



Proposed Budget

For the fiscal year 2015/16
School District No. 1J, Multnomah County, Oregon

Portland Public Schools



Cover Illustration:

“Flying” by Say Wah Paw-8th Grade, Hosford Middle School

Ms. LeeAnne Heuberger, Teacher

Mr. John Hinds, Interim Principal

* A special thank you to Kristen Brayson, Arts TOSA

Statement by the artist:

“Since I was young, I have always wanted to fly. Seeing a swan, so calm and graceful, calms me down and allows me to think of my future. I still think someday I will be able to fly. Maybe not with wings, but through my imagination.”



Portland Public Schools Nondiscrimination Statement

Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society. All individuals and groups shall be treated with fairness in all activities, programs and operations, without regard to age, color, creed, disability, marital status, national origin, race, religion, sex, or sexual orientation.

Board of Education Policy 1.80.020-P



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Superintendent's Message

April 14, 2015

At the time this document went to print, the Superintendent's Message for the fiscal year 2015/16 was being finalized and will be published as a separate document.

Please see the available insert with the Superintendent's Message.

Total District Resources and Requirements (by Fund Type) - Proposed Budget

Type	General Fund	Special Revenue	Debt Service	Capital Project	Internal Service	All Funds
Resources by Account						
Beginning Balance	40,079,720	41,808,377	700,000	65,517,740	2,300,000	150,405,837
Revenue from Taxes	300,232,219	221,775	46,479,000	4,201,000	-	351,133,994
Tuition	205,000	167,000	-	-	-	372,000
Earnings on Investment	300,000	60,000	116,000	417,000	3,000	896,000
Food Service	-	3,466,667	-	-	-	3,466,667
Extra-curricular Activities	679,500	9,357,291	-	-	-	10,036,791
Other Local Sources	8,513,670	8,730,179	42,214,327	13,341,000	3,541,581	76,340,757
Intermediate Sources	13,021,202	-	-	-	-	13,021,202
State Sources	205,201,635	10,090,900	-	1,500,000	250,000	217,042,535
Federal Sources	-	56,070,455	156,037	-	-	56,226,492
Other Sources	100,000	360,000	3,837,491	247,151,000	-	251,448,491
Total Resources	568,332,946	130,332,644	93,502,855	332,127,740	6,094,581	1,130,390,766
Requirements by Program						
Instruction	323,643,889	52,777,089	-	-	-	376,420,978
Support Services	216,280,856	30,940,152	-	3,580,197	3,794,581	254,595,786
Enterprise and Community Services	1,948,880	23,381,372	-	-	-	25,330,252
Facilities Acq & Construction	-	40,906	-	206,531,614	-	206,572,520
Debt Service & Transfers Out	5,988,491	-	93,502,855	-	-	99,491,346
Contingency	20,470,830	-	-	122,015,929	2,300,000	144,786,759
Ending Fund Balance	-	23,193,125	-	-	-	23,193,125
Total Requirements	568,332,946	130,332,644	93,502,855	332,127,740	6,094,581	1,130,390,766
Requirements by Account						
Salaries and Benefits	455,387,075	63,869,467	-	2,537,158	219,258	522,012,958
Materials and Services	81,329,016	37,981,298	-	40,931,226	274,053	160,515,593
Capital Outlay	1,577,881	613,713	-	161,122,225	-	163,313,819
Debt Service & Other	3,579,653	4,675,041	93,502,855	5,521,202	3,301,270	110,580,021
Fund Transfers	5,988,491	-	-	-	-	5,988,491
Contingency	20,470,830	-	-	122,015,929	2,300,000	144,786,759
Ending Fund Balance	-	23,193,125	-	-	-	23,193,125
Total Requirements	568,332,946	130,332,644	93,502,855	332,127,740	6,094,581	1,130,390,766

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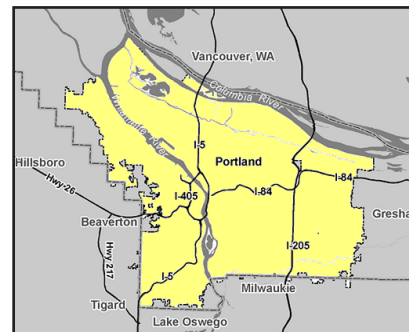
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District Overview



Established in 1851, Portland Public Schools is the largest and oldest school district in the State of Oregon. Located in northwestern Oregon at the confluence of the Columbia and Willamette Rivers, the District's boundaries are generally the same as the City of Portland. The District covers an area over 152 square miles and has a population in excess of 650,000, including portions of the cities of Portland (pop. 609,456), Lake Oswego (pop. 37,610), and Milwaukie (pop. 20,512), based on 2013 estimates by the U.S. Census Bureau. The District maintains over 100 campuses with more than 300 buildings and a total floor area of more than 9 million square feet. Please see the School Site Directory in the appendix for building location, age, and grade level information.



Student enrollment as of October 2014 was 48,459. Enrollment counts are compiled annually on or about the first of October as required by the State of Oregon. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated.

October 2014 Portland Public Schools Student Enrollment

Program Type	Number of Schools / Programs	Enrollment	Enrollment Distribution
Regular School Programs			
Elementary / K-8 Schools	56	27,015	56%
Middle Schools	10	5,680	12%
High Schools	9	10,807	22%
Total Regular Schools & Programs	75	43,502	90%
Alternative Programs	7	1,716	4%
Total Regular & Alternative Programs	82	45,218	93%
Community-Based Programs	11	1,034	2%
Special Services Programs	17	443	1%
Public Charter School Programs	9	1,764	4%
Total Programs and Enrollment	119	48,459	100%

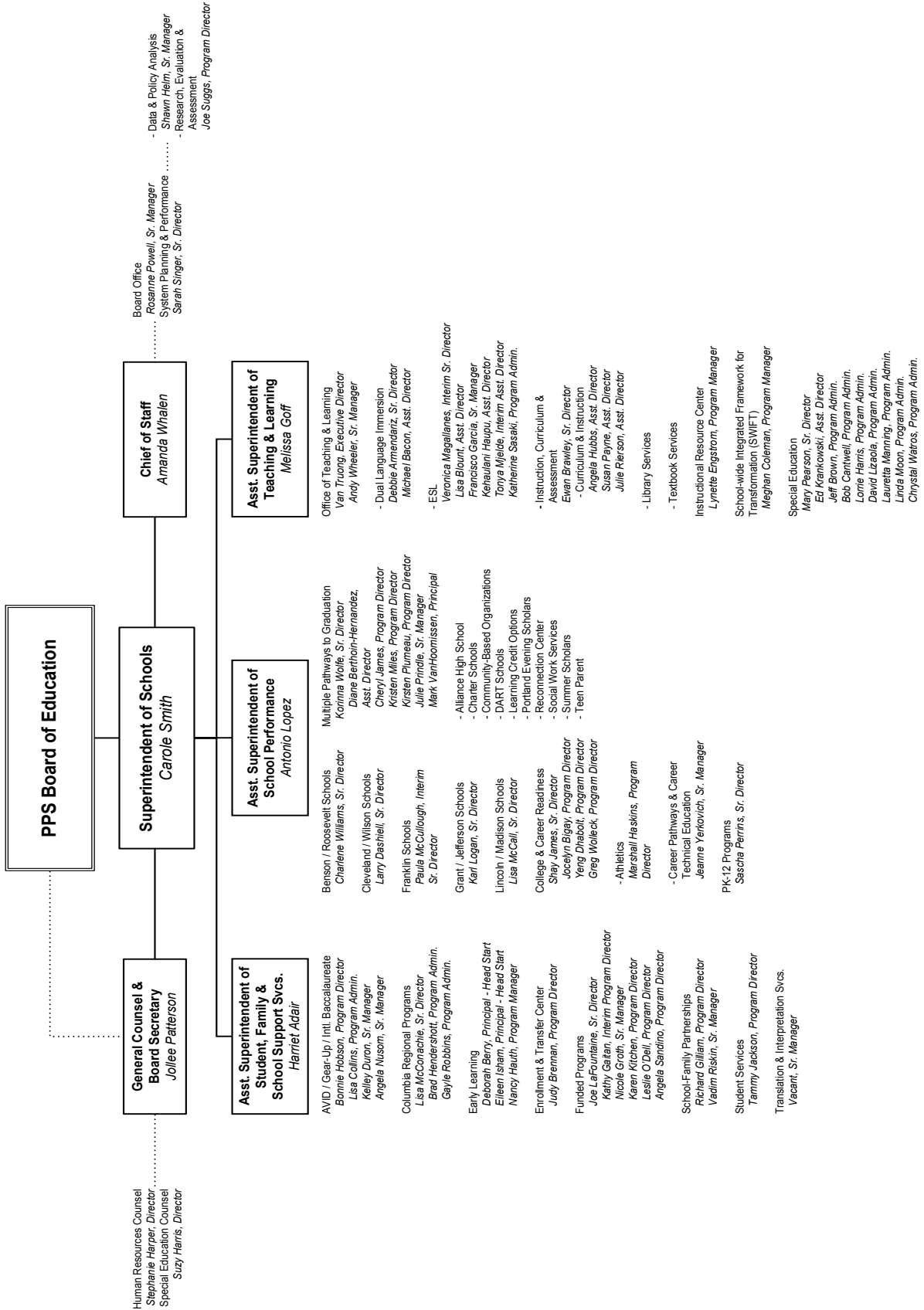
Source: PPS Enrollment Summaries - October 2014

From 1997 to 2009, the District generally experienced constant yearly declines in enrollment. For the last five years this trend has reversed and enrollment counts from October 2014 show the total enrollment increased by 361 students from the previous year. Based on demographic studies conducted by Portland State University, it is anticipated that enrollment will level off at about 53,403 students by the 2028/29 school year under the PSU Medium Growth Scenario. Additional detail regarding enrollment may be found at <http://www.pps.k12.or.us/departments/data-analysis/> under Enrollment Reports.

The District currently classifies its schools in the following categories; elementary schools, middle schools, high schools, and alternative programs. Summary information about each school may be found at <http://www.pps.k12.or.us/departments/data-analysis/> under School Profiles.

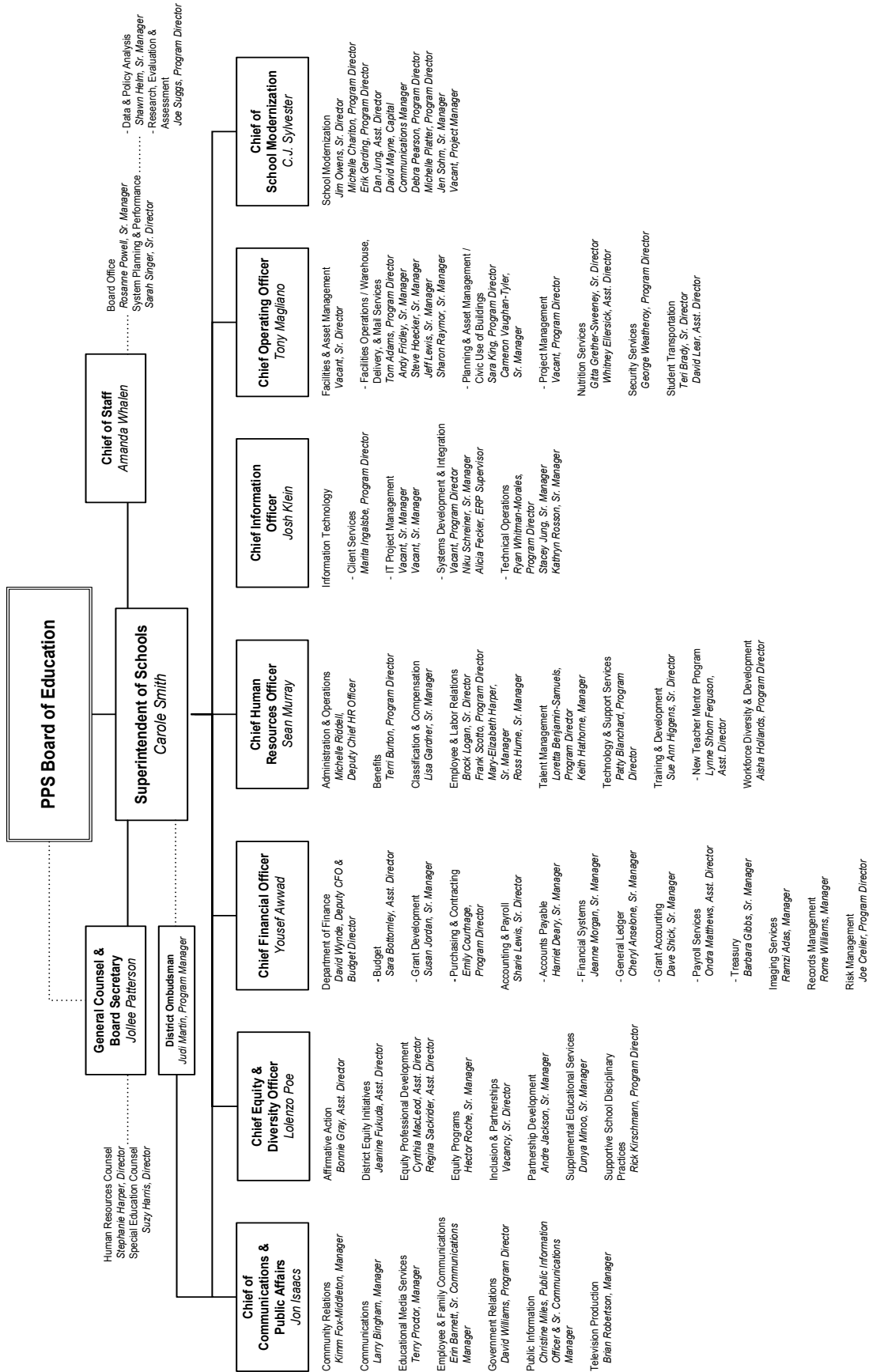
District Organization Chart - Educational Departments

Portland Public Schools 2014/15 Organizational Structure



District Organization Chart - Operational Departments

Portland Public Schools
2014/15 Organizational Structure



The Board of Education

An elected seven-member board establishes and oversees the District's policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The chief administrative officer of the District is the Superintendent, who is appointed by the Board. The Board of Education is accountable for all fiscal matters that significantly affect operations.

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the school district. They are legally responsible for the education of all children residing within the 152-square-mile school district. The Board mandates the Superintendent to manage a budget, direct over 6,000 employees, supervise more than 48,000 students, and make recommendations on the operation of the District.

The School Board generally holds public meetings three times monthly to consider, discuss, and determine which direction the district will proceed on a wide range of issues. Meetings are held in the auditorium of the school district's Blanchard Education Service Center (BESC), 501 North Dixon Street unless otherwise announced. Meeting dates may be obtained at <http://www.pps.k12.or.us/departments/board/index.htm> under the tab for Public Notices. Special meetings or work sessions are held on occasion to discuss designated topics.

In May 2015, an election for four of the seven elected Board positions will take place. All voters living within the District boundaries (including most of the City of Portland and portions of unincorporated Multnomah, Clackamas, and Washington Counties) elect the Board members by zones to represent the entire District. School Board members serve four-year terms without compensation and may be re-elected. A student Board Representative, selected by the high school student body, serves as an unofficial voting member for one year to represent the students and report on various activities.



Ruth Adkins (Zone #1)
Service since: July 2007
Term expires: June 2015
Phone: 503-916-3741
radkins@pps.net



Pam Knowles (Zone #5)
Service since: July 2009
Term expires: June 2017
Phone: 503-916-3741
pknowles@pps.net



Matt Morton (Zone #2)
Service since: July 2011
Term expires: June 2015
Phone: 503-916-3741
mmorton@pps.net



Tom Koehler (Zone #6)
Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
tkoehler@pps.net



Bobbie Regan (Zone #3)
Service since: July 2003
Term expires: June 2015
Phone: 503-916-3741
bobbieragan@comcast.net



Greg Belisle (Zone #7)
Service since: July 2011
Term expires: June 2015
Phone: 503-916-3741
gbelisle@pps.net



Steve Buel (Zone #4)
Service since: July 2013
Term expires: June 2017
Phone: 503-916-3741
sbuel@pps.net



Minna Jayaswal
Student Representative
Lincoln High School
Term expires: June 2015
Phone: 503-916-3741

Employees

As an employer, Portland Public Schools staffs a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers, exceeding 3,000 in number. Educational assistants, including paraeducators, are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialists, instructional specialists), and school administration (principals, vice principals). Together, these employee groups represent the majority of all District employees and provide or directly support classroom instruction for students.

District Milestones Framework

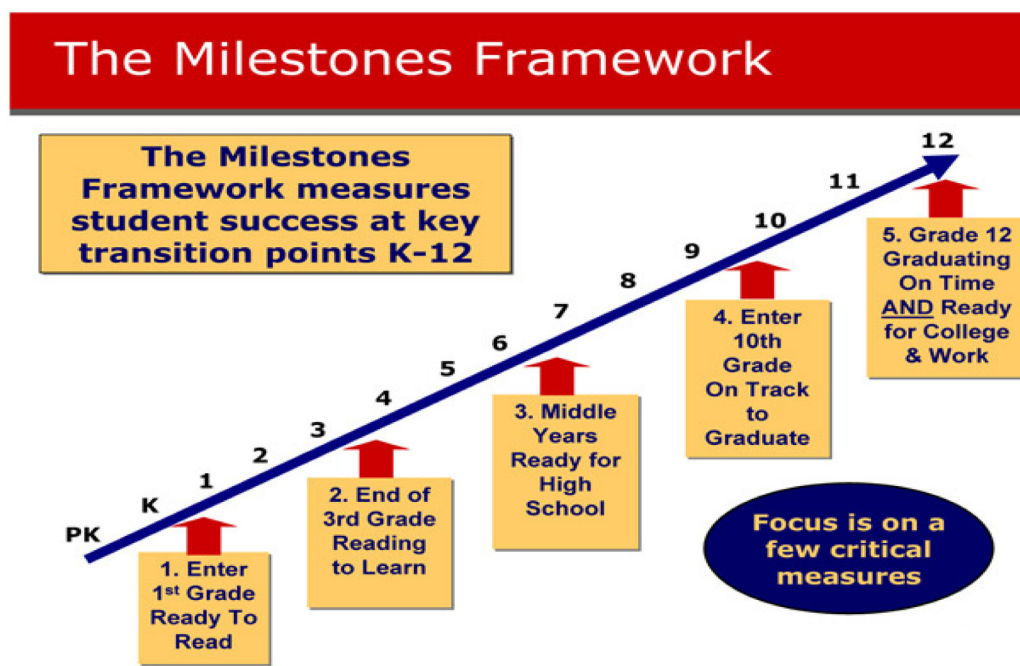
In February of 2009, Superintendent Carole Smith presented to the Board of Education a Milestones Framework for Portland Public Schools - a set of simple yet powerful measures of student progress that frames and guides the alignment of the school district's educational priorities.

The Milestones Framework, designed in alignment with the Strategic Plan, defines indicators of success for students at key transition points in their education, from kindergarten through high school graduation. There are five milestones, with specific measurements behind them:

- All students to enter first grade ready to read.
- By the end of third grade, they should be reading to learn - that means able to understand varied content in different subject areas.
- During the middle years - 6th through 8th grade - all students should become ready for high school.
- All students should enter 10th grade with the credits they need to be on track to graduate.
- Finally, students should graduate on time, and be truly ready for college and work.

For each of the milestones, PPS will track not only the performance of all students on the underlying measures, but also that of each ethnic group. The next step is to set targets for improvement for all students and for reducing the gap between white students and students of color. The milestones focus and drive the work of the district - helping it track the success of its efforts, focus its energy and dollars and set priorities for innovation and expansion.

To view more information about the Milestones Framework, please go to the following website: <http://www.pps.k12.or.us/departments/milestones/index.htm>.



Achievement Compacts and Milestones Results

The district's progress on its Oregon Achievement Compacts in 2013/14 shows strong improvement as well as areas for continued focus and affirms the priorities that Superintendent Carole Smith has set for the school district.

Portland Public Schools most recently reported its progress on its Oregon Achievement Compacts in the fall of 2014. The PPS Achievement Compact Advisory Committee has used the Governor's 40-40-20 goal for high school and college completion as a key guide in setting its ambitious recommendations. PPS exceeded its targets for the percentage of all students, and historically underserved students, who regularly attended school in sixth and ninth grades.

The 2013-14 four-year cohort graduation rate is 70 percent. This represents a 3 point percentage gain from the previous year and a 15 percentage point gain from the 2009-10 graduation rate, which was at 55 percent.

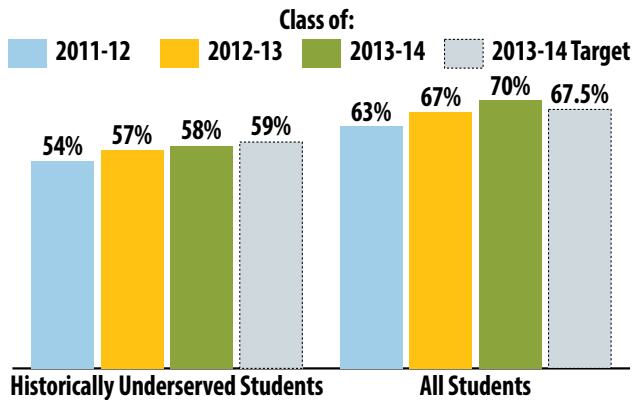
PPS exceeded its achievement compact four year cohort graduation rate target by 2.5 percentage points (the target was 67.5%). The four-year cohort graduation rate for historically underserved students was 58% (the target was 59%). PPS' 2013-14 five-year completion rate was 82%; this was an increase of 2 percentage points from the previous year

In third grade reading, PPS has gone from 76.4 percent reading to learn in third grade in 2011/12 to 74.3 percent in 2013/14, with a similar trend for historically underserved students of between 63.2 percent and 59.7 percent. The district remains significantly above the state average - which has hovered at about 70 percent - yet fell short of its 87.5 percent target for all students.

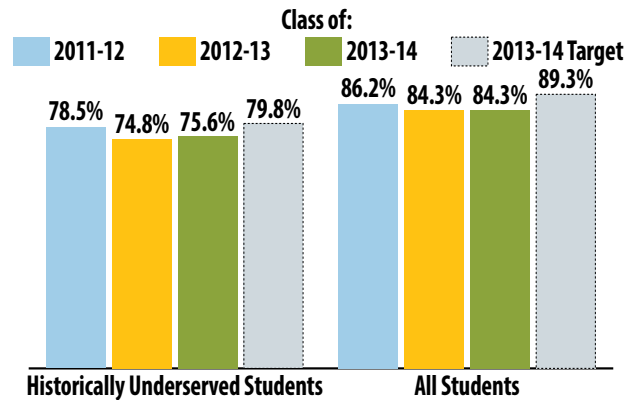
For on-track to graduate (9th grade credits earned), PPS has hovered between 86 percent and 84 percent for all students over three years, short of its 89.3 percent target. A similar trend held for historically underserved students.

In the area of five-year high school completion, last year 82 percent of PPS students graduated high school in up to five years. A large percentage of historically underserved PPS students complete high school in a fifth year, suggesting where to look for strategies to pursue sooner to get more students to on-time graduation.

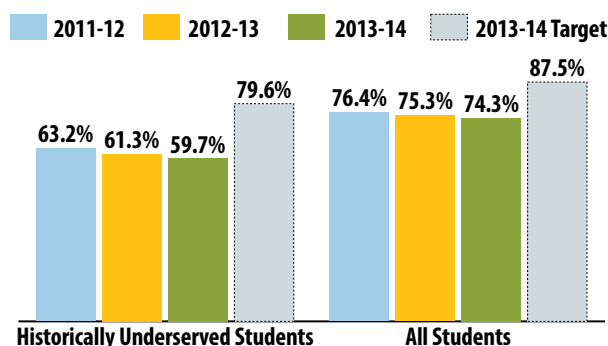
4-Year Cohort Graduation Rates



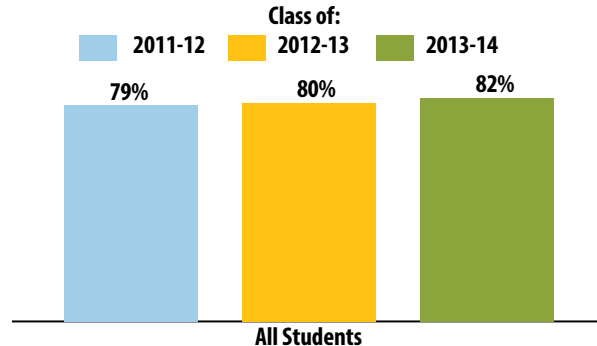
9th Grade Credits Earned



3rd Grade Reading – Met or Exceeded OAKS Benchmark



5 Year Completion Rate



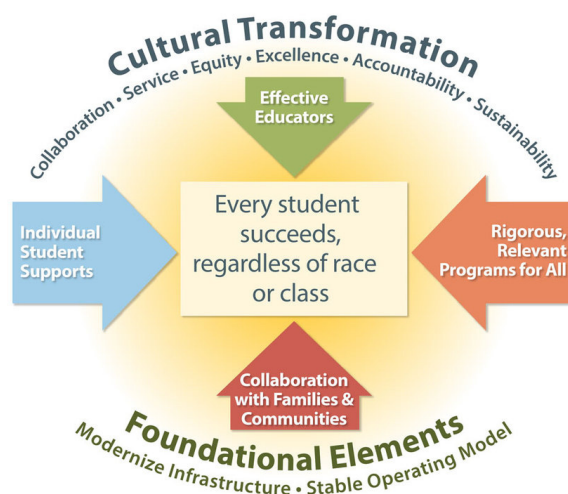
Focus on Three Priorities

Superintendent Carole Smith announced three priorities at the start of the 2014/15 school year around which the district is organizing itself and investing resources. The priorities reflect the areas in need of focus evidenced in the district's Achievement Compact and Milestones results. The priorities are:

- Reading: All students reading to learn by the end of third grade.
- Discipline: Reducing out-of-school discipline and the disparity in discipline between white students and students of color by 50 percent (keeping students in school learning - to read, to stay on track, to graduate).
- Graduation: Accelerating improvement in the high school graduation and completion rates.

Strategic Framework

Portland Public Schools uses a Strategic Framework to guide educational and operational planning, policy and practice.



The framework is grounded in:

- The district's Milestones Framework and its Oregon Achievement Compacts with a particular focus on equity of access to a rigorous program of study and raising achievement for all while accelerating gains and closing the gaps between white students and historically underserved students of color.
- The goal that "all students by name, regardless of race or class, meet or exceed academic milestones, and graduate on time, ready for postsecondary education and training."
- The input and continued feedback from community partners, local and state leaders and PPS teachers, principals and families.

The framework focuses on four areas:

- **Effective Educators** - Hire and develop diverse, culturally competent educators who hold high expectations of all students. Create opportunities for staff at all schools to collaborate to continually improve their teaching.
- **Individual and Team Accountability** - Create a culture where teachers, principals and central administrators are collectively and individually responsible for the progress of students of all races and income levels. Provide schools on a regular basis the data needed to help educators better understand and adjust the effectiveness of their instruction.
- **Rigorous Common Core Program** - Raise standards and expectations for all students. Provide access to the same rigorous program requirements to all students, from early childhood through 12th grade. Give teachers flexibility to make the curriculum relevant and accessible to all students so that all can learn and excel.
- **Targeted Student Supports** - Assess all students regularly to monitor progress. Provide resources to prevent students from falling behind and to intervene with those that do to get back on track. Invest in early childhood education and partnerships with families and community organizations to support the whole student.

Financial Environment

PPS derives about 75% of its general fund revenues from the state school fund and the associated funding distribution formula. Two-thirds of that money comes via the appropriation made by the state legislature and the other one-third is the aggregate of local permanent rate property taxes from schools districts across the state. The state budget and the legislative appropriation is highly dependent upon state revenues through incomes taxes. The outlook for the state economy is a leading indicator for the health of this revenue stream and is, therefore, of great importance for PPS.

The second largest revenue item for PPS is its local option levy which is a property tax based upon assessed values of property in PPS, and which is also significantly influenced by real market values of homes within PPS.

Oregon Economy: Oregon is continuing its gradual recovery from the worst national recession in half a century. In 2014 Oregon’s unemployment rate decreased to 7% from 7.7% in 2013 and from a recent high of 11.1% in 2009. The consensus of economists appears to be cautiously optimistic for continued moderate growth. It’s reasonable to assume that this would result in increased K-12 funding in 2015/17. Like districts across the state, PPS will need increased funding in the coming biennium to cover the increased cost of current service level activity, to pay for full-day kindergarten (which has to be paid for in the general fund starting in 2015/16), and for PPS, to cover the level of expenditures funded in 2014/15 by drawing down contingency/reserves.



Source: U. S. Department of Labor - Bureau of Labor Statistics

Portland Area Employment by Industry	Dec 2012	Dec 2013	Dec 2014
Trade, Transportation, & Utilities	20%	19%	19%
Education, Health Services, & Hospitality	25%	25%	25%
Government	14%	14%	14%
Professional & Business Services and Other Services	17%	18%	18%
Manufacturing	11%	11%	11%
Information Services & Financial Activities	8%	8%	8%
Construction, Mining, & Logging	5%	5%	5%

Source: U. S. Department of Labor - Bureau of Labor Statistics - Preliminary Data

Local Economy: Portland and the surrounding metropolitan area has a widely diversified economy. Its centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high tech exports. During the 2014 calendar year, Trade, Transportation, & Utilities, along with Education, Health Services, and Hospitality accounted for the majority of the economy (44%). Portland has led the state out of the recession.

Portland Real Estate Market: The District’s five-year Local Option Levy property tax was renewed in

November 2014 for a new five-year term. We are very grateful to the voters in PPS for this support. The local option levy has resulted in increased revenue for PPS as described elsewhere in this budget document. However, the benefit to PPS of this levy is reduced because of Measure 5 property tax limits, known as “compression”. Market value of residential property, the critical variable in calculation of compression, declined for several years during the recession. This had the effect of reducing the amount that PPS collects through the local option levy. This resulted in lower direct revenue for PPS from the local option. Compression is calculated on a property by property basis, which makes local option revenue notoriously hard to forecast. Market values for residential property increased modestly in 2012 and more significantly in 2013 reversing the trend and unwinding some of the compression. Based upon review of various sources of housing market activity and sales data it appears that these positive trends were sustained through 2014. It is very likely that market values increased in 2014, particularly west of the Willamette River (which is where compression is an issue for PPS). In the proposed budget we have assumed a continued reduction of the compression for PPS’ local option levy and a corresponding increase in local option collections.

The Citizen Budget Review Committee (CBRC) <http://www.pps.k12.or.us/departments/budget/1118.htm> provides citizen oversight of these local option funds to ensure the District uses tax proceeds as legally required and promised to the voters.

Capital Bond: For many years the District did not have adequate funds for capital improvements and continued reductions in the operating budget for the school district only exacerbated the situation. In 2012, PPS updated its long-range facilities plan with the assistance of an advisory committee of more than 30 citizens, who brought a variety of professional perspectives as well as that of teachers, parents, and other interested participants. This committee held a series of community meetings, reaffirmed the need for a capital bond, and laid the foundation for the Board’s deliberation on a bond proposal and the criteria for definition of projects to be financed.

In November of 2012, the voters of Portland Public Schools authorized Portland Public Schools (the “District”) to issue up to \$482 million of general obligation bonds to improve schools, with 67% of voters supporting this capital investment program. This was a landmark accomplishment for PPS after many years of work and we are enormously grateful to the voters in this district for their continued support of PPS and for public education in our district.

The bonds issued under this 2012 authorization will finance a program of capital investments in PPS schools that includes:

- the full modernization or replacement of three high schools (Roosevelt, Franklin and Grant) identified using high seismic risk and the need for major access upgrades as priority criteria;
- the full modernization or replacement of Faubion School in partnership with Concordia University;
- seismic and other building improvements: including seismic strengthening, replacement and seismically bracing roofs, roof replacements and accessibility improvements at a number of district schools;
- educational facility improvements to improve grades 6-8 science classrooms with sinks and electrical outlets at as many as 39 schools;
- repayment of \$45 million of existing capital debt (interim financing that funded urgent roof replacements, modular classrooms, boiler burner replacements, the purchase of Rosa Parks School and other critical work in anticipation of a capital bond); and
- master planning the high school campuses not impacted by the major investment described above.

PPS issued the first \$145 million of bonds, under the November 2012 authorization, in May 2013. The interim capital debt repayment has taken place. Building improvements were completed at six schools over the summer of 2013, at another 12 schools over the summer in 2014, with another 27 schools scheduled for capital investment in the summer of 2015. The major projects at Roosevelt, Franklin and Faubion are under way with construction beginning in the 2015/16 school year. Franklin High School will be moving to the Marshall campus to allow for this work, and Faubion School will be moving to the Tubman site. More information on this work is contained in the Fund Detail section of this budget document following the Fund 450 GO Bonds tables.

PPS is working on a second bond issue of about \$245 million, under the November 2012 authorization, with an expected completion by April 30, 2015 and this proposed budget includes proceeds from that issue. Additional information on the capital planning and school modernization work can also be found here: <http://www.pps.k12.or.us/bond/index.htm>

City of Portland Arts Income Tax: In November of 2012, voters in the City of Portland approved a limited income tax (\$35 per adult) to fund a new Arts Education and Access Fund which provides finances for a number of activities including one that directly impacts this budget, i.e. paying for arts teachers in schools serving students in grades K-5 within the City. The funding agreement with the City allocates funds based upon average salary of all K-5 teachers in PPS and, the number of students in grades K-5 using a student:teacher ratio of 500:1. In 2013/14 PPS was able to fund 45 arts teachers in schools serving students in grades K-5. In 2015/16 PPS is able to use a ratio of 445:1 for allocation of these funds, which results in a budgeted allocation of 52.5 teachers to these schools.

The Budget Process

The District’s fiscal year spans July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizen involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). The ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Commission (TSCC) website - <http://www.tscmultco.com/>.

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: <http://arcweb.sos.state.or.us/pages/rules/access/numerically.html>.

Budgeting is not simply done once a year. It is a continuous process taking about 30 months to totally complete the activities associated with each fiscal year. The budgeting process has various phases with three distinct products:

- **Proposed Budget** preparation - staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document, also called the Budget Book.
- **Approved Budget** - the Board, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee refines the Proposed Budget and votes to approve a budget and impose property taxes. This stage also involves budget review and input from the Citizen Budget Review Committee. This committee performs separate review and analysis of the Proposed Budget and provides recommendations to the Budget Committee. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is passed to the TSCC for its review and certification.
- **Adopted Budget** - the District's Approved budget is reviewed and certified by the TSCC. Unique to Multnomah County, the TSCC is a five-member citizen board appointed by the Governor that reviews the budgets of all governmental jurisdictions in Multnomah County. The Commission, together with the State Department of Revenue, is responsible for ensuring the District budget complies with Local Budget Law. The TSCC certifies the Approved Budget after review. Successful completion of that action includes a public hearing held by TSCC. The Board further refines the Budget prior to final adoption in late June, but no later than June 30. The Board, as governing body, votes to adopt the Budget, levy taxes and appropriate the funds. The outcome is a legally adopted budget as published in the Budget Book.
- **Amending the Budget** - Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.
 - The minor supplemental budget process (increase in any fund must be less than ten percent of expenditures) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
 - A major supplemental budget process (any fund increase of ten percent or more of expenditures) occurs as needed. Major Supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

Even after the end of the fiscal year there are adjustments to the amount of state funding attributable to that year, with final adjustments in March/April of the following year.

Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. In PPS the budget officer is the budget director. For local jurisdictions with greater than 200,000 in population (such as PPS) the elected body is the Budget Committee, with no citizen members. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves a budget before it is formally adopted by the governing body.

The District is not required to have a budget committee composed of citizen members. However, the Board has established a Citizen Budget Review Committee (CBRC) composed of eight to twelve people to advise the Board on the budget. The CBRC reviews, evaluates, and makes recommendations to the Board regarding the Superintendent's Proposed Budget and any other budgetary issues the CBRC or the Board identify. The CBRC also monitors and advises the Board on the allocation and expenditure of Local Option Levy funds.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. This structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

Preparing the FY 2015/16 Proposed Budget

The Proposed Budget is the final product of an extensive, collaborative process of budget development, analysis, and revision, which builds upon work done in reviewing programs and developing new plans for delivering services to students and families.

Board Discussion and Community Engagement: On September 23 the Superintendent presented an update to the Board as to the 2014/15 budget largely based upon a revised beginning fund balance for the year. The Superintendent presented a plan for immediately adding teachers to schools and increasing support staff in high schools in the current year. On October 14, 2014, as requested by the Board, the Superintendent presented plans for both ongoing and one-time investments in support of the three priorities (focused on third grade reading; high school graduation/completion; disproportionate discipline), and one-time investments that support the improvement of outcomes for PPS students and effective operations. The plans also included an increase to the budgeted contingency for 2014/15 to 4-5% of total expenditures.

On December 16, 2014 the Board received a further update on the 2014/15 budget which included revised estimates for local property taxes and student enrollment. On January 20 and 27, 2015 the Board considered and approved an amendment to the 2014/15 budget to reflect the information and activity from September and October, which had been confirmed by the completion of the 2013/14 audit of PPS' financial statements. The amendment also reflected the December 16 update as well additional revisions to major expenditures.

On February 10, 2015, at the request of the Board, the Superintendent presented additional plans for one-time investments funded by the additional resources identified in December and January. The plans also included a further increase in budgeted contingency for 2014/15 to 5.4% of total expenditures i.e. higher local option revenue and forecast lower overall teacher salary costs, lower healthcare and benefit costs.

In December and January staff reviewed budget priorities with a number of stakeholder groups including the Coalition of Communities of Color, the Achievement Compact Advisory Committee, the District Employee Leadership Stakeholder Team, and the Superintendent's Student Advisory Committee. This involved both open-ended discussions about priorities and also a prioritization exercise. On January 20, 2015 the Board did the prioritization exercise at a work session, which provided staff with guidance about priorities and areas requiring further study and discussion.

On February 17, 2015 the Board did a prioritization exercise for school staffing. The exercise and concurrent discussion provided staff with guidance about priorities and areas requiring further study and review.

During the course of the year the Board had work session presentations and discussions on a number of program topics which included information about budget implications and possibilities. These included: dual language immersion; multiple pathways to graduation; special education; high school graduation rates and the high school action team; funded programs; information technology.

On March 9, 2015 the Superintendent presented to the Board a school staffing plan for 2015/16 and the framework for her 2015/16 budget proposal.

School Staffing: District Staffing Team

The budget development was again supported by the work of the District Staffing Team (DST) which considered school level staffing questions. The focus of this group is on the distribution of school staffing via the school staffing formulae. The team was convened by Antonio Lopez, Assistant Superintendent in the Office of School Performance.

The DST is not a decision-making body. Its charge is to advise the Superintendent on school staffing priorities, with the goal of ensuring that the allocation of resources align with the district Milestones goals and the Racial Educational Equity policy. This year the work that came out of DST was firmly based on the work done in the prior years, which had recommended an increase in the percentage of school staffing allocated through the equity formula; and had proposed additional staffing allocations to schools identified as focus or priority schools or other improvement status by ODE.

The DST reaffirmed the following guiding principles

Build upon work of District Staffing Team from the last two years:

- Invest some resources by school type and achievement needs and not solely by number of students
- Provide enough time for resources to shift culture and to build capacity

The DST recommended continuing the increased equity allocation for school staffing, which is 8% of the main staffing allocation. One formula uses the number of students receiving free meals by direct certification as the criterion for 4% of the equity allocation, and the other formula uses the number of combined underserved (free meals, Special Education, Limited English Proficient, or historically underserved racial groups as defined by the State) students for the remaining 4%.

The DST believed that it was important to continue the targeted allocation of limited strategic investments to improve student outcomes and to mitigate to other budget challenges through an additional allocation to schools that are designated as focus or priority schools by ODE.

The primary focus of deliberation this year was on how to allocate the additional positions that were available by virtue of the increased revenue from PPS local option. The DST endeavored to ensure that additional staffing would support the three priorities and improve the overall capacity of PPS schools to address these priorities.

The recommendations of the DST included:

Third Grade Reading Priority:

- Adding Educational Assistant support to all kindergarten classrooms in 29 schools serving student populations where more than 50% of the school's students are identified as historically underserved.
- Targeted Support at Focus and Priority Schools with the addition of a teacher at 8 schools to work with students and teachers on early literacy, in kindergarten and first grade especially, and RTI implementation.

High School Graduation/Completion Priority:

- College and Career readiness at High School with addition of 1.5 teacher FTE at 9 comprehensive and focus option high schools to support college and career readiness, and career related learning classes.
- Improving High School Staffing Ratios by adding 20 teacher FTE to reduce the student:teacher staffing allocation ratio at all high schools.
- Elective Support & College and career readiness at Middle Grades through addition of 0.5 teacher FTE at all K-8 schools and 0.2 teacher FTE at all middle schools to ensure all K-8s can offer art to students in grades 6-8 and to support the beginning of college and career readiness programs at these grades, including AVID programs in some schools.

Disproportionate Discipline Priority:

- Counselors in K-5, K-8 and Middle Schools. Building upon the 2014/15 budget which established a minimum allocation of a half-time counselor in all these schools, this budget introduces a 400:1 ratio (rounded up and down) for counselor allocation, with a minimum allocation of a full-time counselor in all these schools.

Capacity to Address all Priorities:

- School Secretaries: All schools will now have a minimum allocation of two full-time (40 hours/week) secretaries.
- Increased funding for Substitutes to provide five full-time Educational Assistant substitutes and five full-time paraeducator substitutes.
- Increased the number of positions "set-aside" to address staffing situations in the spring and fall.

These recommendations have been incorporated in the proposed budget by the superintendent.

Centrally Managed Resources: Budget Leadership Team

All central departments prepared budget submissions that described a program. Managers proposing increased allocations or new programs submitted narratives that addressed four questions/issues:

- Describe the program. Who are the racial/ethnic groups affected by this program? And what are the potential impacts on these groups?
- How does this impact student achievement and the elimination of the opportunity gap? How does this support the three priority areas?
- How are you proposing to spend funds differently?
- Outline how you used the Racial Equity Lens in development of your budget submissions.

In addition to these submissions for existing programs managers were also able to propose expansions to existing programs or new programs.

There were submissions for significantly more additional investment through expansions to existing programs and for new programs than the amount of projected available funding – particularly once the state funding outlook appeared to center on a \$7.235 billion figure for the legislative appropriation. Executive leadership staff was asked to review proposals from their respective areas and to identify those requests that were the highest priority.

These proposals were then presented at four meetings of the Budget Leadership Team (BLT) that included the Superintendent and all of her direct reports, as well as senior managers from the Office of School Performance, the Office of Teaching and Learning, Funded Programs, Equity and Partnerships, Finance, Human Resources, System Planning and Performance, and the assistant budget director.

Included in the proposed budget are investments that:

- Follow through on the Board's decision to revise the enrollment and transfer policy and review district boundaries.
- Support the implementation of full-day kindergarten and continue the growth of early learner services with a center at Lane and childcare for teen parents at Franklin.
- Match funding from partners; AVID expansion, mental health services and an attendance support program with Multnomah County
- Support our equity policy: expanded training for PBIS and restorative justice; transportation for dual language immersion programs
- Sustaining existing programs where grant funding is expiring: wrap around services at Franklin, Madison and Roosevelt through the high school graduation initiative; early warning system.
- Continued increased funding for athletics: increasing all high school athletic directors to full-time and increased support for middle school programs

Budget Reconciliation and Balancing

On March 9 the Superintendent presented her school staffing plan and framework for budget proposal to the board. http://www.pps.k12.or.us/files/board/Budget_Framework_and_Staffing_3_9_15_3.31pm.pdf.

The Superintendent held a budget town hall meeting with Board, and three budget town hall meetings between March 11 and 16.

The Superintendent was a full participant in BLT meetings and was fully briefed on the work and proposals of the DST. She used the work of the DST and BLT to inform her decisions in the development of this proposed budget in a final stage process that combined the highest priority components of both teams to the fullest extent possible given the financial resources forecast to be available to PPS in 2015/16.

2015/16 Budget Development Calendar

Date	Activity
July/August	Second update to 2014/15 Staffing Allocation to Schools
September	Revised pre-audit estimate FY 2013/14 ending fund balance
September 9	<u>Board Work Session</u> : Dual Language Immersion
September/October	<u>Board Meetings/Work Sessions</u> : FY 2014/15 budget updates (priorities) Third update to Staffing Allocation to Schools
September 23	<u>Board Meeting</u> : Publish Budget Calendar. Update FY 2013/14 ending fund balance. 2014/15 Budget: Authorize increase in school staffing and support.
October 14	<u>Board Work Session</u> : 2014/15 Budget Priority Investment Plans
November 10	Board appoints Citizen's Budget Review Committee (CBRC) Members
November - May	CBRC - Discuss budget process, forecast, school staffing, Local Option Levy, and recommendations on Proposed Budget
November - February	District Staffing Team - School Staffing work sessions
December 2	<u>Board Work Session</u> : Multiple Pathways
December 16	<u>Board Meeting/Work Session</u> : 2014/15 budget update (including property taxes and student enrollment)
December/January	Budget Prioritization Discussion/Exercise: Coalition of Communities of Color, Achievement Compact Advisory Committee, District Employee Leadership Stakeholder Team, Superintendent's Student Advisory Committee, PAPSA
January 6	<u>Board Work Session</u> : Special Education
January 20	<u>Board Work Session</u> : 2014/15 Budget Amendment discussion. 2015/16 Budget Prioritization Exercise. Dual Language Immersion Update.
January 27	<u>Board Meeting</u> : 2014/15 Budget Amendment approved
January - March	Budget Leadership Team work sessions
February 3	<u>Board Work Session</u> : High School Graduation Rates/High School Action Team
February 10	<u>Board Work Session</u> : 2014/15 Budget – Additional Investment Plans
February 17	<u>Board Work Session</u> : School Staffing Prioritization
February 23/26	Community Budget Workshops: Staff presentations on PPS budget. February 26 meeting in Spanish.
February 24	<u>Board Work Session</u> : Funded Programs
March 3	<u>Board Work Session</u> : Information Technology
March 4	<u>Town Hall Meeting</u> : School Board & Superintendent Smith
March 9	Superintendent presentation: 2015/16 Budget - School staffing plan and framework for budget proposal to board
March 10	Initial 2015/16 Staffing Allocations to Schools

Date	Activity
March - April	Staffing Process - Submission, Review, and Approval
March 11/12/16	<u>Town Hall Meetings</u> : Superintendent Smith
March/April	<u>Board Meeting/Work Session</u> : FY 2014/15 budget update (including FY 2013/14 state school fund prior year adjustment)
March 23 - March 27	Spring Break
April 14	Superintendent Proposes Budget - <u>Board Meeting</u> (Budget Committee): Budget Committee receives the 2015/16 Proposed Budget and Budget Message from Superintendent.
April 13/21/27	<u>Board as Budget Committee</u> holds three Town Hall meetings to hear and consider public testimony. Spanish will be the primary language at the April 27 meeting.
April - May	<u>Board Meetings/Work Sessions</u>
April/May	First update to 2015/16 Staffing Allocations to Schools
May 12	<u>Board Work Session</u> : CBRC Reports to Board
May 26	Approved Budget - <u>Board Meeting</u> (Budget Committee): Budget Committee discussion and vote to approve a budget
June 1	Submit Approved Budget to TSCC
June 23	Adopted Budget - TSCC Hearing; TSCC certifies the Approved Budget; <u>Board Meeting</u> : Discussion on Approved; Board votes to Adopt the FY 2015/16 budget Final amendment FY 2014/15 budget
July	Preliminary estimate FY 2014/15 ending fund balance.
July/August	Second update to 2015/16 Staffing Allocations to Schools
September	Revised pre-audit estimate FY 2014/15 ending fund balance
September/October	Third update to 2015/16 Staffing Allocations to Schools

Portland Public Schools Program Structure

The program structure is as defined by the Oregon Department of Education. A more detailed description can be found in the Appendices.

Program Type	Program Description
1000 Instruction	Activities dealing directly with the teaching of students.
2000 Support Services	Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
3000 Enterprise and Community Services	Activities financed and operated similarly to private business enterprises, providing goods and services to the students or the general public and financed primarily through user fees or community programs.
4000 Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to existing facilities.
5000 Other Uses	Servicing of debt, transfers between funds and apportionment of funds from an Educational Service District.
6000 Contingency	Expenditure which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

Portland Public Schools Fund Structure

Fund Type	Budgeted Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the District.
Special Revenue Funds	201 - Student Body Activity Fund 202 - Cafeteria Fund 205 - Grants Fund 225 - PERS Rate Stabilization Reserve Fund 299 - Dedicated Resource Fund	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	304 - Bond Sinking Fund 305 - School Modernization Debt Service Fund 306 - Settlement Debt Service Fund 307 - IT Projects Debt Service Fund 308 - PERS UAL Debt Service Fund 309 - SELP Debt Service Fund 320 - Full Faith & Credit Debt Service Fund 338 - Facilities Capital Debt Service Fund 350 - GO Bonds Debt Service Fund	Accounts for the payment of principal and interest on certain long-term debt.
Capital Projects Funds	404 - Construction Excise Fund 405 - School Modernization Fund 407 - IT System Project Fund 420 - Full Faith & Credit Funds 435 - Energy Efficient Schools Fund 438 - Facilities Capital Fund 445 - Capital Asset Renewal Fund 450 - GO Bonds Fund 480 - Recovery Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Internal Service Fund	601 - Self Insurance Fund	Accounts for services furnished by one department or agency to another department or agency on a cost-reimbursement basis.

