0.50	17.45
2043	Eagle Point SD 9	174.72	1.00		7.75	3.00	11.75	16.34	152.93	43.51	212.78
2203	Echo SD 5	18.42	1.00		1.00		2.00	2.33	12.39	5.65	20.37
2217	Elgin SD 23	24.68	0.40		1.60		2.00	0.25	19.77		20.02
1998	Elkton SD 34	24.43	0.35		0.35		0.70	1.00	16.58	2.68	20.26
2221	Enterprise SD 21	22.00	0.50		1.50		2.00		16.85		16.85
1930	Estacada SD 108	88.73	1.00		4.50	1.14	6.64	8.02	68.44	27.11	103.56
2082	Eugene SD 4J	723.72	1.00		32.15	16.56	49.70	75.62	579.72	231.42	886.76
2193	Falls City SD 57	10.50	1.00			1.00	2.00		13.65		13.65
2084	Fern Ridge SD 28J	66.17	1.00		4.00	0.88	5.88	4.60	68.97	17.95	91.52
2241	Forest Grove SD 15	250.04	1.00	1.00	11.00	4.50	17.50	19.77	133.16	132.43	285.36
2248	Fossil SD 21J	13.46	0.50		1.50		2.00	0.01	7.51	1.20	8.72
2245	Gaston SD 511J	31.70	1.00		2.00		3.00	2.70	10.76	9.06	22.52

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
2137	Gervais SD 1	53.52	1.00		1.60	0.40	3.00	4.25	46.19	11.71	62.15
1931	Gladstone SD 115	91.47	0.54		3.00	3.00	6.54	6.21	72.86	18.24	97.31
2000	Glendale SD 77	14.00	0.50		1.50		2.00	1.00	15.95	4.50	21.45
1992	Glide SD 12	34.20	1.00		1.40		2.40	1.67	36.91	9.35	47.93
2054	Grants Pass SD 7	268.95	1.00	1.00	9.00	6.00	17.00	16.10	217.62	75.98	309.70
2100	Greater Albany Public SD 8J	430.32	1.00	1.00	17.50	8.00	27.50	28.87	349.52	121.13	499.53
2183	Gresham-Barlow SD 10J	515.40	1.00		21.44	11.50	33.94	67.03	288.89	114.46	470.38
2014	Harney County SD 3	46.58	1.00		3.40		4.40	2.91	29.99	17.74	50.64
2015	Harney County SD 4	4.50	0.40				0.40		2.00		2.00
2023	Harney County Union High SD 1J	7.00	0.60				0.60		7.80		7.80
2114	Harper SD 66	8.00	0.47		0.48		0.95	0.14	10.20	0.39	10.73
2099	Harrisburg SD 7J	49.36	1.00		3.00		4.00	2.59	40.06	17.79	60.44
2201	Helix SD 1	16.19	1.00				1.00	0.01	3.74	0.52	4.27
2206	Hermiston SD 8	265.99	1.00	2.00	8.00	4.00	15.00	21.95	177.10	55.46	254.52
2239	Hillsboro SD 1J	934.86	1.00	2.00	34.41	11.86	49.27	102.53	736.04	325.80	1,164.36
2024	Hood River County SD	208.82	1.00		7.10	4.00	12.10	21.77	159.79	48.82	230.38
1895	Huntington SD 16J	9.00	1.00				1.00		4.00		4.00
2215	Imbler SD 11	20.90	1.00		1.00		2.00		10.64	3.00	13.64
3997	Ione SD R2	16.04	0.01		1.00		1.01		8.38	0.02	8.40
2053	Jefferson County SD 509J	155.10	1.00		6.00	5.00	12.00	24.87	147.14	53.25	225.26
2140	Jefferson SD 14J	43.80	1.00		3.00	1.00	5.00	2.06	34.86	8.85	45.77
1934	Jewell SD 8	15.00	0.50		1.00		1.50		16.11		16.11
2008	John Day SD 3	37.99	1.00		2.00		3.00	1.64	34.67	5.50	41.81
2107	Jordan Valley SD 3	6.83	0.42		0.39		0.81		14.32	2.00	16.32
2219	Joseph SD 6	21.02	0.90		1.10		2.00		7.65	1.40	9.05
2091	Junction City SD 69	86.78	1.00		3.50	1.00	5.50	11.62	75.31	15.69	102.63
2109	Juntura SD 12	1.00					0.00		0.50	1.00	1.50
2057	Klamath County SD	309.77	1.00		16.00	8.50	25.50	20.45	268.11	87.87	376.42
2056	KLAMATH FALLS CITY SCHOOLS	166.76	1.00		6.00	3.00	10.00	11.00	137.95	59.96	208.91
2262	Knappa SD 4	28.10	0.50		0.25		0.75	1.60	21.75	9.59	32.94
2212	La Grande SD 1	107.27	1.00		4.62	2.00	7.62	10.00	74.73	35.85	120.58
2059	Lake County SD 7	42.05	1.00		1.50	0.50	3.00	2.87	30.13	8.84	41.84
1923	Lake Oswego SD 7J	277.34	1.00		10.00	6.00	17.00	18.75	179.95	81.35	280.04

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
2101	Lebanon Community SD 9	201.12			8.00	5.00	13.00	6.95	171.09	64.27	242.31
2097	Lincoln County SD	260.99	2.00		11.15	4.50	17.65	13.50	180.37	72.06	265.93
2012	Long Creek SD 17	4.59	1.00				1.00		5.72		5.72
2092	Lowell SD 71	23.10	0.33		1.50	0.09	1.92	1.09	19.77	2.65	23.51
2085	Mapleton SD 32	13.60	0.58		1.28		1.86	0.07	10.72	4.32	15.11
2094	Marcola SD 79J	12.00	1.00		1.00		2.00	0.50	14.17	0.50	15.17
2090	McKenzie SD 68	15.90	0.50		1.00		1.50	0.50	19.20	6.55	26.25
2256	McMinnville SD 40	333.56	1.00		7.87	4.37	13.23	42.19	225.22	62.17	329.57
2048	Medford SD 549C	594.31	1.00	3.70	22.47	8.86	36.03	66.52	501.61	21.54	589.66
2205	Milton-Freewater Unified SD 7	92.72	1.00	1.00	2.00	5.00	9.00	3.57	74.26	26.30	104.13
2249	Mitchell SD 55	6.00	0.50		0.50		1.00		5.10	1.50	6.60
1925	Molalla River SD 35	128.36	1.00		5.77	1.00	7.77	14.67	96.46	31.46	142.59
1898	Monroe SD 1J	24.71	0.80		1.70		2.50	1.86	25.20	8.81	35.87
2010	Monument SD 8	2.50	0.50		0.50		1.00	1.00	4.98		5.98
2147	Morrow SD 1	119.45	1.00	1.00	5.25	2.25	9.50	6.48	119.24	28.25	153.97
2145	Mt Angel SD 91	41.30	1.00		3.00		4.00	4.47	33.27	2.36	40.10
1968	Myrtle Point SD 41	39.59	1.00		2.00		3.00	1.05	38.45	7.13	46.63
2198	Neah-Kah-Nie SD 56	47.50	1.00		4.00		5.00	5.80	49.50	17.91	73.20
2199	Nestucca Valley SD 101J	29.00	0.50		2.00		2.50		23.98	5.36	29.34
2254	Newberg SD 29J	248.44	1.00	1.00	8.50	4.97	15.47	23.20	199.52	63.12	285.83
1966	North Bend SD 13	167.78	1.00		9.10	1.75	11.85	15.23	100.41	32.39	148.02
1924	North Clackamas SD 12	725.18	1.00	2.00	27.41	12.00	42.41	120.54	585.91	191.80	898.26
1996	North Douglas SD 22	21.20			2.00		2.00	0.30	16.64	6.40	23.35
2061	North Lake SD 14	17.50	0.50		1.00		1.50		13.21	3.25	16.46
2141	North Marion SD 15	92.83	1.00		2.00	3.00	6.00	13.18	76.08	26.26	115.51
2214	North Powder SD 8J	17.75	1.00		1.00		2.00	0.20	6.78	2.00	8.98
2143	North Santiam SD 29J	124.25	1.00	1.00	5.00	3.00	10.00	11.50	113.16	1.00	125.66
4131	North Wasco County SD 21	180.66	1.00		5.96	4.00	10.96	11.86	142.81	53.58	208.25
2110	Nyssa SD 26	65.75	1.00	0.85	3.00	3.00	7.85	1.65	56.04	12.55	70.24
1990	Oakland SD 1	31.58	0.50		1.50	1.00	3.00	2.24	19.48	3.69	25.41
2093	Oakridge SD 76	28.81	0.80		1.30		2.10	2.99	23.80	5.17	31.96
2108	Ontario SD 8C	126.08	1.00		5.50	3.00	9.50	21.92	134.28	50.56	206.76
1928	Oregon City SD 62	371.93	1.00		12.50	7.28	20.78	26.39	256.76	121.80	404.95

