

**State Maintenance-of-Effort (MOE) Submission
under the Education Jobs Fund Program**

STATE: _____ Oregon _____

MOE Method 3: Comparing Fiscal Year 2011 Dollar Levels of Support with
Fiscal Year 2006 Levels

NOTE: This method is available only to States with State tax collections for calendar year 2009 that are less than State tax collections for calendar year 2006.

For State fiscal year (FY) 2011, the State will maintain State support for elementary and secondary education (*in the aggregate*) at not less than the level of such support for State FY 2006; and

For State FY 2011, the State will maintain State support for public institutions of higher education (IHEs) (not including support for capital projects or for research and development or tuition and fees paid by students) at not less than the level of such support for State FY 2006.

State Tax Collections Data

\$ 7,590,306,000 State tax collections for calendar year 2006.

\$ 7,419,494,000 State tax collections for calendar year 2009.

FY 2006 Baseline Data

\$ 2,566,584,519 The level of State support for elementary and secondary education (*in the aggregate*) for FY 2006.

\$ 554,534,240 The level of State support for public IHEs for FY 2006.

Projected FY 2011 Data

\$ 3,060,099,962 The projected level of State support for elementary and secondary education (*in the aggregate*) for FY 2011.

\$ 575,252,199 The projected level of State support for public IHEs for FY 2011.

Affirmation of MOE Data

To the best of my knowledge and belief, all of the data in this submission are true and correct and are substantiated by the accompanying documentation.

Theodore R. Kulongoski, Governor
Governor or Authorized Representative (Printed Name)



Signature of Governor or Authorized Representative

November 9, 2010
Date

MOE Method 3 Source Documentation

To document State tax collections for calendar years 2006 and 2009, a State may use the sum of the State quarterly tax collections data from the U.S. Census Bureau (Census), which are available at http://www.census.gov/govs/ntax/table_3.php. A State may provide revised State tax collection data if it has available more recent auditable data that differs from the information that was reported to Census. A State may, if it chooses, exclude from State tax collections those tax revenues that may not be used to provide support for elementary, secondary, or postsecondary education. For example, a State may exclude gasoline taxes that generate revenue that is available to support only transportation projects. If a State chooses to exclude dedicated taxes, it must do so for both calendar years 2006 and 2009. Furthermore, as part of its application, the State must identify the taxes excluded and the amounts of the State tax collections under such taxes.

For the FY 2006 baseline data, a State must provide documentation substantiating the State's final appropriations or expenditures for elementary and secondary education and for public IHEs. Such documentation may include tables or text from official State budget documents (*e.g.*, a State budget summary or table of expenditures from the State's accounting system).

For the projected FY 2011 data, a State must provide enacted or estimated appropriations levels. Such documentation may include a Governor's budget proposal, legislative budget proposals, or enacted appropriations.

Following the close of State FY 2011, the Department will be collecting final appropriations or expenditure data for that fiscal year to verify that the State met the statutory MOE requirements.

State Government Tax Collections: 2006

(Amounts in thousands)

Item	Oregon
	Amount
Total taxes	7,590,306
Property taxes	23,610
Sales and gross receipts	773,028
General sales and gross receipts	X
Selective sales taxes	773,028
Alcoholic beverages	13,643
Amusements	124
Insurance premiums	61,540
Motor fuels	415,249
Pari-mutuels	3,075
Public utilities	9,475
Tobacco products	269,922
Other selective sales	X
Licenses	826,805
Alcoholic beverages	3,310
Amusements	2,565
Corporation	9,750
Hunting and fishing	39,409
Motor vehicle	477,868
Motor vehicle operators	33,902
Public utility	13,689
Occupation and business, NEC	239,835
Other licenses	6,477
Income taxes	5,854,721
Individual income	5,416,466
Corporation net income	438,255
Other taxes	112,142
Death and gift	89,283
Documentary and stock transfer	10,827
Severance	12,032
Other	X

Abbreviations and symbols: X not applicable

Created: March 28 2007

Last Revised: December 14 2009

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STATE GOVERNMENT TAX COLLECTIONS: 2009**STATE: OREGON***(Thousand Dollars)*

Source: 2009 Survey of State Government Tax Collections. Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <http://www2.census.gov/govs/statetax/2009stcm methodology.pdf>.