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Background Information

This background section describes how we track allocations and the main inputs into the school staffing allocations.

Licensed Full-time Equivalent (FTE) - For purposes of tracking and balancing staffing allocations at the school level, General Fund positions are designated in licensed full-time equivalents, where one teacher equals two classified staff members (e.g. secretary, clerk, educational assistant). Therefore, only 0.5 FTE is needed to hire a full-time secretary and 0.25 FTE is needed to hire a half-time educational assistant.

Enrollment Projections – Staffing for 2015/16 is based on projected October 2015 Enrollment. Projections have been done by the [Portland State University's Population and Research Center \(PRC\)](#). PRC has forecast district enrollment since 1999. Adjustments are made to account for changes in school configuration (e.g., adding a grade, a new school or program, a program expansion, changes in transfer policy or boundaries, or changing demographic factors).

Portland Public Schools enrollment projections by PRC are done at the district, cluster and the school level. They use a “grade progression model”, also referred to as a “cohort survival method” to forecast enrollment at individual schools. Projected enrollment in any given school and grade is based on the previous year’s grade at that school with adjustments for how students have progressed from grade to grade in the recent past. For example, next year’s third grade enrollment at a school is based on the number of students in second grade this year and the trend of students matriculating from second grade to third grade over the previous three years. Kindergarten forecasts are informed by birth data collected by health agencies.

For the first grade level at a school, i.e. Kindergarten, 6th and 9th grades, projections are based on the historic share of residents that attend the schools and transfer trends. All school level forecasts are reconciled with the cluster and district. PRC projections are completed in January, and adjustments to the PRC forecast may be made when there is school consolidation, program changes or expansions, configuration change, changes in the numbers of students to be accepted for transfers and other factors associated with the transfer process, and any other changes that would not be known by PRC at the time of their forecast

Economic Disadvantage and Combined Historically Underserved – These data are used for a number of decisions, including staffing allocations for General Fund Equity FTE, Title-IA allocations, and in 2015/16 to prioritize allocation of Educational Assistants for Kindergarten.

Combined Historically Underserved includes students who meet one of the following criteria: Special Education Eligibility; Limited English Proficiency; Free meal eligibility by Direct Certification (see below); identification as any of African-American, Hispanic, Native American or Pacific Islander by race. These historically underserved groups are similar to those the Oregon Department of Education uses in measurement of the Achievement Gap.

The way that PPS measures Economic Disadvantage has changed for 2015/16. PPS is now relying on a measurement called “Direct Certification” to measure economic disadvantage. This is defined below. Modeling and analysis of this change were performed to assess how this new measure might impact school allocations. The thresholds for equity allocation eligibility have been reset to minimize change to school allocations as a result of using this new measure.

As of September 2, 2014, Portland Public Schools implemented the federal government’s Community Eligibility Provision (CEP) program at 25 eligible schools. These CEP schools are able to provide school breakfasts and lunches to all students at no charge. Eligibility for this CEP program relies on the Direct Certification criterion to measure economic disadvantage. Direct Certification information is shared with PPS Nutrition Services from the State of Oregon. The State identifies families for free meals, mostly related to 130% of poverty or a categorical reason such as Supplemental Nutritional Assistance Program, Temporary Assistance for Needy Families, Foster Care and other reasons. A benefit of the CEP program is that families no longer have to submit applications for free or reduced priced meals at CEP eligible schools. However, this means Districts who implement CEP need to find a new way to measure economic disadvantage.

Fewer students meet the criteria for Direct Certification than the prior measurement of Free and Reduced Meal eligibility. The definition of economic disadvantage changes from a qualification level of \$44,000 for a family of 4 (185% of poverty level) to \$31,000 for a family of 4 (130% of poverty level). This means that schools will have a lower Direct Certification percentage than they will Free and Reduced meal percentage. For example in 2014-15, if a school’s Free and Reduced Meal percentage is 60%, the corresponding Direct Certification percentage would be approximately 40%.

General Fund Formula Allocations

The general fund staffing formula is comprised of four components:

1. Ratio FTE – Staff allocation based on number of students. This component includes, but is not limited to, teachers, educational assistants, and library and technology staff. Ratio FTE does not include funding for Kindergarten.

2. Equity Allocation – Staff allocation based on students’ Socio-Economic Status and the number and percentage of students identified as Combined Historically Underserved. Eight percent of the non-administrative FTE allocation is based on these Equity factors.
3. Kindergarten – Kindergarten teacher and education assistant allocation based on the number of students served. The initial allocation, shown in this budget document, provides sufficient staff for a maximum class size of 26. Additional resources may be allocated in the fall based on actual students enrolled.
4. K-5 Arts – The City of Portland provides dedicated resources for Arts instruction for schools serving students in grades K-5.
5. School-Wide Support – Staff allocation based on the need for administrative and other basic support. This allocation is based on school size and configuration (K-5, K-8, K-12, middle and high schools). Positions staffed by this component include principals, vice principals, assistant principals, counselors and clerical support and others.

Ratio FTE

The major portion of each school's FTE allocation comes from this component of the formula, which is based on the number of forecasted students. For example, a 24 to 1 ratio provides 1.0 FTE for every 24 students enrolled. The table below shows the ratios used for allocation.

Budget	K-5 Schools	K-8 and K-12 Schools	Middle Schools (6-8)	High Schools (9-12)	Comment
2007/08 Adopted	23.5:1*	23.5:1*	23.5:1	22.7:1	
2008/09 Adopted	23.2:1	23.2:1	23.2:1	22.7:1	* Prior to 2008/09, kindergarten staffing was calculated as part of Ratio FTE. Since then it has been calculated separately. See the section on kindergarten staffing below for more detail.
2009/10 Adopted	23.4:1	23.4:1	23.4:1	22.9:1	
2010/11 Adopted	24.24:1	24.24:1	24.24:1	24.03:1	
2011/12 Adopted	25.0:1	24.24:1	24.24:1	29.1:1^	^ The 2011/12 High School increase in ratio incorporates a shift from Ratio to School-Wide Support, where the Ratio of 24.03 to 1 is equivalent to 25.57 to 1. The remaining increase from 25.57 to 29.1 was partially mitigated through high school scheduling changes.
2012/13 Proposed	27.0:1	26.0:1	26.0:1	31.3:1	The Proposed 2012/13 Budget included a ten million dollar reduction in school staffing.
2012/13 Adopted	25.0:1	24.24:1	24.24:1	28.35:1	The Adopted 2012/13 Budget restored school staffing and ratios through a one-time agreement among the City of Portland, the Portland Association of Teachers and PPS that included cash from the City, deferral of teacher’s salary increases, furlough days for non-represented staff, and other reductions.
2013/14 Proposed	26.9.0:1	25.6:1	25.25:1	30.0:1	Although the State of Oregon increased the State-Wide Education budget, it does not fully make up for one-time school staffing resources. Additionally, ratios also increase through (1) shifting allocations between schools by allocating less by ratio and more by Equity (5% to 8%), (2) allocating 20.25 FTE to Focus and Priority Schools (3) HS ratios decrease as HS school-wide support increases.
2013/14 Adopted	26.9:1	25.6:1	25.25:1	25.72:1	Adopted 2012/13 Budget High School Ratio increase by 58 FTE of which 14 FTE were already in high school school wide support.
2014/15 Adopted	25.8:1	24.0:1	24.75:1	23.65:1	State of Oregon increased State-Wide Education budget and PPS commits to create at least 120 more Portland Association of Teachers positions, mostly through improved Staffing Ratios.
2015/16 Proposed	25.8:1	24.0:1	24.75:1	21.63:1	High School allocation ratio improved by adding 20 FTE in 2015/16 budget and to reflect addition of 29 FTE mid-year in 2014/15 amended budget. Counseling ratio improvement in all school levels is shown in school-wide support tables and not in these ratios.

A Ratio of 24:1 does not equate to an average class size of 24 students for every teacher. There are a number of factors and decisions made on a school-by-school basis that determine overall class size for each school. Reasons that actual class sizes differ from the ratio include:

1. There are other resources besides Ratio FTE used for Classroom teachers (Equity FTE, Discretionary School-Wide Support, Grants, Foundation), reducing class size.
2. Schools can choose to use ratio FTE for non-classroom positions, increasing class size.
3. Teacher planning time within the school day in middle and high schools reduces the time teachers are in class, increasing class size.
4. Some high school students don't take a full load of classes, reducing class size.
5. Some students receive Special Education or ESL services outside of their regular class, reducing class size.
6. Types and number of courses offered (e.g., Band, PE) affect class size.

Equity

In accordance with PPS Racial Educational Equity policy which explicitly calls for the differentiation of resources, additional FTE is allocated to promote greater equity across the District. This equity allocation is eight percent of the non-administrative formula (Ratio, Kindergarten, Equity) FTE. Half of the Equity FTE will be allocated based upon students' Socio-Economic Status, and the other half of the Equity FTE will be allocated based upon the number and percentage of students PPS identifies as historically underserved.

Socio-Economic Status FTE is determined based on each school's number of students who are eligible for free meals by Direct Certification (see background information on prior pages). Four percent of the non-administrative formula is allocated this way. K-5, K-8 and middle schools where more than 15% of students are identified as eligible will receive an Equity allocation in 2015/16 at an eligible-student-to-FTE ratio of 76:1. This 15% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to higher poverty schools, including those schools where Title I is no longer available following the change in that threshold in 2012/13. All high schools will receive a Socio-Economic Status allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 68:1.

Combined Historically Underserved FTE is determined based on each school's number of students who meet one of the following criteria: Special Education Eligibility, Limited English Proficiency, free meal eligibility by Direct Certification (see background information on prior pages), African-American, Hispanic, Native American or Pacific Islander race. These historically underserved groups are similar to those the Oregon Department of Education uses to measure the Achievement Gap. Four percent of the non-administrative formula is allocated this way. K-5, K-8 and middle schools with more than 40% of students meeting this criterion will receive an Equity allocation in 2015/16 at an eligible-student-to-FTE ratio of 98:1. This 40% minimum requirement (floor) was designed to concentrate the allocation of the Equity factor to schools with higher concentrations of historically underserved students, including those schools where Title I is no longer available. All high schools will receive a Combined Underserved allocation, regardless of the percent of eligible students at an eligible-student-to FTE ratio of 118:1.

The Direct Certification measure identifies fewer students as meeting the economic disadvantage criterion. To offset the impact of this measurement change the minimum requirements (floors) for K-5, K-8 and middle schools were reduced from 30% to 15% for the Socio-Economic Status FTE allocation and from 45% to 40% for Combined Historically Underserved FTE allocation. As a result of resetting the thresholds for these allocations this change in measurement does not make any significant difference to how staffing is allocated in 2015/16.

Kindergarten

Starting in 2015/16 the State of Oregon will allow districts to claim full weighting of students for Full-day Kindergarten through the State School Fund. The General Fund allocates funding for the full school day in all elementary schools. In past years, the second half of the school day was funded through Title I in Title I schools, and by parent-paid tuition in non-Title-I schools. Now Full-day Kindergarten is funded completely through the General Fund.

Maintaining manageable Kindergarten class sizes is a top priority. The District's target for maximum Kindergarten class size in fall 2015/16 will remain at twenty-five students. Since 2008/09, the Kindergarten allocation has been separate from the Ratio Component. Kindergarten FTE is allocated by classroom. Note that the average Kindergarten class size will generally be less than 25.

The Kindergarten allocation occurs in two phases – an initial allocation as part of the regular spring staff allocation process, and a secondary allocation to adjust class size once actual fall enrollment is known.

1. The initial allocation, contained in this budget document, provides sufficient staff to each school so that no Kindergarten class exceeds 26 students (based on projected student numbers).
2. In the fall when students enroll, if average Kindergarten class size exceeds 25 students, then allocation of additional resources will be considered. With few exceptions, a new section of Kindergarten will be provided to schools with increased Kindergarten enrollment.

If a school has only one class of Kindergarten with more than 25 students, a part-time educational assistant may be added instead of a full teacher. Similarly, exceptions to the maximum class size of 25 may occur where a school facility does not have space for an additional section, or if there are programmatic reasons for a slightly larger class size (as in an immersion program).

Spring 2015 Allocation at 26 target maximum applied to 2015/16 projection

K Range	K FTE
0 to 26	1.0
27 to 52	2.0
53 to 78	3.0
79 to 104	4.0
105 to 130	5.0
131 to 156	6.0

Kindergarten will see additional support through allocation of educational assistants at schools where more than 50% of the students are identified as Combined Historically Underserved (see General Fund Equity section for definition). At these schools, the General Fund will fund a half-time Educational Assistant in each kindergarten classroom. Additionally, at Title I schools, Title I will fund the second half of the Kindergarten Educational Assistant to make them full time in these schools. This investment has been made in support of the PPS third grade reading priority which is focused on ensuring that all children in PPS can read-to-learn by third grade.

School-Wide Support

The School-Wide Support Tables indicate the number and types of positions allocated to each school depending on school size and configuration (K-5, K-8, K-12, middle, or high schools).

Counselors were added to this table in 2008/09 supporting efforts to provide a counseling presence in all schools. High School Counselor allocations were improved in the Fall of 2014 (after the adoption of the 2014/15 budget) to be 300:1. In the 2014/15 budget all K-5, K-8 and MS counselor ratios were changed to ensure there was at least a half-time counselor allocation to all schools. In this proposed budget these allocations have been further improved through use of a ratio of 400:1 rounded to the nearest 0.5 FTE, with a minimum allocation of 1.0 FTE so that all these schools will have a full-time counselor. In addition, allocation for school secretaries was increased to ensure that all schools have at least two full-time (40 hours/week) secretaries. Although each school’s leadership retains some discretion over use of these School-Wide allocations, counselor and secretary positions are not intended to be converted to other uses.

K-5 Schools

FTE Allocated by School Enrollment^	<299	300-349	350-399	400-499	500-599	600-699	700-799
Principal/Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal					1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.25	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Counselor*	1.00	1.00	1.00	1.00	1.50	1.50	2.00
K-5 School Total	3.25	3.25	3.25	3.25	4.75	5.00	5.75

K-8 Schools

FTE Allocated by School Enrollment^	<250	250-299	300-399	400-499	500-599	600-699	700-799
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	-	-	-	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.25	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	1.00	1.00	1.00	1.00	1.50	1.50	2.00
K-8 School Total	3.25	3.25	3.25	4.25	4.75	5.00	5.75

Middle Schools

FTE Allocated by School Enrollment	300-399	400-499	500-599	600-699	700-799	800-899
Principal	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.25	1.50	1.50	1.50
Half-time Classified	0.25	0.25	0.25	0.25	0.25	0.25
Counselor	1.00	1.00	1.50	1.50	2.00	2.00
Middle School Total	4.25	4.25	5.00	5.25	5.75	5.75

High Schools

FTE Allocated by School Enrollment	300-499	500-599	600-699	700-799	800-899	900-999	1000-1099	1100-1199	1,200-1,299	1,300-1,399	1,400-1,499	1,500-1,599	1,600-1,699
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.75	1.75	2.00	2.00	2.00
Counselor	1.50	2.00	2.25	2.50	3.00	3.25	3.50	3.50	4.00	4.50	5.00	5.00	5.00
College /Career Coordination	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Discretionary Support	1.75	2.00	2.25	2.50	2.75	3.50	3.50	3.75	4.00	4.25	4.50	4.75	5.00
High School Total	7.75	8.50	9.50	11.00	11.75	12.25	13.00	13.25	14.25	15.00	16.00	16.25	16.50

FTE on all tables is shown in Licensed Equivalents, with Secretary represented as half the weight of certified FTE.

Starting 2014/15, Campus Monitors provided centrally through the Security Services department.

Starting 2015/16, Athletic Directors provided centrally through the Athletic department.

General Fund K-5 Arts

In the November 2012 election, Portland residents passed the Arts Education and Access income tax, which provides funding for art teachers for students in Kindergarten to 5th grades. For the past two years, teachers have been allocated to all schools with students in grades K to 5 at a ratio of 500 to 1, rounded to the nearest 0.5 FTE. For 2015/16 the Arts FTE ratio can be improved to 445:1, due to an ending fund balance. This improved Ratio means that 9 schools will receive an additional half-time K-5 Arts teacher.

Arts FTE at 445:1 by 0.5 FTE Increments

K-5 Students	Arts FTE
1-333	0.50
334-556	1.00
557-778	1.50

This staffing allocation must be used to hire licensed teachers for the arts (music, art, dance, drama) for students in grades K-5.

General Fund Allocations Outside the Formula

Formula-based allocations cannot always reflect the special circumstances of a particular school. As a result, it is sometimes necessary to make additional allocations to account for unusual school requirements or schools in transitioning situations. These allocations are shown in the 2015/16 School General Fund Staffing tables column labeled "Non-Formula."

The largest category of "non-formula" FTE are those provided to Focus, Priority and schools formerly receiving SIG (School Improvement Grant) dollars. This allocation includes 32.0 non-formula FTE.

Priority / Former SIG (School Improvement Grant) schools are high poverty schools whose achievement ranked in the lowest 5% (approx.) of Title I schools in the state based on Oregon's new rating formula. These schools were assigned this four-year designation due to very low achievement and growth, and need additional supports and interventions. PPS Priority Schools and the amount of FTE they were allocated include: Rosa Parks (2.50), Woodlawn (2.50), King (2.50), and Chief Joseph/ Ockley Green (2.50). Schools receiving Elementary and Secondary Education Act School Improvement Grants (SIG Schools) were also automatically classified as Priority Schools by ODE. Former SIG high schools, Roosevelt (3.00) and Madison (3.00), continue to receive this allocation.

Focus schools are high poverty schools which were ranked in the lowest 15% (approx.) of Title I schools and need additional support in closing the achievement gap and addressing achievement underserved subgroups. PPS Focus schools (and targeted FTE) are: César Chávez (1.25), Jefferson (2.25), Lane (1.25), Rigler (1.25), Scott (1.25), Sitton (1.25), Vernon (1.25), Whitman (1.25), and Woodmere (1.25). Other Title I schools identified with low ranking are included in this Focus allocation; these are Lee (1.25), Boise-Eliot/Humboldt (1.25), George (1.25).

Other Non-Formula Additions

There are a number of other non-formula additions. Below are a few of these examples:

- Schools that cannot meet "core program" requirements with their initial allocation
- Adjustments made for programs that require additional investment. Some of these include High School Focus Options (Benson High, Jefferson Middle College) and alternative programs such as Alliance High School and ACCESS. Vernon, King, Skyline and Sabin are working towards being authorized as International Baccalaureate schools and receive non-formula FTE for this transition.
- K-8 Schools operating on more than one site (Beverly Cleary and Chief Joseph/ Ockley Green)
- Schools faced with significant transition, such as those undergoing a move due to capital improvement/bond planning
- Middle grades additional electives and/or AVID implementation

Grant Funds and Special Revenue Funds

Many schools also have grant and/or special revenue funds that provide for additional staff in the schools.

Title IA Allocations

The largest single source of grant funds that provide additional FTE for both certified and classified staff in the schools is the Federal Title IA grant. Most of the Title IA funds received by the District are allocated directly to elementary, middle and K-8 schools where at least 40% of the students would qualify for free meals through Direct Certification. The funds are targeted to support students from low income families. Dollars are allocated per qualifying student. High schools only receive Title I funding if they are identified as "High Poverty" by a free meals by Direct Certification percentage of 46.8%, which is equivalent to 75% Free or Reduced Price Meals under the prior calculation method.

As described earlier, PPS has adopted a new measurement for economic disadvantage. It is called the Community Eligibility Provision. This provision uses the number of students identified as Directly Certified for free school meals. This is a more challenging threshold. Direct Certification thresholds have been aligned with the previously used free/reduced-priced meals rate to ensure schools did not suffer a loss in funding as a result of this measurement change. Title I per student allocation rates will show a slight increase in 2015/16.

Remaining Title I funds are allocated centrally. This funding is used to fund the second half of the full-day Kindergarten educational assistants in Title I schools, along with some pre-Kindergarten options for low income families, and to provide a range of supplemental academic support. Title I allocations to charter schools are calculated in exactly the same way as allocations to PPS schools. In compliance with Federal requirements, private schools receive support for the Title I eligible students who attend the private schools that are located within the PPS boundaries.

Other Grants

Other grants outside Title I that provide staffing in schools are for certain specific programs and may not be included in the proposed budget. Past examples are School Improvement Grants (SIG) and Language Immersion start up grants.

Special Revenue

Other staffing at schools can come from revenue raised from families either through individual school foundations (All Hands Raised).

School Foundation Funds

- As of January 15, 2015, 50 schools have foundations with account balances over \$1,000.
- Schools retain 100% of the first \$10,000 raised each year.
- Above \$10,000, two-thirds of funds raised stay with the school. One-third goes to a district-wide fund, which is administered by All Hands Raised on behalf of PPS and used to fund grants to schools.
- Funds are primarily used to purchase FTE which can only be paid for by these funds.

Special Education and English as a Second Language

Both Special Education and ESL/Bilingual programs provide staff in the schools. Each school has some FTE allocation from each of these programs. Both programs are supported by a combination of general fund and grant/special revenue funds.

SPECIAL EDUCATION (SpEd) STAFFING

Special Education staff includes Learning Center teachers, Speech Pathologists, School Psychologists, Paraeducators, Motor Team staff (Adaptive PE, Physical Therapists, and Occupational Therapists), and other specialists.

Special Education services also include classrooms located in various schools, designated for the support of special student populations. The methods for allocating teachers and paraeducators for these various settings are described below.

Allocations of teachers and assistants are made on the basis of the best information available at the time staffing is completed in the spring. Depending upon the resources available, these allocations may be adjusted based on updated information at the beginning of the school year.

Learning Center Teachers (K-12)

Learning Center teachers are allocated in 0.5 FTE increments, rounded to the nearest 0.5 FTE. The learning center ratio for K-5, K-8, 6-8 and K-12 are as follows:

- Minimum for K-5 is 1.0 except buildings with 10 or less LC students or building size is under 175
- Minimum for K-8 is 1.5 except building with 25 or less LC students
- Minimum for 6-8 is 2.0 except buildings with 50 or less LC students
- Minimum for K-12 is 2.0
- All buildings get a 0.2 increase for combined underserved between 45% and 65% and 0.4 increase for over 65%, 0.5 increase for over 500 combined underserved and 1.0 increase over 600 combined underserved

The Learning Center ratio for high schools remains the same as this year with a 1-28 ratio.

One-to-One Paraeducators

For 2015/16, paraeducators will be assigned to buildings to meet the needs of students as indicated by services on Individual Education Plan (IEP). All paraeducators for adult assistance in all grades K-12 will be allocated from an FTE pool controlled by the central Special Education department.

DESIGNATED SPECIAL EDUCATION CLASSROOMS

In 2015/16, high school behavior classroom teachers and high school students assigned to behavior classrooms will be counted in Learning Center ratios. Behavior teachers will share caseloads with learning center teachers and work together to provide appropriate instruction for students with disabilities. Groups of students may be assigned to behavior teachers or may rotate between learning center teachers and behavior teachers for instruction. Caseload assignments will be made at the building level.

Designated Classroom staffing is as follows:

Behavior Classrooms

Behavior Classrooms (up to 15 students):

Grades K-8

1 Teacher

2 Paraeducators

High School Step-Down Classroom (up to 15 students):

1 Teacher

- 2 Paraeducators
- 1 Qualified Mental Health Professional (QMHP)

Communication Behavior Classrooms (CB)

CB Classrooms (up to 15 students):

- 1 Grade K-5 Teacher
- 3 Paraeducators
- Grades K-8 CB Team
- 1 Teacher
- 2 Paraeducators

Intensive Skills Centers

Each Intensive Skills classrooms (up to 15 students grades K-12) receive allocations as follows:

- 1 Teacher
- 3 Paraeducators

OTHER SPECIAL EDUCATION STAFFING

School Psychologists (K-12)

School Psychologists are allocated using the following formula:

- K-5 1:110; K-8 1:115; 6-8 1:125; K-12 1:125; HS 1:135 - psychologist to student ratio
- 0.1 FTE increase for Title 1 Schools (which includes all Focus and Priority schools)
- Modified Rounding at 0.75
- 0.1 FTE increase for Behavior classrooms
- 0.05 FTE increase for Intensive Skills Classrooms

Schedules will continue to be divided into full days at each school they serve. These FTE are held and allocated centrally.

Speech and Language Pathologists (K-12)

- K-5, K-8, 6-8 Speech and Language Pathologists are allocated based on a ratio of 50:1 (that is, 50 students receiving speech services to one FTE).
- HS allocations are based on a ratio of 55:1.
- This ratio result is adjusted by an addition of 0.1 FTE for each CB and Intensive Skills classroom at all levels. Allocations are rounded to the nearest 0.2 FTE to provide for full days at each school, reducing lost service due to time spent in travel between buildings. These FTE are held and allocated centrally.

ENGLISH AS A SECOND LANGUAGE (ENGLISH LANGUAGE DEVELOPMENT) STAFFING

The ESL staff provides English language assistance to limited English proficient and immigrant students identified as English Language Learners (ELL). The service helps students develop proficiency in English, which is critical to success in their core curriculum classrooms.

The table below describes ELL teacher allocation for 2015/16. At schools with low numbers of students, services are provided by teachers on an itinerant basis or by school-based staff with specific ELD training.

Schools with 15 students and above are allocated teachers in 0.5 FTE increments.

ELL Students	Teacher Allocations
1 - 14	0.25
15 - 29	0.50
30 - 49	1.00
50 - 74	1.50
75 - 99	2.00
100 - 129	2.50
130 - 159	3.00
160 - 189	3.50
190 - 219	4.00
220 - 249	4.50

In addition, based on unique conditions at certain schools, the ELL allocations are augmented as follows:

1. K-8 schools with split campuses and 1.0 or fewer FTE allocated by formula are staffed at the next increment
2. K-8 schools with students spanning all grade and ELD levels and 1.0 or fewer FTE allocated by formula are staffed at the next increment
3. High schools receive a minimum 0.5 FTE allocation

Bilingual Educational Assistants

Bilingual educational assistant (EA) staffing is based on an ELL student number with extra weighting of students in language proficiency testing (ELPA levels 1 and 2). Students at level 1 and 2 get double Bilingual EAs support during core classes. This allocation model is described in the table below:

Weighted ELL Students	EA Allocation (0.875 FTE considered full time)
Fewer than 50	No EA allocation
50-99	0.438 FTE (half time EA)
100-149	0.875 FTE (1 EA)
150-199	1.313 FTE (1.5 EA)
200-249	1.75 FTE (2 EA)
250-299	2.188 FTE (2.5 EA)
300-349	2.625 FTE (3 EA)

English Learner student projections for 2015/16 were developed by ESL Department based on a roll forward of 2014/15 students by grade and estimates of students moving through the proficiency levels.

Numbers of ELPA level 1 and 2 students were used to double-weight the count used for allocation of educational assistants to also support family needs.

Weighted projections for bilingual EA allocations are based on the same student projection used for teacher allocations plus an extra 1.0 weight for each current ELPA level 1 and 2 student. To the extent that resources are available, staffing will be adjusted to reflect differences between October enrollment and the projections initially used for staffing.

2015/16 School General Fund Staffing

Grade Span (15-16)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing	School-Wide Support					KG EAs to schools with >80% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Classified (20 Hr), MLC Career Coord	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
K - 5	Abernethy	7%	26%	83	408	491	1.00		1.00	0.25	1.00		4.00	15.81				0.19	23.25	1.00	24.25
K - 5	Ainsworth	1%	22%	88	490	578	1.00	1.00	1.00	0.25	1.50		4.00	18.99					27.74	1.50	29.24
K - 5	Alameda	4%	18%	118	632	750	1.00	1.00	1.50	0.25	2.00		5.00	24.50					35.25	1.50	36.75
K - 5	Atkinson	26%	51%	63	361	424	1.00		1.00	0.25	1.00	0.75	3.00	13.99	0.73	1.11		0.50	23.34	1.00	24.34
K - 5	Bridlemile	9%	25%	75	375	450	1.00		1.00	0.25	1.00		3.00	14.53				0.10	20.88	1.00	21.88
K - 5	Buckman	22%	41%	68	383	451	1.00		1.00	0.25	1.00		3.00	14.84	0.65	0.96			22.70	1.00	23.70
K - 5	Capitol Hill	17%	35%	95	400	495	1.00		1.00	0.25	1.00		4.00	15.50	0.57				23.32	1.00	24.32
K - 5	Chapman	18%	35%	123	580	703	1.00	1.00	1.50	0.25	2.00		5.00	22.48	0.84				34.07	1.50	35.57
K - 5	Duniway	8%	19%	87	436	523	1.00	1.00	1.00	0.25	1.50		4.00	16.90					25.65	1.00	26.65
K - 5	Forest Park	1%	16%	54	405	459	1.00		1.00	0.25	1.00		3.00	15.70					21.95	1.00	22.95
K - 5	Glencoe	15%	35%	76	429	505	1.00	1.00	1.00	0.25	1.50		3.00	16.63	0.53				24.91	1.00	25.91
K - 5	Grout	48%	67%	64	314	378	1.00		1.00	0.25	1.00	0.75	3.00	12.17	1.20	1.29			21.66	1.00	22.66
K - 5	James John	55%	78%	74	375	449	1.00		1.00	0.25	1.00	0.75	3.00	14.53	1.62	1.79			24.94	1.00	25.94
K - 5	Kelly	53%	79%	115	531	646	1.00	1.00	1.25	0.25	1.50	1.25	5.00	20.58	2.25	2.62			36.70	1.50	38.20
K - 5	Lewis	25%	47%	57	308	365	1.00		1.00	0.25	1.00		3.00	11.94	0.61	0.88			19.67	1.00	20.67
K - 5	Llewellyn	11%	28%	63	429	492	1.00		1.00	0.25	1.00		3.00	16.63					22.88	1.00	23.88
K - 5	Maplewood	13%	30%	59	279	338	1.00		1.00	0.25	1.00		3.00	10.81					17.06	1.00	18.06
K - 5	Markham	43%	64%	69	320	389	1.00		1.00	0.25	1.00	0.75	3.00	12.40	1.11	1.27			21.78	1.00	22.78
K - 5	Richmond	5%	14%	114	516	630	1.00	1.00	1.25	0.25	1.50		5.00	20.00					30.00	1.50	31.50
K - 5	Rieke	9%	23%	61	335	396	1.00		1.00	0.25	1.00		3.00	12.98					19.23	1.00	20.23
K - 5	Rigler	61%	85%	98	391	489	1.00		1.00	0.25	1.00	1.00	4.00	15.16	1.98	2.12	1.00	1.25	29.76	1.00	30.76
K - 5	Rosa Parks	78%	95%	60	284	344	1.00		1.00	0.25	1.00	0.75	3.00	11.05	1.78	1.67	1.00	3.00	25.50	1.00	26.50
K - 5	Sitton	64%	86%	68	337	405	1.00		1.00	0.25	1.00	0.75	3.00	13.06	1.71	1.79	1.00	0.25	24.81	1.00	25.81
K - 5	Stephenson	3%	23%	52	257	309	1.00		1.00	0.25	1.00		2.00	9.96					15.21	0.50	15.71
K - 5	Whitman	57%	80%	47	247	294	1.00		1.00	0.25	1.00	0.50	2.00	9.57	1.11	1.20		1.25	18.89	0.50	19.39
K - 5	Woodmere	54%	77%	45	280	325	1.00		1.00	0.25	1.00	0.50	2.00	10.85	1.16	1.29		1.25	20.30	0.50	20.80
K - 5	Woodstock	20%	33%	84	403	487	1.00		1.00	0.25	1.00		4.00	15.62	0.64				23.51	1.00	24.51
K - 5	PK/K - 5 Total			2,060	10,505	12,565	27.00	7.00	28.50	6.75	31.50	7.75	92.00	407.18	18.49	17.99	3.00	7.79	654.96	28.00	682.96
K - 8	Arleta	39%	60%	68	410	478	1.00	1.00	1.00	0.25	1.00	0.75	3.00	17.08	1.24	1.47		0.50	28.29	1.00	29.29
K - 8	Astor	36%	54%	55	437	492	1.00	1.00	1.00	0.25	1.00	0.75	3.00	18.21	1.17	1.38		0.50	29.25	1.00	30.25
K - 8	Beach	34%	63%	82	541	623	1.00	1.00	1.25	0.25	1.50	1.00	4.00	22.54	1.40	2.01		0.50	36.44	1.00	37.44
K - 8	Beverly Cleary	7%	22%	89	769	858	1.00	2.00	1.50	0.25	2.00		4.00	32.04			1.00	2.00	45.79	1.50	47.29
K - 8	Boise-Eliot/ Humboldt	58%	86%	79	463	542	1.00	1.00	1.00	0.25	1.50	1.00	4.00	19.29	2.09	2.38		2.75	36.26	1.00	37.26
K - 8	Bridger	43%	68%	60	364	424	1.00	1.00	1.00	0.25	1.00	0.75	3.00	15.17	1.22	1.48		1.00	26.87	1.00	27.87
K - 8	César Chávez	60%	89%	59	403	462	1.00	1.00	1.00	0.25	1.00	0.75	3.00	16.79	1.82	2.10		2.75	31.45	0.50	31.95
K - 8	Chief Joseph/ Ockley Green	35%	51%	69	542	611	1.00	2.00	1.25	0.25	1.50	0.75	3.00	22.58	1.44	1.61		5.00	40.38	1.00	41.38
K - 8	Creative Science	16%	36%	50	418	468	1.00	1.00	1.00	0.25	1.00		2.00	17.42	0.50			0.53	24.70	0.50	25.20

2015/16 School General Fund Staffing

Grade Span (15-16)	School / Program	Percentage		Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing	School-Wide Support					KG EAs to schools with >50% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts
		Free by Direct Certification	Historically Underserved				Principal	Assistant / Vice Principal	Secretary	Classified (20 Hr), MLC Career Coord	Counselor		Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed			
K - 8	Creston	40%	62%	40	316	356	1.00	1.00	0.25	1.00	0.50	2.00	13.17	0.93	1.14	1.00	21.99	0.50	22.49		
K - 8	Faubion	45%	76%	76	444	520	1.00	1.00	1.00	0.25	1.50	0.75	3.00	18.50	1.55	2.04	1.00	0.50	32.08	1.00	33.08
K - 8	Harrison Park	64%	86%	78	663	741	1.00	1.00	1.50	0.25	2.00	0.75	3.00	27.63	3.13	3.28	0.50	44.04	1.00	45.04	
K - 8	Hayhurst	18%	30%	78	424	502	1.00	1.00	1.00	0.25	1.50	3.00	17.67	0.62		0.54	26.58	1.00	27.58		
K - 8	Irvington	22%	46%	43	424	467	1.00	1.00	1.00	0.25	1.00	2.00	17.67	0.69	1.10	0.50	26.21	0.50	26.71		
K - 8	King	62%	90%	69	320	389	1.00	1.00	0.25	1.00	0.75	3.00	13.33	1.58	1.79	4.50	28.21	0.50	28.71		
K - 8	Laurelhurst	8%	24%	68	604	672	1.00	1.00	1.25	0.25	1.50	3.00	25.17			0.50	33.67	1.00	34.67		
K - 8	Lee	48%	74%	49	395	444	1.00	1.00	1.00	0.25	1.00	0.50	2.00	16.46	1.42	1.68	1.75	28.07	0.50	28.57	
K - 8	Lent	59%	86%	72	507	579	1.00	1.00	1.00	0.25	1.50	0.75	3.00	21.13	2.25	2.54	0.50	34.92	1.00	35.92	
K - 8	Marysville	56%	74%	58	354	412	1.00	1.00	1.00	0.25	1.00	0.75	3.00	14.75	1.51	1.56	0.50	26.33	0.50	26.83	
K - 8	Peninsula	40%	73%	55	343	398	1.00	1.00	0.25	1.00	0.75	3.00	14.29	1.07	1.49	1.00	24.85	0.50	25.35		
K - 8	Roseway Heights	30%	44%	92	609	701	1.00	1.00	1.50	0.25	2.00	4.00	25.38	1.40	1.58	0.50	38.61	1.00	39.61		
K - 8	Sabin	18%	37%	79	477	556	1.00	1.00	1.00	0.25	1.50	4.00	19.88	0.66		1.50	30.79	1.00	31.79		
K - 8	Scott	60%	85%	67	409	476	1.00	1.00	1.00	0.25	1.00	0.75	3.00	17.04	1.88	2.06	2.75	31.73	1.00	32.73	
K - 8	Skyline	14%	34%	36	291	327	1.00	1.00	0.25	1.00	2.00	12.13				1.50	18.88	0.50	19.38		
K - 8	Sunnyside Env.	17%	32%	55	517	572	1.00	1.00	1.00	0.25	1.50	3.00	21.54	0.67		0.50	30.46	1.00	31.46		
K - 8	Vernon	38%	54%	61	335	396	1.00	1.00	0.25	1.00	0.75	3.00	13.96	0.99	1.11	1.00	2.75	26.80	0.50	27.30	
K - 8	Vestal	52%	72%	50	351	401	1.00	1.00	1.00	0.25	1.00	0.50	2.00	14.63	1.38	1.48	1.00	25.25	0.50	25.75	
K - 8	Winterhaven	6%	20%	24	319	343	1.00	1.00	0.25	1.00	1.00	1.00	13.29			0.50	18.04	0.50	18.54		
K - 8	Woodlawn	57%	92%	62	383	445	1.00	1.00	1.00	0.25	1.00	0.75	3.00	15.96	1.66	2.10	4.00	31.73	1.00	32.73	
K - 8	PK/K - 8 Total			1,823	12,832	14,655	29.00	25.00	31.25	7.25	36.50	14.00	84.00	534.70	34.27	37.38	3.00	42.32	878.67	23.50	902.17
ELEMENTARY TOTAL				3,883	23,337	27,220	56.00	32.00	59.75	14.00	68.00	21.75	176.00	941.88	52.76	55.37	6.00	50.11	1533.63	51.50	1585.13
6 - 8	Beaumont	22%	46%	-	557	557	1.00	1.00	1.25	0.25	1.50		22.51	0.83	1.31	0.20	29.84		29.84		
6 - 8	da Vinci	16%	32%	-	462	462	1.00	1.00	1.00	0.25	1.00		18.67	0.49		0.20	23.61		23.61		
6 - 8	George	64%	89%	-	368	368	1.00	1.00	1.00	0.25	1.00		14.87	1.56	1.67	3.95	26.30		26.30		
6 - 8	Gray	16%	30%	-	560	560	1.00	1.00	1.25	0.25	1.50		22.63	0.60		0.20	28.43		28.43		
6 - 8	Hosford	23%	38%	-	611	611	1.00	1.00	1.50	0.25	1.50		24.69	0.92		0.20	31.06		31.06		
6 - 8	Jackson	16%	37%	-	586	586	1.00	1.00	1.25	0.25	1.50		23.68	0.62		0.20	29.50		29.50		
6 - 8	Lane	56%	77%	-	488	488	1.00	1.00	1.00	0.25	1.00		19.72	1.81	1.93	2.45	30.16		30.16		
6 - 8	Mt. Tabor	16%	30%	-	661	661	1.00	1.00	1.50	0.25	1.50		26.71	0.71		0.20	32.87		32.87		
6 - 8	Sellwood	13%	29%	-	560	560	1.00	1.00	1.25	0.25	1.50		22.63			0.20	27.83		27.83		
6 - 8	West Sylvan	6%	18%	-	973	973	1.00	2.00	1.50	0.25	2.50		39.31			0.20	46.76		46.76		
MIDDLE SCHOOL TOTAL				-	5,826	5,826	10.00	11.00	12.50	2.50	14.50			235.42	7.54	4.91	8.00	306.36		306.36	
1 - 8	ACCESS	8%	23%	-	362	362	1.00	1.00	0.25	1.00			15.08			-0.50	17.83	0.50	18.33		
K - 12	MLC	13%	34%	24	414	438	1.00	1.00	1.25	1.25	1.00	1.00	17.25			1.45	25.20	0.50	25.70		

2015/16 School General Fund Staffing

Grade Span (15-16)	School / Program	Percentage		Gr 1-12 Student Count for Staffing	School-Wide Support						FTE by Ratio	Equity		Non-Formula		Total General Fund FTE
		Free by Direct Certification	Historically Underserved		Principal	Vice Principal	Secretary	Counselor	College/Career Coordination	Discretionary Support		Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed	
9 - 12	Benson	37%	67%	906	1.00	2.00	1.50	3.25	1.50	3.50	41.89	2.54	2.60		3.00	62.78
9 - 12	Cleveland	18%	33%	1,605	1.00	2.00	2.00	5.00	1.50	5.00	74.20	2.25	2.30		1.00	96.25
9 - 12	Franklin	33%	53%	1,537	1.00	2.00	2.00	5.00	1.50	4.75	71.06	3.76	3.46	1.00	1.50	97.03
9 - 12	Grant	15%	32%	1,542	1.00	2.00	2.00	5.00	1.50	4.75	71.29	1.75	2.10		1.00	92.39
9 - 12	Jefferson	52%	81%	496	1.00	1.00	1.00	1.50	1.50	1.75	22.93	1.92	1.72	1.00	5.75	41.08
9 - 12	Lincoln	5%	18%	1,648	1.00	2.00	2.00	5.00	1.50	5.00	76.19	0.62	1.30		1.00	95.61
9 - 12	Madison	46%	68%	1,102	1.00	2.00	1.50	3.50	1.50	3.75	50.95	3.76	3.21		4.00	75.17
9 - 12	Roosevelt	50%	79%	990	1.00	2.00	1.50	3.25	1.50	3.50	45.77	3.71	3.33	1.00	4.50	71.06
9 - 12	Wilson	14%	32%	1,253	1.00	2.00	1.75	4.00	1.50	4.00	57.93	1.36	1.73		1.00	76.27
HIGH SCHOOL TOTAL				11,079	9.00	17.00	15.25	35.50	13.50	36.00	512.21	21.68	21.74	3.00	22.75	707.64
9 - 12	Alliance	47%	78%	401	1.00	1.00	1.00	1.50	1.50	1.75	18.54	1.39	1.33			29.02

2015/16 School General Fund Staffing Totals

School Type	Gr K-12 Student Count	Gr K Student Count for Staffing	Gr 1-12 Student Count for Staffing	Total Student Count for Staffing (Gr. K weighted 0.75)	Administrative Support	KG EAs to schools with >60% Combined Historically Underserved	Ratio FTE		Equity FTE		Non-Formula Detail		Total General Fund FTE	K-5 Arts	General Fund FTE with Arts	
							Kindergarten Allocation	Gr 1-12 FTE by Ratio	Socio Economic Status FTE	Historically Underserved FTE	Administrative	Licensed				
PK/K - 5 Subtotal	12,565	2,060	10,505	12565	100.75	7.75	92.00	407.18	18.49	17.99	3.00	7.79	654.96	28.00	682.96	
PK/K - 8 Subtotal	14,655	1,823	12,832	14655	129.00	14.00	84.00	534.70	34.27	37.38	3.00	42.32	878.67	23.50	902.17	
ELEMENTARY TOTAL	27,220	3,883	23,337	27220	229.75	21.75	176.00	941.88	52.76	55.37	6.00	50.11	1533.63	51.50	1585.13	
MIDDLE SCHOOL TOTAL	5,826	-	5,826	5826	50.50				235.42	7.54	4.91		8.00	306.36	306.36	
HIGH SCHOOL TOTAL	11,079	-	11,079	11079	121.75				512.21	21.68	21.74	3.00	27.25	707.64	707.64	
ALTERNATIVE TOTAL	1,201	24	1,177	1201	16.00				1.00	50.87	1.39	1.33	1.45	72.05	1.00	73.05
TOTAL	45,326	3,907	41,419	45326	418.00	21.75	177.00	1740.38	83.38	83.36	9.00	86.81	2619.68	52.50	2672.18	

District-Wide FTE Tables

Staffing allocations in these summaries are very preliminary and should not be considered final. Assignments to the various programs can and will change as the District progresses through the various phases of budget development and the spring staffing process for the 2015/16 school year. Although the Proposed Budget is released in April and the budget is adopted in late June, final staffing allocations will not be completed until after the beginning of the school year. The budget will be adjusted at that time.

Staffing Summary by Program and Fund

Program Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 438	Fund 450	Fund 601	Total
Elementary School Instruction	1,185.75	-	42.96	30.65	-	-	-	-	-	-	1,259.36
Middle School Instruction	465.94	-	6.77	4.14	-	-	-	-	-	-	476.85
High School Instruction	616.18	-	4.69	5.81	-	-	-	-	-	-	626.68
Pre-Kindergarten Instruction	3.38	-	101.85	-	-	-	-	-	-	-	105.23
Special Programs - Restrictive Programs	307.08	-	23.15	-	-	-	-	-	-	-	330.23
Special Programs - Less Restrictive Programs	259.01	-	60.10	27.52	-	-	-	-	-	-	346.63
Special Programs - Early Intervention	15.00	-	3.00	-	-	-	-	-	-	-	18.00
Special Programs - Alternative Education	13.62	-	46.84	3.40	-	-	-	-	-	-	63.86
Special Programs - Designated Programs	149.44	-	-	-	-	-	-	-	-	-	149.44
Total - Instruction Programs	3,015.40	-	289.36	71.52	-	-	-	-	-	-	3,376.28
Instructional Support Services - Students	426.13	-	64.08	0.75	-	-	-	-	-	-	490.96
Instructional Support Services - Staff	185.78	-	48.11	4.62	-	-	-	-	-	-	238.51
Total - Instructional Support Services	611.91	-	112.19	5.37	-	-	-	-	-	-	729.47
Executive Administration Services	40.70	-	-	-	-	-	-	-	-	-	40.70
School Administration	392.04	-	11.50	4.28	-	-	-	-	-	-	407.82
Business Administration	60.22	-	-	-	-	-	-	-	-	2.28	62.50
Operation and Maintenance of Plant	428.35	-	-	-	-	-	-	-	-	-	428.35
Student Transportation	93.80	-	-	-	-	-	-	-	-	-	93.80
Internal Services	19.75	-	-	-	-	-	-	-	-	-	19.75
Total - Support Services General Administration	1,034.86	-	11.50	4.28	-	-	-	-	-	2.28	1,052.92
Planning, Research and Development	16.65	-	1.20	-	-	-	-	-	-	-	17.85
Information Services	21.00	-	-	-	-	-	-	-	-	-	21.00
Human Resources	42.00	-	-	-	-	-	-	-	-	-	42.00
Technology Services	67.25	-	-	-	-	-	-	-	-	-	67.25
Records Management	2.50	-	-	-	-	-	-	-	-	-	2.50
Total - Central Support	149.40	-	1.20	-	-	-	-	-	-	-	150.60
Food Services	-	185.78	-	-	-	-	-	-	-	-	185.78
Community Services	10.80	-	28.90	0.50	-	-	-	-	-	-	40.20
Total - Enterprise and Community Services	10.80	185.78	28.90	0.50	-	-	-	-	-	-	225.98
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	22.00	-	22.00
Total - Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	22.00	-	22.00
Total FTE	4,822.37	185.78	443.15	81.67	-	-	-	-	22.00	2.28	5,557.25

Staffing Summary by Account and Fund (Proposed)

Account Name	Fund 101	Fund 202	Fund 205	Fund 299	Fund 405	Fund 407	Fund 420	Fund 438	Fund 450	Fund 601	Total
Licensed Salaries	3,005.50	-	221.67	43.30	-	-	-	-	-	-	3,270.47
Classified - Represented	1,299.46	165.38	177.89	36.57	-	-	-	-	1.00	-	1,680.30
Classified Non-Represented	281.71	18.40	24.98	0.60	-	-	-	-	20.00	1.78	347.47
Administrators - Licensed	179.00	-	7.31	0.50	-	-	-	-	-	-	186.81
Administrators - Non-Licensed	8.90	1.00	-	-	-	-	-	-	1.00	-	10.90
Managerial - Non Represented	47.80	1.00	11.30	0.70	-	-	-	-	-	0.50	61.30
Total FTE	4,822.37	185.78	443.15	81.67	-	-	-	-	22.00	2.28	5,557.25

Benefit Cost - Annual Cost by Account for All Funds Combined

Account Code	Account Title	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
521000	PERS	4,288,652	3,468,124	7,092,412	1,701,394
521310	PERS UAL (Unfunded Actuarial Liability)	34,174,038	35,665,066	41,044,351	43,957,217
522000	Social Security - FICA	21,521,858	20,262,333	24,752,767	26,561,822
523100	Workers' Compensation	3,641,899	1,949,664	3,558,883	3,541,581
523200	Unemployment Compensation	1,257,551	1,024,237	385,977	347,185
524100	Group Health Insurance	67,730,101	69,029,110	82,975,198	88,733,020
524200	Other Employer Paid Benefits	632,876	586,288	871,369	1,002,205
524300	Retiree Health Insurance	4,341,235	4,794,263	5,246,957	5,451,277
524530	Early Retirement Benefits	1,877,082	1,976,236	1,796,525	1,949,048
Total		139,465,290	138,755,322	167,724,439	173,244,749

Benefit Rates - Percent of Base Salary or Wages

Account Code	Account Title	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
521000	PERS	1.82%	2.46%	2.46%	0.49%
521310	PERS UAL (Unfunded Actuarial Liability)	13.23%	13.20%	13.20%	12.66%
522000	Social Security - FICA	7.65%	7.65%	7.65%	7.65%
523100	Workers' Compensation	1.00%	1.01%	1.01%	1.02%
523200	Unemployment Compensation	0.55%	0.35%	0.35%	0.10%
524100	Group Health Insurance	27.06%	25.77%	27.89%	27.58%
524200	Other Employer Paid Benefits	0.12%	0.29%	0.29%	0.28%
524300	Retiree Health Insurance	1.71%	1.78%	1.78%	1.57%
524530	Early Retirement Benefits	0.74%	0.73%	0.73%	0.57%
Total		53.88%	53.24%	55.36%	51.92%

District Contribution to Employee Health Insurance by Employee Group (per 1.0 FTE)

Employee Group	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Amalgamated Transit Union (ATU)	\$12,212	\$12,812	\$13,541	\$14,631
District Council of Union (DCU)	12,212	12,812	13,366	14,446
Non-Represented Employees	12,212	12,812	13,391	14,446
Portland Association of Teachers (PAT)	16,470	17,691	16,441	16,992
Portland Federation of School Professionals (PFSP, formerly PFTCE)	12,212	12,812	13,541	14,631
Service Employee International Union (SEIU)	12,212	12,812	13,676	14,767



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Budget Overview

General Fund Forecast and Budget

Background

The vast majority of General Fund resources - about 75% - are controlled and allocated to school districts through the State School Fund. Comprised of the legislative appropriation for K-12 education and the local permanent rate property taxes, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based upon the weighted average number of students attending district schools. The budgeting process is much more difficult in the first year of the biennium because the state legislature has not appropriated funds for K-12 education. The assumptions that are used to build the budget are very likely to change over time.