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
1926	Oregon Trail SD 46	167.31	1.00		9.50	1.00	11.50	19.14	151.61	54.96	225.72
2060	Paisley SD 11	9.93	1.00		1.00		2.00	0.28	10.95	0.63	11.86
2181	Parkrose SD 3	146.21	1.00		6.00	2.98	9.98	18.24	106.78	38.00	163.01
2207	Pendleton SD 16	150.32	1.00	1.00	7.00	3.00	12.00	8.98	130.65	28.49	168.12
2192	Perrydale SD 21	18.43	0.50		1.50		2.00		15.19	0.63	15.82
1900	Philomath SD 17J	81.85	0.70		4.20	2.20	7.10	6.77	57.04	20.47	84.27
2039	Phoenix-Talent SD 4	128.46	1.00		5.00	3.00	9.00	6.50	102.89	26.99	136.38
2202	Pilot Rock SD 2	18.71	0.50		1.50		2.00		15.78	8.00	23.78
2016	Pine Creek SD 5	1.00					0.00		1.00		1.00
1897	Pine Eagle SD 61	14.43	0.50		1.00		1.50	1.03	10.68	3.10	14.81
2047	Pinehurst SD 94	2.37					0.00	0.09	3.64		3.73
2081	Pleasant Hill SD 1	43.55	1.00		2.50		3.50	2.00	27.36	7.31	36.66
2062	Plush SD 18	1.00					0.00		1.50		1.50
1973	Port Orford-Langlois SD 2CJ	14.00	0.50		1.50		2.00		18.27	4.39	22.66
2180	Portland SD 1J	2,672.85	1.00	3.60	90.17	74.10	168.87	242.76	2,434.93	510.43	3,188.11
1967	Powers SD 31	12.15	0.50		0.25		0.75		7.80	0.80	8.60
2009	Prairie City SD 4	12.00	0.50		0.50		1.00	2.35	9.75	1.00	13.10
2045	Prospect SD 59	17.00	0.50		1.00		1.50		12.14	6.00	18.14
1946	Rainier SD 13	49.62	1.00		3.00		4.00	2.26	32.15	24.19	58.60
1977	Redmond SD 2J	321.76	1.00		11.86	7.00	19.86	38.99	242.72	88.60	370.31
2001	Reedsport SD 105	28.97	0.60		2.00		2.60	0.50	28.40		28.90
2182	Reynolds SD 7	591.05	1.00	1.00	19.91	14.73	36.64	70.52	320.76	146.26	537.54
1999	Riddle SD 70	25.59	0.40		1.40		1.80	1.00	14.82	7.01	22.83
2188	Riverdale SD 51J	39.35	1.00		2.00		3.00	4.98	15.93	4.16	25.07
2044	Rogue River SD 35	49.16	1.00		2.00		3.00	3.00	29.88	11.23	44.11
2142	Salem-Keizer SD 24J	1,866.06	1.00	2.00	61.07	34.35	98.42	232.18	1,294.85	784.00	2,311.04
2104	Santiam Canyon SD 129J	28.57	0.50		1.50	0.50	2.50	1.44	21.75	9.53	32.72
1944	Scappoose SD 1J	111.52	1.00		6.00	1.00	8.00	10.75	93.22	23.25	127.23
1935	Seaside SD 10	76.79	1.00		4.00	2.00	7.00	6.24	56.56	24.04	86.83
2257	Sheridan SD 48J	56.25	1.00		3.75	1.00	5.75	1.00	38.26	7.89	47.15
2195	Sherman County SD	17.93	1.00		1.00		2.00	1.88	17.65	1.50	21.03
2244	Sherwood SD 88J	223.64	1.00	1.00	7.45	3.13	12.58	29.83	144.69	61.23	235.75
2138	Silver Falls SD 4J	191.69	1.00	1.00	8.58	3.00	13.58	17.51	155.19	45.03	217.74