Item	Amount
Total taxes	7,419,494
Property taxes	22,121
Sales and gross receipts	744,458
General sales and gross receipts	X
Selective sales taxes	744,458
Alcoholic beverages	15,852
Amusements	84
Insurance premiums	57,050
Motor fuels	397,609
Pari-mutuels	2,149
Public utilities	23,509
Tobacco products	248,205
Other selective sales	X
Licenses	847,716
Alcoholic beverages	3,423
Amusements	2,631
Corporation	10,372
Hunting and fishing	40,241
Motor vehicle	437,866
Motor vehicle operators	29,011
Public utility	16,556
Occupational and business, NEC	301,517
Other licenses	6,099
Income taxes	5,693,555
Individual income	5,434,777
Corporation net income	258,778
Other taxes	111,644
Death and gift	87,211
Documentary and stock transfer	11,395
Severance	13,038
Other	X

Abbreviations and Symbols: X - not applicable

Created: March 3, 2010

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ATTACHMENT A

Part 2A: Update of Maintenance-of-Effort Data

3(a) Identify and describe the data sources used in determining the levels of State support for elementary and secondary education:

Oregon will comply with the elementary and secondary education MOE requirements on an aggregate basis using the amount of funds provided to LEAs through the State's primary funding formulae, the State School Fund and the School Improvement Fund.

For FY 2006, this amount of funding is described in 2005 Senate Bill 5510 section 4(1).

For FY 2008, this amount of funding is described in 2007 House Bill 5020 section 4(1), plus the portion of 2007 House Bill 5021 that was expended during FY 2008, plus the funds described in 2008 Senate Bill 5556 section 24.

For FY 2009 "prior-enacted," this amount of funding is described in 2007 House Bill 5020 section 4(2), plus the portion of 2007 House Bill 5021 that was expended during FY 2009.

For FY 2009, this amount of funding is described in 2007 House Bill 5020 section 4(2), plus the portion of 2007 House Bill 5021 that was expended during FY 2009, plus 2009 Senate Bill 5552 section 1(4) for State School Fund and School Improvement Fund.

FY 2010, this amount of funding is equal to the amount in 2009 Senate Bill 5520 section 5(1) minus the amount of ARRA funds distributed to LEAs (\$160,000,000).

For FY 2011, this amount of funding is equal to the amount in 2009 Senate Bill 5520 section 5(2) minus the conditional amount in section 10(2)(c) (\$200,000,000); and minus an estimate of additional Common School Fund (local revenue) that may be available during this year (\$19,140,000); and minus the amount of ARRA funds to be distributed to LEAs (\$66,099,942).

3(b) Identify and describe the data sources used in determining the levels of State support for public IHEs:

Unlike primary and secondary education, State support for institutions of higher education is approved on a biennial basis. The following identifies legal authority for State support for IHEs and the additional records that were consulted to identify annual expenditure of authorized funds. State support appropriated to post-secondary education agencies that are not expended on IHEs are excluded for the calculations in this application. Only General Fund and Lottery Funds appropriations are included.

For FY 2006:

- Biennial budgets were established by the following legislative actions:
 - Department of Higher Education: 2005 House Bill 5153 sections 01-01, 01-02, 01-04, 03; 2005 House Bill 5176, section 4; January 2006 Emergency Board action, and June 2006 Emergency Board minutes.
 - Department of Community Colleges and Workforce Development: 2005 Senate Bill 5617 sections 01-02 and 01-04; 2005 House Bill 5617, section 01-04; January 2006 Emergency Board minutes, and June 2006 Emergency Board minutes.
 - Oregon Health and Sciences University: 2005 House Bill 5134, section 01-01, 01-02, and 01-03.

Data sources used in determining the levels of State support for public IHEs:

Unlike primary and secondary education, state support for institutions of higher education are approved on a biennial basis. The following list of biennial budget documents identifies legal authority for State support for post-secondary education.

Expenditures within a particular fiscal year are generally made at the discretion of agencies, within expenditure plans reviewed and approved by the Department of Administrative Services. The following list of annual budget documents were used to develop estimates of expenditures within each fiscal year and to estimate expenditures made for disallowed budget categories, such as capital construction and research.