Staff will update the Board if there is a material change in circumstances that affects the District budget.

Legislative Appropriation

The state legislature has not yet appropriated funds for the 2015-17 biennium. There is a consensus among school districts that \$7.5 billion is the amount necessary for districts to maintain the current service level prevailing in 2014/15. The position for 2015/16 is complicated by the fact that full-day kindergarten will have to be funded through the general fund in the coming year. For PPS it is estimated that the \$7.5 billion funding level would be about \$3 million less than the amount needed to sustain 2014/15 service levels and to fund full-day kindergarten.

Budget Assumptions

It is important to note that this current service level is far from adequate, after many years of budget reductions and only very recent ability to begin to reinvest in school staffing and other supports for students and teachers and families. There are a number of key assumptions in any budget. This 2015/16 budget included the following assumptions:

- A beginning fund balance of \$40 million. This assumes that the ending fund balance for 2014/15 is greater than the most recent budget numbers by an amount equal to 2% of total expenditures. This assumption is based upon an estimate of underspending in the current year budget that is in line with recent experience. It reflects an expected level of savings from vacant positions and other budgeted categories that will not be fully spent in the current year.
- An appropriation of \$7.235 billion for K-12 education in line with the co-chairs of Ways and Means budget framework.
- An increase of \$10.6 million in local option property taxes in 2015/16 because of the renewal that eliminated the exclusion of funds for urban renewal (benefit of \$4.2 million), 3.5% increase in assessed value (\$2.2 million) and a five percentage point reduction in the compression loss based upon expected improvements in market values especially for residential property west of the Willamette River (\$4.2 million).
- No significant changes to other revenue items, which means the continuation of about \$4.5 million via the arts education and access fund by the City arts income tax.
- PPS has contracts in place through at least June 30, 2016 with all represented groups so assumptions about salaries and benefits are subject to less variance than in some years. The impact of agreed salary increases ranges from 3% to 4.4% among the various groups. Cost of healthcare is assumed to grow- by 8% for all groups where the district's contribution is defined. The exception is for teachers with whom there is a 93%/7% PPS/ employee sharing arrangement. The cost to PPS is assumed to grow by 6% in the new plan year that starts midway through 2105/16. The overall impact of all the assumptions for healthcare is an increase of 5% for 2015/16.
- Staff used a 3% increase in other non-personnel expenditures as the current service level assumption to cover increased cost of expenses such as transportation, utilities, etc.
- The assumptions for PERS expenditures are for a reduction of about \$1.5 million in the general fund. The rate that PPS directly to PERS is reduced substantially by the side account that was funded by the pension bonds issued in 2002/2003. In 2015/16 and 2016/17 this results in the direct PERS rates being the minimum amount possible. These significant rate reductions are partially offset by increased debt service on the pension obligation bonds.
- Contingency was budgeted at 3.5% of expenditures, which is greater than the Board's policy requirement of 3%.

Proposed Budget Summary

Revenue and Resources: The assumptions for revenue and other resources are outlined above. The state school fund

numbers reflect February estimates from ODE based upon a \$7.235 billion legislative appropriation, reasonable current estimates of ADMw and permanent rate property taxes. The increased local option revenue adds to the total resources available. According to February estimates from the Oregon Department of Education, this appropriation level would result in less funding per student than in the current school year. As mentioned above the beginning fund balance we have used is the ending contingency in the 2014/15 budget as amended plus an expected variance of 2% of total budgeted expenditures for 2014/15. In the proposed budget total resources of \$568.3 million is an increase of \$12.9 million (2.3%) over the \$555.4 million in the 2014/15 amended budget.

Expenditures: Expenditures have been adjusted to reflect:

- increased staffing levels proposed for schools;
- specific decisions taken by the superintendent about district programs with centrally-allocated budgets;
- changes to salaries and benefits as provided for in contracts with the district's represented employees; and
- increased costs under various contracts for non-personnel expenditures such as utilities and transportation.

Total expenditures in the proposed budget is \$541.9 million, an increase of \$34.3 million (6.7%) over the \$507.6 million in the 2014/15 amended budget.

Debt Service/Transfers: Debt service/transfers is lower at \$6million, compared to \$10.3 million in the amended budget. Transfers for debt service are slightly reduced at \$3.8 million. The 2015/16 transfer amount includes \$2.2 million of facilities capital activity which will be funded via transfer to the facilities capital fund in 2015/16.

Contingency: Contingency of \$20.5 million includes \$1.5 million in a self-insurance reserve. The unassigned contingency is 3.5% of expenditures, which is between the board policy level of 3% and the aspirational goal of 5%. This reflects the proposal by the superintendent to spend down beginning fund balance – the majority of which is to meet the full costs of full-day kindergarten and to maintain current service levels despite the level of legislative appropriation.

Risks to the Forecast and Budget

The budget is based upon a number of assumptions. The primary variables that might change in a way that has significant impact on the budget include:

- The revenue to PPS from the state school fund is less predictable in this first year of the biennium. As of publication, the legislature had not yet made decisions on an appropriation for K-12 education. This proposed budget is based upon a funding level of \$7.235 billion. It is possible but unlikely that the funding level would be less than this. There continues to be substantial advocacy for an appropriation of \$7.5 billion, which would add about \$10.8 million for PPS in 2015/16, and could allow for an additional \$5.6 million in expenditures as well as a budgeted contingency of 4.5%.
- There is some discussion in Salem about changing the allocation of funding between the two years of the biennium. Current practice has the legislative appropriation allocated 49% to the first year and 51% to the second. This provides for increased funding in the second year to address additional costs that are likely to be faced in that second year. Any change to this arrangement might provide the illusion of improved funding in 2015/16 but only at the cost of greater challenges in 2016/17.
- Declines in market value of residential property had a negative impact on local option revenue collections for several years. We have now seen an inflection point in this data and market values increased in 2012 and 2013 (property values are assessed as of January 1 each year), which resulted in some unwinding of the compression effect. In 2014/15 the loss to compression for PPS was reduced by more than five percentage points (from 31.5% to 25.8%). It is notoriously hard to forecast this revenue. Based upon our review of real estate market data property values increased again in 2014. Of particular importance for PPS are neighborhoods west of the Willamette River. Based upon this data we believe that this improvement in market values is likely to continue in PPS' favor. In our budget we have assumed an additional five percentage point reduction in the compression loss in 2015/16. This is a more aggressive assumption than we have made in prior years but is reasonable given the data and is in line with our experience in 2014/15. The actual numbers will not be clear until the county tax assessor imposes taxes in October/November.
- PPS will be hiring more new staff – teachers in particular – for the 2015/16 school. The proposed budget was developed with assumptions that new staff will be less expensive when compared to current employees. As we did last year, we have assumed that new teachers are hired at the average salary for new hires the previous year, with an adjustment for the change to the salary schedule agreed under the contract with the teachers' association. This is more aggressive than the approach used prior to last year but proved to be reasonable in the current year. Any risk associated with this is likely to be offset by the impact of hiring new staff to replace retiring and resigning employees. No assumption about lower overall costs has been made for this staff turnover.

-
- The assumption that beginning fund balance is equal to budgeted contingency for the current year plus an amount equal to 2% of budgeted expenditures adds about \$10 million in resources. There are several reasons why this is a reasonable assumption:
 - Recent history has shown that there is always a multi-million dollar variance between budgeted contingency and actual ending fund balance.
 - PPS does not budget for vacancy savings so there is an amount of underspending in salaries and benefits as a result of positions that are unfilled while replacements are hired.
 - A number of positions were added after the start of the year – in September and October – and the financial systems in place at the time require that the full cost of the position be budgeted so this will increase the vacancy factor somewhat.
 - The budget is the appropriation of the upper limit of likely spending for the year: it is not the forecast level and many budget categories will be underspent to some extent.
 - Finally, with a number of non-personnel additions to the budget mid-year there could be some additional areas where actual spending by year-end is less than provided for.

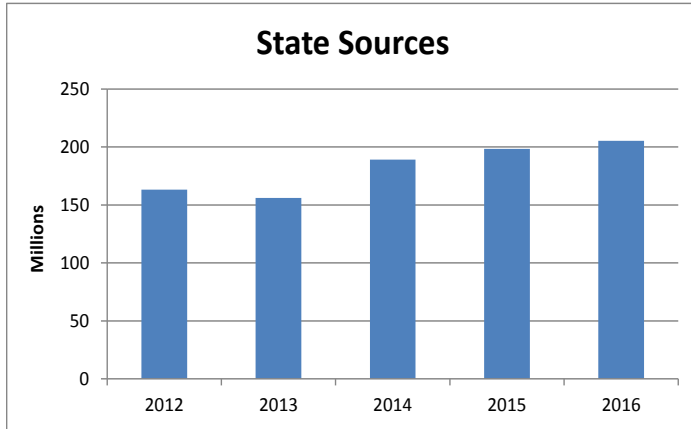
Total District Requirements by Fund

Fund		Current 2014/15	Proposed 2015/16	Percent of Total
101	General Fund	555,400,906	568,332,946	50.3%
201	Student Body Activity Fund	12,700,258	11,760,830	1.0%
202	Cafeteria Fund	21,780,257	22,844,415	2.0%
205	Grants Fund	68,301,743	64,735,028	5.7%
225	PERS Rate Stabilization Reserve Fund	16,028,023	16,309,798	1.4%
299	Dedicated Resource Fund	16,851,769	14,682,573	1.3%
304	Bond Sinking Fund	-	-	0.0%
305	School Modernization Debt Service Fund	-	-	0.0%
306	Settlement Debt Service Fund	-	-	0.0%
307	IT Projects Debt Service Fund	2,707,874	2,707,980	0.2%
308	PERS UAL Debt Service Fund	39,799,326	42,314,327	3.7%
309	SELP Debt Service Fund	-	-	0.0%
320	Full Faith and Credit Debt Service Fund	1,303,621	1,285,548	0.1%
338	Facilities Capital Debt Service Fund	-	-	0.0%
350	G.O. Bond Debt Service Fund	45,190,388	47,195,000	4.2%
404	Construction Excise Fund	16,014,153	14,211,000	1.3%
405	School Modernization Fund	-	-	0.0%
407	IT System Project Fund	5,206,994	4,014,665	0.4%
420	Full Faith and Credit Fund	205,978	-	0.0%
435	Energy Efficient Schools Fund	1,982,745	1,868,500	0.2%
438	Facilities Capital Fund	7,817,766	18,204,000	1.6%
445	Capital Asset Renewal Fund	2,888,305	2,776,000	0.2%
450	GO Bonds	90,866,520	291,053,575	25.7%
480	Recovery Fund	-	-	0.0%
601	Self Insurance Fund	6,172,468	6,094,581	0.5%
Total District Budget by Fund		911,219,094	1,130,390,766	100.0%

Budget Summaries

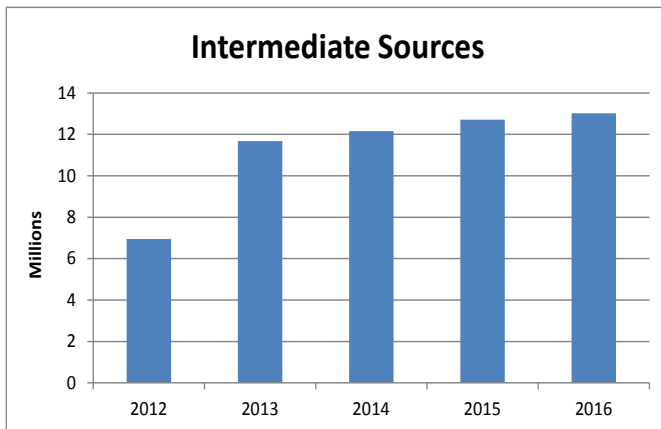
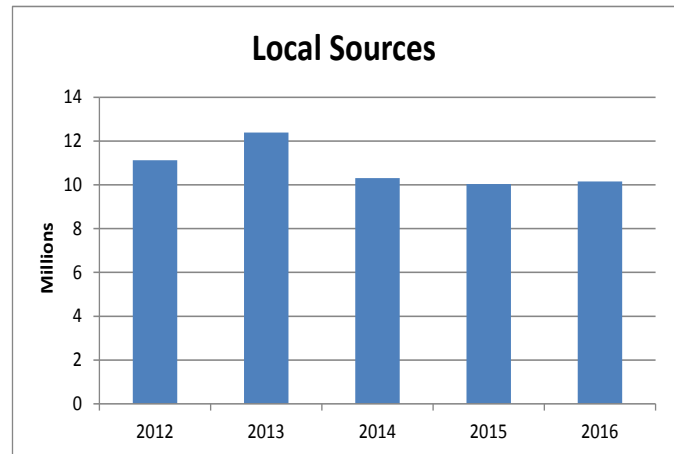
The following pages present different views of the PPS budget. There are various charts and graphs presenting the total District budget and separate presentations of the General Fund budget. The intent is to enhance understanding of the District's budget and financial structure.

Major District Resources – General Fund



State Sources: State School Fund General Support (SSF), the major source of State funding, is based upon estimates of weighted Average Daily Membership (ADMw), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. Other State Sources include the Common School Fund. The amount of cash received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

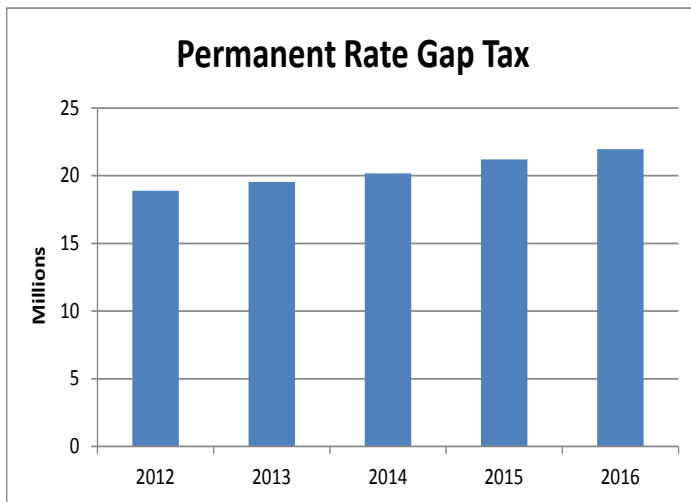
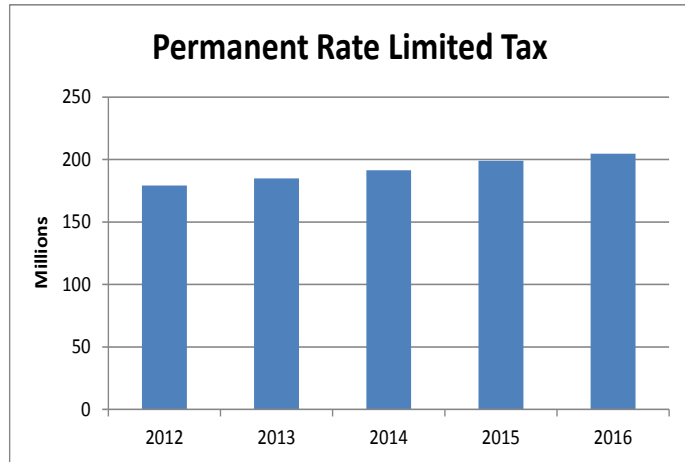
Local Sources: Local sources are a combination of income from (but not limited to) student tuition, athletic events, rental/lease of public facilities, interest earnings, and income from the sale of property.



Intermediate Sources: Intermediate sources consist primarily of funding through the Multnomah Education Service District (MESD, www.mesd.k12.or.us), but also include all other city and county funding. MESD is a county-wide agency that provides specific support services that are common to all districts in the county such as school nurses or county-wide alternative schools, primarily Special Education. PPS provides many of those services for itself, for which it receives 'transit' funding (defined as cash) from MESD.

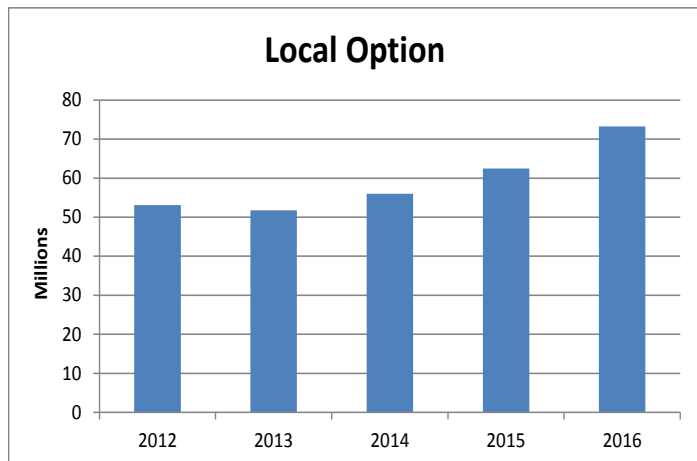
Property Taxes: The District’s property tax levy is based on a permanent tax rate per \$1,000 of assessed value. Under State law, assessed value is limited to an increase of three percent per year, plus new construction. The Portland Public Schools (PPS) permanent tax rate is currently \$5.2781 per \$1,000. The District also has a voter-approved Local Option Levy, which is currently assessed at \$1.9900 per \$1,000 of assessed value.

1. Permanent Rate Limited Tax: \$4.7743 per \$1,000 in assessed value is considered “local revenue” under the State School Fund (SSF) formula.

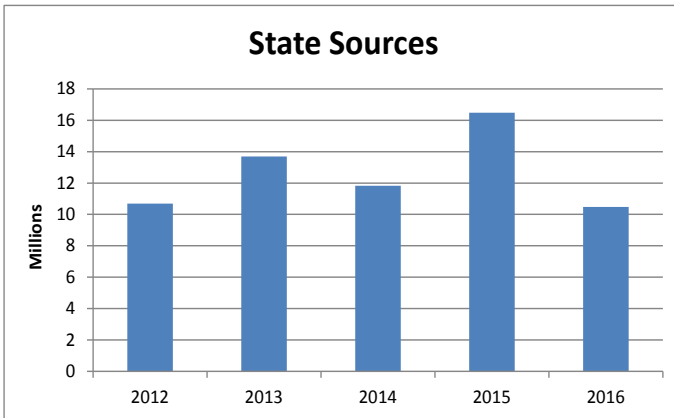


2. Permanent Rate Gap Tax: The State legislature allowed that \$0.5038 of the permanent tax rate could be exempt from offset in the State School Fund calculation. This Gap Tax raises approximately \$20 million per year. These revenues are identified on the General Fund Resources page as “Permanent Rate Gap Tax.”

3. Local Option: The District submitted a renewal Local Option Levy to the voters, which was passed on May 17, 2011. The new rate is \$1.9900 per \$1,000 assessed value. In November 2014 voters approved a renewal of this levy for 5 years. The levy is forecast to generate approximately \$72 million in 2015/16.



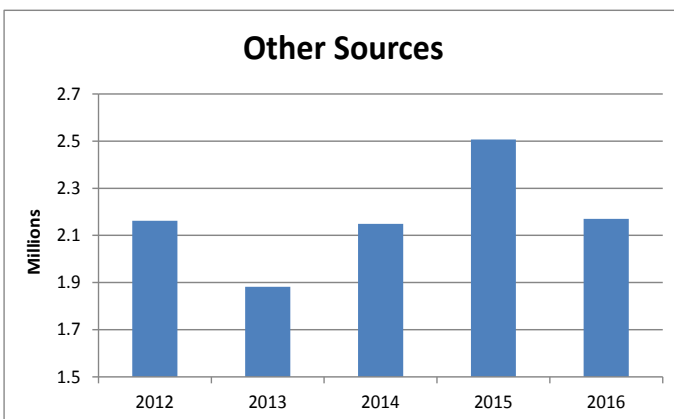
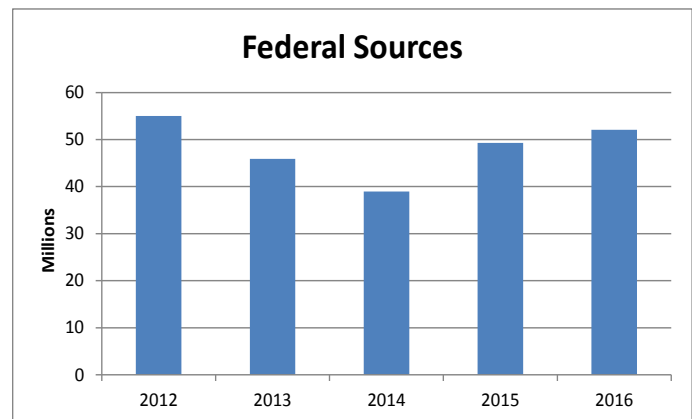
Major District Resources – Grants Fund



State Sources: Primarily comprises grants for special instruction including Head Start and Special Education programs.

Federal Sources: The bulk of the federal funding comes from the federal Title IA program, which supports schools with high percentages of economically disadvantaged students. Other grants support Special Education, Head Start and school improvement programs.

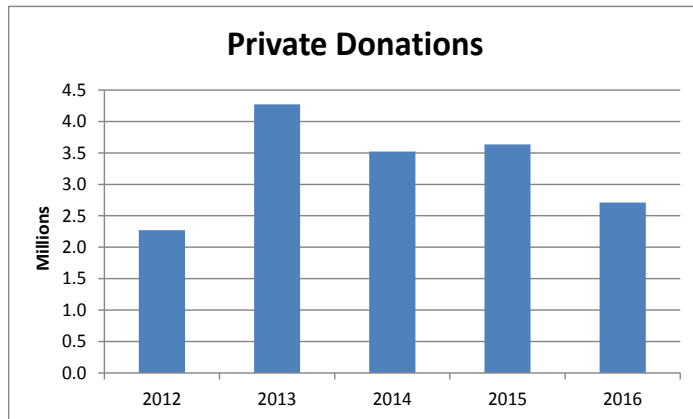
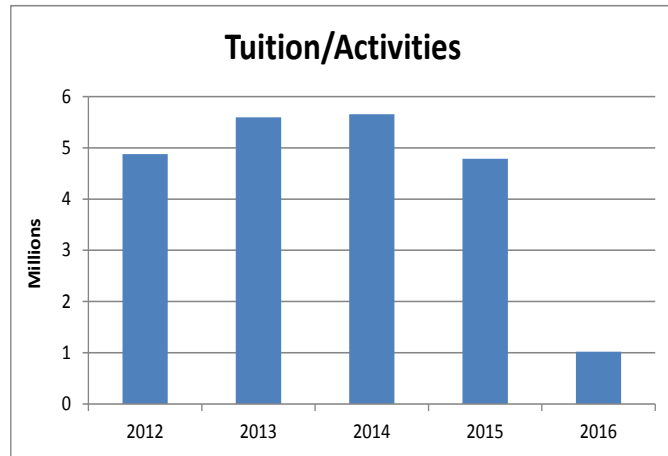
Funds from the American Recovery and Reinvestment Act of 2009 expired in FY 2011/12, with the exception of the Roosevelt School Improvement Grant which expired in September 2013.



Other Sources: Other sources in the Grant Fund include grants from the City of Portland and other local governmental and community organizations, as well as from private and corporate foundations.

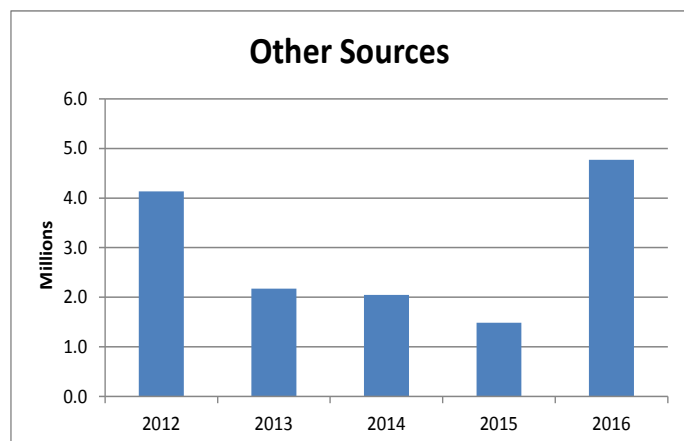
Major District Resources – Dedicated Resource Fund

Tuition/Activity Fees: Tuition paid for the District’s full-day kindergarten program accounted for nearly \$4 million in special revenue every year. This will no longer be in effect for 2015/16. Other components include tuition and fees paid for after school programs, summer programs, and special education programs.



Private Donations: The vast majority of private donations the District receives come in the form of contributions to specific schools through the Portland Schools Foundation. Other private donations go to restricted uses such as scholarship funds and special programs at specific schools.

Other Sources: Other special revenue sources include restricted state and federal grants, reimbursements for special education services provided to other districts and third parties, as well as sales and rentals of district equipment and supplies.



Summary of Resources and Requirements (All Funds)

School district budgets in the state of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in the Appendices of this document.

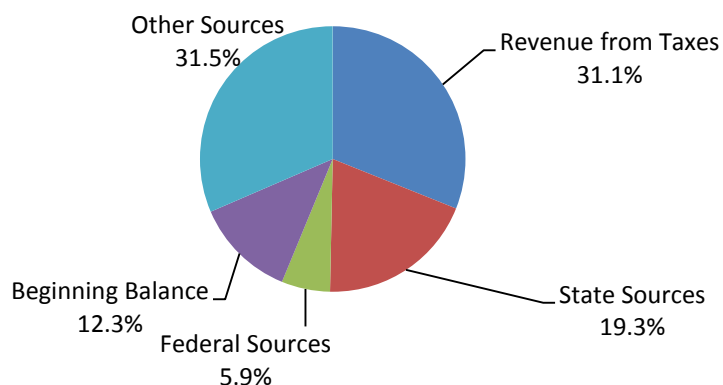
District Resources - All Funds Combined

The primary resources for the District are revenue from taxes and state sources. For further detail on these sources see the Fund Details Section.

Resources by Major Account (All Funds)

Resource	Current 2014/15	Proposed 2015/16	Percent of Total
Beginning Balance	200,021,895	138,644,620	12.3%
Revenue from Taxes	330,902,402	351,133,994	31.1%
Tuition	4,795,997	372,000	0.0%
Earnings on Investment	1,095,000	896,000	0.1%
Food Service Sales	3,671,083	3,466,667	0.3%
Extra-curricular Activities	9,692,934	10,036,791	0.9%
Other Local Sources	60,140,623	76,824,431	6.8%
Intermediate Sources	12,713,555	13,021,202	1.2%
State Sources	215,301,286	217,670,534	19.3%
Federal Sources	62,444,890	66,876,036	5.9%
Other Sources	10,439,429	251,448,491	22.2%
Total Resources	911,219,094	1,130,390,766	100.0%

Percent of Total Resources - All Funds



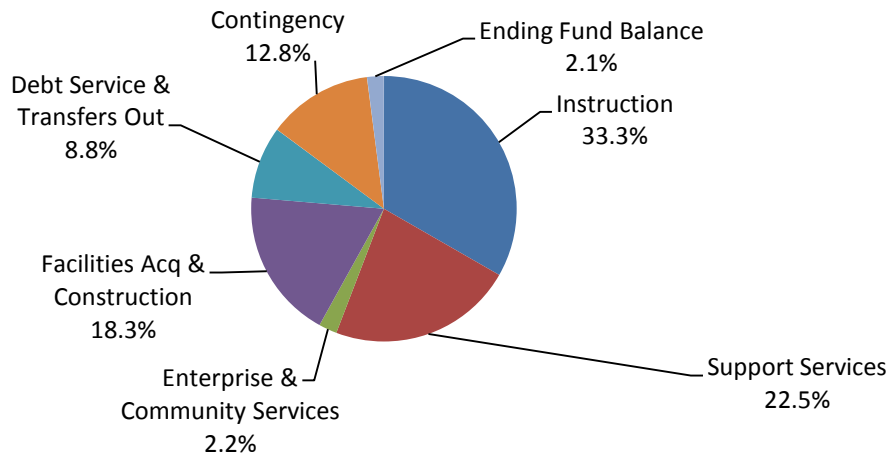
District Requirements - All Funds Combined

The District's primary focus is on the programs supported through the allocation of the discretionary resources within these funds. The total budget for FY 2015/16 is \$1,130,390,766.

District Requirements (All Funds)

Description	Current 2014/15	Proposed 2015/16	Percent of Total
Instruction - Regular	256,014,782	264,815,930	23.4%
Instruction - Special Programs	109,005,250	111,605,048	9.9%
Instruction Subtotal	365,020,032	376,420,978	33.3%
Support Services - Instructional	88,493,164	97,667,422	8.6%
Support Services - General Admin	126,029,385	131,829,223	11.7%
Support Services - Central Activities	27,631,121	25,099,141	2.2%
Support Services Subtotal	242,153,670	254,595,786	22.5%
Enterprise & Community Services	24,700,269	25,330,252	2.2%
Facility Acquisition and Construction	87,938,222	206,572,520	18.3%
Debt Service & Transfers Out	99,183,600	99,491,346	8.8%
Contingency	71,485,573	144,786,759	12.8%
Ending Fund Balance	20,737,728	23,193,125	2.1%
Total District Requirements	911,219,094	1,130,390,766	100.0%

Requirements by Major Program - All Funds



District Net Budget - All Funds Combined

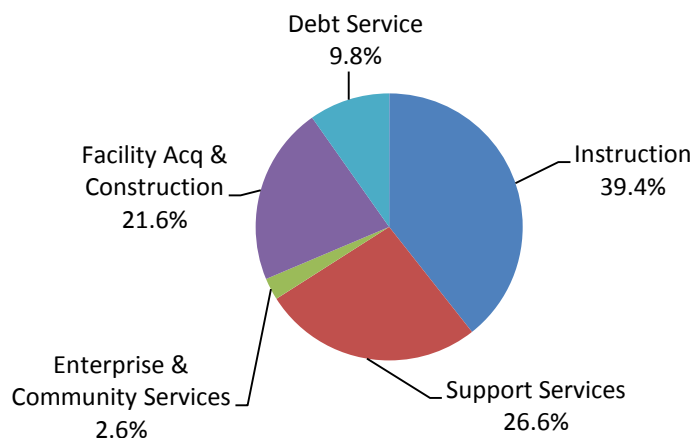
The figures in the District Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the net budget for all funds, excluding the Transfers Out, Contingency and Ending Fund Balance. The District's net budget for all funds for operating and capital requirements in FY 2015/16 is \$956,422,391.

District Net Budget (All Funds)

Description	Current 2014/15	Proposed 2015/16	Percent of Total
Instruction - Regular	256,014,782	264,815,930	27.69%
Instruction - Special Programs	109,005,250	111,605,048	11.67%
Instruction Subtotal	365,020,032	376,420,978	39.36%
Support Services - Instructional	88,493,164	97,667,422	10.21%
Support Services - General Admin	126,029,385	131,829,223	13.78%
Support Services - Central Activities	27,631,121	25,099,141	2.62%
Support Services Subtotal	242,153,670	254,595,786	26.62%
Enterprise & Community Services	24,700,269	25,330,252	2.65%
Facility Acquisition and Construction	87,938,222	206,572,520	21.60%
Debt Service	88,844,171	93,502,855	9.78%
Total District Net Budget	\$808,656,364	\$956,422,391	100.00%

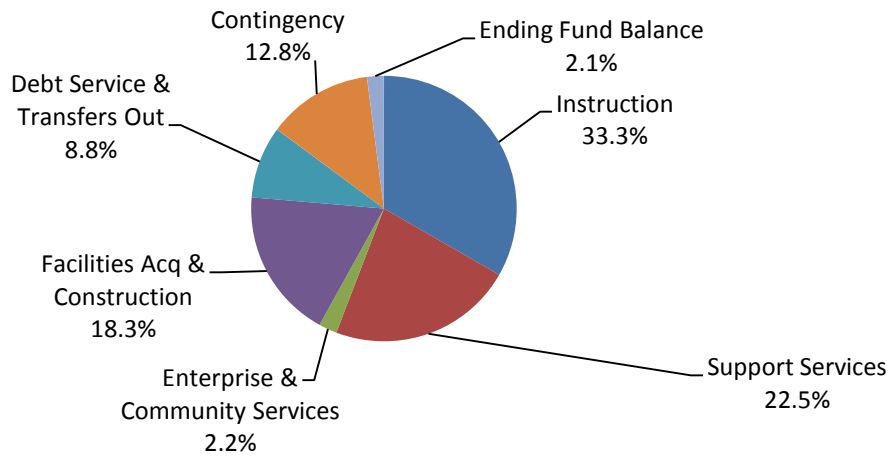
District Net Budget - All Funds



Requirements by Major Program (All Funds)

Program Area	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Instruction	303,360,243	323,920,269	365,020,032	376,420,978
Support Services	196,127,160	204,968,496	242,153,670	254,595,786
Enterprise & Community Services	19,711,032	20,058,713	24,700,269	25,330,252
Facilities Acq & Construction	31,575,429	31,105,631	87,938,222	206,572,520
Debt Service & Transfers Out	144,547,978	95,434,560	99,183,600	99,491,346
Contingency	-	-	71,485,573	144,786,759
Ending Fund Balance	200,139,053	200,021,893	20,737,728	23,193,125
Total Requirements	895,460,896	875,509,563	911,219,094	1,130,390,766

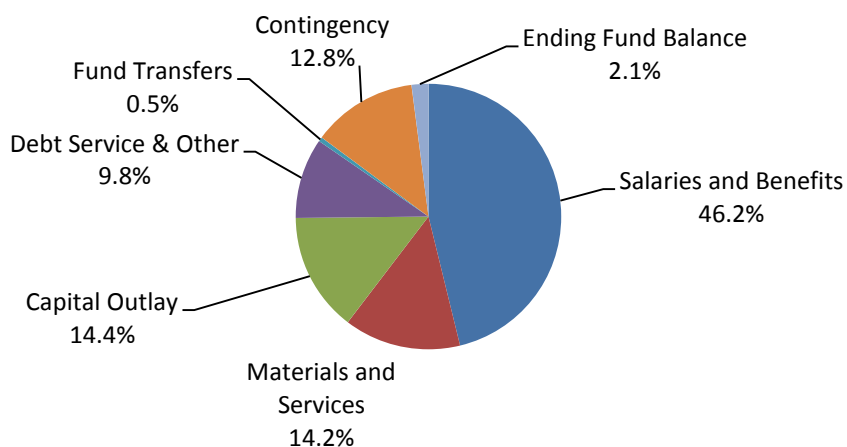
Requirements by Major Program - All Funds



Requirements by Major Account Category (All Funds)

Description	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Salaries and Benefits	411,290,238	435,690,886	492,606,903	522,012,958
Materials and Services	109,023,029	117,619,717	142,165,813	160,515,593
Capital Outlay	19,767,227	16,165,060	71,680,502	163,313,819
Debt Service & Other	99,455,123	96,998,884	102,203,146	110,580,021
Fund Transfers	55,786,225	9,013,122	10,339,429	5,988,491
Contingency	-	-	71,485,573	144,786,759
Ending Fund Balance	200,139,053	200,021,893	20,737,728	23,193,125
Total Requirements	895,460,896	875,509,563	911,219,094	1,130,390,766

Requirements by Major Account - All Funds



Summary of Resources and Requirements (General Fund)

School District budgets in the State of Oregon are structured under guidelines from the Oregon Department of Education (ODE). This structure is a program hierarchy that aids in understanding the budget itself and what specific programs are supported by the budget. Program definitions may be found in the Appendices of this document.

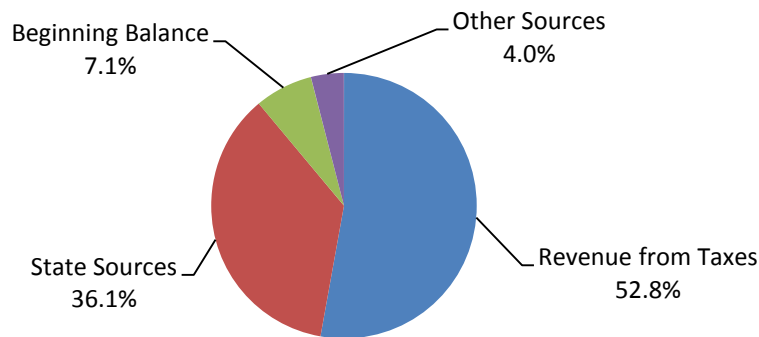
District General Fund Resources

The primary resources for the District’s General Fund are from revenue from taxes and state sources. For further detail on these sources see the Fund Detail section.

Resources by Major Account (General Fund)

Resource	Current 2014/15	Proposed 2015/16	Percent of Total
Beginning Balance	51,673,785	40,079,720	7.1%
Revenue from Taxes	282,876,000	300,232,219	52.8%
Tuition	205,000	205,000	0.0%
Earnings on Investment	500,000	300,000	0.1%
Extra-curricular Activities	679,500	679,500	0.1%
Other Local Sources	8,355,000	8,513,670	1.5%
Intermediate Sources	12,713,555	13,021,202	2.3%
State Sources	198,298,066	205,201,635	36.1%
Federal Sources	-	-	0.0%
Other Sources	100,000	100,000	0.0%
Total Resources	555,400,906	568,332,946	100.0%

Resources by Major Account - General Fund



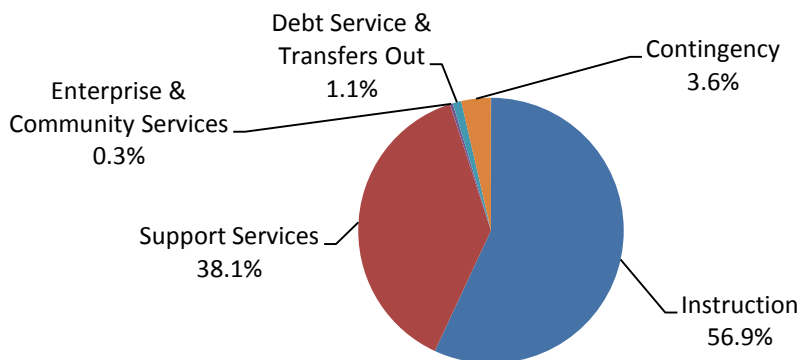
District General Fund Requirements

The District's primary focus is on the programs supported through the allocation of the discretionary resources within this fund. The total General Fund Budget for FY 2015/16 is \$568,332,946.

District Requirements (General Fund)

General Fund	Current 2014/15	Proposed 2015/16	Percent of Total
Instruction - Regular	217,264,981	239,479,319	42.1%
Instruction - Special Programs	80,533,091	84,164,570	14.8%
Instruction Subtotal	297,798,072	323,643,889	56.9%
Support Services - Instructional	66,765,494	70,635,334	12.4%
Support Services - General Admin	119,135,898	124,392,831	21.9%
Support Services - Central Activities	22,008,516	21,252,691	3.7%
Support Services Subtotal	207,909,908	216,280,856	38.1%
Enterprise & Community Services	1,926,466	1,948,880	0.3%
Facility Acquisition and Construction	-	-	0.0%
Debt Service & Transfers Out	10,339,429	5,988,491	1.1%
Contingency	37,427,031	20,470,830	3.6%
Total General Fund Requirements	555,400,906	568,332,946	100.0%

Requirements by Major Program - General Fund



District Net General Fund Budget

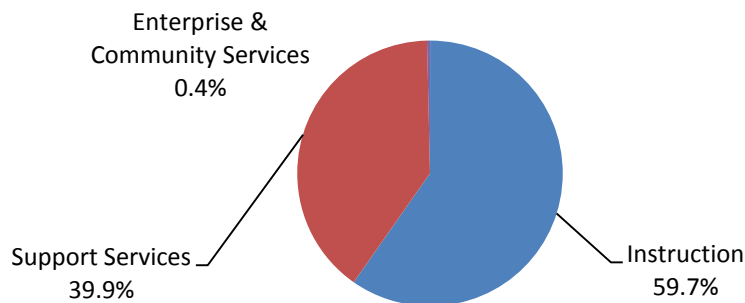
The figures in the District General Fund Budget table on the previous page include internal transactions such as fund level transfers and a Contingency account that functions as a reserve.

The table below shows the Net General Fund budget, excluding the Transfers Out and Contingency. The District's net General Fund budget for operating and capital requirements in FY 2015/16 is \$541,873,625.

District Net Budget (General Fund)

General Fund	Current 2014/15	Proposed 2015/16	Percent of Total
Instruction - Regular	217,264,981	239,479,319	44.2%
Instruction - Special Programs	80,533,091	84,164,570	15.5%
Instruction Subtotal	297,798,072	323,643,889	59.7%
Support Services - Instructional	66,765,494	70,635,334	13.0%
Support Services - General Admin	119,135,898	124,392,831	23.0%
Support Services - Central Activities	22,008,516	21,252,691	3.9%
Support Services Subtotal	207,909,908	216,280,856	39.9%
Enterprise & Community Services	1,926,466	1,948,880	0.4%
Facility Acquisition and Construction	-	-	0.0%
Debt Service	-	-	0.0%
General Fund Net Budget	507,634,446	541,873,625	100.0%

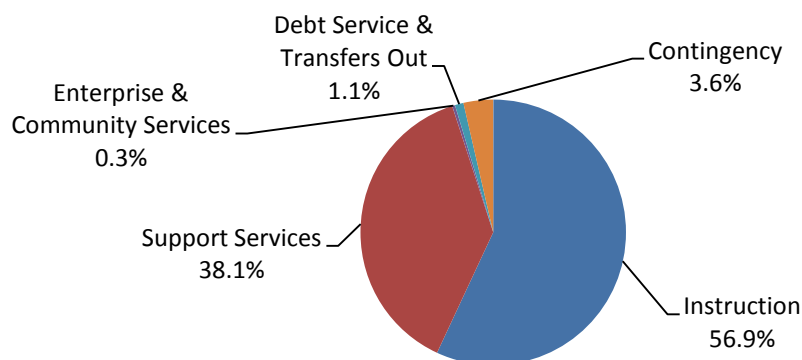
District Net Budget - General Fund



Requirements by Major Program (General Fund)

Program Area	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Instruction	250,771,935	271,983,576	297,798,072	323,643,889
Support Services	168,280,405	182,354,183	207,909,908	216,280,856
Enterprise & Community Services	1,499,252	1,621,000	1,926,466	1,948,880
Facilities Acq & Construction	192,969	-	-	-
Debt Service & Transfers Out	10,611,189	9,013,122	10,339,429	5,988,491
Contingency	-	-	37,427,031	20,470,830
Ending Fund Balance	37,457,015	51,673,785	-	-
Total Requirements	468,812,766	516,645,666	555,400,906	568,332,946

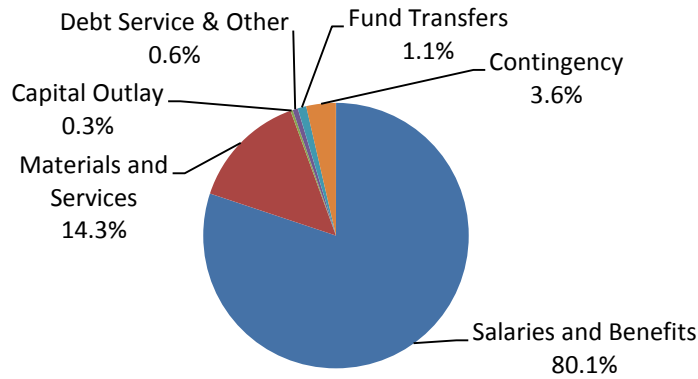
Requirements by Major Program - General Fund



Requirements by Major Account Category (General Fund)

Program Area	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Salaries and Benefits	348,351,936	376,576,888	418,459,610	455,387,075
Materials and Services	66,310,511	72,308,400	82,088,372	81,329,016
Capital Outlay	3,260,851	3,297,504	3,542,881	1,577,881
Debt Service & Other	2,821,264	3,775,967	3,543,583	3,579,653
Fund Transfers	10,611,189	9,013,122	10,339,429	5,988,491
Contingency	-	-	37,427,031	20,470,830
Ending Fund Balance	37,457,015	51,673,785	-	-
Total Requirements	468,812,766	516,645,666	555,400,906	568,332,946

Requirements by Major Account - General Fund



Interfund Transfers

Interfund transfers represent the movement of monies from one fund to another within Portland Public Schools. The fund transfers may pay for specific services such as transfers to debt service funds for payment of principal and interest; or to fund other operational requirements of the District

Fund Transfers - FY 2015/16

Amount	Source Fund	Destination Fund	Purpose
2,707,980	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,129,511	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
2,151,000	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$5,988,491	Total Transfers		

Fund Transfers - FY 2014/15

Amount	Source Fund	Destination Fund	Purpose
2,707,874	101 General Fund	307 IT Projects Debt Service Fund	Debt Service - IT GO Bonds of 2009
1,115,559	101 General Fund	320 Full Faith and Credit Debt Service Fund	Debt Service - Recovery Zone Bond of 2011
1,170,000	101 General Fund	407 IT System Project Fund	Capital Improvement Projects
5,345,996	101 General Fund	438 Facilities Capital Fund	Capital Improvement Projects
\$10,339,429	Total Transfers		

Multnomah Education Service District Allocation

Multnomah Education Service District (MESD) is a public agency responsible for a variety of direct and indirect educational services to eight Multnomah County school districts as well as other public and private agencies and schools in the region. MESD's services are those best managed on a regional basis either because they are too costly for an individual district to support, or because demand for the service within a single district is limited.

MESD's core services are funded by the State School Fund, local property taxes, contracts and grants. The state allocates support to all Education Service Districts (ESD) in the state by granting each ESD a fixed share of the total Education Service District funding formula revenue. The ESD then allocates these funds to the participating local school districts.

The broad categories of services are Instructional Services, Special Education Services, School Health Services, Technology Services, and Administrative Support Services. There are more than 60 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for-service basis. Some programs may be funded through both resolution and contract dollars. A summary of the 2015/16 services is presented on the following page.

The ESD determines the mix of services to be provided through discussions with advisory committees comprised of local school district representatives. The unit cost or actual cost for each of the services is determined by MESD.

Each participating local school district selects from a menu of services, the total cost of which shall not exceed the district's dollar allocation. Transit dollars are received from MESD as General Fund revenues in support of services that the District provides for itself. Transit dollars may be used to contract for additional services from MESD.

Transit Dollars: Funds allocated to the ESD through the State School Fund allocation model are then passed from the ESD to the District. Funds may be used by the District to purchase services from the ESD, to fund services provided directly by the District, or services may be purchased.

Resolution Dollars: Funds allocated to the ESD through the State School Fund allocation model. These funds stay at the ESD and are available to the District to purchase services. The services are selected from a menu detailed in the Multnomah ESD Local Service Plan.

<http://www.mesd.k12.or.us/Page/94>

The current forecast from MESD is that PPS will receive \$8.5 million in transit dollars and will have \$9 million in resolution dollars available to purchase services in 2015/16.

PPS is still in the process of reviewing the options available for use of these funds based upon the need for the respective programs and the relative cost of services. Outdoor school is provided through MESD and in 2015/16 PPS will be using resolution dollars to fund the increased cost arising from switching to the full week (5 day/4 night) program.

Multnomah Education Service District 2015/16 Service Plan - Portland

Department/Service	Units Selected	Unit Cost	Transit Dollars	Resolution Dollars	Total
Available Transit			8,491,202		8,491,202
Department of Education Services					
Instructional Services					
Curriculum Services					
Classroom Law				25,808	25,808
Curriculum Services - School Improvement				197,810	197,810
Dual Credit Coordinator				37,205	37,205
Outdoor School				720,100	720,100
Helensview School					
Turnaround School (Helensview, 1.0x)	78	7,962		621,036	621,036
Turnaround School (Helensview, 2.0x)	12	15,924		191,088	191,088
Helensview (Services for Pregnant and Parenting Students)	30	15,924		477,720	477,720
Home School Notification				16,762	16,762
Incarcerated Youth Program				204,220	204,220
Functional Living Skills					
Alt. Behavior Placements	11	93,219		1,025,409	1,025,409
Department of School Health Services					
Hearing				74,585	74,585
Immunization				74,574	74,574
School Nursing Services/Registered Nurse	35	103,634		3,637,553	3,637,553
School Nursing Services/Special Needs				211,057	211,057
School Nursing Services/1:1 Nurses	2	103,634		207,268	207,268
Department of Technology Services					
Application and Development Services					
Student Information Systems - Level 1 (SIS Admin)				347,747	347,747
Infrastructure Services					
Internet Connectivity				99,000	99,000
Administrative Support Services					
Inter-District Delivery System (Pony)				17,304	17,304
School Closure Network				310	310
Follett Destiny Hosting				164,250	164,250
Total			8,491,202	8,350,806	16,842,008

Long Term Debt

The following is a summary of the future annual debt service requirements for long-term obligations.