District ID	District Name	Teacher FTE	Supt.	Asst. Supt.	Principals	Asst. Principals	Total Admin FTE	Non-SpEd Licensed	Non-SpEd Support	SpEd Licensed and Support	Total Support FTE
1978	Sisters SD 6	56.62	1.00		2.75	1.00	4.75	3.78	32.52	7.73	44.03
2096	Siuslaw SD 97J	69.36	1.00		3.00	1.00	5.00	5.73	58.90	17.24	81.87
2022	South Harney SD 33	2.00					0.00		3.35		3.35
2087	South Lane SD 45J3	135.83	1.00	1.00	8.20	4.00	14.20	12.67	117.49	36.51	166.67
1994	South Umpqua SD 19	75.48	1.00		4.50	1.00	6.50	5.00	68.82	26.30	100.12
2225	South Wasco County SD 1	15.10	0.55		0.45		1.00	0.70	16.24	3.26	20.20
2247	Spray SD 1	5.52	0.50		0.50		1.00		7.84	0.83	8.66
2083	Springfield SD 19	466.98	1.00	4.50	20.80	8.00	34.30	63.28	396.57	147.06	606.90
1948	St Helens SD 502	150.00	1.00		5.00	4.00	10.00	13.45	103.74	36.25	153.44
2144	St Paul SD 45	20.95	0.50		1.50		2.00	1.00	10.57		11.57
2209	Stanfield SD 61	28.61	0.50		1.50		2.00	1.00	16.28	4.70	21.98
2018	Suntex SD 10	2.00					0.00		2.50		2.50
2003	Sutherlin SD 130	71.48	1.00		4.00	1.00	6.00	5.00	53.40	17.50	75.89
2102	Sweet Home SD 55	127.17	1.00		6.50	3.00	10.50	12.01	99.39	42.20	153.60
2055	Three Rivers/Josephine County SD	205.46	1.00	3.96	15.00	5.99	25.94	17.65	222.98	76.72	317.35
2242	Tigard-Tualatin SD 23J	626.66	1.00		15.82	7.24	24.06	64.24	402.12	98.72	565.08
2197	Tillamook SD 9	103.22	1.00		6.60	1.00	8.60	9.53	80.76	36.79	127.09
2222	Troy	1.00					0.00		1.00		1.00
2210	Ukiah SD 80R	6.00	1.00				1.00		3.00		3.00
2204	Umatilla SD 6R	69.52	1.00		3.00	2.00	6.00	4.00	58.79	11.33	74.12
2213	Union SD 5	19.82	1.00		1.00		2.00				0.00
2116	Vale SD 84	52.00	1.00		2.00		3.00	2.00	50.60	18.50	71.10
1947	Vernonia SD 47J	29.90	0.48		1.40		1.88	4.41	26.41	15.54	46.36
2220	Wallowa SD 12	16.98	1.00		1.00		2.00		11.66		11.66
1936	Warrenton-Hammond SD 30	53.68	1.00		3.00	1.00	5.00	3.37	51.52	25.51	80.40
1922	West Linn-Wilsonville SD 3J	460.14	1.00	1.50	15.92	7.78	26.20	44.15	270.27	73.14	387.56
2255	Willamina SD 30J	42.97	0.50		1.75	1.00	3.25	1.13	38.37	14.03	53.53
2002	Winston-Dillard SD 116	65.99	1.00		3.00	2.50	6.50	3.62	40.60	17.87	62.10
2146	Woodburn SD 103	279.61	1.00		13.00	4.91	18.91	55.77	200.81	70.46	327.04
2251	Yamhill Carlton SD 1	54.77	1.00		3.00	1.00	5.00	3.50	29.87	19.30	52.67
1997	Yoncalla SD 32	18.82	1.00		1.00		2.00		9.36	4.81	14.17

Table 6: Average Staff Salaries, SY 2014-15

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
2063	Adel SD 21	\$ -	\$ -	\$ -	\$ -	\$ 51,942
2113	Adrian SD 61	\$ -	\$ -	\$ 75,989	\$ -	\$ 55,319
1899	Alsea SD 7J	\$ 90,100	\$ -	\$ 90,100	\$ -	\$ 43,551
2252	Amity SD 4J	\$ 115,320	\$ -	\$ 95,605	\$ -	\$ 49,817
2111	Annex SD 29	\$ 82,275	\$ -	\$ 82,275	\$ -	\$ 39,569
2005	Arlington SD 3	\$ -	\$ -	\$ -	\$ -	\$ 55,869
2115	Arock SD 81	\$ -	\$ -	\$ -	\$ -	\$ 39,513
2041	Ashland SD 5	\$ 139,178	\$ -	\$ 103,975	\$ 100,075	\$ 59,029
2051	Ashwood SD 8	\$ -	\$ -	\$ -	\$ -	\$ 34,980
1933	Astoria SD 1	\$ 129,923	\$ -	\$ 97,868	\$ 89,886	\$ 55,964
2208	Athena-Weston SD 29RJ	\$ 106,832	\$ -	\$ 75,436	\$ -	\$ 53,021
1894	Baker SD 5J	\$ 120,002	\$ -	\$ 103,031	\$ 60,035	\$ 52,771
1969	Bandon SD 54	\$ 93,696	\$ -	\$ 74,574	\$ -	\$ 52,899
2240	Banks SD 13	\$ 119,250	\$ -	\$ 100,093	\$ 81,090	\$ 55,881
2243	Beaverton SD 48J	\$ 193,000	\$ 157,392	\$ 114,972	\$ 105,735	\$ 63,440
1976	Bend-LaPine Administrative SD 1	\$ 174,459	\$ 127,574	\$ 107,221	\$ 94,658	\$ 60,568
2088	Bethel SD 52	\$ 139,496	\$ 129,812	\$ 101,703	\$ 88,845	\$ 58,782
2095	Blachly SD 90	\$ 92,805	\$ -	\$ 92,803	\$ -	\$ 55,911
2052	Black Butte SD 41	\$ -	\$ -	\$ -	\$ -	\$ 59,809
1974	Brookings-Harbor SD 17C	\$ -	\$ -	\$ 94,028	\$ 72,847	\$ 52,506
1896	Burnt River SD 30J	\$ 85,021	\$ -	\$ 85,020	\$ -	\$ 47,130
2046	Butte Falls SD 91	\$ 94,724	\$ -	\$ 79,500	\$ -	\$ 55,986
1995	Camas Valley SD 21J	\$ 84,800	\$ -	\$ -	\$ -	\$ 42,895
1929	Canby SD 86	\$ 135,680	\$ -	\$ 110,140	\$ 105,314	\$ 61,402
2139	Cascade SD 5	\$ 123,869	\$ -	\$ 96,768	\$ 81,825	\$ 51,216
2185	Centennial SD 28J	\$ 131,300	\$ 126,597	\$ 108,029	\$ 104,243	\$ 64,499
1972	Central Curry SD 1	\$ 104,000	\$ -	\$ 92,537	\$ -	\$ 50,262
2105	Central Linn SD 552	\$ 112,360	\$ -	\$ 84,800	\$ -	\$ 44,515
2042	Central Point SD 6	\$ 147,939	\$ -	\$ 109,133	\$ 97,696	\$ 61,649
2191	Central SD 13J	\$ 128,858	\$ 116,701	\$ 106,136	\$ 93,770	\$ 54,495