State support appropriated to post-secondary education agencies that are not expended on institutions of higher education are excluded for the calculations in this application. Only General Fund and Lottery Funds appropriations are included.

For FY 2006,

- biennial budgets were established by the following legislative actions:
 - Department of Higher Education: 2005 House Bill 5153 sections 01-01, 01-03, 03; 2005 House Bill 5176, section 4; January 2006 Emergency Board minutes item 13, and June 2006 Emergency Board minutes item 56.
 - Department of Community Colleges and Workforce Development: 2005 Senate Bill 5617 sections 01-02 and 01-04; January 2006 Emergency Board action item 13, and June 2006 Emergency Board minutes item 56.
 - Oregon Health and Sciences University: 2005 House Bill 5134, section 01-01, 01-02, and 01-03.
- annual expenditures are included in the following documents:
 - Department of Higher Education: monthly allotment requests from the Department of Higher Education and approvals from the Department of Administrative Services; 2005-06 and 2006-07 Budget Report Summaries prepared by the Department of Higher Education
 - Department of Community Colleges and Workforce Development: quarterly allotment requests prepared by the Department of Community Colleges and Workforce Development and approved by the Department of Administrative Services.
 - Oregon Health and Sciences University: quarterly allotment reports prepared by the Department of Administrative Services.

For FY 2008 and 2009:

- biennial budgets were established by the following legislative actions:
 - Department of Higher Education: 2007 Senate Bill 5515 sections 01-01, 01-03, 03; 2007 Senate Bill 5549, section 24-01, 24-02, and 41-04; 2007 House Bill 3543, section 16; 2009 Senate Bill 5552, section 04-04; June 2008 Emergency Board minutes item 71, Oregon Administrative Rule 122-060-0020, and Department of Administrative Services Budget and Management worksheet Allotment Reductions – December 2008\Allotment Cut Details.

- Department of Community Colleges and Workforce Development: House Bill 5012, sections 01-02 and 01-03; Senate Bill 5549, section 24c-01 and 41-04; 2009 Senate Bill 5552, section 04-04; June 2008 Emergency Board minutes item 71, Oregon Administrative Rule 122-060-0020, and Department of Administrative Services Budget and Management worksheet Allotment Reductions – December 2008 Allotment Cut Details.
- Oregon Health and Sciences University: 2007 Senate Bill 5529, section 01-01, 01-02, and 01-03; 2009 Senate Bill 5552, section 01-04, Oregon Administrative Rule 122-060-0020, and Department of Administrative Services Budget and Management worksheet Allotment Reductions – December 2008 Allotment Cut Details.
- annual expenditures are included in the following documents:
 - Department of Higher Education: monthly allotment requests from the Department of Higher Education and approvals from the Department of Administrative Services; 2007-08 and 2008-09 Budget Report Summaries prepared by the Department of Higher Education
 - Department of Community Colleges and Workforce Development: quarterly allotment requests prepared by the Department of Community Colleges and Workforce Development and approved by the Department of Administrative Services.
 - Oregon Health and Sciences University: quarterly allotment reports prepared by the Department of Administrative Services.

For FY 2010 and 2011:

- Biennial budgets were established by the following legislative actions:
 - Oregon University System: 2009 House Bill 5017 sections 01-01, 01-03, 03 and 2009 House Bill 5054, section 33-01, 47-01, and 61-04, House Bill 5054 Governor's Veto Message, 2010 House Bill 5100, sections 50 and 95.
 - Department of Community Colleges and Workforce Development: 2009 Senate Bill 5511, sections 01-02 and 01-03.
 - Oregon Health and Sciences University: 2009 House Bill 5032, section 01-01, 01-02, and 01-03
- Annual expenditures were identified through the following documents:
 - Oregon University System 2009-10 and 2010-11 monthly allotment plans; 2009-10 and 2010-11 Oregon University System Budget Report Summaries.
 - Department of Community Colleges and Workforce Development 2009-10 and 2010-11 quarterly allotment plans.
 - Oregon Health and Sciences University 2009-10 and 2010-11 quarterly allotment plans..