Fiscal Year	Limited Tax Pension & Refunding	IT Project Debt	2010 Recovery Bonds	2013 GO Bonds	2015 GO Bonds Estimated*	Total
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Principal:

2016	11,883,200	2,369,000	912,701	1,555,000	33,065,000	49,784,901
2017	11,825,573	2,449,000	940,521	1,705,000	35,600,000	52,520,094
2018	12,076,908	2,533,000	969,188	1,890,000	15,215,000	32,684,096
2019	11,949,489	2,619,000	998,730	2,080,000	16,510,000	34,157,219
2020	12,160,373	-	1,029,171	2,325,000	17,875,000	33,389,544
2021-2025	173,877,224	-	2,760,984	15,860,000	40,880,000	233,378,208
2026-2030	162,185,000	-	-	24,015,000	47,425,000	233,625,000
2031-2033	-	-	-	19,145,000	39,170,000	58,315,000
Principal Total	395,957,767	9,970,000	7,611,295	68,575,000	245,740,000	727,854,062

Interest:

2016	30,431,127	338,980	372,847	2,702,600	9,872,400	43,717,954
2017	32,308,754	258,434	326,405	2,679,275	8,625,250	44,198,118
2018	34,797,418	175,168	278,546	2,628,125	7,557,250	45,436,507
2019	36,904,836	89,046	229,229	2,571,425	6,948,650	46,743,186
2020	39,698,952	-	178,410	2,467,425	6,288,250	48,633,037
2021-2025	128,264,098	-	213,457	10,354,125	23,993,450	162,825,130
2026-2030	16,673,098	-	-	6,377,575	15,359,500	38,410,173
2031-2033	-	-	-	1,369,550	3,207,200	4,576,750
Interest Total	319,078,283	861,628	1,598,894	31,150,100	81,851,950	434,540,855

Total Debt Service	715,036,050	10,831,628	9,210,189	99,725,100	327,591,950	1,162,394,917
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* Portland Public Schools is planning a second issue of GO bonds in spring 2015. Debt service is estimated until after the sale of bonds.

Payments by Debt Service Fund, FY 2015/16

The following is a summary of payments to be made on principal and interest in FY 2015/16

Fiscal Year	Limited Tax Pension & Refunding	IT Projects Debt	2010 Recovery Bonds	2013/2015 GO Bonds	Total
Fund 307	-	2,707,980	-	-	2,707,980
Fund 308	42,314,327	-	-	-	42,314,327
Fund 320	-	-	1,285,548	-	1,285,548
Fund 350	-	-	-	47,195,000	47,195,000
Total	42,314,327	2,707,980	1,285,548	47,195,000	93,502,855

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Fund 101 – General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund affords the District the most flexibility or discretion when appropriating dollars in support of specific programs, departments and initiatives. This fund is considered a Major Governmental Fund.

The major revenue sources are discussed within the Budget Summary section of this document. The table below presents resources by account code. Following the presentation of resources is a table reconciling taxes to be received and imposed by the District.

Fund requirements are presented in two separate tables affording different views of the budget. The first view is by Program Code and the second is by Account Code, both as defined in the State Program Budgeting and Accounting Manual for School Districts and Education Service Districts in Oregon. Comprehensive definitions of the program and account codes are included in the appendices.

Beginning in 2011/12, liability claims, property/fire loss, and risk management administration requirements have been moved to the General Fund from Fund 601, the Self Insurance Fund. Risk costs related to Worker's Compensation remains in Fund 601.

General Fund - Resources by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
376510 - Beginning Fund Balance	30,924,694	37,457,015	51,673,785	40,079,720
411111 - Current-Multnomah Co	178,367,965	184,996,847	192,900,000	198,470,000
411112 - Current-Clackamas Co	131,981	141,111	150,000	160,000
411113 - Current-Washington Co	1,044,859	1,158,938	1,354,000	1,425,000
411114 - Current-Mult Co Cancel/Omit	239,554	495,295	-	-
411121 - Prior-Multnomah Co	4,966,419	4,526,758	4,500,000	4,500,000
411122 - Prior-Clackamas Co	3,465	3,627	3,500	3,500
411123 - Prior-Washington Co	14,879	19,197	15,000	15,000
411124 - Prior-Mult Co Cancel/Omit	14,946	9,797	-	-
411130 - Foreclosures	-	254,054	50,000	150,000
411140 - Pymts In Lieu Of Prop Taxes	295,042	370,696	250,000	300,000
411170 - Other Property Taxes	39	26	-	-
411211 - CY Local Option Taxes-Mult Co	49,938,498	54,195,505	61,030,000	71,714,719
411212 - CY Local Option Taxes-Clack Co	55,072	58,881	50,000	55,000
411213 - CY Local Option Taxes-Wash Co.	435,997	483,590	375,000	415,000
411221 - PY Local Option Taxes-Mult Co.	1,273,690	1,193,153	1,000,000	1,050,000
411222 - PY Local Option Taxes-Clack Co	1,173	1,331	500	500
411223 - PY Local Option Taxes-Wash Co	4,550	6,974	2,000	5,000
411231 - Pen/Int-Local Opt Tax-MultCo	10,575	9,202	-	-
411232 - Pen/Int-Local Opt Tax-ClackCo	291	329	-	-
411233 - Pen/Int-Local Opt Tax-WashCo	129	109	-	-
411241 - Foreclosures-Local Opt-Mult Co	-	64,191	-	-
411311 - CY Gap Rate Taxes - Mult Co	18,842,486	19,521,253	20,630,000	21,325,000
411312 - CY Gap Rate Taxes - Clack Co	13,943	14,890	15,000	17,000
411313 - CY Gap Rate Taxes - Wash Co	110,385	122,286	130,000	150,000
411321 - PY Gap Rate Taxes - Mult Co	524,067	477,673	420,000	475,000
411322 - PY Gap Rate Taxes - Clack Co	365	382	-	-
411323 - PY Gap Rate Taxes - Wash Co	1,566	2,023	1,000	1,500
411521 - PY GO Bond - Multnomah County	3,314	4,252	-	-
411522 - PY GO Bond - Clackamas County	7	4	-	-

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
411523 - PY GO Bond - Washington County	29	11	-	-
411901 - Pen/Int-Multnomah Co	41,753	34,862	-	-
411902 - Pen/Int-Clackamas Co	773	872	-	-
411903 - Pen/Int-Washington Co	343	288	-	-
412000 - Rev-Local Gov't Not Districts	33,996	8,400	-	-
Subtotal - Revenue from Taxes	256,372,151	268,176,807	282,876,000	300,232,219
413110 - Regular Day Tuition	36,688	27,746	35,000	35,000
413111 - Reg Tuition-Evening HS	192,750	107,174	100,000	100,000
413120 - Reg Day Tuition-Oth Dist inSt	68,806	144,269	70,000	70,000
413310 - Summer School Tuition	455	-	-	-
Subtotal - Tuition	298,699	279,189	205,000	205,000
415100 - Interest on Investments	491,382	238,954	500,000	300,000
Subtotal - Earnings on Investment	491,382	238,954	500,000	300,000
417110 - Football Admissions	69,245	60,800	70,000	70,000
417120 - Basketball Admissions	54,435	57,833	55,000	55,000
417130 - Wrestling Admissions	4,888	5,153	5,000	5,000
417140 - Other Admissions	10,296	11,936	9,500	9,500
417410 - Pay to Play Fees	333,560	661,435	500,000	500,000
417420 - Other Activity Fees	18,685	20,781	20,000	20,000
417600 - Club Fund Raising	18,855	10,320	20,000	20,000
417700 - Outdoor School Fees	25,510	255	-	-
Subtotal - Extra-Curricular Activities	535,474	828,513	679,500	679,500
419110 - Civic Use of Bldgs	571,647	628,380	554,000	554,000
419112 - CUB-Day Care	199,533	222,935	200,000	200,000
419120 - Community Parking Fees	20,499	22,648	20,000	20,000
419130 - Rent-Lease of Facilities	1,852,990	1,422,079	1,465,000	1,465,000
419200 - Contrib-Donation - Priv Source	(406)	48	-	-
419400 - Svc Provided-Oth Local Ed Agcy	21,328	20,000	-	-
419600 - Recovery PY Expenditure	419,419	267,030	-	-
419800 - Fees Charged to Grants	4,252,304	3,353,426	4,056,000	4,214,670
419910 - Miscellaneous	1,096,994	883,807	435,000	435,000
419920 - Jury Duty	1,271	1,302	-	-
419930 - Fingerprinting	38,459	47,405	-	-
419940 - Restitution	7,943	4,656	-	-
419945 - E-Rate Priority 1	2,008,983	739,169	1,000,000	1,000,000
419950 - Sales, Royalties and Events	2,611	11,767	5,000	5,000
419965 - Administrative Claiming	242,613	701,499	620,000	620,000
419970 - Public Records Request	-	4,890	-	-
Subtotal - Other Revenue from Local Sources	10,736,188	8,331,042	8,355,000	8,513,670
Subtotal - Local Sources	268,433,894	277,854,505	292,615,500	309,930,389
421010 - County School Funds	14,946	18,861	30,000	30,000
421020 - Ed Service Dist Apportionment	7,144,651	7,616,690	8,183,555	8,491,202
421991 - City of Portland	4,512,983	4,527,239	4,500,000	4,500,000
Subtotal - Intermediate Sources	11,672,580	12,162,790	12,713,555	13,021,202
431010 - SSF--General Support	151,369,290	184,689,998	193,748,066	200,711,635

General Fund - Resources by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
431030 - Common School Fund	4,607,728	4,427,154	4,550,000	4,490,000
431992 - Return To Work	17,141	-	-	-
Subtotal - State Sources	155,994,159	189,117,152	198,298,066	205,201,635
442000 - Unrestr Rev-Fed Govt Thru St	966,474	11,166	-	-
448010 - Federal Forest Fees	1,401	29,300	-	-
Subtotal - Federal Sources	967,875	40,466	-	-
451000 - LTD Financing Sources	471,127	-	-	-
453000 - Sale of Fixed Assets	348,437	13,737	100,000	100,000
Subtotal - Other Sources	819,564	13,737	100,000	100,000
Total Resources by Account	468,812,766	516,645,665	555,400,906	568,332,946

General Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
1000A - Instructional Subs	6,392,847	6,540,891	-	-
11111 - Elementary K-5 Program	9,383,807	10,972,987	16,408,601	15,356,459
11112 - Elementary 1-5 Homeroom	65,167,854	70,658,818	76,400,097	82,726,829
11113 - K-5/K-8 Consolidated Budget	2,558,714	2,729,489	3,163,837	3,193,752
11119 - Kindergarten Homeroom	8,679,873	8,910,224	10,478,810	19,098,919
11131 - School Activities	82,714	298,919	787,245	1,190,291
Subtotal - Elementary School Instruction	92,265,808	100,111,328	107,238,590	121,566,250
11211 - Middle School Programs	35,984,231	37,169,364	41,869,150	42,942,196
11212 - Middle School Homeroom	4,063,389	4,527,786	4,982,309	5,115,221
11213 - MS Consolidated Budget	558,086	517,620	563,099	561,362
11221 - School Activities	-	11,793	28,473	28,851
Subtotal - Middle School Instruction	40,605,706	42,226,562	47,443,031	48,647,630
11311 - High School Programs	41,086,403	47,677,400	55,228,816	60,674,579
11312 - High School Homeroom	369,315	258,797	433,080	445,399
11313 - HS Consolidated Budget	1,353,821	1,411,799	1,514,713	1,507,502
11321 - School Activities	26,312	96,716	173,036	176,351
11322 - Athletic Activities Svcs	3,233,698	3,907,745	4,940,715	6,156,603
Subtotal - High School Instruction	46,069,550	53,352,456	62,290,360	68,960,434
11401 - Early Childhood Ed Ctr (ECEC)	25,375	-	293,000	305,005
Subtotal - Pre-Kindergarten Instruction	25,375	-	293,000	305,005
12100 - Talented And Gifted (TAG)	191,351	223,336	276,448	279,018
Subtotal - Special Programs - TAG	191,351	223,336	276,448	279,018
12211 - Functional Living Skills	841,782	936,775	1,001,054	1,038,585
12212 - Comm Behavior - Academic	2,518,687	2,353,473	2,377,288	2,470,436
12213 - Intensive Skills - Academic	4,343,429	7,408,226	6,403,874	6,710,998
12214 - Comm Behavior - Functional	1,361,485	1,795,101	1,886,956	2,048,310
12217 - Social Emotional - Behavior	1,756,040	2,697,425	2,704,921	2,822,190
12218 - Social Emotional - Intensive	2,559,039	2,574,274	2,842,950	2,960,965
12219 - Social Emotional - Fragile	1,440,884	2,275	4,384	4,384
12230 - Life Skills/CTP	1,489,848	1,489,316	1,911,843	1,984,188
12241 - Intensive Skills - Functional	2,158,709	263,046	265,648	270,280
12261 - Home Instruction	171,894	225,927	113,891	115,402
12271 - Extended School Year	76,308	92,328	164,271	162,257
Subtotal - Restrictive Program Instruction	18,718,104	19,838,165	19,677,080	20,587,995
12501 - Resource Center Classrooms	-	-	175,621	176,689
12503 - Individual EAs - Gen Ed Clsm	3,928,727	3,548,641	3,953,742	4,144,433
12504 - Deaf/Hard of Hearing	324,750	459,921	-	-
12510 - Less Restrictive Programs	14,282,781	14,269,040	15,647,096	16,104,457
12520 - Team-Communication Behavior	144,306	397,518	550,497	573,347
Subtotal - Less Restrictive Program Instruction	18,680,564	18,675,119	20,326,956	20,998,926
12603 - ECSE Evaluation	1,065,931	1,176,100	1,597,429	1,640,202
Subtotal - Early Intervention Instruction	1,065,931	1,176,100	1,597,429	1,640,202
12811 - Public Alternative Programs	455,571	575,743	862,849	862,232
12821 - Community-Based Programs	8,328,397	7,973,061	7,946,051	8,120,191
12831 - Delayed Expulsion School Couns	138,589	54,577	99,353	99,320

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
12832 - Classroom Alternative Ed	126,208	99,415	158,875	98,521
12833 - Evening Programs	368,691	366,063	311,497	313,670
12835 - Indian Education	225,158	257,061	252,539	258,799
12870 - Targeted Transition	1,300,764	1,705,782	1,667,479	1,667,479
12880 - Charter Schools	10,322,940	11,997,646	12,600,866	14,257,021
12891 - Contract Programs	107,984	113,166	113,891	115,402
12892 - Alternative Ed-Instruc Support	519,269	1,042,512	1,042,598	1,077,964
Subtotal - Alternative Ed. Instruction	21,893,572	24,185,028	25,055,998	26,870,599
12911 - ESL/Bilingual--Elem	6,834,689	7,026,910	8,161,374	8,352,479
12912 - ESL/Bilingual--Middle	2,181,332	2,221,045	2,451,788	2,512,484
12913 - ESL/Bilingual--High	1,356,023	1,721,116	1,536,333	1,576,020
12914 - Bilingual Assessment Svcs	256,217	375,939	403,166	420,135
12922 - Teen Parenting Services	247,636	294,391	194,613	77,068
12992 - Section 504/ADA Accom in PPS	353,928	234,517	369,520	373,333
Subtotal - Designated Program Instruction	11,229,824	11,873,917	13,116,794	13,311,519
14100 - Summer School, Elem	10,696	34,259	132,528	130,951
14300 - Summer School, High	15,456	287,306	349,858	345,360
Subtotal - Summer School	26,152	321,565	482,386	476,311
Subtotal - Instruction	250,771,935	271,983,576	297,798,072	323,643,889
21120 - Attendance Services	42	12,825	141,631	148,639
21130 - Social Work Services	442,104	583,869	669,557	687,003
21131 - Behavior Interventn Specialist	1,638,881	1,005,523	1,271,590	1,313,853
21141 - SPED Data Services	520,222	459,516	478,410	493,439
21150 - Student Safety	944,350	1,186,065	1,308,364	1,360,000
21192 - Student Discipline Services	1,538,355	1,948,153	1,901,133	1,952,511
21210 - Service Area Direction	571,031	940,337	1,196,323	1,114,372
21220 - Counseling Services	8,369,985	8,584,585	10,257,576	13,166,627
21240 - Student Guidance Information	182,241	341,773	903,093	1,476,221
21262 - Vocational Education	664,111	1,173,245	2,558,221	1,707,678
21330 - Dental Services	34,500	5,000	10,000	10,000
21390 - Other Health Services	-	2,087	-	-
21420 - Psychological Testing Services	5,305,046	5,504,791	4,931,769	5,060,561
21520 - Speech Pathology	6,724,948	7,519,180	7,995,458	8,232,637
21580 - Access Services - SPED Tech	263,253	295,822	317,245	325,067
21590 - Other Speech Path/Audio Svcs.	(135)	-	-	-
21601 - Occupational Therapy	1,251,083	1,290,766	1,439,592	1,480,054
21602 - Physical Therapy	427,397	464,469	487,422	495,646
21603 - Adaptive Physical Education	240,150	197,184	326,783	333,743
21604 - Feeding Team - Training	84,154	91,103	97,116	100,222
21901 - Program Admin/Supervision	4,373,071	5,418,601	6,411,246	6,442,892
21905 - Third Party Medical Reimburse	49,095	100,074	-	-
21906 - IEP Writing - MTGS SPED STAFF	1,150,012	1,197,180	834,745	824,853
21907 - IEP Writing - MTGS GENED STAFF	283,878	287,584	276,812	273,481
21908 - TAG Plan Writing	8,329	8,468	41,698	42,109
Subtotal - Instructional Support (Students)	35,066,102	38,618,201	43,855,784	47,041,608

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
22110 - Service Area Direction	625,556	1,072,910	2,070,824	2,155,389
22130 - Curriculum Development	267,637	399,534	316,144	250,331
22133 - Curriculum Development - HS	161,516	114,069	64,390	67,150
22195 - Teaching Innovation Support	-	-	123,904	129,557
22220 - Library/Media Services	4,236,924	4,380,337	5,392,365	5,545,431
22230 - Multimedia Services	368,205	387,148	301,020	313,706
22240 - Educational Television Service	366,877	344,494	394,223	408,817
22252 - Broadcasting	33,180	31,137	49,973	49,925
22256 - Management & General Support	41,450	37,263	44,554	46,660
22291 - Textbook Services	393,202	498,164	674,065	632,787
22292 - Classroom Technology/Services	612,634	734,552	1,027,775	1,077,522
22301 - Assessment System Design	198,794	151,450	347,440	346,417
22402 - Instructional Specialists	1,925,768	2,321,221	3,733,779	3,821,681
22410 - Instr Staff Training Svcs	4,762,528	4,413,604	6,478,728	6,919,397
22413 - Instr Staff Training - HS	119,236	-	-	-
22420 - Portland Teacher Program	36,660	36,541	39,784	39,795
22430 - New Teacher Orientation	401,130	589,394	1,850,742	1,789,161
Subtotal - Instructional Support (Staff)	14,551,297	15,511,817	22,909,710	23,593,726
23100 - Board of Education Services	549,810	227,142	398,183	466,479
23210 - Office of Superintendent	613,163	643,541	839,483	861,308
23211 - Executive Administration	861,444	1,121,615	658,483	570,758
23212 - Assistant Superintendent	945,399	523,321	1,200,646	1,231,882
23240 - State and Federal Relations	130,736	138,537	141,586	147,972
23292 - Legal Services	960,436	2,088,258	1,332,234	1,398,859
23293 - Operational Support Services	711,327	1,149,072	2,140,784	2,314,534
Subtotal - Executive Administrative Services	4,772,314	5,891,485	6,711,399	6,991,792
24101 - School Administrative Services	28,449,066	30,214,702	34,877,926	37,882,327
24103 - School Business Services	154,994	214,666	222,446	232,702
24901 - Graduation Services	55,575	61,530	60,824	60,726
24910 - PAPSA	415,837	386,859	298,862	298,862
24920 - School Closure	27,539	-	-	-
Subtotal - School Administration	29,103,012	30,877,758	35,460,058	38,474,617
25100 - Direction of Business Support	362,191	583,268	710,063	724,307
25210 - Direction of Fiscal Services	474,725	543,402	528,804	540,934
25220 - Budgeting Services	564,859	637,881	675,788	706,824
25240 - Payroll Services	643,820	695,390	785,978	832,643
25250 - Financial Accounting Services	2,317,352	2,890,106	2,816,387	2,967,681
25281 - Service Area Direction	208,742	192,044	199,962	207,932
25283 - Liability Claims	497,570	386,569	743,162	743,162
25284 - Property/Fire Loss	1,389,983	1,783,856	1,992,991	1,992,991
25286 - Worksite Safety	37,101	-	-	-
25287 - Mandated Health Services	27,110	27,524	42,000	42,000
25291 - Enrollment Services	611,359	845,101	1,116,558	1,201,873
Subtotal - Business Services	7,134,813	8,585,142	9,611,693	9,960,347
25410 - Service Area Direction	1,594,213	1,828,151	2,035,229	2,095,404

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
25411 - Project Management	2,615,003	3,084,145	2,951,466	3,201,357
25421 - Custodial Services	16,255,616	16,907,304	18,143,005	18,712,667
25423 - Utilities Services	9,380,681	10,093,202	10,371,128	10,583,609
25424 - Property Management	1,437,059	1,559,196	1,520,415	1,446,255
25441 - Workforce	7,974,489	8,402,614	8,683,578	8,629,895
25443 - Vehicle Operation/Maintenance	305,687	668,268	224,830	224,830
25460 - Security Services	655,450	881,967	854,939	877,833
25490 - Other Operations & Maintenance	3,057	-	-	-
Subtotal - Operations & Maintenance of Plant	40,221,256	43,424,847	44,784,590	45,771,850
25510 - Transportation Administration	349,174	376,426	511,798	525,215
25520 - Transportation Operations	13,591,039	13,995,064	14,263,395	14,915,239
25530 - Transportation Fleet Maint	1,295,118	1,314,114	1,780,916	1,797,848
25540 - Transportation Routing	2,690,597	2,975,579	3,161,658	3,039,661
Subtotal - Student Transportation	17,925,928	18,661,184	19,717,767	20,277,963
25720 - Purchasing Services	771,624	816,986	1,134,033	1,173,572
25730 - Warehousing/Distribution Svcs	687,304	665,318	657,926	675,438
25740 - Print/Publish/Duplicate Svcs	1,086,870	880,967	827,054	832,435
25790 - Other Internal Services	255,677	181,325	231,378	234,817
Subtotal - Internal Services	2,801,475	2,544,596	2,850,391	2,916,262
26230 - Evaluation Services	1,088,691	1,192,056	1,389,930	1,437,262
26240 - Planning Services	236,315	248,429	532,319	549,704
26260 - Grant Writing	114,205	123,090	133,183	139,056
Subtotal - Planning, Research, Development	1,439,211	1,563,575	2,055,432	2,126,022
26330 - Public Information Services	631,611	941,752	1,409,101	1,143,130
26331 - Volunteer Activities/Recogn	25,939	34,288	25,996	25,996
26340 - Management Information Service	328,973	348,827	380,759	394,796
26350 - Translation Services	485,584	508,254	595,305	671,693
Subtotal - Information Services	1,472,107	1,833,122	2,411,161	2,235,615
26410 - Service Area Direction	3,147,255	3,572,266	4,321,776	4,513,358
26420 - Recruitment and Placement Svcs	24,354	76,214	60,000	60,000
26440 - HRA Benefits Program	266,474	83,119	8,308	8,308
26491 - Staff Services	247,298	410,502	219,610	174,350
26492 - Non-Instr Staff Development	37,049	35,497	148,375	145,620
26493 - Staff Relations - Negotiations	-	6,091	-	-
Subtotal - Staff Services	3,722,430	4,183,689	4,758,069	4,901,636
26610 - IT Service Area Direction	439,490	482,164	1,426,134	1,475,308
26620 - Systems Analysis Services	6,462	-	-	-
26631 - Student Information Systems	1,351,636	1,155,500	2,332,651	2,420,493
26635 - Programming Services	594,802	830,016	2,367,456	2,386,567
26641 - Operations Services	3,516,980	4,014,877	3,291,642	3,532,652
26642 - Data Control/Entry	330,996	280,887	85,944	90,025
26643 - Client Services	1,913,110	1,941,462	-	-
26691 - Central Telecom Services	1,359,129	1,246,721	1,278,060	1,278,060
26697 - Technical Training Services	7,894	-	-	-
26698 - Infrastructure Development	349,508	551,169	1,700,000	500,000

General Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
26699 - Systems Development	286	-	-	-
26700 - RECORDS MANAGEMENT SVCS	200,167	155,973	301,967	306,313
Subtotal - Technology Services	10,070,459	10,658,767	12,783,854	11,989,418
Subtotal - Support Services	168,280,405	182,354,183	207,909,908	216,280,856
31200 - Food Preparation and Service	-	219	-	-
33000 - Community Svcs	1,499,252	1,620,781	1,926,466	1,948,880
Subtotal - Enterprise & Community Services	1,499,252	1,621,000	1,926,466	1,948,880
41500 - Bldg Acquis/Constr/Improv Svcs	192,969	-	-	-
Subtotal - Building Acquisition & Construction	192,969	-	-	-
52100 - Fund Transfers	10,611,189	9,013,122	10,339,429	5,988,491
Subtotal - Debt Service & Transfers Out	10,611,189	9,013,122	10,339,429	5,988,491
61100 - Operating Contingency	-	-	37,427,031	20,470,830
71100 - Ending Fund Balance	37,457,015	51,673,784	-	-
Total Requirements by Program	468,812,766	516,645,665	555,400,906	568,332,946

General Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
511100 - Licensed Staff	150,257,167	160,445,476	175,757,258	197,558,658
511210 - Classified - Represented	35,723,421	37,203,932	41,055,625	43,330,316
511220 - Non-Represented Staff	12,297,662	13,801,312	17,205,270	18,469,698
511310 - Administrators - Licensed	15,279,799	16,625,204	18,210,239	19,552,660
511320 - Administrators - NonLicensed	712,123	822,459	1,241,502	1,277,724
511420 - Directors/Program Admins	3,325,692	3,971,129	4,653,528	4,968,647
512100 - Substitutes - Licensed	5,048,110	5,452,657	6,642,162	6,470,419
512200 - Substitutes - Classified	675,641	755,731	813,305	737,844
512300 - Temporary Misc - Licensed	548,849	1,032,548	1,130,398	1,081,069
512400 - Temporary Misc - Classified	653,526	895,042	1,108,947	1,169,900
513100 - Extended Responsibility-LIC	1,520,541	1,687,688	2,108,313	2,196,448
513200 - Extended Responsibility-CLS	773,871	946,405	934,528	954,865
513300 - Extended Hours	2,123,791	2,367,382	3,853,700	3,533,650
513400 - Overtime Pay	751,896	904,728	558,411	558,411
513510 - Group Hlth Opt Out Lic	48,713	8,000	-	-
513520 - Group Hlth Opt Out Non Lic	7,800	1,400	-	-
Subtotal - Salaries	229,748,602	246,921,093	275,273,186	301,860,309
521000 - PERS	2,983,378	5,481,421	5,991,838	1,479,164
521310 - PERS UAL	30,345,060	33,434,038	34,596,217	38,215,542
522000 - Social Security - FICA	17,172,905	18,495,017	21,103,624	23,092,327
523100 - Workers' Compensation	1,648,634	2,741,512	3,034,160	3,078,973
523200 - Unemployment Compensation	857,387	443,683	276,903	301,837
524100 - Group Health Insurance	58,096,915	61,596,369	69,973,506	78,468,866
524200 - Other Employer Paid Benefits	533,440	529,709	747,356	875,203
524300 - Retiree Health Insurance	4,064,287	4,127,474	4,442,129	4,739,237
524400 - DCU Union Contract Items	3,739	5,109	7,000	7,000
524500 - PAT Union Contract Items	-	-	13,000	13,000
524510 - PAT Union Tuition Reimbursemnt	814,315	834,660	725,000	725,000
524520 - PAT Union Prof Improvement Fds	376,041	321,445	800,000	800,000
524530 - Early Retirement Benefits	1,701,128	1,638,133	1,462,916	1,720,597
524600 - PFSP District Inservices	6,105	7,224	12,775	10,020
Subtotal - Employee Benefits	118,603,335	129,655,795	143,186,424	153,526,766
531100 - Instructional Services	1,974,771	1,705,780	4,878,247	5,206,997
531200 - Instr Program Improvement Svcs	70,426	109,720	201,295	201,295
531800 - Local Mtgs/Non-Instr Staff Dev	451,749	516,418	549,456	465,460
531810 - Non-Instr Dev Profess Dev Fds	130,036	122,721	268,710	268,710
531900 - Other Instr Prof/Tech Svcs	367,647	601,590	939,517	726,517
Subtotal - Instructional Prof. & Technical Services	2,994,629	3,056,229	6,837,225	6,868,979
532100 - Cleaning Services	8,819	370	927	927
532200 - Repairs and Maintenance Svcs	1,580,808	1,024,029	1,946,936	2,130,065
532400 - Rentals	728,081	516,135	378,752	378,752
532410 - Leased Copy Machines	1,214,130	1,164,155	1,152,903	1,152,903
532500 - Electricity	3,154,541	3,422,172	3,634,357	3,426,144
532600 - Fuel	3,030,574	3,309,229	3,259,810	3,661,784
532700 - Water and Sewage	2,518,703	2,613,655	2,622,891	2,756,005

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
532800 - Garbage	717,138	796,946	898,335	783,941
532900 - Other Property Services	2,129,352	3,075,079	1,814,209	1,814,209
Subtotal - Property Services	15,082,145	15,921,769	15,709,120	16,104,730
533110 - Reimb - School Bus	9,710,801	10,220,879	10,249,052	10,739,852
533120 - Reimb - Taxi Cab	927,793	1,094,730	1,041,000	1,041,000
533130 - Reimb - In-Lieu	12,362	8,827	58,000	58,000
533140 - Reimb - Tri-Met	1,109,109	1,128,608	1,172,500	1,172,500
533150 - Reimb - Field Trips	427,637	508,040	48,272	48,272
533200 - Non-Reimb Student Transport	150,636	349,781	437,270	454,270
Subtotal - Transportation Services	12,338,338	13,310,864	13,006,094	13,513,894
534100 - Travel, Local in District	222,822	185,726	176,088	176,088
534200 - Travel, Out of District	303,247	378,567	281,119	256,119
534210 - Trav Out Dist Profess Dev Fds	76,659	49,468	63,751	63,751
534300 - Travel, Student Activities	49,536	60,100	48,123	48,123
534900 - Other Travel	5,655	413	-	-
Subtotal - Travel	657,919	674,274	569,081	544,081
535100 - Telephone	451,762	587,174	619,896	619,896
535300 - Postage	329,120	298,284	252,210	252,210
535400 - Advertising	136,435	53,217	54,153	54,153
535500 - Printing and Binding	1,113,689	1,341,697	1,489,437	1,374,437
535910 - Fax	-	266	510	510
535920 - Internet Fees	38,698	25,079	5,300	5,300
535990 - Wide Area Network/Misc	815,054	940,344	935,137	935,137
Subtotal - Communications	2,884,759	3,246,061	3,356,643	3,241,643
536000 - Charter Schools	10,322,928	11,994,794	12,597,166	14,253,321
Subtotal - Charter Schools	10,322,928	11,994,794	12,597,166	14,253,321
537100 - Tuition to Other Dist InState	295,213	323,830	285,000	285,000
537300 - Tuition to Private Schools	7,529,912	7,434,387	7,984,224	8,158,364
537410 - Tuition - Fees College Credit	-	400	-	-
Subtotal - Tuition Payments	7,825,125	7,758,617	8,269,224	8,443,364
538100 - Audit Services	330,955	175,203	281,600	281,600
538200 - Legal Services	600,852	1,234,511	472,470	472,470
538300 - Architect and Engineering Svcs	71,935	85,735	2,139	2,139
538400 - Negotiation Services	1,000	-	-	-
538500 - Management Services	22,961	68,515	63,000	63,000
538600 - Data Processing Services	52,701	100,574	2,500	2,500
538800 - Election Services	39,745	-	100,000	100,000
538910 - Security Services	276,900	333,711	251,945	251,945
538920 - Staff Services	-	-	139	139
538930 - Secretarial/Clerical Services	113,173	185,910	152,166	152,166
538940 - Professional Moving Services	152,899	248,901	10,993	10,993
538950 - Professional Health Care Svcs	861,196	528,864	892,617	892,617
538960 - Professional Child Care Svcs	164,333	154,287	222,186	322,186
538970 - Graphic Arts Services	2,217	4,077	3,835	3,835
538980 - Laundering Services	93,426	103,652	85,063	85,063

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
538990 - Non-Instr Pers/Professional Sv	4,528,093	5,725,357	5,716,114	5,752,480
Subtotal - Non-Instruct. Prof. & Tech. Services	7,312,387	8,949,299	8,256,767	8,393,133
541000 - Consumable Supplies	4,230,978	4,301,987	6,581,366	6,415,980
541100 - Loss Prevention	3,956	782	-	-
541240 - Fruit and Vegetables-NS Only	-	44	-	-
541310 - Auto Parts, Batteries	102,610	64,986	95,746	95,746
541315 - Tires	16,378	25,730	20,006	20,006
541320 - Oil & Lubricants	10,632	14,778	7,370	7,370
541325 - Gas	186,857	216,124	201,842	201,842
541330 - Propane	104,724	148,335	315,452	315,452
541400 - Maintenance Materials	1,033,387	1,069,499	766,219	766,219
541500 - Inventory Adjustments	1,232	17,192	39,985	39,985
541600 - Interdepartmental Charges	(694,851)	(473,227)	(55,932)	(55,932)
541700 - Discounts Taken	(860)	(1,387)	-	-
542100 - Textbook Expansion	568,512	416,646	1,012,964	551,964
542200 - Textbook Adoption	406,901	1,709	2,580,675	85,000
542300 - Textbook Replacement	18,931	1,962	31,519	31,519
543000 - Library Books	54,221	212,556	161,387	85,267
544000 - Periodicals	61,916	108,283	102,699	102,699
545100 - Purchased Food-NS Only	-	280	-	-
546000 - Non-Consumable Supplies	234,799	397,280	531,786	291,786
546100 - Minor Equipment - Tagged	13,949	91,566	266,390	168,390
547000 - Computer Software	538,008	781,367	827,578	842,578
Subtotal - Supplies & Materials	6,892,281	7,396,493	13,487,052	9,965,871
553100 - Leasehold Improvements	-	429	-	-
Subtotal - Capital Outlay	-	429	-	-
554100 - Initial and Addl Equipment	301,197	268,462	888,539	88,539
554110 - Vehicles	45,954	15,539	-	-
Subtotal - Equipment	347,151	284,001	888,539	88,539
555010 - Computers	1,623,878	1,662,716	882,309	777,309
555020 - Printers	15,429	5,867	28,224	28,224
555030 - Software Capital Expense	471,315	12,021	-	-
555090 - Misc Other Technology	421,513	975,132	1,334,005	274,005
Subtotal - Technology	2,532,134	2,655,736	2,244,538	1,079,538
556410 - Buses/Capital Bus Improvements	381,565	357,042	400,000	400,000
559000 - Other Capital Outlay	-	296	9,804	9,804
Subtotal - Other Capital Outlay	381,565	357,338	409,804	409,804
563000 - Fiscal Charges	105,651	113,343	162,700	162,700
563400 - Bad Debt Expense	89,009	4,013	-	-
563500 - Administrative Write-Off	20,160	681,029	-	-
564000 - Dues and Fees	706,884	561,063	748,750	784,820
564010 - Dues & Fees Profess Dev Fds	25,814	20,291	102,001	102,001
564100 - Bond Issuance Cost	-	925	-	-
565100 - Liability Insurance	196,328	206,663	258,200	258,200
565300 - Property Insurance Premiums	1,075,587	1,222,349	1,555,462	1,555,462

General Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
565500 - Judgmnts&Settlemnts Against	109,555	127,963	-	-
565930 - Deductible Insurance Loss	461,958	593,007	680,908	680,908
567100 - Permits	26,928	15,626	20,562	20,562
567200 - Public Assessments	3,391	229,696	15,000	15,000
Subtotal - Other Accounts	2,821,264	3,775,967	3,543,583	3,579,653
571000 - Transfers to Other Funds	10,611,189	9,013,122	10,339,429	5,988,491
581000 - Operating Contingency	-	-	37,427,031	20,470,830
376520 - Ending Fund Balance	37,457,015	51,673,784	-	-
Total Requirements by Account	468,812,766	516,645,665	555,400,906	568,332,946

Fund 201 – Student Body Activity Fund

The Student Body Activity Fund accounts for the receipts, disbursements, and cash balances of the various schools' student body funds. The resources are primarily generated by students, student groups, PTAs, booster clubs, fundraising activities and donations. The individual schools are responsible for managing their school's fund. The individual school's Student Body Funds are audited on a recurring schedule.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	3,531,930	3,739,985	3,881,726	3,260,830
417900 - Other Curricular Activities	7,866,535	8,307,500	8,818,532	8,500,000
Total Resources by Account	11,398,465	12,047,485	12,700,258	11,760,830
Requirements by Program				
11321 - School Activities	7,658,480	8,165,759	9,439,428	8,500,000
71100 - Ending Fund Balance	3,739,985	3,881,726	3,260,830	3,260,830
Total Requirements by Program	11,398,465	12,047,485	12,700,258	11,760,830
Requirements by Account				
541000 - Consumable Supplies	7,658,480	8,165,759	9,439,428	8,500,000
376520 - Ending Fund Balance	3,739,985	3,881,726	3,260,830	3,260,830
Total Requirements by Account	11,398,465	12,047,485	12,700,258	11,760,830

Fund 202 – Cafeteria Fund

This fund provides for all costs associated with operating federally-funded child nutrition programs in Portland schools.

On average per day, students consume 11,000 breakfasts, 20,000 lunches, 2,000 after-school suppers and are provided a fresh fruit and vegetable program at 22 schools. Operating costs include menu planning; (product testing with students, nutritional analysis, participation tracking); supply chain management (bid specification, purchasing, inventory control, warehousing and delivery); meal production and service (HACCP food safety procedures, equipment maintenance); management of information services (47,000 student meal accounts, collection of district socio-economic data, technical support of a web-based department enterprise system); human resource management (recruiting, hiring, training, performance reviews, progressive discipline, union negotiations); and contract meal service to outside agencies.

Operating funds are generated through sales of meals to students and reimbursement for meals served to students under United States Department of Agriculture (USDA) reimbursement guidelines. USDA establishes a fixed reimbursement rate for each documented meal served and sets the household income guidelines that determine a family's eligibility for free or reduced price meals. Portland Public Schools' Board of Directors sets the price for full price meals.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	4,024,183	4,516,692	4,910,215	4,578,356
416120 - Lunch	2,768,885	2,777,401	2,845,463	2,539,260
416201 - A la Carte Sales	94,632	92,360	95,000	93,000
416300 - Special Functions	5,187	4,837	5,500	5,000
416310 - Contracts and Other Sales	711,926	695,190	725,120	829,407
419200 - Contrib-Donation - Priv Source	-	-	1,000	1,000
419600 - Recovery PY Expenditure	995	-	-	-
419910 - Miscellaneous	26,196	49,071	11,000	5,000
419940 - Restitution	495	495	540	-
419950 - Sales, Royalties and Events	4,140	10,186	10,000	10,000
Subtotal - Local Sources	3,612,456	3,629,540	3,693,623	3,482,667
431020 - SSF--School Lunch Match	150,116	149,031	155,000	150,000
432990 - Restricted State Grants	62,730	144,489	168,532	29,781
Subtotal - State Sources	212,846	293,520	323,532	179,781
443000 - Restr Rev-Fed Govt Direct	6,500	-	-	-
445010 - Fed Reimburse-Breakfast	2,811,278	2,760,260	2,879,927	3,400,788
445020 - Fed Reimburse-Lunch	7,595,345	7,589,213	7,843,250	8,830,870
445030 - Fed Reimburse-Fresh Fruit & Ve	504,548	462,682	540,441	535,671
445060 - Fed Reimburse - Supper	808,987	799,300	863,204	836,282
445080 - Fed Grants- State Pass Thru	735,767	1,021,125	726,065	1,000,000
445090 - Fed Stimulus - State Pass Thru	6,003	-	-	-
447000 - Fed Grants-Other Intern Agency	27,977	-	-	-
Subtotal - Federal Sources	12,496,405	12,632,580	12,852,887	14,603,611
Total Resources by Account	20,345,890	21,072,332	21,780,257	22,844,415

Cafeteria Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Requirements by Program				
31100 - Food Services Administration	619,655	686,518	590,082	650,331
31200 - Food Preparation and Service	13,867,840	14,030,498	18,182,105	16,759,451
31220 - BESC Deli	128,224	155,512	146,015	161,921
31230 - Fresh Fruit & Veg Program	431,451	480,004	459,225	535,669
31300 - Food Delivery Services	355,147	368,356	525,299	549,118
31900 - Nutrition Education/Other	3,734	371	108,020	-
31910 - Summer Nutrition	423,148	440,859	477,674	565,428
Subtotal - Enterprise & Community Services	15,829,198	16,162,118	20,488,420	19,221,918
71100 - Ending Fund Balance	4,516,692	4,910,215	1,291,837	3,622,497
Total Requirements by Program	20,345,890	21,072,332	21,780,257	22,844,415

Cafeteria Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Requirements by Account				
511210 - Classified - Represented	3,177,443	3,052,383	3,565,890	3,654,429
511220 - Non-Represented Staff	728,903	747,837	826,464	969,585
511320 - Administrators - NonLicensed	-	-	107,800	111,034
511420 - Directors/Program Admins	168,480	198,787	90,999	96,004
512400 - Temporary Misc - Classified	289,306	365,130	184,000	377,230
513300 - Extended Hours	2,807	6,479	7,000	24,282
513400 - Overtime Pay	26,909	57,371	40,425	40,425
513510 - Group Hlth Opt Out Lic	1,400	-	-	-
513520 - Group Hlth Opt Out Non Lic	6,400	600	-	-
Subtotal - Salaries	4,401,647	4,428,587	4,822,578	5,272,989
521000 - PERS	42,542	76,590	104,650	25,838
521310 - PERS UAL	534,799	568,284	604,751	667,560
522000 - Social Security - FICA	323,712	326,846	368,927	403,383
523100 - Workers' Compensation	35,193	51,169	53,049	53,786
523200 - Unemployment Compensation	22,087	14,726	4,823	5,273
524100 - Group Health Insurance	1,708,002	1,699,545	2,344,584	1,894,300
524200 - Other Employer Paid Benefits	12,832	14,622	12,538	14,766
524300 - Retiree Health Insurance	76,796	72,349	77,643	82,785
524530 - Early Retirement Benefits	283	-	-	-
Subtotal - Employee Benefits	2,756,246	2,824,131	3,570,965	3,147,691
531800 - Local Mtgs/Non-Instr Staff Dev	5,362	4,726	9,500	5,500
532200 - Repairs and Maintenance Svcs	57,827	86,435	250,000	250,000
532400 - Rentals	30,643	-	15,000	-
532410 - Leased Copy Machines	3,490	3,136	4,500	3,500
532600 - Fuel	2,118	20	-	-
532800 - Garbage	5,820	13,972	15,000	23,500
532900 - Other Property Services	119,616	257,813	200,000	250,000
534100 - Travel, Local in District	11,631	9,833	15,700	10,000
534200 - Travel, Out of District	10,489	9,963	13,000	6,000
535100 - Telephone	6,439	9,957	11,000	12,820
535300 - Postage	8,591	7,106	8,200	8,200
535400 - Advertising	3,188	400	1,200	-
535500 - Printing and Binding	29,664	30,738	35,000	32,000
538300 - Architect and Engineering Svcs	-	1,200	-	-
538940 - Professional Moving Services	100	2,652	500	500
538950 - Professional Health Care Svcs	481	225	500	500
538980 - Laundering Services	33,914	27,147	34,000	34,000
538990 - Non-Instr Pers/Professional Sv	63,879	12,433	84,828	17,600
Subtotal - Other Purchased Services	393,250	477,756	697,928	654,120
541000 - Consumable Supplies	499,956	423,431	570,293	576,500
541270 - Food Inventory Adjustm-NS Only	(83,382)	192,826	-	-
541600 - Interdepartmental Charges	194,784	108,668	203,200	200,000
545100 - Purchased Food-NS Only	6,448,241	6,260,137	9,067,141	7,834,968

Cafeteria Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
545300 - Donated Commodity -NS Only	782,937	1,067,619	791,065	1,070,000
546000 - Non-Consumable Supplies	24,718	14,972	25,000	25,000
546100 - Minor Equipment - Tagged	-	2,705	-	-
547000 - Computer Software	10,000	112	1,000	1,000
Subtotal - Supplies and Materials	7,877,255	8,070,469	10,657,699	9,707,468
554100 - Initial and Addl Equipment	191,176	125,196	300,000	208,000
554110 - Vehicles	-	-	180,000	-
555010 - Computers	1,891	1,678	15,000	-
555090 - Misc Other Technology	-	-	25,000	15,000
Subtotal - Capital Outlay	193,067	126,874	520,000	223,000
564000 - Dues and Fees	57,617	56,940	64,250	61,650
567100 - Permits	-	352	-	-
569000 - Grant Indirect Charges	150,116	177,008	155,000	155,000
Subtotal - Other Accounts	207,733	234,300	219,250	216,650
376520 - Ending Fund Balance	4,516,692	4,910,215	1,291,837	3,622,497
Total Requirements by Account	20,345,890	21,072,332	21,780,257	22,844,415

Fund 205 – Grants Fund

This fund captures the resources and requirements for grants received by the District.