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
1945	Clatskanie SD 6J	\$ 116,600	\$ -	\$ 93,212	\$ -	\$ 55,608
1927	Colton SD 53	\$ 113,227	\$ -	\$ 114,625	\$ -	\$ 50,321
2006	Condon SD 25J	\$ -	\$ -	\$ -	\$ -	\$ 54,936
1965	Coos Bay SD 9	\$ 130,380	\$ -	\$ 97,897	\$ 95,186	\$ 50,389
1964	Coquille SD 8	\$ 119,193	\$ -	\$ 93,795	\$ 80,772	\$ 53,310
2186	Corbett SD 39	\$ 153,058	\$ -	\$ 116,768	\$ -	\$ 59,513
1901	Corvallis SD 509J	\$ 152,990	\$ 130,801	\$ 110,682	\$ 99,624	\$ 60,290
2216	Cove SD 15	\$ 92,220	\$ -	\$ 73,893	\$ -	\$ 53,863
2086	Creswell SD 40	\$ 111,286	\$ -	\$ 104,021	\$ -	\$ 60,355
1970	Crook County SD	\$ 133,015	\$ -	\$ 94,518	\$ 84,462	\$ 55,694
2089	Crow-Applegate-Lorane SD 66	\$ 90,000	\$ -	\$ 70,000	\$ -	\$ 51,959
2050	Culver SD 4	\$ 119,144	\$ -	\$ 100,033	\$ -	\$ 54,461
2190	Dallas SD 2	\$ 119,734	\$ 113,968	\$ 99,645	\$ 91,014	\$ 55,471
2187	David Douglas SD 40	\$ 199,000	\$ 155,952	\$ 114,796	\$ 115,205	\$ 63,712
2253	Dayton SD 8	\$ 129,790	\$ -	\$ 105,753	\$ 89,525	\$ 54,630
2011	Dayville SD 16J	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ 47,650
2017	Diamond SD 7	\$ -	\$ -	\$ -	\$ -	\$ 42,414
2021	Double O SD 28	\$ -	\$ -	\$ -	\$ -	\$ 33,543
1993	Douglas County SD 15	\$ 100,700	\$ -	\$ -	\$ -	\$ 53,436
1991	Douglas County SD 4	\$ 145,977	\$ 127,754	\$ 89,194	\$ 92,704	\$ 54,215
2019	Drewsey SD 13	\$ -	\$ -	\$ -	\$ -	\$ 58,676
2229	Dufur SD 29	\$ 125,796	\$ -	\$ 74,200	\$ -	\$ 51,642
2043	Eagle Point SD 9	\$ 136,740	\$ -	\$ 108,826	\$ 89,005	\$ 56,666
2203	Echo SD 5	\$ 97,753	\$ -	\$ 70,500	\$ -	\$ 47,556
2217	Elgin SD 23	\$ -	\$ -	\$ 66,702	\$ -	\$ 47,675
1998	Elkton SD 34	\$ 95,400	\$ -	\$ 95,400	\$ -	\$ 45,676
2221	Enterprise SD 21	\$ 120,111	\$ -	\$ 103,927	\$ -	\$ 58,929
1930	Estacada SD 108	\$ 130,000	\$ -	\$ 111,169	\$ 87,729	\$ 56,533
2082	Eugene SD 4J	\$ 230,990	\$ -	\$ 99,579	\$ 84,967	\$ 60,275
2193	Falls City SD 57	\$ 95,400	\$ -	\$ -	\$ 79,500	\$ 41,305
2084	Fern Ridge SD 28J	\$ 132,500	\$ -	\$ 94,259	\$ 84,270	\$ 55,732
2241	Forest Grove SD 15	\$ 142,862	\$ 131,558	\$ 102,217	\$ 110,982	\$ 65,559
2248	Fossil SD 21J	\$ 93,011	\$ -	\$ 83,841	\$ -	\$ 49,852
2245	Gaston SD 511J	\$ 98,273	\$ -	\$ 91,000	\$ -	\$ 50,976

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
2137	Gervais SD 1	\$ 116,600	\$ -	\$ 109,690	\$ 76,723	\$ 56,185
1931	Gladstone SD 115	\$ 124,257	\$ -	\$ 104,179	\$ 92,962	\$ 54,889
2000	Glendale SD 77	\$ 97,308	\$ -	\$ 87,980	\$ -	\$ 53,335
1992	Glide SD 12	\$ 107,060	\$ -	\$ 84,698	\$ -	\$ 54,001
2054	Grants Pass SD 7	\$ 153,289	\$ 124,474	\$ 107,045	\$ 97,803	\$ 71,296
2100	Greater Albany Public SD 8J	\$ 140,716	\$ 127,828	\$ 109,820	\$ 98,529	\$ 59,536
2183	Gresham-Barlow SD 10J	\$ 174,813	\$ -	\$ 104,730	\$ 98,370	\$ 66,939
2014	Harney County SD 3	\$ 105,060	\$ -	\$ 68,788	\$ -	\$ 49,020
2015	Harney County SD 4	\$ 93,280	\$ -	\$ -	\$ -	\$ 48,362
2023	Harney County Union High SD 1J	\$ 93,280	\$ -	\$ -	\$ -	\$ 46,469
2114	Harper SD 66	\$ 86,473	\$ -	\$ 84,670	\$ -	\$ 51,313
2099	Harrisburg SD 7J	\$ 107,287	\$ -	\$ 90,043	\$ -	\$ 45,183
2201	Helix SD 1	\$ 85,222	\$ -	\$ -	\$ -	\$ 41,394
2206	Hermiston SD 8	\$ 160,789	\$ 140,272	\$ 102,290	\$ 91,954	\$ 55,999
2239	Hillsboro SD 1J	\$ 176,488	\$ 127,636	\$ 104,172	\$ 93,757	\$ 58,705
2024	Hood River County SD	\$ 139,523	\$ -	\$ 102,412	\$ 96,749	\$ 62,931
1895	Huntington SD 16J	\$ 70,490	\$ -	\$ -	\$ -	\$ 37,806
2215	Imbler SD 11	\$ 84,800	\$ -	\$ 90,846	\$ -	\$ 52,541
3997	Ione SD R2	\$ -	\$ -	\$ 85,000	\$ -	\$ 55,373
2053	Jefferson County SD 509J	\$ 147,680	\$ -	\$ 105,085	\$ 95,835	\$ 56,427
2140	Jefferson SD 14J	\$ 121,968	\$ -	\$ 95,706	\$ 77,573	\$ 54,079
1934	Jewell SD 8	\$ -	\$ -	\$ 90,100	\$ -	\$ 55,834
2008	John Day SD 3	\$ 120,915	\$ -	\$ 98,223	\$ -	\$ 53,048
2107	Jordan Valley SD 3	\$ 74,200	\$ -	\$ -	\$ -	\$ 39,781
2219	Joseph SD 6	\$ 94,352	\$ -	\$ 87,707	\$ -	\$ 57,367
2091	Junction City SD 69	\$ 126,004	\$ -	\$ 98,260	\$ 93,134	\$ 53,194
2109	Juntura SD 12	\$ -	\$ -	\$ -	\$ -	\$ 53,904
2057	Klamath County SD	\$ 143,244	\$ -	\$ 94,732	\$ 89,470	\$ 57,741
2056	KLAMATH FALLS CITY SCHOOLS	\$ 140,059	\$ -	\$ 95,654	\$ 95,992	\$ 60,082
2262	Knappa SD 4	\$ 210,368	\$ -	\$ 420,735	\$ -	\$ 47,400
2212	La Grande SD 1	\$ 117,312	\$ -	\$ 89,496	\$ 79,923	\$ 50,871
2059	Lake County SD 7	\$ 109,836	\$ -	\$ 88,452	\$ 75,171	\$ 50,220
1923	Lake Oswego SD 7J	\$ 170,132	\$ -	\$ 112,708	\$ 99,255	\$ 64,844
2101	Lebanon Community SD 9	\$ -	\$ -	\$ 90,775	\$ 96,073	\$ 48,258