The District actively pursues federal, state, local, and private grants to support projects in a variety of instruction and service areas. Most grant funded programs are operated to enable the District to achieve goals in situations that require supplementary or compensatory effort beyond what can be provided using General Fund support. Other grants supplement basic offerings of the district. All grants complement the primary mission of the District; that is, to provide quality education to all students.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
412000 - Rev-Local Gov't Not Districts	717,825	1,704,671	837,887	512,704
419200 - Contrib-Donation - Priv Source	979,548	324,996	1,513,300	1,519,519
419400 - Svc Provided-Oth Local Ed Agcy	-	2,996	-	-
422000 - Restricted Revenue	185,361	116,453	155,000	137,814
Subtotal - Local Sources	1,882,734	2,149,116	2,506,187	2,170,037
432990 - Restricted State Grants	13,693,667	11,820,312	16,483,855	10,484,603
Subtotal - State Sources	13,693,667	11,820,312	16,483,855	10,484,603
441000 - Unrestr Rev-Fed Govt Direct	95,510	-	-	-
443000 - Restr Rev-Fed Govt Direct	8,277,407	6,792,654	9,156,977	7,851,704
445080 - Fed Grants- State Pass Thru	34,474,239	31,403,412	39,608,724	43,752,026
445090 - Fed Stimulus - State Pass Thru	1,914,826	155,157	-	-
447000 - Fed Grants-Other Interm Agency	1,157,006	586,835	546,000	476,658
Subtotal - Federal Sources	45,918,988	38,938,058	49,311,701	52,080,388
Total Resources by Account	61,495,389	52,907,486	68,301,743	64,735,028

Grants Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Requirements by Program				
11111 - Elementary K-5 Program	1,262,365	1,595,395	2,364,243	1,532,879
11112 - Elementary 1-5 Homeroom	610,016	664,658	602,331	463,633
11119 - Kindergarten Homeroom	3,673,954	3,970,476	4,509,702	1,150,654
11121 - Intermediate, 4-5	1,832	-	-	-
11131 - School Activities	767,034	457,815	962,572	334,487
11211 - Middle School Programs	1,388,618	1,310,914	1,870,041	448,823
11212 - Middle School Homeroom	95,628	151,270	142,114	93,959
11221 - School Activities	4,051	11,036	-	-
11311 - High School Programs	2,114,808	1,262,547	1,787,869	499,507
11321 - School Activities	90,301	120,136	23,066	-
11322 - Athletic Activities Svcs	-	-	75,000	-
11401 - Early Childhood Ed Ctr (ECEC)	870,191	667,862	1,096,186	1,909,605
11402 - HeadStart	5,406,559	5,285,449	6,114,463	6,074,587
12211 - Functional Living Skills	43,067	45,035	48,481	49,374
12212 - Comm Behavior - Academic	82,751	37,399	98,087	99,850
12213 - Intensive Skills - Academic	413,456	274,667	711,224	574,074
12214 - Comm Behavior - Functional	15,997	18,608	48,481	-
12217 - Social Emotional - Behavior	49,602	36,383	93,577	44,894
12218 - Social Emotional - Intensive	264,069	309,597	323,502	379,663
12230 - Life Skills/CTP	189,999	207,991	235,617	356,074
12241 - Intensive Skills - Functional	240,827	678	-	-
12261 - Home Instruction	199,632	92,659	216,978	96,687
12503 - Individual EAs - Gen Ed Clsrm	55,501	203,503	543,338	595,962
12504 - Deaf/Hard of Hearing	1,241,843	(0)	-	89,803
12505 - Vision Services	1,599,555	1,742,725	2,581,342	2,770,003
12506 - Interpreter Services	517,867	-	-	-
12510 - Less Restrictive Programs	111,719	324,794	1,180,840	774,848
12511 - Deaf/HoH Itinerant Services	1,570,521	1,688,107	2,210,116	1,433,231
12512 - Autism Services	3,427,355	3,312,247	3,185,977	1,243,978
12603 - ECSE Evaluation	392,674	312,076	398,583	342,886
12720 - Title I	1,051,051	923,662	1,514,041	442,302
12724 - Title I - Proj Return Homeless	186,666	154,704	149,770	1,493,001
12725 - Title I Summer School	99,911	121,492	1,188,297	221,010
12821 - Community-Based Programs	9,905	3,603	-	-
12835 - Indian Education	131,805	134,889	160,000	148,295
12870 - Targeted Transition	603,251	400,802	479,712	479,184
12880 - Charter Schools	41,055	33,054	38,367	38,326
12891 - Contract Programs	4,547,982	4,383,005	4,997,301	4,528,934
12910 - ENGLISH SECOND LANGUAGE PRGS	464,973	1,162,470	735,564	773,783
12911 - ESL/Bilingual--Elem	222	-	-	-
12914 - Bilingual Assessment Svcs	-	1,027	-	-
12922 - Teen Parenting Services	104,263	67,972	113,184	55,000
12930 - Migrant Education	179,765	187,584	171,674	194,303
12991 - Private School Instruction	890,985	915,786	1,388,079	1,550,942

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
14100 - Summer School, Elem	113,978	178,327	105,077	180,053
14200 - Summer School, Middle	61,041	43,106	65,119	-
14300 - Summer School, High	185,690	159,013	394,532	152,468
14400 - Summer School, Primary K-3	61,199	-	-	-
Subtotal - Instruction	35,435,534	32,974,521	42,924,447	31,617,062
21120 - Attendance Services	2,235	2,937	-	21,970
21130 - Social Work Services	317,990	224,261	145,004	114,037
21131 - Behavior Interventn Specialist	-	-	-	56,735
21141 - SPED Data Services	111,131	62,182	61,471	69,172
21150 - Student Safety	26,248	31,774	31,752	53,086
21191 - Child Development Services	123,861	115,531	134,802	190,041
21192 - Student Discipline Services	315,080	349,945	336,935	462,504
21193 - Drug and Alcohol Services	5,821	5,849	5,900	3,842
21210 - Service Area Direction	-	58,198	73,674	38,106
21220 - Counseling Services	491,868	493,707	507,775	280,167
21240 - Student Guidance Information	1,668,391	1,372,232	2,697,901	4,480,967
21262 - Vocational Education	530	10,404	6,623	-
21320 - Medical Services	140,547	144,253	74,998	42,780
21330 - Dental Services	2,059	1,016	7,606	7,597
21390 - Other Health Services	56,652	10,000	10,000	15,000
21420 - Psychological Testing Services	323,168	340,924	352,316	245,771
21520 - Speech Pathology	716,437	652,071	939,304	755,591
21530 - Audiology	354,401	135,922	123,868	-
21580 - Access Services - SPED Tech	115,059	69,531	123,879	122,886
21590 - Other Speech Path/Audio Svcs.	270,993	67,683	69,142	131,311
21601 - Occupational Therapy	111,632	116,670	117,042	-
21602 - Physical Therapy	71,316	59,573	61,753	62,540
21603 - Adaptive Physical Education	417,680	441,412	432,854	328,557
21604 - Feeding Team - Training	116,630	122,443	123,879	122,886
21901 - Program Admin/Supervision	2,188,585	2,121,731	5,304,209	4,937,867
21902 - Administration	1,856,843	921,131	1,493,230	3,437,611
22110 - Service Area Direction	1,181,059	991,234	625,940	168,724
22130 - Curriculum Development	895,398	668,140	1,090,676	357,148
22133 - Curriculum Development - HS	92,383	155,285	-	-
22193 - SIP Development	-	125	-	-
22194 - Immersion Support & Admin Svcs	48,718	33,081	67,492	-
22220 - Library/Media Services	338,344	378,708	378,716	215,473
22240 - Educational Television Service	16,874	6,939	-	-
22292 - Classroom Technology/Services	154,088	143,480	159,777	217,790
22402 - Instructional Specialists	759,261	1,518,084	1,201,368	1,507,728
22410 - Instr Staff Training Svcs	5,928,817	3,171,821	3,497,332	6,957,082
22411 - Instr Staff Training - K-5	631	89,935	8,610	-
22412 - Instr Staff Training - 6-8	1,277	16,799	-	-
22413 - Instr Staff Training - HS	324,061	53,786	30,436	24,875
22430 - New Teacher Orientation	591,918	491,809	619,000	456,359

Grants Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
23293 - Operational Support Services	18,013	13,987	-	-
24101 - School Administrative Services	2,196,691	1,555,717	1,454,934	2,300,563
25000 - Support Services - Business	-	-	-	589,668
25291 - Enrollment Services	88,191	4,098	-	-
25411 - Project Management	169,040	40,142	50,000	-
25540 - Transportation Routing	72,458	73,062	40,000	69,770
26230 - Evaluation Services	162,806	114,430	220,855	123,524
26331 - Volunteer Activities/Recogn	98,847	(44)	-	-
26350 - Translation Services	32	1,375	2,490	2,074
26420 - Recruitment and Placement Svcs	-	-	35,000	-
26631 - Student Information Systems	333,375	35,000	-	-
26634 - Web Information Systems	-	1,759	-	-
26643 - Client Services	1,145	-	-	-
26698 - Infrastructure Development	158,124	202,408	437,472	135,371
Subtotal - Support Services	23,436,709	17,692,538	23,156,015	29,107,173
31200 - Food Preparation and Service	734,627	719,485	594,558	509,787
31900 - Nutrition Education/Other	3,533	53,573	-	-
33000 - Community Svcs	1,606,128	1,467,368	1,626,723	3,501,006
Subtotal - Enterprise and Community Services	2,344,288	2,240,427	2,221,281	4,010,793
41500 - Bldg Acquis/Constr/Improv Svcs	278,858	-	-	-
Subtotal - Building Acquisition & Construction	278,858	-	-	-
Total Requirements by Program	61,495,389	52,907,485	68,301,743	64,735,028
Requirements by Account				
511100 - Licensed Staff	17,680,872	15,281,801	17,529,209	14,568,222
511210 - Classified - Represented	5,224,383	4,323,448	4,986,729	5,147,208
511220 - Non-Represented Staff	1,875,491	1,353,452	1,261,124	1,342,897
511310 - Administrators - Licensed	964,687	884,923	708,751	809,433
511320 - Administrators - NonLicensed	-	858	-	-
511420 - Directors/Program Admins	1,095,560	999,355	944,830	1,208,161
512100 - Substitutes - Licensed	680,279	748,117	568,635	581,155
512200 - Substitutes - Classified	59,094	41,859	-	-
512300 - Temporary Misc - Licensed	405,771	374,831	2,069,788	2,555,183
512400 - Temporary Misc - Classified	412,341	264,292	1,395,003	895,518
513100 - Extended Responsibility-LIC	330,346	361,934	704,832	425,532
513200 - Extended Responsibility-CLS	1,832	2,244	-	10,000
513300 - Extended Hours	1,252,560	911,011	2,601,352	3,364,140
513400 - Overtime Pay	87,064	57,904	5,007	4,690
513510 - Group Hlth Opt Out Lic	3,000	-	-	-
513520 - Group Hlth Opt Out Non Lic	2,400	200	-	-
Subtotal - Salaries	30,075,681	25,606,230	32,775,260	30,912,139
521000 - PERS	370,421	548,754	755,499	151,464
521310 - PERS UAL	3,890,272	3,351,496	4,435,743	3,913,473
522000 - Social Security - FICA	2,241,796	1,886,453	2,480,516	2,364,781
523100 - Workers' Compensation	214,132	283,322	356,680	315,307
523200 - Unemployment Compensation	116,414	50,186	81,058	30,905

Grants Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
524100 - Group Health Insurance	7,544,783	6,447,829	7,991,511	6,871,209
524200 - Other Employer Paid Benefits	31,600	45,085	84,295	86,563
524300 - Retiree Health Insurance	529,447	428,532	551,238	485,323
524530 - Early Retirement Benefits	222,743	169,576	256,143	176,194
Subtotal - Employee Benefits	15,161,609	13,211,233	16,992,683	14,395,219
531000 - Instructional Prof & Tech Svcs	-	-	-	5,684
531100 - Instructional Services	1,678,265	1,520,769	2,499,818	1,373,869
531200 - Instr Program Improvement Svcs	464,319	547,488	872,124	1,834,095
531300 - Student Services	144,202	146,861	89,931	325,900
531800 - Local Mtgs/Non-Instr Staff Dev	305,449	212,967	385,906	670,810
531810 - Non-Instr Dev Profess Dev Fds	150	-	-	1,290,482
531900 - Other Instr Prof/Tech Svcs	1,508,411	1,581,234	530,696	697,310
532200 - Repairs and Maintenance Svcs	313,678	41,141	54,750	5,000
532400 - Rentals	11,460	5,570	7,900	6,200
532410 - Leased Copy Machines	32,628	32,909	27,368	27,368
532900 - Other Property Services	39,544	20,060	35,000	35,000
533110 - Reimb - School Bus	-	374	-	-
533120 - Reimb - Taxi Cab	72,458	73,062	19,900	34,711
533140 - Reimb - Tri-Met	350	-	-	-
533200 - Non-Reimb Student Transport	148,531	114,002	110,045	149,186
534100 - Travel, Local in District	133,412	115,408	56,552	32,944
534200 - Travel, Out of District	547,692	567,533	209,530	179,325
534300 - Travel, Student Activities	31,867	19,873	32,346	26,715
534900 - Other Travel	750	9,388	1,000	1,000
535100 - Telephone	21,878	20,200	15,272	11,884
535300 - Postage	22,939	19,291	7,072	8,989
535400 - Advertising	725	3,524	2,980	780
535500 - Printing and Binding	70,629	43,800	33,445	27,456
535920 - Internet Fees	3,804	320	-	-
535990 - Wide Area Network/Misc	-	80	-	-
536000 - Charter Schools	41,055	27,024	35,035	35,035
537100 - Tuition to Other Dist InState	(1,900)	-	-	-
537410 - Tuition - Fees College Credit	17,791	3,000	-	-
538100 - Audit Services	-	195	-	-
538300 - Architect and Engineering Svcs	26,786	-	-	-
538910 - Security Services	-	38	-	-
538930 - Secretarial/Clerical Services	-	12,291	-	-
538940 - Professional Moving Services	6,145	2,232	700	-
538950 - Professional Health Care Svcs	141,208	141,818	80,990	47,100
538960 - Professional Child Care Svcs	69,426	71,953	76,230	55,850
538970 - Graphic Arts Services	-	1,900	-	-
538980 - Laundering Services	15,377	12,619	8,200	4,000
538990 - Non-Instr Pers/Professional Sv	2,590,384	1,872,408	2,062,699	1,978,841
538995 - Meal Services	692,148	673,212	571,770	503,320

Grants Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Subtotal - Other Purchased Services	9,151,561	7,914,542	7,827,259	9,368,854
541000 - Consumable Supplies	649,074	684,457	5,476,479	5,609,379
541100 - Loss Prevention	296	-	-	-
541600 - Interdepartmental Charges	5,786	2,523	2,000	2,000
542100 - Textbook Expansion	72,084	45,484	21,000	27,500
542300 - Textbook Replacement	4,573	-	-	-
543000 - Library Books	245,867	125,194	49,531	34,759
544000 - Periodicals	30,349	18,087	4,077	4,077
545100 - Purchased Food-NS Only	280	-	-	-
546000 - Non-Consumable Supplies	215,525	361,753	33,972	20,696
546100 - Minor Equipment - Tagged	44,319	68,497	9,400	4,500
547000 - Computer Software	164,481	249,188	500,119	192,774
Subtotal - Supplies and Materials	1,432,635	1,555,184	6,096,578	5,895,685
554100 - Initial and Addl Equipment	80,362	119,658	24,696	-
555010 - Computers	798,032	831,880	352,991	255,676
555020 - Printers	3,692	6,566	2,312	-
555090 - Misc Other Technology	443,607	410,382	196,951	84,582
552000 - Building Acquisition/Improvmt	1,903	-	15,500	4,000
Subtotal - Capital Outlay	1,327,596	1,368,486	592,450	344,258
563500 - Administrative Write-Off	7	(16,680)	-	-
564000 - Dues and Fees	283,350	267,585	67,631	88,697
567100 - Permits	9,533	-	-	-
569000 - Grant Indirect Charges	4,053,417	3,000,905	3,949,882	3,730,176
Subtotal - Other Accounts	4,346,307	3,251,810	4,017,513	3,818,873
Total Requirements by Account	61,495,389	52,907,486	68,301,743	64,735,028

Grants Fund - Projected Grant Awards

Project	Account	Amount
G1306 - MHC-Digital Transformation Pro	412000 - Rev-Local Gov't Not Districts	110,085
G1307 - Mt. Hood Cable-TIP Phase 2	412000 - Rev-Local Gov't Not Districts	25,286
G1308 - MHCRC-Successful Start Madison	412000 - Rev-Local Gov't Not Districts	35,000
G1309 - MHCRC-Freshman First Franklin	412000 - Rev-Local Gov't Not Districts	39,000
G1463 - Ext Learning Academy Roosevelt	412000 - Rev-Local Gov't Not Districts	30,000
G1530 - Head Start - City of Portland	412000 - Rev-Local Gov't Not Districts	273,333
Subtotal 412000		512,704
G0148 - Chess For Success	419200 - Contrib-Donation - Priv Source	9,959
G0706 - Lokey Lab - Alameda	419200 - Contrib-Donation - Priv Source	31,321
G0884 - Arnerich Massena Business-To-S	419200 - Contrib-Donation - Priv Source	40,000
G1232 - Chrysalis/Trillium Fam 11/12	419200 - Contrib-Donation - Priv Source	3,842
G1238 - Soar To Success	419200 - Contrib-Donation - Priv Source	4,397
G1446 - Equity Grant All Hands Raised	419200 - Contrib-Donation - Priv Source	130,000
G1532 - Equity Grant - All Hands Raise	419200 - Contrib-Donation - Priv Source	1,300,000
Subtotal 419200		1,519,519
G1212 - Confucius Classroom	422000 - Restricted Revenue	104,906
G1262 - BVIS Fund	422000 - Restricted Revenue	32,908
Subtotal 422000		137,814
G1319 - Oregon Mentoring Grant	432990 - Restricted State Grants	523,000
G1455 - Gear Up - Mobilizing for Colle	432990 - Restricted State Grants	1,835,199
G1498 - Columbia Regional - State Fund	432990 - Restricted State Grants	4,313,476
G1526 - Head Start - State Funding	432990 - Restricted State Grants	3,812,928
Subtotal 432990		10,484,603
G1116 - School Dropout Prevention Prog	443000 - Restr Rev-Fed Govt Direct	298,577
G1149 - Proactive Classroom Management	443000 - Restr Rev-Fed Govt Direct	8,352
G1188 - College Ahead Program- GEAR UP	443000 - Restr Rev-Fed Govt Direct	2,823,938
G1427 - Head Start - Federal Funding	443000 - Restr Rev-Fed Govt Direct	736,271
G1523 - Indian Education	443000 - Restr Rev-Fed Govt Direct	148,295
G1527 - Head Start 2014 5 Year Non Com	443000 - Restr Rev-Fed Govt Direct	3,836,271
Subtotal 443000		7,851,704
G0339 - Child Care Food Prog - Head St	445080 - Fed Grants- State Pass Thru	450,000
G0972 - Int. Bacc (IB) Payment Program	445080 - Fed Grants- State Pass Thru	75,000
G1310 - Title IIA Private Schools Allo	445080 - Fed Grants- State Pass Thru	136,222
G1336 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	27,144
G1348 - School-Improv1003GY2Madison	445080 - Fed Grants- State Pass Thru	25,000
G1377 - Teen Parent Child Care Program	445080 - Fed Grants- State Pass Thru	55,000
G1410 - Title 1 - School Budgets	445080 - Fed Grants- State Pass Thru	250,000
G1411 - Title 1 - Central	445080 - Fed Grants- State Pass Thru	1,420,940
G1413 - Title 1C - Migrant Education	445080 - Fed Grants- State Pass Thru	2,500
G1414 - Title 1C-Migrant Ed- Preschool	445080 - Fed Grants- State Pass Thru	6,573
G1415 - Title 1C- Migrant Summer	445080 - Fed Grants- State Pass Thru	43,213
G1416 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	486,627

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1417 - Title III - Lang. Instruction	445080 - Fed Grants- State Pass Thru	286,479
G1418 - Carl Perkins 14/15	445080 - Fed Grants- State Pass Thru	67,093
G1419 - IDEA Enhancement Grant- 14/15	445080 - Fed Grants- State Pass Thru	21,000
G1421 - I.D.E.A.	445080 - Fed Grants- State Pass Thru	4,427,040
G1425 - 21st Century Comm learning C1	445080 - Fed Grants- State Pass Thru	302,148
G1432 - 14/15 P/Focus Improv-CesarChav	445080 - Fed Grants- State Pass Thru	30,000
G1433 - 14/15 P/Focus Improv-Jefferson	445080 - Fed Grants- State Pass Thru	25,000
G1434 - 14/15 P/Focus Improv- Lane	445080 - Fed Grants- State Pass Thru	5,000
G1435 - 14/15 P/Focus Improv-OGreen	445080 - Fed Grants- State Pass Thru	10,000
G1440 - 14/15 P/Focus Improv- Vernon	445080 - Fed Grants- State Pass Thru	25,000
G1443 - 14/15 P/Focus Improv- Woodmere	445080 - Fed Grants- State Pass Thru	20,000
G1444 - IDEA - Section 619 13/15	445080 - Fed Grants- State Pass Thru	93,391
G1457 - Title I Focus/Priority	445080 - Fed Grants- State Pass Thru	256,012
G1458 - Title IIA, Private School Allo	445080 - Fed Grants- State Pass Thru	183,495
G1459 - SIG Cohort 3Year Form Woodlawn	445080 - Fed Grants- State Pass Thru	538,797
G1474 - McKinney Homeless	445080 - Fed Grants- State Pass Thru	2,000
G1499 - Columbia Regional - Federal Fu	445080 - Fed Grants- State Pass Thru	5,318,002
G1500 - Title I - School Budgets	445080 - Fed Grants- State Pass Thru	5,069,000
G1501 - Title I - Central	445080 - Fed Grants- State Pass Thru	6,409,100
G1502 - Title I Focus/Priority Set Asi	445080 - Fed Grants- State Pass Thru	500,300
G1503 - Title ID	445080 - Fed Grants- State Pass Thru	67,123
G1504 - Title IC - Migrant Education	445080 - Fed Grants- State Pass Thru	138,936
G1505 - Title IC - Migrant Ed - Presch	445080 - Fed Grants- State Pass Thru	6,573
G1506 - Title IC - Migrant Summer	445080 - Fed Grants- State Pass Thru	43,213
G1507 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	45,230
G1508 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,461
G1509 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	45,828
G1510 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	32,680
G1511 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,918
G1512 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	40,638
G1513 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	46,934
G1514 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	38,836
G1515 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	43,419
G1516 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	38,440
G1517 - Priority/Focus Improvement - D	445080 - Fed Grants- State Pass Thru	40,205
G1518 - Title IIA - Teacher Quality	445080 - Fed Grants- State Pass Thru	2,251,669
G1519 - Title IIA, Private School Allo	445080 - Fed Grants- State Pass Thru	383,368
G1520 - Title III - Language Instructi	445080 - Fed Grants- State Pass Thru	502,605
G1521 - Carl Perkins 14/15	445080 - Fed Grants- State Pass Thru	416,254
G1522 - Oregon Commission for the Blin	445080 - Fed Grants- State Pass Thru	115,000
G1524 - Special Ed - SPR&I 13-15 - Dis	445080 - Fed Grants- State Pass Thru	21,121
G1525 - 21st Century Community Learnin	445080 - Fed Grants- State Pass Thru	589,668
G1529 - Extended Assessment- 14/15	445080 - Fed Grants- State Pass Thru	12,600

Grants Fund - Projected Grant Awards (Cont.)

Project	Account	Amount
G1531 - TBI Liaison 2014-15	445080 - Fed Grants- State Pass Thru	15,000
G1533 - IDEA Part B, Section 611 2014-	445080 - Fed Grants- State Pass Thru	7,573,297
G1535 - Portland DART- State Fund FY 1	445080 - Fed Grants- State Pass Thru	4,284,820
G1536 - Portland Dart - LTCT 2015-16 I	445080 - Fed Grants- State Pass Thru	115,473
G1537 - Portland DART - Federal 1ND FY	445080 - Fed Grants- State Pass Thru	128,641
G1538 - McKinney Homeless Grant	445080 - Fed Grants- State Pass Thru	60,000
	Subtotal 445080	43,752,026
G1159 - My Life: Evaluation of Self De	447000 - Fed Grants-Other Interm Agency	5,888
G1234 - Foster Care Transportation	447000 - Fed Grants-Other Interm Agency	69,770
G1273 - Mandarin Chinese Flagship	447000 - Fed Grants-Other Interm Agency	400,000
G1477 - Cornell Lab AISL	447000 - Fed Grants-Other Interm Agency	1,000
	Subtotal 447000	476,658
	Grand Total	64,735,028

Fund 225 – PERS Rate Stabilization Reserve Fund

The PERS (Public Employees Retirement System) Rate Stabilization Reserve Fund was established and approved in a Supplemental Budget process by the Board of Education in June 2003. Its purpose is to account for the reserve funds needed to minimize large fluctuations in the PERS rate assessed against PPS salaries and wages to repay the PERS UAL (Unfunded Actuarial Liability) borrowing relative to the District's participation in the Oregon School Boards Association Pension Bond Program of October 31, 2002 and April 30, 2003.

The resources of the fund are Beginning Balance from the previous year's unspent funds (Ending Balance) and interfund transfers from the General Fund based upon estimated needs as determined by calculations provided by staff and financial consultants. Beginning in fiscal year 2010/11, 0.11% of current year permanent rate property taxes are dedicated to this fund (Board Resolution 4471, June 27, 2011).

Requirements of the fund are recorded as fund transfers to the General Fund in an amount determined adequate to manage rate increases.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	15,278,383	15,476,100	15,756,823	16,028,023
411111 - Current-Multnomah Co	196,421	203,721	210,000	220,000
411112 - Current-Clackamas Co	145	155	200	175
411113 - Current-Washington Co	1,151	1,276	1,000	1,600
411311 - CY Gap Rate Taxes - Mult Co	-	21,497	-	-
411312 - CY Gap Rate Taxes - Clack Co	-	16	-	-
411313 - CY Gap Rate Taxes - Wash Co	-	135	-	-
415100 - Interest on Investments	-	53,923	60,000	60,000
Total Resources by Account	15,476,100	15,756,823	16,028,023	16,309,798
Requirements by Program				
71100 - Ending Fund Balance	15,476,100	15,756,823	16,028,023	16,309,798
Total Requirements by Program	15,476,100	15,756,823	16,028,023	16,309,798
Requirements by Account				
376520 - Ending Fund Balance	15,476,100	15,756,823	16,028,023	16,309,798
Total Requirements by Account	15,476,100	15,756,823	16,028,023	16,309,798

Fund 299 – Dedicated Resource Fund

The Dedicated Resource Fund accounts for revenues from specific sources which are legally restricted to specific purposes or are designated for specific uses.

Resources are generated by tuition, contributions and donations from private sources, sales and royalties, Third Party Medical Reimbursement, and many other categories.

The resources fund multiple programs and initiatives such as full-day Kindergarten, other K-12 educational program support, program interpreters, special education programs and volunteer activities

Effective July 1, 2010 this fund was renamed from the “Special Revenue Fund” to the “Dedicated Resource Fund.”

Dedicated Resource Fund - Resources by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
376510 - Beginning Fund Balance	6,099,367	7,599,178	6,943,798	6,179,951
413110 - Regular Day Tuition	4,885,462	5,002,651	4,245,000	67,000
413310 - Summer School Tuition	284,616	177,078	345,997	100,000
417420 - Other Activity Fees	289,737	309,385	110,000	271,200
417700 - Outdoor School Fees	133,452	164,162	84,902	586,091
419200 - Contrib-Donation - Priv Source	4,271,300	3,521,886	3,634,700	2,708,769
419400 - Svc Provided-Oth Local Ed Agcy	109,432	103,575	99,514	70,359
419410 - Svc Provided-Oth Dist in State	1,501,919	1,718,218	1,222,918	4,209,943
419500 - Textbook Sales and Rentals	17	-	1,500	-
419910 - Miscellaneous	3,485	11,613	-	3,000
419930 - Fingerprinting	-	(82)	-	-
419950 - Sales, Royalties and Events	66,520	56,285	71,200	35,745
419960 - Third Party Medical Reimburse	11,750	-	-	-
Subtotal - Local Sources	11,557,690	11,064,771	9,815,731	8,052,107
421990 - Other Intermediate Sources	-	15,000	-	-
431990 - Oth Unrestrict Grants-In-Aid	-	50,000	-	20,000
432990 - Restricted State Grants	42,802	25,900	-	34,515
Subtotal - State Sources	42,802	90,900	-	54,515
442000 - Unrestr Rev-Fed Govt Thru St	128,326	66,643	92,240	36,000
447000 - Fed Grants-Other Interm Agency	-	-	-	-
Subtotal - Federal Sources	128,326	66,643	92,240	36,000
453000 - Sale of Fixed Assets	307,325	-	-	360,000
Total Resources by Account	18,135,510	18,821,492	16,851,769	14,682,573

Dedicated Resource Fund - Requirements by Program

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
11111 - Elementary K-5 Program	415,157	314,829	209,653	376,421
11112 - Elementary 1-5 Homeroom	1,215,250	1,446,729	2,072,778	1,460,191
11119 - Kindergarten Homeroom	4,794,024	4,691,357	4,822,661	84,591
11121 - Intermediate, 4-5	29,175	-	-	-
11131 - School Activities	124,117	153,173	24,602	279,978
11211 - Middle School Programs	1,058,736	775,077	1,201,630	925,914
11212 - Middle School Homeroom	38,144	57,688	64,276	18,069
11221 - School Activities	229	11,817	25,000	13,656
11311 - High School Programs	775,417	690,341	690,651	598,110
11312 - High School Homeroom	-	50,863	82,190	27,650
11321 - School Activities	-	43,042	34,638	13,150
11322 - Athletic Activities Svcs	-	8,525	9,553	205,123
11401 - Early Childhood Ed Ctr (ECEC)	385,235	402,978	344,000	150,248
11402 - HeadStart	4,541	7,293	181,154	175,376
12213 - Intensive Skills - Academic	11,581	5,488	11,774	40,396
12214 - Comm Behavior - Functional	-	-	14,026	10,193
12218 - Social Emotional - Intensive	26,432	29,660	29,966	20,760
12230 - Life Skills/CTP	4,133	6,805	17,650	17,482
12504 - Deaf/Hard of Hearing	-	1,353,490	3,065,194	6,174,612
12505 - Vision Services	50,604	18,561	58,043	46,645
12506 - Interpreter Services	-	554,344	731,358	638,557
12512 - Autism Services	85,355	58,210	99,688	12,445
12603 - ECSE Evaluation	1,777	-	12,273	15,362
12821 - Community-Based Programs	142	15	4,315	5,500
12872 - Transition Center	-	-	15,356	14,978
12891 - Contract Programs	6,988	36,199	407,685	388,026
12892 - Alternative Ed-Instruc Support	152,373	75,659	150,000	410,000
12922 - Teen Parenting Services	-	-	41,442	45,323
12930 - Migrant Education	-	-	6,187	10,000
12991 - Private School Instruction	542	-	-	-
14100 - Summer School, Elem	-	-	9,345	-
14300 - Summer School, High	314,341	4,268	420,997	481,271
Subtotal - Instruction	9,494,293	10,796,413	14,858,085	12,660,027
21120 - Attendance Services	-	10,375	-	-
21192 - Student Discipline Services	-	-	-	24,347
21210 - Service Area Direction	3,395	2,818	8,474	11,272
21220 - Counseling Services	46,672	112	-	42,057
21262 - Vocational Education	4,115	2,058	2,500	-
21320 - Medical Services	13,178	-	10,774	-
21330 - Dental Services	8,669	57,067	26,185	76,700
21520 - Speech Pathology	-	27,762	6,500	5,071
21530 - Audiology	75,402	23,583	111,249	94,585
21901 - Program Admin/Supervision	163,813	157,441	262,450	209,511
22110 - Service Area Direction	21,007	5,734	100,292	116,409
22130 - Curriculum Development	1,832	-	848	858

Dedicated Resource Fund - Requirements by Program (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
22210 - Service Area Direction	-	-	3,000	6,861
22220 - Library/Media Services	6,366	39,209	79,118	164,945
22240 - Educational Television Service	5,940	21,477	8,500	3,811
22252 - Broadcasting	-	-	-	130,000
22256 - Management & General Support	4,344	-	4,844	3,544
22291 - Textbook Services	-	-	4,628	4,788
22292 - Classroom Technology/Services	37,174	16,146	-	69,364
22402 - Instructional Specialists	-	-	-	94,957
22304 - Assessment - GED Testing	-	240	-	-
22410 - Instr Staff Training Svcs	38,606	54,783	57,084	86,805
23100 - Board of Education Services	-	-	10,000	-
23210 - Office of Superintendent	4,698	26,453	381,333	337,000
23212 - Assistant Superintendent	31	-	-	-
23292 - Legal Services	-	20,000	-	-
24101 - School Administrative Services	316,711	253,792	441,840	327,308
24102 - School Curriculum Svcs (VPs)	650	-	-	-
25250 - Financial Accounting Services	154,947	184,537	149,323	-
25291 - Enrollment Services	69,718	81,771	48,892	10,000
25411 - Project Management	3,130	4,367	3,146	3,102
25430 - Care and Upkeep of Grounds	-	-	1,551	-
26331 - Volunteer Activities/Recogn	4,706	2,200	3,143	1,400
26440 - HRA Benefits Program	17,654	31,400	27,000	5,000
26697 - Technical Training Services	-	-	3,284	3,284
Subtotal - Support Services	1,002,758	1,023,324	1,755,958	1,832,979
31100 - Food Services Administration	1,143	5,894	30,000	52,376
31200 - Food Preparation and Service	-	183	-	-
33000 - Community Svcs	37,150	29,090	34,102	96,285
Subtotal - Enterprise and Community Services	38,294	35,168	64,102	148,661
41500 - Bldg Acquis/Constr/Improv Svcs	987	22,790	173,624	40,906
71100 - Ending Fund Balance	7,599,178	6,943,798	-	-
Total Requirements by Program	18,135,510	18,821,492	16,851,769	14,682,573

Dedicated Resource Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
511100 - Licensed Staff	4,781,733	5,473,018	6,613,054	5,516,039
511210 - Classified - Represented	512,982	905,807	818,006	1,124,110
511220 - Non-Represented Staff	95,042	110,948	95,199	21,547
511310 - Administrators - Licensed	78,969	37,861	47,895	50,534
511420 - Directors/Program Admins	-	54,329	68,546	72,105
512100 - Substitutes - Licensed	28,023	20,727	25,465	30,087
512200 - Substitutes - Classified	588	176	16,000	31,768
512300 - Temporary Misc - Licensed	207,924	19,617	268,997	76,539
512400 - Temporary Misc - Classified	101,892	57,647	202,992	37,127
513100 - Extended Responsibility-LIC	3,935	5,517	13,157	-
513200 - Extended Responsibility-CLS	1,575	2,257	2,000	-
513300 - Extended Hours	103,340	99,221	288,395	254,571
513400 - Overtime Pay	9,326	10,063	27,714	19,103
Subtotal - Salaries	5,925,327	6,797,188	8,487,420	7,233,530
521000 - PERS	65,377	139,205	197,759	35,448
521310 - PERS UAL	759,855	914,961	1,161,073	915,769
522000 - Social Security - FICA	444,601	509,281	649,285	553,365
523100 - Workers' Compensation	43,379	75,922	93,363	73,785
523200 - Unemployment Compensation	24,739	14,161	21,225	7,233
524100 - Group Health Insurance	1,532,275	1,896,453	2,358,087	1,147,246
524200 - Other Employer Paid Benefits	3,194	8,776	22,071	20,256
524300 - Retiree Health Insurance	104,665	113,535	144,289	113,565
524530 - Early Retirement Benefits	44,129	45,040	67,047	41,232
Subtotal - Employee Benefits	3,022,214	3,717,334	4,714,199	2,907,899
531100 - Instructional Services	607,391	292,821	601,698	554,663
531200 - Instr Program Improvement Svcs	4,411	-	-	-
531300 - Student Services	296	42,592	2,000	2,000
531800 - Local Mtgs/Non-Instr Staff Dev	17,158	24,078	4,415	39,715
531900 - Other Instr Prof/Tech Svcs	4,560	2,100	-	10,449
532200 - Repairs and Maintenance Svcs	24,436	26,535	74,654	47,159
532400 - Rentals	2,109	7,855	1,500	-
532410 - Leased Copy Machines	399	559	-	-
532500 - Electricity	98	145	3,000	3,000
532600 - Fuel	512	45	750	750
532700 - Water and Sewage	34	351	750	750
532900 - Other Property Services	11,590	8,406	-	-
533120 - Reimb - Taxi Cab	63	-	-	-
533150 - Reimb - Field Trips	215	-	-	-
533200 - Non-Reimb Student Transport	9,802	9,316	8,031	3,499
534100 - Travel, Local in District	1,595	3,923	9,030	8,500
534200 - Travel, Out of District	35,858	5,497	6,418	6,918
534300 - Travel, Student Activities	12,014	19,166	14,684	11,873
535100 - Telephone	403	446	500	500
535300 - Postage	4,050	4,847	1,200	36,983
535400 - Advertising	-	1,533	-	-

Dedicated Resource Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
535500 - Printing and Binding	10,458	8,670	16,915	-
537410 - Tuition - Fees College Credit	-	500	63,691	64,686
538940 - Professional Moving Services	-	490	-	-
538980 - Laundering Services	822	1,036	2,000	-
538990 - Non-Instr Pers/Professional Sv	105,014	145,187	508,383	261,375
538995 - Meal Services	2,877	2,735	-	-
Subtotal - Other Purchased Services	856,165	608,834	1,319,619	1,052,820
541000 - Consumable Supplies	249,119	178,935	1,714,223	2,787,001
541600 - Interdepartmental Charges	1,218	3,069	1,000	1,000
542100 - Textbook Expansion	2,791	59	-	-
542300 - Textbook Replacement	-	-	1,500	1,500
543000 - Library Books	17,738	1,839	9,824	9,699
544000 - Periodicals	1,945	143	-	-
546000 - Non-Consumable Supplies	65,713	30,913	9,406	589
546100 - Minor Equipment - Tagged	-	28,315	-	-
547000 - Computer Software	1,335	3,931	2,812	2,562
Subtotal - Supplies and Materials	339,860	247,203	1,738,765	2,802,351
554100 - Initial and Addl Equipment	20,000	31,000	-	-
553000 - Improvements - Not Buildings	-	756	-	-
555010 - Computers	55,837	55,778	39,334	41,455
555020 - Printers	-	4,131	-	-
555090 - Misc Other Technology	54,284	37,540	8,000	5,000
Subtotal - Capital Outlay	130,121	129,204	47,334	46,455
563000 - Fiscal Charges	45,394	55,145	25,250	-
563500 - Administrative Write-Off	39,977	56,725	39,000	-
564000 - Dues and Fees	127,416	89,941	160,996	156,005
567100 - Permits	-	-	500	-
569000 - Grant Indirect Charges	49,858	176,120	318,686	483,513
Subtotal - Other Accounts	262,646	377,931	544,432	639,518
376520 - Ending Fund Balance	7,599,178	6,943,798	-	-
Total Requirements by Account	18,135,510	18,821,492	16,851,769	14,682,573

Dedicated Resource Fund - Projected Dedicated Resource Accounts

Project	Account	Amount
S0005 - SpecEd SpecProg Voc Ed	376510 - Budgetd Beginning Fund Balance	15,729
S0006 - Ed Media Textbooks	376510 - Budgetd Beginning Fund Balance	4,738
S0023 - Television Services	376510 - Budgetd Beginning Fund Balance	2,811
S0026 - Curriculum Publications	376510 - Budgetd Beginning Fund Balance	6,861
S0027 - Regional Durable Medical Equip	376510 - Budgetd Beginning Fund Balance	25,000
S0031 - L.E.A. Billings - Deaf / Hard	376510 - Budgetd Beginning Fund Balance	2,610,742
S0038 - Grant High - Terrell Brandon G	376510 - Budgetd Beginning Fund Balance	837
S0052 - Portland DART Schools Tuition	376510 - Budgetd Beginning Fund Balance	30,673
S0054 - Third Party Medical-Contract P	376510 - Budgetd Beginning Fund Balance	354,461
S0068 - Meyer's Worms Pits	376510 - Budgetd Beginning Fund Balance	3,102
S0075 - Athletic Participation Fund	376510 - Budgetd Beginning Fund Balance	6,075
S0081 - Regional Inservice	376510 - Budgetd Beginning Fund Balance	9,622
S0082 - Cash Contributions	376510 - Budgetd Beginning Fund Balance	439,277
S0083 - Foundation Funds	376510 - Budgetd Beginning Fund Balance	664,459
S0085 - Third Party Medical-30% Incent	376510 - Budgetd Beginning Fund Balance	56,099
S0086 - Columbia Regional - Third Part	376510 - Budgetd Beginning Fund Balance	21,908
S0115 - Summer Scholars Program	376510 - Budgetd Beginning Fund Balance	381,271
S0117 - Teen Parent / Child Developmen	376510 - Budgetd Beginning Fund Balance	45,323
S0118 - TLC / TNT Donations	376510 - Budgetd Beginning Fund Balance	13,656
S0126 - Project Return Homeless	376510 - Budgetd Beginning Fund Balance	1,000
S0128 - Improving Achievement in Scien	376510 - Budgetd Beginning Fund Balance	3,435
S0132 - Rosemond Bell Discretionary Fd	376510 - Budgetd Beginning Fund Balance	209
S0133 - Donald Chapman Memorial Fund	376510 - Budgetd Beginning Fund Balance	65,011
S0134 - Steve Brown Memorial Schlrshp	376510 - Budgetd Beginning Fund Balance	6,754
S0142 - Benson House	376510 - Budgetd Beginning Fund Balance	50,000
S0150 - Immersion/Dual Language Suppor	376510 - Budgetd Beginning Fund Balance	858
S0157 - Save Spring Sports	376510 - Budgetd Beginning Fund Balance	513
S0166 - Special Projects	376510 - Budgetd Beginning Fund Balance	310,000
S0167 - Project: Community Care	376510 - Budgetd Beginning Fund Balance	1,400
S0170 - DART - Student Activities	376510 - Budgetd Beginning Fund Balance	2,892
S0171 - Capitol Hill ExAcademy	376510 - Budgetd Beginning Fund Balance	145,500
S0178 - Music & Literacy - Marysville	376510 - Budgetd Beginning Fund Balance	968
S0182 - 2006 All City Honor Bank	376510 - Budgetd Beginning Fund Balance	7,106
S0190 - Social Venture Partner - Clark	376510 - Budgetd Beginning Fund Balance	1,528
S0206 - Audiology Equipment - Non Medi	376510 - Budgetd Beginning Fund Balance	6,699
S0208 - Head Start - Opus Foundation	376510 - Budgetd Beginning Fund Balance	35,486
S0215 - Districtwide Music Program	376510 - Budgetd Beginning Fund Balance	4,341
S0220 - SLIP Testing for Non-ESL Stude	376510 - Budgetd Beginning Fund Balance	3,481
S0226 - Transition Center	376510 - Budgetd Beginning Fund Balance	14,978
S0229 - Credit-by-Exam: Ed Options (N	376510 - Budgetd Beginning Fund Balance	8,072
S0230 - Spec Proj/Early Entry:TAG(NF)	376510 - Budgetd Beginning Fund Balance	37,882
S0234 - Green Thumb Green House	376510 - Budgetd Beginning Fund Balance	32,618

Dedicated Resource Fund - Projected Dedicated Resource Accounts (Cont.)

Project	Account	Amount
S0236 - Making it Works	376510 - Budgetd Beginning Fund Balance	1,971
S0239 - Qatar Foundation Fund- Lincoln	376510 - Budgetd Beginning Fund Balance	10,352
S0245 - Adv Place. (AP) Fee Payment Pr	376510 - Budgetd Beginning Fund Balance	24,658
S0247 - Kaiser Permanente Oral Health	376510 - Budgetd Beginning Fund Balance	27,000
S0250 - Jubitz Family Fndtn - Lincoln	376510 - Budgetd Beginning Fund Balance	2,353
S0251 - Head Start-BeverlyOliver Trust	376510 - Budgetd Beginning Fund Balance	129,150
S0252 - KBPS Radio Station	376510 - Budgetd Beginning Fund Balance	3,544
S0256 - Nutrition Donations Misc Rev	376510 - Budgetd Beginning Fund Balance	39,376
S0266 - iPad Fee for Service	376510 - Budgetd Beginning Fund Balance	33,172
S0268 - Early Childhood Medical Reimb	376510 - Budgetd Beginning Fund Balance	15,362
S0270 - Lincoln Business Program	376510 - Budgetd Beginning Fund Balance	6,789
S0272 - Athletic donations	376510 - Budgetd Beginning Fund Balance	138,535
S0278 - Third Party Medical - Pioneer	376510 - Budgetd Beginning Fund Balance	1,430
S0279 - ThirdPartyMedical-Speech Paths	376510 - Budgetd Beginning Fund Balance	26,584
S0282 - Marie Lamfrom Charitable Found	376510 - Budgetd Beginning Fund Balance	4,450
S0286 - P-3 Alignment Grant	376510 - Budgetd Beginning Fund Balance	75,000
S0292 - Advancing Student Achievement	376510 - Budgetd Beginning Fund Balance	3,700
S0293 - Wales Survivor Trust	376510 - Budgetd Beginning Fund Balance	30,000
S0298 - Roosevelt HS Writing Center	376510 - Budgetd Beginning Fund Balance	9,000
S0299 - KPBS Radio Donation	376510 - Budgetd Beginning Fund Balance	130,000
S0300 - Verizon Innovative Learning	376510 - Budgetd Beginning Fund Balance	4,150
S0301 - Pauline Bryan Annuity	376510 - Budgetd Beginning Fund Balance	30,000
	Subtotal 376510	6,179,951
S0245 - Adv Place. (AP) Fee Payment Pr	413110 - Regular Day Tuition	67,000
	Subtotal 413110	67,000
S0115 - Summer Scholars Program	413310 - Summer School Tuition	100,000
	Subtotal 413310	100,000
S0171 - Capitol Hill ExAcademy	417420 - Other Activity Fees	260,000
S0229 - Credit-by-Exam: Ed Options (N	417420 - Other Activity Fees	3,200
S0230 - Spec Proj/Early Entry:TAG(NF)	417420 - Other Activity Fees	8,000
	Subtotal 417420	271,200
S0260 - Outdoor School	417700 - Outdoor School Fees	586,091
	Subtotal 417700	586,091
S0005 - SpecEd SpecProg Voc Ed	419200 - Contrib-Donation - Priv Source	17,797
S0006 - Ed Media Textbooks	419200 - Contrib-Donation - Priv Source	50
S0023 - Television Services	419200 - Contrib-Donation - Priv Source	1,000
S0082 - Cash Contributions	419200 - Contrib-Donation - Priv Source	190,000
S0083 - Foundation Funds	419200 - Contrib-Donation - Priv Source	2,058,859
S0126 - Project Return Homeless	419200 - Contrib-Donation - Priv Source	4,500
S0166 - Special Projects	419200 - Contrib-Donation - Priv Source	2,000
S0218 - Capitol Hill - Community Learn	419200 - Contrib-Donation - Priv Source	9,000
S0239 - Qatar Foundation Fund- Lincoln	419200 - Contrib-Donation - Priv Source	160,000

Dedicated Resource Fund - Projected Dedicated Resource Accounts (Cont.)

Project	Account	Amount
S0247 - Kaiser Permanente Oral Health	419200 - Contrib-Donation - Priv Source	49,700
S0256 - Nutrition Donations Misc Rev	419200 - Contrib-Donation - Priv Source	13,000
S0261 - Ramona Pre-K	419200 - Contrib-Donation - Priv Source	50,000
S0269 - Science Achievement Coord PSU	419200 - Contrib-Donation - Priv Source	27,863
S0272 - Athletic donations	419200 - Contrib-Donation - Priv Source	50,000
S0286 - P-3 Alignment Grant	419200 - Contrib-Donation - Priv Source	75,000
	419200 Subtotal	2,708,769
S0249 - PCC-Jefferson Middle College	419400 - Svc Provided-Oth Local Ed Agcy	70,359
	Subtotal 419400	70,359
S0031 - L.E.A. Billings - Deaf / Hard	419410 - Svc Provided-Oth Dist in State	3,760,421
S0163 - Deaf/HOH EI-ECSE Classrm	419410 - Svc Provided-Oth Dist in State	432,006
S0281 - Audiology Services	419410 - Svc Provided-Oth Dist in State	5,071
S0288 - Autism Services	419410 - Svc Provided-Oth Dist in State	12,445
	Subtotal 419410	4,209,943
S0220 - SLIP Testing for Non-ESL Stude	419910 - Miscellaneous	3,000
	Subtotal 419910	3,000
S0206 - Audiology Equipment - Non Medi	419950 - Sales, Royalties and Events	24,745
S0234 - Green Thumb Green House	419950 - Sales, Royalties and Events	6,000
S0296 - Wellness Works	419950 - Sales, Royalties and Events	5,000
	Subtotal 419950	35,745
S0283 - Regional Achievement Collabora	431990 - Oth Unrestrict Grants-In-Aid	20,000
	Subtotal 431990	20,000
S0246 - ECC SUMMER PROGRAM	432990 - Restricted State Grants	34,515
	Subtotal 432990	34,515
S0027 - Regional Durable Medical Equip	442000 - Unrestr Rev-Fed Govt Thru St	36,000
	Subtotal 442000	36,000
S0142 - Benson House	453000 - Sale of Fixed Assets	360,000
	Subtotal 453000	360,000
	Grand Total	14,682,573

Fund 304 – Bond Sinking Fund

The Bond Sinking Fund accounts for the principal and interest payments for the 2004 limited tax general obligation bond refunding bonds. This issue refunded the 1998 bond issue.

Historically the Bond Sinking Fund accounted for the debt service payments on limited tax general obligation refunding bonds issued in 1987. The proceeds from the bonds were used to integrate teacher retirement pension funds into the Public Employees Retirement System (PERS).

In December 1998, the District advance refunded the remaining debt and issued \$62,195,000 in limited tax general obligation refunding bonds (federally taxable). Resources of the fund included property tax receipts imposed under Article XI, Section 11b of the Oregon Constitution ("Gap Bonds" under Measure 50). Requirements were restricted to principal and interest payments associated with the bonds. The "Gap Bond" designation allowed the District to avoid reductions in the portion of its levy that paid the 1998 Bonds, in exchange for accepting a lower operating tax rate limit. Initially this designation benefited the District by giving it more tax revenues to pay the costs of public education.

Measure 50 and its implementing legislation allowed the District to refund the 1998 bonds and not designate the refunding bonds as "Gap Bonds." The District issued refunding bonds to refund its 1998 bonds. As a result, the District's operating permanent tax rate limit was increased for 2004-05 only.

Senate Bill 550 of the 2003 Oregon Legislative Assembly provided that this increase was not treated as local revenue under the State School Funding (SSF) formula and was not, therefore, offset by reductions in the District's SSF grant during fiscal year 2004/2005. The amount of the increase in tax revenues that resulted from the increase in the operating tax rate limit exceeded the debt service on the refunding bonds, so issuing the refunding bonds did increase tax revenues that are available to the District to pay the costs of public education in fiscal year 2004/2005.

As evidence of its commitment to fiscal accountability, the Board of Directors voted on March 29, 2004 to refinance the "Gap Bond" debt and to end the accrual accounting allowed in Senate Bill 1022. The latter was established by the Oregon Legislature two years ago under SB 1022 to balance the 2003-2005 budgets to allow school districts to spend future state revenue in the current year. Spending based on accrual results in a negative General Fund ending balance under Generally Accepted Accounting Principles (GAAP).

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
452100 - Interfund Transfers	1,667,184	-	-	-
Total Resources by Account	1,667,184	-	-	-
Requirements by Program				
51100 - Long-Term Debt Service	1,667,184	-	-	-
Total Requirements by Program	1,667,184	-	-	-
Requirements by Account				
561000 - Redemption of Principal	1,580,000	-	-	-
562100 - Interest (Except Bus/Garage)	87,184	-	-	-
Total Requirements by Account	1,667,184	-	-	-

Fund 305 – School Modernization Debt Service Fund

The School Modernization Debt Service Fund accounted for the principal and interest payments resulting from the District’s continuing school modernization efforts. Funds were originally borrowed on an inter-fund loan basis, and then financed with a short term credit facility in 2011, followed by a long-term (more than one year) credit facility in 2012. This last borrowing was paid in full 2012-13 fiscal year using the proceeds from the recently passed General Obligation Bonds of 2012.

This fund was formally created as part of the District’s 2012/13 budget adoption process.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
452100 - Interfund Transfers	25,877,824	-	-	-
Total Resources by Account	25,877,824	-	-	-
Requirements by Program				
51100 - Long-Term Debt Service	25,877,824	-	-	-
Total Requirements by Program	25,877,824	-	-	-
Requirements by Account				
561000 - Redemption of Principal	25,750,000	-	-	-
562100 - Interest (Except Bus/Garage)	127,824	-	-	-
Total Requirements by Account	25,877,824	-	-	-

Fund 306 – Settlement Debt Service Fund

This fund accounts for the principal and interest payments on the full faith and credit borrowing used to pay for the settlement of the custodial litigation. The borrowing consisted of two separate offerings, titled 2007A and 2007B.