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
2097	Lincoln County SD	\$ 121,294	\$ -	\$ 103,732	\$ 99,240	\$ 53,941
2012	Long Creek SD 17	\$ 55,650	\$ -	\$ -	\$ -	\$ 48,641
2092	Lowell SD 71	\$ -	\$ -	\$ 96,831	\$ -	\$ 44,004
2085	Mapleton SD 32	\$ 107,786	\$ -	\$ 87,234	\$ -	\$ 41,541
2094	Marcola SD 79J	\$ 100,700	\$ -	\$ 71,614	\$ -	\$ 57,134
2090	McKenzie SD 68	\$ -	\$ -	\$ 74,200	\$ -	\$ 47,424
2256	McMinnville SD 40	\$ 145,053	\$ -	\$ 123,060	\$ 121,245	\$ 59,226
2048	Medford SD 549C	\$ 200,000	\$ 115,168	\$ 95,483	\$ 94,563	\$ 57,802
2205	Milton-Freewater Unified SD 7	\$ 124,338	\$ 98,626	\$ 100,657	\$ 88,095	\$ 51,211
2249	Mitchell SD 55	\$ 188,680	\$ -	\$ 188,680	\$ -	\$ 45,935
1925	Molalla River SD 35	\$ 122,298	\$ -	\$ 91,991	\$ 92,844	\$ 49,268
1898	Monroe SD 1J	\$ 119,250	\$ -	\$ 88,773	\$ -	\$ 51,735
2010	Monument SD 8	\$ 81,103	\$ -	\$ 81,103	\$ -	\$ 48,851
2147	Morrow SD 1	\$ 134,591	\$ 115,797	\$ 100,715	\$ 95,098	\$ 53,857
2145	Mt Angel SD 91	\$ 111,943	\$ -	\$ 95,339	\$ -	\$ 53,586
1968	Myrtle Point SD 41	\$ 104,255	\$ -	\$ 86,685	\$ -	\$ 51,726
2198	Neah-Kah-Nie SD 56	\$ 120,174	\$ -	\$ 96,025	\$ -	\$ 60,885
2199	Nestucca Valley SD 101J	\$ 120,000	\$ -	\$ 92,661	\$ -	\$ 56,978
2254	Newberg SD 29J	\$ 140,000	\$ 120,840	\$ 107,930	\$ 94,440	\$ 58,901
1966	North Bend SD 13	\$ 116,798	\$ -	\$ 87,452	\$ 88,319	\$ 47,358
1924	North Clackamas SD 12	\$ 175,653	\$ 149,659	\$ 104,574	\$ 98,136	\$ 60,018
1996	North Douglas SD 22	\$ -	\$ -	\$ 75,837	\$ -	\$ 49,631
2061	North Lake SD 14	\$ 100,700	\$ -	\$ 93,924	\$ -	\$ 52,050
2141	North Marion SD 15	\$ 132,288	\$ -	\$ 97,546	\$ 78,956	\$ 54,773
2214	North Powder SD 8J	\$ 87,744	\$ -	\$ 63,600	\$ -	\$ 53,694
2143	North Santiam SD 29J	\$ 125,080	\$ 109,180	\$ 94,483	\$ 85,348	\$ 50,556
4131	North Wasco County SD 21	\$ 126,566	\$ -	\$ 100,245	\$ 90,525	\$ 52,728
2110	Nyssa SD 26	\$ 117,766	\$ 99,273	\$ 95,987	\$ 79,147	\$ 52,535
1990	Oakland SD 1	\$ 108,822	\$ -	\$ 87,122	\$ 86,175	\$ 53,080
2093	Oakridge SD 76	\$ 122,667	\$ -	\$ 97,751	\$ -	\$ 54,173
2108	Ontario SD 8C	\$ 123,119	\$ -	\$ 93,822	\$ 86,243	\$ 53,332
1928	Oregon City SD 62	\$ 147,252	\$ -	\$ 94,522	\$ 90,245	\$ 58,551
1926	Oregon Trail SD 46	\$ 141,965	\$ -	\$ 107,250	\$ 100,367	\$ 61,953
2060	Paisley SD 11	\$ 86,700	\$ -	\$ 68,900	\$ -	\$ 43,203

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
2181	Parkrose SD 3	\$ 137,800	\$ -	\$ 114,103	\$ 108,058	\$ 67,332
2207	Pendleton SD 16	\$ 125,701	\$ 116,550	\$ 95,725	\$ 92,139	\$ 62,028
2192	Perrydale SD 21	\$ 100,700	\$ -	\$ 87,711	\$ -	\$ 50,276
1900	Philomath SD 17J	\$ 121,900	\$ -	\$ 83,987	\$ 84,204	\$ 53,203
2039	Phoenix-Talent SD 4	\$ 125,120	\$ -	\$ 102,264	\$ 87,283	\$ 58,333
2202	Pilot Rock SD 2	\$ 111,364	\$ -	\$ 88,621	\$ -	\$ 55,656
2016	Pine Creek SD 5	\$ -	\$ -	\$ -	\$ -	\$ 28,625
1897	Pine Eagle SD 61	\$ 100,000	\$ -	\$ 84,128	\$ -	\$ 49,836
2047	Pinehurst SD 94	\$ -	\$ -	\$ -	\$ -	\$ 46,836
2081	Pleasant Hill SD 1	\$ 117,913	\$ -	\$ 91,591	\$ -	\$ 57,451
2062	Plush SD 18	\$ -	\$ -	\$ -	\$ -	\$ 39,212
1973	Port Orford-Langlois SD 2CJ	\$ 91,840	\$ -	\$ 82,002	\$ -	\$ 51,809
2180	Portland SD 1J	\$ 247,000	\$ 135,109	\$ 103,570	\$ 91,674	\$ 62,887
1967	Powers SD 31	\$ 88,260	\$ -	\$ -	\$ -	\$ 49,697
2009	Prairie City SD 4	\$ 152,640	\$ -	\$ 152,640	\$ -	\$ 50,040
2045	Prospect SD 59	\$ -	\$ -	\$ -	\$ -	\$ 46,625
1946	Rainier SD 13	\$ 131,604	\$ -	\$ 96,813	\$ -	\$ 52,585
1977	Redmond SD 2J	\$ 150,626	\$ -	\$ 100,837	\$ 91,760	\$ 55,364
2001	Reedsport SD 105	\$ 100,000	\$ -	\$ 83,210	\$ -	\$ 53,115
2182	Reynolds SD 7	\$ 178,716	\$ 130,295	\$ 96,146	\$ 91,758	\$ 60,759
1999	Riddle SD 70	\$ -	\$ -	\$ 83,740	\$ -	\$ 49,947
2188	Riverdale SD 51J	\$ 135,150	\$ -	\$ 104,890	\$ -	\$ 69,999
2044	Rogue River SD 35	\$ 116,648	\$ -	\$ 89,739	\$ -	\$ 49,473
2142	Salem-Keizer SD 24J	\$ 200,340	\$ 142,972	\$ 108,448	\$ 96,998	\$ 61,853
2104	Santiam Canyon SD 129J	\$ 111,682	\$ -	\$ 95,428	\$ 79,882	\$ 48,386
1944	Scappoose SD 1J	\$ 119,938	\$ -	\$ 85,230	\$ 87,146	\$ 52,916
1935	Seaside SD 10	\$ 120,634	\$ -	\$ 90,542	\$ 81,274	\$ 63,830
2257	Sheridan SD 48J	\$ 110,293	\$ -	\$ 78,462	\$ 74,448	\$ 49,982
2195	Sherman County SD	\$ 108,120	\$ -	\$ 79,500	\$ -	\$ 46,341
2244	Sherwood SD 88J	\$ 141,031	\$ 122,115	\$ 108,757	\$ 103,868	\$ 62,547
2138	Silver Falls SD 4J	\$ 132,747	\$ 111,117	\$ 97,139	\$ 104,030	\$ 55,973
1978	Sisters SD 6	\$ 111,300	\$ -	\$ 91,931	\$ 88,245	\$ 57,443
2096	Siuslaw SD 97J	\$ 118,720	\$ -	\$ 92,569	\$ 79,500	\$ 56,274
2022	South Harney SD 33	\$ -	\$ -	\$ -	\$ -	\$ 37,500