In April, 2007, the Board of Education passed a resolution agreeing to pay \$14.5 million for settlement of claims of the 280 custodial plaintiffs who were laid off in 2002. Bond proceeds were used to pay custodians, the plaintiffs' attorneys' fees and costs, the employer's taxes on the portion of the settlement characterized as back wages, and certain other expenses. The bond has been repaid over a seven year period using resources transferred from the General Fund.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
452100 - Interfund Transfers	3,974,028	1,448,700	-	-
Total Resources by Account	3,974,028	1,448,700	-	-
Requirements by Program				
51100 - Long-Term Debt Service	3,974,028	1,448,700	-	-
Total Requirements by Program	3,974,028	1,448,700	-	-
Requirements by Account				
561000 - Redemption of Principal	3,705,000	1,375,000	-	-
562100 - Interest (Except Bus/Garage)	269,028	73,700	-	-
Total Requirements by Account	3,974,028	1,448,700	-	-

Fund 307 – IT Projects Debt Service Fund

The IT Projects Debt Service Fund was created for the purpose of capturing the General Fund debt repayment (principal and interest), the proceeds from which are spent in Fund 407.

The Board of Education issued debt in the amount of \$15 million in October 2009. The proceeds fund District Information Technology projects within these major areas: Teacher/Classroom, Information Systems, and Technical Infrastructure.

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
452100 - Interfund Transfers	614,598	2,067,849	2,707,874	2,707,980
Total Resources by Account	614,598	2,067,849	2,707,874	2,707,980
Requirements by Program				
51100 - Long-Term Debt Service	614,598	2,067,849	2,707,874	2,707,980
Total Requirements by Program	614,598	2,067,849	2,707,874	2,707,980
Requirements by Account				
561000 - Redemption of Principal	154,000	1,603,126	2,291,000	2,369,000
562100 - Interest (Except Bus/Garage)	460,598	464,723	416,874	338,980
Total Requirements by Account	614,598	2,067,849	2,707,874	2,707,980

Fund 308 – PERS UAL Debt Service Fund

The fund was established to improve the transparency of debt service related to the Public Employee Retirement System (PERS) unfunded actuarial liability (UAL) debt. The District, in cooperation with a number of districts across the state and in cooperation with the Oregon School Boards Association, issued two series of limited tax Pension Obligation Bonds (POB). These were series 2002 and series 2003.

This debt has previously been reported in the financial notes to the Comprehensive Annual Financial Report (CAFR) document as required by generally accepted accounting principles. Establishing this fund will enable the District to improve the presentation of the debt within both the budget document and the CAFR.

Fund 308 was established as part of the Adopted Budget process per Board resolution on June 27, 2011. The fund was effective as of July 1, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	5,219	10,205	585,373	-
415100 - Interest on Investments	99,483	102,120	100,000	100,000
419700 - Services Provided Other Funds	35,739,826	38,607,370	39,113,953	42,214,327
Total Resources by Account	35,844,528	38,719,695	39,799,326	42,314,327

Requirements by Program

51100 - Long-Term Debt Service	35,834,323	38,134,322	39,799,326	42,314,327
71100 - Ending Fund Balance	10,205	585,373	-	-
Total Requirements by Program	35,844,528	38,719,695	39,799,326	42,314,327

Requirements by Account

561000 - Redemption of Principal	11,024,095	11,533,995	11,541,681	11,883,200
562100 - Interest (Except Bus/Garage)	24,810,227	26,600,327	28,257,645	30,431,127
376520 - Ending Fund Balance	10,205	585,373	-	-
Total Requirements by Account	35,844,528	38,719,695	39,799,326	42,314,327

Fund 309 – SELP Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed from the Oregon Department of Energy Small Scale Energy Loan Program (SELP) in several increments beginning in 1993. The payment amounts are based on anticipated savings related to retrofitting and other energy conservation measures implemented with proceeds of the loans.

Fund 309 was established as part of the Adopted Budget process per Board resolution on June 27, 2011. The fund was effective as of July 1, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
452100 - Interfund Transfers	158,466	187,297	-	-
Total Resources by Account	158,466	187,297	-	-
Requirements by Program				
51100 - Long-Term Debt Service	158,466	187,297	-	-
Total Requirements by Program	158,466	187,297	-	-
Requirements by Account				
561000 - Redemption of Principal	145,097	178,511	-	-
562100 - Interest (Except Bus/Garage)	13,369	8,786	-	-
Total Requirements by Account	158,466	187,297	-	-

Fund 320 – Full Faith and Credit Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed under the full faith and credit facility of the District. The fund captures the principal and interest for multiple borrowings, each of which fund a specific venture or capital expenditure.

The only activity occurring in this fund is the payment of debt for the Recovery Zone Bond-Energy and Water Conservation Program. The interest payments are federally subsidized by this bond program. The balance of the interest payments and the principal are funded through transfers from the General Fund.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
449100 - Federal Subsidy	217,181	192,786	188,062	156,037
452100 - Interfund Transfers	1,120,938	1,128,252	1,115,559	1,129,511
Total Resources by Account	1,338,119	1,321,038	1,303,621	1,285,548
Requirements by Program				
51100 - Long-Term Debt Service	1,338,119	1,321,038	1,303,621	1,285,548
Total Requirements by Program	1,338,119	1,321,038	1,303,621	1,285,548
Requirements by Account				
561000 - Redemption of Principal	834,083	859,506	885,704	912,701
562100 - Interest (Except Bus/Garage)	504,036	461,532	417,917	372,847
Total Requirements by Account	1,338,119	1,321,038	1,303,621	1,285,548

Fund 338 – Facilities Capital Debt Service Fund

The Capital Asset Renewal Debt Service Fund accounts for the principal and interest payments resulting from the District's continuing capital and asset renewal efforts.

The creation of this fund was authorized by the Board of Education per Resolution 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account				
452100 - Interfund Transfers	19,297,212	-	-	-
Total Resources by Account	19,297,212	-	-	-

Requirements by Program				
51100 - Long-Term Debt Service	19,297,212	-	-	-
Total Requirements by Program	19,297,212	-	-	-

Requirements by Account				
561000 - Redemption of Principal	19,250,000	-	-	-
562100 - Interest (Except Bus/Garage)	47,212	-	-	-
Total Requirements by Account	19,297,212	-	-	-

Fund 350 – GO Bonds Debt Service Fund

This fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed through the issuance of General Obligation bonds. The fund captures the principal and interest for multiple borrowings, each of which fund a specific capital expenditure.

Activity in this fund is related to the 2013 and proposed 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	-	-	361,186	700,000
411111 - Current-Multnomah Co	-	43,297,735	44,552,202	46,479,000
411112 - Current-Clackamas Co	-	32,223	-	-
411113 - Current-Washington Co	-	264,642	-	-
411130 - Foreclosures	-	-	30,000	-
411521 - PY GO Bond - Multnomah County	-	-	232,000	-
411901 - Pen/Int-Multnomah Co	-	7,281	-	-
411902 - Pen/Int-Clackamas Co	-	149	-	-
411903 - Pen/Int-Washington Co	-	58	-	-
415100 - Interest on Investments	-	21,330	15,000	16,000
Total Resources by Account	-	43,623,418	45,190,388	47,195,000
Requirements by Program				
51100 - Long-Term Debt Service	-	43,262,232	45,033,350	47,195,000
71100 - Ending Fund Balance	-	361,186	157,038	-
Total Requirements by Program	-	43,623,418	45,190,388	47,195,000
Requirements by Account				
561000 - Redemption of Principal	-	35,950,000	40,315,000	34,620,000
562100 - Interest (Except Bus/Garage)	-	7,312,232	4,718,350	12,575,000
376520 - Ending Fund Balance	-	361,186	157,038	-
Total Requirements by Account	-	43,623,418	45,190,388	47,195,000

Fund 404 – Construction Excise Fund

This Capital Projects Fund accounts for the resources and requirements for school facility projects funded through the Construction Excise Tax as allowed under Senate Bill 1036.

The Construction Excise Tax was approved by the Board of Directors per Resolution No. 3833 on January 14, 2008. The tax is imposed on improvements to real property within the District's boundaries that result in new construction or additional square footage in an existing structure, with exemptions outlined in SB 1036. The use of funds is limited to capital improvements to school facilities.

Transfers out of this fund in 2011/12 and 2012/13 were to pay long term debt for the \$45 million credit facility for the Office of School Modernization, Rosa Parks purchase and the boiler burner project.

The tax is collected on behalf of the District by the responsible local government jurisdiction issuing building permits.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	6,014,621	8,572,292	13,003,153	10,000,000
411301 - Construct Excise Tax - Cty Ptd	3,618,049	4,886,696	3,000,000	4,200,000
411303 - Construct Excise Tax - Wash Ct	506	2,274	1,000	1,000
415100 - Interest on Investments	9,195	1,579	10,000	10,000
419910 - Miscellaneous	-	818,695	-	-
Total Resources by Account	9,642,371	14,281,536	16,014,153	14,211,000

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	895,043	1,278,383	16,014,153	14,211,000
52100 - Fund Transfers	175,036	-	-	-
71100 - Ending Fund Balance	8,572,292	13,003,153	-	-
Total Requirements by Program	9,642,371	14,281,536	16,014,153	14,211,000

Requirements by Account

513400 - Overtime Pay	-	241	-	-
Subtotal - Salaries	-	241	-	-
521000 - PERS	-	3	-	-
521310 - PERS UAL	-	32	-	-
522000 - Social Security - FICA	-	18	-	-
523100 - Workers' Compensation	-	3	-	-
523200 - Unemployment Compensation	-	1	-	-
524100 - Group Health Insurance	-	82	-	-
524200 - Other Employer Paid Benefits	-	0	-	-
524300 - Retiree Health Insurance	-	4	-	-
524530 - Early Retirement Benefits	-	2	-	-
Subtotal - Employee Benefits	-	145	-	-

Construction Excise Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
531800 - Local Mtgs/Non-Instr Staff Dev	728	-	-	-
Subtotal - Instructional Prof. & Technical Services	728	-	-	-
532200 - Repairs and Maintenance Svcs	-	1,235,810	-	-
532900 - Other Property Services	2,579	-	-	-
Subtotal - Property Services	2,579	1,235,810	-	-
533200 - Non-Reimb Student Transport	-	444	-	-
Subtotal - Transportation Services	-	444	-	-
534100 - Travel, Local in District	-	5	-	-
Subtotal - Travel	-	5	-	-
535400 - Advertising	-	83	-	-
535500 - Printing and Binding	960	77	-	-
Subtotal - Communications	960	160	-	-
538300 - Architect and Engineering Svcs	36,124	4,377	-	-
538500 - Management Services	735	-	-	-
538910 - Security Services	567	-	-	-
538940 - Professional Moving Services	67,549	-	-	-
538990 - Non-Instr Pers/Professional Sv	3,134	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	108,109	4,377	-	-
541000 - Consumable Supplies	1,083	225	-	-
541600 - Interdepartmental Charges	10,886	-	-	-
546000 - Non-Consumable Supplies	1,847	-	-	-
Subtotal - Supplies & Materials	13,816	225	-	-
552000 - Building Acquisition/Improvmt	763,567	-	16,014,153	14,211,000
Subtotal - Capital Outlay	763,567	-	16,014,153	14,211,000
554100 - Initial and Addl Equipment	5,285	-	-	-
Subtotal - Equipment	5,285	-	-	-
564000 - Dues and Fees	-	5,078	-	-
567100 - Permits	-	31,897	-	-
571000 - Transfers to Other Funds	175,036	-	-	-
376520 - Ending Fund Balance	8,572,292	13,003,153	-	-
Total Requirements by Account	9,642,371	14,281,536	16,014,153	14,211,000

Fund 405 – School Modernization Fund

This fund accounts for the resources and requirements for projects related to the 21st Century Schools project.

The creation of the fund was authorized by the Board of Directors per Resolution 4042 on February 23, 2009. The initial capital for the fund was provided by an Interfund loan from the General Fund, which was authorized by the Board of Directors per Resolution 4043 on February 23, 2009, with the intent of the Board to repay the loan to the General Fund no later than February 28, 2011. The interfund borrowing was repaid on schedule through the issuance of a Full Faith and Credit (FFCO) borrowing and fund transfer to the General Fund.

Effective July 1, 2010 this fund was renamed from the "21st Century Capital Projects Fund" to the "School Modernization Fund."

An Office of School Modernization department and related capital project fund have been initiated to develop the internal structures and external partnerships to renovate, modernize and/or rebuild the District's school buildings over the next several decades. A major portion of the capital funding is anticipated to come from a General Obligation (GO) Bond levy. In November 2012 voters authorized the District to issue up to \$482 million in General Obligation Bonds.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	3,585,394	1,953,743	-	-
415100 - Interest on Investments	12,049	8,489	-	-
Total Resources by Account	3,597,443	1,962,232	-	-

Requirements by Program

41100 - Service Area Direction	292,194	-	-	-
41500 - Bldg Acquis/Constr/Improv Svcs	1,351,506	1,962,232	-	-
Subtotal - Facilities Acquisition & Construction	1,643,700	1,962,232	-	-
71100 - Ending Fund Balance	1,953,743	-	-	-
Total Requirements by Program	3,597,443	1,962,232	-	-

Requirements by Account

511100 - Licensed Staff	1,206	-	-	-
511220 - Non-Represented Staff	149,645	-	-	-
511320 - Administrators - NonLicensed	1,800	-	-	-
511420 - Directors/Program Admins	144,912	-	-	-
512100 - Substitutes - Licensed	1,636	-	-	-
512200 - Substitutes - Classified	2,240	-	-	-
512400 - Temporary Misc - Classified	9,794	-	-	-
513300 - Extended Hours	375	1,757	-	-
513400 - Overtime Pay	5,015	-	-	-
513520 - Group Hlth Opt Out Non Lic	1,148	-	-	-
Subtotal - Salaries	317,773	1,757	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
521000 - PERS	1,654	40	-	-
521310 - PERS UAL	27,020	206	-	-
522000 - Social Security - FICA	15,696	126	-	-
523100 - Workers' Compensation	1,168	18	-	-
523200 - Unemployment Compensation	149	10	-	-
524100 - Group Health Insurance	31,880	0	-	-
524200 - Other Employer Paid Benefits	1,081	1	-	-
524300 - Retiree Health Insurance	3,571	31	-	-
524530 - Early Retirement Benefits	1,557	13	-	-
Subtotal - Employee Benefits	83,776	447	-	-
531800 - Local Mtgs/Non-Instr Staff Dev	942	42	-	-
532200 - Repairs and Maintenance Svcs	445,442	1,039,014	-	-
532410 - Leased Copy Machines	3,435	-	-	-
532900 - Other Property Services	1,015	41,441	-	-
534100 - Travel, Local in District	389	-	-	-
535100 - Telephone	536	-	-	-
535300 - Postage	11	-	-	-
535400 - Advertising	990	-	-	-
535500 - Printing and Binding	79	-	-	-
538300 - Architect and Engineering Svcs	93,663	175,696	-	-
538500 - Management Services	103,850	-	-	-
538940 - Professional Moving Services	7,442	16,670	-	-
538990 - Non-Instr Pers/Professional Sv	53,765	14,357	-	-
Subtotal - Other Purchased Services	711,558	1,287,220	-	-

School Modernization Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
541000 - Consumable Supplies	12,963	3,942	-	-
541600 - Interdepartmental Charges	61,619	5,243	-	-
546000 - Non-Consumable Supplies	2,097	2,595	-	-
547000 - Computer Software	41,559	-	-	-
Subtotal - Supplies and Materials	118,239	11,780	-	-
552000 - Building Acquisition/Improvmt	289,436	560,772	-	-
554100 - Initial and Addl Equipment	6,000	14,175	-	-
555010 - Computers	2,366	74,256	-	-
555090 - Misc Other Technology	89,183	7,717	-	-
Subtotal - Capital Outlay	386,985	656,920	-	-
564000 - Dues and Fees	22,685	250	-	-
567100 - Permits	2,685	3,858	-	-
376520 - Ending Fund Balance	1,953,743	-	-	-
Total Requirements by Account	3,597,443	1,962,232	-	-

Fund 407 – IT System Project Fund

This fund accounts for the resources & requirements supporting District Information Technology projects, primarily in these major areas: Teacher/Classroom Technology (laptops, projectors, document cameras), Information Systems (software applications, new systems), and Technical Infrastructure (core hardware and network services) as they relate to the District's school modernization efforts. There are many pressing needs for IT capital funding including student computing resources, teacher technology and business systems. Staff will be reviewing IT Capital needs and any associated financing requirements.

To fund these projects, the Board issued debt in the amount of \$15 million. This borrowing was authorized per Board Resolution No. 4155 on October 5, 2009.

This fund was created on June 29, 2009 per Board Resolution No. 4106.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	1,620,616	969,032	3,986,494	4,014,165
415100 - Interest on Investments	2,585	9,177	500	500
419946 - E-Rate Priority 2	-	562,696	50,000	-
452100 - Interfund Transfers	-	3,500,000	1,170,000	-
Total Resources by Account	1,623,201	5,040,905	5,206,994	4,014,665

Requirements by Program

22410 - Instr Staff Training Svcs	-	-	125,960	-
26620 - Systems Analysis Services	7,325	-	-	-
26631 - Student Information Systems	-	10,236	-	-
26635 - Programming Services	-	-	600,000	300,000
26641 - Operations Services	21,322	1,243	-	-
26697 - Technical Training Services	102,283	156,717	-	-
26698 - Infrastructure Development	1,290	625	3,964,589	3,270,883
26699 - Systems Development	521,948	885,591	328,772	4,914
Subtotal - Support Services	654,169	1,054,411	5,019,321	3,575,797
61100 - Operating Contingency	-	-	187,673	438,868
71100 - Ending Fund Balance	969,032	3,986,494	-	-
Total Requirements by Program	1,623,201	5,040,905	5,206,994	4,014,665

IT System Project Fund - Requirements by Account

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Requirements by Account				
511220 - Non-Represented Staff	133,784	141,381	48,170	-
512400 - Temporary Misc - Classified	20,486	17,857	-	-
513300 - Extended Hours	21,006	139,140	-	-
513400 - Overtime Pay	135	-	123,535	-
Subtotal - Salaries	175,411	298,378	171,705	-
521000 - PERS	931	5,048	3,726	-
521310 - PERS UAL	19,790	43,375	21,532	-
522000 - Social Security - FICA	12,297	22,252	13,135	-
523100 - Workers' Compensation	1,316	3,375	1,889	-
523200 - Unemployment Compensation	609	479	172	-
524100 - Group Health Insurance	22,765	24,833	13,391	-
524200 - Other Employer Paid Benefits	542	760	446	-
524300 - Retiree Health Insurance	3,095	4,978	2,765	-
524530 - Early Retirement Benefits	1,293	1,990	910	-
Subtotal - Employee Benefits	62,638	107,090	57,966	-
531800 - Local Mtgs/Non-Instr Staff Dev	4,923	559	-	-
534100 - Travel, Local in District	-	155	-	-
534200 - Travel, Out of District	10,614	7,337	-	-
535100 - Telephone	-	30	-	-
535300 - Postage	-	16,513	-	-
535500 - Printing and Binding	2,013	916	-	-
538990 - Non-Instr Pers/Professional Sv	391,706	384,566	741,386	304,914
Subtotal - Other Purchased Services	409,255	410,076	741,386	304,914
547000 - Computer Software	7,000	78,202	14,675	-
Subtotal - Supplies and Materials	7,000	78,202	14,675	-
555010 - Computers	(299)	103,389	3,710,906	3,250,000
555030 - Software Capital Expense	-	-	300,000	-
555090 - Misc Other Technology	-	3,793	22,683	20,883
Subtotal - Capital Outlay	(299)	107,182	4,033,589	3,270,883
564000 - Dues and Fees	164	53,483	-	-
Subtotal - Other Accounts	164	53,483	-	-
581000 - Operating Contingency	-	-	187,673	438,868
376520 - Ending Fund Balance	969,032	3,986,494	-	-
Total Requirements by Account	1,623,201	5,040,905	5,206,994	4,014,665

Fund 420 – Full Faith and Credit Fund

This fund is used to manage capital expenditures for specifically authorized projects, including those projects funded through proceeds from the Recovery Zone Bond- Energy and Water Conservation Program.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	4,532,011	1,556,840	205,978	-
415100 - Interest on Investments	7,551	9,322	-	-
419910 - Miscellaneous	925	-	-	-
419947 - Energy Eff Rebate - Othr Agent	124,962	-	-	-
Total Resources by Account	4,665,449	1,566,162	205,978	-

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	3,108,609	1,360,184	205,978	-
71100 - Ending Fund Balance	1,556,840	205,978	-	-
Total Requirements by Program	4,665,449	1,566,162	205,978	-

Requirements by Account

511220 - Non-Represented Staff	64,728	13,414	-	-
513400 - Overtime Pay	340	-	-	-
Subtotal - Salaries	65,068	13,414	-	-
521000 - PERS	322	133	-	-
521310 - PERS UAL	9,105	2,002	-	-
522000 - Social Security - FICA	4,920	1,011	-	-
523100 - Workers' Compensation	483	171	-	-
523200 - Unemployment Compensation	188	(4)	-	-
524100 - Group Health Insurance	5,689	1,450	-	-
524200 - Other Employer Paid Benefits	403	104	-	-
524300 - Retiree Health Insurance	1,133	266	-	-
524530 - Early Retirement Benefits	479	99	-	-
Subtotal - Employee Benefits	22,722	5,234	-	-
532200 - Repairs and Maintenance Svcs	3,000,458	1,326,554	-	-
532400 - Rentals	-	6,250	-	-
532900 - Other Property Services	6,143	-	-	-
Subtotal - Property Services	3,006,602	1,332,804	-	-
538990 - Non-Instr Pers/Professional Sv	2,897	6,608	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	2,897	6,608	-	-
541600 - Interdepartmental Charges	6,022	507	-	-
Subtotal - Supplies & Materials	6,022	507	-	-
552000 - Building Acquisition/Improvmt	-	-	205,978	-
Subtotal - Capital Outlay	-	-	205,978	-
564000 - Dues and Fees	250	250	-	-

Full Faith and Credit Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
567100 - Permits	5,049	1,366	-	-
Subtotal - Other Accounts	5,299	1,616	-	-
376520 - Ending Fund Balance	1,556,840	205,978	-	-
Total Requirements by Account	4,665,449	1,566,162	205,978	-

Fund 435 – Energy Efficient Schools Fund

The Energy Efficient Schools Fund is used to manage capital expenditures for specifically designated capital projects, including those projects funded, in part, through proceeds authorized by Senate Bill 1149 and House Bill 2960.

This fund was formally created as part of the District's 2012/13 budget adoption process.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	1,206,227	891,439	915,429	800,000
415100 - Interest on Investments	-	-	2,500	2,500
419910 - Miscellaneous	(10,919)	2,500	210,980	211,000
419948 - Utility Refund - PGE	598,518	273,069	606,224	607,000
419949 - Utility Refund - Pacific Power	273,577	282,668	247,612	248,000
Total Resources by Account	2,067,403	1,449,676	1,982,745	1,868,500
Requirements by Program				
41500 - Bldg Acquis/Constr/Improv Svcs	1,175,964	534,247	1,982,745	1,868,500
71100 - Ending Fund Balance	891,439	915,429	-	-
Total Requirements by Program	2,067,403	1,449,676	1,982,745	1,868,500
Requirements by Account				
513400 - Overtime Pay	-	285	-	-
Subtotal - Salaries	-	285	-	-
521000 - PERS	-	4	-	-
521310 - PERS UAL	-	43	-	-
522000 - Social Security - FICA	-	22	-	-
523100 - Workers' Compensation	-	3	-	-
523200 - Unemployment Compensation	-	1	-	-
524100 - Group Health Insurance	-	39	-	-
524200 - Other Employer Paid Benefits	-	0	-	-
524300 - Retiree Health Insurance	-	4	-	-
524530 - Early Retirement Benefits	-	2	-	-
Subtotal - Employee Benefits	-	117	-	-
532200 - Repairs and Maintenance Svcs	1,134,545	350,795	-	-
532400 - Rentals	-	-	-	-
538300 - Architect and Engineering Svcs	24,600	30,734	-	-
538990 - Non-Instr Pers/Professional Sv	-	47,919	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	1,159,145	429,448	-	-
552000 - Building Acquisition/Improvmt	-	91,531	1,982,745	1,868,500
Subtotal - Capital Outlay	-	91,531	1,982,745	1,868,500
554100 - Initial and Addl Equipment	16,569	12,615	-	-
Subtotal - Equipment	16,569	12,615	-	-
564000 - Dues and Fees	250	250	-	-

Energy Efficient Schools Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
376520 - Ending Fund Balance	891,439	915,429	-	-
Total Requirements by Account	2,067,403	1,449,676	1,982,745	1,868,500

Fund 438 – Facilities Capital Fund

The Facilities Capital Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing facilities capital project efforts, such as the Rosa Parks purchase and the boiler burner projects for 2012/13 and 2013/14. The 2015/16 proposed budget for Fund 438 includes \$12.5 million in projected Faubion/Concordia partnership funds. The District is in the process of creating a separate fund for school modernization efforts that are not bond-funded

This creation of the fund was authorized by the Board of Education per Resolution 4600 on May 14, 2012.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	832,251	5,908,524	2,159,002	2,550,000
415100 - Interest on Investments	-	13,072	3,000	3,000
419200 - Contrib-Donation - Priv Source	1,092,264	810,000	309,768	-
419910 - Miscellaneous	3,500	-	-	12,000,000
419948 - Utility Refund - PGE	-	360,638	-	-
421050 - Natrl Gas, Oil, Mineral Recpts	51,483	-	-	-
421991 - City of Portland	452,000	-	-	-
432990 - Restricted State Grants	168,714	1,326,458	-	1,500,000
451000 - LTD Financing Sources	17,750,000	-	-	-
452100 - Interfund Transfer	3,075,975	681,024	5,345,996	2,151,000
Total Resources by Account	23,426,187	9,099,716	7,817,766	18,204,000
Requirements by Program				
25283 - Liability Claims	-	1,100	4,400	4,400
41500 - Bldg Acquis/Constr/Improv Svcs	17,517,663	6,939,615	7,813,366	18,199,600
71100 - Ending Fund Balance	5,908,524	2,159,002	-	-
Total Requirements by Program	23,426,187	9,099,716	7,817,766	18,204,000
Requirements by Account				
511220 - Non-Represented Staff	-	53,725	-	-
513400 - Overtime Pay	8,597	650	-	-
Subtotal - Salaries	8,597	54,375	-	-
521000 - PERS	77	678	-	-
521310 - PERS UAL	1,135	7,894	-	-
522000 - Social Security - FICA	642	4,112	-	-
523100 - Workers' Compensation	55	594	-	-
523200 - Unemployment Compensation	26	97	-	-
524100 - Group Health Insurance	1,771	4,524	-	-
524200 - Other Employer Paid Benefits	13	361	-	-
524300 - Retiree Health Insurance	147	885	-	-
524530 - Early Retirement Benefits	64	359	-	-
Subtotal - Employee Benefits	3,929	19,505	-	-
532200 - Repairs and Maintenance Svcs	6,678,997	4,821,239	-	-

Facilities Capital Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
532900 - Other Property Services	312,014	46,427	-	-
Subtotal - Property Services	6,991,011	4,867,665	-	-
533200 - Non-Reimb Student Transport	-	525	-	-
Subtotal - Transportation Services	-	525	-	-
534100 - Travel, Local in District	50	55	-	-
Subtotal - Travel	50	55	-	-
535400 - Advertising	433	-	-	-
535500 - Printing and Binding	404	684	-	-
Subtotal - Communications	837	684	-	-
538300 - Architect and Engineering Svcs	373,392	558,451	-	-
538940 - Professional Moving Services	1,638	9,076	-	-
538990 - Non-Instr Pers/Professional Sv	329,098	61,586	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	704,128	629,113	-	-
541000 - Consumable Supplies	547	4,108	-	-
541400 - Maintenance Materials	-	16,829	-	-
541600 - Interdepartmental Charges	30,653	3,440	-	-
546000 - Non-Consumable Supplies	276	12,993	-	-
Subtotal - Supplies & Materials	31,476	37,370	-	-
552000 - Building Acquisition/Improvmt	9,007,865	1,110,536	7,813,366	18,199,600
553000 - Improvements - Not Buildings	448	-	-	-
554100 - Initial and Addl Equipment	653,738	130,031	-	-
555010 - Computers	6,897	7,387	-	-
555090 - Misc Other Technology	1,851	6,060	-	-
Subtotal - Capital Outlay	9,670,798	1,254,013	7,813,366	18,199,600
564000 - Dues and Fees	1,979	5,051	-	-
565100 - Liability Insurance	-	1,100	4,400	4,400
567100 - Permits	104,858	71,259	-	-
376520 - Ending Fund Balance	5,908,524	2,159,002	-	-
Total Requirements by Account	23,426,187	9,099,716	7,817,766	18,204,000

Fund 445 – Capital Asset Renewal Fund

This Capital Asset Renewal Fund is used to manage capital expenditures for specifically designated capital projects, as part of the District's continuing Capital Asset Renewal Program. Refer to the District's Policy 8.70.044-P at the following link: http://www.pps.k12.or.us/files/board/8_70_044_P.pdf - The Capital Asset Renewal Funds and Plans adopted January 23, 2012.

This fund was formally created as part of the District's 2012/13 budget adoption process.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	-	206,897	2,712,305	2,500,000
415100 - Interest on Investments	-	-	1,000	1,000
419110 - Civic Use of Bldgs	49,587	-	-	-
419114 - CUB HS Athletic Field Use Fees	-	74,956	75,000	75,000
419130 - Rent-Lease of Facilities	157,310	485,890	100,000	200,000
453000 - Sale of Fixed Assets	-	1,993,185	-	-
Total Resources by Account	206,897	2,760,928	2,888,305	2,776,000
Requirements by Program				
41500 - Bldg Acquis/Constr/Improv Svcs	-	48,623	2,888,305	2,776,000
71100 - Ending Fund Balance	206,897	2,712,305	-	-
Total Requirements by Program	206,897	2,760,928	2,888,305	2,776,000
Requirements by Account				
532200 - Repairs and Maintenance Svcs	-	19,403	-	-
532900 - Other Property Services	-	29,220	-	-
552000 - Building Acquisition/Improvmt	-	-	2,888,305	2,776,000
376520 - Ending Fund Balance	206,897	2,712,305	-	-
Total Requirements by Account	206,897	2,760,928	2,888,305	2,776,000

Fund 450 – GO Bonds Fund

This fund is used to manage capital expenditures for specifically authorized projects funded by General Obligation bonds. This fund will capture the expenditures for multiple borrowings, each of which fund a specific capital expenditure.

Activity in this fund is related to the 2013 and proposed 2015 General Obligation bonds, the first and second issuance of borrowings under the \$482 million authorized by voters in November 2012.

The creation of this fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	-	109,235,424	90,466,520	45,653,575
415100 - Interest on Investments	10,772	299,546	400,000	400,000
451100 - Bond Proceeds	144,840,000	-	-	245,000,000
451200 - Bond Premium	13,870,119	-	-	-
Total Resources by Account	158,720,891	109,534,970	90,866,520	291,053,575

Requirements by Program

25283 - Liability Claims	-	108,892	435,600	-
41100 - Service Area Direction	714,585	1,831,311	2,345,036	2,537,158
41500 - Bldg Acquis/Constr/Improv Svcs	3,770,882	17,128,247	56,515,015	166,939,356
52100 - Fund Transfers	45,000,000	-	-	-
61100 - Operating Contingency	-	-	31,570,869	121,577,061
71100 - Ending Fund Balance	109,235,424	90,466,520	-	-
Total Requirements by Program	158,720,891	109,534,970	90,866,520	291,053,575

Requirements by Account

511210 - Classified - Represented	-	32,626	40,789	41,401
511220 - Non-Represented Staff	438,293	1,095,017	1,352,861	1,544,269
511320 - Administrators - NonLicensed	61,206	119,225	125,476	129,240
511420 - Directors/Program Admins	11,643	-	-	-
512100 - Substitutes - Licensed	-	723	-	-
512400 - Temporary Misc - Classified	408	24,808	69,500	69,500
513300 - Extended Hours	751	4,505	63,846	-
513400 - Overtime Pay	4,075	33,114	-	-
513520 - Group Hlth Opt Out Non Lic	1,252	-	-	-
Subtotal - Salaries	517,628	1,310,019	1,652,472	1,784,410
521000 - PERS	2,923	16,453	35,857	8,746
521310 - PERS UAL	65,202	179,450	207,220	225,907
522000 - Social Security - FICA	38,489	98,561	126,412	136,506
523100 - Workers' Compensation	4,648	14,722	18,179	18,202
523200 - Unemployment Compensation	2,301	2,282	1,654	1,787
524100 - Group Health Insurance	67,976	171,683	263,587	318,417
524200 - Other Employer Paid Benefits	2,669	7,521	4,294	4,997
524300 - Retiree Health Insurance	9,416	22,183	26,605	28,015

GO Bonds Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
524530 - Early Retirement Benefits	3,833	8,844	8,756	10,171
Subtotal - Employee Benefits	197,458	521,700	692,564	752,748
531800 - Local Mtgs/Non-Instr Staff Dev	129	3,711	-	22,801
531810 - Non-Instr Dev Profess Dev Fds	-	-	-	14,999
531900 - Other Instr Prof/Tech Svcs	-	384	-	-
Subtotal - Instructional Prof. & Technical Services	129	4,095	-	37,800
532200 - Repairs and Maintenance Svcs	73,989	254,727	-	-
532400 - Rentals	525	4,351	-	-
532410 - Leased Copy Machines	-	6,162	-	21,644
532900 - Other Property Services	3,086	59,225	-	-
Subtotal - Property Services	77,599	324,465	-	21,644
534100 - Travel, Local in District	157	3,883	15,000	5,660
534200 - Travel, Out of District	-	4,999	15,000	35,450
Subtotal - Travel	157	8,881	30,000	41,110
535100 - Telephone	390	4,388	-	5,946
535300 - Postage	-	54	-	-
535400 - Advertising	-	1,090	-	-
535500 - Printing and Binding	1,150	10,142	-	-
535920 - Internet Fees	-	182	-	-
Subtotal - Communications	1,540	15,857	-	5,946
538100 - Audit Services	-	146,977	150,000	326,185
538200 - Legal Services	-	15,496	-	33,837
538300 - Architect and Engineering Svcs	651,009	5,107,991	3,966,157	21,035,198
538500 - Management Services	461,665	866,905	15,730,857	5,436,466
538940 - Professional Moving Services	1,680	84,964	-	-
538990 - Non-Instr Pers/Professional Sv	12,941	911,805	587,763	7,101,498
Subtotal - Non-Instruct. Prof. & Tech. Services	1,127,296	7,134,137	20,434,777	33,933,184
541000 - Consumable Supplies	323	4,881	765,274	6,482,272
541600 - Interdepartmental Charges	82	6,416	-	-
541700 - Discounts Taken	-	(1)	-	-
543000 - Library Books	-	179	-	-
544000 - Periodicals	-	1,937	-	-
546000 - Non-Consumable Supplies	-	30,240	10,000	11,130
547000 - Computer Software	1,189	109,625	30,000	93,226
Subtotal - Supplies & Materials	1,594	153,278	805,274	6,586,628
553000 - Improvements - Not Buildings	-	209,919	-	-
554100 - Initial and Addl Equipment	-	114,879	-	-
552000 - Building Acquisition/Improvmt	1,948,276	8,782,438	34,039,701	120,795,879
555010 - Computers	9,629	7,718	-	-
555090 - Misc Other Technology	6,452	4,509	-	363
Subtotal - Capital Outlay	1,964,357	9,119,464	34,039,701	120,796,242
563000 - Fiscal Charges	-	1,500	-	965,852
564000 - Dues and Fees	10,710	17,839	-	4,126
564100 - Bond Issuance Cost	446,276	-	-	-

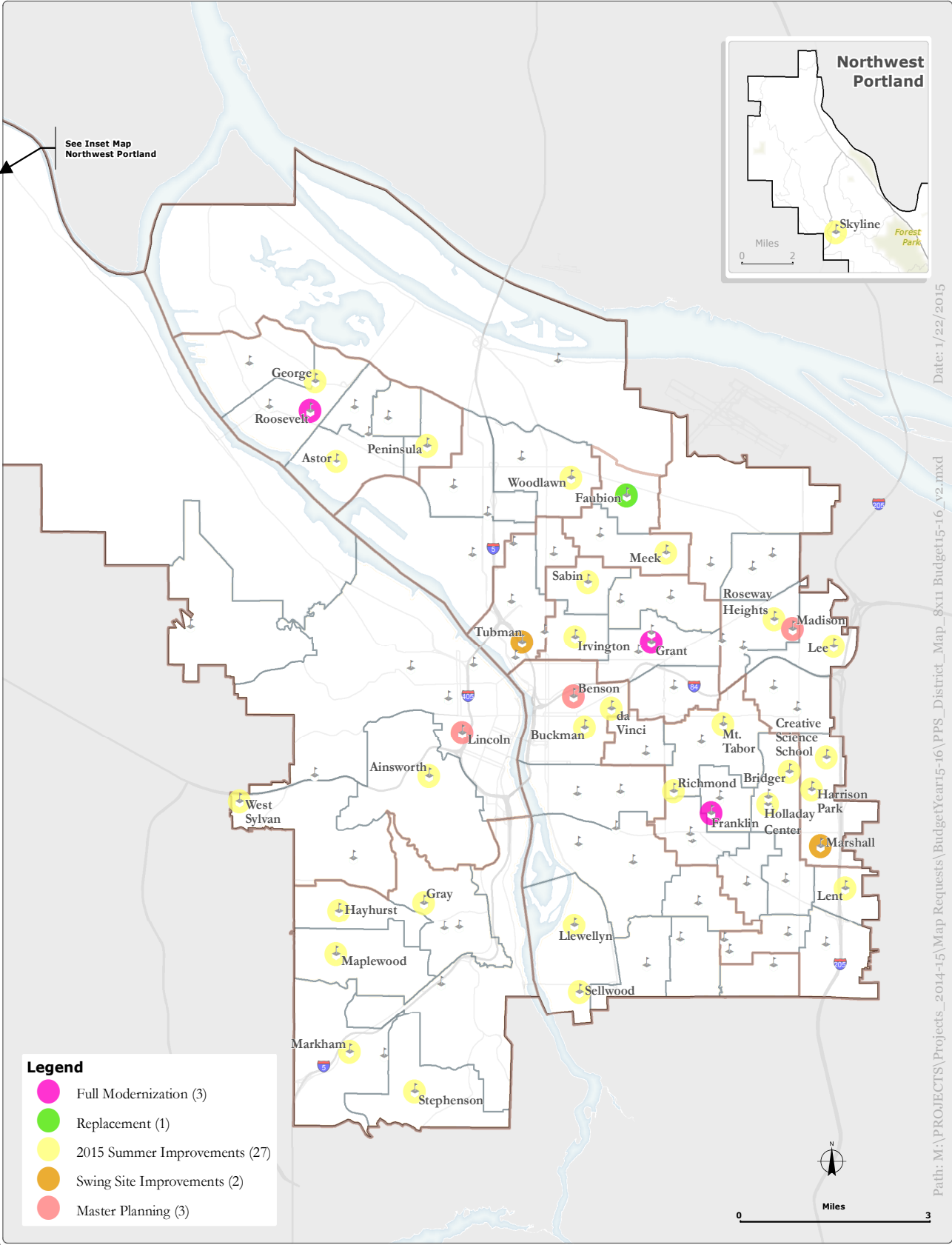
GO Bonds Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
565100 - Liability Insurance	-	108,892	435,600	1,318,385
565300 - Property Insurance Premiums	-	133,542	-	-
567100 - Permits	140,724	214,780	1,205,263	3,228,439
571000 - Transfers to Other Funds	45,000,000	-	-	-
Subtotal - Other Accounts	45,597,710	476,554	1,640,863	5,516,802
581000 - Operating Contingency	-	-	31,570,869	121,577,061
376520 - Ending Fund Balance	109,235,424	90,466,520	-	-
Total Requirements by Account	158,720,891	109,534,970	90,866,520	291,053,575



PORTLAND PUBLIC SCHOOLS

Fiscal Year 2015/16 Construction Bond Improvements



Fund 450 – GO Bonds by Major Project

Detailed information on bond projects is available at <http://www.pps.k12.or.us/bond>

Major Project	2015/16 Total
Faubion PreK8 Replacement	7,968,370
Franklin High School Full Modernization	65,794,338
Grant High School Full Modernization	10,645,700
High School Master Planning	1,104,273
Roosevelt High School Full Modernization	59,644,969
Summer Improvement Project 2014 (IP 14)	1,756,439
Summer Improvement Project 2015 (IP 15)	12,211,412
Summer Improvement Project 2015 :Maplewood	1,149,631
Summer Improvement Project 2015 :Science (IP 15 SCI)	2,567,543
Summer Improvement Project 2016 (IP 16)	2,804,905
Swing Sites and Transportation	3,828,934
SubTotal :Project Budget	169,476,514
Budgetary Contingency	121,577,061
Total Requirements	291,053,575

Improvement projects comprise smaller, individually tracked projects such as seismic safety, access and science lab upgrades. Project budgets are subject to adjustments after adoption as allowed under Oregon Local Budget Law, ORS 294.471.

15/16 Budget Narrative

Faubion PreK-8 Replacement: Complete construction document and bid phases. Commence demolition and construction. Continue to work collaboratively with Concordia University on fundraising and other financing mechanisms in support of the project. Develop appropriate real estate documents and operating agreements.

Franklin High School Full Modernization: Commence demolition and complete year one construction.

Grant High School Full Modernization: Develop site master plan and schematic design documents through extensive, collaborative public and internal processes.

High School Master Planning: Develop site master plans at Benson, Lincoln and Madison High Schools through extensive, collaborative public and internal processes.

Roosevelt High School Full Modernization: Commence demolition and complete year one construction. Construct interim improvements to accommodate the relocation of students and teachers on-site over the course of construction (FYs 15/16 and 16/17).

Summer Improvement Projects 2014 (IP 14): Complete project document close-out.

Summer Improvement Projects 2015 (IP 15): Construct a variety of roof, incremental seismic, accessibility and science classroom upgrades at eight (8) schools. Schools open on time in August 2015; elevator towers are constructed summer/fall 2015 with elevators to be subsequently installed on a non-interference basis with school activities.

Summer Improvement Project 2015 – Maplewood: Replace roof at Maplewood K-5.

Summer Improvement Project 2015 – Science (IP 15 SCI): Construct science classroom upgrades at eighteen (18) schools. Schools open on time in August 2015.

Summer Improvement Projects 2016 (IP 16): Initiate and design a variety of roof, incremental seismic, accessibility and science classroom upgrades at eleven (11) schools for construction in summer 2016.

Swing Sites and Transportation: Complete improvements to Marshall High School and Tubman Middle School campuses to serve as interim sites for Franklin H.S. (FYs 15/16 and 16/17 at Marshall), Grant H.S. (FYs 17/18 and 18/19 at Marshall), and Faubion PreK-8 (FYs 15/16 and 16/17 at Tubman). Provide yellow bus transportation for Faubion students to Tubman site.

Fund 480 – Recovery Fund

This fund is used to manage capital expenditures for specifically authorized projects, funded using insurance proceeds, including projects such as rebuilding at Marysville School. The insurance proceeds from the Marysville fire have been transferred from fund 601.

This creation of the fund was authorized by the Board of Education per Resolution 4416 on February 28, 2011.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
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Resources by Account

376510 - Beginning Fund Balance	1,593,030	-	-	-
415100 - Interest on Investments	-	-	-	-
419910 - Miscellaneous	683,138	-	-	-
419945 - E-Rate Revenue	-	-	-	-
452100 - Interfund Transfers	-	-	-	-
Total Resources by Account	2,276,168	-	-	-

Requirements by Program

41500 - Bldg Acquis/Constr/Improv Svcs	2,276,168	-	-	-
71100 - Ending Fund Balance	-	-	-	-
Total Requirements by Program	2,276,168	-	-	-

Requirements by Account

531800 - Local Mtgs/Non-Instr Staff Dev	52	-	-	-
Subtotal - Instructional Prof. & Technical Services	52	-	-	-
532100 - Cleaning Services	445	-	-	-
532200 - Repairs and Maintenance Svcs	-	-	-	-
532400 - Rentals	-	-	-	-
532500 - Electricity	300	-	-	-
Subtotal - Property Services	745	-	-	-
535300 - Postage	56	-	-	-
535500 - Printing and Binding	21	-	-	-
Subtotal - Communications	76	-	-	-
538300 - Architect and Engineering Svcs	91,831	-	-	-
538500 - Management Services	59,877	-	-	-
538990 - Non-Instr Pers/Professional Sv	73,571	-	-	-
Subtotal - Non-Instruct. Prof. & Tech. Services	225,279	-	-	-
541000 - Consumable Supplies	1,205	-	-	-
541600 - Interdepartmental Charges	115	-	-	-
546000 - Non-Consumable Supplies	2,941	-	-	-
547000 - Computer Software	892	-	-	-
Subtotal - Supplies and Materials	5,153	-	-	-

Recovery Fund-Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
552000 - Building Acquisition/Improvmt	2,042,172	-	-	-
554100 - Initial and Addl Equipment	1,152	-	-	-
555010 - Computers	1,078	-	-	-
555090 - Misc Other Technology	462	-	-	-
Subtotal - Capital Outlay	2,044,864	-	-	-
Total Requirements by Account	2,276,168	-	-	-

Fund 601 – Self Insurance Fund

This Fund accounts for the District's self-insurance programs in the areas of workers' compensation and employee injury assistance programs. Beginning in 2011/12, liability claims, property/fire loss, and risk management administration requirements have been moved to the General Fund.

Resources in fund 601 include earnings on investment, insurance recoveries, and revenues specifically generated from payrolls from other funds solely for the District's Workers Compensation Program.

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
Resources by Account				
376510 - Beginning Fund Balance	2,800,259	2,045,687	2,460,108	2,300,000
415100 - Interest on Investments	11,139	16,678	3,000	3,000
419600 - Recovery PY Expenditure	1,777	150	-	-
419700 - Services Provided Other Funds	1,907,557	3,044,437	3,513,527	3,541,581
419910 - Miscellaneous	-	-	-	-
Subtotal - Local Sources	1,920,473	3,061,265	3,516,527	3,544,581
431992 - Return To Work	78,075	87,205	195,833	250,000
Subtotal - State Sources	78,075	87,205	195,833	250,000
Total Resources by Account	4,798,807	5,194,157	6,172,468	6,094,581

Requirements by Program				
25250 - Financial Accounting Services	5,298	8,582	-	-
25281 - Service Area Direction	136,076	185,829	210,371	220,148
25282 - EAIP Worksite Modifications	23,129	22,908	41,974	41,974
25283 - Liability Claims	-	-	-	-
25284 - Property/Fire Loss	47,220	17,236	-	-
25285 - Worker's Compensation	2,541,396	2,499,494	3,620,123	3,532,459
Subtotal - Support Services	2,753,120	2,734,049	3,872,468	3,794,581
61100 - Operating Contingency	-	-	2,300,000	2,300,000
71100 - Ending Fund Balance	2,045,687.44	2,460,108	-	-
Total Requirements by Program	4,798,807	5,194,157	6,172,468	6,094,581

Requirements by Account				
511210 - Classified - Represented	3,937	-	-	-
511220 - Non-Represented Staff	52,816	85,252	89,898	94,843
511420 - Directors/Program Admins	36,730	45,686	50,887	53,686
512100 - Substitutes - Licensed	1,346	3,736	524	524
512200 - Substitutes - Classified	1,892	5,815	759	759
513300 - Extended Hours	1,537	172	-	-
513400 - Overtime Pay	725	-	-	-
Subtotal - Salaries	98,983	140,661	142,068	149,812
521000 - PERS	500	1,592	3,083	734
521310 - PERS UAL	12,828	19,961	17,815	18,966
522000 - Social Security - FICA	7,276	10,591	10,868	11,460
523100 - Workers' Compensation	656	1,587	1,563	1,528
523200 - Unemployment Compensation	336	309	142	150
524100 - Group Health Insurance	17,054	17,795	30,532	32,982

Self Insurance Fund - Requirements by Account (Cont.)

Description by Program or Account Code	Actual 2012/13	Actual 2013/14	Current 2014/15	Proposed 2015/16
524200 - Other Employer Paid Benefits	514	741	369	420
524300 - Retiree Health Insurance	1,704	2,394	2,288	2,352
524530 - Early Retirement Benefits	726	956	753	854
Subtotal - Employee Benefits	41,594	55,927	67,413	69,446
532200 - Repairs and Maintenance Svcs	2,485	-	-	-
Subtotal - Property Services	2,485	-	-	-
534100 - Travel, Local in District	170	436	258	258
534200 - Travel, Out of District	1,559	-	-	-
Subtotal - Travel	1,729	436	258	258
535100 - Telephone	401	435	632	632
535500 - Printing and Binding	8	-	-	-
Subtotal - Communications	409	435	632	632
538910 - Security Services	84	-	-	-
538940 - Professional Moving Services	400	-	-	-
538990 - Non-Instr Pers/Professional Sv	226,523	221,245	237,163	237,163
Subtotal - Non-Instruct. Prof. & Tech. Services	227,007	221,245	237,163	237,163
541000 - Consumable Supplies	4,817	5,957	-	-
541600 - Interdepartmental Charges	-	-	1,000	1,000
546000 - Non-Consumable Supplies	52,836	21,083	35,000	35,000
Subtotal - Supplies and Materials	57,653	27,040	36,000	36,000
555010 - Computers	2,190	1,265	-	-
555020 - Printers	1,279	-	-	-
Subtotal - Capital Outlay	3,469	1,265	-	-
563000 - Fiscal Charges	5,298	8,582	-	-
565100 - Liability Insurance	75,962	-	-	-
565350 - Work Comp Insurance Premiums	-	74,637	101,839	101,839
565910 - Worker's Comp Claim Expense	2,133,586	2,093,898	3,161,139	3,073,475
565920 - Worker's Comp Assessment	104,944	109,925	125,956	125,956
Subtotal - Other Accounts	2,319,790	2,287,042	3,388,934	3,301,270
581000 - Operating Contingency	-	-	2,300,000	2,300,000
376520 - Ending Fund Balance	2,045,687	2,460,108	-	-
Total Requirements by Account	4,798,807	5,194,157	6,172,468	6,094,581

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Glossary of Terms and Acronyms

A

Abatement - A complete or partial cancellation of a levy.