District ID	District Name	Superintendents	Assistant Superintendents	Principal	Assistant Principal	Teacher
2087	South Lane SD 45J3	\$ 140,859	\$ 120,226	\$ 95,999	\$ 85,661	\$ 61,213
1994	South Umpqua SD 19	\$ 124,020	\$ -	\$ 89,020	\$ 78,588	\$ 50,695
2225	South Wasco County SD 1	\$ 101,043	\$ -	\$ 101,039	\$ -	\$ 54,204
2247	Spray SD 1	\$ 66,570	\$ -	\$ 66,570	\$ -	\$ 46,918
2083	Springfield SD 19	\$ 145,750	\$ 125,171	\$ 99,636	\$ 91,033	\$ 56,947
1948	St Helens SD 502	\$ 120,000	\$ -	\$ 91,726	\$ 85,106	\$ 58,276
2144	St Paul SD 45	\$ 118,720	\$ -	\$ 103,173	\$ -	\$ 48,506
2209	Stanfield SD 61	\$ 97,278	\$ -	\$ 91,385	\$ -	\$ 49,125
2018	Suntex SD 10	\$ -	\$ -	\$ -	\$ -	\$ 39,135
2003	Sutherlin SD 130	\$ 109,500	\$ -	\$ 82,458	\$ 74,315	\$ 55,431
2102	Sweet Home SD 55	\$ 112,660	\$ -	\$ 83,565	\$ 84,367	\$ 50,062
2055	Three Rivers/Josephine County SD	\$ 125,000	\$ 114,298	\$ 91,712	\$ 89,231	\$ 59,919
2242	Tigard-Tualatin SD 23J	\$ 160,136	\$ -	\$ 113,270	\$ 109,974	\$ 63,825
2197	Tillamook SD 9	\$ 132,500	\$ -	\$ 99,057	\$ 91,157	\$ 49,837
2222	Troy SD 54	\$ -	\$ -	\$ -	\$ -	\$ 47,750
2210	Ukiah SD 80R	\$ 78,058	\$ -	\$ -	\$ -	\$ 46,636
2204	Umatilla SD 6R	\$ 128,659	\$ -	\$ 98,288	\$ 87,568	\$ 55,509
2213	Union SD 5	\$ 96,831	\$ -	\$ 84,672	\$ -	\$ 54,143
2116	Vale SD 84	\$ 120,926	\$ -	\$ 94,010	\$ -	\$ 56,457
1947	Vernonia SD 47J	\$ -	\$ -	\$ 102,164	\$ -	\$ 51,824
2220	Wallowa SD 12	\$ 104,008	\$ -	\$ 78,440	\$ -	\$ 56,250
1936	Warrenton-Hammond SD 30	\$ 99,264	\$ -	\$ 83,157	\$ 78,947	\$ 44,873
1922	West Linn-Wilsonville SD 3J	\$ 151,800	\$ 138,509	\$ 113,745	\$ 100,151	\$ 59,515
2255	Willamina SD 30J	\$ 129,008	\$ -	\$ 102,231	\$ 65,475	\$ 53,558
2002	Winston-Dillard SD 116	\$ 118,720	\$ -	\$ 93,034	\$ 78,797	\$ 52,305
2146	Woodburn SD 103	\$ 135,150	\$ -	\$ 101,222	\$ 86,857	\$ 57,266
2251	Yamhill Carlton SD 1	\$ 111,568	\$ -	\$ 95,267	\$ 82,000	\$ 49,329
1997	Yoncalla SD 32	\$ 100,700	\$ -	\$ 64,894	\$ -	\$ 46,077

Appendix D—Multivariate Regression Results

Expenditure Category Regressions

Dependent Variable: Percent of expenditures on Instruction

<i>Regression Statistics</i>	
Multiple R	0.600699748
R Square	0.360840188
Adjusted R Square	0.333200844
Standard Error	0.047549072
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	8	0.236135	0.029517
Residual	185	0.418269	0.002261
Total	193	0.654405	

<i>Independent Variables</i>	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	1.535917	0.237132	6.477
Ln of Fall Membership	-0.013858	0.006258	-2.214
Days in Session	0.000100	0.000351	0.286
Self-Contained Median Class Size	-0.002134	0.001068	-1.999
Average Actual Teacher Salary	0.000001	0.000001	1.987
Ln of Operating Exp. per Student	-0.094000	0.020923	-4.493
Very Small District Dummy	-0.134355	0.033929	-3.960
Small District Dummy	-0.083806	0.022473	-3.729
Medium District Dummy	-0.044468	0.015021	-2.960

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Operations and Maintenance

<i>Regression Statistics</i>	
Multiple R	0.560402659
R Square	0.31405114
Adjusted R Square	0.295807819
Standard Error	0.026168475
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	5	0.058941787	0.011788
Residual	188	0.128740344	0.000685
Total	193	0.187682132	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.02291788	0.10923752	0.2098
Ln of Fall Membership	-0.00447826	0.00205858	-2.1754
Days in Session	-0.00018586	0.00019055	-0.9754
Self-Contained Median Class Size	-0.00033581	0.00054704	-0.6139
Average Actual Teacher Salary	-0.00000003	0.00000028	-0.1219
Ln of Operating Exp. per Student	0.01579171	0.01006170	1.5695

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on School Administration

<i>Regression Statistics</i>	
Multiple R	0.603684276
R Square	0.364434705
Adjusted R Square	0.344042236
Standard Error	0.020214358
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	6	0.043814824	0.007302
Residual	187	0.076411992	0.000409
Total	193	0.120226817	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.23677506	0.08717582	2.71606
Ln of Fall Membership	-0.00174403	0.00159930	-1.09050
Days in Session	0.00025167	0.00014723	1.70932
Self-Contained Median Class Size	0.00042720	0.00043216	0.98854
Average Actual Teacher Salary	-0.00000001	0.00000022	-0.06581
Ln of Operating Exp. per Student	-0.02219142	0.00828425	-2.67875
Very Small District Dummy	-0.01807089	0.00699013	-2.58520

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Student Support

<i>Regression Statistics</i>	
Multiple R	0.80498733
R Square	0.648004601
Adjusted R Square	0.620474234
Standard Error	0.016136994
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	14	0.085810298	0.006129
Residual	179	0.046612061	0.00026
Total	193	0.132422359	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.2339057	0.0753857	-3.1028
Ln of Fall Membership	0.0076705	0.0017010	4.5095
Days in Session	0.0002017	0.0001219	1.6541
Self-Contained Median Class Size	0.0002053	0.0003696	0.5554
Average Actual Teacher Salary	-0.0000002	0.0000002	-1.1304
Ln of Operating Exp. per Student	0.0217933	0.0070179	3.1054
Very Small District Dummy	-0.0154590	0.0084260	-1.8347
Small District Dummy	-0.0195076	0.0043046	-4.5318
Percent ELL	0.0509172	0.0475464	1.0709
Percent Special Ed	-0.0029312	0.0217284	-0.1349
Percent Econ Disadvantaged	-0.0057260	0.0073852	-0.7753
Percent Am Ind/AK Native	-0.0214709	0.0347102	-0.6186
Percent Asian	-0.0260213	0.0588336	-0.4423
Percent Black	0.2384925	0.1020801	2.3363
Percent Hispanic	-0.0250949	0.0198396	-1.2649