ADM (Average Daily Membership) - Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.

ADM-r (Resident Average Daily Membership) - Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students.

ADM-w (Weighted Average Daily Membership) - Year-to-date average of daily student enrollment for students residing within the district (ADM_r) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

Administrative Support Tables - Besides using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Staffing Overview section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as vice principals, and secretarial/data staff.

Account Codes - The account codes are the portion of the chartfield string that identifies the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Introductory Information section of this book.

Accrual Basis - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrued Liabilities - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

Accrued Revenues - Levies made or other revenue earned and not collected regardless of whether due or not.

Administrators, Licensed - Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Assistant Superintendents, Senior Directors, Regional Administrators, School Principals, etc.

Administrators, Non-Licensed - Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the district.

Adopted Budget - The final version of the budget that has been adopted by the Board of Education after a hearing with the Tax Supervising and Conservation Commission (TSCC) and meeting all requirements under local budget law.

Ad Valorem Taxes - Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

Ad Valorem Taxes Levied by School System - Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

Allocations - An appropriation divided into amounts used for certain periods or for specific purposes.

Alternative Education - See Multiple Pathways to Graduation.

Amortization of Debt - The gradual payment of an amount owed according to a specified schedule of times and amounts.

Appropriation - A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Budget - The version of the budget that has been approved by the Board of Education acting in their capacity as the Budget Committee for PPS.

ARRA (American Recovery and Reinvestment Act of 2009) - Federal legislation enacted in early 2009 with the goals of creating jobs and helping state and local governments prevent deep cuts in basic services, including K-12 education. Over the biennium, ARRA invested \$53.6 billion nationally to stabilize state and local education budgets, and an additional \$25 billion to support low income students and students with disabilities. The District no longer has these funds available beginning in fiscal year 2012/13.

Assessed Valuation - A valuation set upon real and personal property by a government as a basis for levying taxes.

Assets - Resources owned or held by a school district, which have monetary value.

ATU (Amalgamated Transit Union) - Bargaining representative for Student Transportation bus drivers.

Audit - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

AYP (Adequate Yearly Progress) - Adequate Yearly Progress is the measure of the extent to which students in a school, taken as a whole, and certain groups within a school, demonstrate proficiency in at least reading/language arts and mathematics. It also measures the progress of schools under other academic indicators, such as the graduation or school attendance rate. This is part of the No Child Left Behind (NCLB) Act.

B

BESC (Blanchard Education Service Center) - Headquarters of Portland Public Schools, located at 501 North Dixon Street, across from the Rose Quarter in North Portland.

Board of Education - Consists of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the District Overview section of this document for a list of the Directors and the zones to which they were elected.)

Bond - A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Discount - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

Bond Premium - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

Bonded Debt - The part of the school system debt, which is covered by outstanding bonds of the system.

Bridge Year - A transition period during which a program or department might receive some form of interim funding. In regards to Title I, a bridge year refers to a period during which a school may not meet the eligibility criteria to receive funding, but may continue to receive funding if they were eligible to receive Title I funding the previous year and are expected to be eligible to receive title I funding in the following year.

Budget - Written report showing the local government's comprehensive financial plan for one fiscal year or for a 24-month budget period. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Calendar - The District's fiscal year spans from July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of School Support Funding (SSF.) Budgeting is not simply something done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is (1) prepared, (2) approved, (3) adopted, (4) executed, and (5) reviewed by audit. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget the District makes the necessary appropriations and certifies the tax levy to the county assessor.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Officer - The budget officer, or the person or position designated by charter and acting as budget officer, prepares or supervises the preparation of the budget document. The budget officer, unless the charter specifies otherwise, acts under the direction of the executive officer of the municipal corporation or under the direction of the governing body.

Budget Period - A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.

Budgetary Control - The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C

CAFR (Comprehensive Annual Financial Report) - An annual report that is required by ORS 297.405-297.555, which represents the District's financial position and activity. This report is audited by an independent firm of Certified Public Accountants.

Capital - Purchases relating to or being an asset of PPS that add to the long-term net worth of the District.

Capital Bond - A \$482 Million, eight-year school Building Improvement Bond passed by voters in November 2012. The Bond will rebuild three high schools and replace one elementary school. It will also repair roofs, and make seismic safety, access, and science classrooms updates at up to 63 other schools.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund - Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

CBRC (Citizen Budget Review Committee) - A panel, generally comprised of up to twelve citizens and one student representative, which serves to provide a community voice in the budgeting process.

Chartfield String - Based on the Oregon Department of Education's Program Budgeting and Accounting Manual, this is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Program (5 digits), Department ID (4 digits), Class (5 digits), Account (6 digits) and Project/Grant ID - if needed (5 digits).

Account	Fund	Dept ID	Program	Class	Proj/Grant
511100	101	2156	11211	18000	G1410
Certified Teacher	General Fund	George MS	Middle School Programs	Math	Title I - School

(Project/Grant field is only used if funding is from a project or a grant, such as Title I.)

Class - This is the portion of the chartfield string that identifies a certain group within a program. For example, program 11211 represents Middle School programs and the class code indicates whether the expense or budget is for art, social studies, technology, science, language arts, etc.

Classified Employees - There are two categories of classified employees:

- 1) Non-licensed employees who are represented by a union (ATU, DCU, PFSP, or SEIU), which includes teacher support personnel, Paraeducators, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical staff, cafeteria staff, maintenance workers, warehouse workers, truck drivers, and bus drivers, and
- 2) Non-licensed employees who are not represented, which includes specialists and analysts who primarily work to support the business operations of the district.

Construction Excise Tax - In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

Contingency - A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Personnel Services - Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

Corrective Action - A school identified for corrective action is a Title I school that has not made Adequate Yearly Progress (AYP) for four years. This is part of the NCLB Act.

Current Resources - Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

D

DCU (District Council of Unions) - Bargaining representative for selected workers of the school district including warehouse workers, truck drivers, bus mechanics, maintenance workers, and television services employees.

Debt Service - This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.

Deficit - The excess of a fund's liabilities over its assets. Oregon school districts may not carry deficits in any fund.

Dept ID (Department ID) - The portion of the chartfield string that identifies a specific school or department that is part of a given program.

Designated Programs - Designated programs include programs such as: English as Second Language, Teen Parent Programs, Migrant Education, and Summer School.

Direct Services - Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

E

EA (Educational Assistant) - Educational Assistants are classified employees who work along side or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who require this level of staffing. EAs are primarily employed to serve in Title I classrooms and ESL/Bilingual classrooms.

Early Retirement Benefit - This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for certified staff.

Education Options - See Multiple Pathways to Graduation.

Employee Benefits - Amounts paid by the school system in behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

Encumbrance - An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Enterprise Funds - These account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

ER (Extended Responsibility) - Additional pay to District employees for activities and responsibilities performed, primarily, outside the standard workday. The varied amounts of pay are contractual under the PAT contract for employees.

ESL / ELL - English as a Second Language / English Language Learners programs for identified students.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

Fall Enrollment - Number of students enrolled in school on October 1st.

Federal Stimulus - See ARRA (American Recovery and Reinvestment Act) above.

Fiscal Year - A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Fixed Assets - Asset of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FTE (Full Time Equivalent) - One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

- General funds (numbered in the 100 series),
- Special Revenue funds (numbered in the 200 series),
- Debt Service funds (numbered in the 300 series),
- Capital Projects funds (numbered in the 400 series),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary funds (numbered in the 700 series).

G

GAAP (Generally Accepted Accounting Principles) - A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by the Government Accounting Standards Board.

GAP Bonds - Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

GASB (Government Accounting Standards Board) - The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

Grant - A donation or contribution in cash, which may be made to support a specified purpose or function, or general purpose.

H

Head Start - Head Start and Early Head Start are comprehensive child development programs that serve children from birth to age 5, pregnant women, and their families. They are child-focused programs and have the overall goal of increasing the school readiness of young children in low-income families. Section 645 of the Head Start Act (42 U.S.C. 9840) establishes income eligibility for participation in Head Start programs by reference to the official poverty line, adjusted annually in accordance with changes in the Consumer Price Index. Beginning with a task force recommendation in 1964 for the development of a federally sponsored preschool program to meet the needs of disadvantaged children, Head Start has grown to serve children from birth to age 5 and their families.

HSSD - High School System Design; the District's large-scale effort to strengthen the High School System.

I

IEP (Individualized Education Plan) - By law, each student with a special education placement must have an IEP. The IEP must include certain information about the child and the educational program designed to meet their unique needs.

Indirect Costs - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Interfund Loans - Loans made by one fund to another and authorized by resolution or ordinance.

Interfund Transfers - Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

L

Levy - Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Licensed Employees - Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Limited Term Employee - Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 480 hours per year in the same assignment.

Local Option Tax - Voters may be asked to approve temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

LTHT (Less-Than-Half-time) Employees - LTHT employees are those hired for 19 or fewer hours per week for one or more school or fiscal years. Generally, some benefits are not associated with these positions. Note however, that a LTHT employee with multiple jobs may easily surpass 20 hours per week and thus earn full benefits.

M

Measure 5 - Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

Measure 47 - Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

Measure 50 - Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

MESD - Multnomah Education Service District. State-established Education Service District (ESD) to provide regional services to component school districts within Multnomah County.

Multiple Pathways to Graduation (Formerly Alternative Education and Education Options) - Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

N

NCLB (No Child Left Behind Act of 2001) - The No Child Left Behind Act of 2001 (NCLB) expands the federal government's role in elementary and secondary education. The NCLB reinforces the Elementary and Secondary Education Act of 1965 (ESEA) the main federal law regarding K-12 education. Through the ESEA, the federal government's role in K-12 education was primarily one of providing aid to disadvantaged students and investing in educational research and development. The NCLB emphasizes accountability by making federal aid for schools conditional on those schools meeting academic standards and abiding by policies set by the federal government. This new law sets strict requirements and deadlines for states to expand the scope and frequency of student testing, revamp their accountability system and guarantee that every classroom is staffed by a teacher qualified to teach in his or her subject area. The NCLB requires states to improve the quality of their schools from year to year. The percentage of students proficient in reading and math must continue to grow and the test-score gap between advantaged and disadvantaged students must narrow. The NCLB pushes state governments and educational systems to help low-achieving students in high-poverty schools meet the same academic performance standards that apply to all students.

O

OAKS (Oregon Assessment of Knowledge and Skills) - Statewide student assessment system aligned to the 2009 Oregon Science content standards, the 2001 Oregon Social Sciences content standards, the 2007/09 Oregon Mathematics content standards, the 2002 Oregon English Language Arts content standards (Grade 3), and the 2003 Oregon English Language Arts content standards (Grade 4-8 and high school).

OAR (Oregon Administrative Rule) - Written to clarify and implement Oregon law. Has the authority of law.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

ORS (Oregon Revised Statute) - Oregon laws established by the legislature.

P

PAPSA (Portland Association of Public School Administrators) - PAPSA is the professional association which represents licensed school administrators employed in the Portland Public Schools.

Paraeducator / Paraprofessional - As Part of the No Child Left Behind act, signed into law on January 8th, 2002, there are new requirements for paraprofessionals working in Title I schools or programs funded by Title I. These requirements apply only to paraprofessionals who provide instructional support under the direction of teachers and must be met at the time of hire. The following job titles at PPS provide instructional aid and are thus required to meet the NCLB requirements:

- ESL Bilingual Assistants
- Certified Nursing Assistants
- Community Agents
- Educational Assistants
- Instructional Technology Assistants
- Library or Media Center Assistants
- Special Education Paraeducators, Levels I, II and III

However, paraeducators who have one of the above job titles, but do NOT provide any instructional assistance may not be required to meet the requirements. Paraprofessionals who work in the following areas may not be required to meet the requirements:

- Playground supervision
- Personal care services
- Non-instructional computer assistance
- Serve solely as translators
- Work only with parental involvement activities

PAT (Portland Association of Teachers) - The Portland Association of Teachers represents professional educators employed in the Portland Public Schools, including teachers, counselors, media specialists, student management specialists, and others.

PAT Contract, General Education IEPs - Professional educators who are required to conference regarding IEPs shall have a substitute provided to allow for such meetings to occur within the workday. If a unit member volunteers to attend such conference outside of the workday, such member shall be compensated at his/her per diem hourly rate.

PAT Contract, Special Education IEPS - In addition to contractually provided planning days, special education professional educators assigned to conference with parents and write IEPs shall be provided release time for that purpose. A special education unit member may elect to use these hours before or after the school year or outside his/her workday at this/her per diem hourly rate of pay.

PAT Contract, TAG/504 Plans - Professional Educators who are required to write student plans other than IEPs, including Gifted Student plans or 504 plans, shall be provided at the member's option either release time or compensation at his/her per diem hourly rate. One hour will be allotted per each student plan.

PFSP (Portland Federation of School Professionals) - The PFSP represents classroom educational assistants, paraeducators, secretaries, clerks, certified occupational therapy assistants, licensed physical therapy assistants, campus monitors, and community agents employed by Portland Public Schools.

Post Retirement Benefit - The program provides health and welfare medical benefits to qualified retired District employees. Qualifications require the employee has 15 years of employment with the District and must qualify for PERS retirement benefits. Benefits are afforded for 5 years upon qualifying, but not beyond age 65.

Prior Year Taxes - Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as non-tax resources in the current budget.

Program Budget - A budget based on the programs of a local government.

Program Code - The portion of the chartfield string that identifies an area within the organization as a whole that has a budget for personnel, goods and services.

Project/Grant ID - The portion of a chartfield string that identifies a specific project account, grant account, or dedicated resource account within a given fund.

Property Taxes - Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget - Financial and operating plan submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

Publication - Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

R

Requirement - The sum of all appropriated and un-appropriated items in a given fund. Total requirements must always equal total resources in a fund.

Reserve Fund - Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

Resolution - A formal order of a governing body (the Board); it has lower legal status than an ordinance.

Resources - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Restructuring - A school identified for restructuring is a school that has not made AYP for five years. The first year of restructuring may be used for planning; the plan for the reconstituted school must be implemented no later than the second year. This is part of the NCLB act.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources.

RTI: Response to Intervention - The “Response to Intervention” system strengthens core delivery to all students, focusing on prevention of student academic and behavior challenges. In addition, it provides for systematic identification of students in need of greater support. Through monitoring student progress, staff are able to remove or add student interventions as needed throughout the school year.

S

School Improvement Status - A school is in its first year of “school improvement” when it has not made AYP for two consecutive years. In order to exit school improvement status, it must make AYP for two consecutive years. Schools who are designated as having school improvement status, and which do not exit this status within two years then require “Corrective Action” status. This is part of the NCLB act.

SEIU (Service Employees International Union) - This group represents Nutrition Services and Custodial employees of Portland Public Schools.

Service Area Direction - Activities associated with managing and directing a given program within a department.

Special Revenue Fund - This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Special Education (SPED) - Educational programs and services provided to students designated as SPED as required by law.

Staffing Ratio - The staffing ratio is the ratio of students to staff (e.g., 24.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school. Information about how schools’ are staffed is shown in the Staffing Overview section of this document.

State School Fund - This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis. The major component is Average Daily Membership (ADM) which is calculated by multiplying the number of students at a school by the total number of days each student is enrolled, and then dividing the result by the total number of days school is in session. (Student absences do not affect this total.) In addition to the estimated Average Daily Membership, weightings are added for the following factors:

Factor		Weight		Data Source
Special Education	1.00	times		December Special Education Census
English Second Language		.50	times	ELL, ADM student data submissions
Pregnant & Parenting		1.00	times	P&P, ADM Student data submissions
Poverty Factor		.25	times	Census data – proportionally adjusted
Foster Care/Neglected and Delinquent	.25	times		Dept. of Human Resources counts

The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools. The full formula also includes reimbursement of student transportation costs.

Supplemental Budget - Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Supplemental Educational Services - Supplemental educational services are additional academic services designed to increase the academic achievement of low-income students in low-performing schools. These services may include tutoring, remediation, or other educational interventions that are consistent with the content and instructional used by the Local Educational Agency (LEA) and are aligned with the State's academic content standards. Supplemental education services must be provided outside of the regular school day. Supplemental educational services must be high quality, research-based, and specifically designed to increase student academic achievement.

T

Talented and Gifted (TAG) - Programs and services provided to students identified as TAG as required by State law.

Tax Rate - The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax Supervising and Conservation Commission (TSCC) - The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county. The Commission presently oversees the budgeting and taxing activities of thirty-nine municipal corporations, including Oregon's largest: city (Portland), county (Multnomah), school district (Portland), community college (PCC), education service district (Multnomah), port (Portland), mass transit district (Tri-Met), regional government (Metro), and urban renewal agency (Portland Development Commission). In total, these 39 entities employ more than 29,000 full time equivalent positions (FTE) and have budgets totaling over \$9 billion.

Title I - Title I, Part A provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's challenging content and performance standards. There are two types of programs: Targeted Assistance and Schoolwide. Most of the schools that qualify for Title I in this district have Schoolwide programs. A Targeted Assistance program is one in which individual students are targeted to receive Title I services. Students are identified based upon multiple, objective, educationally related criteria. Services may be delivered in a number of ways such as in-class instruction, pull out instruction, extended day, week or year programming. The Title I teacher are responsible for providing extra services to the identified children, coordinating with other school personnel involved with the children and involving parents in the planning, implementation and evaluation of the Title I program. A Title I school is eligible to become a schoolwide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 40%. A schoolwide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "schoolwide." A schoolwide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title I." The school works together to develop its curriculum and instruction to raise the achievement of all students.

Transfers - Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

U

Unappropriated Ending Fund Balance (UEFB) - Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

W

Weighted FTE (also referred to as Licensed Equivalent FTE) - Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff - Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE which was allocated for licensed staff to classified staff FTE at a 1:2 ratio. For example, 1.0 licensed FTE could be used to hire 2 full-time classified employees who are represented by a union. Therefore, classified employees are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 position FTE.



Descriptions of Account Codes for Expenditures

The following pages show the account codes which correspond to the State's chart of accounts and which correspond to the detail in both the General Fund Requirements by Account and the Other Funds in the Fund Detail section of this document. These account codes describe the type of expenditures for which funds have been budgeted and expensed.

510000 - Salaries

Amounts paid to employees of the District who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the District.

Regular Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are considered to be in positions of a permanent nature.

511100 Licensed Staff

- CLASSROOM TEACHERS. Teachers of general education, ESL/bilingual teachers, teachers of special education, and media specialists (librarians).
- TEACHER SUPPORT PERSONNEL – LICENSED. Behavior management specialists, child development specialists, educational audiologists, home/hospital teachers, speech/language pathologists, occupational therapists, physical therapists, school psychologists, social workers, and student management specialists.
- COUNSELORS and work experience coordinators.
- OTHER SALARIED – LICENSED. Teachers on special assignment (TOSA), achievement coordinators, instructional support specialists, and curriculum guide leaders.

511210 Classified - Represented

- TEACHER SUPPORT PERSONNEL – NON-LICENSED. Includes positions such as: campus monitors, community agents, and student management assistants.
- EDUCATIONAL ASSISTANTS. Includes special education paraeducators, certified occupational therapy assistants, interpreters, library assistants, licensed physical therapy assistants, licensed practical nurses.
- SECRETARIAL. Secretaries, principals' secretaries, school secretaries, administrative secretaries, and director secretaries. Temporary classified help (limited term employees) should be charged to account 512400. Contracted secretarial services should be charged to account 538900.
- CLERICAL. Clerks, computer operators, data processing couriers, dispatchers, high school bookkeepers, receptionists, switchboard operators, warehousepersons, and word processors.
- CAFETERIA STAFF. Cafeteria substitutes, central kitchen lead person, cooks, dessert makers, food service assistants, and snack bar manager.
- MAINTENANCE WORKERS (except apprentices) charged to work orders.
- DRIVERS - BUS AND TRUCK (also includes food service delivery drivers).

511220 Non-Represented Staff

- SPECIALISTS – NON-LICENSED. Includes analysts, specialists, functional leads, technical support staff, confidential secretaries, etc.
- OTHER SALARIES – NON-LICENSED. Includes assistant supervisors, coordinators, print press operators, radio and television staff and videographers, hourly performing arts staff, and positions not specified elsewhere.

511310 Administrators - Licensed

- SUPERINTENDENT
- ASSISTANT SUPERINTENDENTS
- SENIOR DIRECTORS / EXECUTIVE DIRECTORS
- ADMINISTRATORS - LICENSED. Includes regional administrators and departmental directors.
- ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS – LICENSED such as assistant directors, project/program administrators, directors, managers, and supervisors.
- PRINCIPALS and administrative or supervisory substitutes defined in the PAT agreement.
- VICE PRINCIPALS / ASSISTANT VICE PRINCIPALS / ASSISTANT PRINCIPALS

511320 Administrators - Non Licensed

- ADMINISTRATORS – NON-LICENSED. Includes Cabinet level administrators who oversee multiple departments and other district operations. (Other managers and supervisors coded to 511420 below.)

511410 Managerial - Represented

- CAFETERIA MANAGERS (This account is used only by food service programs in Fund 202 and in Grants.)

511420 Directors / Program Administrators

- NON-LICENSED DIRECTORS / ASSISTANT DIRECTORS / SUPERVISORS / MANAGERS

Non-Permanent Salaries - Full-time, part time, and prorated portions of the costs for work performed by employees of the District who are hired on a temporary or substitute basis in positions in either temporary or permanent nature.

512100 Substitutes - Licensed

- TEACHER SUBSTITUTES – LICENSED. Substitutes for teachers absent due to illness, emergency, family illness and other types of absences.
- PAT – PROFESSIONAL/CONFERENCE LEAVES. Substitutes for teachers attending seminars, meetings, or conferences that fall within the guidelines of the PAT Professional Agreement.
- PAT – SABBATICAL LEAVES. Compensation paid to administrators and teachers on approved sabbatical leaves (time document not required; changes made directly by Human Resources Department).

512200 Substitute - Classified

- EDUCATIONAL ASSISTANTS. Substitutes for positions listed in account 511210.
- SPECIAL ED PARAEDUCATORS. Substitutes for positions listed in account 511210.
- SECRETARIAL. Substitutes for positions listed in account 511210.
- CLERICAL. Substitutes for positions listed in account 511210.

512300 Temporary Misc - Licensed

- TEMPORARY WORKERS – LICENSED. Personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis.

512400 Temporary Misc - Classified

- TEMPORARY WORKERS – NON-LICENSED. Personnel required for specific jobs or to help in peak-load periods. Personnel are NOT permanent or regular part-time and are paid on an hourly basis. (Account 538900 used for contracted secretarial/ clerical services.)
- STUDENT WORKERS

Additional Salary - Compensation paid to District employees in temporary or permanent positions for work performed in addition to normal earnings. This includes additional pay for classified overtime, extended hours for licensed staff, and activities such as coaching, supervision of extracurricular activities, etc.

513100 Extended Responsibility (ER) - Licensed

- Compensation to licensed staff for positions listed in the PAT Union Agreement, Appendix C.

513200 Extended Responsibility (ER) - Classified

- Compensation to classified staff performing ER responsibilities when no certificated employee is willing to accept assignment listed in Appendix B of the PAT Union Agreement.

513300 Extended Hours

- Compensation to District personnel at their hourly rate for services performed on curriculum development committees, workshops for instructional staff, teaching in-service classes, after-hour meetings, etc.

513400 Overtime Pay

- Compensation to non-certificated District personnel for authorized time in excess of regular hours.
- SPORTING EVENT SUPPORT PERSONNEL. Compensation for District staff that perform jobs such as gatekeepers, game officials, ticket takers, and security officers. (Account 531900 used for Game Expenses for non-district personnel.)

513510 Group Health Opt Out - Licensed Employees

- Monthly incentive for full-time employees opting out of Group Health Insurance.

513520 Group Health Opt Out - Non Licensed Employees

- Monthly incentive for full-time employees opting out of Group Health Insurance.

520000 - Associated Payroll Costs

Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount and, while not paid directly to employees, are part of the cost of personnel services.

521000 PERS

- RETIREMENT CONTRIBUTIONS. Employer's share of the Public Employees Retirement System (PERS) contributions paid by the District.

521310 PERS UAL

- Unfunded Actuarial Liability amount of Public Employees Retirement System (PERS).

522000 Social Security - FICA

- Employer's share of social security taxes paid by the District as required by the Federal Insurance Contributions Act (FICA).

523100 Workers' Compensation

- Amounts paid by the District to provide workers' compensation insurance for employees.

523200 Unemployment Compensation

- Amounts paid by the District to provide unemployment compensation for employees.

Contractual Employee Benefits - Amounts paid by the District resulting from negotiated agreement between the Board and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.

524100 Group Health Insurance

- Employees' and employer's share of health insurance plan contributions paid by the District.

524200 Other Employer Paid Benefits

- This includes amounts paid by the District to provide life insurance coverage for eligible employees.

524300 Retiree Health Insurance

- Amounts paid by the District to retired employees eligible under the plan.

524400 DCU Union Contract Items

- PROFESSIONAL CONFERENCES - DCU UNION ARTICLE. Travel costs such as lodging, meals, registration, and travel incurred by employees while attending approved conferences, seminars, and workshops related to the employee's work assignment. Membership dues should NOT be charged to this account; refer to account 564000.

524500 PAT Union Contract Items

- PERSONAL (OWNED) AUTO DAMAGE. Compensation paid to teachers who sustain personal (owned) automobile damage caused by an accident while the employee is in the course and scope of District employment.
- PERSONAL PROPERTY LOSS. Compensation made to teachers when clothing or other personal property, excluding automobile, is damaged or destroyed as the result of any unwarranted assault on the teacher's person suffered during the course of employment.

524510 PAT Union Tuition Reimbursement

- This account is used with payments made to employees for tuition reimbursement.

524520 PAT Union Professional Improvement Funds

- PROFESSIONAL CONFERENCE - PAT UNION AGREEMENT. Payments for costs such as lodging, meals, registration, and transportation incurred by a teacher while attending approved professional conferences offered by PAT Union Agreement. The conferences, meetings, workshops, etc., can be either in or out of the District. (Account 564000 used for dues or membership fees.)

524530 Early Retirement Benefits

- Amounts paid by the District to retired certificated employees eligible under the plan.

524600 PFSP District Inservices

- Inservice events for PFSP professional development and staff training.

530000 - Purchased Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge who are not employees of the District.

Instructional, Professional, and Technical Services - Services in support of the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services.

531100 Instructional Services

- Non-payroll services performed by qualified persons or organizations providing one or more of the following: learning experiences for students, assistance to teachers and supervisors in enhancing the quality of the teaching process, student and parent solving problems to supplement the teaching process.

531200 Instructional Program Improvement Services

- Non-payroll services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. Includes curriculum consultants, in-service training specialists, etc.

531300 Student Services

- Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

531800 Local Meetings / Non-Instructional Staff Development

- Training fees for workshops, conferences, seminars and other staff development activities attended by non-instructional personnel excluding travel related costs. Meals or refreshments for working business meetings.

531810 Non-Instructional Development - Professional Development Funds

- Fees for training workshops, conferences, seminars and other staff development activities using allocated Professional Development funding by Licensed Employees.

531900 Other Instructional, Professional, and Technical Services

- PERSONAL/PROFESSIONAL SERVICES. Personal/professional service contracts for instructional related services such as educational studies and consultant service contracts for instructional programs.
- GAME EXPENSES. Non-payroll services provided by non-District personnel for security, game officials, ticket takers, labor to line fields, facilities rental, etc.
- SERVICES PURCHASED FROM ANOTHER SCHOOL DISTRICT WITHIN THE STATE. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of services are data processing, purchasing, nursing, and guidance.

Property Services - Services purchased to operate, repair, maintain, insure, and rent property owned and or used by the District for services performed by persons other than District employees.

532100 Cleaning Services

- Services purchased to clean buildings or equipment other than those provided by District employees.

532200 Repairs and Maintenance Services

- CONTRACTED RENOVATION/REMODELING. Contractor costs for the renovation and remodeling of existing structures.

532400 Rentals

- RENTAL OF LAND AND BUILDINGS. Rentals for both temporary and long-range use. Some examples are administrative offices, garages, warehouse space, auditorium facilities, parking lots, classroom space, and playground space.
- RENTAL OF EQUIPMENT AND VEHICLES. Rentals for both temporary and long-range use. This includes bus and other vehicle rentals when operated by the District, and similar rental agreements such as for cable systems. Under such arrangements, ownership of the asset (i.e. equipment or vehicle) DOES NOT revert to the District at the end of the agreement.
- LEASE-PURCHASE OF EQUIPMENT AND VEHICLES. Lease-purchase of equipment and vehicles where the ownership of the asset (i.e. equipment or vehicle) DOES revert to the District at the end of the lease-purchase agreement.

532410 Leased Copy Machines

- Leasing or renting copy machines and the supplies to operate copy machines.

Energy/Utility Services - Expenditures for energy, such as natural gas, oil, gasoline, and including services received from public or private utility companies, as well as expenditures for utility services supplied by public or private organizations.

532500 Electricity**532600 Fuel**

- NATURAL GAS.
- OIL FOR HEATING.

532700 Water and Sewage**532800 Garbage**

- DISPOSAL SERVICES. Pickup and handling of garbage by non-District employees.

532900 Other Property Services

- CONTRACTED BUILDING UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of buildings.
- CONTRACTED EQUIPMENT SERVICES. Non-payroll services provided by outside vendors for repairs and maintenance of instructional and non-instructional equipment.
- TRANSPORTATION EQUIPMENT UPKEEP. Non-payroll services provided by outside vendors for repairs and maintenance of District buses.

Student Transportation Services - Contracted costs incurred in transporting students to and from instructional programs during the school term including District expenditures associated with: (a) Home-to-school transportation of students as scheduled by the local school board; (b) Student transportation between educational facilities either within or across district boundaries, if the facilities are used as part of the regularly scheduled instructional program approved by the board; (c) Student transportation for in-state field trips when such represents an extension of classroom activities for instructional purposes, and shall include out-of-state destinations within 50 miles of the Oregon border.

533110 Reimbursable - School Bus**533120 Reimbursable - Taxi Cab****533130 Reimbursable - In-Lieu****533140 Reimbursable - Tri-Met****533150 Reimbursable - Field Trips****533160 Reimbursable - Athletic Trips****533200 Non-Reimbursable Student Transportation**

- STUDENT ACTIVITY EXPENSES. Includes only transportation cost for field trips for non-educational purposes not allowed for reimbursement by the state. Includes contract payments for transporting students on student activity trips, interscholastic athletic events, out-of-state field trips, or non-instructional field trips.

Travel - Expenditures for transportation, meals, hotels, and other travel related expenses for the District.

534100 Travel, Local in District

- LOCAL TRAVEL AND MILEAGE. Reimbursement for mileage incurred within the 25-mile limitation by a District employee when conducting District business. Includes parking fees and taxi fares within the confines of the District.

534200 Travel, Out of District

- OUT-OF-TOWN TRAVEL. Payments for employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when conducting District business, such as attending conferences and meetings. (Account 531800 used for costs of workshops and seminars for training purposes. Account 524500 used for conferences covered by PAT Union Agreement. Account 564000 used for dues and membership fees).

534210 Travel, Out of District - Professional Development Funds

- Employee travel costs such as lodging, meals, and transportation incurred outside the 25-mile limitation when attending training or workshops using allocated Professional Development funding by Licensed Employees.

534300 Travel, Student Activities

- STUDENT ACTIVITY EXPENSES. Student activities such as conferences, workshops, registration fees, entry fees, performance tickets, lodging and meals. (Account 533200 used for Non-Instructional transportation expenses related to these activities.)

534900 Other Travel

- INTERVIEW EXPENSE. Travel costs such as lodging, meals, and transportation incurred by a prospective employee for the District. Advance permission to use this account must be obtained from the Human Resources Department.

Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes internet, telephone and fax services, as well as postage and postage machine rental.

535100 Telephone

- Telephone services, toll charges, etc.

535300 Postage

- Postage stamps, postage machine rentals, etc.

535400 Advertising

- Printed announcements in professional periodicals and newspapers or announcements broadcast by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal requirements, and the sale of property.

535500 Printing and Binding

- Printing/copying/binding of forms, posters, publications, etc.

535910 Fax

- Fax rental/use charges.

535920 Internet Fees**535990 Wide Area Network / Misc.****536000 Charter Schools**

Tuition - Expenditures to reimburse other educational agencies for instructional services rendered to students residing in the legal boundaries of the District.

537100 Tuition Payments to Other Districts In State**537300 Tuition Payments to Private Schools****537410 Tuition Fees for College Credit**

Non-Instructional Professional and Technical Services**538100 Audit Services**

- Fees paid to independent auditors, fees paid to actuaries, audit filing fees paid to the Secretary of State, and related costs.

538200 Legal Services

- Services of outside legal counsel.

538300 Architect and Engineering Services

- Expenditures for professional services of licensed professionals for consultation regarding the District's facilities.

538400 Negotiation Services

- Expenditures for services performed in negotiating contracts with any labor group.

538500 Management Services

- Services performed by persons qualified to assist management in policy matters or the general operation of the District. Includes consultant services, accounting and financial advisors, individually or as a team, to assist management in performing systematic studies and other services to enhance District effectiveness.

538600 Data Processing Services

- Non-payroll services performed by persons, organizations, or other agencies qualified to process data. This includes data processing organizations contracted to perform a specific task on a short-term basis.

538800 Election Services

- Ballots, poll books, and publications of official notices.

Other Non-Instructional Professional and Technical Services - Includes professional and technical services other than educational and instructional services that require specialized knowledge and skills.

538910 Security Services

- Non-payroll security services such as armored car services and school registration security.

538920 Staff Services

- Non-payroll services performed by qualified persons to assist in employing and assigning staff, including specialists in personnel counseling and guidance. (Used only in Funds 202 and in Grants.)

538930 Secretarial / Clerical Services

- Non-payroll services performed by qualified persons or from temporary service organizations.

538940 Professional Moving Services

- Non-payroll services performed by qualified persons or organizations to move materials, furniture, etc.

538950 Professional Health Care Services

- Non-payroll dental, vision, and/or medical services, etc.

538960 Professional Child Care Services

- Non-payroll services performed by qualified persons, organizations, or other agencies to provide child care services.

538970 Graphic Arts Services

- Non-payroll services performed by persons, organizations, or other agencies qualified in any form of visual artistic representation including painting, drawing, photography, etc.

538980 Laundering Services

- Non-payroll services relating to cleaning and/or laundering.

538990 Non-Instructional Personal / Professional Services

- PERSONAL/PROFESSIONAL SERVICES. Includes non-payroll personal/professional service contracts, outside consultant service contracts, appraisal services, etc., not listed elsewhere.

538992 Custodial Services Contract**538995 Meal Services**

- NUTRITION SERVICES MEALS FOR HEAD START. (Used by Grants only.)

540000 - Supplies & Materials

Material and freight costs for items of an expendable nature that are consumed, wear out, deteriorate from use, or are used in fabrication or as components of more complex products.

541000 Consumable Supplies

- SUPPLIES. Supplies such as chalk, home economics food, gas/ oil for shop equipment, paintbrushes, test tubes, pencils, pens, pre-printed forms, and computer cables. Cafeteria supplies such as small utensils, aprons, straws, napkins. Custodial supplies such as brooms, mops, soap, and garden hoses. Maintenance Shop supplies such as flashlights, batteries, sandpaper, drill bits, and adhesive. Printing supplies such as paper, and ink. Miscellaneous items such as uniforms and costumes. Equipment costing less than \$150.
- CUSTODIAL NON-CLEANING SUPPLIES. Non-cleaning supplies such as floor finish, gum seal, hand soap, paint, paper towels, rock salt, toilet tissue, etc.
- AUDIOVISUAL SUPPLIES. Audiovisual, graphic, and photographic supplies, blank audio and visual tapes, overhead transparency film, mounting tissue, laminating supplies, film processing, etc.

541100 Loss Prevention

Cafeteria Needs - Expenditures that support the various needs of the department of Nutrition Services.

541210 Bakery Products - NS only**541220 Dairy Products - NS only****541230 Donated Commodities - NS only****541240 Fruits and Vegetables - NS only****541250 Meat - NS only****541260 Nutritional Staples - NS only****541270 Food Inventory Adjustment - NS only**

Other Consumable Supplies - Expenditures that support the various needs of the District.

541310 Auto Parts and Batteries - Student Transportation only**541315 Tires - Student Transportation only****541320 Oil and Lubricants - Student Transportation only**

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

541325 Gas - Student Transportation only

- Bulk purchases for the maintenance garage or from a service station on an emergency basis only.

541330 Propane - Student Transportation only

- Bulk purchases for student transportation vehicles.

541400 Maintenance Materials

- Materials and supplies for the repair and maintenance of District buildings and equipment. (This account used only by Facilities & Asset Management and Fund 601 Self-Insurance.)

541500 Inventory Adjustments

- Adjustments for overages (shortages) of warehouse supplies resulting from periodic inventory counts.

541600 Interdepartmental Charges

- INTERDEPARTMENT IMPROVEMENT REQUESTS. Work order costs that are initiated and funded by departments and schools for minor improvement requests. Items such as installation of white boards, fixtures, internal material moves, etc.

541700 Discounts Taken

- Discounts received by the District for early payment of invoices.

Books and Periodicals - Expenditures for books, textbooks, and periodicals available for general use, including any reference books.

542100 Textbook Expansion

- Textbook purchases that are unique and outside the basic curriculum. Special one-time purchases to support expansion of classrooms, reconfiguration to K-8 schools, additional classrooms, individual school-based requirements, etc. Textbooks purchased against grants should be charged to this account.

542200 Textbook Adoption

- New curriculum adoption purchases at the District level.

542300 Textbook Replacement

- Purchase of textbooks to maintain the standard curriculum. Damaged and lost books.

543000 Library Books

- LIBRARY AND REFERENCE BOOKS. Books for a new library or for materially expanding a present library, reference books for staff, repair of library books, etc.
- AUDIOVISUAL MEDIA. Motion pictures, recorded video and audio programs, filmstrips, charts, maps, rental of audiovisual materials, etc.

544000 Periodicals

- Subscriptions for any publications that appear at regular intervals, pamphlets, or newspapers.

Consumable Supplies for Nutrition Services - Expenditures for food used in the school food service program. These accounts used only by Nutrition Services in Fund 202.

545100 Purchased Food - NS only**545200 Food Inventory Adjustments - NS only**

- Adjustments for overages (shortages) of food inventory resulting from periodic inventory counts.

545210 Bakery Products - NS only**545220 Dairy Products - NS only****545240 Fruits and Vegetables - NS only****545250 Meat - NS only****545260 Nutritional Staples - NS only**

545300 Donated Commodities - NS only

- Market value of food products received through the State from the USDA (US Department of Agriculture).

Non-Consumable Supplies - Expenditures for items that are equipment, or are "equipment like," but which fail one or more of the tests for classification as Account 554100.

546000 Non-Consumable Supplies

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 not requiring asset tagging.

546100 Minor Equipment - Tagged

- MINOR EQUIPMENT. Equipment items costing between \$150 and \$2,499 such as furniture, fixtures, VCRs, DVD players, projectors, televisions, camcorders, modems, cabling, etc., requiring tagging for asset control purposes.

547000 Computer Software

- Software program packages and site licenses, blank floppy disks, emulator boards, multi-protocol adapter boards, interface boards, font cartridges, etc.

550000 - Capital Outlay

Expenditures for the acquisition of fixed assets, including land or existing buildings and improvements of grounds, construction of buildings, additions to buildings, initial equipment, additional equipment, and replacement of equipment.

551000 Land Acquisitions

- Land purchases; purchases of air rights, mineral rights, etc.

551100 Land Improvements**551200 Infrastructure****552000 Building Acquisitions and Improvements**

- CONTRACTED BUILDING CONSTRUCTION. Contractor costs for new building construction and construction of additions to existing buildings.
- PURCHASE OF BUILDINGS.

553000 Improvements - Not Buildings

- Initial and additional improvement of sites, and adjacent ways after acquisition by the District. Consists of work as grading, landscaping, seeding, planting; new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields; furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, demolition work and underground storage tanks which are not part of building service systems. Use accounts 559000 or 567200 as appropriate for special assessments against the District for capital improvement such as streets, curbs, and drains.

553100 Leasehold Improvements

Equipment - Expenditures for the initial, additional, and replacement items of equipment. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value of \$2,500 or more.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

554100 Initial & Additional Equipment

- Any equipment purchase costing \$2,500 or more such as machinery, furniture and fixtures, and vehicles (Account series 555000 used for technology related items.)

554110 Vehicles

- Automobiles, trucks, vans, etc.

Technology - Expenditures related to technology needs.

555010 Computers

- Computer equipment and expenditures for computer hardware, related equipment, and other capital outlay for technology.

555020 Printers**555030 Software Capital Expense**

- Purchase and upgrades of individual software programs in excess of \$2,500.

555090 Miscellaneous Other Technology

- Technology equipment such as monitors, additional memory, speakers, keyboards, etc.

556410 Buses/Capital Bus Improvements**559000 Other Capital Outlay**

- CAPITAL ASSESSMENTS. Assessments for capital improvements such as streets, curbs, and drains on District properties. This account is not to be used for any other purpose. (Account 567200 used for assessments charged by other governmental agencies to properties NOT adjacent to District properties.)

560000 - Other Accounts

Amounts paid for goods and services not otherwise classified. This includes expenditures for the retirement of debt, the payment of interest on debt, and payment of dues and fees.

561000 Redemption of Principal

- Expenditures that are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

562000 Interest

- Interest expense on indebtedness. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

562100 Interest (Except Bus/Garage)**562200 Interest - Bus/Garage****563000 Fiscal Charges**

- BOND TRUSTEE FEES including bank service fees, check printing, deposit slips, deposit bags, etc.

563400 Bad Debt Expense**563500 Administrative Write-Off**

- Used only by the Accounting Department.

564000 Dues and Fees

- Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered such as professional certifications, fingerprinting, miscellaneous fees, etc. (Do NOT include Internet fees, which should be charged to account 535920)

564010 Dues and Fees - Professional Development Funds

- Expenditures for membership in professional or other organizations or associations when using allocated Professional Development funding by Licensed Employees.

564100 Bond Issuance CostInsurance and Judgments**565100 Liability Insurance**

- Premiums for insurance coverage against losses. (This account is only used by Fund 601 Self-Insurance.)

565200 Fidelity Bond Premiums

- Expenditures for bonds guaranteeing the District against losses resulting from the actions of the CFO, employees, or other persons of the District. Also record here any expenditures (not judgments) made in lieu of liability bonds.

565300 Property Insurance Premiums

- Premiums for insurance coverage on property against loss and damage. Charge to Program 25410 for buildings and Program 25510 for school buses. (This account is only used by Fund 601 Self-Insurance and Grant Funds.)

565350 Workers' Compensation Insurance Premiums

- Premiums for insurance coverage against Workers' Compensation claims.

565400 Student Insurance Premiums

- Expenditures for premiums on student accident insurance for students playing sports who are not covered by any other insurance program.

565500 Judgments and Settlements Against the District

- Expenditures from current funds for all judgments against the District that are not covered by liability insurance, but are of a type that might have been covered by insurance.

Other Insurance and Judgments**565910 Workers' Comp Claim Expense**

- Compensation made on behalf of employees due to a work-related accident. (This account is only used by Fund 601 Self-Insurance.)

565915 Workers' Comp Recovery**565920 Workers' Comp Assessment**

- Assessment fees as established by the Workers' Compensation Board. (This account is used only by Fund 601 Self-Insurance.)

565930 Deductible Insurance Loss

- Costs resulting from automobile accidents, fire loss, building damage, etc., which are not reimbursable by insurance. Also recorded here are any expenditure made in lieu of liability insurance, and accident coverage. (This account is only used by Fund 601 Self-Insurance.)

565945 Property Damage Recovery**565946 Fire Loss Recovery****565947 Auto Loss Recovery****565948 Liability Loss Recovery**Taxes and Licenses**567100 Permits**

- Permit costs for buildings, elevators, OSHA, FCC, etc.

567200 Public Assessments

- Property taxes and assessments charged by other governmental agencies for improvements to District properties or adjacent properties. (Use account 559000 for capital improvement assessments to District properties.)

568000 PERS UAL Lump Payment

569000 Grant Indirect Charges

- Covers administrative overhead expense. (This account only used by Grants.)

570000 - Transfers

571000 Transfers to Other Funds

- Transactions conveying money from one fund to another, generally in the form of payments from the General Fund to some other fund (used only with Budget Office approval). They are not recorded as expenditures.

572000 Pass-Through

- Used by Grants only to record pass-through of federal monies to other entities.

Other Uses of Funds

581000 Operating Contingency

581100 Payments of Refunded Debt

581000 Discounts on Issuance of Long-Term Debt



Descriptions of Program Codes

10000 - Instruction

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

10000 - Regular Programs - Instructional activities designed primarily to fully prepare students to make productive life decisions as citizens, family members, and workers.

1000A - Instructional Substitutes

1000B - Unassigned Teachers

11100 Elementary and K-8 School Instruction

11111 - Elementary Programs; Grades K-5

11112 - Elementary 1-5 Homeroom

11113 - Elementary Consolidated Budget; supplies, textbooks, extended hours, etc., in K-5 and K-8 schools

11119 - Kindergarten Homeroom

11131 - Elementary Extracurricular Activities; K-5 and K-8 schools

11200 Middle School Instruction

11211 - Middle School Program; Grades 6-8

11212 - Middle School Homeroom

11213 - Middle School Consolidated Budget; supplies, textbooks, extended hours, etc., in middle schools

11221 - Middle School Extracurricular Activities

11300 High School Instruction

11311 - High School Program; Grades 9-12

11312 - High School Homeroom

11313 - High School Consolidated Budget; supplies, textbooks, extended hours, etc., in high schools

11321 - High School Extracurricular Activities

11322 - Athletic Activities

11400 Pre-Kindergarten Programs

11401 - Early Childhood Education Centers (ECEC); programs for pre-kindergarten pupils in select schools

11402 - Head Start; Federal program that provides services to low-income pre-kindergarten pupils and their families

12000 - Special Programs - Instructional activities designed primarily to provide support for students with special needs.

12100 Programs for the Talented and Gifted

12100 - Talented and Gifted (TAG)

12200 Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. These learning experiences include, but are not limited to, such areas as Structured Learning Centers (SLC), Intensive Learning Centers (ILC), Developmental Kindergarten, Community Transition Centers (CTC), Life Skills with Nursing Services, Out-of-District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms, and Functional Living Skills.

12210 - Restrictive Programs

12211 - Functional Living Skills

12212 - Communication Behavior - Academic

12213 - Intensive Skills - Academic

12214 - Communication Behavior - Functional

12215 - SLC-ILC-Intensive Learning Center

- 12216 - Deaf/Hard of Hearing Classroom
- 12217 - Social Emotional - Behavior
- 12218 - Social Emotional - Intensive
- 12219 - Social Emotional - Fragile
- 12221 - SLC-Developmental Kindergarten
- 12230 - Life Skills/CTP
- 12241 - Intensive Skills - Functional
- 12251 - Direction Services
- 12253 - Out-of-District Programs
- 12261 - Home Instruction
- 12271 - Extended School Year
- 12282 - Behavior Intervention Classroom Diagnosis
- 12291 - Skilled Nursing Care Facilities
- 12292 - Assistive Technology Services
- 12293 - Other Individualized Instruction

12500 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom such as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas.

- 12501 - Resource Center Classrooms
- 12502 - Instructional Specialists
- 12503 - Individual Educational Assistants - General Ed Classroom
- 12504 - Deaf/Hard of Hearing
- 12505 - Vision Services
- 12506 - Interpreter Services
- 12507 - Behavior Program - Less Restrictive
- 12508 - Deaf/Blind Program
- 12509 - Orthopedic Services
- 12510 - Less Restrictive Programs
- 12511 - Deaf/Hard of Hearing Itinerant Services
- 12512 - Autism Services
- 12520 - Team-Communication Behavior

12600 Early Intervention

Services of treatment and habilitation designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas.

- 12601 - SKIP Screening (Screening Kids for Intervention & Prevention) - Birth to Age 5
- 12602 - MESD Early Intervention Evaluations
- 12603 - Early Childhood Special Education (ECSE) Evaluations
- 12604 - Early Intervention/Early Childhood Special Ed (EI/ECSE)
- 12606 - Subcontractor Contracts
- 12607 - Portland Early Intervention Program (PEIP)
- 12609 - Albina Head Start
- 12613 - PEIP Peer Tuition

12700 Educationally Disadvantaged

Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their educational opportunities.

- 12710 - Remediation
- 12720 - Title I: Federal program that provides additional support for schools that serve low-income students
- 12721 - Title I: Supplemental Educational Services; programs for students attending schools failing to meet Adequate Yearly Progress (AYP) as defined by the No Child Left Behind Act of 2001 (NCLB)
- 12722 - Title I: Teacher Professional Development
- 12723 - Title I: Human Resources Training on NCLB

- 12724 - Title I: Project Return Homeless; program designed to remove barriers to school enrollment and provide stability in school for students in homeless living situations
- 12725 - Title I: Summer School
- 12726 - Title I: School Choice Transportation
- 12727 - Title I: Performance Assistance
- 12728 - Title I: Accelerated Learning

12800 Alternative Education

Learning experiences for students who are at risk of dropping out of school, are not succeeding in a regular classroom setting, or may be more successful in a non-traditional setting.

- 12811 - Public Alternative Programs; programs provided by other public agencies
- 12821 - Community-Based Programs; programs provided by private agencies
- 12831 - Delayed Expulsion School Counseling Center (DESCC)
- 12832 - Classroom Alternative Education
- 12833 - Evening Programs
- 12835 - Indian Education
- 12870 - Targeted Transition
- 12872 - Transition Center
- 12880 - Charter Schools
- 12891 - Contract Programs
- 12892 - Alternative Education Instructional Support
- 12893 - CEIS (Coordinated Early Intervention Services)

12900 Designated Programs

Special learning experiences for other students with special needs, including English as a Second Language (ESL) and English Language Learner (ELL) students, teen parents and migrant education.

- 12910 - English as a Second Language Programs
- 12911 - ESL/Bilingual in K-5 and K-8 schools
- 12912 - ESL/Bilingual in middle schools
- 12913 - ESL/Bilingual in high schools
- 12914 - Bilingual Assessment Services
- 12921 - Parent Education / Pregnancy Prevention
- 12922 - Teen Parenting Services
- 12930 - Migrant Education
- 12991 - Private School Instruction; provided by District staff in area private schools
- 12992 - Section 504 / Americans with Disabilities Act (ADA) Accommodation

14000 - Summer School Programs – Instructional activities as defined under 11000 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.

- 14100 - Summer School, Elementary (grades K-5)
- 14200 - Summer School, Middle (grades 6-8)
- 14300 - Summer School, High (grades 9-12)

Note: Effective 07/01/13, ODE merged primary and intermediate summer school codes.

20000 - Support Services

Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

21000 - Student Support Services – Activities designed to assess or improve the success and wellbeing of students and supplement instruction.

21100 Attendance and Social Work Services

- 21110 - Attendance / Social Work Services Area Direction
- 21120 - Attendance Services; assessment of attendance patterns and response to attendance problems

- 21130 - Social Work Services
- 21131 - Behavior Intervention
- 21141 - Special Education (SPED) Data Services
- 21150 - Student Safety (campus security agents, campus monitors, crossing guards, etc.)
- 21170 - Migrant Identification and Recruitment
- 21191 - Child Development Services
- 21192 - Student Discipline Services
- 21193 - Drug and Alcohol Services

21200 Guidance Services

- 21210 - Guidance Services Area Direction
- 21220 - Counseling Services
- 21240 - Student Guidance Information Services
- 21262 - Vocational Education Placement Services

21300 Health Services

- 21320 - Medical Services
- 21330 - Dental Services
- 21390 - Other Health Services

21400 Psychological Services

- 21400 - Psychological Services
- 21420 - Psychological Testing Services

21500 Speech Pathology and Audiology Services

- 21520 - Speech Pathology; identification and guidance of students with speech and language disorders
- 21530 - Audiology; identification and guidance of students with hearing loss
- 21580 - Access Services - Special Education (SPED) Technology
- 21590 - Other Speech Pathology and Audiology Services

21600 Other Student Treatment Services

- 21601 - Occupational Therapy
- 21602 - Physical Therapy
- 21603 - Adaptive Physical Education
- 21604 - Feeding Team - Training

21900 Student Support - Service Direction

- 21901 - Program Administration/Supervision
- 21902 - Administration
- 21903 - Collaborative Supports Team
- 21905 - Third Party Medical Reimbursement
- 21906 - IEP Writing / Meetings for Special Education Staff
- 21907 - IEP Writing / Meetings for General Education Staff
- 21908 - TAG Plan Writing

22000 - Instructional Staff Support Services - Activities associated with assisting instructional staff with the content and process of providing learning experiences for students.

22100 Improvement of Instruction Services

- 22110 - Improvement of Instruction Services Area Direction
- 22130 - Curriculum Development
- 22131 - Curriculum Development - K-5
- 22132 - Curriculum Development - 6-8
- 22133 - Curriculum Development - HS
- 22191 - Multicultural/Multiethnic Services
- 22192 - School Improvement Funds
- 22193 - School Improvement Plan (SIP) Development

- 22194 - Immersion Support & Administrative Services
- 22195 - Teaching Innovation Support

22200 Educational Media Services

- 22210 - Educational Media Services Area Direction
- 22220 - Library/Media Services
- 22230 - Multimedia Services
- 22240 - Educational Television Service
- 22251 - KBPS Programming and Production (KBPS is Benson Polytechnic High School's on-campus radio station)
- 22252 - KBPS Broadcasting
- 22253 - KBPS Program Information
- 22254 - KBPS Fundraising
- 22255 - KBPS Underwriting Grant Canvassing
- 22256 - KBPS Management and General Support
- 22257 - KBPS National Program Acquisition
- 22291 - Textbook Services
- 22292 - Classroom Technology Services
- 22293 - Curriculum Distribution

22300 Assessment and Testing

- 22301 - Assessment System Design
- 22304 - General Equivalency Diploma (GED) Testing
- 22305 - Assessment Reporting

22400 Instructional Staff Development

- 22401 - Instructional Consultants
- 22402 - Instructional Specialists
- 22403 - Autistic Services
- 22410 - Instructional Staff Training Services
- 22411 - Instructional Staff Training - K-5
- 22412 - Instructional Staff Training - 6-8
- 22413 - Instructional Staff Training - HS
- 22420 - Portland Teacher Program; recruits and supports teacher candidates of color in their professional training
- 22430 - New Teacher Orientation
- 22440 - Occupational Therapists / Physical Therapists

23000 - General Administration Support Services - Activities associated with the overall general administrative or executive responsibility for the entire district.

- 23100 Board of Education Services
 - 23100 - Board of Education Services

23200 Executive Administration Services

- 23210 - Office of Superintendent
- 23211 - Executive Administration
- 23212 - Assistant Superintendent
- 23240 - State and Federal Relations
- 23291 - General Administration/Contracts
- 23292 - Legal Services
- 23293 - Operational Support Services
- 23294 - School Standards/Accreditation
- 23295 - Strategic Planning

24000 - School Administration - Activities associated with school direction and supervisory responsibility.

24100 Office of the Principal Services

- 24101 - School Administrative Services
- 24102 - School Curriculum Services
- 24103 - School Business Services

24900 Other School Administration Support

- 24901 - Graduation Services
- 24910 - Portland Association of Public School Administrators (PAPSA)
- 24920 - School Closure

25000 - Business Support Services - Activities associated with purchasing, paying for, transporting, exchanging, and maintaining goods and services for the district.

25100 Direction of Business Support Services

- 25100 - Direction of Business Support

25200 Fiscal Services

- 25210 - Direction of Fiscal Services
- 25220 - Budgeting Services
- 25240 - Payroll Services
- 25250 - Financial Accounting Services
- 25260 - Internal Auditing Services
- 25270 - Property Accounting Services
- 25281 - Risk Management Service Area Direction
- 25282 - Employer-at-Injury Program (EAIP) Worksite Modifications
- 25283 - Liability Claims
- 25284 - Property/Fire Loss
- 25285 - Workers' Compensation
- 25286 - Worksite Safety
- 25287 - Mandated Health Services
- 25291 - Enrollment Services
- 25292 - Family Support Centers

25400 Operation and Maintenance of Plant Services

- 25410 - Operation and Maintenance Services Area Direction
- 25411 - Project Management
- 25421 - Custodial Services
- 25422 - Environmental Health and Safety
- 25423 - Utilities Services
- 25424 - Property Management
- 25430 - Care and Upkeep of Grounds
- 25441 - Maintenance Workforce
- 25442 - Other Funded work
- 25443 - Vehicle Operation/Maintenance
- 25460 - Security Services
- 25490 - Other Operations and Maintenance

25500 Student Transportation Services

- 25510 - Transportation Administration
- 25520 - Transportation Operations
- 25530 - Transportation Fleet Maintenance
- 25540 - Transportation Routing Services
- 25550 - Transportation Safety and Training
- 25580 - Special Education Transportation Services

25700 Internal Services

- 25710 - Internal Services Area Direction
- 25720 - Purchasing Services
- 25730 - Warehousing/Distribution Services
- 25740 - Printing, Publishing and Duplicating Services
- 25790 - Other Internal Services

26000 - Central Support Services – Activities that support each of the other instructional and supporting service programs.

26200 Planning, Research, Development, Evaluation, Grant Writing and Statistical Services

- 26210 - Service Area Direction
- 26211 - Evaluation Services Direction
- 26212 - Grant Writing Direction
- 26220 - Development Services
- 26230 - Evaluation Services
- 26240 - Planning Services
- 26250 - Research Services
- 26260 - Grant Writing Services
- 26270 - Statistical Services

26300 Communication Services

- 26320 - Internal Information Services
- 26330 - Public Information Services
- 26331 - Volunteer Activities and Recognition
- 26340 - Management Information Services
- 26350 - Interpretation and Translation Services

26400 Staff Services

- 26410 - Staff Services Area Direction
- 26420 - Recruitment and Placement Services
- 26430 - Staff Accounting Services
- 26440 - Health Reimbursement Arrangement (HRA) Benefits Program
- 26491 - Staff Services
- 26492 - Non-Instructional Staff Development
- 26493 - Staff Relations and Negotiations

26600 Technology Services

- 26610 - IT Service Area Direction
- 26620 - Systems Analysis Services
- 26631 - Student Information Systems
- 26632 - Business Information Systems
- 26634 - Web Information Systems
- 26635 - Programming Services
- 26641 - Operations Services
- 26642 - Data Control and Entry
- 26643 - Client Services
- 26691 - Central Telecommunications Services
- 26697 - Technical Training Services
- 26698 - Infrastructure Development
- 26699 - Systems Development

26700 Records Management Services

- 26700 - Records Management Services

26900 Other Support Services - Central

- 26901 - District Equity
- 26902 - Partnership Development

30000 - Enterprise and Community Services

Enterprise services are activities financed and operated similarly to private business enterprises, providing goods and services to students or the general public and financed primarily through user fees or community programs. Community services are activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.

31000 Food Services

- 31100 - Food Services Administration
- 31200 - Food Preparation and Service
- 31220 - BESC Deli
- 31230 - Fresh Fruit & Vegetable Program
- 31300 - Food Delivery Services
- 31900 - Nutrition Education/Other
- 31910 - Summer Nutrition

33000 Community Services

- 33000 - Community Services

40000 - Facilities Acquisition and Construction

Activities associated with the acquisition of land and buildings, major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other built-in equipment, and major improvements to sites.

- 41100 - Service Area Direction
- 41200 - Site Acquisition and Development
- 41500 - Building Acquisition, Construction, and Improvement Services
- 41905 - Capital Bond Planning
- 41910 - Relocation Projects

50000 - Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by the Educational Service District (ESD).

- 51100 - Long-Term Debt Service
- 51200 - Short-Term Debt Retirement
- 52100 - Fund Transfers
- 54100 - PERS Unfunded Actuarial Liability (UAL)

60000 - Contingencies

Expenditures which cannot be foreseen and planned in the budget process.

- 61100 - Operating Contingency

70000 - Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

- 71100 - Ending Fund Balance

School Site Directory

The district operates 56 schools that have elementary or K-8 school programs, 10 middle schools, 9 secondary schools, and 7 alternative programs. The following pages are a school directory which lists the year the current school building was built, the address and phone number, the grade levels being served, and information about special programs or opportunities at each school. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

Elementary / PK-8 Schools

Abernethy - Constructed 1924
2421 SE Orange Avenue
(503) 916-6190
K-5

Ainsworth - Constructed 1912
2425 SW Vista Avenue
(503) 916-6288
K-5 (Spanish Immersion)

Alameda - Constructed 1921
2732 NE Fremont Street
(503) 916-6036
K-5

Arleta - Constructed 1929
5109 SE 66th Avenue
(503) 916-6330
K-8

Astor - Constructed 1949
5601 N Yale Street
(503) 916-6244
K-8

Atkinson - Constructed 1953
5800 SE Division Street
(503) 916-6333
K-5 (Dual Language / Spanish Immersion)

Beach - Constructed 1928
1710 N Humboldt Street
(503) 916-6236
PK-8 (Dual Language / Spanish Immersion)

Boise-Eliot - Constructed 1926
620 N Fremont Street
(503) 916-6171
PK-8

Bridger - Constructed 1951
7910 SE Market Street
(503) 916-6336
K-8 (Spanish Immersion)

Bridlemile - Constructed 1956
4300 SW 47th Drive
(503) 916-6292
K-5

Buckman - Constructed 1922
320 SE 16th Avenue
(503) 916-6230
K-5 (Arts Focus)

Capitol Hill - Constructed 1917
8401 SW 17th Avenue
(503) 916-6303
K-5

Chapman - Constructed 1923
1445 NW 26th Avenue
(503) 916-6295
K-5

César Chávez - Constructed 1927
5103 N Willis Boulevard
(503) 916-5666
K-8 (Dual Language / Spanish Immersion)

Chief Joseph / Ockley Green
Chief Joseph Campus
Constructed 1949
2409 N Saratoga Street
(503) 916-6255
Ockley Green Campus
Constructed 1925
6031 N Montana Street
(503) 916-5660
K-8

Beverly Cleary
Fernwood Campus
Constructed 1911
1915 NE 33rd Avenue
(503) 916-6480
Hollyrood Campus
Constructed 1959
3560 NE Hollyrood Court
(503) 916-6766
Rose City Park Campus
Constructed 1921
2334 NE 57th Avenue
(503) 916-6765
K-8

Creative Science - Const. 1955
1231 SE 92nd Avenue
(503) 916-6431
K-8 (Science Focus)

Creston - Constructed 1946
4701 SE Bush Street
(503) 916-6340
K-8

Duniway - Constructed 1926
7700 SE Reed College Place
(503) 916-6343
K-5

Faubion - Constructed 1950
3039 NE Rosa Parks Way
Tubman Campus
Constructed 1954
2231 N Flint Avenue
(503) 916-5686
PK-8

Forest Park - Constructed 1998
9935 NW Durrett Street
(503) 916-5400
K-5

Glencoe - Constructed 1923 825 SE 51st Avenue (503) 916-6207 K-5	Lewis - Constructed 1952 4401 SE Evergreen Street (503) 916-6360 K-5	Sabin - Constructed 1927 4013 NE 18th Avenue (503) 916-6181 PK-8
Grout - Constructed 1927 3119 SE Holgate Boulevard (503) 916-6209 K-5	Llewellyn - Constructed 1928 6301 SE 14th Avenue (503) 916-6216 K-5	Scott - Constructed 1949 6700 NE Prescott Street (503) 916-6369 K-8 (Spanish Immersion)
Harrison Park - Constructed 1949 2225 SE 87th Avenue (503) 916-5700 K-8	Maplewood - Constructed 1948 7452 SW 52nd Avenue (503) 916-6308 K-5	Sitton - Constructed 1949 9930 N Smith Street (503) 916-6277 K-5
Hayhurst - Constructed 1954 5037 SW Iowa Street (503) 916-6300 K-5 (Odyssey K-8 History Focus)	Markham - Constructed 1950 10531 SW Capitol Highway (503) 916-5681 K-5	Skyline - Constructed 1939 11536 NW Skyline Boulevard (503) 916-5212 K-8
Irvington - Constructed 1932 1320 NE Brazee Street (503) 916-6185 K-8	Marysville - Constructed 1921 7733 SE Raymond Street (503) 916-6363 K-8	Stephenson - Constructed 1964 2627 SW Stephenson Street (503) 916-6318 K-5
James John - Constructed 1929 7439 N Charleston Avenue (503) 916-6266 K-5	Peninsula - Constructed 1952 8125 N Emerald Avenue (503) 916-6275 K-8	Sunnyside Environmental Constructed 1925 3421 SE Salmon Street (503) 916-6226 K-8 (Environmental Curriculum)
Kelly - Constructed 1957 9030 SE Cooper Street (503) 916-6350 K-5 (Russian Immersion)	Richmond - Constructed 1908 2276 SE 41st Avenue (503) 916-6220 PK-5 (Japanese Immersion)	Vernon - Constructed 1931 2044 NE Killingsworth Street (503) 916-6415 PK-8
King - Constructed 1925 4906 NE 6th Avenue (503) 916-6456 PK-8 (K-1 Mandarin Immersion)	Rieke - Constructed 1959 1405 SW Vermont Street (503) 916-5768 K-5	Vestal - Constructed 1929 161 NE 82nd Avenue (503) 916-6437 K-8
Laurelhurst - Constructed 1923 840 NE 41st Avenue (503) 916-6210 K-8	Rigler - Constructed 1931 5401 NE Prescott Street (503) 916-6451 K-5	Whitman - Constructed 1954 7326 SE Flavel Street (503) 916-6370 K-5
Lee - Constructed 1952 2222 NE 92nd Avenue (503) 916-6144 K-8	Rosa Parks - Constructed 2006 8960 N Woolsey Avenue (503) 916-6250 K-5	Winterhaven - Constructed 1930 3830 SE 14th Avenue (503) 916-6200 K-8 (STEM Focus)
Lent - Constructed 1948 5105 SE 97th Avenue (503) 916-6322 K-8 (Spanish Immersion)	Roseway Heights - Const. 1923 7334 NE Siskiyou Street (503) 916-5600 K-8 (K Vietnamese Immersion)	Woodlawn - Constructed 1926 7200 NE 11th Avenue (503) 916-6282 PK-8

Woodmere - Constructed 1954
7900 SE Duke Street
(503) 916-6373
K-5

Woodstock - Constructed 1910
5601 SE 50th Avenue
(503) 916-6380
K-5 (Mandarin Immersion)

Middle Schools

Beaumont - Constructed 1926
4043 NE Fremont Street
(503) 916-5610
6-8 (Spanish Immersion)

da Vinci Arts - Constructed 1928
2508 NE Everett Street
(503) 916-5356
6-8 (Arts Focus)

George - Constructed 1950
10000 N Burr Avenue
(503) 916-6262
6-8

Gray - Constructed 1951
5505 SW 23rd Avenue
(503) 916-5676
6-8

Hosford - Constructed 1925
2303 SE 28th Place
(503) 916-5640
6-8 (Mandarin Immersion)

Jackson - Constructed 1964
10625 SW 35th Avenue
(503) 916-5680
6-8

Lane - Constructed 1926
7200 SE 60th Avenue
(503) 916-6355
6-8 (Russian Immersion)

Mt. Tabor - Constructed 1952
5800 SE Ash Street
(503) 916-5646
6-8 (Japanese and Spanish Immersion)

Sellwood - Constructed 1913
8300 SE 15th Avenue
(503) 916-5656
6-8

West Sylvan - Constructed 1953
8111 SW West Slope Drive
(503) 916-5690
6-8 (Spanish Immersion)

High Schools

Benson - Constructed 1917
546 NE 12th Avenue
(503) 916-5100
9-12 (Professional Technical and Health Occupations)

Cleveland - Constructed 1929
3400 SE 26th Avenue
(503) 916-5120
9-12 (International Baccalaureate)

Franklin - Constructed 1915
5405 SE Woodward Street
(503) 916-5140
Marshall Campus
Constructed 1959
3905 SE 91st Avenue
9-12 (Advanced Placement, Dual-Credit Courses, World Languages)

Grant - Constructed 1923
2245 NE 36th Avenue
(503) 916-5160
9-12 (Advanced Placement and Dual-Credit Courses)

Jefferson - Constructed 1909
5210 N Kerby Street
(503) 916-5180
9-12 (Middle College Program)

Lincoln - Constructed 1950
1600 SW Salmon Street
(503) 916-5200
9-12 (International Baccalaureate)

Madison - Constructed 1955
2735 NE 82nd Avenue
(503) 916-5220
9-12 (Advanced Placement, AVID, STEM Programs)

Roosevelt - Constructed 1921
6941 N Central Street
(503) 916-5260
9-12 (Advanced Placement and PSU Inquiry Partnership)

Wilson - Constructed 1954
1151 SW Vermont Street
(503) 916-5280
9-12 (Advanced Placement and Computer Sciences)

Alternative Programs

ACCESS @ Rose City Park
Constructed 1921
2334 NE 57th Avenue
(503) 916-6482
1-8 (Alternative - TAG)

Alliance High School (Alternative Programs for HS Students with two campuses):

1) Alliance @ Meek
Constructed 1954
4039 NE Alberta Court
(503) 916-5747
9-12 (Vocational and Professional/Technical Program)

2) Alliance @ Benson
546 NE 12th Avenue
(503) 916-6486
10-12 (Alternative Educational Environment)

Head Start - Program Office
Sacajawea Site - Const. 1952
4800 NE 74th Avenue
(503) 916-5724
Pre-K Only

Metropolitan Learning Center (MLC) - Constructed 1915
2033 NW Glisan Street
(503) 916-5737
K-12 (Alternative Program)

Portland International Scholars

Program (PISA) @ Benson

546 NE 12th Avenue

(503) 916-5252

9-12 (Emergent Bilinguals)

Reconnection Center @ Benson

546 NE 12th Avenue

(503) 916-3956

9-12 (Alternative Program)

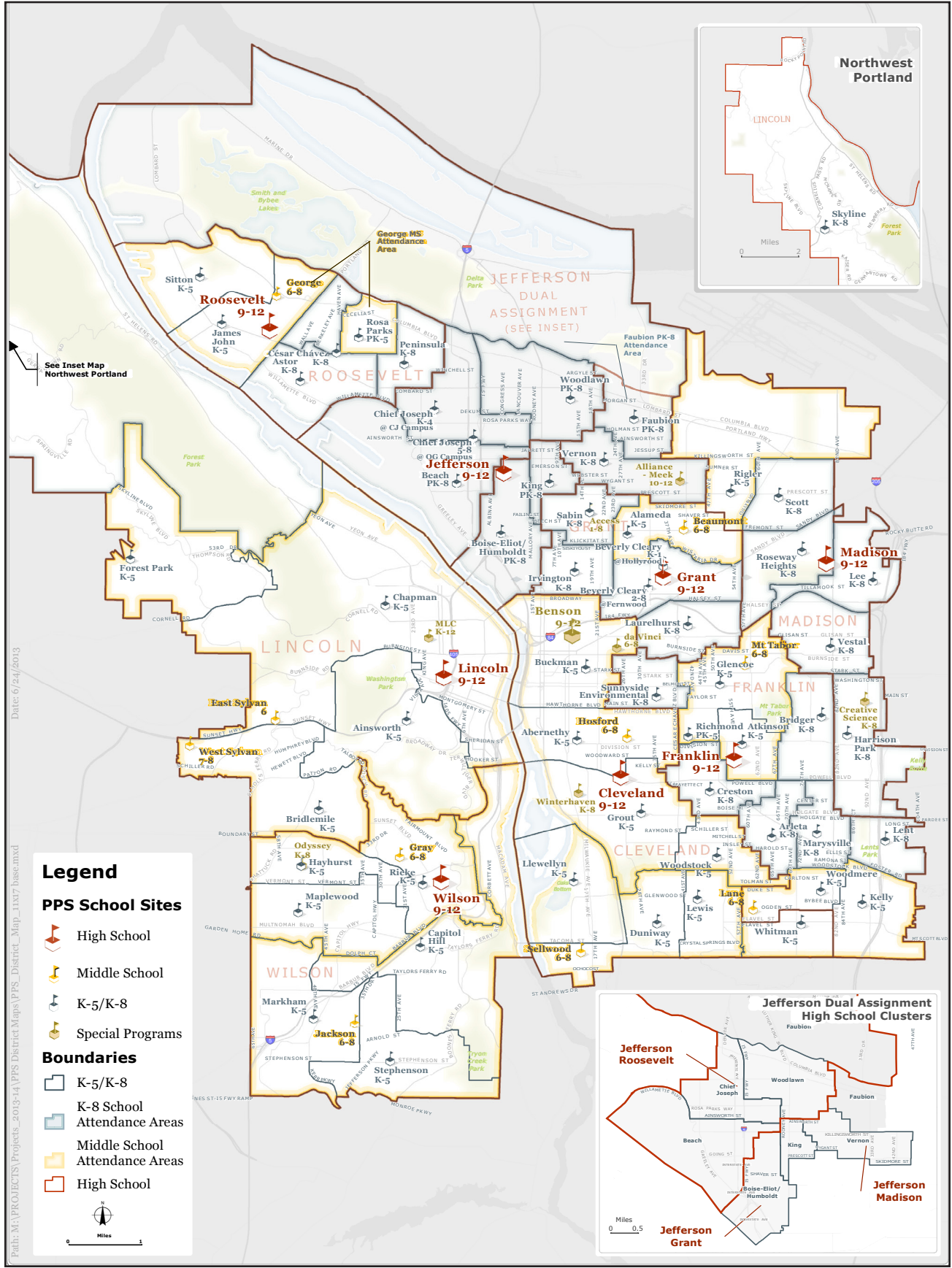
Teen Parent Services @ Meek

4039 NE Alberta Court

(503) 916-5858

9-12 (Pregnant or Parenting Students)

2014/15 School District Map





Employee Salary Schedules

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	511220	Confidential Executive Assistants	Confidential Executive Assistant Salary Schedule
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511320	Administrators - Non Licensed	Non-Represented Employee Salary Schedule	188
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Amalgamated Transit Union (ATU)
Contract - Appendix A
Bus Driver - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Bus Driver	\$14.15	\$14.98	\$15.81	\$16.65	-----	-----	-----	-----	-----
Five (5) Year Longevity	-----	-----	-----	-----	\$17.92	-----	-----	-----	-----
Ten-Year Longevity	-----	-----	-----	-----	-----	\$18.87	-----	-----	-----
Fifteen-Year Longevity	-----	-----	-----	-----	-----	-----	\$19.75	-----	-----
Twenty-Year Longevity	-----	-----	-----	-----	-----	-----	-----	\$20.74	-----
Twenty Five-Year Longevity	-----	-----	-----	-----	-----	-----	-----	-----	\$21.52

Hourly Premiums (Over Base Rate):	
Driver / Trainer (DT)	\$1.50
Driver / Dispatcher (DD)	\$2.00
Radio Operator (RO)	\$2.00
Designated Driver / Trainer	\$1.50
Casual Driver Trainer (hours worked)	\$2.00

District Council of Unions (DCU)
Contract - Appendix A
Truck Driver & Warehouse Worker - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Hourly Rate
Warehouse Worker / Truck Driver (Base)	\$21.68
Leadman *	\$22.33
Foreman **	\$23.85
General Foreman ***	\$24.93
New Hire Warehouse Worker / Truck Driver ****	\$19.51

* Leadman = Base Rate Plus Three Percent (3%)

** Foreman = Base Rate Plus Ten Percent (10%)

*** General Foreman = Base Rate Plus Fifteen Percent (15%)

**** New Hire Warehouse Worker / Truck Driver = Base Rate Times Ninety Percent (90%)

District Council of Unions (DCU)
Contract - Appendix B
Bus Mechanic - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Hourly Wage
Shop Assistant	\$16.70
Bus Fueler	\$21.97
Serviceman	\$21.97
Mechanic	\$26.82
Lead Mechanic	\$27.62

District Council of Unions (DCU)
Contract - Appendix C
Television Services - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5
Production Assistant	\$12.32	\$14.39	\$16.45	\$18.51	\$20.57
Producer	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
Master Control Operator	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
TV Technician	\$13.71	\$15.99	\$18.30	\$20.57	\$22.85
Production Manager	\$25.97	-----	-----	-----	-----
Assistant Engineer	\$25.97	-----	-----	-----	-----
Chief Engineer	\$28.67	-----	-----	-----	-----

District Council of Unions (DCU)

Contract - Appendix D: Maintenance Worker - Hourly Rate Salary Schedule

(Effective 07/01/2014)

Craft	Level	Hourly Wage
Brick Mason	Journeyman	\$26.80
	Leadman	\$27.60
	Asst. Foreman	\$28.54
	Foreman	\$29.48
Carpenter	Journeyman	\$26.26
	Leadman	\$27.05
	Asst. Foreman	\$27.97
	Foreman	\$28.89
Carpet / Linoleum Layer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Cement Mason	Journeyman	\$24.08
	Leadman	\$24.80
	Asst. Foreman	\$25.65
	Foreman	\$26.49
Electrician	Journeyman	\$31.95
	Leadman	\$32.91
	Asst. Foreman	\$34.03
	Foreman	\$35.15
Electronic Technician	Journeyman	\$28.76
	Leadman	\$29.62
	Asst. Foreman	\$30.63
	Foreman	\$31.64
Glazier	Journeyman	\$26.10
	Leadman	\$26.88
	Asst. Foreman	\$27.80
	Foreman	\$28.71
Landscape Laborer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Laborer / Rover	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Locksmith	Journeyman	\$26.26
	Leadman	\$27.05
	Asst. Foreman	\$27.97
	Foreman	\$28.89

DCU Maintenance Worker - Hourly Rate Salary Schedule (cont.)

Craft	Level	Hourly Wage
Machinist	Journeyman	\$26.82
	Leadman	\$27.62
	Asst. Foreman	\$28.56
	Foreman	\$29.50
Machinist Helper		\$23.19
Mason Tender		\$21.40
Motor Winder		\$25.56
Musical Instrument Repair	Journeyman	\$28.76
	Leadman	\$29.62
	Asst. Foreman	\$30.63
	Foreman	\$31.64
Painter	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Plasterer	Journeyman	\$24.16
	Leadman	\$24.88
	Asst. Foreman	\$25.73
	Foreman	\$26.58
Plumber	Journeyman	\$32.72
	Leadman	\$33.70
	Asst. Foreman	\$34.85
	Foreman	\$36.00
Plumber's Helper		\$21.40
Roofer	Journeyman	\$21.40
	Leadman	\$22.04
	Asst. Foreman	\$22.79
	Foreman	\$23.54
Sheet Metal	Journeyman	\$29.92
	Leadman	\$30.82
	Asst. Foreman	\$31.86
	Foreman	\$32.91
Steamfitter	Journeyman	\$32.72
	Leadman	\$33.70
	Asst. Foreman	\$34.85
	Foreman	\$36.00
Tile Setter	Journeyman	\$22.71
	Leadman	\$23.39
	Asst. Foreman	\$24.19
	Foreman	\$24.98

**Portland Association of Teachers (PAT)
 Contract - Appendix A
 Teacher (192 Day) Annual Rate Salary Schedule
 (Effective 07/01/2014)**

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$38,046	\$39,758	\$41,547	\$43,418	\$45,371	\$47,413	\$49,547	\$51,777
B	\$39,340	\$41,109	\$42,962	\$44,894	\$46,915	\$49,027	\$51,229	\$53,535
C	\$40,679	\$42,509	\$44,419	\$46,421	\$48,509	\$50,693	\$52,972	\$55,358
D	\$42,060	\$43,955	\$45,929	\$47,999	\$50,156	\$52,416	\$54,776	\$57,237
E	\$43,490	\$45,446	\$47,493	\$49,631	\$51,865	\$54,198	\$56,636	\$59,185
F	\$44,970	\$46,991	\$49,107	\$51,317	\$53,626	\$56,038	\$58,561	\$61,197
G	\$46,496	\$48,589	\$50,776	\$53,063	\$55,449	\$57,944	\$60,554	\$63,279
H	\$48,079	\$50,243	\$52,504	\$54,867	\$57,335	\$59,915	\$62,613	\$65,428
I	\$49,715	\$51,952	\$54,289	\$56,731	\$59,285	\$61,950	\$64,740	\$67,654
J	\$51,404	\$53,717	\$56,134	\$58,660	\$61,301	\$64,058	\$66,942	\$69,952
K	\$53,151	\$55,544	\$58,044	\$60,653	\$63,385	\$66,239	\$69,217	\$72,333
L	\$54,962	\$57,427	\$60,015	\$62,717	\$65,546	\$68,498	\$71,581	\$74,813
M	\$56,836	\$59,387	\$62,062	\$64,858	\$67,782	\$70,834	\$74,022	\$77,366

Add \$1,500 for earned Doctorate in field related to assignment.

Add \$1,500 for a National Board Certificate.

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

Portland Association of Teachers (PAT)**Contract - Appendix A****Counselor and K-8 / MS / HS Librarian (202 Day) Annual Rate Salary Schedule****(Effective 07/01/2014)**

Level	Educational Credit							
	BA + 0	BA + 15	BA + 30	BA + 45	BA + 60 or MA + 0	BA + 75 or MA + 15	BA + 90 or MA + 30	BA + 105 or MA + 45
A	\$40,028	\$41,829	\$43,711	\$45,680	\$47,734	\$49,882	\$52,128	\$54,474
B	\$41,389	\$43,250	\$45,199	\$47,232	\$49,358	\$51,580	\$53,897	\$56,323
C	\$42,797	\$44,723	\$46,732	\$48,838	\$51,036	\$53,333	\$55,731	\$58,241
D	\$44,251	\$46,244	\$48,322	\$50,499	\$52,769	\$55,146	\$57,628	\$60,218
E	\$45,755	\$47,813	\$49,966	\$52,216	\$54,567	\$57,020	\$59,586	\$62,267
F	\$47,313	\$49,439	\$51,664	\$53,989	\$56,419	\$58,956	\$61,611	\$64,385
G	\$48,918	\$51,120	\$53,420	\$55,826	\$58,337	\$60,961	\$63,708	\$66,575
H	\$50,583	\$52,860	\$55,238	\$57,724	\$60,321	\$63,036	\$65,874	\$68,835
I	\$52,304	\$54,658	\$57,116	\$59,686	\$62,372	\$65,177	\$68,112	\$71,177
J	\$54,082	\$56,514	\$59,057	\$61,715	\$64,493	\$67,395	\$70,429	\$73,595
K	\$55,919	\$58,436	\$61,067	\$63,812	\$66,687	\$69,689	\$72,822	\$76,101
L	\$57,824	\$60,418	\$63,141	\$65,984	\$68,960	\$72,065	\$75,309	\$78,710
M	\$59,796	\$62,480	\$65,295	\$68,236	\$71,312	\$74,523	\$77,877	\$81,395

Add \$1,500 for earned Doctorate in field related to assignment.

Add \$1,500 for a National Board Certificate.

Note: "Level" is based on years of experience. "Educational Credit" is recognized for post baccalaureate coursework successfully completed at an accredited college or university after the teacher has finished his or her student teaching. Official transcripts, delivered to Human Resources in a sealed envelope from the colleges or universities where the coursework was completed, are required for the recognition of educational credit.

Portland Association of Teachers (PAT)**Substitute Teacher Daily Rate Salary Schedule****(Effective 07/01/2014)**

Substitute Type	Daily Wage
Half Day *	\$90.76
Full Day	\$181.52
Extended Rate ** (Daily)	\$198.15

* Half Day is 3.75 hours or less; Full Day is more than 3.75 hours.

** Extended Rate paid after working 10 consecutive days in the same assignment.

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix A
 Classifications for 192-260 Day Classified Salary Schedules
 (Effective 07/01/2014)**

See Appendix B:

GRADE D

Department Receptionist

GRADE F

Clerk

School Secretary

GRADE G

Administrative Secretary

Book Clerk

High School Bookkeeper

Senior Clerk II

Student Attendance Monitor

Vice Principal's Secretary

GRADE H

Administrative Clerk

Instructional Technology Assistant

Library Assistant

Project Assistant

Special Ed Records Clerk

GRADE I

Admin Professional Library Clerk

Senior Clerk I

Transportation Route Scheduler

See Appendix B:

GRADE J

Human Resources Representative

Principal's Secretary - Elem / K-8

Principal's Secretary - Middle

Security Technician

Senior Administrative Secretary II

GRADE K

Chief Clerk

Electronic Publishing Technician

Finance Clerk

Payroll Benefits Clerk

Principal's Secretary - High School

Principal's Secretary - Night School

Senior Administrative Secretary I

Special Ed Assistant Trainer

GRADE L

High School Site Tech. Specialist

GRADE M

Administrative Assistant

GRADE N

High School Career Coordinator

See Appendix Below:

- C General Education Assistant
- D Special Education Paraeducator
- E ESL/Bilingual Education Assistant
- F CNA and LPN
- G COTA and LPTA
- G1 ATP
- H Sign Language Interpreter
- 1 CA / CSA / Study Hall Monitor
- 2 OT and PT

Portland Federation of School Professionals (PFSP)**Contract - Appendix B****12-Month (260 Day) and 10-Month (192-210 Day) Classified Employee - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Grade Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
C	\$13.08	\$13.66	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24
D	\$13.66	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82
E	\$14.25	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43
F	\$14.87	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01
G	\$15.47	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61
H	\$16.04	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21
I	\$16.64	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80
J	\$17.24	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80	\$21.42
K	\$17.82	\$18.43	\$19.01	\$19.61	\$20.21	\$20.80	\$21.42	\$22.00
L	\$17.01	\$17.88	\$18.82	\$19.87	\$20.85	\$22.01	\$23.04	\$24.25
M	\$20.45	\$21.06	\$21.70	\$22.35	\$23.02	\$23.71	\$24.42	\$25.15
N	\$25.44	\$26.69	\$27.72	\$28.94	\$30.21	\$31.55	\$32.93	\$34.39

Portland Federation of School Professionals (PFSP)**Contract - Appendix C****General Educational Assistant - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
General Ed Assistant	\$12.18	\$12.79	\$13.39	\$14.01	\$14.61	\$15.24	\$15.82	\$16.43	\$17.05

Portland Federation of School Professionals (PFSP)**Contract - Appendix D****Special Education Paraeducator - Hourly Rate Salary Schedule
(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Paraeducator	\$15.00	\$15.62	\$16.23	\$16.85	\$17.47	\$18.10	\$18.71	\$19.33	\$19.93

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix E
 ESL/Bilingual Educational Assistant - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
ESL/Bilingual EA	\$12.93	\$13.52	\$14.14	\$14.75	\$15.39	\$15.97	\$16.59	\$17.19	\$17.83

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix F
 Certified Nursing Assistant (CNA) & Licensed Practical Nurse (LPN) - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Spec Ed CNA & LPN	\$15.71	\$16.35	\$16.96	\$17.59	\$18.23	\$18.85	\$19.47	\$20.10	\$20.72

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix G
 Licensed Physical Therapy Assistant (LPTA) &
 Certified Occupational Therapy Assistant (COTA) - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Spec Ed LPTA & COTA	\$20.63	\$21.36	\$22.05	\$22.72	\$23.43	\$24.10

**Portland Federation of School Professionals (PFSP)
 Contract - Appendix G1
 Assistive Technology Practitioner (Special Ed) - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistive Technology Practitioner	\$22.75	\$23.40	\$24.10	\$24.81	\$25.56	\$26.30

Portland Federation of School Professionals (PFSP)
Contract - Appendix H
Sign Language Interpreter - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
COC or AA	\$18.86	\$19.52	\$20.20	\$20.85	\$21.51	\$22.17
BA/BS	\$19.52	\$20.20	\$20.85	\$21.51	\$22.17	\$22.84
BA/BS or AA plus RID CT or RID CI	\$20.20	\$20.85	\$21.51	\$22.17	\$22.84	\$23.50
BA/BS or AA plus RID CT & RID CI	\$20.85	\$21.51	\$22.17	\$22.84	\$23.50	\$24.16

COC: Certificate of Completion (Interpreter Program)

AA: Associate's Degree (Interpreter Program)

BA/BS: Bachelor of Art/Science

RID CT: Registry of Interpreters for the Deaf - Certificate of Transliteration

RID CI: Registry of Interpreters for the Deaf - Certificate of Interpretation

Portland Federation of School Professionals (PFSP)
Contract - Appendix 1
Campus Security Agent / Community Agent / Study Hall Monitor - Hourly Rate Salary Schedule
(Effective 07/01/2014)

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Longevity
CSA, CA & SHM	\$15.80	\$16.27	\$16.75	\$17.21	\$17.68	\$18.17	\$18.64	\$19.12	\$19.86
+ \$265 Annual *	\$15.98	\$16.45	\$16.93	\$17.39	\$17.86	\$18.34	\$18.81	\$19.30	\$20.04

* Employees who complete fifteen (15) hours off duty of related in-service training and provide documentation to

Human Resources shall receive an additional Two Hundred Sixty-Five Dollars (\$265) above their annual salary.

Portland Federation of School Professionals (PFSP)
Contract - Appendix 2
Occupational and Physical Therapist - Annual Rate Salary Schedule
(Effective 07/01/2014)

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
BA	\$45,432	\$46,979	\$48,577	\$50,229	\$51,935	\$54,864	\$55,962	\$58,426	\$61,004	\$63,694
MA	\$54,180	\$56,024	\$57,928	\$59,898	\$61,935	\$65,202	\$66,506	\$69,445	\$72,521	\$75,728

**Service Employees International Union (SEIU)
 Contract - Appendix A
 Nutrition Services - Hourly Rate Salary Schedule
 (Effective 07/01/2014)**

Description	Status	Step 1	Step 2	Step 3	Step 4	Step 5
Food Service Assistant	Non-Certified	\$11.17	\$11.50	\$11.72	\$11.95	\$12.17
	Certified	\$11.33	\$11.66	\$11.88	\$12.11	\$12.33
Elementary / K-8 / Middle School Lead / Summer Monitor	Non-Certified	\$14.77	\$15.21	\$15.51	\$15.80	\$16.10
	Certified	\$14.93	\$15.37	\$15.67	\$15.96	\$16.26
High School Lead / Central Kitchen Lead / Roving Lead	Non-Certified	\$16.19	\$16.68	\$17.00	\$17.33	\$17.65
	Certified	\$16.35	\$16.84	\$17.16	\$17.49	\$17.81
Substitute Worker	Sub	\$10.00	-----	-----	-----	-----

Certified - Employees holding School Nutrition Association certification.

Longevity - An employee who has spent five (5) work years in a classification shall receive:

- three percent (3%) of base pay as longevity, or
- after ten (10) years, the longevity shall be five percent (5%), or
- after fifteen (15) years, the longevity shall be seven percent (7%), or
- after twenty (20) years, the longevity shall be nine percent (9%).

**Service Employees International Union (SEIU)
 Contract - Appendix B
 Custodian - Hourly Rate Salary Schedule
 (Effective 07/16/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Custodian	-----	-----	\$13.81	\$14.17	\$14.53	\$14.90	\$15.29	\$15.68	\$16.08	\$16.49	\$16.90	\$17.32
Head Cust B	\$15.14	\$15.53	\$15.93	\$16.33	\$16.76	\$17.18	\$17.68	\$18.14	\$18.60	\$19.08	-----	-----
Head Cust C	\$16.68	\$17.11	\$17.55	\$18.00	\$18.46	\$18.93	\$19.42	\$19.91	\$20.42	\$20.95	-----	-----
Head Cust D	\$18.35	\$18.83	\$19.31	\$19.80	\$20.31	\$20.83	\$21.37	\$21.91	\$22.47	\$23.05	-----	-----
Part Time	\$11.45	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

- B - Building less than 77,500 square feet
- C - Building more than 77,500 square feet
- D - Building more than 200,000 square feet

Confidential Executive Assistant (260 Day)**Annual Rate Salary Schedule****(Effective 07/01/2014)**

Description	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Conf. Executive Asst	\$45,929	\$47,778	\$50,315	\$52,851	\$55,388	\$57,925	\$60,462	\$62,998
Conf. Executive Asst to Supt	\$49,144	\$51,122	\$53,837	\$56,551	\$59,265	\$61,980	\$64,694	\$67,408

Licensed Building / Program Administrator**Annual Rate Salary Schedule****(Effective 07/01/2014)**

Description	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
High School Principal	230	\$111,900	\$114,500	\$117,300	\$120,100	-----	-----	-----	-----
Middle / K-8 Principal	230	\$103,000	\$106,000	\$109,000	\$111,800	-----	-----	-----	-----
Elem K-5 Principal	230	\$100,000	\$102,500	\$105,000	\$107,500	-----	-----	-----	-----
Vice Principal	230	\$95,800	\$98,500	\$101,300	\$104,100	-----	-----	-----	-----
Assistant Principal	215	\$87,200	\$89,500	\$91,900	\$94,200	-----	-----	-----	-----
Program Admin	225	\$86,750	\$89,439	\$92,212	\$95,070	\$97,637	\$100,664	\$102,677	\$105,039

Substitute Licensed Administrator**Hourly Rate Salary Schedule****(Effective 07/01/2010)**

Description	Hourly Rate
Substitute AP / VP / Program Administrator	\$48.25
Substitute Principal / Director	\$53.63
Substitute Executive Director	\$59.50
Administrative Coach / Special Projects	\$50.00

Substitute Classified Employee**Hourly Rate Salary Schedule****(Effective 07/01/2014)**

Description	Hourly Rate
Substitute Paraeducator	\$15.00
Substitute Secretary - Entry Level	\$12.00
Substitute Secretary - Experienced	\$15.00
Substitute Secretary - Retired Principal's Secretary	\$17.50

**Non-Represented Employee
Annual Rate Salary Schedule
(Effective 07/01/2014)**

Description	Grade	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Specialist	A	260	\$34,502	\$36,296	\$38,183	\$40,340	\$42,306	\$44,649	\$46,766	\$49,198	\$50,182	\$51,336
		225	\$29,743	\$31,289	\$32,916	\$34,775	\$36,471	\$38,491	\$40,316	\$42,412	\$43,260	\$44,255
		210	\$27,760	\$29,203	\$30,722	\$32,457	\$34,039	\$35,925	\$37,628	\$39,585	\$40,377	\$41,305
		202	\$26,702	\$28,091	\$29,552	\$31,221	\$32,743	\$34,556	\$36,194	\$38,077	\$38,839	\$39,732
		192	\$25,380	\$26,700	\$28,089	\$29,675	\$31,122	\$32,845	\$34,402	\$36,192	\$36,916	\$37,765
Sr Specialist	B	260	\$41,850	\$43,859	\$46,196	\$48,170	\$50,482	\$53,012	\$55,445	\$58,106	\$59,268	\$60,631
		225	\$36,078	\$37,809	\$39,825	\$41,526	\$43,519	\$45,700	\$47,797	\$50,091	\$51,093	\$52,268
		210	\$33,673	\$35,289	\$37,170	\$38,758	\$40,618	\$42,653	\$44,611	\$46,752	\$47,687	\$48,784
		202	\$32,390	\$33,944	\$35,754	\$37,281	\$39,071	\$41,028	\$42,912	\$44,970	\$45,870	\$46,925
		192	\$30,787	\$32,264	\$33,984	\$35,436	\$37,136	\$38,997	\$40,787	\$42,744	\$43,599	\$44,602
Analyst	C	260	\$51,604	\$54,160	\$56,245	\$58,719	\$61,303	\$64,000	\$66,816	\$69,756	\$71,151	\$72,788
Coordinator		225	\$44,486	\$46,690	\$48,487	\$50,620	\$52,847	\$55,173	\$57,600	\$60,134	\$61,337	\$62,747
		210	\$41,520	\$43,577	\$45,254	\$47,246	\$49,324	\$51,494	\$53,760	\$56,125	\$57,248	\$58,564
		202	\$39,938	\$41,917	\$43,530	\$45,446	\$47,445	\$49,532	\$51,712	\$53,988	\$55,067	\$56,334
		192	\$37,961	\$39,842	\$41,375	\$43,196	\$45,097	\$47,080	\$49,152	\$51,315	\$52,341	\$53,545
Functional Lead	D	260	\$60,680	\$63,228	\$65,883	\$68,843	\$71,534	\$74,539	\$77,669	\$80,931	\$82,550	\$84,449
Sr Analyst		225	\$52,310	\$54,507	\$56,796	\$59,347	\$61,667	\$64,258	\$66,956	\$69,768	\$71,163	\$72,800
Manager		210	\$48,823	\$50,873	\$53,009	\$55,391	\$57,556	\$59,974	\$62,492	\$65,117	\$66,419	\$67,947
Program Mgr		202	\$46,963	\$48,935	\$50,990	\$53,281	\$55,363	\$57,689	\$60,112	\$62,636	\$63,889	\$65,358
		192	\$44,638	\$46,513	\$48,466	\$50,644	\$52,623	\$54,833	\$57,136	\$59,535	\$60,726	\$62,123
Sr Mgr	E	260	\$70,805	\$73,496	\$76,289	\$79,188	\$82,197	\$85,320	\$88,562	\$91,928	\$93,767	\$95,924
Sr Prog Mgr		225	\$61,039	\$63,358	\$65,766	\$68,266	\$70,860	\$73,552	\$76,347	\$79,248	\$80,833	\$82,692
PeopleSoft Developer	EIT	260	\$74,231	\$77,015	\$79,902	\$82,899	\$86,007	\$89,232	\$92,579	\$94,431	\$96,319	\$98,534
Asst Director	F	260	\$81,366	\$84,459	\$87,668	\$90,999	\$94,457	\$98,047	\$101,774	\$105,639	\$109,653	\$112,175
Prog Director		225	\$70,143	\$72,809	\$75,576	\$78,448	\$81,428	\$84,523	\$87,736	\$91,068	\$94,528	\$96,702
		210	\$65,467	\$67,955	\$70,538	\$73,218	\$76,000	\$78,888	\$81,887	\$84,997	\$88,226	\$90,255
Deputy Chief	SL 100	260	\$100,000 <----- Approved Pay Range -----> \$130,000									
Legal Counsel												
Sr Director												
Asst Supt	SL 200	260	\$115,000 <----- Approved Pay Range -----> \$149,500									
Chief												
Gen Counsel												



2015/16 Budget Preparation

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