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Transportation

<i>Regression Statistics</i>	
Multiple R	0.526156961
R Square	0.276841147
Adjusted R Square	0.233133744
Standard Error	0.035241986
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	11	0.086534457	0.007867
Residual	182	0.22604356	0.001242
Total	193	0.312578016	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.2288279	0.1727896	-1.3243
Ln of Fall Membership	0.0074189	0.0041600	1.7834
Days in Session	-0.0003641	0.0002624	-1.3875
Self-Contained Median Class Size	0.0009453	0.0007922	1.1932
Average Actual Teacher Salary	-0.0000006	0.0000004	-1.7079
Ln of Operating Exp. per Student	0.0290059	0.0153953	1.8841
Very Small District Dummy	0.0516821	0.0181728	2.8439
Small District Dummy	0.0171396	0.0097399	1.7597
Rural Dummy	0.0423095	0.0154922	2.7310
Town Dummy	0.0219157	0.0132715	1.6513
Suburban Dummy	0.0114582	0.0138768	0.8257
Percent Special Ed	0.0595345	0.0440769	1.3507

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Instructional Staff Support

<i>Regression Statistics</i>	
Multiple R	0.54370451
R Square	0.2956146
Adjusted R Square	0.27688094
Standard Error	0.0131162
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	5	0.01357343	0.002715
Residual	188	0.03234253	0.000172
Total	193	0.04591596	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.327287	0.054367	-6.0200
Ln of Fall Membership	0.006582	0.001032	6.3755
Days in Session	0.000118	0.000096	1.2319
Self-Contained Median Class Size	0.000104	0.000275	0.3796
Average Actual Teacher Salary	0.031493	0.005044	6.2441
Ln of Operating Exp. per Student	-0.000511	0.000250	-2.0404

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Extra-Curricular

<i>Regression Statistics</i>	
Multiple R	0.38279749
R Square	0.14653392
Adjusted R Square	0.10962728
Standard Error	0.01813414
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	8	0.01044522	0.001306
Residual	185	0.06083671	0.000329
Total	193	0.07128193	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.093537	0.086231	1.0847
Ln of Fall Membership	0.000739	0.001923	0.3842
Days in Session	0.000077	0.000133	0.5823
Self-Contained Median Class Size	0.000183	0.000381	0.4802
Average Actual Teacher Salary	0.000000	0.000000	1.3130
Ln of Operating Exp. per Student	-0.011786	0.007578	-1.5553
Rural Dummy	0.026168	0.007689	3.4035
Town Dummy	0.012454	0.006583	1.8918
Suburban Dummy	0.015572	0.007087	2.1973

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Business Services

<i>Regression Statistics</i>	
Multiple R	0.708040216
R Square	0.501320947
Adjusted R Square	0.474070726
Standard Error	0.023968597
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	10	0.105689309	0.010569
Residual	183	0.10513234	0.000574
Total	193	0.210821649	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.0003716	0.1166742	-0.0032
Ln of Fall Membership	-0.0101896	0.0028215	-3.6114
Days in Session	0.0001659	0.0001765	0.9398
Self-Contained Median Class Size	-0.0004494	0.0005376	-0.8359
Average Actual Teacher Salary	-0.0000001	0.0000003	-0.3754
Ln of Operating Exp. per Student	0.0109820	0.0103481	1.0613
Very Small District Dummy	0.0042802	0.0122013	0.3508
Small District Dummy	-0.0175127	0.0066243	-2.6437
Rural Dummy	-0.0178336	0.0105328	-1.6932
Town Dummy	-0.0142042	0.0090235	-1.5741
Suburban Dummy	-0.0061817	0.0094330	-0.6553

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on District Administration

<i>Regression Statistics</i>	
Multiple R	0.731019465
R Square	0.534389458
Adjusted R Square	0.51686648
Standard Error	0.017139104
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	7	0.062708187	0.008958
Residual	186	0.054637292	0.000294
Total	193	0.117345479	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.2691434	0.0749551	3.5907
Ln of Fall Membership	-0.0059469	0.0015211	-3.9096
School Days	-0.0002505	0.0001260	-1.9882
Self-Contained Median Class Size	-0.0004777	0.0003843	-1.2433
Average Actual Teacher Salary	-0.0000001	0.0000002	-0.5400
Ln of Operating Exp. per Student	-0.0154976	0.0070269	-2.2055
Very Small District Dummy	0.0183857	0.0083764	2.1949
Small District Dummy	0.0098222	0.0044241	2.2201

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Food Service

<i>Regression Statistics</i>	
Multiple R	0.55264354
R Square	0.30541488
Adjusted R Square	0.27537877
Standard Error	0.01469208
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	8	0.01755914	0.002195
Residual	185	0.03993361	0.000216
Total	193	0.05749275	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.0622857	0.0643757	0.9675
Ln of Fall Membership	0.0007901	0.0013043	0.6057
Days in Session	-0.0000520	0.0001080	-0.4813
Self-Contained Median Class Size	0.0009647	0.0003324	2.9020
Average Actual Teacher Salary	-0.0000001	0.0000002	-0.8076
Ln of Operating Exp per Student	-0.0057534	0.0060535	-0.9504
Very Small District Dummy	0.0094443	0.0071808	1.3152
Small District Dummy	0.0084473	0.0037989	2.2236
Percent Econ Disadvantaged	0.0312452	0.0056157	5.5639

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: Percent of expenditures on Central Activities

<i>Regression Statistics</i>	
Multiple R	0.37592133
R Square	0.14131684
Adjusted R Square	0.08941841
Standard Error	0.01865547
Observations	194

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	11	0.01042424	0.000948
Residual	182	0.06334081	0.000348
Total	193	0.07376505	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.0964256	0.0911781	-1.0576
Ln of Fall Membership	-0.0026329	0.0020208	-1.3029
Days in Session	0.0001083	0.0001387	0.7807
Self-Contained Median Class Size	0.0005071	0.0003970	1.2773
Average Actual Teacher Salary	-0.0000001	0.0000002	-0.2883
Ln of Operating Exp. per Student	0.0138267	0.0080137	1.7254
Percent Econ Disadvantaged	0.0180882	0.0082446	2.1940
Percent ELL	-0.0170514	0.0278346	-0.6126
Percent Special Ed	-0.0670105	0.0232555	-2.8815
Rural Dummy	-0.0212651	0.0079928	-2.6605
Town Dummy	-0.0119908	0.0068342	-1.7545
Suburban Dummy	-0.0026854	0.0073612	-0.3648

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Chronic Absenteeism Regression

Dependent Variable: Percent of Students Chronically Absent (Absent 10% or more of school days)

<i>Regression Statistics</i>	
Multiple R	0.567281
R Square	0.321808
Adjusted R Square	0.258351
Standard Error	0.062464
Observations	188

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	16	0.316587	0.019787
Residual	171	0.66719	0.003902
Total	187	0.983777	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	-0.1282	0.3526	-0.3636
Ln Fall Membership	0.0022	0.0061	0.3554
Ln Exp. per Student w/o Transp. or Food	0.2543	0.0729	3.4905
Ln Instruction	-0.2091	0.0653	-3.2027
Ln Student Support	-0.0044	0.0036	-1.2106
Ln Extra-Curricular	-0.0178	0.0059	-3.0326
Counselors per Student	-4.9880	5.1384	-0.9707
Days in Session	-0.0012	0.0005	-2.4908
Percent Am Ind/AK Native	0.4678	0.1395	3.3525
Percent Asian	-0.1595	0.2304	-0.6925
Percent Black	0.3043	0.4127	0.7372
Percent Hispanic	0.0260	0.0894	0.2904
Percent Econ. Disadvantaged	0.0855	0.0283	3.0192
Percent ELL	-0.2223	0.2116	-1.0503
Percent Special Ed	0.0359	0.1428	0.2513
Self-Contained Median Class Size	0.0024	0.0014	1.6595
Very Small District Dummy	-0.0716	0.0265	-2.6986

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Graduation Rate Regressions

Dependent Variable: 4-year Graduation Rate

English Class Size Equation

<i>Regression Statistics</i>			
Multiple R		0.59102337	
R Square		0.34930863	
Adjusted R Square		0.28299613	
Standard Error		0.11156243	
Observations		174	

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	16	1.04898636	0.065562
Residual	157	1.95404957	0.012446
Total	173	3.00303593	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	1.564073	0.967786	1.6161
Ln Instruction	0.160329	0.065303	2.4551
Ln Student Support	-0.002421	0.007364	-0.3287
Ln Transportation Net of Formula Grant	-0.045477	0.017905	-2.5399
Ln Instructional Staff Support	-0.024928	0.016376	-1.5222
Ln Extra-Curricular	0.046846	0.019272	2.4308
Ln District Administration	-0.019764	0.017080	-1.1571
Ln Central Activities	-0.008498	0.006658	-1.2763
Days in Session	-0.349244	0.156994	-2.2246
Percent Econ. Disadvantaged	-0.140180	0.058799	-2.3841
Very Small District Dummy	0.084398	0.055579	1.5185
11th Grade Percent Chronically Absent	-0.217848	0.078450	-2.7769
Am. Indian/AK Native	0.157193	0.223981	0.7018
Asian	0.462686	0.459686	1.0065
Black	-0.575431	0.366723	-1.5691
Hispanic	0.063676	0.074261	0.8575
English Median Class Size	-0.000749	0.001390	-0.5388

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: 4-year Graduation Rate

Math Class Size Equation

<i>Regression Statistics</i>			
Multiple R		0.59459783	
R Square		0.35354658	
Adjusted R Square		0.28766598	
Standard Error		0.11119853	
Observations		174	

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	16	1.06171309	0.066357
Residual	157	1.94132284	0.012365
Total	173	3.00303593	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	1.653753	0.962934	1.7174
Ln Instruction	0.154787	0.064082	2.4154
Ln Student Support	-0.001490	0.007392	-0.2016
Ln Transportation Net of Formula Grant	-0.045224	0.017830	-2.5365
Ln Instructional Staff Support	-0.025825	0.016335	-1.5810
Ln Extra-Curricular	0.047631	0.019175	2.4840
Ln District Administration	-0.022165	0.017119	-1.2948
Ln Central Activities	-0.008637	0.006607	-1.3072
Days in Session	-0.354524	0.156533	-2.2648
Percent Econ. Disadvantaged	-0.138516	0.058425	-2.3709
Very Small District Dummy	0.088304	0.055415	1.5935
11th Grade Percent Chronically Absent	-0.216493	0.078199	-2.7685
Am. Indian/AK Native	0.148818	0.223392	0.6662
Asian	0.494271	0.458984	1.0769
Black	-0.568736	0.365551	-1.5558
Hispanic	0.066859	0.074085	0.9025
Math Median Class Size	-0.001268	0.001103	-1.1495

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: 4-year Graduation Rate

Science Class Size Equation

<i>Regression Statistics</i>			
Multiple R		0.593378	
R Square		0.3520975	
Adjusted R Square		0.2860692	
Standard Error		0.1113231	
Observations		174	

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	16	1.0573614	0.066085
Residual	157	1.9456745	0.012393
Total	173	3.0030359	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	1.64303	0.96661	1.6998
Ln Instruction	0.15498	0.06458	2.3997
Ln Student Support	-0.00199	0.00736	-0.2712
Ln Transportation Net of Formula Grant	-0.04559	0.01784	-2.5550
Ln Instructional Staff Support	-0.02592	0.01636	-1.5841
Ln Extra-Curricular	0.04772	0.01923	2.4815
Ln District Administration	-0.01998	0.01688	-1.1836
Ln Central Activities	-0.00845	0.00662	-1.2751
Days in Session	-0.35534	0.15676	-2.2668
Percent Econ. Disadvantaged	-0.13925	0.05851	-2.3801
Very Small District Dummy	0.08649	0.05543	1.5603
11th Grade Percent Chronically Absent	-0.21515	0.07832	-2.7471
Am. Indian/AK Native	0.14998	0.22367	0.6705
Asian	0.47743	0.45867	1.0409
Black	-0.57848	0.36582	-1.5813
Hispanic	0.06387	0.07410	0.8620
Science Median Class Size	-0.00084	0.00085	-0.9835

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.

Dependent Variable: 4-year Graduation Rate

Social Studies Class Size Equation

<i>Regression Statistics</i>			
Multiple R	0.6126819		
R Square	0.37537911		
Adjusted R Square	0.31172348		
Standard Error	0.10930466		
Observations	174		

ANOVA			
	<i>df</i>	<i>SS</i>	<i>MS</i>
Regression	16	1.1272769	0.070455
Residual	157	1.875759	0.011948
Total	173	3.0030359	

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>
Intercept	0.8943954	0.9598781	0.9318
Ln Instruction	0.2275461	0.0655385	3.4719
Ln Student Support	-0.0047805	0.0072096	-0.6631
Ln Transportation Net of Formula Grant	-0.0452514	0.0175143	-2.5837
Ln Instructional Staff Support	-0.0194159	0.0161864	-1.1995
Ln Extra-Curricular	0.0483634	0.0188082	2.5714
Ln District Administration	-0.0064275	0.0170681	-0.3766
Ln Central Activities	-0.0113713	0.0065629	-1.7327
Days in Session	-0.3798768	0.1542429	-2.4628
Percent Econ. Disadvantaged	-0.1181862	0.0579038	-2.0411
Very Small District Dummy	0.0757983	0.0545442	1.3897
11th Grade Percent Chronically Absent	-0.1916078	0.0775004	-2.4723
Am. Indian/AK Native	0.1291083	0.2196798	0.5877
Asian	0.1844295	0.4599717	0.4010
Black	-0.5341478	0.3596199	-1.4853
Hispanic	0.0453792	0.0730591	0.6211
Social Studies Median Class Size	0.0056121	0.0021434	2.6183

Highlighted t-Statistic means the coefficient is statistically significant at the 5% level.